

**ANNEXURE-1**

# **Internal Audit Report**

**of**

**ULB: Hajipur Nagar Parishad**

**For the period from 01-04-2018 to 31-03-2019**

**Internal Audit Conducted by:**

**GKSureka & Co.**  
**Chartered Accountants**  
104, Baidyanath Palace, Jagdeo Path,  
Bailey Road Pillar No.10, Patna-800014. (Bihar).  
Phone No:- 0612-2590048  
M: 9811077186, 9999232791  
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**From 26-09-2019 to 13-12-2019**

**Report Issued on: 23-12-2019**

## Executive Summary

### 1. Introduction

<b>Name of the Municipality</b>	Nagar Parishad Hajipur.
<b>Period Covered under Current Audit</b>	01.04.2018 to 31.03.2019
<b>Name of the Chief Municipal Officer for the period under Audit</b>	<b>Executive Officer</b> Mr. Sidharth Harshvardhan

### 2. Results and Findings

<p><b>Strength observed during the audit engagement</b></p>	<ul style="list-style-type: none"> <li>➤ General Cash Book &amp; Subsidiary Cash Book has been written.</li> <li>➤ All municipal transactions shall be identified with funds in accordance with rule 5, and separate accounting records have been maintained for each fund.</li> <li>➤ Office infrastructure is sufficient for operation.</li> </ul>
<p><b>Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement.</b></p> <p><i>The comments under these two categories should summarize each significant Audit observation in the order of materiality. The summary should be as brief as possible and draw on the observations under the Para on Consequence/ Effect/ impact of each Audit observation. It should also include a summation of outstanding statutory and internal audit observations.</i></p>	<ul style="list-style-type: none"> <li>➤ Municipality has not been maintaining its books of accounts using double accounting system of book keeping following accrual system of accounting principles guided by the Bihar Municipal Accounting Manual.</li> <li>➤ Statement of outstanding liabilities for expense in BMAR Form-55 is not maintaining by the municipality.</li> <li>➤ The property tax register has not been provided to us to ascertain the Total Demand and Arrear at the end of audit period.</li> <li>➤ Taxes and other revenue collections from internal sources are not deposited in bank on same day.</li> <li>➤ Nagar Parishad is not maintaining the demand register for various types of Taxes and Rent to be collected from the revenue resources i.e. Holding Tax, Tower Tax, and Shop Rent etc.</li> <li>➤ Assessment of Property Tax, Rent and other resources has not been conducting on regular intervals.</li> <li>➤ Staff Co-operation during the Audit period was not very good.</li> </ul>



### 3. Opinion

<b>Overall opinion of the Audit team about the functioning of the Municipality</b>	<p>The functioning of the Municipality is very weak due to following reasons:</p> <ul style="list-style-type: none"><li>➤ Most of the prescribed Books of accounts are not maintained</li><li>➤ Internal Control w.r.t. collection of taxes, monitoring of grant, monitoring of advances, monitoring of schemes etc. is very poor.</li><li>➤ Collection from own sources is very poor.</li><li>➤ Grant received for various purposes are not utilized on timely basis.</li></ul>
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### 4. Audit Recommendations

<b>The recommendations of Audit team on the observed weakness</b>	<p><b>We recommend the followings:</b></p> <ul style="list-style-type: none"><li>➤ Books of Accounts need to be maintained on double entry accounting system.</li><li>➤ All the prescribed books of accounts and Registers should be prepared on real time basis.</li><li>➤ Cashier Cash Book should be written on daily basis.</li><li>➤ Collection by tax collector should be deposited on daily basis.</li><li>➤ Assessment of property should be conducted on regular intervals.</li><li>➤ Grant Register should be prepared.</li><li>➤ Demand Collection Register of all the wards should be prepared.</li><li>➤ Property tax register should be prepared as per new assessment.</li><li>➤ Collection from own sources should be improved.</li><li>➤ AG Audit report for financial year 2017-18 should be provided.</li></ul>
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## 5. Comments from Management

<b>Comment from Management</b>	The audit report has been discussed with us; we will try our best to remove the irregularities pointed out in the audit report.  <b>For Nagar Parishad Hajipur</b>  (Executive Officer)
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## 6. Acknowledgment

We thank Mr. Sidharth Harshwardhan (Executive Officer), Mr. Manish Kumar (Accountant) and Mr. Manoj Kumar (Cashier) for their support during the period of our audit. We are also thankful to Tax Daroga (Mr. Md. Reyaz and support staffs of the municipality for their cooperation extended to us during the period of our audit.

Place : Patna

Date :

**For G.K.Sureka & Co.**

Chartered Accountants

FRN.-513018C

(CA) Gokul Kumar Sureka  
Partner

M.N. - 091380



UDIN: 20091380AAAADX6696

Date: 24-06-2020

## Detailed Audit Report

### **1. Introduction**

The Internal audit of Nagar Parishad Hajipur covering period from 1<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019 was conducted by our audit team under guidance of CA. Gokul Kumar Sureka, Partner, M/s G.K. Sureka & Co., (Chartered Accountants).

- i. CA Santosh Sah
- ii. Mr. Piyush Singh
- iii. Mr. Rajnish Kumar

### **2. Administration**

The present body of the ULB has taken charge on 18-10-2016. The incumbency in the key administrative and executive position was as under:

- i. Chairman : Smt. Sangeeta Kumari, from 09.06.2017 to till date,
- ii. Vice-Chairman : Smt. Rama Nishad, from 09-06-2017 to till date.
- iii. Executive officer : Shri Sidharth Harshwardhan, from 18-10-2016 to till date.

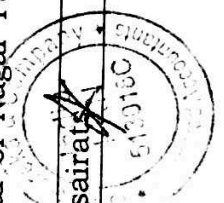


**3. Review of outstanding audit paras : Status of Audit Observations are as under:**

Sl. No.	Particulars of Audit and date of report	Total No. of Audit Paras.	Total No. of paras necessary improvement/ corrective measure is required	Total No. of audit paras where recovery of cash is proposed	Total No. of 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 Report No.294/16-17 Dated: 29-11-2016	21	21	13	0	Detailed below	21	Pending for compliance.

**The Major observations of AG audit report are as under:**

Para No.	Particular	Status of Compliance	Amount Deposited
Para-1	Cash deposited during audit Rs.9.59 Lakh, deposit receipts not available.	Pending for compliance	--
Para-2	Holding Tax collected during audit period Rs.11.65 Lakh, receipts of cash deposited into bank not available	Pending for compliance	--
Para-3	Cash deposit receipt not available for Rs.1000/-	Pending for compliance	--
Para-4	Irregular Payment of Traveling allowance to elected representative Rs.4.30 Lakh	Pending for compliance	--
Para-5	Excess payment due to non-deduction of Income Tax Rs.1.78 Lakh	Pending for compliance	--
Para-6	Unsuccessful payment of Rs.97.32 Lakh for reconstruction of Crematorium at Konhara Ghat and excess payment of Rs.4.70 Lakh.	Pending for compliance	--
Para-7	Purchase of High Mask Light without approval of Nagar Parishad Board Meeting.	Pending for compliance	--
Para-8	Non-deposit of Rs.26.63 Lakh of endowment of sairata	Pending for compliance	--



Para-9	Revenue Loss of Rs.6.25 Lakh due to endowment of sairats at lesser than minimum value.	Pending for compliance	--
Para-10	Non-deposit of amount of endowment of sairats Rs.51.35.	Pending for compliance	--
Para-11	Revenue Loss of Rs.12 Lakh due to endowment of sairats at lesser than minimum value.	Pending for compliance	--
Para-12	Advance payment of salary of 1 worker without approval of stranding committee.	Pending for compliance	--
Para-13	Irregularities in purchase of street light Rs.63.31 Lakh	Pending for compliance	
Para-14	Unsuccessful expenditure and irregularities in purchase of dustbin, rickshaw and thela.	Pending for compliance	--
Para-15	Non-registration of mobile towers and fees outstanding Rs.55.61 Lakh	Pending for compliance	
Para-16	Property Tax Dues Rs.212.96 Lakh	Pending for compliance	
Para-17	Shop Rent Outstanding Rs.16.88 Lakh	Pending for compliance	
Para-18	Non deduction of VAT Rs.0.65 Lakh	Pending for compliance	
Para-19	Un-presented receipts	Pending for compliance	
Para-20	Annihilated	Pending for compliance	
Para-21	Amount not entered in Treasury Pass Book.	Pending for compliance	



#### 4. Finance

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

Year	2016-17	2017-18	2018-19
Final/ Revised Budget	N.A	50,46,56,000	1,15,51,15,300
Actual Expenditure	N.A	12,22,10,070	38,13,25,897
Savings (+)/ Excess (-)	N.A	38,24,45,930	77,37,89,403

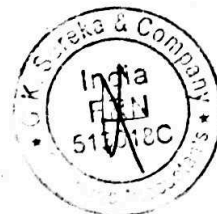
##### II. Volume of transactions

Period	Budget 2018-19	Previous year (2017-18)	Corresponding period of 2016-17	Current Period	Cumulative for the current period
Opening Balance	16,19,04,736	26,95,47,196	N.A	47,19,65,251	47,19,65,251
Receipts	1,01,04,79,800	33,61,72,616	N.A	70,93,92,701	70,93,92,701
<b>TOTAL</b>	<b>1,17,23,84,536</b>	<b>60,57,19,812</b>	<b>N.A</b>	<b>1,18,13,57,952</b>	<b>1,18,13,57,952</b>
Net Expenditure	1,15,51,15,300	12,22,10,070	N.A	38,13,25,897	38,13,25,897
Refund to Treasury/BUDA	-	1,15,44,491	N.A	24,87,14,732	24,87,14,732
Closing Balance	1,72,69,236	47,19,65,251	N.A	55,13,17,323	55,13,17,323

##### III. Bank Reconciliation

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

Bank Name	Scheme Name	Account No	Balance As Per Cash Book	Balance As Per Pass Book	Difference	Remarks
Bank of India	security Pension	192	5,90,302.50	5,90,302.50	--	BRS NOT PROVIDED
Canara Bank	SBM	9021	51,65,977.54	71,83,232.54	(20,17,255.00)	BRS NOT PROVIDED
Corporation Bank	AMRUT	98	22,99,357.00	22,99,357.00	--	BRS NOT PROVIDED
Corporation Bank	HFA	97	11,38,95,776.05	13,22,33,776.05	(1,83,38,000.00)	BRS NOT PROVIDED
State Bank of India	NULM	8909	88,00,162.00	88,67,662.00	(67,500.00)	BRS NOT PROVIDED
Canara Bank	E-Municipality	22	2,751.00	2,751.00	--	BRS NOT



						PROVIDED
Treasury Bank	--	01	42,05,62,996.90	42,05,62,996.90	--	BRS NOT PROVIDED
<b>TOTAL</b>			55,13,17,322.99	57,17,40,077.99	(2,04,22,755.00)	



### IV. Revenue & Capital Receipts

#### Income Details (Amounts to be provided in Rupees)

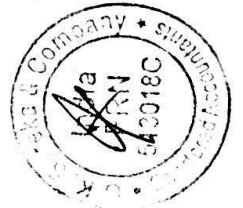
S. No.	Details	2017-18		2018-19		2019-20		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19	2019-20	
	<b>Total Receipts (A+B)</b>	<b>3361,72,616.00</b>	Not Available	<b>709,392,701.00</b>	<b>3361,72,616.00</b>				
<b>A</b>	<b>Revenue Receipts (1+2+3)</b>								
<b>1</b>	<b>Own Revenue Receipts (a+b)</b>	<b>2635,40,361.00</b>	--do--	<b>292,093,102.30</b>	<b>2635,40,361.00</b>				
a)	Tax Revenue (levied and collected by municipal body)	<b>2612,30,889.87</b>	--do--	<b>36,972,221.00</b>	<b>2612,30,889.87</b>				
i)	Property Tax	<b>2612,30,889.87</b>	--do--	<b>19,519,659.00</b>	<b>2612,30,889.87</b>				
ii)	Other Tax (levied and collected by municipal body)	-	--do--	<b>19,359,659.00</b>	-				
b)	Non-Tax Revenue (levied and collected by municipal body)	-	--do--	<b>160,000.00</b>	-				
i)	Fees & Fines	-	--do--	<b>17,452,562.00</b>	-				
ii)	User Charges	-	--do--	<b>3,162,544.00</b>	-				
iii)	Other non-tax revenue (levied and collected by municipal body)	-	--do--	<b>1,263,907.00</b>	-				
<b>2</b>	<b>Other Revenue Receipts</b>	<b>23,01,471.13</b>	--do--	<b>309,150.30</b>	<b>23,01,471.13</b>				
a)	Income from interest/investments	<b>9,25,345.13</b>	--do--	<b>305,607.30</b>	<b>9,25,345.13</b>				
b)	Other Revenue Income	<b>13,76,126.00</b>	--do--	<b>3,543.00</b>	<b>13,76,126.00</b>				
<b>3</b>	<b>Transfers / Grants / Assigned Revenues</b>	<b>8,000.00</b>	--do--	<b>254,811,731.00</b>	<b>8,000.00</b>				
a)	State Assigned Revenue	-	--do--	<b>46,853,690.00</b>	-				
b)	State Finance Commission (SFC) Grants/Devolution	-	--do--	<b>5,422,880.00</b>	-				
c)	Octroi Compensation	-	--do--	<b>1,144,440.00</b>	-				
d)	Other State Government Transfers	-	--do--	-	-				
e)	Central Finance Commission (CFC) Grant	-	--do--	-	-				
f)	Other Central Government Transfers	-	--do--	<b>201,390,722.00</b>	-				
g)	Others	<b>8,000.00</b>	--do--	-	<b>8,000.00</b>				
<b>B</b>	<b>Capital Receipts</b>	<b>726,32,255.00</b>	--do--	<b>417,299,599.00</b>	<b>726,32,255.00</b>				
1	Sale of Municipal Land	-	--do--	-	-				
2	Loans (from State Govt. or Banks etc.)	-	--do--	-	-				
3	State Capital Account Grant (under Central Schemes etc.)	<b>523,71,220.00</b>	--do--	<b>416,817,127.00</b>	<b>523,71,220.00</b>				
4	Central Capital Account Grant (under Central Schemes etc.)	<b>202,01,035.00</b>	--do--	<b>482,472.00</b>	<b>202,01,035.00</b>				
5	Other Capital Receipts	<b>60,000.00</b>	--do--	-	<b>60,000.00</b>				



**v. revenue and Capital Expenditure Information**

**Expenditure Details (Amounts to be provided in Rupees)**

S. No.	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
	<b>Total Expenditure (1+2)</b>	<b>122,210,070.05</b>	Not Available	<b>381,325,897.00</b>	<b>122,210,070.05</b>	Not Applicable	<b>381,325,897.00</b>
<b>1</b>	<b>Revenue Expenditure</b>	<b>89,816,559.05</b>	--do--	<b>298,529,195.00</b>	<b>89,816,559.05</b>	--do--	<b>298,529,195.00</b>
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	20,645,132.00	--do--	157,732,088.00	20,645,132.00	--do--	157,732,088.00
1.2	Operation and Maintenance (O&M)	2,201,280.00	--do--	140,249,379.00	2,201,280.00	--do--	140,249,379.00
1.3	Loan Repayment (Interest payments)	--	--do--	6,928.00	--	--do--	6,928.00
1.4	Others ( any other revenue expenditure which is not salaries O&M or Interest Payment)	66,970,147.05	--do--	540,800.00	66,970,147.05	--do--	540,800.00
<b>2</b>	<b>Capital Expenditure</b>	<b>32,393,511.00</b>	--do--	<b>82,796,702.00</b>	<b>32,393,511.00</b>	--do--	<b>82,796,702.00</b>
2.1	All developmental works under Central/ State specific schemes	22,703,845.00	--do--	81,949,319.00	22,703,845.00	--do--	81,949,319.00
2.2	Loan Repayment (Principal Amount)	--	--do--	--	--	--do--	--
2.3	Other Capital Expenditure	9,689,666.00	--do--	847,383.00	9,689,666.00	--do--	847,383.00



## VI. Status of Implementation of Double Entry Accounting System

As suggested by the C&AG, the Ministry of Finance, Government of India has introduced a "National Municipal Accounts Manual" for adoption of accrual system of accounting system of accounting of ULBs. Based on NMAM, Bihar Municipal Accounts Manual (BMAM) has been got prepared by the Government of Bihar and has been enforced from April 1, 2007. Generally ULB following cash based accounting system which is only detail of total collection and expenses as per provision of BMR 2007, the double entry system should be employed to all ULB.

- Nagar Parishad has been maintaining its books of account on Tally Accounting Software on accrual basis.
- Status of Double Entry Accounting System:
  - 1) Name of Agency Implementing DEAS: Vinod Singhal & Co.
  - 2) Period: 2012-13 to 2020-2021
  - 3) Status of Report : Inception Report has been submitted
  - 4) Preparation of Fixed Asset Register : In Process
  - 5) Preparation of Opening Balance Sheet: Not yet prepared
  - 6) Preparation of Financial Statement : Not yet prepared
  - 7) Preparation of Property Tax Register : In Process
  - 8) Details of Tally Installation: Tally Installed
  - 9) Details of Tally Serial ID. : 716605218
  - 10) Email Id.: hajipurnagarparishad@gmail.com

## VII. 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.

- ***We demanded the documents from municipal concerned staff to provide the status of Municipal Accounts Committee formation and their meetings, the details has not been provided to us. We again demanded the same on 29-11-2019. But still we did not get any communication from ULB till now. (Receipted Copy of letter attached).***



## 5. Audit Observations

### I. PART- A

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

- 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.**

#### Audit Objective:

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, Sairat etc;

1. **Property Tax and other revenue receipts are not deposited by tax collectors to the cashier by 4:30 PM on the same Day.**

#### Criteria:

Collections should be deposited in to bank on the same day. (Rule-27)

All moneys to be brought to account. (Rule 22)

#### Condition:

Revenue collection process is not satisfactory; in case of property tax internal control is not adequate. We have observed that Property Taxes collected by tax collector were not deposited on the same day or the day after tomorrow but it is being deposited after a week/month.

1. Reconciliation of property tax collection by tax collector and amount deposited into bank is also not available.

Following are some cases where Tax collected by tax collector has not been deposited on the same day.

Sl. No.	Name	Ward No	Invoice No.	Date of Collection	Amount
<b>Tax Collected by Tax Collector Mr. Diwakar Patel but deposited on 03-04-2019</b>					
1.	Shambhu Nath Gupta	13	18557	30-03-19	439
2.	Kamakhya Sharma	13	18558	31-03-19	19607
3.	Kamakhya Sharma	13	18559	31-03-19	3678
4.	Ganesh Prasad	15	18560	31-03-19	241
5.	MD. Ashgar	16	18561	31-03-19	261
6.	Smt.Janki Devi	13	18562	31-03-19	549
7.	Ramkali Devi	16	18563	31-03-19	8813
<b>Total</b>					<b>33588</b>
<b>Tax collected by Tax Collector Mr. Baccha Chaudhary but deposited on 24-04-2018</b>					
8.	Phulpari Devi	15	11717	17-04-18	1616
9.	Sumitra Devi	15	11718	17-04-18	1587
10.	Ajay Kumar	18	11719	17-04-18	389
11.	Ajay Kumar	18	11720	17-04-18	2041
12.	Babita Srivastav	7	11721	17-04-18	335
13.	Mayarani	23	11722	17-04-18	268
14.	Pravika Devi	24	11723	17-04-18	436
15.	Manti Devi	15	11724	17-04-18	1117



16.	Mohan lal	26	11725	17-04-18	306
Total					8095

2. Tax demand register has not been provided for verification, in such a situation we cannot ascertain the actual tax demanded/dues which can be recovered from a single tax payer. This could be a huge loss to Nagar Parishad.

Holding tax collected during the financial year 2018-19 had not been deposited in full, we found short deposit of Rs. 2,78,881/- against total collection of Rs. 1,47,69,718/- and deposit of Rs. 1,44,90,837/- which was deposited in next financial year 2019-20 on 03-04-2019.

Name Of Ward	Name Of Collector	Collection	Deposit	Cash Hold
4,14,19,22,25,27,29,28	Md. Rahmat	4,084,393.00	4,021,845.00	62,548.00
7,15,17,20,21,23,24,26,18	Bachcha Choudhary	3,693,312.00	3,586,009.00	1,07,303.00
8,9,10,12,13,16	Diwakar Patel	2,311,773.00	2,278,185.00	33,588.00
32,33,34,35,36,38,39	Upendra Ram	1,251,588.00	1,233,179.00	18,409.00
1,2,3,5,6,11,30,31,37	M.K.Raman	2,620,501.00	2,571,825.00	48,676.00
1 to 39	Shankar Prasad Rai	808,151.00	799,794.00	8,375.00
<b>Grand Total Holding Tax</b>		<b>1,47,69,718.00</b>	<b>1,44,90,837.00</b>	<b>2,78,881.00</b>

**Consequence/Effect/Impact:**

As per Rule 27 of BMAR it should be deposited on daily basis otherwise a penalty up to Rs. 5000/- may be imposed for delayed deposit.

**Cause:**

Non-compliance of BMAR by tax collectors and failure to remit collections to cashier by 4:30 PM on same day.

**Corrective Action/ Recommendation:**

Tax collectors are needs to follows the BMAR and remit the collections to cashier by 4:30 PM on same day.

**2. Irregularities in Mobile Tower Collection**

**Criteria:**

Registration Fees per tower @ Rs. 40,000/- and annual renewal fees @ Rs.10,000/- per annum to be collected. If more than 1 antenna is placed on the tower then an extra registration and renewal fees @ 60% per annum will be collected. Moreover a late fine at 1.5% would be imposed in case of delay in collection after first month of the financial year. Further after every 5 years renewal fees has to be increased by 25%.

Further as per Rule 6(9) of Bihar Communication Towers and Related Structures Rules 2012, in case arrears of registration fees and/or renewal fees for any tower, the municipality reserve the right to seal the tower until the payment is received in full along with accrued interest.



**Condition-2**

Nagar Parishad is not maintaining demand register so we are not able to compute actual demand and balance due from Tower Tax. Tower tax of Rs. 160000/- has been received but reconciliation of such receipt has not been provided to us. Tower tax (Registration and Renewal Fees) is not being collected on timely basis and also demand for FY 2018-19 has not been made. Arrear of FY 2017-18 was more than Rs. **147,03,523/-** is receivable from tower owner however Rs.160000/- received during the FY 2018-19. List of Tower and Arrear as on 31-03-2018 is given below:

S.N.	Name of Mobile Municipality	Date Of Installation	Total Demand	Total Arrear
1	Tata Teleservices Limited	01-11-2006	5,19,268	5,19,268
2	Dishnet Wireless Limited	15-06-2006	4,83,178	4,83,178
3	Dishnet Wireless Limited	30-10-2006	4,83,985	4,83,985
4	Dishnet Wireless Limited	30-10-2006	4,39,985	4,39,985
5	Dishnet Wireless Limited	15-08-2006	4,71,521	4,71,521
6	Dishnet Wireless Limited	15-07-2006	5,07,332	5,07,332
7	Dishnet Wireless Limited	15-06-2006	4,83,178	4,83,178
8	Aditya Birla Telecom Limited	26-12-2007	4,47,753	4,47,753
9	Aditya Birla Telecom Limited	26-12-2007	4,47,753	4,47,753
10	Aditya Birla Telecom Limited	27-08-2007	4,69,196	4,69,196
11	Aditya Birla Telecom Limited	22-09-2007	3,98,788	3,98,788
12	Aditya Birla Telecom Limited	05-09-2007	3,98,788	3,98,788
13	Tata Teleservices Limited	16-08-2007	3,84,196	3,84,196
14	Dishnet Wireless Limited	22-01-2008	3,77,470	3,77,470
15	Wirless TT Info Services	15-03-2008	3,27,000	3,27,000
16	Bharti Infratel Limited	06-01-2006	5,77,870	5,77,870
17	Bharti Infratel Limited	10-07-2004	6,91,232	6,91,232
18	Bharti Infratel Limited	15-04-2004	5,59,960	5,59,960
19	Bharti Infratel Limited	25-06-2004	6,97,828	6,97,828
20	Tower Vision India Pvt Ltd.	11-10-2008	3,55,336	3,55,336
21	Dishnet Wireless Limited	15-04-2008	4,26,811	4,26,811
22	Essar Telecom Infrastructure	01-12-2009	2,44,603	2,44,603
23	Wirless TT Info Services	01-08-2009	2,63,046	2,63,046
24	Wirless TT Info Services	01-09-2009	2,58,388	2,58,388
25	Wirless TT Info Services	01-09-2009	2,58,388	2,58,388
26	Transcent Infrastructure	15-07-2009	3,52,732	3,52,732
27	Idea Cellular Infrastructure	02-11-2009	3,34,168	3,34,168
28	Vodafone Essar Spacetel Ltd	24-12-2010	1,69,578	1,69,578
29	Reliance Jio Infocom Ltd	09-10-2013	1,08,461	1,08,461
30	Reliance Jio Infocom Ltd	21-10-2013	1,08,461	1,08,461
31	Reliance Jio Infocom Ltd	18-07-2013	1,17,933	1,17,933
32	Reliance Jio Infocom Ltd	16-03-2013	1,31,000	1,31,000
33	Reliance Jio Infocom Ltd	21-11-2013	1,05,367	1,05,367



34	Reliance Jio Infocom Ltd	20-08-2013	1,14,745	1,14,745
35	Bharti Infratel Limited	01-07-2008	4,11,432	4,11,432
36	Bharti Infratel Limited	15-09-2008	4,01,338	4,01,338
37	Bharti Infratel Limited	15-08-2008	4,06,371	4,06,371
38	Viom Network Ltd	15-09-2010	2,89,938	2,89,938
39	Viom Network Ltd	15-09-2010	2,89,938	2,89,938
40	ATC India Tower Corporation	15-09-2010	2,89,938	2,89,938
41	Reliance Jio Infocom Ltd	09-01-2014	99,270	99,270
42	Aircel	07-07-2008	4,11,432	4,11,432
<b>Total:-</b>			<b>147,03,523</b>	<b>147,03,523</b>

**Consequence/Effect/Impact:**

Due to no collection of Tower Rent there is a huge revenue loss to the Nagar Parishad.

**Cause:**

This happens due to non-monitoring the working activities of concerned authorised personal on regular basis.

**Corrective Action/ Recommendation:**

There should be proper records of mobile tower rent demand/ collection/ arrear and proper mechanism for supervision and monitoring for collection.

**3. Non Collection of Advertisement Tax:**

**Criteria:**

Advertisement Taxes, in case auctioned to external agencies, shall be recognized as per the terms of agreement. In all other cases, when permission for advertisement is granted for the first time, the Advertisement Tax shall be accrued at the point when tax is paid and permission is granted. After the first year, Advertisement Tax shall be accrued when renewal is due.

**Condition**

Nagar Parishad is not collecting any advertisement tax. (As reported by ULB there is no any guidelines to collect the advertisement tax).

**Consequence/Effect/Impact:**

Due to no collection of advertisement tax there is a huge revenue loss to the Nagar Parishad.

**Cause:**

This is happens due to failure of designated staff and non-monitoring of authorised officials on timely basis.

**Corrective Action/ Recommendation:**

There should be proper collection and monitoring mechanism for advertisement tax.



#### 4. Irregularities in Shop Rent Collection:

##### Criteria:

Revenues in respect of rents from properties shall be accrued based on terms of agreement. All rent should be collected on due date otherwise it should be collected with penalty and interest.

##### Condition:

Records of shop rent not maintained as per required norms, shop rent is not being collected on timely basis as Rs.31,82,837/- is receivable as shop rent. Details of shops are given below:

Sl. No.	Shop No.	Name of Owner	Annual Rent	Arrear as on 31-03-2018	Total	Receipt	Balance
<b>Pallika Market - 1</b>							
1.	1	Dilip kumar Chaudhary	5412	2255	7667	2255	5412
2.	2	Sarsawati Singh	5052	842	5894	3431	2463
3.	3	Anant Kumar	5412	5412	10824	0	10824
4.	4	Mukund Nath Sah	4872	1218	6090	4872	1218
5.	5	Vomadan Kumar	4920	0	4920	4920	0
6.	6	Hiralal Kanti	7320	0	7320	0	7320
7.	7	Shamem	4920	0	4920	0	4920
8.	8	Haji Mohamad	4884	19524	24408	0	24408
9.	9	Raghunath Chaudary	4872	1218	6090	4060	2030
10.	10	Khurdish Alam	5016	0	5016	3762	1254
11.	11	Ajit Singh	4656	38178	42834	42834	0
12.	12	Baleshwari Devi	5256	438	5694	2635	3059
13.	13	Ramanand Chaudari	5256	1752	7008	7008	0
14.	14	Visnu Kumar	1296	0	1296	1296	0
15.	15	Aafatab Alam	1620	4580	6200	0	6200
16.	16	Haidar Ali	2256	5554	7810	0	7810
Total			73020	80971	153991	77073	76918
<b>Pallika Market - 2</b>							
17.	1.	Ranapratap Singh	5040	5040	10080	10080	0
18.	2.	Kamlesh prasad yadav	3876	969	4845	4845	0
19.	3.	Aijaj Ahamad	6600	0	6600	6600	0
20.	4.	Rakesh Kumar	3756	16493	20249	0	20249
21.	5.	Indu Devi	5160	0	5160	5160	0
22.	6.	Sadad Begam	3876	0	3876	3876	0
23.	7.	Satish Kumar	3876	0	3876	3891	-15
24.	8.	Samsad Alam	3876	0	3876	3876	0
25.	9.	Jakir Husain	5160	5160	10320	0	10320
26.	10.	Murlidar	3876	969	4845	3230	1615
27.	11.	Mushtak	3876	3876	7752	8333	-581
28.	12.	Shiv Chandra Chaudhari	3876	969	4845	3230	1615
29.	13.	Khurshid Alam	3876	0	3876	3876	0
30.	14.	Suman Kumar	3876	6783	10659	0	10659
31.	15.	Abdul Rashid	3876	0	3876	3876	0
32.	16.	Mijib	5808	0	5808	5808	0
33.	17.	Shahan Shah	3876	0	3876	3876	0
34.	18.	Vipin Kumar	5160	430	5590	5590	0
35.	19.	Abdul Satar	5808	0	5808	5808	0
36.	20.	Pasnath Sarma	3876	499	4375	6143	-1768



37.	21.	Abdul Rashid	3876	0	3876	0	3876
38.	22.	Rekha Singh	4236	3802	8038	6000	2038
39.	23.	Umesh Prashad	2136	0	2136	2136	0
40.	24.	Ashagari Begam	960	0	960	960	0
41.	25.	Indu Devi	4500	0	4500	4500	0
42.	26.	Ashagari Begam	960	0	960	960	0
43.	27.	Nejamu Din	3072	0	3072	3072	0
44.	28.	Ganesh Das	34584	0	34584	34584	0
Total			143328	44990	188318	105726	82592
<b>Pallika Market - Shop at First Floor</b>							
45.	1.	Umesh Prasad	1920	15644	17564	0	17564
46.	2.	Parash Nath Sharma	3864	4198	8062	0	8062
47.	3.	Vijay Kumar	3852	11 556	11556	0	11556
48.	4.	Pramod Kumar singh	1920	35792	37712	0	37712
49.	5.	Pramod Kumar singh	1920	35792	37712	0	37712
50.	6.	Bhulan Prasad Singh	1920	35792	37712	0	37712
51.	7.	Babu Lal Singh	7716	3501	11217	0	11217
52.	8.	Ram Ratan Singh	5772	109611	115383	0	115383
53.	9.	Siya Ram Pandey	7716	137148	144864	0	144864
54.	10.	Maya Ray	3852	37752	41604	0	41604
55.	11.	Shashi Bhushan	5772	86568	92340	0	92340
56.	12.	Nageshwar Ray	1920	1886	3806	0	3806
57.	13.	Nejamudin	3000	0	3000	0	3000
58.	14.	Rajiv Kumar	0	0	0	0	0
59.	15.	Manoranjan Prasad	3600	37200	40800	0	40800
Total			54744	540884	603332	0	603332
<b>Saray Building &amp; Gudri Gate</b>							
60.	1.	Vijay Kumar	10560	10560	10500	10500	0
61.	2.	Vijay Kumar	3324	0	3324	3324	0
62.	3.	Ghameshwar	3324	6640	9973	9973	0
63.	4.	Bebi Devi	3324	0	3324	3324	0
64.	5.	Saroj Kumar	3324	0	3324	3324	0
65.	6.	Vishwanath	3324	0	3324	3324	0
66.	7.	Vijay Kumar	3324	0	3324	3324	0
67.	8.	Ramdyal Sah	3324	0	3324	3324	0
68.	9.	Prakash Kumar	3324	0	3324	3324	0
69.	10.	Bibi Atiya Begam			0		0
70.	11.	Vina Devi	5856	0	5856	5856	0
71.	12.	Shabana Khatun			0		0
72.	13.	Archana Kumari			0		0
73.	14.	Anjali Sri vastva			0		0
74.	15.	Manju Sinha			0		0
75.	16.	Ranjita Sinha			0		0
Total			43008	17200	49597	49597	0
<b>Anwarpur Market Choek Dukan</b>							
76.	1.	Shiv Kumar chaudhri	5868	11497	17365	0	17365
77.	2.	Raj Kumar	5868	23513	29381	0	29381
78.	3.	Ashok Kumar	5868	29340	35208	0	35208
79.	4.	Raj Kumar Tetar	5868	47630	53498	0	53498
80.	5.	Sanjay Kumar	5868	47338	53206	0	53206
81.	6.	Pritam Kumari	5868	35208	41076	0	41076
82.	7.	Ajay Kumar	5868	47538	53406	0	53406
83.	8.	Shakeb Pharuk	4560	1380	5940	0	5940



84.	9.	Kamru din					
Total			1728	0	1728		1728
			47364	243444	290808	0	290808
<b>Balika Uch vidyalaya ke nikat Dukan</b>							
85.	1.	Pradeep Kumar	2592	18902	21494	0	21494
86.	2.	Usha Shingh	2592	1040	3632	3774	-142
87.	3.	Toikor Alam	2592	22790	25382	0	25382
88.	4.	Jagdish Shingh	2592	5184	7776	5184	2592
89.	5.	Pratibha Devi	2592	0	2592	0	2592
90.	6.	Nashurudin	2592	27048	29640	0	29640
91.	7.	Raju Kumar	2592	0	2592	11730	-9138
92.	8.	Vijay Kumar	2592	0	2592	2592	0
93.	9.	Rahmat Ali	2592	1944	4536	4536	0
94.	10.	Shashi Prasad Keshari	2592	0	2592	0	2592
95.	11.	Gurudyal Kumar	2592	0	2592	0	2592
96.	12.	Sanjay Kumar	2592	5184	7776	0	7776
97.	13.	Raghender Kumar	2592	1944	4536	0	4536
98.	14.	OM Prakash Ray	2592	2592	1949	0	1949
99.	15.	Shashi	2592	2592	1944	0	1944
Total			38880	89220	121625	27816	93809
<b>Gandhi Chowk &amp; Trimurti Chowk</b>							
100.	1.	Ram Ratnesh Pradesh	2040	8160	10200	10200	0
101.	2.	Mithlesh Kumar	4092	12950	17042	17050	-8
102.	3.	Yoginder Prasad	0	12958	12958	0	12958
103.	4.	Kamlesh Singh	0	9224	9224	0	9224
104.	5.	Sohan Lal Singh	0	25344	25344	0	25344
105.	6.	Mohan Lal Sah	3996	7992	11988	11988	0
106.	7.	Santosh Kumar	0	20160	20160	0	20160
Total			10128	96788	106916	39238	67678
<b>Purani Chowk nagar Parishad Office</b>							
107.	1.	Abhinash Kumar	2100	0	2100	2100	0
108.	2.	Surender Kumar	5928	0	5928	5928	0
109.	3.	Sanjay Kumar	5928	0	5928	3997	1931
110.	4.	Siya Kumari	5928	0	5928	2515	3413
111.	5.	Sanjay Kumar	5928	0	5928	5928	0
112.	6.	Rabinder Kumar	5928	22674	28602	28602	0
113.	7.	Deepak Kumar	3240	0	3240	2470	770
Total			34980	22674	57654	51540	6114
<b>Dr. Sunita Chowk (Harijan Chowk Ke Nikat)</b>							
114.	1.	Arun Kumar	4692	0	4692	4692	0
115.	2.	Manju Kumari	4692	32868	37560	37560	0
116.	3.	Rameshwar Singh	4692	33047	37739	0	37739
117.	4.	Amit Kumar	4692	37705	42397	0	42397
118.	5.	Niti Singh	8007	0	8007	4692	3315
119.	6.	Kalpna Chodhari	4692	26241	30933	0	30933
120.	7.	Sanjay Kumar Paswan	4692	0	4692	0	4692
121.	8.	Mani Kant	1860	0	1860	0	1860
122.	9.	Subodh Kumar	1860	15252	17112	17112	0
123.	10.	Veer Narayan	1860	0	1860	1860	0
124.	11.	Kavita Sankar	1860	0	1860	1860	0
125.	12.	Kavita Sankar	3324	0	3324	1860	1464
126.	13.	Kalyani Sharma	2808	0	2808	2808	0
127.	14.	Dharmander	3264	21546	24810	24810	0
128.	15.	Vijay Kumar	9024	0	9024	0	9024



129.	16.	Brajesh Kumar			0	0	0	0
130.	17.	Manash Gautam			0	0	0	0
131.	18.	Raj Kumar			0	0	0	0
Total					0	0	0	0
			52635	133791	186426	55002	131424	

**Pani Tanki ki Sammne**

132.	1.	Rameshwar Prasad	1668	336	2004	10849	-8845
133.	2.	Vijay Singh	4032	4032	8064	5760	2304
134.	3.	Chandan Kumar	4056	4056	8112	17280	-9168
135.	4.	Manoj Kumar	4260	0	4260	25152	-20892
136.	5.	Sudama Neel	4128	0	4128	4128	0
137.	6.	Sudama Neel	2052	0	2052	8640	-6588
138.	7.	Shiv Bachan Singh	4080	0	4080	11520	-7440
139.	8.	Sanjay Srivastwv	4080	0	4080	11520	-7440
140.	9.	Mahender Kumar	3552	0	3552	23040	-19488
141.	10.	Rakesh	3492	0	3492	11520	-8028
142.	11.	rajender prasad	3492	0	3492		3492
143.	12.	Swati	8700	28275	36975		36975
144.	13.	Gajender	4068	116944	121012		121012
145.	14.	Abinash	3408	0	3408		3408
Total			55068	153643	208711	129409	79302

**Amarpali Nagar Bhawan**

146.	1.	Raj Kumar Sah	5712	34272	39984	5493	34491
147.	2.	Ramesh Kumar	6960	15660	22620		22620
148.	3.	Ajay Kumar	5424	43404	48828		48828
149.	4.	Satydev Narayn	5352	5352	10704		10704
150.	5.	Vishnu Kumar	3420	40936	44356		44356
151.	6.	Devki Devi	3600	41148	44748		44748
152.	7.	Mahesh Pd. Gupta	7104	93195	100299		100299
153.	8.	Binita Devi	3660	7220	10880		10880
154.	9.	Sahambhu Sah	3552	3552	7104	7104	0
155.	10.	Pappu Kumar	2784	29285	32069	0	32069
156.	11.	Aman Soni	1824	3744	5568	0	5568
157.	12.	Mozabir Rahman	1380	0	1380	0	1380
158.	13.	Chandan Kumar	6048	25462	31510	0	31510
159.	14.	Viswanath Gupta	10080	116646	126726	0	126726
160.	15.	Rm Pravesh Gupta	4896	70023	74919	0	74919
161.	16.	Jaibardhan Satyabrat	6912	112764	119676	0	119676
162.	17.	Amit Kumar	9216	94050	103266	102654	612
163.	18.	Mukesh Kr. Singh	5376	58222	63598	63371	227
164.	19.	Shanti Devi	3648	77898	81546	39104	42442
165.	20.	Lalan Kumar	11520	10520	22040	0	22040
166.	21.	Vijay Singh	0	0	0	0	0
167.	22.	Rajesh Kumar	0	0	0	0	0
168.	23.	Chandan Kumar	1536	3072	4608	23889	-19281
169.	24.	Rajiv Sinha	0	0	0	0	0
170.	25.	Mukesh Kr. Singh	0	0	0	0	0
171.	26.	Bina Devi	0	0	0	0	0
Total			110004	886425	996429	241615	754814

**Nagar Bahwan ke Sammne**

172.	1.	Vinod Kumar	1464	4394	5858	0	5858
173.	2.	Vijay Kumar	1488	1488	2976	2976	0
174.	3.	Shyam Lal Sah	1488	5952	7440	0	7440
175.	4.	Nilam Singh	1488	0	1488	0	1488



176.	5.	Rajnish Kumar	1488						
177.	6.	Naresh Kr. Sah	1488	2976	4464	0	4464		
178.	7.	Radha Devi	1488	910	2398	2398	0		
179.	8.	Sunita Singh	1488	2928	4416	4392	24		
180.	9.	Amit Kumar	1488	0	1488	0	1488		
181.	10.	Birdat Kumar	1488	5332	6820	0	6820		
182.	11.	Asha Ray	1488	0	1488	0	1488		
183.	12.	Aman Kr. Champak	1488	0	1488	1488	0		
184.	13.	Raj Kumari Devi	708	0	708	0	708		
185.	14.	Anita Kumari	816	3264	4080	4080	0		
186.	15.	Ansar Ahmed	1224	4896	6120	6120	0		
187.	16.	Shambhu Nath Prasad	1476	0	1476	1476	0		
188.	17.	Ram Ji Rai	1476	0	1476	770	706		
189.	18.	Sita Ram Rai	1488	1488	2976	2976	0		
190.	19.	Tehra Khatu	2556	0	2556	2556	0		
Total			0	0	0	0	0		
			26088	33628	59716	29232	30484		
<b>Gudri Gate</b>									
191.	1.	Jubeda Khatun	2340	0	2340	2340	0		
192.	2.	Merajudin Ansari	10752	10752	21504	0	21504		
193.	3.	Sabitri Devi	2304	4608	6912	0	6912		
194.	4.	Total	15396	15360	30756	2340	28416		
<b>Akshayvat Ray Stadium</b>									
195.	--	Gahnu Sah	1128	12352	13480	0	13480		
196.	--	Ashok kumar sah	1128	16152	17280	0	17280		
197.	--	Sankar Kishor prasad	1128	13612	14740	14740	0		
198.	--	Inderdev Choudhry	1128	No Information Provided					
199.	--	Yogual ray	1128	16352	17480	0	17480		
200.	--	rajiv ranjan	1128	16352	17480	0	17480		
201.	--	Sanjeev ranjan	1128	14777	15905	0	15905		
202.	--	Sankar prasad	1128	14777	15905	0	15905		
203.	--	Rajiv kumar sinha	1128	11077	12205	0	12205		
Total			10152	115451	124475	14740	109735		
<b>Medical Association and Super Market</b>									
204.	--	Kamlesh Kumar	3384	0	3384	3384	0		
205.	--	Ahmed Husain	4080	4080	8160	0	8160		
206.	--	Virender singh	2064	0	2064	2064	0		
207.	--	Yogender Sharma	3384	0	3384	0	3384		
208.	--	Kedar Sharma	3384	0	3384	3384	0		
209.	--	Abshiek Kumar	3384	0	3384	3384	0		
210.	--	Ram Naraya Sharma	3384	0	3384	3384	0		
211.	--	Ashok Sharma	4080	40528	44608	85136	0		
212.	--	Durga Sharma	4080	4080	8160	0	8160		
213.	--	Yogender Sharma 2	2724	26148	28872	0	28872		
214.	--	Anil kumar Choudhry	2724	8172	10896	19068	0		
215.	--	Anil kumar Sharma	4080	0	4080	4080	0		
216.	--	Ajay Kumar	4428	707	5135	5842	0		
Total			45180	83715	128895	129726	48576		
<b>Name of Place are not available</b>									
217.	10	Md. Mannan Ansari	2,100.00	6,300.00	8,400.00	-	-		
218.	11	Md. Mannan Ansari	2,100.00	6,300.00	8,400.00	-	-		
219.	12	Gopal Kr. Singh	2,100.00	7,200.00	9,300.00	9,300.00	-		
220.	13	Md. Tashlim	2,100.00	4,200.00	6,300.00	6,300.00	-		
221.	14	Garib Nath Sah	2,100.00	-	2,100.00	2,100.00	-		



222.	15	Garib Nath Sah	2,100.00	-	2,100.00	2,100.00	-
223.	16	Sunil Kumar	2,100.00	-	2,100.00	-	2,100.00
224.	17	Ashok Umar	2,100.00	-	2,100.00	-	2,100.00
225.	18	Md. Rajuludin	2,100.00	-	2,100.00	-	2,100.00
226.	19	Jawahr Mahato	2,100.00	700.00	2,800.00	2,800.00	-
227.	20	Birju Mahato	2,100.00	-	2,100.00	2,100.00	-
228.	21	Anil Kuamr Sah	2,100.00	1,575.00	3,675.00	-	3,675.00
229.	22	Jai Kant Singh	2,100.00	16,400.00	18,500.00	-	18,500.00
230.	23	Renu Devi	2,100.00	20,400.00	22,500.00	-	22,500.00
231.	24	Sunil Patel	2,100.00	-	2,100.00	-	2,100.00
232.	25	Kumari Asha	2,100.00	-	2,100.00	-	2,100.00
233.	26	Md. Ali	2,100.00	-	2,100.00	1,050.00	1,050.00
234.	27	Pawaan Kr. Sigh	2,100.00	-	2,100.00	1,050.00	1,050.00
235.	28	Raju Kumar	2,100.00	-	2,100.00	2,100.00	-
236.	29	Jagdep Prasad Sah	2,100.00	-	2,100.00	2,100.00	-
237.	30	Baleswar	2,100.00	10,400.00	12,500.00	-	12,500.00
238.	31	Navin Chandra	2,100.00	-	2,100.00	2,100.00	-
239.	32	Ram Bilash Rai	2,100.00	1,400.00	3,500.00	2,655.00	845.00
240.	33	Surendra Rai	2,100.00	-	2,100.00	700.00	1,400.00
241.	34	Harendra Sah	2,100.00	-	2,100.00	1,050.00	1,050.00
242.	35	Md. Gulab	2,100.00	10,900.00	13,000.00	3,780.00	9,220.00
243.	36	Amarnath Singh	2,100.00	5,800.00	7,900.00	6,325.00	1,575.00
244.	37	Md. Raish	2,100.00	4,200.00	6,300.00	-	6,300.00
245.	38	Md. Muslim	2,100.00	-	2,100.00	-	2,100.00
246.	39	Sufiya Begum	2,100.00	16,400.00	18,500.00	-	18,500.00
247.	40	Myhararm Ansari	2,100.00	-	2,100.00	2,100.00	-
248.	41	Samnath Verma	2,100.00	-	2,100.00	2,100.00	-
249.	42	Om Prakash Pandey	2,100.00	12,675.00	14,775.00	-	14,775.00
250.	43	Gulam Rasul	2,100.00	4,200.00	6,300.00	-	6,300.00
251.	44	S.K Chandra	2,100.00	-	2,100.00	2,100.00	-
252.	45	Anil Kuamr Patel	2,100.00	10,400.00	12,500.00	-	12,500.00
253.	46	Md. Abdul Qauum	2,100.00	-	2,100.00	2,100.00	-
254.	47	Ghanshyam Kumar	2,100.00	-	2,100.00	-	2,100.00
255.	48	Mukesh Kumar	2,100.00	-	2,100.00	2,100.00	-
256.	49	Md. Munna	2,100.00	-	2,100.00	-	2,100.00
257.	50	Md. Jubair	2,100.00	4,200.00	6,300.00	6,300.00	-
258.	51	Dinish Pandit	2,100.00	2,100.00	4,200.00	4,200.00	-
259.	52	Md. Ibrar Ahmad	2,100.00	7,400.00	9,500.00	9,500.00	-
260.	53	Md. Sirajudin	2,100.00	-	2,100.00	2,116.00	(16.00)
261.	54	Md. Sabiir	2,100.00	1,225.00	3,325.00	3,325.00	-
262.	55	Md. Sabiir	2,100.00	4,200.00	6,300.00	-	6,300.00
262.	55	Umesh Chandra Verma	2,100.00	-	2,100.00	-	2,100.00
263.	56	Deepak Kumar	2,100.00	-	2,100.00	-	2,100.00
264.	57	Arun Kumar Singh	2,100.00	-	2,100.00	-	2,100.00
264.	57	Arun Kumar Singh	2,100.00	10,400.00	12,500.00	-	12,500.00
265.	58	Usha Devi	2,100.00	9,275.00	11,375.00	-	11,375.00
266.	59	Sanjiv Kumar Singh	2,100.00	8,900.00	11,000.00	-	11,000.00
267.	60	Santosh Kumar	2,100.00	4,200.00	6,300.00	-	6,300.00
268.	61	Madan Chaudhari	2,100.00	2,100.00	4,200.00	3,166.00	1,034.00
269.	62	Subhas Chandra	2,100.00	-	2,100.00	1,050.00	1,050.00
270.	63	Prabhat Kumar	2,100.00	2,100.00	4,200.00	3,150.00	1,050.00
271.	64	Shambhu Tiwari	2,100.00	-	2,100.00	2,116.00	(16.00)
272.	65	Shila Devi	2,100.00	-	2,100.00	2,116.00	(16.00)
273.	66	Lal Bahu Chaudhari	2,100.00	4,900.00	7,000.00	-	7,000.00
274.	67	Bindeswar Thakur	2,100.00	525.00	2,625.00	2,625.00	-



275.	68	Baleswar Chaudhari	2,100.00	4,200.00	6,300.00	-	6,300.00
276.	69	Devendra Sah	2,100.00	38,400.00	40,500.00	-	40,500.00
277.	70	Laxmi Bagat	2,100.00	8,900.00	11,000.00	-	11,000.00
278.	71	Siya Ram Rai	2,100.00	4,200.00	6,300.00	7,292.00	(992.00)
279.	72	Mahesh Rai	2,100.00	4,200.00	6,300.00	7,292.00	(992.00)
280.	73	Gril Mahao	2,100.00	-	2,100.00	2,116.00	(16.00)
281.	74	Gopal Chaudhari	2,100.00	2,100.00	4,200.00	4,239.00	(39.00)
282.	75	Nizamudin	2,100.00	6,300.00	8,400.00	-	8,400.00
283.	76	Chattu Ram	2,100.00	5,600.00	7,700.00	-	7,700.00
284.	77	Sarbjit Singh	2,100.00	4,700.00	6,800.00	-	6,800.00
285.	78	Babar Ali	2,100.00	470.00	2,570.00	-	2,570.00
286.	79	Anil Kumar Singh	2,100.00	5,300.00	7,400.00	-	7,400.00
287.	80	Lalan Singh	2,100.00	4,200.00	6,300.00	-	6,300.00
288.	81	Md. Ahshaan	2,100.00	4,200.00	6,300.00	-	6,300.00
289.	82	Md. Asraful Haq	2,100.00	4,200.00	6,300.00	-	6,300.00
290.	83	Suresh Singh	2,100.00	4,200.00	6,300.00	-	6,300.00
291.	84	Md. Sabbu	2,100.00	4,200.00	6,300.00	-	6,300.00
292.	85	Prmod Kumar Gupta	2,100.00	-	2,100.00	901.00	1,199.00
293.	86	Anil Kumar Chaudhari	2,100.00	9,725.00	11,825.00	-	11,825.00
294.	87	Ramesh Kumar	2,100.00	4,200.00	6,300.00	6,300.00	-
295.	88	Mahesh Kumar	2,100.00	4,200.00	6,300.00	6,300.00	-
296.	89	Vinod Singh	2,100.00	-	2,100.00	-	2,100.00
297.	90	Rajendra Prasad	2,100.00	2,100.00	4,200.00	4,200.00	-
298.	91	Rakesh Kumar	2,100.00	4,200.00	6,300.00	-	6,300.00
299.	92	Ganesh Kumar	2,100.00	7,400.00	9,500.00	10,938.00	(1,438.00)
300.	93	Munni Lal Dash	2,100.00	3,150.00	5,250.00	5,856.00	(606.00)
301.	94	Bashisht Narayan Sing	2,100.00	6,800.00	8,900.00	8,900.00	-
302.	95	Sanjay Kumar	2,100.00	6,300.00	8,400.00	11,487.00	(3,087.00)
303.	96	Hasmat Kha	2,100.00	4,200.00	6,300.00	-	6,300.00
304.	97	Munna Sah	2,100.00	4,200.00	6,300.00	-	6,300.00
305.	98	Manog Kumar	2,100.00	2,100.00	4,200.00	-	4,200.00
306.	99	Faig Ahmad	2,100.00	-	2,100.00	2,100.00	-
307.	100	Upendra Singh	2,100.00	6,025.00	8,125.00	-	8,125.00
308.	101	Phool Mohmad	2,100.00	910.00	3,010.00	-	3,010.00
309.	102	Ram Nath Gupta	2,100.00	4,200.00	6,300.00	6,242.00	58.00
310.	103	Ram Nath Gupta	2,100.00	-	2,100.00	-	2,100.00
311.	104	Krisna Kumar Malakar	2,100.00	-	2,100.00	-	2,100.00
312.	105	Upendra Kumar Malak.	2,100.00	2,100.00	4,200.00	-	4,200.00
313.	106	Md. Sabir	2,100.00	4,200.00	6,300.00	-	6,300.00
314.	107	Umesh Kumar	2,100.00	2,100.00	4,200.00	4,476.00	(276.00)
315.	108	Rahamtulla	2,100.00	5,025.00	7,125.00	-	7,125.00
316.	109	Kundan Das	2,100.00	700.00	2,800.00	-	2,800.00
317.	110	Md. Alaudin	2,100.00	4,200.00	6,300.00	-	6,300.00
318.	111	Sirajuddin	2,100.00	4,200.00	6,300.00	-	6,300.00
319.	112	Sachidanan	2,100.00	4,200.00	6,300.00	4,900.00	1,400.00
320.	113	Dilip Prasad	2,100.00	4,200.00	6,300.00	7,292.00	(992.00)
321.	114	Raj Mohan Singh	2,100.00	4,200.00	6,300.00	7,292.00	(992.00)
322.	115	Manog Kumar	2,100.00	-	2,100.00	2,100.00	-
323.	116	Md. Murtaza	2,100.00	4,200.00	6,300.00	6,300.00	-
324.	117	Upendra Singh	2,100.00	-	2,100.00	2,100.00	-
325.	118	Dinish Singh	2,100.00	4,200.00	6,300.00	-	6,300.00
326.	119	Shambhu Singh	2,100.00	4,200.00	6,300.00	7,292.00	(992.00)
327.	120	Md. Irsahd	2,100.00	4,200.00	6,300.00	6,300.00	-
327.	120	Md. Kasim Ali	2,100.00	8,400.00	10,500.00	-	10,500.00



328.	121	Jai Shankar Prasad	2,100.00	2,100.00	4,200.00	4,200.00	-
329.	122	Md. Rizwan	2,100.00	7,350.00	9,450.00	9,450.00	-
330.	123	Md. Aub	2,100.00	4,200.00	6,300.00	4,900.00	1,400.00
331.	124	Md. Asfaq	2,100.00	8,425.00	10,525.00	10,525.00	-
332.	125	Md. Alaaudin	2,100.00	-	2,100.00	891.00	1,209.00
333.	126	Md. Mojaamil	2,100.00	-	2,100.00	-	2,100.00
334.	127	Md. Soeb	2,100.00	4,200.00	6,300.00	6,300.00	-
335.	128	Md. Mojib	2,100.00	4,200.00	6,300.00	-	6,300.00
336.	129	Md. Sahnulla	2,100.00	4,200.00	6,300.00	3,268.00	3,032.00
337.	130	Biltu Ram	2,100.00	1,050.00	3,150.00	-	3,150.00
338.	131	Raghunandan Prasad	2,100.00	4,200.00	6,300.00	6,300.00	-
339.	132	Dashrath Saw	2,100.00	4,200.00	6,300.00	6,300.00	-
340.	133	Lal Babu Paswan	2,100.00	-	2,100.00	-	2,100.00
341.	134	Md. Jafrulaha	2,100.00	10,500.00	12,600.00	12,600.00	-
342.	135	Md. Jafir	2,100.00	13,200.00	15,300.00	-	15,300.00
343.	136	Md. Samim	2,100.00	-	2,100.00	2,100.00	-
344.	137	Md. Salim	2,100.00	5,250.00	7,350.00	8,823.00	(1,473.00)
345.	138	Lal Babu	2,100.00	6,300.00	8,400.00	-	8,400.00
346.	139	Md. Nizam Khna	2,100.00	4,375.00	6,475.00	4,550.00	1,925.00
347.	140	Md. Naushad Khaa	2,100.00	4,375.00	6,475.00	4,550.00	1,925.00
348.	141	Md. Aftab Alam	2,100.00	-	2,100.00	891.00	1,209.00
349.	142	Md. Farid	2,100.00	-	2,100.00	-	2,100.00
350.	143	Umesh Pandit	2,100.00	4,200.00	6,300.00	-	6,300.00
351.	144	Md. Shamad Ali	2,100.00	-	2,100.00	891.00	1,209.00
352.	145	Md. Mohishudin	2,100.00	4,200.00	6,300.00	6,300.00	-
353.	146	Md. Ehsahnul Haq	2,100.00	4,200.00	6,300.00	6,300.00	-
354.	147	Ram Prasad Sah	2,100.00	4,200.00	6,300.00	6,300.00	-
355.	148	Md. Idrish	2,100.00	350.00	2,450.00	2,450.00	-
356.	149	Md. Emran	2,100.00	4,200.00	6,300.00	6,300.00	-
357.	150	Ajay Das	2,100.00	4,200.00	6,300.00	6,300.00	-
358.	151	Birendra Das	2,100.00	2,100.00	4,200.00	-	4,200.00
359.	152	Upendra Das	2,100.00	2,100.00	4,200.00	7,292.00	(992.00)
360.	153	Mahendra Das	2,100.00	4,200.00	6,300.00	10,702.00	(1,202.00)
361.	154	Md. Shalim	2,100.00	7,400.00	9,500.00	8,725.00	-
362.	155	Manhoar Mahto	2,100.00	6,625.00	8,725.00	8,725.00	-
363.	156	Ram Shukul Chaudhari	2,100.00	-	2,100.00	-	2,100.00
364.	157	Santosh Kumar	2,100.00	2,100.00	4,200.00	-	4,200.00
365.	158	Santosh Kumar	2,100.00	6,300.00	8,400.00	8,400.00	-
366.	159	Hira Mahto	2,100.00	4,200.00	6,300.00	1,050.00	5,250.00
367.	160	Ram Dayal Mahto	2,100.00	-	2,100.00	525.00	1,575.00
368.	161	Umesh Rai	2,100.00	-	2,100.00	-	6,300.00
369.	162	Rajendra Rai	2,100.00	4,200.00	6,300.00	1,753.00	347.00
370.	163	Md. Shamim Ahmad	2,100.00	-	2,100.00	2,100.00	4,200.00
371.	164	Awaidth Nath Sah	2,100.00	4,200.00	6,300.00	-	6,300.00
372.	165	Md. Shalim	2,100.00	4,200.00	6,300.00	-	4,200.00
373.	166	Anil Kumar	2,100.00	2,100.00	4,200.00	-	2,100.00
374.	167	Girdhari Kumar	2,100.00	-	2,100.00	-	6,900.00
375.	168	Md. Idrish	2,100.00	4,800.00	6,900.00	-	6,900.00
376.	169	Mahendra Singh	2,100.00	2,100.00	4,200.00	4,476.00	(276.00)
377.	170	Lalu Mahto	2,100.00	2,100.00	4,200.00	2,100.00	-
378.	171	Nathu Mahto	2,100.00	350.00	2,450.00	-	2,100.00
379.	172	Birendra Prasad Singh	2,100.00	3,700.00	5,800.00	-	5,800.00
380.	173	Saiyad Ali Shamim	2,100.00	-	2,100.00	-	2,100.00
		Ramchandra Bhagat	2,100.00	-	2,100.00	-	2,100.00



381.	174	Gaurav Sharma	2,100.00				
382.	175	Shikandar Zamil	2,100.00	4,200.00	6,300.00	-	6,300.00
383.	176	Parwez Akhatar	2,100.00	1,050.00	3,150.00	3,150.00	-
384.	177	Amrendra Kumar	2,100.00	8,400.00	10,500.00	-	10,500.00
385.	178	Krisna Kumar	2,100.00	-	2,100.00	528.00	1,572.00
386.	179	Devdhari Prasad	2,100.00	-	2,100.00	-	2,100.00
387.	180	Arun Kmar	2,100.00	-	2,100.00	-	2,100.00
388.	181	Anil Kumar	2,100.00	-	2,100.00	528.00	1,572.00
389.	182	Deep Narayan Sah	2,100.00	4,200.00	6,300.00	-	6,300.00
390.	183	Suresh Kumar Gupta	2,100.00	-	2,100.00	-	2,100.00
391.	184	Abdul Habib	2,100.00	-	2,100.00	1,419.00	681.00
392.	185	Vijay Kumar	2,100.00	2,100.00	4,200.00	-	4,200.00
393.	186	Suraj Kumar	2,100.00	12,600.00	14,700.00	-	14,700.00
394.	187	Md. Mustafa	2,100.00	21,600.00	23,700.00	-	23,700.00
395.	188	Kishor Kumar	2,400.00	4,200.00	6,300.00	-	6,300.00
396.	189	Umesh Kumar	2,700.00	-	2,400.00	2,418.00	(18.00)
397.	190	Nazbul Hasan Khan	1,380.00	-	2,700.00	-	2,700.00
398.	191	Lalan Gupta	2,028.00	-	1,380.00	-	1,380.00
399.	192	Rajendra Rao	3,000.00	-	2,028.00	2,066.00	(38.00)
400.	193	Sahzadi Fatima Maneer	2,400.00	-	3,000.00	3,000.00	-
401.	194	Md. Taohid Alam	2,400.00	7,600.00	10,000.00	-	10,000.00
402.	195	Altaf Hussain	2,400.00	12,000.00	14,400.00	-	14,400.00
403.	196	Md. Mannar	2,400.00	-	2,400.00	1,200.00	1,200.00
404.	197	Md. Nissar Alam	2,400.00	7,600.00	10,000.00	-	10,000.00
405.	198	Md. Mukhatar Alam	2,400.00	2,400.00	4,800.00	-	4,800.00
Total			399,708	696,880	1,096,588	413,329	683,259
<b>Nagar Bhawan ke bagal</b>							
406.	1.	Pankaj Kumar	3,360	-	3,360	840	2,520
407.	2.	Vinod Kumar Yadav	14,400	-	14,400	3,600	10,800
408.	3.	Anand Pandey	3,168	3,168	6,336	-	6,336
409.	4.	Machuu Thakur	9,600	-	9,600	-	9,600
410.	5.	Pappu Kumar	1,920	-	1,920	480	1,440
Total			32,448	3,168	35,616	4,920	30,696
411.	6.	Kishor Kumar(Gumti)	2,160	4,320	6,480	-	6,480
Total			2,160	4,320	6,480	-	6,480
<b>Yadav Chowk</b>							
412.	7.	Suraj Kumar	9,600	48,800	58,400	-	58,400
Total			9,600	48,800	58,400	-	58,400

**Consequence/Effect/Impact:**

Due to no collection of rent there is a huge revenue loss to the Nagar Parishad.

**Cause:**

This is happens due to failure of designated staff and non-monitoring of authorised officials on timely basis.

**Corrective Action/ Recommendation:**

There should be proper collection and monitoring mechanism for shop rent.

- b) **Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs**  
 > Required document has not been provided to us so we are unable to give audit observation.



c) Report on findings of field survey of 20 high value properties has been conducted by us and our report thereon is:  
Field survey of 20 high value properties has been conducted by us and our report thereon is:

Sl. No	NAME	FATHERS NAMES	WARD NO.	TYPE OF CONSTRUCTION	TYPE OF USES	TYPE OF ROAD	CARPET AREA	ANNUAL VALUE	ANNUAL TAX	REMARKS OF AUDITOR
1	SHUSHEELA DEVI	LATE. KAMESHWAR PRASAD SAH	35	RCC/ASB	RESIDENTIAL	C	1700	4,410.00	396.90	NO VARIANCE
2	JAGARNATH PRASAD	LATE. NANNHU PRASAD	36	RCC/ASB	RESIDENTIAL	B	7200	5,250.00	472.50	NO VARIANCE
3	SHAMBHU PRASAD	LATE. AYODHA SAH	36	RCC	RES/ COM	B	2000	17,960.00	1,616.40	NO VARIANCE
4	GANESH KUMAR	LATE. RAGHUNATH CHOUDHARY	38	RCC	RESIDENTIAL	C	1100	6,160.00	554.40	NO VARIANCE
5	ANEETA DEVI	LATE. SUNIL KUMAR RAI	38	RCC	RESIDENTIAL	B	1900	33,250.00	2,992.50	NO VARIANCE
6	RAMESHWAR CHOUDHARY	LATE. RAMNANDAN CHOUDHARY	38	RCC	RESIDENTIAL	B	600	600.00	504.00	NO VARIANCE
7	JAI LAGAN RAI	LATE. YAMUNA RAI	39	ASB	RESIDENTIAL	C	1500	3,150.00	283.50	NO VARIANCE
8	PRAMILA DEVI	VISHWANATH THAKUR	39	ASB	RESIDENTIAL	C	270	567.00	51.03	NO VARIANCE
9	AJAJ AHAMAD	JAHID HUSSAIN	39	RCC	RESIDENTIAL	C	1900	10,640.00	957.60	NO VARIANCE
10	HAWALDAR SINGH	LATE. SARYUG SINGH	37	RCC	RESIDENTIAL	C	2000	19,600.00	1,764.00	NO VARIANCE
11	MITHLESH KUMAR	LATE. RAMSAWARTH SINGH	37	RCC	RESIDENTIAL	C	1650	9,240.00	831.60	NO VARIANCE
12	RAM BANNI MAHTO	LATE. SUKHU MAHTO	30	RCC	RESIDENTIAL	C	300	2,520.00	226.80	NO VARIANCE
13	RAMLAGAN MAHTO	LATE. RAMSEWAK MAHTO	30	RCC	RESIDENTIAL	C	1200	2,520.00	226.80	NO VARIANCE
14	SURAJ CHOUDHARY	LATE. DWARIKA CHOUDHA	30	RCC	RESIDENTIAL	B	480	3,360.00	302.40	NO VARIANCE
15	NIRMALA DEVI	ARVIND KUMAR	7	RCC	RESIDENTIAL	C	1350	7,560.00	680.40	NO VARIANCE
16	ARCHANA RANI	LATE. PASHUPATTI NATH	7	RCC	RESIDENTIAL	B	800	14,000.00	1,260.00	NO VARIANCE
17	AMRENDRA KUMAR V	LATE. VISWANATH PRASAD	7	RCC	RESIDENTIAL	C	1615	9,048.00	814.32	NO VARIANCE
18	GOPAL SINGH	LATE. BASANT NARAYAN SI	10	RCC	RESIDENTIAL	C	2700	7,560.00	680.40	NO VARIANCE
19	POONAM SHARMA	PREM KUMAR	10	RCC	RESIDENTIAL	B	1100	7,700.00	693.00	NO VARIANCE
20	ASHA RAI	TRILOKI NATH RAI	10	RCC	RESIDENTIAL	C	2000	11,200.00	1,008.00	NO VARIANCE



## II. 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 -

### a. Non-maintenance of books of accounts, subsidiary registers

S. No.	Particulars	Status
1.	Log Book	
2.	Demand and Collection Register	Not Provided
3.	Assessment Register	Not Provided
4.	Advance Register	Not Provided
5.	Tower Tax Demand Register	Not Maintained
6.	Fixed Asset and Inventory Register	Not maintained
7.	Advertisement tax register	Not Provided
8.	Procurement Register	Not maintained
9.	Holding Tax Register	Not Maintained
10.	Holding Demand Register	Not Maintained
11.	Utilization Certificate Register	Not Maintained

#### Recommendation:

We recommend to the Nagar Parishad to Prepare and update the required books and registers.

### b. Irregularity in procurement process

➤ Procurement register and required document has not been provided to us for verification.

### c. Non-compliance of directives by UD & HD, GOB

We observed several non-compliances of directives of UD & HD, GOB such as:

- Non collection of various taxes required to be collected.
- Non maintenance of prescribed books of accounts
- Non submission of UC and other reports on timely basis etc.

#### Recommendation:

We recommend to the Nagar Parishad to comply all directives issued by UD&HD and GOB

### d. Non Compliance of Act & Rules

As per Section 127 of the Bihar Municipal Act, the Municipality can levy the following taxes:-

- Property tax on lands and buildings.





- 7) Tender of Ghat, Crematorium, Gate, Palm trees and lands are not done on yearly basis.
- 8) Advance Register is not prepared hence it is difficult to monitor for advances given and adjustment thereof.
- 9) There is lack of internal control on deduction and deposit of various taxes. On deduction of taxes liability is not created hence it is difficult to ascertain tax payable at any point of time. Taxes such as VAT, I.T. Royalty etc are collected from time to time but its payments are made on yearly basis which is not proper. Taxes should be remitted to the Govt. account on timely basis otherwise penal action may be taken by the concerned department for delayed deposit of taxes.
- 10) All important documents, File, Expenditure details, are under the custody of Mr. Manish Kumar designation Accountant of Nagar Parishad Hajipur.

**Recommendation:**  
We recommend to the Nagar Parishad to comply with the above mentioned internal controls weakness for fair presentation of financial position.

**Non-compliance of TDS, VAT and other relevant Statute**

- > The municipality is not regular in depositing statutory dues including tax deducted at source, service tax, VAT/GST, works contract tax, cess payable to the government etc. We observed that all such taxes deducted during the financial year 2018-19 has not been deposited in full. Copy quarterly return also not provided for verification.
- > However we observed differences in Statutory Deduction Register and Books of Accounts (Tally) of Rs.-356137/- Details are below:

As per Statutory Deduction Register						
Month	Royalty	Labour Cess	TDS	SGST	CGST	Total
April	--	--	238,706	NA	NA	583,624
May	235,187	109,731	35,536	NA	NA	58,367
June	11,682	57,770	112,845	NA	NA	245,294
July	74,679	108,433	258,964	NA	NA	517,221
August	149,824	26,757	98,865	40,940	40,940	314,811
September	33,157	51,801	104,924	81,836	81,836	559,752
October	76,206	77,336	207,056	69,218	69,218	347,373
November	111,688	60,337	61,847	208,569	208,569	1,227,944
December	86,753	204,077	359,611	27,271	27,271	176,803
January	247,118	27,271	46,432	195,858	195,858	1,319,630
February	48,558	194,858	373,480	623,692	623,692	5,509,598
March	359,576	929,520	1,898,266			
Total	1,434,428					



**As per Books of Accounts:**

Month	Royalty	Labour Cess	TDS	SGST	CGST	Total
April	--	--	--	--	--	--
May	--	--	--	--	--	--
June	--	--	2,38,706	--	--	--
July	--	--	35,536	--	--	2,38,706
August	--	--	1,12,845	--	--	35,536
September	--	--	2,58,967	--	--	1,12,845
October	--	--	2,03,789	40,940	40,940	2,58,967
November	--	--	2,07,056	81,836	81,836	2,85,669
December	--	--	61,906	65,218	65,218	3,70,728
January	--	--	3,65,033	2,08,569	2,08,569	1,92,342
February	13,09,083	8,59,902	46,432	27,271	27,271	7,82,171
March	3,58,762	1,94,857	3,73,479	1,95,857	1,95,857	22,69,959
Total	16,67,845	10,54,759	19,03,749	6,19,691	6,19,691	58,65,735

**Recommendation:**

*We recommend to the Nagar Parishad to comply with all statutory compliance mentioned above*

**g. Deficiency in Pay-roll System**

- The pay-roll system does not contain leave details of employee. PF contribution and pension fund contribution of employees are deducted but municipal contribution is not being paid. PF account has not been opened with PF department all the deductions of PF contribution and pension fund contribution are being deposited in a separate account opened by the municipality.

**Recommendation:**

*We recommend to the Nagar Parishad to comply the said provisions mentioned above.*

**h. Utilization of Grant and report on missing Utilization Certificates**

Sl. No.	Sanction Letter No.	Scheme Name	Bill No	Amount	Utilization Certificate
1.	07/22-05-2018	Salary to Executive Officer	01/2018-19	7,00,000	December 2018
2.	08/24-05-2018	Honorarium to City Manager	02/2018-19	1,97,220	December 2018
3.	10/01-06-2018	Sanitation Grant	03/2018-19	1,08,48,600	U.C NOT SUBMITTED
4.	19/06-07-2018	Sewerage Treatment Plant	04/2018-19	12,14,38,930	U.C NOT SUBMITTED
5.	41/20-07-2018	Road Construction	09/2018-19	25,00,000	U.C NOT SUBMITTED
6.	10/21-06-2018	Solid Waste Management Grant	--	1,08,48,600	U.C NOT SUBMITTED
7.	90/29-11-2018	Honorarium to City	14/2018-19	1,97,220	U.C NOT



		Manager			SUBMITTED
8.	32&82/31-10-2018	14 <sup>th</sup> Finance Grant	12&13/2018-19	3,04,22,472	U.C NOT SUBMITTED
9.	131/22-02-2019	CM Nali Gali Grant	18&19/2018-19	3,98,51,088	U.C NOT SUBMITTED
10.	21/10-07-2018	5 <sup>th</sup> State Finance Commission	07&08/2018-19	6,44,60,377	U.C NOT SUBMITTED
11.	15/03-07-2018	5 <sup>th</sup> State Finance Commission	05&06/2018-19	6,30,29,874	U.C NOT SUBMITTED
12.	542/05-10-2018	Honorarium to BLOs	--	1,24,344	U.C NOT SUBMITTED
13.	771/26-12-2018	Honorarium to BLOs	21/2018-19	3,99,124	U.C NOT SUBMITTED
14.	634/19-03-2019	Honorarium to BLOs	22/2018-19	15,000	U.C NOT SUBMITTED
15.	174/30-03-2019	Electricity Grant	23/2018-19	12,63,94,390	U.C NOT SUBMITTED
16.	121/31-01-2019	Ward Parsad Honorarium grant	--	8,82,000	U.C NOT SUBMITTED

**Recommendation:**

*We recommend to the Nagar Parishad to prepared and provide the grant register for assist in preparation of utilization certificate.*

**i. Physical verification of inventory/Stores**

Store Register has not been prepared therefore physical verification of inventory/stores has not been conducted.

**Recommendation:**

*We recommend to the Nagar Parishad to prepare the store/inventory register.*

**j. Advances, their adjustment & recovery**

**Advance Payment**

**Criteria:**

The employees of the Municipality to whom official advances are provided for incurring expenditure on behalf of the Municipality shall prepare a Payment Order for the expenditure incurred as soon as the purpose for which the advance was provided is accomplished.

**Condition:**

Advance Register is not prepared hence it is difficult to monitor advances given and adjustment thereof.



\* Any other matters as may be prescribed in due course.  
No such matter observed.



### III. PART- C

Auditor should report in a separate section for non-compliance of rules/directives of UD&HD, GOB; 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.

We observed several compliances and non-compliances of directives of UD & HD, GOB such as:

#### Chapter-IX:

##### Financial Management of Municipalities

Keeping in view the classification of municipal areas under section 7, the receipts and expenditures of the Municipality has not been kept under the heads of accounts, including those for water-supply, drainage and sewerage, solid waste management, road development and maintenance, slum services, commercial projects and other account heads as specified and the general account head, in such manner, and in such Form, as prescribed, so as to facilitate the imposition of user charges and preparation of any subsidy report under this Act.

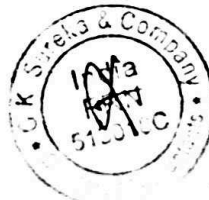
#### Chapter-X: Application of Municipal Fund

Records for Power to incur expenditure within specified limits of the Municipality has not been provided to us.

The state fund grants received during the year were not specifically mentioned the purpose of their utilisation, the funds received as grant during the year were utilised for various purposes.

#### Chapter-XI: Budget Estimates

Expenditure Heads	Budgeted Amount FY 2018-19	Actual Expenditure	Variance
<b>Total Expenditure</b>	<b>1,15,51,15,300</b>	<b>38,13,25,897</b>	<b>77,37,89,403</b>
<b>Revenue Expenditure</b>	<b>74,48,15,300</b>	<b>29,85,29,195</b>	<b>44,62,86,105</b>
Establishment Expenses	3,03,44,100	3,02,08,286	1,13,814
Administrative Expenses	1,64,46,200	12,75,23,802	-11,10,77,602
Operations & Maintenance	10,29,78,500	4,34,96,745	5,94,81,755
Interest & Finance Charges	3,500	6,928	-3,428
Programme Expenses	54,74,43,000	9,67,52,634	45,06,90,366
Miscellaneous Expenditure	4,70,00,000	5,40,800	4,64,59,200
Prior Period Items	6,00,000	--	6,00,000
<b>Capital</b>	<b>41,03,00,000</b>	<b>8,27,96,702</b>	<b>32,75,03,298</b>



<b>Expenditure</b>			
Fixed Assets	38,33,00,000	8,27,96,702	30,05,03,298
Other	2,70,00,000	--	2,70,00,000
Payments			

### **Chapter XII: Accounts and Audit**

Books and Accounts of the Nagar Parishad has been maintained as per Municipal Accounting Manual and placed to auditor appointed by UDHD. However the Nagar Parishad is maintaining only cash book and their subsidiary books for the FY 2018-19.

### **Chapter-XIII: Municipal Property**

We were not provided with the Fixed Assets Register for the FY 2018-19 for verification. **(Received copy of documents demanded Annexed).**

### **Chapter-XIV: Borrowings**

No borrowings availed by Nagar Parishad.

### **Chapter-XV: Municipal Revenue**

Revenue collection process is not satisfactory; in case of property tax internal control is not adequate. We have observed that Property Taxes collected by tax collector were not deposited on the same day or the day after tomorrow but it is being deposited after a week/month.

1. Reconciliation of property tax collection by tax collector and amount deposited into bank is also not available.
2. Tax demand register has not been provided for verification, in such a situation we cannot ascertain the actual tax demanded/dues which can be recovered from a single tax payer. This could be a huge loss to Nagar Parishad.
3. Holding tax collected during the financial year 2018-19 had not been deposited in full, we found short deposit of Rs. 2,78,881/- against total collection of Rs. 1,47,69,718/- and deposit of Rs. 1,44,90,837/- which was deposited in next financial year 2019-20 on 03-04-2019.
4. Nagar Parishad is not maintaining demand register so we are not able to compute actual demand and balance due from Tower Tax. Tower tax of Rs. 160000/- has been received but reconciliation of such receipt has not been provided to us. Tower tax (Registration and Renewal



	<p>Fees) is not being collected on timely basis and also demand for FY 2018-19 has not been made. Arrear of FY 2017-18 was more than Rs. <b>147,03,523/-</b> is receivable from tower owner however Rs.160000/- received during the FY 2018-19.</p> <p>5. Nagar Parishad is not collecting any advertisement tax.</p> <p>6. Records of shop rent not maintained as per required norms, shop rent is not being collected on timely basis as more than Rs. 31,82,837/- is receivable as shop rent.</p>
<p>b. Auditor should 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 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</p>	<p>➤ <b>Details of Top 20 high value property has been provided above in Point no.- 4(c) .</b></p>
<p>c. Auditor should 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> <ul style="list-style-type: none"> <li>• Rule 22: All moneys to be brought to account.</li> <li>• Rule 27: Collections to be deposited into Bank on the same day</li> <li>• Rule 69: Grant Related Compliance</li> <li>• Rule 120-121: Monthly Receipt &amp; Payment Account and Trial Balance</li> <li>• Rule 130: Audit to be completed &amp; reported</li> </ul>	<p>➤ Nagar Parishad is not regular in depositing collection into the Bank on the same day such as Property Tax, Shop Rent, Tower Tax, etc. For details please refer point No. 1 of Part A.</p> <p>➤ As suggested by the C&amp;AG, the Ministry of Finance, Government of India has introduced a "National Municipal Accounts Manual" for adoption of accrual system of accounting system of accounting of ULBs. Based on NMAM, Bihar Municipal Accounts Manual (BMAM) has been got prepared by the Government of Bihar and has been enforced from April 1, 2007. Generally ULB following cash based accounting system which is only detail of total collection and expenses as per provision of BMR 2007, the double entry system should be employed to all ULB.</p> <p>➤ Nagar Parishad has been maintaining its books of account on Tally Accounting Software on accrual basis.</p> <p>➤ Status of Double Entry Accounting System:</p> <p>1) Name of Agency Implementing DEAS: Vinod Singhal &amp; Co.</p>



<p>within 6 month</p>	<p>2) Period: 2012-13 to 2020-2021  3) Status of Report : Inception Report has been submitted  4) Preparation of Fixed Asset Register : In Process  5) Preparation of Opening Balance Sheet: Not yet prepared  6) Preparation of Financial Statement : Not yet prepared  7) Preparation of Property Tax Register : In Process  8) Details of Tally Installation: Tally Installed  9) Details of Tally Serial ID. : 716605218  10) Email Id.: <a href="mailto:hajipurnagarparishad@gmail.com">hajipurnagarparishad@gmail.com</a></p> <ul style="list-style-type: none"> <li>• Internal control for collections of revenue from internal sources is not adequate such as : <ul style="list-style-type: none"> <li>➤ Demand register is not maintained.</li> <li>➤ All the collections are not deposited in bank account on same day.</li> <li>➤ Monthly Receipt &amp; Payment Account and Trial Balance has not been prepared.</li> <li>➤ Audit of accounts is not completed and report has not been submitted within 6 month.</li> </ul> </li> </ul>
<p>d. Report on compliance of financial guidelines of schemes of MOHUA and UD &amp; HD, GoB</p>	<p>➤ Separate details of schemes of MOHUA (Ministry of Housing and Urban Affair) and UD&amp;HD (Urban Development and Housing Department) not provided to us for Report on compliance of financial guidelines.</p>
<p>e. Auditor should 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, Sairat etc:</p>	<p>➤ Revenue collection process is not satisfactory; in case of property tax internal control is not adequate. We have observed that Property Taxes collected by tax collector were not deposited on the same day or the day after tomorrow but it is being deposited after a week/month.</p> <ol style="list-style-type: none"> <li>1. Reconciliation of property tax collection by tax collector and amount deposited into bank is also not available.</li> <li>2. Tax demand register has not been provided for verification, in such a situation we cannot ascertain the actual tax demanded/dues which can be recovered from a single tax payer. This could be a huge loss to Nagar Parishad.</li> <li>3. Holding tax collected during the financial year 2018-19 had not been deposited in full, we found short deposit of Rs. 2,78,881/- against total collection of Rs. 1,47,69,718/- and deposit of Rs. 1,44,90,837/- which was deposited in next financial year 2019-20 on 03-04-2019.</li> <li>4. Nagar Parishad is not maintaining demand register so we</li> </ol>



are not able to compute actual demand and balance due from Tower Tax. Tower tax of Rs. 160000/- has been received but reconciliation of such receipt has not been provided to us. Tower tax (Registration and Renewal Fees) is not being collected on timely basis and also demand for FY 2018-19 has not been made. Arrear of FY 2017-18 was more than Rs. **147,03,523/-** is receivable from tower owner however Rs.160000/- received during the FY 2018-19.

5. Nagar Parishad is not collecting any advertisement tax.
6. Records of shop rent not maintained as per required norms, shop rent is not being collected on timely basis as more than Rs. 31,82,837/- is receivable as shop rent.

f. Auditor should Report on adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments above Rs.10,000 and above.

Following are the cases which we has been verified by us.

Sl. No	Sanctio n Letter No.	Contract or Name	Contract Amount	BOQ Amount	Observation
1.	15/22-06-2018	Kumari Saroj	1,539,906	1,555,775	• Running bill & Completion Certificate has not been held on record.
2.	93/06-10-2018	Munna Kumar	957,789	957,789	• Running bill & Completion Certificate has not been held on record • Amount of Security money Deposit has not been taken.
3.	03/02-01-19	R.M Group of co.	120,890	120,890	• Running bill & Completion Certificate has not been held on record
4.	06/07-03-2019	Pramodh Kumar	738,901	777,791	--do--
5.	21/31-10-2018	Ranjeet Chaudhary	744,998	744,998	--do--
6.	27/29-07-18	Amit Kumar	152,285	152,285	--do--
7.	90/06-10-2018	Munna Kumar	1,192,569	1,192,569	--do--
8.	91/06-10-18	Munna Kumar	461,157	461,157	--do--
9.	02/07-03-19	Dinbandhu Paswan	861,071	861,071	--do--
10.	33/06-10-18	Sailendar Kumar	393,377	398,361	--do--
11.	15/2018-19	Sujeet Kumar	377,683	377,683	--do--



12.	45/06-10-18	Lal Babu Rai	549,985	549,971	--do--
13.	28/06-10-18	Munna Kumar	554,794	554,794	--do--
14.	78/06-10-18	Munna Kumar	99,989	99,989	--do--

**A. Auditor should 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/-**

No irregularities observed on test check basis

**B. Auditor should Report on presence or absence of a system of issuance of utilisation 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**

Sl. No	Sanction Letter No.	Scheme Name	Bill No.	Amount	Utilization Certificate
17.	07/22-05-2018	Salary to Executive Officer	01/2018-19	7,00,000	December 2018
18.	08/24-05-2018	Honorarium to City Manager	02/2018-19	1,97,220	December 2018
19.	10/01-06-2018	Sanitation Grant	03/2018-19	1,08,48,600	--
20.	19/06-07-2018	Sewerage Treatment Plant	04/2018-19	12,14,38,930	--
21.	41/20-07-2018	Road Construction	09/2018-19	25,00,000	--
22.	10/21-06-2018	Solid Waste Management Grant	--	1,08,48,600	--
23.	90/29-11-2018	Honorarium to City Manager	14/2018-19	1,97,220	--
24.	32&82/31-10-2018	14 <sup>th</sup> Finance Grant	12&13/2018-19	3,04,22,472	--
25.	131/22-02-2019	CM Nali Gall Grant	18&19/2018-19	3,98,51,088	--
26.	21/10-07-2018	5 <sup>th</sup> State Finance Commission	07&08/2018-19	6,44,60,377	--
27.	15/03-07-2018	5 <sup>th</sup> State Finance	05&06/2018-19	6,30,29,874	--





more than Rs. 31,82,837/- is receivable as shop rent.

**Recommendations and/or measures which can be taken to avoid their recurrence in future.**

- Proper monitoring of all transactions and implementation of Bihar Municipal Accounting Manual by authorised personals are recommended
- No such irregularities observed on test check basis

Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.

Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.

Auditor will report on that the fixed deposit and other funds should be in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.

- No such FD.s held by Nagar Parishad

Internal Auditor will identify major areas of ULBs own revenue loss and auditor will access the loss and Prepare a statement of loss

S. No	Particulars	Amount	Reason
1	Property Tax	2,78,881	Short Deposit against collections.
2	Tower Tax	1,47,03,523	Non-Recovery/Delay in collection.
3	Shop Rent	31,82,837	Non-Recovery/Delay in collection.
4	Advertisement Tax	--	Nagar Parishad is not collecting any advertisement tax.

Auditor will report on that all kind of tax deductions i.e. Commercial tax, Income tax, provident fund etc. Should be

- Please refer Point J of Part- B.



deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers	
o. Internal Auditor will ensure that all the C&AG audit & Internal audit Paras has been complied by the ULBs, if not complied the Internal Auditor shall help the ULBs staffs to prepare the compliance report	Compliance of last AG Audit Report has not been submitted till the date of Audit, but we are following up with the concerned staff to assist in preparation of Compliance of the same. <b>(Receipted copy of documents demanded Annexed)</b>

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

- Double Entry Accounting System is in process at ULB.

Place : Patna  
Date :

**G.K.Sureka & Co.**  
Chartered Accountants  
FRN.-513018C

*(Handwritten Signature)*  


CA. Gokul Kumar Sureka  
Partner  
M.N.-091380

UDIN:20091380AAAA DX6696

Date: 24-06-2020