

**INTERNAL AUDIT REPORT**  
**OF ULB**  
**(FATUHA NAGAR PARISHAD)**

**FOR THE PERIOD**

**01-04-2021 TO 31-03-2022**  
**(Annual of the FY\_2021-2022)**

**CONDUCTED BY**

**M/s R.N. Singh & Co.**  
**208, Hem Plaza, Fraser Road**  
**Near Dak Bungalow Chowraha,**  
**Patna – 800001**

**From 13-07-2022 to 21-07-2022**  
**Report Issued on 26-09-2022**

# 1. Executive Summary

## 1. INTRODUCTION

• Name of the Municipality	Nagar Parishad, Fatuha
• Period covered under current audit	FY_2021-22
• Name of the Chairman	Smt. Rupa Kumari
• Name of Executive Officer for the period under Audit.	Shree Praveen Kumar

## 2. RESULTS & FINDINGS

### A. Strengths observed during the audit engagement:

1. General cashbook has been maintained by Fatuha Nagar Parishad
2. Subsidiary cash books have been maintained by Fatuha Nagar Parishad.
3. All Transactions have supporting documents.
4. Office infrastructure is sufficient for operation.
5. Response from officer & Staff were satisfactory.

### B. Weaknesses observed in the functioning of office, maintenance of records etc. during the audit engagement:

1. During the Audit we observed that files are not Numbering and marked on the correspondence part, so it is very difficult to reconcile the comments on the noting and the form associated with correspondence. Details of such have been disclosed in Executive Summary (Management Discussion).
2. During the Audit we observe that the bill number and date have not been mentioned on the bill for the month of May-2021, June-2021 and July-2021 raise by M/s Nandani Development Association, while all the above bills amounts have been paid by the management.
3. We observed that it is not clear from the agreement made between ULBs Fatuha and Sambodhit whether the remuneration paid to the sambodhit is monthly or annually.
4. We observed that the payment procedure which is adopted by the Nagar Parishad is not commensurate with the rules, letters, conditions specified by the department. We further observed that chances of collusion with contractors and suppliers are too high.
5. We observed that the conditions specified in letter of work approved by BUIDCO, has not been followed by Nagar Parishad.
6. We observed that there is lag in internal as well as financial control regarding EPF collection and payment to concerned department as EPF is deducted from the salary of contractual as well as daily wages employees but the same is not deposited to concerned department. No details regarding this is provided to us while the course of audit.
7. We observed that deduction has been made but EPF Payment and returns both are pending for the ending of the financial year.
8. We observed that ULB is not in practice to make agreement with successful bidder on govt. stamp paper. Further, we also noticed that ULB is in practice to mention initial estimated cost of work determined by Fatuha Nagar Parishad as agreement value in place of bid value of successful bidder, which is not as per the norms of **Bihar Finance (Amendment) Rule, 2005**



9. Status of Double Entry Accounting System: Tibrewal Chand & Co. (Rourkela, Odisha) has started double entry accounting system but as per management report, it is in process for FY\_2018-19 to FY\_2021-22.
10. We are not able to check the compliance status of Internal Audit Observations for FY 2016-17 to FY 2020-21. We further observed that C&AG Audit Report for FY 15-16 to FY 17-18 has not been provided to us, so we are unable to do support for compliance report has been prepared by ULB, due to this, there is a lack of continuous improvement in terms of financial as well as internal control.
11. Mobile Tower Tax has not been collected by the ULB. As per details provided to us there are total 18 Mobile towers registered Under the jurisdiction of Fatuha Nagar Parishad, and **Rs 24,42,000/-** (excluding interest @ 1.5% p.m.) has not been collected till the date of Audit from these tower operators as Tower tax. Further, we also observed that there is no action taken by ULB for its recovery. Details of the same are provided in detailed Audit Report.
12. During verification of property tax related documents, we observed that there are many property holders that are not paying property tax from a long time, but no action taken by the ULB for its recovery. Details of these property holders are provided in detailed Audit Report.
13. Demand & Arrear Register is not maintained or up to date by ULB. So, we are unable to quantify the total outstanding demand of Property tax, Rent on municipal properties etc. Further, we also observed that Nagar Parishad is not in practice to raise the demand for all outstanding balances of the holders.
14. Property & Holding tax assessment has not been done every year. We observed that assessment is not done after FY 2008-09. Further, single person is holding all the responsibility related to demand, collection and balancing.
15. During the Audit we observed that Advertisement tax has not been collected by the ULBs Fatuha, we also observed that Nagar Parishad is not in practice to raise the demand for Advertisement tax.
16. In Fatuha Nagar Parishad, SAS implementation of property tax has not been implemented.
17. As per **Rule 27 of BMAR 2014**, Collections to be deposited into the bank on the same day, but during the course of audit, we observe that the amount collected from own source revenue has not been deposited on the same date as required. Details will be given in detailed audit report.
18. We observe that ULB is not in practice to prepare monthly Receipt & Payment Account & Trial Balance as per **Rule 120-121 of BMAR 2014**.
19. ULB is not in practice to prepare scheme wise Bank Reconciliation Statement for prescribed formats.
20. We observed that various registers, books of records etc are not being prepared by ULB. Such as Journal/Magazines/Newspaper Register, Temporary Advance Register, Money Order/Bank Draft received Register, Register of remittances made into Bank, Bank Draft dispatch Register, Bill Register, Establishment Register, Capital Goods/Consumables & Non consumables articles Register, Statutory Deduction Register, Pay Roll Register, PF Register, Fixed Asset Register, Funds Grant Register, Procurement Register, Allotment Register, Bank Guarantee & Interest Bearing Securities Register, etc.
21. Closing of Cash Book has not been done on day to day basis which is not as per the Bihar Municipal Accounting Manual. It should be closed on daily basis.
22. Registers of Suits filed are not being maintained at ULB, due to this we are unable to provide comment in detailed audit report in this context.



23. We observed that Scheme wise cash book has been maintained but not updated.
24. ULB has not been in practice to prepare financial statements.
25. Advance Register has not been maintained by the concerned ULB and in the absence of above register; it is difficult to check or comments on adjustment and recovery of advances.
26. Municipal Accounts Committee has not been constituted by the Fatuha Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year..
27. No separate Grant Register is being maintained by ULB, hence it is difficult to find out unutilized grant at any point of time.
28. Utilization Certificate of some schemes is pending for submission to the Urban Development & Housing Department till the FY 2021-22. As per 20 Colum details of UC's prepared & pending has been provided in detailed audit report.
29. Details of directives issued by UD & HD have not been provided to us during the course of audit, so we are unable to check compliance of the same.
30. Log Book of Vehicle & Generator is not maintained and consequently its analysis is not possible. In absence of the same, we are unable to comment on the authenticity of the end use of fuel expense whether it is for official purpose or not. Instance of payment made during this quarter are as follow:

Sl. No.	Date of payment	Expense month	Payment Period	Agency Name	Amount
1	06-07-2021	July	April to June	Sarswati auto mobile	91,229.00
2	04-08-2021	August	July	Sarswati auto mobile	32,480.00
3	06-09-2021	September	August	Sarswati auto mobile	24,777.00
4	06-01-2022	January	September to December	Sarswati auto mobile	1,24,269.00
5	08-02-2022	February	January	Sarswati auto mobile	32,818.00

31. ULB is not in practice to prepare Attendance Register of their staff, so we are not able to verify the salary payment to permanent as well as daily wages & contractual staff. Further, a Biometric Attendance is installed but not in working conditions. In absence of it, there may be chances of excess payment to the staff.
32. ULB is yet not registered under Employee State Insurance scheme.
33. We observed that ULB is not in practice to maintain data in store and no confirmation has been taken from stores before payment.
34. We observed that ULB is not in Practice to Movement file before the Payment of Bill. They adopt voucher system for payment of bill. In absence of it, there may be chances of double payment to the same bill or copy of the bill.
35. We observed that the concern ULB has to pay Rs. 84151.93/- against the bill no. RO22A003113, dated: - 24-07-2021 for Repair and Maintenance of vehicle No. BR-01PG-0387. Further we observed that no approval for Repair and Maintenance of vehicle has been obtained from the motor vehicle inspector before the payment by the concern ULB.



### 3. OPINION

As per Our Opinion, there is a chance of defalcation and irregular payment in Nagar Parishad, higher management should review the points which are discussed in Management Discussion with Risk Assessment Sheet. Further, the following improvements are also required.

- ULB is not working properly, even internal control is poor.
- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from sources of revenue is not deposited in the bank on same day. It should be deposited on time as specified in Bihar Municipal Act.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious lapses in deduction and deposit of statutory dues, such as Royalty, Labour Cess, Seigniorage Fee etc.
- Taxes should be remitted to the Govt. account as per their due dates specified in their respective Acts otherwise there may be levied Penalty & charges for delayed deposit by the concerned department.
- Bank wise cashbook should be maintained for each scheme.
- ULB should make agreement with successful bidder on Indian Non Judicial Stamp Paper. This enables ULB to take legal action against the contractor if he fails to complete the contractual obligations.
- ULB is in practice to make tenders even if in the two numbers of participant which is not as per **Policies and Procedures for Purchase of Goods 2006 (2017) Para 6.21 & 6.22**, ULB should cancel the tender or go for Re-tendering process. Further, ULB should also take steps towards spreading information and awareness amongst the contractors to active participation in the tender of work which enables ULB to get requisite quality at reasonable cost.
- Further opinion has been enclosed in detailed audit report.

### 4. AUDIT RECOMMENDATIONS

The Recommendation of Audit Team on the Observed weakness.

Sl. No.	We Recommend the followings:-
1.	Nagar Parishad should follow the conditions for agreement to payment of construction work which is specified in letter of approval of construction work issued by BUIDCO.
2.	ULB should make agreement with successful bidder on Indian Non Judicial Stamp Paper mentioning the agreement value i.e. bid value of successful bidder. This enables ULB to take legal action against the contractor if he fails to complete the contractual obligations.
3.	ULB should make the agreement with the successful bidder within the timeline stipulated by BUIDCO.
4.	ULB should comply the internal audit observations as soon as possible after getting information about audit observations and should also prepare compliance report of the same & submit it to the department.
5.	ULB should maintain serially numbered Cash / Bank vouchers for every receipt and payments



	and then attach supporting documents with vouchers.
6.	ULB should prepare receipt and payments accounts on monthly basis due to which it becomes very easy to find out how much fund has been received by the ULB.
7.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
8.	ULB have to file statutory returns with in prescribed time line and deposit the deducted amount as specified in statutory law.
9.	As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014, Tax Collected has to be deposited on same day or latest before noon on the following working day.
10.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
11.	ULB should collect mobile tower tax, advertisement tax, shop rent etc. as-soon-as possible and on regular basis.
12.	ULB should prepare UC in prescribed format of various schemes as soon as possible and submit the same to UD & HD Dept. on regular interval as per prescribed guidelines.
13.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
14.	ULB should maintain Daily Collection Register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.
15.	ULB should develop and prepare Pay-roll system of Permanent & Contractual employees.
16.	ULB should assess the Holding & Property tax every year & do survey for assessment of the same.
17.	Nagar Parishad Fatuha must have to maintain advance register otherwise it would be very difficult to find out details regarding how much advance has been given to any particular person and how much recovery of same has been made from them.
18.	ULB should maintain Log book of Vehicle & Generator. So, it's easy to analysis the same.
19.	ULB must have to maintain Bank Reconciliation Statement as per UD & HD guidelines, which will help in:- <ul style="list-style-type: none"> <li>• Accurate balance</li> <li>• Prevent Theft.</li> <li>• Prevent mistakes.</li> <li>• Accounts in good standing.</li> </ul>
20.	ULB should conduct Procurement procedure as per prescribed guidelines.
21.	ULB should register themselves with Employee State Insurance scheme for the welfare of their employees.
22.	

#### 5. COMMENTS FROM MANAGEMENT

As per discussion with Management, we observed that management has not take appropriate response on the observations observed and discussed with them. Further, there is no improvement observed in last 3 years in light of observations which is observed in previous internal audit.

#### 6. ACKNOWLEDGEMENT

We thank **Shree Praveen Kumar** (Executive Officer), for his support during the period of our audit. We are also thankful to the Accountant and other staffs of the Nagar Parishad for their co-operation during the period of audit.

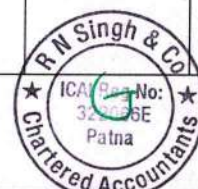
#### 7. MANAGEMENT COMMENTS WITH RISK ASSESSMENT



Sl. No	Particulars	Risk Rating	Design Gap	System Gap	Operational Gap	Management's Remarks
1.	During the Audit we observe that the bill number and date have not been mentioned on the bill for the month of May-2021, June-2021 and July-2021 raise by M/s Nandani Development Association, while all the above bills amounts have been paid by the management.	High	No	Yes	Yes	Credible Comments of the Management Concerned has been mentioned in the Discussion note and the same is also attached with the report.
2.	We observed that deduction has been made but EPF Payment and returns both are pending for the ending of the financial year.	High	Yes	Yes	Yes	
3.	We observed that it is not clear from the agreement made between ULBs Fatuha and Sambodhit whether the remuneration paid to the sambodhit is monthly or annually.	High	Yes	Yes	Yes	
4.	We observed that the payment procedure which is adopted by the Nagar Parishad is not commensurate with the rules, letters, conditions specified by the department. We further observed that chances of collusion with contractors and suppliers are too high.	High	No	Yes	Yes	
5.	We observed that the conditions specified in letter of work approved by BUIDCO, has not been followed by Nagar Parishad.	High	Yes	Yes	Yes	
6.	We observed that ULB is not in practice to make agreement with successful bidder on govt. stamp paper. Further, we also noticed that ULB is in practice to mention initial estimated cost of work determined by Fatuha Nagar Parishad as agreement value in place of bid value of successful bidder, which is not as per the norms of <b>Bihar Finance (Amendment) Rule, 2005</b>	High	No	Yes	Yes	
7.	We are not able to check the compliance	High	No	Yes	Yes	



	status of Internal Audit Observations for FY 2016-17 to FY 2020-21. We further observed that C&AG Audit Report for FY 15-16 to FY 17-18 has not been provided to us, so we are unable to do support for compliance report has been prepared by ULB, due to this, there is a lack of continuous improvement in terms of financial as well as internal control.					
8.	Mobile Tower Tax has not been collected by the ULB. As per details provided to us there are total 18 Mobile towers registered Under the jurisdiction of Fatuha Nagar Parishad, and <b>Rs 24,42,000/-</b> (excluding interest @ 1.5% p.m) has not been collected till the date of Audit from these tower operators as Tower tax. Further, we also observed that there is no action taken by ULB for its recovery. Details of the same are provided in detailed Audit Report.	High	No	Yes	Yes	
9.	During verification of property tax related documents, we observed that there are many property holders that are not paying property tax from a long time, but no action taken by the ULB for its recovery. Details of these property holders are provided in detailed Audit Report.	High	Yes	Yes	Yes	
10.	Property & Holding tax assessment has not been done every year. We observed that assessment is not done after FY 2008-09. Further, single person is holding all the responsibility related to demand, collection and balancing.	High	Yes	Yes	Yes	
11.	During the Audit we observed that files are not Numbering and marked on the correspondence part, so it is very difficult to reconcile the comments on the noting and the form associated with correspondence. Details of such have been disclosed in Executive Summary (Management Discussion).	Medium	Yes	Yes	Yes	



12.	During the Audit we observed that Advertisement tax has not been collected by the ULBs Fatuha, we also observed that Nagar Parishad is not in practice to raise the demand for Advertisement tax.	High	Yes	Yes	Yes	
13.	We observed that there is lag in internal as well as financial control regarding EPF collection and payment to concerned department as EPF is deducted from the salary of contractual as well as daily wages employees but the same is not deposited to concerned department. No details regarding this is provided to us while the course of audit.	Medium	Yes	Yes	Yes	
14.	Demand & Arrear Register is not maintained or up to date by ULB. So, we are unable to quantify the total outstanding demand of Property tax, Rent on municipal properties etc. Further, we also observed that Nagar Parishad is not in practice to raise the demand for all outstanding balances of the holders	Medium	No	Yes	Yes	
15.	In Fatuha Nagar Parishad, SAS implementation of property tax has not been implemented.	Medium	Yes	Yes	Yes	
16.	As per <b>Rule 27 of BMAR 2014</b> , Collections to be deposited into the bank on the same day, but during the course of audit, we observe that the amount collected from own source revenue has not been deposited on the same date as required. Details will be given in detailed audit report.	High	Yes	Yes	Yes	
17.	ULB is not in practice to prepare scheme wise Bank Reconciliation Statement for prescribed formats.	Medium	Yes	Yes	Yes	
18.	We observe that ULB is not in practice to prepare monthly Receipt & Payment Account & Trial Balance as per <b>Rule 120-121 of BMAR 2014</b> .	Medium	Yes	Yes	Yes	
19.	Closing of Cash Book has not been done on day to day basis which is not as per the Bihar Municipal Accounting Manual. It should be closed on daily basis.	Medium	Yes	Yes	Yes	



20.	ULB has not been in practice to prepare financial statements.	Medium	No	Yes	Yes	
21.	Advance Register has not been maintained by the concerned ULB and in the absence of above register; it is difficult to check or comments on adjustment and recovery of advances.	Medium	Yes	Yes	Yes	
22.	Registers of Suits filed are not being maintained at ULB, due to this we are unable to provide comment in detailed audit report in this context.	Medium	Yes	Yes	Yes	
23.	We observed that Scheme wise cash book has been maintained but not updated.	Medium	Yes	Yes	Yes	
24.	We observed that various registers, books of records etc are not being prepared by ULB. Such as Journal/Magazines/Newspaper Register, Temporary Advance Register, Money Order/Bank Draft received Register, Register of remittances made into Bank, Bank Draft dispatch Register, Bill Register, Establishment Register, Capital Goods/Consumables & Non consumables articles Register, Statutory Deduction Register, Pay Roll Register, PF Register, Fixed Asset Register, Funds Grant Register, Procurement Register, Allotment Register, Bank Guarantee & Interest Bearing Securities Register, etc.	High	Yes	Yes	Yes	
25.	Municipal Accounts Committee has not been constituted by the Fatuha Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year.	Medium	Yes	Yes	Yes	
26.	No separate Grant Register is being maintained by ULB, hence it is difficult to find out unutilized grant at any point of time.	Medium	Yes	Yes	Yes	
27.	Utilization Certificate of some schemes is pending for submission to the Urban Development & Housing Department till the FY 2021-22. As per 20 Colum details of UC's prepared & pending has been provided in detailed audit report.	Medium	Yes	Yes	Yes	



28.	Details of directives issued by UD & HD have not been provided to us during the course of audit, so we are unable to check compliance of the same.	Medium	Yes	Yes	Yes																																					
29.	<p>Log Book of Vehicle &amp; Generator is not maintained and consequently its analysis is not possible. In absence of the same, we are unable to comment on the authenticity of the end use of fuel expense whether it is for official purpose or not. Instance of payment made during this quarter are as follow:</p> <table border="1" data-bbox="252 707 794 1547"> <thead> <tr> <th data-bbox="256 707 288 943">Sl. No.</th> <th data-bbox="296 707 368 943">Date of payment</th> <th data-bbox="376 707 448 943">Expense month</th> <th data-bbox="456 707 528 943">Payment Period</th> <th data-bbox="536 707 671 943">Agency Name</th> <th data-bbox="679 707 783 943">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="256 943 288 1043">1</td> <td data-bbox="296 943 368 1043">06-07-2021</td> <td data-bbox="376 943 448 1043">July</td> <td data-bbox="456 943 528 1043">April to June</td> <td data-bbox="536 943 671 1043">Sarswati auto mobile</td> <td data-bbox="679 943 783 1043">91,229.00</td> </tr> <tr> <td data-bbox="256 1043 288 1144">2</td> <td data-bbox="296 1043 368 1144">04-08-2021</td> <td data-bbox="376 1043 448 1144">August</td> <td data-bbox="456 1043 528 1144">July</td> <td data-bbox="536 1043 671 1144">Sarswati auto mobile</td> <td data-bbox="679 1043 783 1144">32,480.00</td> </tr> <tr> <td data-bbox="256 1144 288 1245">3</td> <td data-bbox="296 1144 368 1245">06-09-2021</td> <td data-bbox="376 1144 448 1245">September</td> <td data-bbox="456 1144 528 1245">August</td> <td data-bbox="536 1144 671 1245">Sarswati auto mobile</td> <td data-bbox="679 1144 783 1245">24,777.00</td> </tr> <tr> <td data-bbox="256 1245 288 1435">4</td> <td data-bbox="296 1245 368 1435">06-01-2022</td> <td data-bbox="376 1245 448 1435">January</td> <td data-bbox="456 1245 528 1435">September to December</td> <td data-bbox="536 1245 671 1435">Sarswati auto mobile</td> <td data-bbox="679 1245 783 1435">1,24,269.00</td> </tr> <tr> <td data-bbox="256 1435 288 1547">5</td> <td data-bbox="296 1435 368 1547">08-02-2022</td> <td data-bbox="376 1435 448 1547">February</td> <td data-bbox="456 1435 528 1547">January</td> <td data-bbox="536 1435 671 1547">Sarswati auto mobile</td> <td data-bbox="679 1435 783 1547">32,818.00</td> </tr> </tbody> </table>	Sl. No.	Date of payment	Expense month	Payment Period	Agency Name	Amount	1	06-07-2021	July	April to June	Sarswati auto mobile	91,229.00	2	04-08-2021	August	July	Sarswati auto mobile	32,480.00	3	06-09-2021	September	August	Sarswati auto mobile	24,777.00	4	06-01-2022	January	September to December	Sarswati auto mobile	1,24,269.00	5	08-02-2022	February	January	Sarswati auto mobile	32,818.00	High	Yes	Yes	Yes	
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	chances of excess payment to the staff.					
31.	ULB is yet not registered under Employee State Insurance scheme.	Medium	No	Yes	Yes	
32.	We observed that ULB is not in practice to maintain data in store and no confirmation has been taken from stores before payment	High	Yes	Yes	Yes	
33.	We observed that ULB is not in Practice to Movement file before the Payment of Bill. They adopt voucher system for payment of bill. In absence of it, there may be chances of double payment to the same bill or copy of the bill.	High	Yes	Yes	Yes	
34.	We observed that the concern ULB has to pay Rs. 84151.93/- against the bill no. RO22A003113, dated:- 24-07-2021 for Repair and Maintenance of vehicle No. BR-01PG-0387. Further we observed that no approval for Repair and Maintenance of vehicle has been obtained from the motor vehicle inspector before the payment by the concern ULB	High	Yes	Yes		

**For R.N. SINGH & CO.**  
Chartered Accountants



**CA CHANAKYA SHREE**  
Partner

M. No.:079322

FRN: 322066E

UDIN: 22079322AYSSYB3820

PLACE: PATNA

DATE: 07-10-2022



## 2.AUDITEE PROFILE

### 1. INTRODUCTION

The Internal Audit of (Fatuha Nagar Parishad) covering the Period from 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2022 was conducted by following person under the guidance of TL CA Ashok Kumar Pandey and MAE CA Birendra Kumar Singh:

1) Mr. Navnit Kumar Singh

### 2. ADMINISTRATION

The Present body of the ULB has taken charge on 06<sup>th</sup> July 2021. The incumbency in the key Administrative and Executive Positions was as under:

Smt. Rupa Kumari, Chairman from 22<sup>nd</sup> August 2017 to till date.

Shree Praveen Kumar, Executive Officer from 06<sup>th</sup> July 2021 to till date.

### 3. REVIEW OF OUTSTANDING AUDIT PARAS:

Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. Of audit Paras	Total no. of audit Paras where necessary improvement/corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding para where no action has been taken	No. and Date of Compliance Report
1	Internal Audit for FY 2016-2017	22	22	9	0	0	22	Not Complied
2	Internal Audit for FY 2017-2018	22	22	2	0	0	22	Not Complied
3	Internal Audit for FY 2018-19	31	31	6	0	0	31	Not Complied
4	Internal Audit for FY 2019-20	41	41	6	0	0	41	Not Complied
5	Internal Audit For 2020-21	43	43	0	0	0	43	Not Complied



#### 4. FINANCE

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

Year	F Y_2019-20	F Y_2020-21	F Y_2021-22
Final/Revised Budget	75,86,25,000.00	87,76,48,000.00	98,79,47,000.00
Actual Expenditure	10,25,61,061.01	11,81,92,021.36	13,28,80,958.94
Savings(+)/Excess(-)	65,60,63,938.99	75,94,55,978.64	85,50,66,041.06

##### II.

##### Volume of transactions:

Period	Budgeted(2021-22)	Previous Year (2020-21)	Current Year (2021-22)
Opening balance	14,30,06,439.00	30,93,00,438.75	34,96,92,915.76
Receipts	91,57,10,000.00	15,85,84,498.37	23,25,56,314.00
Total	1,05,87,16,439.00	46,78,84,937.12	58,22,49,229.76
Net expenditure	98,79,47,000.00	11,81,92,021.36	13,28,80,958.94
Closing balance	7,08,69,439.00	34,96,92,915.76	44,93,68,270.82

III. **Bank Reconciliation:** - We have observed that Fatuha Nagar Parishad is not in practice to prepare bank reconciliation statement as per prescribed format. However, the balance of different bank accounts has been provided which are as follows;

SI No	Name Of Scheme /Item	Bank Name/Account No.	Balance As Per Pass Book As On 31-03-2021	Balance As Per Cashbook As On 31-03-2021	Differences	Remarks BRS Prepared / Not Prepared
1.	VERIOUS SCHEMES	Treasury P/L A/C	41,56,10,489.00	41,56,10,489.00	-	Prepared Consolidated.
2.	HOUSINGFORALL	BOB 4630	7,938.44	7,938.44	-	Prepared Consolidated.
3.	STAFFPENSION	BOI 10033	2,64,225.11	2,64,225.11	-	Prepared Consolidated.
4.	E-GOVERNANCE	CANARA0040	1,39,201.00	1,39,201.00	-	Prepared Consolidated.
5.	NULM	CANARA 0080	-	-	-	Account Closed
6.	INTERNAL RESOURCES	CANARA 340	73,37,756.77	73,37,756.77	-	Prepared Consolidated
7.	SBM	ICICI 0799	-	-	-	Account Closed
8.	KABIR ANTHEYOSTI	PNB 0037	39,787.99	39,787.99	-	Prepared Consolidated.
9.	14 <sup>th</sup> FINANCE	PNB 8038	64,103.29	64,103.29	-	Prepared Consolidated
10	INTERNAL RESOURCE	PNB 8065	4,62,466.89	4,62,466.89	-	Prepared Consolidated.



11	U.I.D.S.S.M.T	PNB 8074	39,24,150.19	39,24,150.19	-	Prepared Consolidated
12	INTERNAL RESOURCES	SBI 7379	1,08,61,658.14	1,08,61,658.14	-	Prepared Consolidated.
13	E. P. F	CANARA 1308	2,60,291.00	2,60,291.00	-	Prepared Consolidated

**Details of Closing Balance:**

**Note:** -Some of the schemes such as 14<sup>th</sup> finance, 4<sup>th</sup> finance, 5<sup>TH</sup>finance (CM Nal Jal),5<sup>th</sup> finance (CM Nali Gali), 5<sup>th</sup> finance (Others), Administrative Building, City Manager Salary, Electricity Bill, Executive Officer Salary, Park, Road, Professional tax, Stamp Duty, Nagrik Suvidah, State Fund, (CM Sat Nischay Yojna) State Nali Gali & State Pay Jal, Tractor, Jal Jeevan Haryali , 15<sup>th</sup> Finance, Ward Parshad Allowance schemes have been maintained through Treasury PL A/C.

**IV. REVENUE & CAPITAL RECEIPT INFORMATION:**

Income Details (Amounts to be provided in Rupees)							
Sl. No	Details	FY_2019-20		FY_2020-21		FY_2021-22	
		2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)	2021-22 (Annual)	2020-21 (Annual)
	<b>Total Receipts(A+B)</b>	10,92,03,562.87	16,27,83,471.23	158584498.37	10,92,03,562.87	23,25,56,314.00	158584498.37
A.	<b>Revenue Receipts(1+2+3)</b>	7,86,68,538.87	72,11,591.63	57200646.37	7,86,68,538.87	2,55,46,558.00	57200646.37
1.	<b>Own Revenue Receipts(a+b)</b>	23,83,658.00	25,63,706.00	2777806.00	23,83,658.00	24,29,333.00	2777806.00
a)	<b>Tax Revenue (levied and collected by municipal body)</b>	1847976.00	20,56,923.00	2660833.00	1847976.00	24,17,433.00	2660833.00
i)	Property tax	18,46,976.00	20,56,923.00	2536833.00	18,46,976.00	24,17,433.00	2536833.00
ii)	Other tax(levied and collected by municipal body)	1,000.00	0.00	124000.00	1,000.00	0.00	124000.00
b)	<b>Non-tax revenue(levied and collected by Municipal body)</b>	5,35,682.00	5,06,783.00	116973.00	5,35,682.00	11,900.00	116973.00
i)	Fees & fines	4,33,652.00	3,81,283.00	2280.00	4,33,652.00	8,900.00	2280.00
ii)	User Charges	24,000.00	45,500.00	0.00	24,000.00	0.00	0.00
iii)	Other non-tax revenue (levied and collected by municipal body)	78,030.00	80,000.00	114693.00	78,030.00	3,000.00	114693.00



2	<b>Other Revenue Receipts</b>	19,26,583.87	31,61,996.63	789570.37	19,26,583.87	6,56,585.00	789570.37
a)	Income from interest/investments	12,52,446.87	15,89,108.00	759089.37	12,52,446.87	6,41,055.00	759089.37
b)	Other Revenue Income	6,74,137.00	15,72,888.63	30481.00	6,74,137.00	15,530.00	30481.00
3.	<b>Transfers/ Grants/ Assigned Revenues</b>	7,43,58,297.00	14,85,889.00	53633270.00	7,43,58,297.00	2,24,60,640.00	53633270.00
a)	State Assigned Revenue	0.00	0.00	10545110.00	0.00	0.00	10545110.00
b)	State Finance Commission (SFC) Grants/ Devolution	6,22,89,429.00	14,85,889.00	29755580.00	6,22,89,429.00	0.00	29755580.00
c)	Octroi compensation	23,48,476.00	0.00	0.00	23,48,476.00	0.00	0.00
d)	Other State Govt. Transfer	14,20,055.00	0.00	0.00	14,20,055.00	83,68,640.00	0.00
e)	Central Finance Commission (CFC) Grant	0.00	0.00	0.00	0.00	1,40,92,000.00	0.00
f)	Other Central Govt. Transfer	33,00,000.00	0.00	13331800.00	33,00,000.00	0.00	13331800.00
g)	Others	50,00,337.00	0.00	780.00	50,00,337.00	0.00	780.00
B.	<b>Capital Receipts</b>	3,05,35,024.00	15,55,71,879.60	101383852.00	3,05,35,024.00	20,70,09,756.00	101383852.00
1	Sale of Municipal Land	0.00	0.00	0.00	0.00	0.00	0.00
2	Loans (from State Govt. or Banks etc.)	0.00	0.00	0.00	0.00	0.00	0.00
3	State Capital Account Grant (under State Schemes etc.)	14,27,197.00	13,51,02,905.60	0.00	14,27,197.00	20,70,09,756.00	0.00
4	Central Capital Account Grant (under Central Schemes etc.)	2,91,07,827.00	2,04,68,974.00	101189060.00	2,91,07,827.00	0.00	101189060.00
5	Other Capital Receipts	0.00	0.00	194792.00	0.00	0.00	194792.00

**V. REVENUE & CAPITAL EXPENDITURE INFORMATION:**

Expenditure Details(Amounts to be provided in Rupees)							
Sl. No.	Details	FY_2019-20		FY_2020-21		FY_2021-22	
		2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)	2020-21 (Annual)	2019-20 (Annual)
	<b>Total Expenditure(1+2)</b>	102561061.38	14,39,45,992.70	118192021.36	102561061.38	13,28,80,958.94	118192021.36
1.	<b>Revenue Expenditure</b>	31431377.38	2,67,56,034.70	48038996.36	31431377.38	3,96,65,755.94	48038996.36



1.1	<b>Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)</b>	10478196.00	1,15,48,492.00	10546993.00	10478196.00	2,33,66,645.00	10546993.00
1.2	<b>Operation and Maintenance (O&amp;M)</b>	5524760.00	1,36,82,918.00	16179615.00	5524760.00	68,43,293.00	16179615.00
1.3	<b>Loan repayment (Interest payments)</b>	5005.38	0.00	0.00	5005.38	0.00	0.00
1.4	<b>Others (any other revenue expenditure which is not salaries, O&amp;M or Interest Payment)</b>	15423416.00	15,24,624.70	21312388.36	15423416.00	94,55,817.94	21312388.36
2.	<b>Capital Expenditure</b>	<b>71129684.00</b>	<b>11,71,89,958.00</b>	<b>70153025.00</b>	<b>71129684.00</b>	<b>9,32,15,203.00</b>	<b>70153025.00</b>
2.1	<b>All developmental works under Central/State specific schemes</b>	65549009.00	6,83,72,158.00	35403239.00	65549009.00	8,17,17,670.00	35403239.00
2.2	<b>Loan Repayments (Principal Amount)</b>	0.00	0.00	0.00	0.00	1,14,97,533.00	0.00
2.3	<b>Other Capital expenditure</b>	5580675.00	4,88,17,800.00	34749786.00	5580675.00	0.00	34749786.00



## **VI. STATUS OF IMPLEMENTATION OF DOUBLE ENTRY ACCOUNTING SYSTEM:**

Tibrewal Chand & Co (Rourkela, Odisha) has started doing double entry accounting system but, as per the management information it is in process; Further the years wise status of the same are as follows;

- Year wise Status of DEAS are as follows;  
FY- 2018-19: Completed.  
FY- 2019-20: Completed.  
FY- 2020-21: In Process.  
FY- 2021-22: In Process.
- Interval of accounting entry passed in tally :Daily Basis
- Preparation of Fixed Asset Register: In Process.
- Opening Balance Sheet: Not Prepared.
- Annual Financial Statement: Prepared but not completed.

## **VII. STATUS OF MUNICIPAL ACCOUNTS COMMITTEE; IF MEETING IS 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 possible may be at any meeting subsequent thereto, details of such has not provided to us to constitute the Municipal Accounts Committee till the date of our audit.



### 3.SUMMARY AUDIT OBSERVATIONS

#### Part-A (Monetary Implication):

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

a. Leakage of own source revenue (tax and non-tax) either due to wrong assessment or non-levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax, Trade License, User Charges and fee etc.

(i) **Mobile Tower Collection:**

**Audit Objective**– As per Point No. – 5 of TOR

**Criteria**–Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012.

As per the rule, all operators are required to register with their concerned ULB sand pay registration fee & renewal charges on annual basis for communication to were reacted with in municipal area. Currently the registration fee for jurisdiction of Nagar Parishad Rs.40000/- per tower and annual renewal fee is Rs.10000/-per annum per tower.

**Condition**– As per details provided to us there are total 18 (Eighteen) Mobile Towers registered with this ULBs Fatuha up to 31.03.2022 and Rs. 24,42,000.00 has not been collected till the date of audit from these tower operators as Tower Tax.

**Consequence Effect/ Impact**- Due to non-collection of Tower Rent within prescribe timeline, ULB incurred interest loss and due to non-collection of taxes, public interest has also been suffered.

**Cause**– We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has no proper mechanisms for supervision and monitoring of the Tower Rent due to which result in Revenue leakage.

**Corrective Action / Recommendation**– As per our opinion, management should review the collections on monthly basis and take appropriate actions against irregularity.

Sl.No.	Company Name	Date of establishment	No of Tower	Registration Fee	Renewal Fee	Total	Collection	Dues Balance
1	Tata tele Service Ltd.	2006-07	1	40,000.00	1,38,000.00	1,78,000.00	0	1,78,000.00
2	Tata tele Service Ltd.	2004-05	1	30000.00	1,54,000.00	1,84,000.00	68,000.00	1,16,000.00
3	Tata tele Service Ltd.	2006-07	1	40,000.00	1,38,000.00	1,78,000.00	20,000.00	1,58,000.00
4	Tata tele Service Ltd.	2006-07	1	40,000.00	1,38,000.00	1,78,000.00	0	1,78,000.00



5	Tata Indicom	2009-10	1	40,000.00	1,14,000.00	1,54,000.00	0	1,54,000.00
6	Smart Tele Services Ltd.	2007-08	1	40,000.00	1,30,000.00	1,70,000.00	0	1,70,000.00
7	Reliance Rim Tale Services	2007-08	1	40,000.00	1,30,000.00	1,70,000.00	0	1,70,000.00
8	Dishnet Wireless Ltd.	2008-09	1	40,000.00	1,22,000.00	1,62,000.00	0	1,62,000.00
9	Bharati cellular Ltd.	2005-06	1	40,000.00	1,46,000.00	1,86,000.00	0	1,86,000.00
10	B.S.N.L. Services	2007-08	1	40,000.00	1,30,000.00	1,70,000.00	0	1,70,000.00
11	Austam Tele Services	2007-08	1	40,000.00	1,30,000.00	1,70,000.00	0	1,70,000.00
12	Airtel Services Bharati Cellular Ltd.	2007-08	1	40,000.00	1,30,000.00	1,70,000.00	0	1,70,000.00
13	Aircel Tele Services Ltd.	2007-08	1	40,000.00	1,30,000.00	1,70,000.00	0	1,70,000.00
14	Aircel Tele Services Ltd.	2007-08	1	40,000.00	1,30,000.00	1,70,000.00	0	1,70,000.00
15	Reliance Jio	2018-19	1	-	30,000.00	30,000.00	0	30,000.00
16	Reliance Jio	2018-19	1	-	30,000.00	30,000.00	0	30,000.00
17	Reliance Jio	2018-19	1	-	30,000.00	30,000.00	0	30,000.00
18	Reliance Jio	2018-19	1	-	30,000.00	30,000.00	0	30,000.00
<b>Total dues</b>			<b>18</b>			<b>25,30,000.00</b>	<b>88,000.00</b>	<b>24,42,000.00</b>

**NOTE: We assume renewal charge is charged on commencement of financial year. Further, the above mentioned dues balance is excluding interest rate of 1.5% p.m.**



(ii) **Advertisement Tax:**

**Audit Objective**– As per Point No.– 5 of TOR

**Criteria**–Non-levied of advertisement tax by the ULB.

**Consequence/Effect/Impact**- Due to non-levied of collection of advertisement tax, there is a revenue loss to ULB.

**Cause**–This happens due to lack of awareness of imposition of advertisement tax of concerned person of the ULB.

**Corrective Action/Recommendation**–There should be proper monitoring and further steps are required to be taken for collection of advertisement tax by concerned ULB.

(iii) **Holding & Property Tax Deposit–Irregularity:**

**Audit Objective**– As per Point No.– 5 of TOR

**Criteria**–As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.

**Condition**- During verification of property tax collection receipt and tax deposit receipt we have found that, first property tax collected by the tax collector is submitted to tax inspector of ULBs Fatuha then tax inspector deposited to the monthly basis to the Bank Account. This results in doubly gap in tax collection & tax deposition.

**Consequence / Effect / Impact**- Due to non-deposit of Tax on due time, ULBs is suffering from Revenue Loss in the form of Bank Interest which could have been earned on these Receipts. Further this is a lapse on Internal Control due to non-submission of Counterfoil and record updation of assesses due.

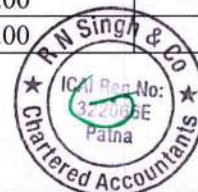
**Cause**– This happens due to non-follow up and monitoring of activities of Tax Collector by the concerned officer on regular interval.

**Corrective Action/ Recommendation**– There should be day to day monitoring on Collection of Taxes by Tax Inspector/Collectors and deposit of collection into Bank either on same day or latest before noon on the following working day. Also receipt number should be mentioned on the deposit slip and to be mentioned on cashbook.

**Details of such irregularities have been provided below: -**

Receipt No.	Period	Amount Collected	Deposit Date
3613 to 3727	01-04-2021 to 30-04-2021	1,69,152.00	30-04-2021
3728 to 3768	01-05-2021 to 31-05-2021	93,517.00	29-05-2021
3769 to 3893	01-06-2021 to 30-06-2021	2,73,397.00	30-06-2021
3894 to 4059	01-07-2021 to 31-07-2021	3,04,691.00	02-08-2021
4060 to 4188	01-08-2021 to 31-08-2021	2,78,632.00	31-08-2021
4189 to 4369	01-09-2021 to 30-09-2021	2,59,820.00	30-09-2021
4370 to 4447	01-10-2021 to 31-10-2021	1,94,288.00	02-11-2021
4448 to 4492	01-11-2021 to 30-11-2021	1,61,216.00	01-12-2021
4493 to 4561	01-12-2021 to 31-12-2021	1,52,909.00	31-12-2021
4562 to 4613	01-01-2022 to 31-01-2022	1,06,274.00	31-01-2021
4614 to 4667	01-02-2022 to 28-02-2022	1,04,423.00	02-03-2022
4668 to 4759	01-03-2022 to 31-03-2022	2,79,676.00	04-04-2022

(iv) **Holding & Property Tax Collection:**



**Audit Objective**– As per Point No. – 5 of TOR

**Criteria**– Non-Collection of Property Tax / Holding Tax by the concerned ULB.

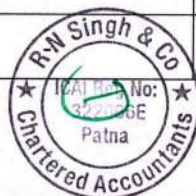
**Consequence / Effect / Impact**–Holding / Property Tax is collected by the tax collector from all wards but in some cases, property tax is not being collected from long period by the tax collector. Due to non-collection of Property/Holding Tax, there is a major operational revenue loss to ULB and there is no record /register know total current & arrear demand of holding tax. Demand/Arrear Register have also not been provided to us for verification.

**Cause**– This happens due to lack of proper follow up and monitoring of activities of Tax Inspector/ Collector by the concerned officers on regular interval.

**Corrective Action/Recommendation**–There should be day to day monitoring on Collection of Taxes and also maintenance and updating of Demand & Collection Register on regular interval.

During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long lime but no major action taken by the ULB for recovery of the same. Details of Some Big defaulters are below:

Sr. No.	Name	Father's/Husband's Name	Ward No.	Holding No.	Period Year	Amount Due
01	Bazar Samiti	-	6	269	FY_2008-09 to 2021-22	7160.00
02	Bal Arun	-	12	79	FY_2008-09 to 2021-22	7260.00
03	Acharya Kabir Rameshwar Das	-	15	1	FY_2008-09 to 2021-22	12432.00
04	Mehi Cinema Palace	-	15	349	FY_2008-09 to 2021-22	22200.00
05	Sarswati Automobile	-	19	191	FY_2008-09 to 2021-22	9307.00
06	Biaadaa Indstrial VikashPradhikaran	-	21	1	FY_2008-09 to 2021-22	12672.00
07	FCI	-	21	2	FY_2008-09 to 2021-22	16600.00
08	Lakshmi Chemical	-	21	3	FY_2008-09 to 2021-22	10420.00
09	PLY Board	-	21	5	FY_2008-09 to 2021-22	18454.00
10	Sawaskit PLY	-	21	6	FY_2008-09 to 2021-22	11430.00
11	Hindustan Petroleum Gas	-	21	7	FY_2008-09 to 2021-22	54500.00
12	Sonalika Tractor	-	21	8	FY_2008-09 to 2021-22	54500.00
13	G M G Steel plant	-	21	10	FY_2008-09 to 2021-22	8236.00
14	Sub Station Electricity Fatuha	-	21	454	FY_2008-09 to 2021-22	11964.00



15	Anand Kumar Singh	Late Ram pravesh singh	22	28	FY_2008-09 to 2021-22	8144.00
16	Jitendar Singh	Nagendra Singh	22	29	FY_2008-09 to 2021-22	8144.00
17	Narendar Ray	Late Ram Narayan Ray	22	461	FY_2008-09 to 2021-22	7436.00
18	Murali Manhoar High School, Fatuha	-	22	534	FY_2008-09 to 2021-22	17436.00
19	Co-operative Society	-	23	379	FY_2008-09 to 2021-22	14666.00
20	Shaanti Rani Sinha	Ram chandra Sinha	23	479(A)	FY_2008-09 to 2021-22	16484.00
21	Ram Sawarath Prasad	Late Ram Prasad Bihari	23	486	FY_2008-09 to 2021-22	6864.00
22	Vidhyaa Nand	Ram Chandra Singh	23	492	FY_2008-09 to 2021-22	8273.00
23	Ballu Kumar	Mohit Singh	23	520	FY_2008-09 to 2021-22	8376.00

(v) **Market/Shop Rent Collection**

**Audit Objective**– As per Point No. – 5 of TOR

**Criteria**– Non-Collection of Market/Shop Rent and imposition of late fine by the concerned ULB.

**Condition**–There is very less inflow of income from market rent in the concerned ULB.

**Consequence / Effect / Impact**- Due to non-collection of Shop Rent there is a revenue loss to ULB.

**Cause**– This happens due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval. The ULB does not have proper mechanisms for supervision and monitoring of the Rent which results in Revenue leakage.

**Corrective Action / Recommendation**– There should be proper monitoring and further steps are required to be taken for collection of Shop Rent by concerned ULB.

**b. Excess payments against bill, lack of prudence in payment against vouchers in efficiency in control resulting loss to ULB'S;**

➤ **No Such cases founds-** During the Audit we observed that there is no such type of cases founds for excess payment against the bill.

**Details Of above mention Report:-** We observed and view of some of the bills, details are as below:-

Sl. No.	Particulars/ agency Name	Date of Payment	Purpose of payment	Amount
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1.	Sarswati Auto-mobile	06-07-2021	Petrol, Diesel & Lubricants	91,229.00
2.	Nandani Dev. Asso.	20-07-2021	Door to door Cleaning service	15,31,220.00
3.	Kiran Auto-mobiles Pvt. Ltd	26-07-2021	Vehicle Repair & Maintenance	84,151.93

**Corrective Action/ Recommendation**–Higher management should review all the payments and agreement and constitute a committee under special secretary for same.

c. Report on findings of field survey and calculation of property tax of minimum 20 high value properties;

**Report on field survey of 20 high value properties**

Sl. No.	Owner Property Name	Add Of Owner	W ar d No	Type of construction	Taxable area	Rate/ Sqft.	Annual rent	Annual Property Tax @ 9%	Residential/Commercial
1	Rambabu Prasad	Mirjapur Nohta	14	R.C.C	176	11.11	1955	176	Residential
2	RamratiDevi	Mirjapur Nohta	14	R.C.C	1240	2.22	2753	248	Residential
3	UrmilaDevi	Nohta	14	R.C.C	480	3.33	1598	144	Residential
4	DilipYadav	Nohta	22	R.C.C	600	5.55	3330	300	Residential
5	SarojDevi	Nohta	22	R.C.C	320	5.55	1776	160	Residential
6	Jaypal Singh	Devi chak	12	R.C.C	117	27.77	3250	292	Residential
7	KamleshSingh	Devi chak	12	R.C.C	117	27.77	3250	292	Residential
8	PrabhaDevi	Devi chak	12	R.C.C	144	27.77	4000	360	Residential
9	Naval Singh	BankipurGorakh	11	R.C.C	198	27.77	5500	496	Residential
10	SureshPuri	Bankipur Gorakh	11	R.C.C	420	11.11	4666	420	Residential
11	Muneshwar Singh	Dariya pur	16	R.C.C	400	5.55	2220	200	Residential
12	VivekKumar Singh	Nohta	22	R.C.C	504	5.55	2797	252	Residential
13	ShashiPrasad Gupta	Nohta	22	R.C.C	460	5.55	2553	230	Residential
14	Brijnandan Prasad	MirjapurNohta	22	R.C.C	624	5.55	3463	312	Residential
15	DilipPaswan	Kalyanpur	15	R.C.C.	500	5.55	2775	250	Residential
16	BholaPaswan	Kalyanpur	15	R.C.C.	500	5.55	2775	250	Residential
17	Mewalal	Nohta	22	R.C.C	540	5.55	2997	270	Residential
18	MunnaKumar	Nohta	22	R.C.C	334	5.55	1854	167	Residential



19	RajaRam	Raipura	17	R.C.C	900	5.55	4995	450	Residential
20	SantoshKumar	BankipurGorakh	8	R.C.C	1020	2.22	2264	204	Residential

**NOTE:** -Property / holding tax are assessed by the ULB. On test check basis, we have calculated the area and no variance found. However, it is very difficult to do the Field survey due to resentment of property holders and sometimes it is very ugly.

**d. Implementation of Self-Assessment System(SAS)of Property Tax in the ULB;**

Self-Assessment System (SAS) of Property Tax has been implemented in Fatuha Nagar Parishad but we have found that assessee is very less aware of that. ULB should conduct time to time awareness programme to make people aware of SAS.

**Note:** We further commented in the detailed audit report for all major irregularity observed during the course of audit.

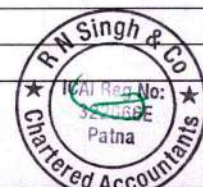
**Part-B (Non-Monetary Implication):**

**All Audit objections/irregularities which has no monetary implication, but significant violation of Act, Rules & directives of UD&HD. Mention the reference to Act & Rules wherein remedial measure is required.**

**a. Non-maintenance of books of accounts, subsidiary registers:-**

It has been noticed during the audit that the following Books of Accounts & Registers has not been maintained or not properly maintained (Status as mentioned).

Sl. No.	Particulars	Status
1	Fixed Assets Register	Not Maintained
2	Advance & Recovery Register	Not Maintained
3	Demand Register	Not Maintained Properly
4	Daily Collection Register	Not Maintained Properly
5	Labour Cess Register	Not Maintained Properly
6	Royalty Register	Not Maintained Properly
7	TDS Register	Not Maintained Properly
8	GST Register	Not Maintained Properly
9	Procurement Register	Not Maintained
10	Bank Wise Cashbook	Not Maintained
11	Pay-Roll Register	Not Maintained
12	Leave Register	Not Maintained
13	Bill Register	Not Maintained
14	File Movement Register	Not Maintained
15	Temporary Advances to Staff	Not Maintained
16	Grant Register	Not Maintained
17	Journal Register	Not Maintained
18	Ledger Register	Not Maintained
19	Scheme wise Cashbook	Not Maintained Properly
20	Stock Register	Not maintained Properly
21	Visitors Register	Not Maintained
22	Attendance Register	Not Maintained
23	Store Register	Not Maintained



**b. Non-compliance of Act & Rules:-**

As per section 127 of the Bihar Municipal Act, 2007 the Municipality can levy the following taxes:

- Property tax on land and building.
- Surcharge on transfer of land and building.
- Tax on deficit in parking space in any non-residential building.
- Water tax,
- Fire tax,
- Tax on advertisement
- Surcharges on entertainment tax,

We observed that only property tax has been collected during the year other taxes have not been levied till date.

**c. Lack of internal control measures:-**

1. During the course of our Audit, we have observed various discrepancies in the Cashbook, which are enumerated below:-

- Main Cashbook as well as Subsidiary Cashbook has not been closed/ authorized by Executive Officer on daily basis.
- Subsidiary Cashbook is not maintained on day to day basis which is not proper as per Bihar Municipal Accounting Manual. It should be prepared & closed on daily basis.

2. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.

3. During verification of property tax collection receipt and tax deposit receipt we have found that property tax collected by the tax collector is not deposited to the ULB on the same date.

4. Advance and Recovery register is not maintained by Fatuha Nagar Parishad.

**d. Non-compliance of TDS, GST and other relevant statute:-**

We observed that ULB is not in practice to deduct TDS U/S 192 from payment made as Salary of Executive Officer. Further, we observed that statutory dues like Labour Cess, Royalty, Seigniorage Fee etc is not deposited to the concerned department on regular interval which may leads to imposition of penalty in future. Details of the same is provided in Executive Summary.

**e. Deficiency in pay-roll system:-**

There is no system of Pay-Roll implemented at the ULB. So, we are unable to comment on the same. Moreover, no Register has been shown to us regarding records relating to statutory deduction like EPF, ESIC, Income tax etc. during the period of internal audit. Also there is no system of issuing pay slip. Further point wise irregularity has been disclosed in detailed audit report.

**f. Utilizations of grant and report on Pending Utilization certificates:**



As per details provided by Fatuha Nagar Parishad in 20 column UCs and Some UC's of Previous FY's & up to end of FY 2021-22 was not prepared & submitted to the Urban Development & Housing Department till the date of audit. We have given direction & helped Fatuha Nagar Parishad for the preparation of UC's, they have started to prepare UC's.

**The Detail of Pending UC:-**

We are providing all help to the ULB so that UC shall be prepared on time and submitted to UD & HD.

Sl. No	Financial Year	Funds Sanction	Allotment Received	UC Submit (Amount in Lakh)	UC Pending (Amount in Lakh)
1.	2016-17	7,71,10,752.00	7,71,10,752.00	3,89,55,423.00	3,81,55,329.00
2.	2017-18	9,09,12,765.00	9,09,12,765.00	6,90,64,175.00	2,18,48,590.00
3.	2018-19	9,51,69,776.00	9,51,69,776.00	3,42,72,628.00	6,08,97,148.00
4.	2019-20	8,44,71,687.00	8,44,71,687.00	8,34,51,687.00	10,20,000.00
5.	2020-21	14,14,27,786.00	14,14,27,786.00	13,93,47,786.00	20,80,000.00
6.	2021-22	6,96,90,594.00	6,96,90,594.00	2,89,790.00	6,94,00,804.00
	<b>Total</b>	55,87,83,360.00	55,87,83,360.00	36,53,81,489.00	19,34,01,871.00

**g. Physical verification of inventory/stores: -**

Inventory/ Stores Register and Fixed Assets Register have not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same.

**h. Advances, their adjustment & recovery:-**

Advance Register has not been maintained by the concerned ULB and in the absence of above register, it is difficult to check or comments on adjustment and recovery of advances. Advance has been given to staff for office expenses without any advance requisition.

**i. Comment on management of Fixed and other Assets: -**

Fixed Assets Register has not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same.

**j. Report on compliance of financial guidelines of schemes of MOHUA and UD & HD, GoB:**

We observed some irregularity regarding complying of financial guidelines of schemes of MOHUA and UD & HD, Gob have been disclosed in detailed audit report.

**k. Comment on management of Fixed and other Assets: -**

Fixed Assets Register has not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same.

**l. Report on compliance of financial guidelines of schemes of MOHUA and UD & HD, GoB:**



We observed some irregularity regarding complying of financial guidelines of schemes of MOHUA and UD & HD, GoB have been disclosed in detailed audit report.

**m. Any other matter as may be prescribed in due course: - Nil.**

**PART-C (Other)**

Sl. No.	Particular	Remarks/Observation
a.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Such Cases found.
b.	Whether all 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/-.	All their regularity which is observed has been disclosed in detailed audit report. Some of irregularities have been disclosed in audit report.
c.	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. has been deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	All their regularity which is observed has been disclosed in detailed audit report. Some of irregularities have been disclosed above.
d.	Whether all the C&AG audit & Internal audit Paras has been complied by the ULBs.	ULB has not been Provide C&AG Audit Report for the FY 2015-16 to 2017-18 for compliance. As Compliance report of the same has not been prepared by the ULB till the date of audit we are unable to check the exact status of compliance of the same. Internal audit para's of FY 2016-17 to FY 2020-21 have also been pending at management level.
e.	Any Other deficiencies noticed during the audit to improve internal control systems	It was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.
f.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Such Cases found.



## 4. Detail Audit Observations

RISK ASSESSMENT							
Name of the ULB		FATUHA NAGAR PARISHAD					
Sr. No	Observations	Risk Rating	Design Gap	System gap	Operating Gap	Mgt. Comment	Auditor Recommendation
<b>DEMAND GENERATION:</b>							
1.	Loss of Revenue due to under Assessment /wrong Generation Of demand.	HIGH	Yes	Yes	Yes		<p>There is no assessment has been conducted by ULB after FY 2008-09.</p> <p>There is an immediate requirement for an independent assessment. Further, management should assess the residential household and commercial household.</p> <p>Further, there is no functional mechanism at the level of Parishad regarding generation of demand.</p> <p>Notice has also not been issued by the Parishad to the householders to pay the</p>



							holding tax which is not paid by them. Only the collection is being made by Parishad on the basis of householder's wish. Further, new rate is not being adopted by the Parishad.
2.	Collusion with Citizen regarding Assessment.	LOW	No	No	No	-	No such cases found.
3.	Non-Updating Various Register like hand book, DCB register, Assessment registered.	MEDIUM	Yes	Yes	Yes		Management should take initiative to update these registers as quickly as possible, it is really helpful for ULB for appropriate calculation of dues and also helpful to serve demand to the respective Property Holders.
4.	Others	-	-	-	-	-	-
<b>RECEIPTS AND BANKING:</b>							
1.	Error in collections, loss of receipts and perpetrated frauds	LOW	No	No	No	-	No such cases found.
2.	Non-updating various register like hand book, DCB register, cash book, etc.	MEDIUM	No	Yes	Yes		Cash book has been updated on the basis of amount deposited into the bank and



							mostly it is updated on monthly basis. As per our opinion, it should be recorded on the basis of DCB.
3.	<b>Collusion with the citizen and the ULBs staff to make wrong assessments of income</b>	<b>LOW</b>	No	No	No	-	No such cases found.
4.	<b>Others</b>	-	-	-	-	-	-

**REVENUE EXPENDITURE:**

1.	<b>Error in over payment</b>	<b>HIGH</b>	No	Yes	Yes		No such cases found.
2.	<b>Loss of supporting document</b>	<b>HIGH</b>	Yes	Yes	Yes		There is no supporting document available at the level of ULB except individual voucher. Further, payment has been made to supplier without receipt TAX Invoices (as per CGST Act). Management should insure to maintained all the supporting like as: Requisition Sheet, Comparative Sheet,



							Approval Sheet, Tax Invoices. Consumption Sheet. Further, there is no log book maintained by ULB for consumption of Petrol, Diesel, Lubricant Oil etc. It should be maintained and updated.
3	Loss of authentication	LOW	No	No	No	-	No Such cases found.
4.	Perpetrated fraud (Like payment more than one time on same bill)	LOW	No	No	No	-	No Such cases found.
5.	Non-updating various register like Bill register with payment fig., etc.	MEDIUM	Yes	Yes	Yes	-	Stock & Consumption register has not been maintained by ULB. It should be maintained at the ULB for more transparency because there is lack of trail from requirement to consumption of stocks. Bill Register has also not been maintained by ULB. Management should insure



							the maintenance and updation of same.
6.	Others	-	-	-	-		

**ESTABLISHMENT EXPENDITURE:**

1.	Error in over payment	HIGH	No	Yes	Yes	-	IT- TDS u/s 192 and professional tax is not deducted from the executive officer's salary payment. Management should deduct the entire Statutory obligation first and then disburse any of such amounts.
2.	Loss of supporting document	MEDIUM	Yes	Yes	Yes		Pay Slip, Service Log book, Attendance Register and other document related to such payment should be checked before release of Payment.
3.	Loss of authentication	LOW	No	No	No	-	No Such cases found.
4.	Collusion with employee	MEDIUM	Yes	Yes	Yes		Payroll system should be appropriately followed by

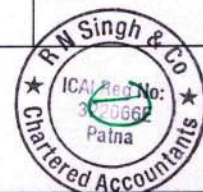




							report, Tax invoice and declaration of contractor as well as junior engineer regarding use iron rods of TATA/SAIL/RINL, Quality report of the bricks, sand, stone chips, etc. Photos of all steps of works like as : on pre level condition of ground, after demolishing work, etc. as per the BOQ stages.
3.	Loss of authentication	HIGH	Yes	Yes	Yes		No such cases found.
4.	Collusion with contractor	HIGH	Yes	Yes	Yes		We observed that ULB is not following the norms as per <b>Policies and Procedures for Purchase of Goods 2006 (2017) Para 6.21 &amp; 6.22</b> and made the tender even if in the less number of supplier due to which competition is going to



							reduce and ULB also get opportunity loss of requisite quality and reasonable supplier. ULB should cancel the tender if the no. of bidder is less than three and go for Re-tendering. Further, ULB should also take reasonable steps to generate awareness among the contractors for participating in the tender.
5.	Perpetrated fraud (Like payment more than one time to same contractor).	LOW	No	No	No	-	No Such cases found.
6.	Non-updating various register like work register, MB, bill register, Fixed Assets register, Service book/record, advance register, etc.	MEDIUM	Yes	Yes	Yes		Management should take initiative to update the registers as soon as possible. Like as: Bill Register, Work Register, Fixed Asset Register.
7.	Others	HIGH	Yes	Yes	Yes		ULB should make



							agreement with successful bidder on Indian Non Judicial Stamp Paper mentioning the agreement value i.e. bid value of successful bidder. This enables ULB to take legal action against the contractor if he fails to complete the contractual obligations.
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**PROCUREMENT AND INVENTORY:**

1.	Error in over payment	LOW	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	Yes	Yes	Yes		No Purchase requisition, challan, comparative sheet is being maintained at the level of ULB. Management should insure to maintain the same at the level of ULB.
3.	Loss of authentication/Procedural error	MEDIUM	No	No	No	-	There are lots of scopes of improvement for transparent procurement procedures like as:



							Develop/form a procurement committee, develop a purchase requisition form and after approval of such requisition file move to committee to procure the same through the procurement procedure of Municipal Corporation. Receipt of delivery challan and record the same in Stock Sheet and details of Register are mentioned on such challan. Further, management should take initiative to adopt transparent and appropriate procurement process in the case of purchase from GeM Portal.
4.	<b>Collusion with contractor</b>	<b>LOW</b>	No	No	No	-	No such case found



5.	Perpetrated fraud (Like payment more than one time to same contractor)	LOW	No	No	No	-	No Such cases found.
6.	Non-updating various register like store register, issue register, bill register with payment fig., advance register, etc.	MEDIUM	Yes	Yes	Yes	-	Management should take initiative to update the registers as quickly as possible.
7.	Others	-	-	-	-	-	

**GRANT AND LOANS AND UTILISATION THEREOF:**

1.	Non utilization of grant or grant unspent.	MEDIUM	No	No	No	-	The unspent grant should be refund to the department.
2.	Not furnishing of UC	HIGH	No	No	Yes	-	UC should be preparing and submit to the department on monthly basis as per expenditure incurred by ULB after finalization of work as per issued work order under the schemes and its allotment letter.
3.	Non fulfilment of condition part thereto	LOW	No	No	No	-	No Such cases found.
4.	Perpetrated fraud (Like payment more than one-time same contractor)	LOW	No	No	No	-	No Such cases found.
5.	Non-updating various register like grant register, work register, bill register with payment fig., advance register, etc.	MEDIUM	Yes	Yes	Yes	-	Management should take initiative to update the registers as quickly as



							possible. Like as: Grant Register, Work Register, Bill Register.
6.	Others	-	-	-	-	-	-

**FIXED DEPOSITS AND INVESTMENTS:**

1.	Not deposited at appropriate time (loss of revenue)	LOW	No	No	No	-	-
2.	Loss of Investment certificate	HIGH	No	Yes	Yes	-	No such cases found.
3.	Non fulfilment of condition part thereto	LOW	No	No	No	-	-
4.	Collusion with bank officials to invest at lower rate	LOW	No	No	No	-	-
5.	Deposit into Current account	LOW	No	No	No	-	-
6.	Non-updating various register like investment register, Bank book, cash book, etc.	MEDIUM	YES	YES	YES		Register should be updated on daily to avoid non updation of Cash Book.
7.	Others	-	-	-	-	-	-

**LOANS AND ADVANCES:**

1.	Unauthorized release of advance	HIGH	Yes	Yes	Yes		We observed that an advance was issued to Cashier; Vijay Shankar without any concerned documentation and requisitions.
2.	Release of advance beyond authority	HIGH	No	No	No	-	-



3.	Non-adjustment of loan or advance during the year	MEDIUM	No	Yes	Yes		Monthly adjustment of advance has not made at the level of ULB because of no bills or vouchers related to advance has not been submitted by the concerned Staff. Management should fix the timeline and ensure the details of expenditure are submitted on monthly interval.
4.	Collusion with employee/party to release advance/loan beyond authority	LOW	No	No	No	-	-
5.	Advance/loan not account for	LOW	No	No	No	-	-
6.	Non-updating various register like Loan & advance, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes		Management should take initiative to update the registers as quickly as possible.
7.	Others	-	-	-	-	-	-

### LIST OF IMPORTANT REGISTERS

Name of the ULB	FATUHA NAGAR PARISHAD
RISK RATING:	MEDIUM

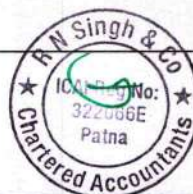


**C&AG  
OBSERVATIONS  
STATUS****Compliance Report has not been provided.****PERIOD: 01-04-2021 to 31-03-2022**

Sl. No.	Particulars	Audit Observation	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	<b>Cash Book</b>	General Cash Book & Subsidiary Cash Book has been maintained by the ULB but opening and closing balance has not been updated on daily basis.	Due to non-closing of cash book on daily basis there may be chance of making back dated entry. This may leads to fraud & defalcation.		Not Resolved
2.	<b>Ledger</b>	Tally data has not been provided to us by the DEAS team at ULB.	It is quite difficult to prepare appropriate financial statement.		Not Resolved
3.	<b>Journal</b>	Journal Register has not been maintained.	Advance has been accounted as expenditure and in case of amount has not been actually spend, in that case only expenditure is being reversed in respect of accounting as liability.		Not Resolved
4.	<b>Register for Journal/ Magazines/Newspapers</b>	Not-Maintained	This may leads to misplacement of Journal, Magazines &		Not Resolved



			Newspapers.		
5.	<b>Register for Temporary Advances</b>	Not-Maintained	It may leads to fraud & Defalcation.		Not Resolved
6.	<b>Register of Money Orders/Bank Draft Received</b>	Not-Maintained	It may leads to dishonour of DD received or misplace of DD.		Not Resolved
7.	<b>Cheque Issue Register</b>	Maintained	-		-
8.	<b>Register of Remittances made into bank</b>	Not-Maintained	It may also lead to dual payment and further create difficulty to prepare BRS.		Not Resolved
9.	<b>Bank Passbook</b>	Maintained	-		-
10.	<b>Register of Bank drafts dispatched</b>	Not-Maintained	Non-maintenance may lead to dual claim by the concern parties, due to this there is a problem to maintain segregated record regarding returning of DD. Further, it is also problematic to record the details of the person who receipt the same. It may also lead dishonor of DD due to loss of the 3 months from the date of issue.		Not Resolved
11.	<b>Bill Register</b>	Not-Maintained	It may be difficult to trace any bill.		Not Resolved
12.	<b>Establishment Register</b>	Not Appropriately Maintained	It may create chances of inappropriate payments and avoid the Bihar		Not Resolved



			Municipal Accounting Manual.		
13.	<b>Stock Register</b>	Maintained but not updated	It may leads to misplacement of Stock items.		Not Resolved
14.	<b>Capital Goods/Consumable articles, non-consumable articles.</b>	Not-Maintained	It may leads to misplacement of Capital Goods/Consumable articles & non-consumable article.		Not Resolved
15.	<b>Statutory Deduction Register</b>	Maintained but not updated	Due to non-booking of statutory deduction, there is chances of delay in their payments & filing of returns.		Not Resolved
16.	<b>Fixed Assets Register</b>	Not-Maintained	It may leads to misplacement of fixed assets.		Not Resolved
17.	<b>Grant Register</b>	Maintained	-		-
18.	<b>Scheme Register</b>	Maintained but not updated	-		-
19.	<b>Monthly accounts of Receipts/Payments</b>	Not-Maintained	Due to this segregation of head wise balance is difficult.		Not Resolved
20.	<b>Temporary Advances Register for Staff, Customers/supplier/VE C and TA/DA Advance</b>	Not-Maintained	It may leads to fraud & Defalcation.		Not Resolved
21.	<b>Dispatch Register</b>	Maintained but not appropriate procedure has been adopted.	It may leads to fraud & Defalcation.		Not Resolved
22.	<b>File Register</b>	Not-Maintained	It may leads to misplacement of files.		Not Resolved



23.	Any other (Name of the register)	-	-	-	-
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**CASH AND BANK**

	Name of the ULB	<b>FATUHA NAGAR PARISHAD</b>
	RISK RATING:	<b>HIGH</b>
	C&AG OBSERVATIONSS TATUS	<b>Compliance Report has not been provided.</b>

**PERIOD: 01-04-2021 to 31-03-2022**

Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Check whether there is no any undue delay in presentation of cheque/DD received, to bank,	No Such cases Found.	-	-	-	-
2.	Whether cheque/ draft issue/ receipt/ dishonoured register have been maintained as per prescribed form (As Per BMAM) & entry are made on properly, accurately & timely basis.	We observed that only cheque issue register is being maintained at ULB.	-	It may lead to dual payment and further create difficulty to prepare BRS.		Not Resolved
3.	Whether banking transactions (receipts & Payments) are matched with cashbook, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	We observed that Bank wise BRS has not been prepared at the ULB.	-	It is difficult to verify the BRS bank wise and it may leads to mis utilization fund and difficult to find out the same.		Not Resolved
4.	Whether cheque issue register are matched	No observation found in this regard.	-	-	-	-



5.	Whether proper steps has been taken for dishonoured cheque, it was realized in cash or not,	No such cases found.	-	-	-	-
6.	Whether Bank Reconciliation has been made for each account, verify the status of BRS, (attached BRS as annexure)	Not Prepared.	-	It may lead to miss-appropriation of fund.		Not Resolved
7.	Check whether no any fraud payment or payment to other person has been made,	No such cases found.	-	-	-	-
8.	Whether bank statement for all account have been promptly received from bank.	No issues found in this regard.	-	-	-	-
9.	Number of Bank account maintained	11	-	-	-	-
10.	Original copy of cancelled receipt is attached with duplicate copy with "CANCELLED" marked on it.	No such cases found.	-	-	-	-
11.	Liability for stale cheques account review is done and necessary reversal entries are passed	No such cases found.	-	-	-	-
12.	Any other	-	-	-	-	-

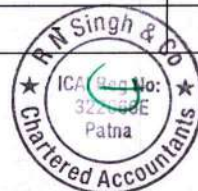
**PUBLIC WORKS**

Name of the ULB	<b>FATUHA NAGAR PARISHAD</b>
RISK RATING:	<b>LOW</b>
CAG OBSERVATIONS STATUS	<b>Compliance Report has not been provided.</b>

**PERIOD: 01-04-2021 to 31-03-2022**



Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Whether bill has been prepared as per actual measurement & page no. of the MB in which detailed measurement have been quoted has mentioned in first page of MB,	No observation found in this regard.	-	-	-	-
2.	Whether bill has been signed by proper in charge,	No observation found in this regard.	-	-	-	-
3.	Whether the bill has been checked by the accountant with the MB(also compare the qty.), estimate, agreement, previous bill (in case of running agreement)	No Such cases found.	-	High		Not Resolved
4.	Verify whether any payment made for removing /dismantling material which have scrap value must be indicated in the bill,	No observation found in this regard.	-	-	-	-
5.	Whether measuring has done by the engineer concerned,	No observation found in this regard.	-	-	-	-
6.	Whether expenditure on construction of work was debited to WIP & verified with MB maintained,	No observation found in this regard.	-	-	-	-
7.	Whether master roll (machine numbered & authorized) has been maintained for details of store, specifying:	No observation found in this regard.	-	-	-	-
	Date of Issue,	-	-	-	-	-
	Name of subordinate,	-	-	-	-	-



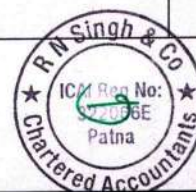
	Name of work,	-	-	-	-	-
	Number of labour,	-	-	-	-	-
	Period of engagement,	-	-	-	-	-
	Details of payment (date, Amount, Cheque no, etc.)	-	-	-	-	-
8.	Whether the same has been periodically verified.	No observation found in this regard.	-	-	-	-
9.	Whether payment areas per defined approval level sanctioned u/s 75 of BMA, 2007,	No observation found in this regard.	-	-	-	-

### CASH BOOK

Name of the ULB	<b>FATUHA NAGAR PARISHAD</b>
<b>RISK RATING:</b>	<b>MEDIUM</b>
<b>C&amp;AG OBSERVATION STATUS</b>	<b>Compliance Report has not been provided.</b>

**PERIOD: 01-04-2021 to 31-03-2022**

Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether Opening Balance & Closing Balance was worked out or not,	No observation found in this regard.	-	-	-	-
2.	Whether posting of receipt & payment side of cashbook are properly maintained & it was matched with proper evidence like Receipt Voucher, Cheque issue Register, Bank Statement, etc.,	No observation found in this regard.	-	-	-	-
3.	Whether posting in on daily basis,	No, Cashbook is	-	There may be a chance of		Not Resolved



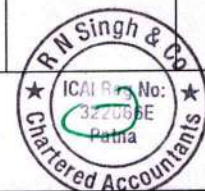
		maintained on monthly basis.		making back dated entry. This may leads to fraud & defalcation.		
4.	Whether there is any clerical error (casting or/and posting error, etc) or not,	No observation found in this regard.	-	-	-	-
5.	Whether any delay in deposit of amount of collection by cashier,	The revenue earned from internal source of ULB has not been deposited same day.	-	It leads to interest revenue loss to the ULB.		Not Resolved
6.	conduct physical verification of cash and report heavy cash balance if any	No discrepancies found in this regard.	-	-	-	-
7.	Any Other	No	-	-	-	-

### COLLECTION

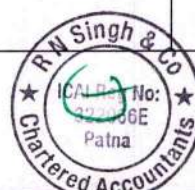
Name of the ULB	<b>FATUHA NAGAR PARISHAD</b>
RISK RATING:	<b>HIGH</b>
Name of Tax Collector	<b>Rajesh Kumar</b>

**PERIOD: 01-04-2021 to 31-03-2022**

Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether collection procedure are as per guidelines/direction of ULB,	Collection procedure is not being appropriate followed at the level of ULB.	-	It may leads revenue loss to the ULB.		Not Resolved
2.	Whether collections are made on the basis of Demand & Collection Register,	Collection is not being made on the basis of Demand & Collection	-	It may leads revenue loss to the ULB.		Not Resolved



		Register.				
3.	Whether collection are made in the same receipt Vouchers which has been issued/ authorized by ULB/ state government & it should be clearer mentioned of different head & not any alteration, & the carbon copy of receipt vouchers are properly vouched so that no any variation in posting the same,	Yes	-	-	-	-
4.	Whether collections are bifurcated in different head sas required,	Yes	-	-	-	-
5.	Whether a separate bank account has been maintained for each circle,(for PMC only)	N/A	-	-	-	-
6.	Whether all collections are made in proper "Receipt Voucher Book" having same serial number which was actually issued to TC,	Yes	-	-	-	-
7.	Whether all collections made during the day are account for & banked on next working day or there is any teaming & lading,	All collections made during the day are not being account for & banked on next working day.	-	It leads to interest revenue loss to the ULB.	-	Not Resolved
8.	Whether no any collection are directly expended	No such cases are found during this quarter.	-	-	-	-



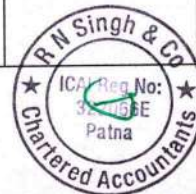
	without prior approval,					
9.	Whether collections are made by all the holding fall under the same TC or Civics Centre,	Appropriate details have not been mentioned in Demand Register due to this we are unable to quantify the status of collection. Further, as per the DCB we observed that collection are not being made by all the holdings.	-	It may leads to revenue losses.		Not Resolved
10.	Whether government share of collections (like Education cess & health cess) are properly & timely deposited in its own account, (if applicable)	No Education/Health cess is not being charged or deposited during this period. Further liability register is not being maintained at the level of ULB to quantify the same.	Due to lack of information provided to us, we are unable to quantify or comment on this.	It is a statutory irregularity, government may issue notice for penalty as well as interest.	-	Not Resolved
11.	Whether there is any short/non collection or short depositor not deposit,	No observation found in this regard.	-	-	-	-
12.	Whether penalty (@2%P.M/1.5%) has been duly charged on late payment,	No observation found in this regard.	-	-	-	-
13.	Whether daily collections are entered into hand book, collection register maintained by TC & it should be properly entered in	No observation found in this regard.	-	-	-	-



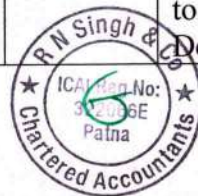
	<b>demand &amp; collection register,</b>					
14.	Whether collection by way of cheque are properly banked & credited into account,	No Such cases found.	-	-	-	-
15.	Whether any refund/ remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
16.	Whether any immediate steps has been taken or not for cheque dishonoured received,	No Such cases found.	-	-	-	-
17.	Whether reversal of payment has been made for any dishonoured cheque.	No Such cases found.	-	-	-	-

**DEMAND**

	<b>Name of the ULB</b>	<b>FATUHA NAGAR PARISHAD</b>				
	<b>RISK RATING:</b>	<b>HIGH</b>				
	<b>Name of Tax Collector</b>	<b>Rajesh Kumar</b>				
<b>Sl. No.</b>	<b>Particulars</b>	<b>Audit Observation</b>	<b>Amount Involved</b>	<b>Associates Risk</b>	<b>MGT. Comment</b>	<b>Status (Resolved /or not)</b>
1.	Ensure whether closing balance of previous year is accurately brought forward,	No closing balance of previous year is brought forward in this year. Amount has not been quantified due to non-maintenance of Demand Register.	-	It may leads to revenue losses.		Not Resolved



2.	Whether determination of demand is on manual or computerized way, & it would be as per updated rules, regulation, guidelines & other required details for proper calculation,	Nagar Parishad is not being in practice to raise the demand. No proper details are recorded in the manual register.	-	It may leads to revenue losses.	-	Not Resolved
3.	Whether data for calculation is correct & properly verified by appropriate authority/Internal Auditor by way of physical survey,	As per previous report there is no difference has been found during assessment of 20 high value property.	-	It may leads to revenue losses.	-	Not Resolved
4.	Whether revision of valuation of holding properly made after specified period	Last updated in 2008-09	-	It may leads to revenue losses.	It will be done in future.	Not Resolved
5.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	-
6.	Ensure whether there is any clerical error in calculation,	No Such cases found.	-	-	-	-
7.	Whether demand register in prescribed format is maintained or not,	Demand register is being maintained at the level of ULB but not updated appropriately.	-	It may leads to revenue losses.	-	Not Resolved
8.	Whether persons involve in calculation/collection have knowledge of their responsibility,	Yes	-	-	-	-
9.	Whether there is proper distribution of responsibility for	Due to lack of Manpower all these work	-	It may leads to fraud & Defalcation.	-	Not Resolved



	calculation, recovery & updating of register for demand, so that no single person have control on two or process at the same time.	has been controlled single handedly.				
10.	Whether there is any under / no assessment,	No	-	-	-	-
11.	Whether there is appropriate measures (As Per section 155& 158 of BMA, 2007) are adopted for recovery of Government/bid dues,	No measures have been taken for recovery of Government Dues.	-	It may leads to revenue losses.	-	Not Resolved
12.	Whether notice for demand has been made in prescribed format (As Per BMAR) & as per rules & regulations,	No notices of demand are being served.	-	It may leads to revenue losses.	-	Not Resolved
13.	Whether penalty(@2% P.M/ 1.5%) has been charged on late payment,	No observation found in this regard.	-	-	-	-
14.	Whether Demand, Collection & Balance Register has been prepared on daily basis for all receipts or not, & it would be authorized by proper authority or not,	No register is being maintained at the level of ULB for reconciliation of Demand, Collection and Balance due.	-	It may leads to revenue losses.	-	Not Resolved
15.	Whether there are adequate safeguard on data has been operated or not,	Yes	-	-	-	-
16.	Whether self-assessment property tax return for payment of property tax has been filed by the assesses in the prescribed format,	No	-	It may leads to revenue losses.	-	Not Resolved
17.	Whether there is any collusion with customer/holding w.r.t.,	No Such cases found.	-	-	-	-



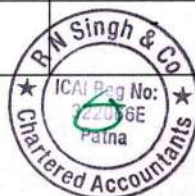
	assessment, payment, etc.					
18.	Any Other	No	-	-	-	-

**ESTABLISHMENT**

Name of the ULB		FATUHA NAGAR PARISHAD				
RISK RATING:		High				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether establishment expenditure is sanction by authorized person & it has been with in sanctioned limit,	Yes	-	-	-	-
2.	Whether service log book has been Maintained & upto date or not	ULB is not in practice to prepare attendance Register of their staff, so we are not able to verify the salary payment to permanent as well as daily wages & contractual staff. Further, a Biometric Attendance is installed but not in working conditions. In absence of it, there may be chances of excess payment to the staff.	-	It clearly indicates there are high chances of irregular attendance of the employees and wrong payment.	-	Not Resolved
3.	Audit whether apart from comparing the pay & allowance drawn by each	In the payment of employees, there is no	-	It may lead to fraud and defalcation.	-	-



	employee in the pay bill with the corresponding entries in the pay column of the service book and checking the acquaints roll of employee who have been paid in cash,	appropriate payroll system is being followed by the ULB, Service book is not used for payment of them.				
4.	Whether each employee has unique identification number & it has be referred in all matter in relation to service book Whether payment made to employee has been verified with attendance register / logbook,	No unique employee no. is being allotted by the ULB.	-	It may lead to dual payment or wrong payment to employee.	-	-
5.	Whether service book for calculation of payable has been authorized by the proper person,	Service book has not been used for calculation of the payable.	-	It may lead to wrong payment to employee.	-	-
6.	Whether account depart has prepared the advice & instructed the bank for the payment as per advice,	Yes	-	-	-	-
7.	Whether undistributed amount of pay& allowance as shown in cash book matched with balance of undistributed salary balance,	No Such cases found.	-	-	-	-
8.	Whether undistributed amount of pay& allowance are not for more than 3 months as cash in hand,	No Such cases found.	-	-	-	-
9.	Whether disbursement of pay & allowance are duly recorded in books & accepted by employee specifying separate hade with date of receive(In case of arrear),	No Such cases found.	-	-	-	-
10.	Whether the bill prepared according to sanctioned	Yes	-	-	-	-



	scale,					
11.	Whether no any payment is made to Employee whose service retired in any manner,	We are unable to comment on that because of ULB is not in practice to payment of employees on the basis of their attendance maintained in attendance register.	-	It may lead to fraud and defalcation.	-	-
12.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	No observation found in this regard.	-	-	-	-
13.	Whether all statutory deduction or adjustment has been made before payment,	We observed that no Statutory deduction is being made from the payment of employees except EPF & PF.	-	It may leads to penalty and interest U/s 271C and 201(1A) of Income tax act, 1961.	-	-
14.	To check compliance of rules in regard to establishment matters viz., travel, daily allowance, leave, advances (House building and vehicle advance etc.) and settlement there of.	No Such cases found.	-	-	-	-
15.	To check salary bills.	No observation found in this regard.	-	-	-	-
16.	Position of outstanding advances paid to employees	Advance Register has not been maintained by the concerned ULB and in	-	It may leads to fraud and defalcation of such amount.	-	-



		<p>the absence of above register, it is difficult to check or comments on adjustment and recovery of advances. Further, advance has been given to cashier Vijay Shankar for office expense without any advance requisition.</p>				
17.	<b>To check deduction of provident fund and ESI has been made as per rules</b>	<p>No details is being provided to us so, we are unable to comment on same, whether the amount deducted for EPF is paid to concerned department or not.</p>	-	It may lead to Statutory irregularity.		-
18.	<b>Whether PF slips are issued to the employees on yearly basis and to see whether all statutory returns for PF are submitted to the concerned authorities.</b>	<p>No details is being provided to us so, we are unable to comment on same has been issued or not.</p>	-	It may lead to Statutory irregularity.		-
19.	<b>To check whether salary bill is prepare din such a manner that it gives breakup of the amount of bill and all adjustments such as deduction of PF,TDS and other advances and loans etc.</b>	<p>There is no break up in such bill regarding TDS deduction or deduction of Professional Tax. Further, ULB is not in practice to</p>	-	It may lead to Statutory irregularity and Interest and Penalty may be imposed.		-



		deduct any type of statutory liabilities while making payment to their employees.				
20.	Check Retirement benefit to employee	No observation found in this regard.	-	-	-	-
21.	Personnel Appointments and to see whether all records are updated from time to time.	Yes, updated from time to time.	-	-	-	-
22.	Dismissal and Resignation / Termination	No Such cases found.	-	-	-	-
23.	Temporary workers	No observation found in this regard.	-	-	-	-
24.	Overtime	No Such cases found.	-	-	-	-
25.	Attendance Register To check number of persons mentioned in the attendance register tally with the sanctioned strength of a unit.	ULB is not in practice to maintain attendance register.	-	It may lead to Statutory irregularity.	-	-
26.	Personnel Files	No observation found in this regard.	-	-	-	-
27.	Training of employees(including Skill development Levy)	No Such cases found.	-	-	-	-
28.	Leave Register-To check whether a leave register is maintained as per types of leave as medical Leave/CL/EL/maternity/paternity leave.	Not Maintained	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved

**GRANT**

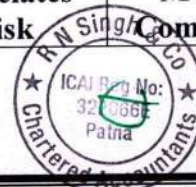
	Name of the ULB	FATUHA NAGAR PARISHAD				
	RISK RATING:	Medium				
Sl. No.	Particulars	Audit Observation	Amount	Associates Risk	MGT. Comment	Status (Resolved)



			Involved		t	(or not)
1.	Maintenance/Updation register regarding details of funds received and expenditure.	We observed that only fund received is maintained at the level of ULB, ULB is not in practice to maintain such expenditure.	-	Due to it, chances of irregular submission of UC to concern department.	-	-
2.	Any diversion/re-appropriation of funds not covered under the provision of BMA, 2007 should be pointed out for remedial action.	No such cases found	-	-	-	-
3.	To check whether utilization certificate is for actual utilization of funds received .	Yes	-	-	-	-
4.	It should also be checked that utilization certificate is issued as per prescribed time frame given in the Manual and issue of UCs is not delayed.	We have found that UC has not been issued as per prescribe time line during the period.	-	It may lead to freeze/crystallization of fund if it is not used within the time frame as mentioned in allotment letter.	-	Not Resolve
5.	Internal Auditor should also check whether expenditure incurred on each activity does not exceed the budget.	No Such cases found.	-	-	-	-

### PAYMENT OF BILLS OF CONTRACTORS

Name of the ULB		<b>FATUHA NAGAR PARISHAD</b>				
RISK RATING:		<b>High</b>				
Sl. No	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved/



						or not)
1.	<b>Original bill duly signed by contract or sis submitted.</b>	No, most of cases contractor has not signed on the original bill	-	It may lead to wrong initiation of payment or chances of collusion with contractor are too high.	-	-
2.	<b>Contractor has put his initial sin all cuttings and corrections in the bill.</b>	No observation found in this regard.	-	-	-	-
3.	<b>All Supporting documents are Attached with the bills.</b>	-	-	It is clearly indicate collusion of officers and contractors.	-	-
4.	<b>The rates, security deposit, and deductions are as per terms and conditions specified in the agreement</b>	Yes	-	-	-	-
5.	<b>The variations in quantities and completion period etc. have been authorized by the competent authority</b>	Yes	-	-	-	-
6.	<b>Job completion certificate has been processed by the dealing assistant.</b>	No observation found in this Regard.	-	-	-	-
7.	<b>Bills passed for payment are as per Rules &amp; T&amp; C of Tender.</b>	No observation on this regard.	-	-	-	-
8.	<b>All terms and conditions of the Contract are fulfilled before passing the bills.</b>	No, all terms and condition of the contract are not being fulfilled before passing the	-	It is clearly indicate collusion of officers and contractors.	-	-



		bills.				
9.	Every final bill is checked in detail with measurement books.	Yes	-	-	-	-
10.	Cash/Bank Vouchers to be checked for authorization etc.	Yes	-	-	-	-
11.	Over all review of the books of accounts.	Yes	-	-	-	-
12.	Position of outstanding advances paid to suppliers / contractors.	No such cases are found	-	-	-	-

**RECEIPT VOUCHER**

	<b>Name of the ULB</b>	<b>FATUHA NAGAR PARISHAD</b>				
	<b>RISK RATING:</b>	<b>LOW</b>				
<b>Sl. No.</b>	<b>Particulars</b>	<b>Audit Observation</b>	<b>Amount Involved</b>	<b>Associates Risk</b>	<b>MGT. Comment</b>	<b>Status (Resolved /or not)</b>
1.	Whether“ Receipt Vouchers” are in the prescribed for mat & having machined serial number & there is no any manuscript form,	Yes	-	-	-	-
2.	Check;		-	-	-	-
3.	What is the date of printing,	Checked	-	-	-	-
4.	What quantity of serial number was printed out,	Checked	-	-	-	-
5.	What is the date of dispatched, quantity of receipt vouchers & their serial number;	Checked	-	-	-	-
6.	Log book/ Register maintained at printing press regarding printing of “Receipt Vouchers”.	Checked	-	-	-	-
7.	Verify that “Receipt Vouchers” received &	Yes	-	-	-	-



	their storing, having Same quantity & serial numbered which was actually dispatched & proper recording of the same along with issue,					
8.	Verify Log book/Register maintained at every collection center & cash counter with regard to receipt & return quantity & serial number,	Yes	-	-	-	-
9.	Verify the logbook/ Register of "Receipt Vouchers" & cross Verified the allotments to TC (Log Book) with their date of issue, serial number, name of TC & their circle	Yes	-	-	-	-
10.	Check whether TC have same "Receipt Voucher" which was Actually issued by store & it must be authorized by the appropriate authority,	Yes	-	-	-	-
11.	Check that there should be proper recording at each stage (where authority has been changed) of logbook / register for issue/receipt of "Receipt Vouchers",	No Such cases found.	-	-	-	-
12.	Confirm that all unused "Receipt Vouchers" are under the Custody of authorized person,	Yes	-	-	-	-
13.	Verify that any cancelled vouchers	Yes	-	-	-	-



	have in both original & Carbon copy,					
14.	Verify whether reversible carbon has been used during receipt.	Yes	-	-	-	-

OTHERREVENUE:						
1.	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	-	Not Resolved
2.	Tower Tax	We observed that no notices is being send to concerned personals for 18 towers which is established under the jurisdiction of Parishad till last financial year (FY_2021-22) to pay the tower tax. <b>Note: We assumed renewal charge is charged during the</b>	24,42,000.00(excluding interest @ 1.5% p.m.)	It will affect municipal fund.	ULB will try their best, Notice will issue to Mobile Tower Company as soon as possible.	In Process



		<b>commence ment of the financial year.</b>				
3.	<b>Professional Tax</b>	No professional tax collected.	-	-	-	-
4.	<b>Assigned Revenue (As details annexed)</b>	No Such cases found.	-	-	-	-
5.	<b>Rental Charges (As details annexed)</b>	No observation found in this regard.	-	-	-	-
6.	<b>Fee&amp; uses Charges</b>	Collected	-	-	-	-
7.	<b>Other Revenue Items</b>	-	-	-	-	-

**REVENUE EXPENSES**

	<b>Name of the ULB</b>	<b>FATUHA NAGAR PARISHAD</b>				
	<b>RISK RATING:</b>	<b>High</b>				
<b>Sl. No.</b>	<b>Particulars</b>	<b>Audit Observation</b>	<b>Amount Involved</b>	<b>Associates Risk</b>	<b>MGT. Comment</b>	<b>Status (Resolved /or not)</b>
1.	Whether payment is on the basis of Sanction / work order letter & incurred by authorized person.	Yes	-	-	-	-
2.	Whether payment is made through prescribed format.	Yes	-	-	-	-
3.	Whether payment is made without any undue delay or whether any cheque issued are promptly issued to the respective person.	Yes	-	-	-	-



4.	Whether there is bifurcation of responsibility towards person making payment & person preparing MB, receipt of goods , maintenance of payment file, etc.	Yes	-	-	-	-
5.	Whether updation of accounts/books are on proper & timely basis,	Yes	-	-	-	-
6.	Whether authorized person verify & sign the document involve,	Yes	-	-	-	-
7.	Whether data base for the same has been properly maintained & safeguard measures are taken,	No database has been maintained by the ULB.	-	-	-	Not Resolved.
8.	Whether exact amount (no any over payment) are paid and verified by supporting document, & no any collusion with party,	No such cases founds	-	-	-	-
9.	Whether register for settlement of service bill has been maintained and up to date,	Yes	-	-	-	-
10.	Whether payment made to the same to whom it might be payable and no any second claim in this regard,	Yes	-	-	-	-
11.	Whether payment has been made after deducting statutory dues or advances,	Yes	-	-	-	-



12.	Whether the expenditure are made with a period & amount as sanctioned,	Yes	-	-	-	-
13.	Whether there is undue rush of expenditure at the end of financial year,	No	-	-	-	-
14.	Whether payment has to be made after confirmation from store,	We observed that ULB is not in practice to maintain data in store and no confirmation has been taken from stores before payment.	-	There may be chances of misappropriation of fund as well as stocks.	-	-
15.	Whether payment for repairs, etc., has to be made on the basis of logbook maintained,	There is no log book is maintained in respect of repairs and maintenance.	-	There may be chances of misappropriation of fund.	Log Book will maintain shortly.	-
16.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-
17.	Confirm whether goods/assets received/accepted on or before 31 <sup>st</sup> March, where the bill is received after that date have been accounted for (either on the basis of purchase order, tender rate or as per bill),	No Such cases found.	-	-	-	-



18.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	No Such cases found.	-	-	-	-
19.	Whether all statutory deduction or adjustment has been made before payment,	Yes	-	-	-	-
20.	Whether entry of any event during service has been made in service book by authorized person,	Yes	-	-	-	-

### STATUTORY REQUIREMENT

	Name of the ULB	FATUHA NAGAR PARISHAD				
	RISK RATING:	High				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether deduction of TDS on payment has been made as per law,	We observed that TDS U/s 192 as well as professional Tax has not been deducted during the whole financial year related to payment made to Executive officer.	-	-	-	-
2.	Whether TDS deducted are timely deposited into bank with same amount,	Yes	-	-	-	-



3.	<b>Whether regulatory requirement for submission of Return has been followed,</b>	Statutory Liabilities like IT-TDS, GST-TDS, Labour Cess, Royalty etc are collected from time to time but its payments are not made within due dates. Statutory Liability should be remitted to the Govt. as per their due dates specified in their respective Acts.	-	There may be levied Penalty & charges for delayed deposit by the concerned department.	-	-
4.	<b>Whether any deduction is made in any act, must be deposited as per their respective act,</b>	The due date of payment of Labour Cess, Seigniorage fee and Royalty which is deducted from payment of contract work but same has not been deposited till the date of audit	-	Department may take suo moto action and initiate a proceeding regarding, freezing of bank account maintained under ULB.	-	Resolved.



		during the whole period.				
5.	Verify whether in case of "through rate" contract, there is no any payment for material, etc. by the ULB	No Such cases found.	-	-	-	-
6.	Any demand is outstanding from regulatory authority for non-compliance.	Details have not been provided to us to comment.	-	-	-	-

**TENDER DETAILS (WORK ORDER WISE )**

Name of the ULB	FATUHA NAGAR PARISHAD
RISK RATING:	High
Work order No.	Details are annexed in Annexure 2 & Annexure 3 of Executive Summary of the Report

**PERIOD:01-04-2021 to 31-03-2022**

Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of contracts.	Yes	-	-	-	-
2.	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.	Yes	-	-	-	-
3.	The important guidelines relating to earnest money, delivery schedule, payment terms, performance	Yes	-	-	-	-



	warranty/guarantee, inspection, arbitration, liquidated damages/penalty for delayed supplies, purchase on risk and cost were incorporated in the tender documents for safeguarding the interest of corporation.					
4.	The purchase proposal was approved by the competent authority. as per delegation of powers	Yes	-	-	-	-
5.	Indent for purchase indicates the details of quantity required, last purchase rate, period for which stores are needed and name of consignee.	Not in prescribed format.	-	-	-	-
6.	Approval of mode of procurement	Yes	-	-	-	-
7.	The tender documents are prepared properly and description of items to be procured, quantity and estimated value should be indicated.	Yes	-	-	-	-
8.	To check whether the direction was followed for notification /advertising and opening of bids at notified date, time and place in the presence of bidders.	Yes	-	-	-	-
9.	Award of contract and its execution is as per procedure and guidelines issued by the Govt. of India in view of conditions agreed	Tender was awarded to the contractor even in the less number	-	It shall give space to the concerned employees for their improper	It will be taken care in future	-



	with the Development partners (DFID, World Bank, & European Union etc.)	of participants which is not as per the Manual on Policies and Procedures for Purchase of Goods 2006 (2017) Para 6.21 & 6.22. Further, the timeline which is prescribed by BUIDCO has not been complied for signing of agreement and issue of work order and also no condition letter is being granted by BUIDCO for taking additional time to agreements.		practice and get personal benefits in respect of award the contract.		
10.	To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.	Yes	-	-	-	-
11.	To check whether contract was awarded to the lowest evaluated	Yes	-	-	-	-



	responsive bidders who fulfilled qualification requirements, specified in the tender's documents.					
12.	In case of negotiations of prices, it should be checked whether the negotiation was made with L1 bidder and all the relevant records thereof were available.	Yes	-	-	-	-
13.	To check whether articles were received / work was completed in time as per delivery schedule.	YES	-	-	-	-
14.	The stores/goods are properly recorded in the Stock Registers /Asset Register.	No record has been exist/recorded at the level of ULB regarding such assets.	-	There may be chances of misplacement goods/stores	-	Not resolved.
15.	Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of Complaints	No such cases found	-	-	-	-

Further, we observed that no procurement process is being adopted by ULB for procurement of stocks and consumable even if value of procurement is more than Rs. 15000.00.

### VEHICLE LOG BOOK

	Name of the ULB	FATUHA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether logbook has maintained or not & up to date with proper		-		Log Book will maintain	-



	details like journeys, work undertaken, covering route, visited place, kilometer, etc.,				Shortly Log Book will maintain Shortly	
2.	Whether logbook of journey is maintained in detail & signed by the officials using them,	Not maintained	-	It may lead to over/less payment also there may be chance of fraud and defalcation.		-
3.	Whether it should be used for official purpose, otherwise charges are recoverable,		-			-
4.	Whether details of fuel for the same has been maintained in log book,		-			-
5.	Whether full details of repairs have been maintained & it have been through authorized center,		-			-
6.	Whether authorized person have proper check over logbook.		-			-

### FIXED ASSETS

	Name of the ULB	FATUHA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Status on Maintenance of Fixed Assets Register	It has not been maintained yet.	-	It may leads to misplacement of assets.		Not Resolved
2.	Budget availability is confirmed before acquisition	Yes	-	-		-
3.	Fixed assets are recognized at cost of acquisition and if so,	Unable to comment on it, since fixed asset	-	-		Not Resolved



	check whether the cost components are incidental to its acquisition	register is not finalized till now.				
4.	all fixed assets are acquired only after obtaining approval of the concerned authority	Yes	-	-	-	-
5.	Physical verification of fixed assets is done and discrepancies are reconciled with Fixed Asset Register.	No Physical Verification has been done.	-	It may leads to misplacement of assets.	-	Not Resolved
6.	Depreciation is provided on each class of fixed assets at the prescribed rates	No Depreciation is provided.	-	It leads to over valuation of fixed assets.	-	Not Resolved
7.	Asset Replacement Register is properly maintained asset class-wise	No such cases found.	-	-	-	-

### OTHERS

	Name of the ULB	FATUHA NAGAR PARISHAD				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	All permanent changes made in the assessment of buildings and lands have been recorded in this register with reference to the monthly lists, Register of Revision Petitions, Register of Appeal Petitions, and Register of Writes-off.	No assessment has been done after 2008-09.	-	It may lead to revenue loss.		Not Resolve
2.	Demands of current year and previous year	No reconciliation	-	It may lead to revenue loss.		Not Resolve



	have been reconciled with reference to the above details	is being made due to demand register has not been prepared.				
<b>REGISTER OF SUITS</b>						
1.	All suits filed by the municipality for recovery of any sum due are entered.	No register of suits is being maintained at the ULB so; we are unable to comment on these matters.	-	-	-	-
2.	All suits filed against the municipality are entered		-	-	-	-
3.	Sanction from the Council obtained for filing/defending the suit		-	-	-	-
4.	All details like the Assessment Number, amount involved, Name of Court and Suit Number etc. are clearly entered		-	-	-	-
5.	Execution Petitions are filed for recovery of sums, in cases the suits are disposed in favour of municipality.		-	-	-	-

For R.N. Singh & Co.  
Chartered Accountants  
FRN: 322066E



CA Chanakya Shree  
Partner  
Mem No: 079322



Discussion Notes :-

Dated: 01-04-2021 to 31-03-2022

Periods: Financial Year 2021-22

Sl. No.	Observations	Management Remarks
1.	During the Audit we observed that files page are not Numbering and marked on the correspondence part, so it is very difficult to reconcile the comments on the noting and the form associated with correspondence. Details of such have been disclosed in Executive Summary (Management Discussion).	भविष्य में इसका ध्यान रखा जायगा तथा अंकेक्षण महोदय के सुझाव के अनुरूप इसे किया जायगा .
2.	During the Audit we observe that the bill number and date have not been mentioned on the bill for the month of May-2021, June-2021 and July-2021 raise by M/s Nandani Development Association, while all the above bills amounts have been paid by the management.	Nandani Development Association एक NGO है जिस कारण उसके द्वारा एक लैटर हेड पर बिल दिया जाता है उसी के आधार पर नगर परिषद राशि का भुगतान करती है .
3.	We observed that it is not clear from the agreement made between ULBs Fatuha and Sambodhit whether the remuneration paid to the sambodhit is monthly or annually.	एकरारनामा में जो लिखी गयी राशि है वह संबोधित एजेंसी को प्रतिमाह प्राप्त होने वाली राशि है .
4.	We observed that the payment procedure which is adopted by the Nagar Parishad is not commensurate with the rules, letters, conditions specified by the department. We further observed that chances of collusion with contractors and suppliers are too high.	नगर परिषद फतुहा में नगर विकास एवं आवास विभाग बिहार के द्वारा सभी मार्गदर्शिकाओं का पूरा ध्यान रखा जाता है .
5.	We observed that the conditions specified in letter of work approved by BUIDCO, has not been followed by Nagar Parishad.	बिहार के सभी नगर निकाय नगर विकास एवं आवास विभाग बिहार के द्वारा बनाये गए नियम से संचालित होते हैं .
6.	We observed that there is lag in internal as well as financial control regarding EPF collection and payment to concerned department as EPF is	पूर्व के जितने भी EPF की बकाया राशि थी उसे दिनांक 20.06.2022 को जमा करा दिया तथा वर्तमान समय EPF की राशि

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	deducted from the salary of contractual as well as daily wages employees but the same is not deposited to concerned department. No details regarding this is provided to us while the course of audit.	ससमय जमा की जा रही है .
7.	We observed that deduction has been made but EPF Payment and returns both are pending for the ending of the financial year.	पूर्व के जितने भी EPF की बकाया राशि थी उसे दिनांक 20.06.2022 को जमा करा दिया तथा वर्तमान समय EPF की राशि ससमय जमा की जा रही है .
8.	We observed that ULB is not in practice to make agreement with successful bidder on govt. stamp paper. Further, we also noticed that ULB is in practice to mention initial estimated cost of work determined by Fathua Nagar Parishad as agreement value in place of bid value of successful bidder, which is not as per the norms of Bihar Finance (Amendment) Rule, 2005.	भविष्य में इसका ध्यान रखा जायगा तथा अंकेक्षण महोदय के सुझाव के अनुरूप इसे किया जायगा .
9.	Status of Double Entry Accounting System: Tibrewal Chand & Co. (Rourkela, Odisha) has started double entry accounting system but as per management report, it is in process for FY_2020-21 to FY_2021-22.	Tibrewal Chand & Co. (Rourkela, Odisha) के द्वारा 2019-20का Financial statement उपलब्ध करा दिया गया है तथा 2020-21 और 2021-22 का प्रक्रिया में है
10.	We are not able to check the compliance status of Internal Audit Observations for FY 2016-17 to FY 2020-21. We further observed that C&AG Audit Report for FY 15-16 to FY 17-18 has not been provided to us, so we are unable to do support for compliance report has been prepared by ULB, due to this, there is a lack of continuous improvement in terms of financial as well as internal control.	नगर परिषद फतुहा में 17-18 तक AG Audit हो चुका है तथा इसका अनुपालन प्रतिवेदन भी तैयार हो गया है जिसे अतिशीघ्र विभाग तथा महालेखाकार को समर्पित कर दिया जायगा
11.	Mobile Tower Tax has not been collected by the ULB. As per details provided to us there are total 18 Mobile towers registered Under the jurisdiction of Fatuha Nagar Parishad, and Rs 24,42,000/- (excluding interest @ 1.5% p.m) has not been collected till the date of Audit from	Mobile Tower Tax की वसूली हेतु अतिशीघ्र नोटिस निर्गत की जायगी .

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	these tower operators as Tower tax. Further, we also observed that there is no action taken by ULB for its recovery. Details of the same are provided in detailed Audit Report.	
12.	During verification of property tax related documents, we observed that there are many property holders that are not paying property tax from a long time, but no action taken by the ULB for its recovery. Details of these property holders are provided in detailed Audit Report.	सभी बड़े बकायादारों की एक सूची तैयार की जा रही है जिससे राशि की वसूली हेतु नोटिस निर्गत की जा सके .
13.	Demand & Arrear Register is not maintained or up to date by ULB. So, we are unable to quantify the total outstanding demand of Property tax, Rent on municipal properties etc. Further, we also observed that Nagar Parishad is not in practice to raise the demand for all outstanding balances of the holders.	नगर परिषद फतुहा में Demand & Arrear Register का संधारण हो रहा है .
14.	Property & Holding tax assessment has not been done every year. We observed that assessment is not done after FY 2008-09. Further, single person is holding all the responsibility related to demand, collection and balancing.	जल्द से जल्द इसे पूरा करा लिया जायगा .
15.	During the Audit we observed that Advertisement tax has not been collected by the ULBs Fatuha, we also observed that Nagar Parishad is not in practice to raise the demand for Advertisement tax.	नगर परिषद फतुहा में Advertisement tax जल्द से जल्द लागू किया जायगा .
16.	In Fathua Nagar Parishad, SAS implementation of property tax has not been implemented.	भविष्य में इसका ध्यान रखा जायगा
17.	As per Rule 27 of BMAR 2014, Collections to be deposited into the bank on the same day, but during the course of audit, we observe that the amount collected from own source revenue has not been deposited on the same date as required. Details will be given in detailed audit report.	नगर परिषद कार्यालय में सभी राशियों को माह के अंत में बैंक में जमा करा दिया जाता है .
18.	We observe that ULB is not in practice to prepare monthly Receipt & Payment Account & Trial Balance as per Rule 120-121 of BMAR 2014.	Tibrewal Chand & Co. (Rourkela, Odisha) के द्वारा संधारित की जा रही है .

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19.	ULB is not in practice to prepare scheme wise Bank Reconciliation Statement for prescribed formats.	Overall BRS बनाया जाता है ।
20.	We observed that various registers, books of records etc are not being prepared by ULB. Such as Journal/Magazines/Newspaper Register, Temporary Advance Register, Money Order/Bank Draft received Register, Register of remittances made into Bank, Bank Draft dispatch Register, Bill Register, Establishment Register, Capital Goods/Consumables & Non consumables articles Register, Statutory Deduction Register, Pay Roll Register, PF Register, Fixed Asset Register, Funds Grant Register, Procurement Register, Allotment Register, Bank Guarantee & Interest Bearing Securities Register, etc.	Statutory Deduction Register, PF Register, Allotment Register का संधारण किया जा रहा है तथा शेष पंजियो का संधारण अतिशीघ्र करा लिया जायगा .
21.	Closing of Cash Book has not been done on day to day basis which is not as per the Bihar Municipal Accounting Manual. It should be closed on daily basis.	Day to day Cash Book का संधारण अतिशीघ्र करा लिया जायगा .
22.	Registers of Suits filed are not being maintained at ULB, due to this we are unable to provide comment in detailed audit report in this context.	Registers of Suits filed का संधारण अतिशीघ्र करा लिया जायगा
23.	We observed that Scheme wise cash book has been maintained but not updated.	वर्तमान समय में सभी Scheme wise cash book अधतन कर लिया गया है .
24.	ULB has not been in practice to prepare financial statements.	Tibrewal Chand & Co. (Rourkela, Odisha) के द्वारा 2019-20 का Financial statement उपलब्ध करा दिया गया है तथा 2020-21 और 2021-22 का प्रक्रिया में है ।
25.	Advance Register has not been maintained by the concerned ULB and in the absence of above register; it is difficult to check or comments on adjustment and recovery of advances.	वर्तमान समय में किसी भी कर्मचारियों को किसी भी तरह की कोई अग्रिम राशि नहीं दी जा रही है .
26.	Municipal Accounts Committee has not been constituted by the Fathua Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year..	Municipal Accounts Committee का गठन नगर परिषद फतुहा में किया जा चुका है परन्तु एह भी बैठक नहीं की गयी है जिसे अगले बोर्ड के बैठक में इसे करा लिया जायगा .

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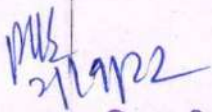
27.	No separate Grant Register is being maintained by ULB, hence it is difficult to find out unutilized grant at any point of time.	अतिशीघ्र तैयार कर लिया जायगा .																																				
28.	Utilization Certificate of some schemes is pending for submission to the Urban Development & Housing Department till the FY 2021-22. As per 20 Colum details of UC's prepared & pending has been provided in detailed audit report.	FY 2021-22 में प्राप्त आवंटन अभी तक खर्च नहीं की गयी है , खर्च करने के बाद विभाग को उपयोगिता प्रमाण पत्र समर्पित कर दिया जायगा .																																				
29.	Details of directives issued by UD & HD have not been provided to us during the course of audit, so we are unable to check compliance of the same.	अतिशीघ्र तैयार कर लिया जायगा .																																				
30.	Log Book of Vehicle & Generator is not maintained and consequently its analysis is not possible. In absence of the same, we are unable to comment on the authenticity of the end use of fuel expense whether it is for official purpose or not. Instance of payment made during this quarter are as follow:	Log Book का संधारण अतिशीघ्र करा लिया जायगा .																																				
<table border="1"> <thead> <tr> <th>Sl No.</th> <th>Date of payment</th> <th>Expense month</th> <th>Payment Period</th> <th>Agency Name</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>06-07-2021</td> <td>July</td> <td>April to June</td> <td>Sarswati auto mobile</td> <td>91,229.00</td> </tr> <tr> <td>2</td> <td>04-08-2021</td> <td>August</td> <td>July</td> <td>Sarswati auto mobile</td> <td>32,480.00</td> </tr> <tr> <td>3</td> <td>06-09-2021</td> <td>September</td> <td>August</td> <td>Sarswati auto mobile</td> <td>24,777.00</td> </tr> <tr> <td>4</td> <td>06-01-2022</td> <td>January</td> <td>September to December</td> <td>Sarswati auto mobile</td> <td>1,24,269.00</td> </tr> <tr> <td>5</td> <td>08-02-2022</td> <td>February</td> <td>January</td> <td>Sarswati auto mobile</td> <td>32,818.00</td> </tr> </tbody> </table>			Sl No.	Date of payment	Expense month	Payment Period	Agency Name	Amount	1	06-07-2021	July	April to June	Sarswati auto mobile	91,229.00	2	04-08-2021	August	July	Sarswati auto mobile	32,480.00	3	06-09-2021	September	August	Sarswati auto mobile	24,777.00	4	06-01-2022	January	September to December	Sarswati auto mobile	1,24,269.00	5	08-02-2022	February	January	Sarswati auto mobile	32,818.00
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31.	ULB is not in practice to prepare Attendance Register of their staff, so we are not able to verify the salary payment to permanent as well as daily wages & contractual staff. Further, a Biometric Attendance is installed but not in working conditions. In absence of it, there may be chances of excess payment to the staff.	कार्यालय में कार्यरत कर्मियों का वेतन उपस्थिति पंजी के आधार पर ही दिया जाता है .
32.	ULB is yet not registered under Employee State Insurance scheme.	अतिशीघ्र Employee State Insurance scheme में पंजीकृत करा लिया जायगा
33.	We observed that ULB is not in practice to maintain data in store and no confirmation has been taken from stores before payment.	Stock register का संधारण अतिशिघ्र करा लिया जायगा .
34.	We observed that ULB is not in Practice to Movement file before the Payment of Bill. They adopt voucher system for payment of bill. In absence of it, there may be chances of double payment to the same bill or copy of the bill.	कार्यालय नगर परिषद फतुहा में कर्मियों के अभाव के कारण यह संभव नहीं है भविष्य में इसका ध्यान रखा जयगा .
35.	We observed that the concern ULB has to pay Rs. 84151.93/- against the bill no. RO22A003113, dated:- 24-07-2021 for Repair and Maintenance of vehicle No. BR-01PG-0387. Further we observed that no approval for Repair and Maintenance of vehicle has been obtained from the motor vehicle inspector before the payment by the concern ULB. ( finance department Letter no – 5216 dt- 29.6.2016 )	भविष्य में ऐसा किसी भी प्रकार का खर्च करने से पहले Motor vehicle inspectorसे जाँच करा लिया जायगा .

  
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Holding Tax Dues Up to the financial Year 2008-09 to 2021-22

Sl. No.	PARTICULARS	Father's Name	Ward No	Holding No	Period Year	AMOUNTS
1	Bazar Samiti	-	6	269	FY_ 2008-09 to 2021-22	7,160.00
2	Bal Arun	-	12	79	FY_ 2008-09 to 2021-22	7,260.00
3	Acharya Kabir Rameshwar Das	-	15	1	FY_ 2008-09 to 2021-22	12,432.00
4	Mehi Cinema Palace	-	15	349	FY_ 2008-09 to 2021-22	22,200.00
5	Sarswati Automobile	-	19	191	FY_ 2008-09 to 2021-22	9,307.00
6	Biaadaa Industrial VikashPradhikaran	-	21	1	FY_ 2008-09 to 2021-22	12,672.00
7	FCI	-	21	2	FY_ 2008-09 to 2021-22	16,600.00
8	Lakshmi Chemical	-	21	3	FY_ 2008-09 to 2021-22	10,420.00
9	PLY Board	-	21	5	FY_ 2008-09 to 2021-22	18,454.00
10	Sawaskit PLY	-	21	6	FY_ 2008-09 to 2021-22	11,430.00
11	Hindustan Petroleum Gas	-	21	7	FY_ 2008-09 to 2021-22	54,500.00
12	Sonalika Tractor	-	21	8	FY_ 2008-09 to 2021-22	54,500.00
13	G M G Steel plant	-	21	10	FY_ 2008-09 to 2021-22	8,236.00
14	Sub Station Electricity Fatuha	-	21	454	FY_ 2008-09 to 2021-22	11,964.00
15	Anand Kumar Singh	Late Ram praves singh	22	28	FY_ 2008-09 to 2021-22	8,144.00
16	Jitendar Singh	Nagendra Singh	22	29	FY_ 2008-09 to 2021-22	8,144.00
17	Narendar Ray	Late Ram Narayan Ray	22	461	FY_ 2008-09 to 2021-22	7,436.00
18	Murali Manhoar High School, Fatuha	-	22	534	FY_ 2008-09 to 2021-22	17,436.00
19	co-operative	-	23	379	FY_ 2008-09 to 2021-22	14,666.00
20	Shaanti Rani Sinha	Ram chandra Sinha	23	479(A)	FY_ 2008-09 to 2021-22	16,484.00
21	Ram Sawarath Prasad	Late Ram Prasad Bihari	23	486	FY_ 2008-09 to 2021-22	6,864.00
22	Vidhyaa Nand	Ram Chandra Singh	23	492	FY_ 2008-09 to 2021-22	8,273.00
23	Ballu Kumar	Mohit Singh	23	520	FY_ 2008-09 to 2021-22	8,376.00



24/2008  
R.N. Singh

# 20 HIGH VALUE PROPERTY FIELD SURVEY REPORT

Sl. No.	Property Owner Name	Add. Of Owner	ward no.	Type of construction	Taxable area	Rate/sqft	Annual rent	Annual Property Tax @9%	Residential/Commercial
1	Bhola Paswan	Kalyan pur	15	R.C.C.	500	5.55	2775	250	Residential
2	Brijnandan Prasad	Mirjapur Nohta	22	R.C.C	624	5.55	3463	312	Residential
3	Dilip Paswan	Kalyan pur	15	R.C.C.	500	5.55	2775	250	Residential
4	Dilip Yadav	Nohta	22	R.C.C	600	5.55	3330	300	Residential
5	Jaypal Singh	Devi chak	12	R.C.C	117	27.77	3250	292	Residential
6	Kamlesh Singh	Devi chak	12	R.C.C	117	27.77	3250	292	Residential
7	Mewalal	Nohta	22	R.C.C	540	5.55	2997	270	Residential
8	Muneshwar Singh	Dariya pur	16	R.C.C	400	5.55	2220	200	Residential
9	Munna Kumar	Nohta	22	R.C.C	334	5.55	1854	167	Residential
10	Naval Singh	Bankipur Gorakh	11	R.C.C	198	27.77	5500	496	Residential
11	Prabha Devi	Devi chak	12	R.C.C	144	27.77	4000	360	Residential
12	RajaRam	Raipura	17	R.C.C	900	5.55	4995	450	Residential
13	Rambabu Prasad	Mirjapur Nohta	14	R.C.C	176	11.11	1955	176	Residential
14	Ramrati Devi	Mirjapur Nohta	14	R.C.C	1240	2.22	2753	248	Residential
15	Santosh Kumar	Bankipur Gorakh	8	R.C.C	1020	2.22	2264	204	Residential
16	Saroj Devi	Nohta	22	R.C.C	320	5.55	1776	160	Residential
17	Shashi Prasad Gupta	Nohta	22	R.C.C	460	5.55	2553	230	Residential
18	Suresh Puri	Bankipur Gorakh	11	R.C.C	420	11.11	4666	420	Residential
19	Urmila Devi	Nohta	14	R.C.C	480	3.33	1598	144	Residential
20	Vivek Kumar singh	Nohta	22	R.C.C	504	5.55	2797	252	Residential



TU - 2021-22

Sl.No.	Company Name	Date of establish	No of Tower	Registration Fee	Renewal fee	Total	Collection	Total Dues
1	Total tele Service Ltd.	2006-07	1	40,000.00	1,38,000.00	1,78,000.00	-	1,78,000.00
2	Total tele Service Ltd.	2004-05	1	30,000.00	1,54,000.00	1,84,000.00	68,000.00	1,16,000.00
3	Total tele Service Ltd.	2006-07	1	40,000.00	1,38,000.00	1,78,000.00	20,000.00	1,58,000.00
4	Total tele Service Ltd.	2006-07	1	40,000.00	1,38,000.00	1,78,000.00	-	1,78,000.00
5	Tata Indicom	2009-10	1	40,000.00	1,14,000.00	1,54,000.00	-	1,54,000.00
6	Smart Tele Services Ltd.	2007-08	1	40,000.00	1,30,000.00	1,70,000.00	-	1,70,000.00
7	Reliance Rim Tale Services	2007-08	1	40,000.00	1,30,000.00	1,70,000.00	-	1,70,000.00
8	Dishnet Wireless Ltd.	2008-09	1	40,000.00	1,22,000.00	1,62,000.00	-	1,62,000.00
9	Bharati cellular Ltd.	2005-06	1	40,000.00	1,46,000.00	1,86,000.00	-	1,86,000.00
10	B.S.N.L. Services	2007-08	1	40,000.00	1,30,000.00	1,70,000.00	-	1,70,000.00
11	Austam Tele Services	2007-08	1	40,000.00	1,30,000.00	1,70,000.00	-	1,70,000.00
12	Airtel Services Bharati Cellular Ltd.	2007-08	1	40,000.00	1,30,000.00	1,70,000.00	-	1,70,000.00
13	Aircel Tele Services Ltd.	2007-08	1	40,000.00	1,30,000.00	1,70,000.00	-	1,70,000.00
14	Aircel Tele Services Ltd.	2007-08	1	40,000.00	1,30,000.00	1,70,000.00	-	1,70,000.00
15	Reliance Jio	2018-19	1	-	30,000.00	30,000.00	-	30,000.00
16	Reliance Jio	2018-19	1	-	30,000.00	30,000.00	-	30,000.00
17	Reliance Jio	2018-19	1	-	30,000.00	30,000.00	-	30,000.00
18	Reliance Jio	2018-19	1	-	30,000.00	30,000.00	-	30,000.00
<b>Total dues</b>			<b>18</b>	<b>5,50,000.00</b>	<b>19,80,000.00</b>	<b>25,30,000.00</b>	<b>88,000.00</b>	<b>24,42,000.00</b>



31/09/22  
Rajaram

List Of Register Maintained by ULB Fatuha, Bihar		
Sl.No.	Particulars	Status
1	Fixed Assets Register	Not Maintained
2	Advance & Recovery Register	Not Maintained
3	Demand Register	Not Maintained Properly
4	Daily Collection Register	Not Maintained Properly
5	Labour Cess Register	Not Maintained Properly
6	Royalty Register	Not Maintained Properly
7	TDS Register	Not Maintained Properly
8	GST Register	Not Maintained Properly
9	Procurement Register	Not Maintained
10	Bank Wise Cashbook	Maintained Few Accounts
11	Pay Roll Register	Not Maintained
12	Leave Register	Not Maintained
13	Bill Register	Not Maintained
14	File Movement Register	Not Maintained
15	Temporary Advances to Staff	Not Maintained
16	Grant Register	Not Maintained
17	Journal Register	Not Maintained
18	Ledger Register	Not Maintained
19	Scheme wise Cashbook	Maintained
20	Stock Register	Not Maintained Properly
21	Visitors Register	Not Maintained
22	Attendance Register	Not Maintained
23	Store Register	Not Maintained



*E*  
10/11/19  
21/09/22

List of Property Tax collection Deposited into the Bank on Monthly Basis				
Sl. No.	Receipt No.	Period	Amount Collected	Deposit Date
1	3613 to 3727	01-04-2021 to 30-04-2021	1,69,152.00	30-04-2021
2	3728 to 3768	01-05-2021 to 31-05-2021	93,517.00	29-05-2021
3	3769 to 3893	01-06-2021 to 30-06-2021	2,73,397.00	30-06-2021
Total Quarter 1st			5,36,066.00	
4	3894 to 4059	01-07-2021 to 31-07-2021	3,04,691.00	02-08-2021
5	4060 to 4188	01-08-2021 to 31-08-2021	2,78,632.00	31-08-2021
6	4189 to 4369	01-09-2021 to 30-09-2021	2,59,820.00	30-09-2021
Total Quarter 2nd			8,43,143.00	
7	4370 to 4447	01-10-2021 to 31-10-2021	1,94,288.00	02-11-2021
8	4448 to 4492	01-11-2021 to 30-11-2021	1,61,216.00	01-12-2021
9	4493 to 4561	10-12-2021 to 31-12-2021	1,52,909.00	31-12-2021
Total Quarter 3rd			5,08,413.00	
10	4562 to 4613	01-01-2022 to 31-01-2022	1,06,274.00	31-01-2022
11	4614 to 4667	01-02-2022 to 28-02-2022	1,04,423.00	02-03-2022
12	4668 to 4759	01-03-2022 to 31-03-2022	2,79,676.00	04-04-2022
Total Quarter 4th			4,90,373.00	



2/16/22

Details of Year wise Pending UC On the basis of 20 Colum UC's Report.					
Sl. No.	Financial Year	Senction	Allotment	Uc	Uc Pending
1	2016-17	7,71,10,752.00	7,71,10,752.00	3,89,55,423.00	3,81,55,329.00
2	2017-18	9,09,12,765.00	9,09,12,765.00	6,90,64,175.00	2,18,48,590.00
3	2018-19	9,51,69,776.00	9,51,69,776.00	3,42,72,628.00	6,08,97,148.00
4	2019-20	8,44,71,687.00	8,44,71,687.00	8,34,51,687.00	10,20,000.00
5	2020-21	14,14,27,786.00	14,14,27,786.00	13,93,47,786.00	20,80,000.00
6	2021-22	6,96,90,594.00	6,96,90,594.00	2,89,790.00	6,94,00,804.00
		55,87,83,360.00	55,87,83,360.00	36,53,81,489.00	19,34,01,871.00



*M. Singh*  
21/09/22

Details of Year wise Pending UC On the basis of 20 Colum UC's Report.						
Sl. No.	Financial Year	Senction	Allotment	Uc	Uc Pending	
1	2016-17	7,71,10,752.00	7,71,10,752.00	3,89,55,423.00	3,81,55,329.00	
2	2017-18	9,09,12,765.00	9,09,12,765.00	6,90,64,175.00	2,18,48,590.00	
3	2018-19	9,51,69,776.00	9,51,69,776.00	3,42,72,628.00	6,08,97,148.00	
4	2019-20	8,44,71,687.00	8,44,71,687.00	8,34,51,687.00	10,20,000.00	
5	2020-21	14,14,27,786.00	14,14,27,786.00	13,93,47,786.00	20,80,000.00	
6	2021-22	6,96,90,594.00	6,96,90,594.00	2,89,790.00	6,94,00,804.00	
		55,87,83,360.00	55,87,83,360.00	36,53,81,489.00	19,34,01,871.00	



*M. S.*  
21/09/22

Bank Reconciliation Statement for the F.Y. 2021-22.

Sl. No.	Name of the Scheme/ Items	Bank Name/ Account no.	Balance as per Passbook 31-03-2022	Balance as per Cashbook 31-03-2022	Differences	Remarks Brs Prepared/ Not Prepared
1	VARIOUS SCHEME	TREASURY PLA A/C	41,56,10,489.00	41,56,10,489.00	-	
2	HOUSINGFORALL	BOB 4630	7,938.44	7,938.44	-	
3	STAFF PENSION	BOI 10033	2,64,225.11	2,64,225.11	-	
4	E-GOVERNANCE	CANARA0040	1,39,201.00	1,39,201.00	-	
5	NULM	CANARA 0080				Account Closed as per management information
6	INTERNAL RESOURCES	CANARA 340	73,37,756.77	73,37,756.77	-	
7	SBM	ICICI 0799				Account Closed as per management information
8	KABIR ANTHEYOSTI	PNB 0037	39,787.99	39,787.99	-	
9	14 <sup>th</sup> FINANCE	PNB 8038	64,103.29	64,103.29	-	
10	INTERNAL RESOURCE	PNB 8065	4,62,466.89	4,62,466.89	-	
11	U.I.D.S.M.T	PNB 8074	39,24,150.19	39,24,150.19	-	
12	INTERNAL RESOURCES	SBI 7379	1,08,61,658.14	1,08,61,658.14	-	
13	E.P.F	CANARA 1308	2,60,291.00	2,60,291.00	-	



20/3/22  
R.N.S.

Receipt & Payment Accounts of ULB Fatuha for the F Y\_ 2021-22.

Receipt	Amount	Payment	Amount
Balance b/d	₹ 34,96,92,915.76		
Capital Receipts(1+2+3+4+5)		Capital Expenditure	
1)Sale of Municipal Land	₹ -	1)All development work under C&S scheme	₹ 6,60,59,515.00
2)Loan (from govt. & Bank)	₹ -	2)Loan Repayment(Principal part)	₹ 1,14,97,533.00
3)State Capital a/c Grant	₹ 20,70,09,756.00	3)Others	₹ -
4)Central Capital a/c Grant	₹ 1,40,92,000.00		
5)Other Capital receipt	₹ 83,68,640.00		
Revenue Receipts (1+2+3)		Revenue Expenditure	
1)Own Revenue		1)Administrative Expense	₹ 1,36,28,249.00
a)Tax Revenue		2)Operation & maintainance	₹ 68,43,293.00
i)Property tax	₹ 24,17,433.00	3)Loan Repayment(Interest part)	₹ -
ii)Other tax	₹ -	4) Bank Charges	₹ 7,449.94
b)Non-Tax Revenue		5)Income tax/GST	₹ 62,25,140.00
i)Fees & Fines	₹ 8,900.00	6)Salary	₹ 56,09,740.00
ii)User Charges	₹ -	7)Pension	₹ 41,28,656.00
iii)Other non-tax revenue	₹ 3,000.00	8)NGOs	₹ 1,56,58,155.00
		9)Security Deposit refunds	₹ 30,59,340.00
		10)Others	₹ 1,63,888.00
2)Other Revenue Receipts			
a)Income from Interest/Investment	₹ 6,41,055.00		
b)Other Revenue Income	₹ 15,530.00		
3) Transfer & Grants			
a)State Assigned Revenue	₹ -		
b)State Finance Comission	₹ -		
c)Octeroi Compensation	₹ -		
d)Other State Govt. Transfer	₹ -		
e)Central Finance Comission	₹ -		
f)Other Central Govt. Transfer	₹ -		
g)Others	₹ -		
<b>TOTAL RECEIPTS</b>	<b>232556314.00</b>	<b>TOTAL EXPENSE</b>	<b>132880958.94</b>
		Balance c/d	449368270.82



*Handwritten signature and date: 21/9/22*