

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

**For the period from  
01.04.2020 to 31.03.2021  
(Annual)**

**Conducted by**

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

**From 09<sup>th</sup> March 2022 to 16<sup>th</sup> April 2022**

**Report Issued on 22<sup>nd</sup> April 2022**

# 1. Executive Summary

## 1. Introduction:

▪ Name of the Municipality	Masaurhi Nagar Parishad
▪ Period covered under current audit	Annual for the FY 2020-21
▪ Name of Chief Municipal for the period under audit	(Vacant)
▪ Name of Executive Officer for the period under Audit	Mr. Jagannath Prasad Yadav

## 2. Results and Findings:

### i) Strengths observed during the audit engagement.

1. Subsidiary cash books have been maintained by Masaurhi Nagar Parishad.
2. Main cash book has been maintained by Masaurhi Nagar Parishad.
3. All Transactions have supporting documents.
4. Office infrastructure is sufficient for operation.
5. Statutory Compliances were up to date.

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

1. Municipal Accounts Committee has not been constituted by the Masaurhi Nagar Parishad. It should be constituted in the first Board Meeting of the ULB every year.
2. 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 bank on the same date. Details will be given in detailed audit report.
3. Demand register is not maintained or up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.
4. Demand Register of Property Tax has not been up to date; neither survey of property holder has been done for assessment of tax liability after F.Y. 2015-16.
5. We are not able to check the Compliance Status of Audit Observations of AG Audit Report for FY 2017-18 & 2018-19, as compliance report has not been provided by the ULB.
6. During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long time. ULB should take necessary action for recovery of the same. Details of which will be provided in detailed audit report.
7. Mobile Tower Tax has not been collected by the ULB. As per details provided to us there are total 15 Mobile Towers registered with this ULB up to 31.03.2021 and **Rs.7017058.80** has not been collected till the date of audit from these tower operators as Tower Tax.
8. Various registers, books of records etc. are not prepared by the ULB. Such as Journal Register, Register for Temporary Advance, Bank Draft Issue and Receipt Register, Bill Register, PF Register, Capital Goods, Consumable/Non-Consumable, Journals & Magazines, Investment Register, Fixed Assets Register, Advance & Recovery Register, Scheme Register, TA-DA Advance Register.



9. ULB has not been in practice to prepare monthly receipt and payment account.
10. ULB has not been in practice to prepare financial statements.
11. UC of FY 2019-20 & 2020-21 is pending in all the scheme in which allotment is given to ULB. Amount (Rs. 18,35,51,000) Details has been given in detailed Audit Report.
12. 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.
13. Procurement Register has not been maintained for all procurements above Rs.15000.
14. Advertisement tax is not collected by the Masaurhi Nagar Parishad.
15. Registers such as Statutory Deduction Register, Stock Register, Grant Register, etc. has not been regularly authorized by the Executive Officer.
16. ULB isn't in practice to prepare summary of Daily Collection Receipt in FORM GEN-13.
17. Details of Frauds as well as Legal cases taken against or by the ULB Couldn't be provided.
18. Transactions of Revenue Nature were recorded in Stock Register.
19. Grant Register is not properly updated.
20. Log-Book wasn't being kept at ULB. Hence, we were unable to check the same.
21. Petrol & Diesel has been purchased from the same agency indicating Related Party Transactions.
22. Statutory Deduction such as TDS and Professional Tax haven't been deducted while making payment of Executive Officer Salary.
23. It was seen that the budget for the F.Y. 2020-21 was approved after 15<sup>th</sup> of March.

### 3. Opinion:

#### As per our opinion, the following improvements are 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 are 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.
- ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
- Separate bank account should be maintained for each scheme.

### 4. Audit Recommendations:

#### The recommendations of audit team on observed weaknesses:

Sl. No.	We recommend the following:
1.	Registers such as Statutory Deduction Register, Stock Register, Grant Register, etc. should be regularly authorized by the Executive Officer.
2.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar Municipal Accounts Act, Manual and Rules.



3.	ULB should collect mobile tower tax, advertisement tax, shop rent etc. as quick as possible and on regular basis.
4.	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.
5.	ULB should comply the CAG 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.
6.	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.
7.	ULB should assess the Holding & Property tax every year & do survey for assessment of the same.
8.	ULB should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
9.	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.
10.	ULB should develop and prepare Pay-roll system of Permanent as well as Contractual employees.
11.	ULB should comply the CAG 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.
12.	ULB should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
13.	ULB should prepare Receipts & Payments Account on monthly basis due to which it becomes very easy to find the amount of fund received.
14.	ULB has to refund the unutilized amount to the Urban Development & Housing Department.

#### 5. Comments from Management:

As per our discussion with Management, they have ensured that they are looking into the matter and proper action will be taken for all the irregularities coming out from audit.

Detailed discussions on this are given in *Discussion Note* as attached as **(Annexure 1)**.

#### 6. Acknowledgement:

We thanks to Mr. Jagannath Prasad Yadav (Executive Officer) for his support during the period of our audit. We are also thankful to accountants and other staffs of the Nagar Parishad for their co-operation during the period of audit.



7. Management Discussion with Risk Assessment:

Sl. No.	Observations (Sort the observations from high risk to low)	Risk Rating	Design gap	System gap	Operational gap	Management (CMO) Comments	Ref. Pg
1	Registers such as Statutory Deduction Register, Stock Register, Grant Register, etc hasn't been regularly authorized by the executive officer.	High	No	No	Yes	All the Registers will be sign by the Executive officer as soon as possible.	
2	Municipal Accounts Committee hasn't been constituted by the ULB. It should have been constituted in 1 <sup>st</sup> Board Meeting of ULB every year.	High	No	Yes	Yes	It will be constituted as soon as possible.	
3	ULB isn't in practice of preparing monthly Receipts & Payments A/C	High	No	Yes	Yes	Receipts & Payments A/C Prepared by DEAS Agency but they did not Provide any copy to ULB.	
4	ULB isn't in practice to prepare summary of Daily Collection Receipt in Form GEN-13.	High	No	No	Yes	It will be prepare as soon as possible.	
5	Holding Tax collected by the ULB isn't deposited into Bank on the same day or latest before noon of the following day as per rule.	Medium	Yes	Yes	Yes	It will be follow as per rule to deposit into the bank on the same day.	
6	Advertisement Tax isn't being levied by the ULB.	Medium	No	No	Yes	Due to Covid-19 No any Advertisement Tax collected by the ULB .	
7	Procurement Register hasn't been maintained in the ULB for procurement above Rs. 15,000/-	Medium	No	No	Yes	It will be Maintained As soon as possible.	
8.	Compliance Report of AG Audit of F.Y. 2018-19 & 2019-20 wasn't provided to us.	Low	No	No	Yes	No Any A.G audit have done during this Financial Year	
9.	Mobile Tower Tax hasn't been collected by the ULB. (Annexure Attached)	Low	No	No	Yes	Notice send to related tower company. ( Document Attached )	
10.	ULB isn't in practice of preparing Financial Statements.	High	No	No	Yes	Preparing by DEAS Agency but they did not Provide any copy to ULB.	
11.	Tibrewal Chand & Co. (Rourkela, Odisha) has started doing double entry accounting system but it is in	Medium	No	No	Yes	In process	



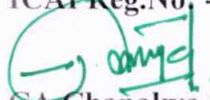
	process & incomplete, it is not in auditable position. Year wise status of DEAS are as follows: - FY. - 2016 - 2017: Completed FY. - 2017-2018: Completed FY. - 2018-2019: Completed FY. - 2019-2020: In process FY. - 2020-21 : In Process					
12.	UC Amounting to Rs.1837.68 (in lakhs) pending for submission till F.Y. 2021-22.	High	No	No	Yes	20 Column UC report Attached with this compliance.
13.	We observed that various registers such as Daily Collection Register, Fixed Assets Register, Journal Register, Ledger Register, File Movement Register, etc. weren't maintained by the ULB.	Medium	No	No	Yes	All the register will be Maintained As soon as possible.
14.	Property Tax hasn't been assessed after F.Y. 2015-16.	High	No	No	Yes	It will be Assessed As soon as possible.
15.	Details of Frauds as well as Legal Cases taken against or by the ULB couldn't be provided.	Low	No	No	Yes	No any Legal Cases and Frauds against or by the ULB.
16.	Transactions of Revenue Nature were being recorded in Stock Register.	Medium	No	No	Yes	No any Revenue Nature transaction record in Stock register.
17.	Directives issued by UDHD hasn't been provided to us during the course of audit, so we were unable to check the compliance of same.	Low	No	No	Yes	All the compliance has been Done of Directives issued by UDHD.
18.	Demand Register isn't maintained up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, etc.	Medium	No	No	Yes	It will be Maintained As soon as possible.
19	Budget has been approved after 15 <sup>th</sup> of March which is in violation of rules laid down.	Medium	No	No	Yes	Due to Covid-19 Budget Has been Approved After 15 <sup>th</sup> March.
20	Grant Register is maintained but not properly updated.	Medium	No	No	Yes	It will be updated as soon as possible.
21	Log-Book isn't being kept at ULB hence we were unable to check it.	Low	No	No	Yes	It will be Maintained as soon as possible .




22	Petrol & Diesel has been purchased from the same agency indicating related party transaction.	High	No	No	Yes	There are only one Petrol pump Near in NP Masaurhi locality so that why Petrol & Diesel has purchased from the same agency.
23	Statutory Deductions such as TDS & Professional Tax haven't been deducted while making salary payment to Executive Officer.(Annexure Attached)	Medium	No	No	Yes	All the Statutory Deductions such as TDS & Professional Tax have been paid by Executive officer from his own account at the end of financial year.

For R. N. SINGH & CO.

Chartered Accountant  
ICAI Reg.No: -322066E

  
CA Chanakya Shree  
Partner  
M.No: -079322  
UDIN: 22079322AOZIGO4508  
Date: 13-08-2022



  
Executive officer  
Masaurhi Nagar Parishad  
Date:  
Place: Masaurhi Nagar Parishad

## 2. Auditee Profile

### 1. Introduction

The Internal Audit of (Masaurhi Nagar Parishad) covering the Period from 1<sup>st</sup> April, 2020 to 31<sup>st</sup> March, 2021 was conducted by following person under guidance of TL CA Ashok Kumar Pandey and MAE CA Birendra Kumar Singh:

(1) **Gunjan Baitha**

### 2. Administration

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

Mr. Jagannath Prasad Yadav, Executive Officer from July,21 to till date.

### 3. Review of outstanding audit paras:

Status of Audit Observations is as under:

Sl. N.	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. & date of compliance report
1.	<b>AG Audit for the FY 2018-19 &amp; 2019-20</b>							Compliance Report has not been provided to us on the date of audit. So, we are unable to comment on it.

Further, we observed that the previous internal audit paras have not been compiled at the ULB level.



#### 4. Finance:

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

Year	2018-19	2019-20	2020-21
Final / Revised Budget	600766500.00	836083500.00	1302358000.00
Actual Expenditure	246040094.00	134463773.78	223651239.37
Savings (+) / Excess (-)	354726406.00	701619726.22	133928760.63

Note: - Actual Expenditure for F.Y. 2020-21 has been taken up to 4<sup>th</sup> Quarter only as this is the report of 4<sup>th</sup> Quarter.

##### II. Volume of transactions:

Period	Budgeted (2020-21)	Previous Year (For One Year) 2019-20	Current Year (For One Year) 2020-21
Opening balance	120123632	176742132.62	319963552.84
Receipts	1197243000	277685194.00	175402559.16
Total	1317366632	454427326.62	49366112.00
Net expenditure	1302358000	134463773.78	223651239.37
Closing balance	15008632	319963552.84	271714872.63

##### IV. Bank reconciliation

The balance of different bank accounts has been provided which are as follows;

Sl. No.	Name of scheme/item	Bank name/account no.	Balance as per Cash Book as on 31.03.2021	Balance as per Pass Book as on 31.03.2021	Difference	Remarks BRS prep./not prep.
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1	Various Scheme	Treasury/PLA /169	176047640	176047640	0	Prepared
2	Housing For All	PNB/2076	79605944.15	79555944.15	50000	Prepared
3	EPF	PNB/2453	4131.54	4131.54	0	Prepared
4	DAY-NULM	MBGB/8973	3692401.80	3692401.80	0	Prepared
5	E-Governance	PNB/6868	44249	44249	0	Prepared
6	14 <sup>th</sup> Finance	PNB/7134	723.14	723.14	0	Prepared
7	KabirAnthyosthi Labour Cess	SBI/3660	2876316.75	2894316.75	18000	Prepared
	Parshad Bhatta					
8	Masaurhi Nagar Nidhi	PNB/2925	7894.49	7894.49	0	Prepared
9	Masaurhi Nagar Nidhi	Union Bank/0803	3251245.16	3309419.16	58174	Prepared
10	SJSRY	MBGB/1592	6184326.60	6184326.60	0	Prepared

**Note:** -Various Schemes such as Additional Stamp Duty, 5th Finance, 14th Finance, City manager salary, E.O salary, Parshad Bhatta, Mukhya Mantri Nischay Yojana, Pariwahan Yojna, Rayja Yojna, Samrat Ashok Bhawan, Peshakar Yojna, Nagrik Suvidha, Electricity Bill Grant, Late Sanjay Path Puliya & Path-Puliya Yojna have been maintained through PLA Account.

Further the Details of Closing balance of Treasury/PLA as on 31.03.2021 are as follows: -

SI No.	Ledger ID	Ledger Name	Closing Balance as on 31.03.2021
1.	14901;14852;11885;11934	15 <sup>TH</sup> FINANCE	119245474

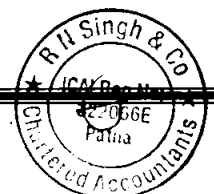


2.	1428	5 <sup>TH</sup> FINANCE	10449975
3.	1431	CITY MANAGER PAYMENT	150090
4.	1432	EO PAY	256652
5.	1433	MUKHYAMANTRI URBAN 7NISCHAY YOJNA GALI NALI	169564
6.	1436	PAISHA KAR	
7.	1439	PATH AND PULIYA NIRMAN SAHID SANJAY SINHA	23530750
8.	1440	PATH PULIYA NIRMAN	5221650
9.	1441	SAMRAT ASHOK BHAVAN NIRMAN	4053215
10.	1442	STATE PLAN	7659260
11.	3902	NAGRIK SUVIDHA	2938800
12.	11171	JAL-JEEVAN-HARYALI ABHIYAN	1718245
13.	1429	Allowances	648000
14.	3829	CITY MANAGE MANDEY	5965

**V. Revenue & Capital Receipts Information:**

**INCOME DETAILS (AMOUNTS TO BE PROVIDED IN RUPEES)**

SL. NO.	DETAILS	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
	<b>TOTAL RECEIPTS (A+B)</b>	<b>159911563</b>	<b>200066603</b>	<b>277685194</b>	<b>159911563</b>	<b>175402559.16</b>	<b>277685194</b>
A.	<b>Revenue Receipts (1+2+3)</b>	<b>159911563</b>	<b>200066603</b>	<b>96617169</b>	<b>159911563</b>	<b>175402559.16</b>	<b>96617169</b>
i	<b>Own Revenue Receipts (a+b)</b>	<b>7600505</b>	<b>21700827</b>	<b>10191494</b>	<b>7600505</b>	<b>12054014</b>	<b>10191494</b>
a)	<b>Tax revenue (levied and collected by municipal body)</b>	<b>6519985</b>	<b>6715698</b>	<b>6021179</b>	<b>6519985</b>	<b>11636523</b>	<b>6021179</b>
i)	Property tax	5099157	6301698	5981179	5099157	11636523.16	5981179
ii)	Other tax (levied and collected by municipal body)	1420828	414000	40000	1420828	0	40000
b)	<b>Non-tax revenue (levied and collected by municipal body)</b>	<b>1080520</b>	<b>14985129</b>	<b>4170315</b>	<b>1080520</b>	<b>798741</b>	<b>4170315</b>
i)	Fees and fines	42635	6740	2349762	42635	44005	2349762



ii)	User charges	9050	38066	30283	9050	0	30283
iii)	Other non-tax revenue (levied and collected by municipal body)	1028835	14940323	1790270	1028835	754736	1790270
<b>2</b>	<b>Other Revenue Receipts</b>	<b>1018328</b>	<b>7281597</b>	<b>1670060</b>	<b>1018328</b>	<b>10439511</b>	<b>1670060</b>
a)	Income from interest/investments	1018328	7281597	1670060	1018328	3404812	1670060
b)	Other Revenue Income	0	0	0	0	7031699	0
<b>3</b>	<b>Transfers/ Grants/ Assigned Revenues</b>	<b>151292730</b>	<b>171084179</b>	<b>84755615</b>	<b>151292730</b>	<b>152650784</b>	<b>84755615</b>
a)	State Assigned Revenue	8621460	2001620	78365392	8621460	0	78365392
b)	State Finance Commission (SFC) Grants/ Devolution	0	26601861	2189240	0	11460639	2189240
c)	Octroi Compensation	0	0	0	0	0	0
d)	Other State Govt. Transfer	61366922	114886226	995835	61366922	6964935	995835
e)	Central Finance Commission (CFC) Grant	80704418	21395910	1891425	80704418	122909774	1891425
f)	Other Central Govt. Transfer	599930	6126000	323466.01	599930	11315436	323466.01
g)	Others	0	72562	990257	0	0	990257
<b>B.</b>	<b>Capital Receipts</b>	<b>0</b>	<b>0</b>	<b>181068025</b>	<b>0</b>	<b>0</b>	<b>181068025</b>
1	Sale of municipal land	0	0	0	0	0	0
2	Loans (from State Govt. Or Banks etc)	0	0	0	0	0	0
3	State Capital Account Grant (under State Schemes etc.)	0	0	57012869	0	0	57012869
4	State Capital Account Grant (under Central	0	0	124055156	0	0	124055156



	Schemes etc.)						
5	Other Capital Receipts	0	0	0	0	0	0

**VI. Revenue & Capital Expenditure Information:**

<b>EXPENDITURE DETAILS (AMOUNTS TO BE PROVIDED IN RUPEES)</b>							
SL. NO.	DETAILS	2018-19		2019-20		2020-21	
		2018-19 (Annual)	2017-18 (Annual)	2019-20 (Annual)	2018-19 (Annual)	2020-21 (Annual)	2019-20 (Annual)
<b>TOTAL EXPENDITURE (1+2)-</b>		<b>246040094</b>	<b>50633923</b>	<b>134463773.78</b>	<b>246040094</b>	<b>223651239.37</b>	<b>134463773.78</b>
1	<b>Revenue Expenditure</b>	<b>25019448</b>	<b>20129725</b>	<b>72829793.38</b>	<b>25019448</b>	<b>88817531.37</b>	<b>72829793.38</b>
1.1	Administration Expenses, Establishment and Salaries (All Departments - Regular and Contractual Staff)	16812362	11464284	34466689	16812362	15297375	34466689
1.2	Operation and maintenance (O&M)	5544134	4278381	2682752	5544134	32290939	2682752
1.3	Loan repayment (Interest payments)	0	0	0	0	0	0
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	2662952	4387060	35680352.38	2662952	41229217.37	35680352.38
2	<b>Capital Expenditure</b>	<b>221020646</b>	<b>30503568</b>	<b>61633980.40</b>	<b>221020646</b>	<b>134833708</b>	<b>61633980.40</b>
2.1	All development works under Central/State specific schemes	0	0	53588236.40	0	134731401	53588236.40
2.2	Loan repayment (Principal Amount)	16812362	0	0	16812362	0	0
2.3	Other Capital expenditure	204208284	30503568	8045744	204208284	402307	8045744



**vi) Status of implementation of Double Entry Accounting System:**

Tibrewal Chand & Co (Rourkela, Odisha) has started doing double entry accounting system but it is in process & incomplete, it is not in auditable position. Year wise Status of DEAS are as follows;

FY- 2016-17: Completed

FY- 2017-18: Completed

FY- 2018-19: Completed

FY- 2019-20: Completed

FY- 2020-21: In Progress

- Interval of accounting entry passed in tally: Monthly Basis
- Preparation of Fixed Asset Register: In Process.
- Opening Balance Sheet: Prepared.
- Annual Financial Statement: Not Prepared.
- Tally License Id: - NPMASAUHRI@gmail.com
- Tally Serial No.: 726646977
- Installed in: Masaurhi Nagar Parishad

**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 may be at any meeting subsequent thereto, but no Municipal Accounts Committee has been constituted by the Nagar Parishad till the date of our audit.

### **3. Summary Audit Observations:**

#### **Part – A (Monetary Implications)**

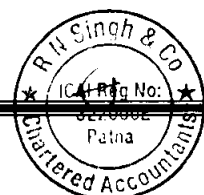
**a. All Audit objections/irregularities which has monetary implication, particularly in following areas**

**Leakage of own source revenue either due to wrong assessment or non-levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax, 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 ULBs and pay registration fee & renewal charges**



on annual basis for communication tower erected within municipal area. Currently the registration fee for 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 15 (Fifteen) Mobile Towers registered with this ULB up to 30.06.2020 and **Rs.5946660** has not been collected till the date of audit from these tower operators as Tower Tax (**ANNEXURE 2**).

**Consequence Effect/ Impact** - Due to non-collection of Tower Rent within prescribe time line, 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	Address	Date of establish-ment	Amount Due as on 01.04.2020	Renewal fee	Interest	Total	Collec tion	Amount Dues up to 30.06.2020
1	Idea-I	Malkhana, ward no.- 17	2008-09	366444	10000	67759.92	444203.92	0	444203.92
2	Idea-II	Satisthan, Ward no.- 15	2008-09	366444	10000	67759.92	444203.92	0	444203.92
3	Idea-III	Taregna Gola, Ward No.- 08	2008-09	366444	10000	67759.92	444203.92	0	444203.92
4	Idea-IV	Daudpur, wardno.-24	2008-09	346444	10000	64159.92	420603.92	0	420603.92
5	TISL-I	Taregna	2008-09	366444	10000	67759.92	444203.92	0	444203.92
6	TISL-II	Satisthan	2008-09	346444	10000	64159.92	420603.92	0	420603.92
7	Aircel-I	Malkana	2008-09	366444	10000	67759.92	444203.92	0	444203.92
8	Aircel-II	Janki Market	2008-09	386444	10000	71359.92	467803.92	0	467803.92
9	Aircel-III	Cinema Hall	2008-09	446444	10000	82159.92	538603.92	0	538603.92
10	Aircel-IV	GangachakMalkana	2008-09	366444	10000	67759.92	444203.92	0	444203.92
11	Tata DoCoMo	Taregna Gola	2009-10	366444	10000	67759.92	444203.92	0	444203.92
12	Uninor	Pavedhi Road	2008-09	406444	10000	74959.92	491403.92	0	491403.92
13	Reliance	Lakhibagh	2008-09	406444	10000	74959.92	491403.92	0	491403.92
14	BSNL-I	AnumandalParis ar	2008-09	446444	10000	82159.92	538603.92	0	538603.92
15	BSNL-II	Gandhi Maidan	2008-09	446444	10000	82159.92	538603.92	0	538603.92
<b>Total</b>									<b>7017058.80</b>



(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 ULB then tax inspector deposited the same after some days to the Bank Account. This results in doubly gap in tax collection & tax deposition. Also, Daily Collection Register is either not prepared or not up to date.

**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 Some of the cases where Property Tax collected by tax inspector is not deposited on the same date;



Date	MRN	Tax Collector	Amount	Bank Deposit Date
06.10.2021	1353 ; 1354; 1355	Neelam Sanjeev Reddy	27150	23.11.2021
06.10.2021	1352	Anjani Kumar Gautam	53351	23.11.2021
28.08.2021	1327; 1328	Kumar Balwant Yadav	31194	08.09.2021

(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 to 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 mentioned below (ANNEXURE 3);

S. No.	Property Owner's Name	Father's Name	Ward No	Amount Due
1	Harivansh Prasad	Ramdip Prasad	2	22627
2	Dharmendra Prasad	Late Dwarika Prasad Singh	2	27689
3	Avdesh Singh	Rampati Singh	2	453321
4	Rukmani Devi	Late Bala Saw	2	30168
5	Jay Narayan Gupta	Dev Kamal Saw	2	55685
6	Basanti Devi	Krishna Mistri	2	32963
7	Brijnandan Singh	Late Shiv Shah	2	54487
8	Shiv Pujan Singh	Jay Nandan Prasad	2	61881
9	Raghunath Prasad	Late Ramdehil Prasad	2	27529
10	Mahendra Prasad	TotaMistri	7	18009



11	Ganga Devi	Kedar Prasad	7	31559
12	Prem Kumar	Not Provided	7	50323
13	Suresh Singh	Not Provided	7	60818
14	Gajendra Singh	Not Provided	7	44893

**(v) Market/Shop rent collection:**

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

**Criteria**– Non-Collection of rent and imposition of late fine by the concerned ULB.

**Condition** – During the course of audit we have found that there has not been collected any shop rent from any shopkeepers during 1st quarter of 2019-20. Also Demand and collection register was not up to date.

**Consequence / Effect / Impact**- Due to non-collection of 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 Rent by concerned ULB.

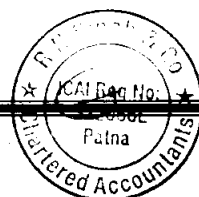
**B. Excess payments against bill, lack of prudence in payment against vouchers inefficiency in control resulting loss to ULB'S;**

No such cases found where any excess payment was made against any bill during the course of audit. Details of some cases checked during the course of audit;

Date	Particulars	Cheque No.	Amount
14.08.2020	Petrol & Diesel	016412	56518
20.02.2021	Advocate Fee	019251	49491
20.08.2020	Stationary	016413	24025
08.04.2020	Chlorine & Chemicals	631073	39322

**C. Report on finding of field survey of property tax of minimum 20 high value properties (ANNEXURE 4);** Report on field survey of 20 high value properties

Sl. No	Name	Father's /Husband's Name	Ward No/Holding No.	Type of construction	Type of Uses	Carpet Area (Sq. Feet)	Annual Value	Annual Tax
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1	Arvind Kumar	Rameshawr Prasad Gupta	18/98	PCC	Residential	3610	124184	11177
2	Ram Gulam Shah	Kailash Prasad	18/104	PCC	Commercial	1848	63571.2	5722
3	Maharana Pratap Prasad	Ram Gulam Shah	18/105	PCC	Residentail	2016	69350.4	6242
4	Chandra Bhushan Prasad	Sachinanand Prasad	18/108	PCC	Commercial	1800	61920	5573
5	Saraswati Devi	Rama Prasad	18/106	PCC	Commercial	1228.4	42256.96	3804
6	Sushil Kumar	Avdesh Singh	7/232	PCC	Commercial	1029	35397.6	3186
7	Birendra Singh	Avdesh Singh	7/232	PCC	Commercial	1029	35397.6	3186
8	Pappu Prasad Keshri	-	7	PCC	Commercial	3240	111456	10032
9	Om Prasad Keshri	Harinarayan Keshri	21/32	PCC	Commercial	4500 7500 960 60000 7290 8000 490	19672117	1770491
10	Sudha Devi	Manoj Kumar Sinha	21/214	PCC	Residentail	8307	285760.8	25719
11	Ganesh Prasad	Rambriksh Prasad	18/81	PCC	Commercial	1043	35879.2	3230
12	Dinath Prasad	Nathun Lal	18/84	PCC	Residentail	422	14516.8	1307
13	Rajesh Kumar	Mohit Narayan	18/69	PCC	Commercial	960	33024	2973



14	Moti Kuwar Devi	Shiv Ram Thakur	22/61	PCC	Residentail	1350	820	74
15	Vishwant Prasad	Brahmdev Prasad	22/65	PCC	Residentail	333	4194	378
16	Sidharth Keshri	Vanshi Lal Shah	19/280	PCC	Others	4815	96274	8665
17	Manish Kumar	Viswanath Prasad Keshri	19/281	PCC	Others	3016	42056	3786
18	Anil Kumar Rajpal	Dr. Hemchandra Prasad	6/214	PCC	Residentail	1995	36454.74	3281
19	Sunil Kumar Rajpal	Dr. Hemchandra Prasad	6/203	PCC	Residentail	2856	41328	3720
20	Sita Devi	Bajnath Prasad	5/368	PCC	Others	1267	25659	2310

**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.

### Part-B (Non-Monetary Implications)

All Audit objections/regularities 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).





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

1. 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.
2. 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.
3. Advance and Recovery register is not maintained by Masaurhi Nagar Parishad.

**f. Non-compliance of TDS, and other relevant statute: -** We observed that all the statutory deduction has been deposited to their concerning department.

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

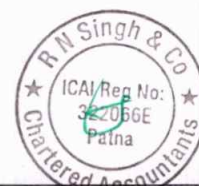
Pay-roll register is not maintained at the ULB level. Also, there is no system of issuing pay slip. Further, the details of some cases checked are as follows: -

S.No.	Name & Post	Basic Pay	HRA	DA.	Medical Allowances	Total	Deductions if any	Net Amt. Payable
1	Sri Vidya Bhushan Prashad (Tax Daroga)	14294	1072	22013	1000	38379	0	38379
2	Sri. Chandeshwar Chaudhry (Sanitation jamadar)	12605	945	19412	1000	33962	0	33962
3	Sri Rudal Dom (Sweeper)	6663	499	10261	1000	18423	0	18423

**h. Utilizations of grant and report on missing Utilization certificates: -**

UC of FY (2019-20 & 2020-21) was not prepared & submitted to the Urban Development & Housing Department till the date of audit. We have given direction & helped Masaurhi Nagar Parishad for the preparation of 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 (ANNEXURE 5).

(Amount in Lakhs)

S.No.	Allotment No.	Allotment Date	Head	Allotment Amount	UC Submitted	UC Pending
1	38	11.07.2019	14 <sup>th</sup> Finance	83.84	0.00	83.84
2	38	11.07.2019	14 <sup>th</sup> Finance	83.84	0.00	83.84
3	26	26.06.2019	City Manager	1.20	0.00	1.20
4	42	12.07.2019	EO Salary	2.19	0.00	2.19
5	48	06.08.2019	Nagrik Suvidha	58.77	0.00	58.77
6	54	13.08.2019	5 <sup>th</sup> Finance	144.98	0.00	144.98
7	54	13.08.2019	5 <sup>th</sup> Finance	144.98	0.00	144.98
8	56	13.08.2019	5 <sup>th</sup> Finance	140.08	0.00	140.08
9	56	13.08.2019	5 <sup>th</sup> Finance	140.08	0.00	140.08
10	78	13.09.2019	City Manager	2.40	0.00	2.40
11	83	20.09.2019	EO Salary	4.39	0.00	4.39
12	127	27.11.2019	14 <sup>th</sup> Finance	83.84	0.00	83.84
13	127	27.11.2019	14 <sup>th</sup> Finance	83.84	0.00	83.84
14	266	20.03.2020	Jal Jivan Hariyali	2.74	0.00	2.74
15	245	12.03.2020	5 <sup>th</sup> Finance	180.94	0.00	180.94
16	245	12.03.2020	5 <sup>th</sup> Finance	108.13	0.00	108.13
17	200	24.01.2020	RCC OUT FALL DRAIN	181.46	0.00	181.46
18	262	20.03.2020	Mukhyamantri Urban Nali Gali Nischay Yojna	159.67	0.00	159.67
19	49	26.05.2020	15 <sup>th</sup> Finance	153.77	0.00	153.77
20	49	26.05.2020	15 <sup>th</sup> Finance	20.51	0.00	20.51
21	46	22.05.2020	City Manager	1.20	0.00	1.20
22	111	01.09.2020	City Manager	1.20	0.00	1.20
23	92	01.09.2020	EO Salary	6.00	0.00	6.00
24	138	27.10.2020	City Manager	1.60	0.00	1.60
25	340	22.02.2021	EO Salary	8.00	0.00	8.00
26	196	01.02.2021	Swachchhata Anudan	29.38	0.00	29.38
27	335	23.03.2021	Allowance	6.48	0.00	6.48
<b>Total</b>				1835.51	0.00	1835.51

**I. 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.



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

Advance Register has been maintained by the concerned ULB. No any advance is given to any staff during the year 2020-21.

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

Fixed Assets Register have not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same. However, fixed asset register is being prepared by DEAS team but it's not finalized till the date of audit.

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

Directives issued by UDHD haven't been provided to us during the course of audit, so we were unable to check the compliance of same.

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



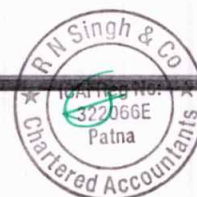
**PART – “C”  
(Other)**

Sl. No	Particulars	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 observation found in this regard. Details of some of the cases checked during the audit period: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th style="text-align: center;">Date</th> <th style="text-align: center;">Particulars</th> <th style="text-align: center;">Cheque No.</th> <th style="text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">14.08.2020</td> <td style="text-align: center;">Petrol &amp; Diesel</td> <td style="text-align: center;">016412</td> <td style="text-align: center;">56518</td> </tr> <tr> <td style="text-align: center;">20.02.2021</td> <td style="text-align: center;">Advocate Fee</td> <td style="text-align: center;">019251</td> <td style="text-align: center;">49491</td> </tr> <tr> <td style="text-align: center;">20.08.2020</td> <td style="text-align: center;">Stationary</td> <td style="text-align: center;">016413</td> <td style="text-align: center;">24025</td> </tr> <tr> <td style="text-align: center;">08.04.2020</td> <td style="text-align: center;">Chlorine &amp; Chemicals</td> <td style="text-align: center;">631073</td> <td style="text-align: center;">39322</td> </tr> </tbody> </table>	Date	Particulars	Cheque No.	Amount	14.08.2020	Petrol & Diesel	016412	56518	20.02.2021	Advocate Fee	019251	49491	20.08.2020	Stationary	016413	24025	08.04.2020	Chlorine & Chemicals	631073	39322
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08.04.2020	Chlorine & Chemicals	631073	39322																			
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/-	During the course of Audit, we have demanded the procurement register; same has not been produced before us and in absence of that we are unable to comment on the authenticity of the Procurements made at the ULB level																				
c)	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have verified such instances and found some irregularities. Details of irregularity have annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.																				
d)	Whether tax deductions i.e., Commercial tax, Income tax, provident fund etc. should be deducted from the payments as applicable, deposited properly and also should be properly recorded in appropriate ledgers.	We observed that all the statutory deduction has been deposited to their concerning department.																				
e)	Whether Compliance of the C & AG and Internal Audit Report by the ULB.	Compliance Report has not been provided to us on the date of audit. So, we are unable to comment on it.																				
f)	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.																				



## 4. Detail Audit Observations

<b>RISK ASSESSMENT</b>							
Name of the ULB		NAGAR PARISHAD MASAUHRI					
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.	<b>HIGH</b>	No	Yes	Yes	There is scarcity of manpower in the ULB; however we will comply in the near future.	Demand/Assessment register should be appropriately maintained ward wise with all required details with previous dues assessment year wise before preparation of BUDGET of ULB.
2.	Collusion with Citizen regarding Assessment.	<b>MEDIUM</b>	No	Yes	Yes	We are trying our best to comply the same in near future.	Management should hire Independent Person or Organization for assessment of properties.
3.	Non-Updating Various Register like hand book, DCB register, Assessment registered.	<b>MEDIUM</b>	No	No	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. Assessment Register has not been maintained.
4.	Others	-	-	-	-	-	-
<b>RECEIPTS AND BANKING:</b>							
1.	Error in collections, loss of receipts and perpetrated frauds	<b>HIGH</b>	Yes	Yes	Yes	It will be taken care in future.	Management should ensure implementation of the system to serve notice to the property holders who are not depositing the holding tax. Further, management should ensure that the amount



							which is collected has to be deposited as per prescribed norms.
2.	Non-updating various register like hand book, DCB register, cash book, etc.	MEDIUM	No	No	Yes	It will be taken care in future.	Hand Book & DCB register are not up to date. It should be updated on daily basis.
3.	Collusion with the citizen and the ULBs staff to make wrong assessments of income	HIGH	No	No	No	There is scarcity of manpower in the ULB; however we will comply in the near future.	Management should segregate the work regarding collection, demand initiation, notice serving, balancing of demand and collection register, and assessment of properties.
4.	Others	-	-	-	-	-	-

#### **REVENUE EXPENDITURE:**

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Perpetrated fraud (Like payment more than one time on same bill)	HIGH	No	No	No	-	No Such cases found.
5.	Non-updating various register like Bill register with payment fig., etc.	MEDIUM	No	No	No	-	No Such cases found.
6.	Others	-	-	-	-	-	-

#### **ESTABLISHMENT EXPENDITURE:**

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.



3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with employee	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same or ghost employee)	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like salary register, PF register, Service book/record, advance register, etc.	HIGH	Yes	Yes	Yes	It will be taken care in future.	These registers are not updated on regular basis. Registers should be maintained as quickly as possible.
7.	Others	-	-	-	-	-	-

#### CAPITAL EXPENDITURE:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.
3.	Loss of authentication	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with contractor	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same contractor).	HIGH	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	It will be taken care in future.	These registers are not updated on regular basis. It should be updated on real time basis.
7.	Others	-	-	-	-	-	-

#### PROCUREMENT AND INVENTORY:

1.	Error in over payment	HIGH	No	No	No	-	No Such cases found.
2.	Loss of supporting document	HIGH	No	No	No	-	No Such cases found.



3.	Loss of authentication/Procedural error	HIGH	No	No	No	-	No Such cases found.
4.	Collusion with contractor	HIGH	No	No	No	-	No Such cases found.
5.	Perpetrated fraud (Like payment more than one time to same contractor)	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like issue register, bill register with payment fig., advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	These registers are not maintained. Registers should be maintained as quickly as possible.
7.	Others	-	-	-	-	-	-

**GRANT AND LOANS AND UTILISATION THEREOF:**

1.	Non utilization of grant or grant unspent.	MEDIUM	No	No	No	It will be complied as quickly as possible.	The unspent grant should be refunded to the department which has not been utilized yet.
2.	Not furnishing of UC	HIGH	No	No	Yes	We are giving special attention on it. It will be furnished as quickly as possible.	UC should be furnished within the timeline prescribed by the department.
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	-
4.	Perpetrated fraud (Like payment more than one time same contractor)	HIGH	No	No	No	-	-



5.	Non-updating various register like grant register, work register, bill register with payment fig., advance register, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Only Contractor files are maintained. Registers should be maintained as quickly as possible.
6.	Others	-	-	-	-	-	-

**FIXED DEPOSITS AND INVESTMENTS:**

1.	Not deposited at appropriate time (loss of revenue)	HIGH	Yes	Yes	Yes	It will be taken care in future.	No tradition of Fixed Deposit & Investments in NAGAR PARISHAD MASAUHRI. Management should invest or open swipe account to get more interest income.
2.	Loss of Investment certificate	HIGH	No	No	No	-	-
3.	Non fulfillment of condition part thereto	MEDIUM	No	No	No	-	-
4.	Collusion with bank officials to invest at lower rate	HIGH	No	No	No	-	-
5.	Deposit into Current account	MEDIUM	No	No	No	-	-
6.	Non-updating various register like investment register, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	It will be taken care in future.	Investment Register, Bank Book has not been maintained/up to date by the ULB. It should be maintained on daily basis.
7.	Others	-	-	-	-	-	-

**LOANS AND ADVANCES:**

1.	Unauthorized release of advance	HIGH	No	No	No	-	No Such cases found.
2.	Release of advance beyond authority	HIGH	No	No	No	-	No Such cases found.
3.	Non-adjustment of loan or advance during the year	MEDIUM	No	No	No	-	No Such cases found.
4.	Collusion with employee/party to	HIGH	No	No	No	-	No Such cases found.



	release advance/loan beyond authority						
5.	Advance/loan not account for	HIGH	No	No	No	-	No Such cases found.
6.	Non-updating various register like Loan & advance, Bank book, cash book, etc.	MEDIUM	Yes	Yes	Yes	-	No Such cases found.
7.	Others	-	-	-	-	-	-

## List of Important Registers

Name of the ULB		NAGAR PARISHAD MASOURHI				
RISK RATING:		MEDIUM				
CAG OBSERVATIONS STATUS		AVAILABLE				
PERIOD: 01/04/2020 to 31/03/2021						
Sl. No.	Particulars	Audit Observation	Associates Risk	MGT. Comment	Status (Resolved/ or not)	
1.	Cash Book	General Cash Book & Subsidiary Cash Book has been maintained by the ULB and entry made in cash book was on real time basis.				
2.	Ledger	Ledger is being prepared by DEAS team in tally as well as by ULB.				
3.	Journal	Journal Register has not been maintained.	Due to this amount receivable & payable is not ascertainable. Advances have been accounted as income &	It will be taken care in future.	Not Resolved	



			expenditure.		
4.	<b>Register for Journal/Magazines/Newspapers</b>	Not-Maintained	This may leads to misplacement of Journal, Magazines & Newspapers.	It will be taken care in future.	Not Resolved
5.	<b>Register for Temporary Advances</b>	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
6.	<b>Register of Money Orders/Bank Draft Received</b>	Not Maintained	It may leads to dishonor of DD received or misplace of DD.	It will be maintained from next financial year.	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.	It will be maintained from next financial year or as earlier possible.	Not Resolved
9.	<b>Bank Passbook</b>	Maintained	-	-	-
10.	<b>Register of Bank drafts Dispatched</b>	Not-Maintained	It may leads to dishonor of DD received and further create difficulty to prepare BRS.	It will be maintained from next financial year.	Not Resolved
11.	<b>Bill Register</b>	Not-Maintained separately, bills are attached in their respective files only.	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
12.	<b>Establishment Register</b>	Maintained	-	-	-
13.	<b>Stock Register</b>	Maintained	-	-	-
14.	<b>Capital Goods/Consumable articles, non-consumable articles and</b>	Not-Maintained	It may leads to misplacement of Capital Goods/Consumable articles & non-consumable article.	It will be taken care in future.	Not Resolved
15.	<b>Statutory Deduction Register</b>	Maintained	-	-	-



16.	<b>Fixed Assets Register</b>	Not-Maintained	It may leads to fraud & Defalcation.	It is being prepared by the DEAS Team.	Not Resolved
17.	<b>Grant Register</b>	Maintained	-	-	-
18.	<b>Scheme Register</b>	Maintained	-	-	-
19.	<b>Monthly accounts of Receipts/Payments</b>	Maintained	-	-	-
20.	<b>Temporary Advances Register for Staff, Customers/supplier/VEC and TA/DA Advance</b>	Not-Maintained	It may leads to fraud & Defalcation.	It will be taken care in future.	Not Resolved
21.	<b>Dispatch Register</b>	Maintained	-	-	-
22.	<b>File Register</b>	Not-Maintained	It may leads to misplacement of files.	It will be taken care in future.	Not Resolved
23.	<b>Any other (Name of the register)</b>	-	-	-	-

## Cash and Bank

<b>Name of the ULB</b>		<b>NAGAR PARISHAD MASAURHI</b>				
<b>RISK RATING:</b>		<b>MEDIUM</b>				
<b>CAG OBSERVATIONS STATUS</b>		<b>AVAILABLE</b>				
		<b>PERIOD: PERIOD:</b>				
		<b>01/04/2020 to 31/03/2021</b>				
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/ dishonored register have been maintained as per prescribed form (As Per	Draft/Receipt dishonored registers are maintained.	-	It may lead to dual payment and further create difficulty to	It will be taken care in future.	Not Resolved



	BMAM) & entry are made on properly, accurately & timely basis.			prepare BRS.		
3.	Whether banking transactions (Receipts & Payments) are matched with cash book, Cheque issue register, collection register, etc., Verify the same with Bank statement & BRS,	Matched.	-	-	-	-
4.	Whether cheque issue register are matched with	Matched	-	-	-	-
5.	Whether proper steps has been taken for dishonored 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 )	Prepared.	-	-	-	-
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.	Yes	-	-	-	-
9.	Number of Bank account maintained	9	-	-	-	-
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	No such cases found.	-	-	-	-



	entries are passed					
12.	Any other	-	-	-	-	-

## Public Works

Name of the ULB	NAGAR PARISHAD MASAURHI
RISK RATING:	MEDIUM
CAG OBSERVATIONS STATUS	AVAILABLE

PERIOD: 01/04/2020 to 31/03/2021

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,	Yes	-	-	-	-
2.	Whether bill has been signed by proper in charge,	Yes	-	-	-	-
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)	Yes	-	-	-	-
4.	Verify whether any payment made for removing /dismantling material which have scrap value must be indicated in the bill,	No such cases found.	-	-	-	-
5.	Whether measuring has done by the engineer concerned,	Yes	-	-	-	-



6.	Whether expenditure on construction of work was debited to WIP & verified with MB maintained,	Yes	-	-	-	-
7.	Whether master roll(machine numbered & authorized) has been maintained for details of store, specifying:	Not Maintained	-	It may leads to fraud & Defalcation.	It will be prepared in future.	Not Resolved
	Date of Issue,	No	-	-	-	Not Resolved
	Name of subordinate,	No	-	-	-	Not Resolved
	Name of work,	No	-	-	-	Not Resolved
	Number of labour,	No	-	-	-	Not Resolved
	Period of engagement,	No	-	-	-	Not Resolved
	Details of payment(date, Amount, Cheque no, etc.)	No	-	-	-	Not Resolved
8.	Whether the same has been periodically verified.	No	-	-	-	Not Resolved
9.	Whether payment are as per defined approval level sanctioned u/s 75 of BMA, 2007,	Yes	-	-	-	-

## Cash Book

Name of the ULB		NAGAR PARISHAD MASOURHI				
RISK RATING:		MEDIUM				
CAG OBSERVATIONS STATUS		AVAILABLE				
		<b>PERIOD: 01/04/2020 to 31/03/2021</b>				
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,	-	-	-	-	



2.	Whether posting of receipt & payment side of cash book are properly maintained & it was matched with proper evidence like Receipt Voucher, Cheque issue Register, Bank Statement, etc.,	Posting of receipt & payment side of cash book are properly maintained but we are unable to match with Receipt Vouchers Register as it is not being maintained by the ULB.	-	It may lead to dual recording of receipts & payment and further create difficulty to prepare BRS.	It will be taken care in future.	Not Resolved
3.	Whether posting in on daily basis,	No	-	Some entries may be forgotten.	It will be taken care in future.	Not Resolved
4.	Whether there is any clerical error (casting or/and posting error, etc.) or not,	Yes	-	It may leads to over & under stating of income, expenditure, opening and closing balance.	It will be taken care in future.	Not Resolved
5.	Whether any delay in deposit of amount of collection by cashier,	In most of the cases any amount collected is deposited about a week delay.	-	It leads to interest revenue loss to the ULB.	It will be taken care in future.	Not Resolved
6.	conduct physical verification of cash and report heavy cash balance if any	No discrepancies found in this regard.	Not Resolved	Not Resolved	Not Resolved	Not Resolved
7.	Any Other	No	-	-	-	-

## Collection

Name of the ULB	NAGAR PARISHAD MASAUHRI
RISK RATING:	MEDIUM



	Name of Tax Collector	SRI VIDYA BHUSHAN PRASHAD.				
		PERIOD: 01/04/2020 to 31/03/2021				
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,	Yes	-	-	-	-
2.	Whether collections are made on the basis of Demand & Collection Register,	Demand & Collection register has not been maintained properly.	-	It may leads revenue loss to the ULB.	It will be maintained properly in future.	Not Resolved
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 heads as required,	Yes	-	-	-	-
5.	Whether a separate bank account has been maintained for each circle, (for PMC only)	-	-	-	-	-
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	In most of the cases any	-	It leads to interest	It will be taken care in	Not Resolved



	account for & banked on next working day or there is any teaming & lading,	amount collected is deposited about a week delay		revenue loss to the ULB.	future.	
8.	Whether no any collection are directly expended without prior approval,	No such cases found.	-	-	-	-
9.	Whether collections are made by all the holding fall under the same TC or Civics Centre,	No, Collections were not made by all the holding.	-	It will affect municipality fund.	It will be taken care in future.	Not Resolved
10.	Whether government share of collections (like Education cess & health cess) are properly & timely deposited in its own account, (if applicable)	No Such cases found.	-	-	-	-
11.	Whether there is any short/non collection or short deposit or not deposit,	No Such cases found.	-	-	-	-
12.	Whether penalty(@2% P.M/ 1.5%) has been duly charged on late payment,	Yes	-	-	-	-
13.	Whether daily collections are entered into hand book, collection register maintained by TC & it should be properly entered in demand & collection register,	Daily Collection register has Not been Maintained.	-	It leads to interest revenue loss to the ULB	It will be taken care in future.	Not Resolved
14.	Whether collection by way of cheque are properly banked & credited into account,	Yes	-	-	-	-
15.	Whether any refund/remission granted are admissible under the law and that	No Such cases found.	-	-	-	-

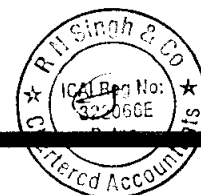
	have been duly sanctioned,					
16.	Whether any immediate steps has been taken or not for cheque dishonored received,	No Such cases found.	-	-	-	-
17.	Whether reversal of payment has been made for any dishonored cheque.	No Such cases found.	-	-	-	-

## Demand

Name of the ULB		NAGAR PARISHAD MASOURHI				
RISK RATING:		MEDIUM				
Name of Tax Collector		SRI VIDYA BHUSHAN PRASHAD				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Ensure whether closing balance of previous year is accurately brought forward,	Opening and closing balance has not been quantified due to non-maintenance of Demand Register.	-	It may leads revenue loss to the ULB.	It will be taken care in future.	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,	ULB is not being in practice to raise the demand. No proper details are recorded in the manual register.	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
3.	Whether data for calculation is correct & properly verified by appropriate authority/ Internal Auditor by way of physical survey,	No verification is being conducted by appropriate authority	-	-	-	-



		however we have done physical survey of 20 high value properties and no variance found.				
4.	Whether revision of valuation of holding properly made after specified period	No, revision of valuation of holding is being not made after specified period.	-	It may leads to revenue losses.	It will be taken care 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 Not Maintained	-	It may leads revenue loss to the ULB.	It will be taken care in future.	Not Resolved
8.	Whether persons involve in calculation/ collection have knowledge of their responsibility,	Yes	-	-	-	-
9.	Whether there is proper distribution of responsibility for calculation, recovery & updation of register for demand, so that no single person have control on two or process at the same time,	Due to lack of Manpower all these work has been controlled single handedly.	-	It may leads to fraud & Defalcation.	Need more skilled employees.	Not Resolved
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,	Appropriate measures have not been taken for recovery of Government Dues.	-	It may leads to revenue losses.	It will be taken care in future.	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.	It will be taken care in future.	Not Resolved
13.	Whether penalty(@2% P.M/ 1.5%) has been charged on late payment,	Yes	-	-	-	-
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,	Not Maintained in prescribed format & also not updated.	-	It may leads to revenue losses.	It will be taken care in future.	Not Resolved
15.	Whether there are adequate safeguard on data has been operated or not,	No	-	-	-	-
16.	Whether self-assessment property tax return for payment of property tax has been filed by the assesses in the prescribed format,	Yes	-	-	-	-
17.	Whether there is any collusion with customer/holding w.r.t., assessment, payment, etc.	No Such cases found.	-	-	-	-
18.	Any Other	No	-	-	-	-



## Establishment

	<b>Name of the ULB</b>	<b>NAGAR PARISHAD MASOURHI</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
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 within sanctioned limit,	Yes	-	-	-	-
2.	Whether service log book has been maintained & up to date or not,	Not Maintained	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
3.	Audit whether apart from comparing the pay & allowance drawn by each 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,	Service book not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
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,	Yes	-	-	-	-
5.	Whether service book for calculation of payable has been authorized by the proper person,	Service Book not maintained.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
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,	Undistributed salary amount not maintained in cashbook.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
8.	Whether undistributed amount	No Such	-	-	-	-



	of pay & allowance are not for more than 3 months as cash in hand,	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 scale,	Yes	-	-	-	-
11.	Whether no any payment is made to Employee whose service retired in any manner,	No Such cases found.	-	-	-	-
12.	Whether no any withdrawal is made unless supported by last pay-in-slip, except in case of new appointment,	Pay-In-Slip not prepared.	-	It becomes difficult to trace last payment. It may leads to over/less payments.	It will be taken care in future.	Not Resolved
13.	Whether all statutory deduction or adjustment has been made before payment,	Only Provident Fund has been deducted. TDS not deducted.	-	It may leads to levy statutory penalty/ interest.	It will be taken care in future.	Not Resolved
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 thereof.	No Such cases found.	-	-	-	-
15.	To check salary bills.	Salary Bills not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
16.	Position of outstanding advances paid to employees	No Such cases found.	-	-	-	-
17.	To check deduction of provident fund and ESI has been made as per rules	Yes	-	-	-	-
18.	Whether PF slips are issued to the employees on yearly basis and to see whether all statutory	Yes	-	-	-	-



	returns for PF are submitted to the concerned authorities.					
19.	To check whether salary bill is prepared in 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.	Not prepared.	-	It may leads to over/less payments.	It will be taken care in future.	Not Resolved
20.	Check Retirement benefit to employee	No Such cases found.	-	-	-	-
21.	Personnel Appointments and to see whether all records are updated from time to time.	No Such cases found.	-	-	-	-
22.	Dismissal and Resignation/ Termination	No Such cases found.	-	-	-	-
23.	Temporary workers	No Such cases found.	-	-	-	-
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.	Yes	-	-	-	-
26.	Personnel Files	Yes	-	-	-	-
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

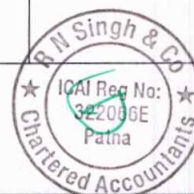
Name of the ULB		NAGAR PARISHAD MASOURHI				
RISK RATING:		MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Maintenance/Updation register regarding details of funds received	Yes	-	-	-	-



	and expenditure.					
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 some cases where UCs is not prepared on time. However we have guided to prepare it.	-	It may leads to mis-utilization of fund.	With the guidance of internal auditor, we have started preparing UC's. It will be submitted to department very soon.	In Process
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	NAGAR PARISHAD MASOURHI				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount involved	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Original bill duly signed by contractors is submitted.	Yes	-	-	-	-
2.	Contractor has put his initials in all cuttings and corrections in the bill.	No Such cases found.	-	-	-	-



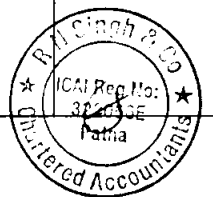
3.	All Supporting documents are attached with the bills.	Yes	-	-	-	-
4.	The rates, security deposit, and deductions are as per terms and conditions specified in the agreement	Yes	-	-	-	-
5.	The variations in quantities and completion period etc. have been authorized by the competent authority	Yes	-	-	-	-
6.	Job completion certificate has been processed by the dealing assistant.	Yes	-	-	-	-
7.	Bills passed for payment are as per rules & T & C of Tender.	Yes	-	-	-	-
8.	All terms and conditions of the contract are fulfilled before passing the bills.	Yes	-	-	-	-
9.	Every final bill is checked in detail with measurement books.	Yes	-	-	-	-
10.	Cash/Bank Vouchers to be checked for authorization etc.	Yes	-	-	-	-
11.	Overall review of the books of accounts.	Yes	-	-	-	-
12.	Position of outstanding advances paid to suppliers/contractors.	No Such cases found.	-	-	-	-

## Receipt Voucher

Name of the ULB	<b>NAGAR PARISHAD MASAURHI</b>
RISK RATING:	<b>MEDIUM</b>
	<b>PERIOD: 01/04/2020 to 31/03/2021</b>



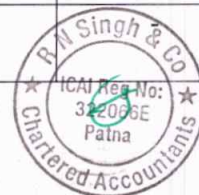
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Whether "Receipt Vouchers" are in the prescribed format & having machined serial number & there is no any manuscript form,	Yes	-	-	-	-
2.	Check;		-	-	-	-
3.	What is the date of printing,	Checked	-	-	-	-
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 & their storing, having same quantity & serial numbered which was actually dispatched & proper recording of the same along with issue,	Yes	-	-	-	-
8.	Verify Log book/ Register maintained at every collection center & cash counter with regard to receipt & return quantity & serial number,	Yes	-	-	-	-
9.	Verify the log book/ 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 log book/ 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 have in both original & carbon copy,	Yes	-	-	-	-
14.	Verify whether reversible carbon has been used during receipt.	Yes	-	-	-	-

### Other Revenue:

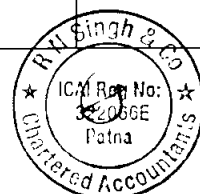
1.	Advertisement Tax	No System Developed for collection of advertisement tax.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
2.	Tower Tax	Some amount is pending to be collected as Tower Tax in this financial year and no steps have been taken for recovery of dues.	5946660	It will affect municipal fund.	Notice will be send to concerned tower operator.	In Process
3.	Professional Tax	No professional tax collected.	-	-	-	-



4.	Assigned Revenue (As details annexed)	No Such cases found.	-	-	-	-
5.	Rental Charges (As details annexed)	No any municipal properties given on rent during this period.	-	It will affect municipal fund.	System will be developed very soon.	Not Resolved
6.	Fee & uses Charges (As details annexed)	Collected.	-	-	-	-
7.	Other Revenue Items	-	-	-	-	-

## Revenue Expenses

	Name of the ULB	NAGAR PARISHAD MASAURHI				
	RISK RATING:	MEDIUM				
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
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.	-	Important information may be lost or stolen.	We will take necessary step to implement the DBMS is near future.	Not Resolved.
8.	Whether exact amount (no any over payment) are paid and verified by supporting document, & no any collusion with party,	Yes	-	-	-	-
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	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,	Yes	-	-	-	-
15.	Whether payment for repairs, etc., has to be	No Such cases found.	-	-	-	-



	made on the basis of logbook maintained,					
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	NAGAR PARISHAD MASAURHI				
	RISK RATING:	MEDIUM				
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,	Yes	-	-	-	-



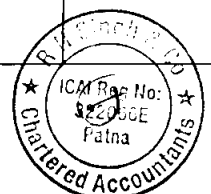
2.	Whether TDS deducted are timely deposited into bank with same amount,	Not deposited on time	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
3.	Whether regulatory requirement for submission of Return has been followed,	Yes	-	-	-	-
4.	Whether any deduction is made in any act, must be deposited as per their respective act,	Yes but deposited late.	Unable to quantify.	There may be levied statutory interest/penalty	It will be taken care in future.	Not Resolved.
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.	No Such cases found.	-	-	-	-

### Tender Details (Work Order Wise )

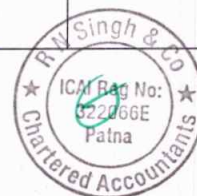
Name of the ULB		NAGAR PARISHAD MASAUHRI				
RISK RATING:		MEDIUM				
Work order No.						
		PERIOD: 01/04/2020 to 31/03/2021				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	To check whether the provisions contained in Tender Advertisement for procurement were followed in award of contracts.	Yes	-	-	-	-
2.	To check that the time/date of receipt and opening of tenders was	Yes	-	-	-	-



	properly incorporated in the tender documents.					
3.	The important guidelines relating to earnest money, delivery schedule, payment terms, performance 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.	Yes	-	-	-	-
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.	-	There may be chances of fraud & defalcation.	It will be taken care in future.	Not Resolved.
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	Yes	-	-	-	-

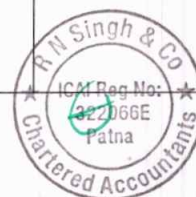


	<b>Govt. of India in view of conditions agreed with the Development partners (DFID, World Bank, &amp; European Union etc.)</b>					
10.	<b>To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.</b>	Yes	-	-	-	-
11.	<b>To check whether contract was awarded to the lowest evaluated responsive bidders who fulfilled qualification requirements, specified in the tender's documents.</b>	Yes	-	-	-	-
12.	<b>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.</b>	Yes	-	-	-	-
13.	<b>To check whether articles were received/work was completed in time as per delivery schedule.</b>	Yes	-	-	-	-
14.	<b>The stores/goods are properly recorded in the Stock Registers /Asset Register.</b>	Stock/Asset Register has been maintained but transactions of revenue nature are recorded	-	There may be chances of misplacement goods/stores.	It will be taken care in future.	Not resolved.
15.	<b>Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of Complaints</b>	Yes	-	-	-	-



## Vehicle Log Book

	<b>Name of the ULB</b>	<b>NAGAR PARISHAD MASOURHI</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</b>				
		<b>PERIOD: 01/04/2020 to 31/03/2021</b>				
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 details like journeys, wok undertaken, covering root, visited place, kilometer, etc.,	Not Being kept at ULB Hence unable to verify the same.	-	There may be discrepancies in journeys, distance covered, visited places and unable to check whether used for personal or official use.	It will be maintained in future.	-
2.	Whether logbook of journey is maintained in detail & signed by the officials using them,	Not Being kept at ULB Hence unable to verify the same.	-	There may be discrepancies in journeys, distance covered, visited places and unable to check whether used for personal or official use.	It will be maintained in future.	-
3.	Whether it should be used for official purpose, otherwise charges are recoverable,	Used only for official purpose.	-	-	-	-
4.	Whether details of fuel for the same has been maintained in log book,	Not Being kept at ULB Hence unable to verify the same	-	There may be discrepancies in journeys, distance covered, visited places and unable to	It will be maintained in future.	-



				check whether used for personal or official use.		
5.	Whether full details of repairs have been maintained & it have been through authorized center,	Not Being kept at ULB Hence unable to verify the same	-	There may be discrenpancies in journeys, distance covered, visited places and unable to check whether used for personal or official use.	It will be maintained in future.	-
6.	Whether authorized person have proper check over logbook.	Not Being kept at ULB Hence unable to verify the same	-	There may be discrenpancies in journeys, distance covered, visited places and unable to check whether used for personal or official use.	It will be maintained in future.	-

## Fixed Assets

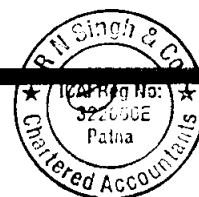
<b>Name of the ULB</b>		<b>NAGAR PARISHAD MASAURHI</b>				
<b>RISK RATING:</b>		<b>MEDIUM</b>				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	Status on Maintenance of Fixed Assets Register	Not Maintained	-	It may leads to misplacement of assets.	Being Prepared by DEAS Team.	Not Resolved
2.	Budget availability is confirmed before acquisition	Yes	-	-	-	-
3.	Fixed assets are recognized at cost of	Appropriate details are not mentioned in	-	-	Being Prepared by DEAS	Not Resolved



	acquisition and if so, check whether the cost components are incidental to its acquisition	the fixed Assets register			Team.	
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.	Done	-	-	-	-
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.	Levied once fixed asset register maintained.	Not Resolved
7.	Asset Replacement Register is properly maintained asset class-wise	No such cases found.	-	-	-	-

## Others

	<b>Name of the ULB</b>	<b>NAGAR PARISHAD MASOURHI</b>				
	<b>RISK RATING:</b>	<b>MEDIUM</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.	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 from the date of imposition of holding tax.	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolve
2.	Demands of current year and previous year have	No reconciliation is being made	-	It may lead to revenue loss.	It will be taken care in future.	Not Resolve

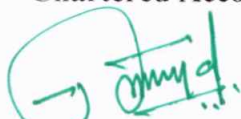


	been reconciled with reference to the above details	due to demand register has not been prepared.				
	<b>Register of Suits</b>					
1.	All suits filed by the municipality for recovery of any sum due are entered.	Register of Suits filed by ULB hasn't been maintained.	-	It may lead to problems in finding pending suits.	-	-
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	No Such cases found	-	-	-	-
5.	Execution Petitions are filed for recovery of sums, in cases the suits are disposed in favour of municipality.	No Such cases found	-	-	-	-

**General Observations: -**

There is lots of scope for improvement with respect to maintenance of Records and Registers. The important and basic records like Advance register, annual accounts, assets register were not maintained. Effective steps may be taken to improve the maintenance of accounts and increasing of its own sources of revenues.

**For R.N. Singh & Co.  
Chartered Accountants**



**CA Chanakya Shree  
Partner  
Mem No: 079322  
FRN: 322066E**



**Discussion Note**  
**Masaurhi Nagar Parishad**  
**F.Y. 2020-21**

S. No	Audit Observations	Risk Rating	Design Gap	System Gap	Operational Gap	Management (CMO) Comment
1	Registers such as Statutory Deduction Register, Stock register hasn't been regularly authorized by the executive officer.	High	No	No	Yes	All the Registers will be sign by the Executive officer as soon as possible.
2	Municipal Accounts Committee hasn't been constituted by the ULB. It should have been constituted in 1 <sup>st</sup> Board Meeting of ULB every year.	High	No	Yes	Yes	It will be constituted as soon as possible.
3	ULB isn't in practice of preparing monthly Receipts & Payments A/C	High	No	Yes	Yes	Receipts & Payments A/C Prepared by DEAS Agency but they did not Provide any copy to ULB.
4	ULB isn't in practice to prepare summary of Daily Collection Receipt in Form GEN-13.	High	No	No	Yes	It will be prepare as soon as possible.
5	Holding Tax collected by the ULB isn't deposited into Bank on the same day or latest before noon of the following day as per rule.	Medium	Yes	Yes	Yes	It will be follow as per rule to deposit into the bank on the same day.
6	Advertisement Tax isn't being levied by the ULB.	Medium	No	No	Yes	Due to Covid-19 No any Advertisement Tax collected by the ULB.
7	Procurement Register hasn't been maintained in the ULB for procurement above Rs. 15,000/-	Medium	No	No	Yes	It will be Maintained As soon as possible.
8	Status of Double Entry Accounting System (DEAS) wasn't provided by the authority.	Medium	No	No	Yes	According to DEAS agency all the work has been completed for the period of 2016-17 to 2018-19 and Document provide to Audit team.
9	Compliance Report of AG Audit of F.Y. 2018-19 & 2019-20 wasn't provided to us.	Low	No	No	Yes	No Any A.G audit have done during this Financial Year
10	Mobile Tower Tax hasn't been collected by the ULB. (Annexure Attached)	Low	No	No	Yes	Notice send to related tower company. ( Document Attached )
11	ULB isn't in practice of preparing Financial Statements.	High	No	No	Yes	Preparing by DEAS Agency but they did not Provide any copy to ulb .
12	UC Amounting to Rs.1837.68 (in lakhs) pending for submission till F.Y. 2021-22..	High	No	No	Yes	20 Column UC report Attached with this compliance.



16/04/2021  
कार्यपालक पदाधिकारी,  
मसौरी नगर परिषद मसौरी, (पटना)

13	We observed that various registers such as Daily Collection Register, Fixed Assets Register, Journal Register, Ledger Register, File Movement Register, etc. weren't maintained by the ULB.	Medium	No	No	Yes	All the register will be Maintained As soon as possible.
14	Property Tax hasn't been assessed after F.Y. 2015-16.	High	No	No	Yes	It will be Assessed As soon as possible.
15	Details of Frauds as well as Legal Cases taken against or by the ULB couldn't be provided.	Low	No	No	Yes	No any Legal Cases and Frauds against or by the ULB.
16	Transactions of Revenue Nature were being recorded in Stock Register.	Medium	No	No	Yes	No any Revenue Nature transaction record in Stock register.
17	Directives issued by UDHD hasn't been provided to us during the course of audit, so we were unable to check the compliance of same.	Low	No	No	Yes	All the compliance has been Done of Directives issued by UDHD.
18	Demand Register isn't maintained up to date by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, etc.	Medium	No	No	Yes	It will be Maintained As soon as possible.
19	Budget has been approved after 15 <sup>th</sup> of March which is in violation of rules laid down.	Medium	No	No	Yes	Due to Covid-19 Budget Has been Approved After 15 <sup>th</sup> March.
20	Grant Register is maintained but not properly updated.	Medium	No	No	Yes	It will be updated as soon as possible.
21	Log-Book isn't being kept at ULB hence we were unable to check it.	Low	No	No	Yes	It will be Maintained as soon as possible.
22	Petrol & Diesel has been purchased from the same agency indicating related party transaction.	High	No	No	Yes	There are only one Petrol pump Near in NP Masaurhi locality so that why Petrol & Diesel has purchased from the same agency.
23	Statutory Deductions such as TDS & Professional Tax haven't been deducted while making salary payment to Executive Officer. (Annexure Attached)	Medium	No	No	Yes	All the Statutory Deductions such as TDS & Professional Tax have been paid by Executive officer from his own account at the end of financial year.



16/05/2022  
 नगर कार्यपालक पदाधिकारी,  
 नगर परिषद मसौदी, (पटना)



Mobile Tower Tax Demand

Name of Municipality:		Rate of Installation		Rate of Renewal													
Rate for Nagar Parishad		40000		10000													
Sl	Name Of Mobile Tower Company	Place of Installation	Number of Tower Antenna	Year of Installation	Date of Demand	Total Month from Installation	Number of Years from Installation	One time Installation Fee	Renewal Fee	Interest on Installation fee	Interest on Renewal Fee	Total Demand	Received Amount	Net Demand			
1	BSNL	भारत संचार निगम लिमिटेड, अजमेरकाला, वार्ड नं० - 02	1	01-04-2008	29-06-2020	146	12Years And 2Months	40000	159375	87600	1,59,469	446443.75	80,000	4,46,444			
2	BSNL	भारत संचार निगम लिमिटेड, गौरी झील, मसौड़ी, वार्ड नं० - 10	1	01-04-2008	29-06-2020	146	12Years And 2Months	40000	159375	87600	1,59,469	446443.75	80,000	4,46,444			
3	IDEA	विजय प्रसाद, पिता- सहदेव प्रसाद, मलकाना, वार्ड नं० - 17	1	01-04-2008	29-06-2020	146	12Years And 2Months	40000	159375	87600	1,59,469	446443.75	80,000	3,66,444			
4	IDEA	सैफी वॉर्ड, पिता- पुत्रेनका वॉर्ड, सती स्थान (धाना के पीछे) वार्ड नं० - 15	1	01-04-2008	29-06-2020	146	12Years And 2Months	40000	159375	87600	1,59,469	446443.75	80,000	3,66,444			
5	IDEA	पॉट सिर्फ, पिता- स्वर्गीय नन्द किशोर शर्मा, तारोना गौला, कुम्हार टोली (टोली स्थान), वार्ड नं० - 08	1	01-04-2008	29-06-2020	146	12Years And 2Months	40000	159375	87600	1,59,469	446443.75	80,000	3,66,444			
6	IDEA	मोहनन्द यूसी आलम, पिता- मो० सफी आलम, गौडपुर, मसौड़ी, वार्ड नं० - 24	1	01-04-2008	29-06-2020	146	12Years And 2Months	40000	159375	87600	1,59,469	446443.75	1,00,000	3,46,444			
7	Tata Indicom (TTSU)	डा विनय सिंह, पिता- स्वर्गीय विश्राम सिंह, तारोना गौला, गौडपुर मसौड़ी, वार्ड नं० - 07	1	01-04-2008	29-06-2020	146	12Years And 2Months	40000	159375	87600	1,59,469	446443.75	80,000	3,66,444			
8	Tata Indicom (TTSU)	सैफी वॉर्ड, पिता- पुत्रेनका वॉर्ड, सती स्थान (धाना के पीछे) वार्ड नं० - 15	1	01-04-2008	29-06-2020	146	12Years And 2Months	40000	159375	87600	1,59,469	446443.75	1,00,000	3,46,444			
9	ARCEL	राजेश्वर प्रसाद, पिता- स्वर्गीय व्यास राम जानकी मारोट, मसौड़ी, वार्ड नं० - 07	1	01-04-2008	29-06-2020	146	12Years And 2Months	40000	159375	87600	1,59,469	446443.75	80,000	3,66,444			
10	ARCEL	जानकी देवी, पति- सुन्दर सिंह, सिन्हा झाल, वार्ड नं० - 14	1	01-04-2008	29-06-2020	146	12Years And 2Months	40000	159375	87600	1,59,469	446443.75	80,000	4,46,444			
11	ARCEL	जानकी देवी, पति- श्रीनिवास साव, गंगाबाक मारिकाना, वार्ड नं० - 26	1	01-04-2008	29-06-2020	146	12Years And 2Months	40000	159375	87600	1,59,469	446443.75	80,000	3,66,444			
12	Umnor	लखन देव प्रसाद, पिता- प्रदीप प्रसाद, सरगा इन्डिया, पुरातन रोड, मसौड़ी, वार्ड नं० - 05	1	01-04-2008	29-06-2020	146	12Years And 2Months	40000	159375	87600	1,59,469	446443.75	40,000	4,06,444			
13	TATA DOCCOMO	उर्मिला देवी, पति- चंद्र शरण शर्मा, दरिबारा मारोट, तारोना गौला, स्वयं मसौड़ी, वार्ड नं० - 08	1	01-04-2008	29-06-2020	146	12Years And 2Months	40000	159375	87600	1,59,469	446443.75	80,000	3,66,444			



16/01  
R N Singh & Co  
Chartered Accountants  
Patna

13	Balance	श्री विद्यावान सिंह, जिला - स्थायी राणाचंद सिंह, काठिवाडा, गाँव रो - 20	1	01-04-2008	29-06-2020	146	12 Years And 2 Months	40000	159375	87500	1,59,469	446443.75	40,000	4,06,444
TOTAL								6,00,000	23,90,625	13,14,000	23,92,031	66,96,656	9,00,000	57,96,656

Note: Renewal fee will be increased by 25% in every five year as per the Mobile Tower Rule  
Rate Of Interest is 1.5% PM



श्री विद्यावान सिंह,  
काठिवाडा, गाँव रो - 20

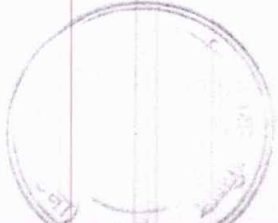


**Mobile Tower Tax Demand**  
**Masaurhi Nagar Parishad**  
 Period : 1st Quarter (F.Y. 2020-21)

S. No.	Name of Mobile Tower Company	Place of Installation	No. of Tower Antenna	Outstanding Demand	Renewal Fee	Total Demand	Received Amount	Net Demand
1	BSNL	Anumandal Parishar, Ward No. 2	1	4,46,444.00	10,000.00	4,56,444.00	-	4,56,444.00
2	BSNL	Gandhi Madan, Ward No. 10	1	4,46,444.00	10,000.00	4,56,444.00	-	4,56,444.00
3	Idea	Malkana, Ward No. 17	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
4	Idea	Satishan, Ward No. 15	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
5	Idea	Dewsthan, Ward No. 8	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
6	Idea	Daudpur, Ward No. 24	1	3,46,444.00	10,000.00	3,56,444.00	-	3,56,444.00
7	Tata Indicom (TTSL)	Taregna Gola, Ward No. 7	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
8	Tata Indicom (TTSL)	Satishan, Ward No. 15	1	3,46,444.00	10,000.00	3,56,444.00	-	3,56,444.00
9	Aircel	Ram Janki Market, Ward No. 7	1	3,86,444.00	10,000.00	3,96,444.00	-	3,96,444.00
10	Aircel	Cinema Hall, Ward No. 14	1	4,46,444.00	10,000.00	4,56,444.00	-	4,56,444.00
12	Aircel	Gangachal Malkana, Ward No. 26	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
13	Uninor	Pabhera Road, Ward No. 5	1	4,06,444.00	10,000.00	4,16,444.00	-	4,16,444.00
14	Tata Docomo	Taregna Gola, Ward No. 8	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
15	Reliance	Lakhibagh, Ward No. 20	1	4,06,444.00	10,000.00	4,16,444.00	-	4,16,444.00
<b>Total</b>				<b>57,96,660.00</b>	<b>1,50,000.00</b>	<b>59,46,660.00</b>		<b>59,46,660.00</b>

**Mobile Tower Tax Demand**  
**Masaurhi Nagar Parishad**  
 Period : 2nd Quarter (F.Y. 2020-21)

S. No.	Name of Mobile Tower Company	Place of Installation	No. of Tower Antenna	Outstanding Demand	Renewal Fee	Total Demand	Received Amount	Net Demand
1	BSNL	Anumandal Parishar, Ward No. 2	1	4,46,444.00	10,000.00	4,56,444.00	-	4,56,444.00
2	BSNL	Gandhi Madan, Ward No. 10	1	4,46,444.00	10,000.00	4,56,444.00	-	4,56,444.00
3	Idea	Malkana, Ward No. 17	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
4	Idea	Satishan, Ward No. 15	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
5	Idea	Dewsthan, Ward No. 8	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
6	Idea	Daudpur, Ward No. 24	1	3,46,444.00	10,000.00	3,56,444.00	-	3,56,444.00
7	Tata Indicom (TTSL)	Taregna Gola, Ward No. 7	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
8	Tata Indicom (TTSL)	Satishan, Ward No. 15	1	3,46,444.00	10,000.00	3,56,444.00	-	3,56,444.00
9	Aircel	Ram Janki Market, Ward No. 7	1	3,86,444.00	10,000.00	3,96,444.00	-	3,96,444.00
10	Aircel	Cinema Hall, Ward No. 14	1	4,46,444.00	10,000.00	4,56,444.00	-	4,56,444.00
11	Aircel	Gangachal Malkana, Ward No. 26	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
12	Aircel	Pabhera Road, Ward No. 5	1	4,06,444.00	10,000.00	4,16,444.00	-	4,16,444.00
13	Uninor	Taregna Gola, Ward No. 8	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
14	Tata Docomo	Lakhibagh, Ward No. 20	1	4,06,444.00	10,000.00	4,16,444.00	-	4,16,444.00
15	Reliance	Lakhibagh, Ward No. 20	1	4,06,444.00	10,000.00	4,16,444.00	-	4,16,444.00
<b>Total</b>				<b>57,96,660.00</b>	<b>1,50,000.00</b>	<b>59,46,660.00</b>		<b>59,46,660.00</b>



16/04/2021  
 प्र. कोषीय नगरी, कुशीनगर



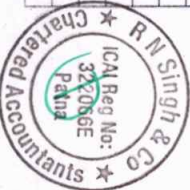
**Mobile Tower Tax Demand**  
**Masaurhi Nagar Parishad**  
 Period : 3rd Quarter (F.Y. 2020-21)

S. No.	Name of Mobile Tower Company	Placeof Installation	No. of Tower Antenna	Outstanding Demand	Renewal Fee	Total Demand	Received Amount	Net Demand
1	BSNL	Anumandal Parishar, Ward No. 2	1	4,46,444.00	10,000.00	4,56,444.00	-	4,56,444.00
2	BSNL	Gandhi Madan, Ward No. 10	1	4,46,444.00	10,000.00	4,56,444.00	-	4,56,444.00
3	Idea	Malikana, Ward No. 17	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
4	Idea	Satishan, Ward No. 15	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
5	Idea	Devisthan, Ward No. 8	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
6	Idea	Daudpur, Ward No. 24	1	3,46,444.00	10,000.00	3,56,444.00	-	3,56,444.00
7	Tata Indicom (TTSU)	Taregna Gola, Ward No. 7	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
8	Tata Indicom (TTSU)	Satishan, Ward No. 15	1	3,46,444.00	10,000.00	3,56,444.00	-	3,56,444.00
9	Aircel	Ram Janki Market, Ward No. 7	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
10	Aircel	Cinema Hall, Ward No. 14	1	3,86,444.00	10,000.00	3,96,444.00	-	3,96,444.00
11	Aircel	Gangachal Malikana, Ward No. 26	1	4,46,444.00	10,000.00	4,56,444.00	-	4,56,444.00
12	Aircel	Pabhera Road, Ward No. 5	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
13	Uninor	Taregna Gola, Ward No. 8	1	4,06,444.00	10,000.00	4,16,444.00	-	4,16,444.00
14	Tata Docomo	Lakhibagh, Ward No. 20	1	3,66,444.00	10,000.00	3,76,444.00	-	3,76,444.00
15	Reliance	Lakhibagh, Ward No. 20	1	4,06,444.00	10,000.00	4,16,444.00	-	4,16,444.00
<b>Total</b>				<b>57,96,660.00</b>	<b>1,50,000.00</b>	<b>59,46,660.00</b>	<b>-</b>	<b>59,46,660.00</b>

**Mobile Tower Tax Demand**  
**Masaurhi Nagar Parishad**  
 Period : 4th Quarter (F.Y. 2020-21)

S. No.	Name of Mobile Tower Company	Placeof Installation	No. of Tower Antenna	Outstanding Demand	Renewal Fee	Interest	Total Demand	Received Amount	Net Demand
1	BSNL	Anumandal Parishar, Ward No. 2	1	4,46,444.00	10,000.00	82,159.92	5,38,603.92	-	5,38,603.92
2	BSNL	Gandhi Madan, Ward No. 10	1	4,46,444.00	10,000.00	82,159.92	5,38,603.92	-	5,38,603.92
3	Idea	Malikana, Ward No. 17	1	3,66,444.00	10,000.00	67,759.92	4,44,203.92	-	4,44,203.92
4	Idea	Satishan, Ward No. 15	1	3,66,444.00	10,000.00	67,759.92	4,44,203.92	-	4,44,203.92
5	Idea	Devisthan, Ward No. 8	1	3,66,444.00	10,000.00	67,759.92	4,44,203.92	-	4,44,203.92
6	Idea	Daudpur, Ward No. 24	1	3,46,444.00	10,000.00	64,159.92	4,20,603.92	-	4,20,603.92
7	Tata Indicom (TTSU)	Taregna Gola, Ward No. 7	1	3,66,444.00	10,000.00	67,759.92	4,44,203.92	-	4,44,203.92
8	Tata Indicom (TTSU)	Satishan, Ward No. 15	1	3,46,444.00	10,000.00	64,159.92	4,20,603.92	-	4,20,603.92
9	Aircel	Ram Janki Market, Ward No. 7	1	3,66,444.00	10,000.00	67,759.92	4,44,203.92	-	4,44,203.92
10	Aircel	Cinema Hall, Ward No. 14	1	3,86,444.00	10,000.00	71,359.92	4,67,803.92	-	4,67,803.92
11	Aircel	Gangachal Malikana, Ward No. 26	1	4,46,444.00	10,000.00	82,159.92	5,38,603.92	-	5,38,603.92
12	Aircel	Pabhera Road, Ward No. 5	1	3,66,444.00	10,000.00	67,759.92	4,44,203.92	-	4,44,203.92
13	Uninor	Taregna Gola, Ward No. 8	1	4,06,444.00	10,000.00	74,959.92	4,91,403.92	-	4,91,403.92
14	Tata Docomo	Lakhibagh, Ward No. 20	1	3,66,444.00	10,000.00	67,759.92	4,44,203.92	-	4,44,203.92
15	Reliance	Lakhibagh, Ward No. 20	1	4,06,444.00	10,000.00	74,959.92	4,91,403.92	-	4,91,403.92
<b>Total</b>				<b>57,96,660.00</b>	<b>1,50,000.00</b>	<b>10,70,398.80</b>	<b>70,17,058.80</b>	<b>-</b>	<b>70,17,058.80</b>

शहर पंचायत, (पुनर्)   
 शहर पंचायत, (पुनर्)   
 शहर पंचायत, (पुनर्)



**Details of 14 Big Defaulters**  
**Masaurhi Nagar Parishad**

S. No.	Property Owner's Name	Father's Name	Ward No	Amount Due
1	Harivansh Prasad	Ramdip Prasad	2	22627
2	Dharmendra Prasad	Late Dwarika Prasad Singh	2	27689
3	Avdesh Singh	Rampati Singh	2	453321
4	Rukmani Devi	Late Bala Saw	2	30168
5	Jay Narayan Gupta	Dev Kamal Saw	2	55685
6	Basanti Devi	Krishna Mistri	2	32963
7	Brijnandan Singh	Late Shiv Shah	2	54487
8	Shiv Pujan Singh	Jay Nandan Prasad	2	61881
9	Raghunath Prasad	Late Ramdehil Prasad	2	27529
10	Mahendra Prasad	TotaMistri	7	18009
11	Ganga Devi	Kedar Prasad	7	31559
12	Prem Kumar		7	50323
13	Suresh Singh		7	60818
14	Gajendra Singh		7	44893



*A. B. Singh*  
16/07/2020  
नगर कार्यपालक प्रदाधिकारी,  
नगर परिषद मसौड़ी, (पटना)



Masaurhi Nagar Parishad  
Details of 20 High Value Properties

S. No.	Ward No.	Holding No.	Name of Property Owner	Father's Name Husband's Name	Area (Sq. Ft.)	Annual Value	Annual Tax	Type	Construction Type
1	18	98	Avind Kumar	Rameshwar Prasad Gupta	3610	124184	11177	Residential	PCC
2	18	104	Ram Gulam Shah	Kailash Prasad	1848	63571.2	5722	Commercial	PCC
3	18	105	Maharana Pratap Prasad	Ram Gulam Shah	2016	69350.4	6242	Residential	PCC
4	18	108	Chandra Bhushan Prasad	Sachinraod Prasad	1800	61920	5573	Commercial	PCC
5	18	106	Saraswati Devi	Rama Prasad	1228.4	42256.96	3804	Commercial	PCC
6	7	232	Sushil Kumar	Avdesh Singh	1029	35397.6	3186	Commercial	PCC
7	7		Birendra Singh	Avdesh Singh	1029	35397.6	3186	Commercial	PCC
8	7		Pappu Prasad Keshri		3240	111456	10032	Commercial	PCC
9	21	32	Om Prakash Keshri	Harinarayan Keshri	4500 ; 7500; 960; 60000; 7290; 8000; 490	19672117	1770491	Commercial	PCC
10	21	214	Sudha Devi	Manoj Kumar Sinha	8307	285760.8	25719	Residential	PCC
11	18	81	Ganesh Prasad	Rambhiksh Prasad	1043	35879.2	3230	Commercial	PCC
12	18	84	Dinath Prasad	Nathun Lal	422	14516.8	1307	Residential	PCC
13	18	69	Rajesh Kumar	Mohit Narayan	960	33024	2973	Commercial	PCC
14	22	61	Moti Kuwar Devi	Shiv Ram Thakur	1350	820	74	Residential	PCC
15	22	65	Vishwanth Prasad	Brahmdev Prasad	333	4194	378	Residential	PCC
16	19	280	Sidhanth Keshri	Vanshi Lal Shah	4815	96274	8665	Others	PCC
17	19	281	Manish Kumar	Vishwanath Prasad Keshri	3016	42056	3786	Others	PCC
18	6	214	Anil Kumar Rajpal	Dr. Hemchandra Prasad	1995	36454.74	3281	Residential	PCC
19	6	203	Sunil Kumar Rajpal	Dr. Hemchandra Prasad	2856	41328	3720	Residential	PCC
20	5	368	Sita Devi	Bajinath Prasad	1267	25659	2310	Others	PCC



नगर कार्यपालक पदाधिकारी,  
नगर परिषद मसौही, (पटना)





