

**INTERNAL AUDIT REPORT
OF
PATNA MUNICIPAL CORPORATION**

FOR THE PERIOD

01-04-2019 to 31-03-2020

**CONDUCTED BY
M/s R. N. SINGH & CO
2028, Hem Plaza, Fraser Road
Near Dak Bungalow Chowraha,
Patna-800001**

I. Executive Summary

1. Introduction

Name of the Municipality	Patna Municipal Corporation
Period covered under current audit	1 st April 2019 to 31 st March 2020
Name of Municipal Commissioner for the period under Audit.	Mr. Himanshu Sharma

2. Results and Findings

a. Strengths observed during the audit engagement:

1. Patna Municipal Corporation has maintained the Cashier Cashbook and Accountant Cash Book.
2. Tally data has been prepared for the FY 2019-20
3. Response from officers was satisfactory.

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

1. We are not able to check the Compliance Status of Audit Observations of AG Audit Report for previous years, as compliance report has not been provided by the PMC.
2. Bank Reconciliation Statement has not been prepared on monthly basis.
3. Cashier Cash book has not been authorized by the Municipal Finance Controller at the Head Office. At Bankipur Division the cashbook has not been authorized by the appropriate authority. At other Circles and Divisions Cashbook is not authorized on daily basis.
4. During verification of Cashier Cashbook at Head Office we observed that all the cash received during the day is not deposited in the bank on the same date. Also, back date entries are done in Cashier Cashbook.
5. The entries are not recorded in cashbook on daily basis. Opening and closing balance has been not accounted for in the Cashbook at Bankipur Circle, Partliputra Division and Azimabad Circle and Division and in the Cashier Cash Book at Head Office. Further irregularities regarding the maintenance of Cash Book has been provided in the Part 1 of the Audit Report.
6. Status of Double Entry Accounting System: Tibrewal Chand & Co. has completed the Double Entry Accounting System for the FY 2019-20, but the same is not authorized, as it has not yet been signed by any authorized signatory of the Patna Municipal Corporation.
7. Municipal Accounts Committee has not been constituted by the Patna Municipal Corporation.



8. Demand register has not been maintained by the PMC. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.
9. Advertisement Tax has not been levied by the Patna Municipal Corporation. There has not been any system developed for the levy of advertisement tax.
10. Supporting documents have not been attached in the vouchers and the files of the third party have not been provided to us.
11. Various registers, books of records etc. are not being prepared by the PMC. Such as Advance & Recovery Register, Demand Register, Daily Collection Register, Grant Register.
12. Various Statutory Register such as TDS, GST, Royalty, Labour Cess are not prepared by the PMC.
13. PMC is not in practice to prepare monthly Receipt and Payment Account & Trial Balance.
14. Procurement Register has not been maintained for all procurements above Rs. 15000.
15. During verification of property tax related documents we have found so many property holders that are not paying property tax from a long time but no action taken by the PMC for recovery of the same.
16. File number or name has not been mentioned in the voucher or tally entries, due to which it has been very difficult for us to verify the payment files.
17. Fixed Asset Register has been prepared by the PMC, Head Office as on 31.03.2020, but the same has not been authorized yet, therefore, we cannot rely on it and so the same has not been physically verified.
18. We have found many irregularities in the maintenance of the Stock Register by the Municipality, details have been provided in the Detailed Audit Report.
19. Log Book and RC of vehicles have not been provided by the PMC, except at Kankarbagh and Partilputra Circle.
20. Details of employees have not been provided to us in the Head Office.
21. Demand Notices for the collection of Ground Rent and Maintenance Charges from the property holders has not been prepared and sent from a very long span of time.
22. There is a time lag between the date on which the property is allotted and the date on which the possession is transferred, resulting in revenue loss in the form of Interest and Ground Rent.
23. Even after the possession of the property has been transferred, no ground rent and interest on arrear maintenance has been charged.



3. Opinion

As per Our Opinion the following improvements are required.

- PMC is not working properly, even internal control is poor.
- Revenue collection of the PMC is very poor; it has scope to increase to a much higher level.
- All cash collected from sources of revenue is not deposited in the bank on same day. It should be deposited on time as specified in Bihar Municipal Act.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- Bank reconciliation should be prepared on monthly basis.
- We find that rules and regulation are there but PMC is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the PMC.
- There are serious lapses in deduction and deposit of statutory dues, such as GST, Royalty, TDS, Labour Cess etc.
- PMC 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.
- File number or name should be mentioned in the vouchers and the tally entries.

4. Audit Recommendations:

The Recommendation of Audit Team on the Observed Weakness:

SL No	We Recommend the followings:-
1.	PMC should comply with 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.
2.	PMC should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
3.	PMC should prepare receipt and payments accounts on monthly basis due to which it becomes very easy to find out how much fund has been received by the PMC.
4.	PMC must refund the unutilized amount to the Urban Development & Housing Department.
5.	PMC should file statutory returns within prescribed time line and deposit the deducted amount as specified by the statutory law.
6.	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.
7.	PMC should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
8.	PMC should collect mobile tower tax, advertisement tax, shop rent etc. on regular basis.



9.	PMC 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.
10.	PMC should prepare demand and arrear register of holding tax as soon as possible and on regular basis.
11.	PMC 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.
12.	PMC should develop and prepare Pay-roll system for Permanent & Contractual employees.
13.	PMC should assess the Holding & Property tax every year.
14.	PMC should send timely Demand Notices for the collection of Ground Rent and Maintenance Charges from the property holders.

5. Comments from Management:

As per 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 below.

6. Acknowledgement:

We thank Mr. Himanshu Sharma (Municipal Commissioner), for his support during the period of our audit. We are also thankful to the accountant and other staffs of Patna Municipal Corporation for their co-operation during the period of audit.

7. Management Discussion with Risk Assessment:

All the Observations observed during the course of Audit have been attached in Management Discussion Note of our Report with Risk Assessment Details.

For R.N. SINGH & CO.
Chartered Accountants
ICAI Reg.No:322066E



CA Chanakya Shree
Partner

M. No: -079322

UDIN: - 23079322BGUM5Z4831



II. Auditee Profile

1. Introduction

The Internal Audit of Patna Municipal Corporation covering the Period from 1st April 2019 to 31st March 2020 was conducted by following person under the guidance of TL CA Ashok Kumar Pandey and MAE CA B.K. Singh:

- (1) Ms. Sonal Kumari
- (2) Ms. Sheetal Sinha
- (3) Ms. Ananya Shreya

2. Administration

The present body of the PMC has taken charge. The incumbency in the key administrative and executive positions was as under:

Mrs Sita Sahu, Mayor of Patna Municipal Corporation
Shri Himanshu Sharma, Patna Municipal Commissioner
Shri Devendra Prasad Tiwary, Additional Municipal Commissioner
Smt. Sheela Irani, Additional Municipal Commissioner
Shri Sanjeev Kumar, Municipal Finance Controller

3. Review of outstanding audit paras:

Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding paras where no action has been taken	No. and Date of Compliance Report
1	AG Audit Report and its Compliance have not been provided to us; therefore, we are unable to comment on the same.							



4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2017-18	2018-19	2019-20
Final/Revised Budget	6087370000.00	8,64,11,70,000.00	40,64,56,65,300.00
Actual Expenditure	4258750170.86	4,150,638,135.38	7,16,38,51,202.36
Savings(+)/ Excess(-)	1828619829.14	4,490,531,864.62	33,48,18,14,097.64

II. Volume of transactions

Period	Budgeted (2019-20)	Previous Period (2018-19)	Current Period (2019-20)	Cumulative for the Current Period
Opening balance	6,20,66,31,806.00	4,344,534,980.11	5,259,073,046.37	5,259,073,046.37
Receipts	44,28,42,42,333.00	5,065,176,201.64	6,309,146,426.58	6,309,146,426.58
Total	50,49,08,74,139.00	9,409,711,181.75	11,568,219,472.95	11,568,219,472.95
Net expenditure	40,64,56,65,300.00	4,150,638,135.38	7,163,851,202.36	7,163,851,202.36
Closing balance	9,84,52,08,839.00	5,259,073,046.37	4,404,368,270.59	4,404,368,270.59

Note: - For 2019-20, Receipt and Payment details have been made on the basis of Tally data provided to us.

III. Bank Reconciliation: -

We have observed that Patna Municipal Corporation is not in practice to prepare monthly bank reconciliation statement.

Head Office

- PMC HO has not prepared monthly BRS. BRS for some bank accounts for the month of March'2020 has been provided to us but it is not authorized. Cash Books for some Bank Accounts are not maintained, the balance of which has been provided on the basis of tally data. Moreover, the balance of different bank accounts has been provided which are as follows;



Head Office (2019-20)						
Sl No.	Name Of Scheme / Item	Bank Name / Account No.	Balance As Per Pass Book 31.03.2020	Balance As Per Cash Book 31.03.2020	Differences	Remarks BRS Prepared/ Not Prepared
1.	HDFC 2660	HOUSING FOR ALL	5,85,543.00	5,85,543.00	-	Prepared
2.	HDFC 6901	EPF	3,64,544.00	3,61,608.00	2,936.00	Prepared
3.	HDFC 6252	RAY	17,46,635.00	17,46,635.00	-	Prepared
4.	PNB 0045	RAY (Infrastructure)	7,060.30	7,060.30	-	Prepared
5.	IDBI 5036	UNFPA	28,89,248.00	28,89,248.00	-	Prepared
6.	UCO BANK 2275	HOUSING FOR ALL	1,53,57,070.00	1,54,91,057.00	-1,33,987.00	Prepared
7.	PNB 3881	STATE SCHEME	19,24,257.47	19,24,257.47	-	Prepared
8.	PNB 3872	SBM	6,205.30	6,205.30	-	Prepared
9.	PNB 2241	SLUM BASTI	39,69,690.39	39,69,690.39	-	Prepared
10.	PNB 3890	4TH STATE SCHEME	Not Provided	-45158	-	Not Provided
11.	UCO BANK 1803	AMRUT	5,21,654.98	5,26,206.98	-4,552.00	Prepared
12.	SBI 2423	NULM	3,03,89,714.50	3,03,49,714.50	40,000.00	Prepared
13.	ICICI 0578	SBM	Not Provided	0.00	-	Not Provided
14.	DENA BANK 6970	SALARY PENSION STAMP DUTY	1,87,547.30	5,34,530.30	- 3,46,983.00	Prepared
15.	HDFC 9630	PMC MAIN A/C	24,98,230.00	24,98,230.00	-	Prepared
16.	HDFC 6401	SALARY & PENSION	3,80,518.70	3,80,518.70	-	Prepared
17.	HDFC 4924	VIGILANCE	25,21,766.00	25,00,000.00	21,766.00	Prepared
18.	HDFC 8127	NULM	11,65,527.00	11,65,527.00	-	Prepared
19.	HDFC 6242	CONTINGENCY	4,753.00	4,753.00	-	Prepared
20.	BANK OF BARODA 9684	SJSRY-GLIC	1,05,62,642.93	1,00,13,751.90	5,48,891.03	Not Provided
21.	DENA BANK 4673	SMART CITY	9,95,310.00	9,95,310.00	-	Prepared
22.	DENA BANK 1333	E GOVERNANCE	3,850.41	3,850.41	-	Prepared
23.	DENA BANK 8752	STATE SCHEME	22,13,742.26	22,13,742.26	-	Prepared
24.	DENA BANK 5721	PF JOINT ACCOUNT	68,286.62	68,286.62	-	Prepared
25.	PNB 0054	RAY (Residential Unit)	15,75,433.80	15,75,433.80	-	Prepared
26.	HDFC 1106	TREASURY FUND	8,56,305.00	8,56,305.00	-	Prepared
27.	TREASURY PLA	TREASURY	Not Provided	-78913.83	-	Not



	073					Provided
28.	Axis Bank 361	Property Tax	12,14,449.07	12,14,449.07	-	Not Provided
29.	Corporation Bank 6869	BC Tax Collection	Closed	1,75,000.00	-	Not Provided
30.	HDFC 6351	Sparrow TC	1,16,72,051.40	50,80,177.40	65,91,874.00	Not Provided
31.	HDFC 2012	Online & Manual TC	14,36,502.00	18,60,159.00	-4,23,657.00	Not Provided
32.	HDFC 6268	Garbage Collection	5.05	5.05	-	Not Provided
33.	IDBI 4745	Online Tax Collection (Rev A/C)	50,74,086.52	50,74,086.52	-	Prepared
34.	Indian Bank 8823	PCC Tax Collection	13,25,932.68	1424389.68	-98,457.00	Not Provided
35.	Indusland 9499	E Tender Book	3,02,27,830.00	1,62,69,930.00	1,39,57,900.00	Prepared
36.	Indusland 9505	E Tender Book	4,83,650.00	4,83,650.00	-	Prepared
37.	Kotak 8289	HO Collection Book	2,67,079.23	2,67,079.23	-	Prepared
38.	Kotak 8743	HO Collection Book	46,45,078.92	47,94,314.92	-1,49,236.00	Prepared
39.	PNB 3675	Tax Collection	5,94,526.52	5,94,526.52	-	Prepared
40.	PNB 3267	Tax Collection Post Office	Not Provided	12,78,504.65	-	Not Provided
41.	PNB 3863	NCC Tax Collection	Not Provided	-11040367	-	Not Provided
42.	PNB 3906	KBC Tax Collection	Not Provided	1107639	-	Not Provided
43.	PNB 3924	Tax Collection	Not Provided	-128134	-	Not Provided
44.	PNB 3915	PCC Tower Tax	Not Provided	14944473	-	Not Provided
45.	SBI 4808	PCC Online tax coll	Closed	-848	-	Not Provided
46.	SBI 5799	Cyber Infodev Collection	1,254.60	1,72,261.60	-1,71,007.00	Prepared
47.	Allahabad Bank 6207	NCC Tax Collection	Closed	5,28,288.00	-	Not Provided
48.	HDFC 2291	AMRUT	22,977.00	22,977.00	-	Prepared
49.	BANK OF BARODA 5733	AMRUT Scheme	4,35,250.30	4,35,250.30	-	Prepared
50.	BANK OF BARODA 5734	HOUSING FOR ALL	1,34,56,716.00	1,34,56,716.00	-	Prepared
51.	BANK OF BARODA 5735	SBM	40,74,707.24	40,74,707.24	-	Prepared
52.	BANK OF BARODA 5736	NULM	2,26,34,806.00	2,26,34,806.00	-	Prepared
53.	BANK OF BARODA 5737	RAJEEV AWAS YOJANA (RAY)	3,74,51,472.00	3,74,51,472.00	-	Prepared
54.	BANK OF BARODA 5738	RAJEEV AWAS YOJANA (Infrastructure)	8,70,824.10	8,70,824.10	-	Prepared

55.	BANK OF BARODA 5739	TREASURY	3,58,99,339.40	3,47,01,788.40	11,97,551.00	Not Provided
56.	BANK OF BARODA 5740	CONTINGENCY	9,01,207.00	9,01,207.00	-	Prepared
57.	BANK OF BARODA 5741	SBM CHILD A/C	54,73,365.00	54,73,365.00	-	Prepared
58.	HDFC 3921	Treasury Scheme OD A/C	-32,705.00	-32,705.00	-	Not Provided
59.	HDFC 4347	PMC EMD A/C	70,736.00	71,110.00	-374.00	Not Provided
60.	PNB 2689	PMC BSPCB	Not Provided	2,21,94,685.00	-	Prepared
61.	HDFC 8861	Patna Smart City	Not Provided	Not Provided	-	Not Provided
PRDA						
1.	SBI 8055	CA Salary A/C	Not Provided	Not Provided	-	Not Provided
2.	SBI 2126	SB Transport & Parking COL	Not Provided	Not Provided	-	Not Provided
3.	SBI 8077	PRDA Lohiyapur EWS Scheme	Not Provided	Not Provided	-	Not Provided
4.	Allahabad 4969	CA Salary A/C	Not Provided	Not Provided	-	Not Provided
5.	Allahabad 5271	CA Salary A/C	Not Provided	Not Provided	-	Not Provided
6.	BOI 6255	CA Transport Nagar Plot Allotment	Not Provided	Not Provided	-	Not Provided
7.	BOI 5015	CA Transport Nagar Plot Allotment	Not Provided	Not Provided	-	Not Provided
8.	Corperative 0136	ISBT Daily Collection	Not Provided	Not Provided	-	Not Provided
9.	Corperative 0137	CA MLC Maintenance	Not Provided	Not Provided	-	Not Provided
10.	Dena Bank 0039	CA Misc	Not Provided	Not Provided	-	Not Provided
11.	Canara Bank 3071	CA Misc	Not Provided	Not Provided	-	Not Provided
12.	Bank of Baroda	CA Misc	Not Provided	Not Provided	-	Not Provided
13.	Corperative 0135	-	Not Provided	Not Provided	-	Not Provided
14.	MF Treasury A/C	-	Not Provided	Not Provided	-	Not Provided

- We have observed that the Cash Books are not maintained of all the Bank Accounts operative during the year at the Head Office. The details of such Bank Accounts and their balances are as follows :-



Cashbook Not Maintained			
Sr No	Bank name	Scheme	Bal as on 31-03-2020
1.	TREASURY PLA 073	TREASURY	-78913.83
2.	HDFC 6351	Sparrow TC	50,80,177.40
3.	HDFC 2012	Online & Manual TC	18,60,159.00
4.	HDFC 6268	Garbage Collection	5.05
5.	IDBI 4745	Online Tax Collection (Rev A/C)	50,74,086.52
6.	Indian Bank 8823	PCC Tax Collection	1424389.68
7.	Indusland 9499	E Tender Book	1,62,69,930.00
8.	Indusland 9505	E Tender Book	4,83,650.00
9.	Kotak 8289	HO Collection Book	2,67,079.23
10.	Kotak 8743	HO Collection Book	47,94,314.92
11.	PNB 3675	Tax Collection	5,94,526.52
12.	PNB 3267	Tax Collection Post Office	12,78,504.65
13.	PNB 3863	NCC Tax Collection	-11040367
14.	PNB 3906	KBC Tax Collection	1107639
15.	PNB 3924	Tax Collection	-128134
16.	PNB 3915	PCC Tower Tax	14944473
17.	SBI 4808	PCC Online tax coll	-848
18.	SBI 5799	Cyber Infodev Collection	1,72,261.60
19.	HDFC 3921	Treasury Scheme OD A/C	-32,705.00
20.	HDFC 4347	PMC EMD A/C	71,110.00
21.	PNB 2689	PMC BSPCB	2,21,94,685.00

- The details of the FD accounts of the Head Office are provided below:-

Sr No.	Bank name	Scheme	Opened on	FD Amt	Bal 31-03-2020
1.	HDFC FD 2660	HFA FD	Jan'19	5,000,000.00	0.00
2.	HDFC FD 6351	SPARROW TC FD	Jan'19	260,000,000.00	986963.00
3.	HDFC FD 8127	NULM FD	Jan'19	15,000,000.00	0.00
4.	HDFC FD 2291	AMRUT FD	Jan'19	1,350,000.00	0.00
5.	PNB FD 0045	RAY FD	Details Not Provided		0.00
6.	PNB FD 0054	RAY FD	Details Not Provided		107570000.00
7.	HDFC FD 6252	RAY FD	Jan'19	20,000,000.00	0.00
8.	HDFC FD 9630	Main Account FD	Jan'19	49,000,000.00	97950770.24
9.	HDFC 1106	Treasury FD AC	May'19	500,000,000.00	500000000.00
10.	HDFC 2012	Online Manual TC FD A/C	May'19	20,000,000.00	7087849.41
11.	HDFC 4347	EMD FD A/C	June'19	6,781,764.00	10423509.00
12.	HDFC 4924	Vigilance FD A/C	July'19	333,926.00	1438340.00

- During the course of our audit, we have found that there are few bank accounts with no transactions or very minimal transactions, which has not yet been closed by the PMC and the bank charges are still being debited on those accounts. The inactive accounts should be closed as soon as possible and the standing funds should be



invested elsewhere, so that the PMC can earn maximum interest thereon. The details of such accounts are as follows:-

Bank Accounts with Minimal transaction				
Sr No	Bank name	Scheme	Bal 31-03-20	Remarks
1.	Axis Bank 361	Property Tax	12,14,449.07	
2.	BANK OF BARODA 5733	AMRUT Scheme	4,35,250.30	
3.	BANK OF BARODA 5734	HOUSING FOR ALL	1,34,56,716.00	
4.	BANK OF BARODA 5735	SBM	40,74,707.24	
5.	BANK OF BARODA 5736	NULM	2,26,34,806.00	
6.	BANK OF BARODA 5737	RAJEEV AWAS YOJANA (RAY)	3,74,51,472.00	
7.	BANK OF BARODA 5738	RAJEEV AWAS YOJANA (Infrastructure)	8,70,824.10	
8.	DENA BANK 6970	SALARY PENSION STAMP DUTY	5,34,530.30	
9.	DENA BANK 4673	SMART CITY	9,95,310.00	
10.	DENA BANK 1333	E GOVERNANCE	3,850.41	
11.	DENA BANK 8752	STATE SCHEME	22,13,742.26	
12.	DENA BANK 5721	PF JOINT ACCOUNT	68,286.62	
13.	HDFC 6268	Garbage Collection	5.05	
14.	Indian Bank 8823	PCC Tax Collection	1424389.68	Freezed by Sub Judge II
15.	Kotak 8289	HO Collection Book	2,67,079.23	
16.	Kotak 8743	HO Collection Book	47,94,314.92	
17.	PNB 3881	STATE SCHEME	1924257.47	Freezed by High Court
18.	PNB 2241	SLUM BASTI	3969690.39	Freezed by EPFO
19.	PNB 3890	4TH STATE SCHEME	-45158	
20.	PNB 3267	Tax Collection Post Office	12,78,504.65	Closed in 20-21
21.	PNB 3863	NCC Tax Collection	-11040367	
22.	PNB 3906	KBC Tax Collection	1107639	
23.	PNB 3924	Tax Collection	-128134	
24.	PNB 3915	PCC Tower Tax	14944473	
25.	SBI 5799	Cyber Infodev Collection	1,72,261.60	
26.	TREASURY PLA 073	TREASURY	-78913.83	
27.	UCO BANK 2275	HOUSING FOR ALL	1,54,91,057.00	

Note:- We have requested the reasons for the freezing of bank accounts of PMC by the Court or EPFO, but we have not received any response till the date of our audit.



- We have also found that there are few bank accounts that have been closed by the Head Office but the accounts are still being shown in the Tally. The details have been provided as follows:-

A/C Closed Bal Still in tally				
Sr No	Bank name	Scheme	Account Closure Date	Bal in Tally 31-03-2020
1	Allahabad Bank 6207	NCC Tax Collection	9/8/2018	528,288.00
2	Corporation Bank 6869	BC Tax Collection		175,000.00
3	SBI 4808	PCC Online tax coll	1/1/2019	-848.00

- During the FY 2019-20, PRDA has been merged with the PMC. But the balances of PRDA from the FY 2018-19 have not yet been transferred to the accounts of PMC. We have found that Rs. 303651449.16 was lying in 14 bank accounts of PRDA and there was also a cash balance of Rs. 1577542.00 in the FY 2018-19, the same has been carried forward to the FY 2019-20. Other assets, funds and liabilities have also been carried forward as it is to the FY 2019-20. Also, no any entries of Bank charges or bank interest have been passed in the tally.
- Under PRDA, there was difference of Rs 1482537.00 in the opening balance (01-04-2018) of manually maintained Cashier Cashbook and opening balance of Cashier Cashbook recorded in tally:
 - Opening Balance as per Cashier Cashbook Rs. 93121.00
 - Opening Balance as per tally (Cashier Cashbook PRDA) Rs 1575658.00

Azimabad Circle and Division

- No Bank Reconciliation Statement has been prepared.
- Cashbook is not maintained on day to day basis. Opening & Closing balance has not been recorded for all the bank accounts in the Cash Book. Some Bank Statements have not been provided to us. The details of the Cashbook provided to us are:

Azimabad Circle (2019-20)							
S.N o	Name of Scheme	Name of Bank	Bank A/C no	Balance as per Cashbook	Balance as per Bank Statement/ Passbook	Difference	Reconciled
1	Main Account	HDFC	5010026363 7243	420283	420283	-	-
2	Nala Udahi	HDFC	5010028484 8479	115348	115348	-	-
3	EPF Account	HDFC	5010027827 3967	0	0	-	-
4	Cashier Account	HDFC	5010027740 7462	Not Provided	Not Provided	-	-
CFMS							



1	5th State Finance Commission	PTCPLA021100700	PTCPLA021100700	13158091	13158091	-	-
2	14th Finance			16638150	16638150	-	-
3	Professional Tax			2141770	2141770	-	-
4	Stamp Duty			5106459	5106459	-	-
5	Swachhta Anudan			3882437	3882437	-	-
6	5th Finance			283063	283063	-	-

Azimabad Division

S.No	Name of Scheme	Name of Bank	Bank A/C no	Balance as per Cashbook	Balance as per Bank Statement/ Passbook	Difference	Reconciled
1	Main Account	HDFC	50100270045448	Not Recorded In Cash Book	Not Provided	-	-
2	Contingency Account	HDFC	50100293317634	13835	13835	-	-
3	EMD	HDFC	50100293314447	Not Provided	Not Provided	-	-
4	5th Finance	CFMS	271	Not Recorded In Cash Book	Not Provided	-	-
5	14th Finance	CFMS	272	Not Recorded In Cash Book	Not Provided	-	-

Bankipur Division

- At Bankipur Division, we observed that there were some errors existing in the Cashbook. Further, the Cashbook is not authorized by the concerned authority (Executive Engineer) and the tally data is also not approved. So, in such circumstances audit of Cashbook could not be conducted. (Discussion with Management regarding it has been attached as **Annexure 1**)

Bankipur Circle

- Bank Reconciliation Statement has not been prepared for all the Bank Accounts. BRS for the month of March'20 has been provided for some bank accounts but it is not authorized.
- Cashbook is not maintained on day to day basis. Opening & Closing has not been accounted under Cash Book. Scheme wise Cashbook is not maintained, only General Cashbook is maintained.
- Bank statements/ passbook of Axis Bank-60814 has not been provided to us. The closing balance of Bank Accounts whose details have been provided to us are as follows:

Bankipur Circle(2019-20)						
Sl. No.	Name of scheme/item	Bank name/ Account no.	Closing Bal as per Passbook	Closing Bal. as	Difference	BRS Prepared/no



				per cashbook		t prepared
1.	General	Dena-7398	4736449.65	Opening & Closing Bal not accounted in Cashbook	-	Prepared
2.	Sauchalaya Yojna	UCO-55430	56819.15		-	Not Provided
3.	Samajik Suraksha Pension	HDFC-9140	32123.3		-	Not Provided
4.		BOB-8721	815802.7		-	Prepared
5.	Kabir Anteyeshti Yojna	HDFC-0788	16483.3		-	Not Provided
6.		Axis-60814	Not Provided		-	Not Provided
7.	EPF	Dena-5068	11897		-	Not Provided
8.	Main A/C	HDFC-8162	1578518		-	Prepared
9.	SBM	HDFC-8034	104817.3		-	Not Provided
10.	EPF	HDFC-7991	627.00		-	Not Provided
11.	CFMS	5th state Finance Commission	1,77,75000		-	Not Provided
12.	CFMS	1 Finance Commission	158773945		-	Not Provided
13.	CFMS	Professional Tax	13,1555806		-	Not Provided
14.	CFMS	Sawchhta Anudan	3,69,48,088		-	Not Provided
15.	CFMS	5th Finance Commission	12,65,85,700		-	Not Provided
16.	CFMS	Stamp duty	1,45,57,765		-	Not Provided

Ganga Division

- No Bank Reconciliation Statement prepared.
- Cashbook is not prepared on daily basis and is also not authorized on daily basis.
- Contingency Account of HDFC Bank 4435 was opened on 16-07-2019 with zero balance and has remained non operative throughout the year. (Declaration attached as **Annexure 2**)
- All the Cashbooks and Bank Passbooks have not been provided to us. The details of Cashbooks provided to us are:

GANGA DIVISION (FY 2019-20)						
Sl. No.	Name of scheme/item	Bank name/Account no.	Closing Bal as per Passbook	Closing Bal. as per cashbook	Difference	BRS Prepared/not prepared
1	Main Account	HDFC/ 50100254266259	1328381.00	1328381.00	0	NA
2.	EMD Account	HDFC/ 50100303315208	Not Provided	Not Provided	-	-
3.	Contingency Account	HDFC/ 50100303314435	0	0	0	-



The details of the FD Accounts provided to us at the Ganga Division are:

Sr No	Account No	Date of Opening	Principal Amount	Rate of Interest	Maturity Date
1	57611	02-12-2019	863244.30	6.30%	02-12-2020
2	33482	13-01-2020	117200.00	6.30%	13-01-2021
3	37864	20-01-2020	184667.00	6.30%	20-01-2021
4	94975	03-02-2020	19728.00	6.30%	03-02-2021

Kankarbagh Circle & Division

- No Bank Reconciliation Statement prepared.
- The Cashbook has not been authorized by the appropriate authority on daily basis.
- Scheme Wise Cashbook is not maintained. Further, all the Bank Statements have not been provided to us. The closing balance of the bank accounts whose details have been provided are as follows:

Kankarbagh Circle & Division (F.Y- 2019-20)							
Sl No	Name of Scheme	Name of Bank	Bank A/C no	Balance as per Cash book	Balance as per Bank Statement/Pass Book	Difference	Remarks
1	Misc. A/C	Dena Bank	018310033730	347189.5	347189.5	0.00	BRS not prepare
2	General A/C	Dena Bank	018310033731	16783193.27	20498230.27	371630.00	BRS not prepare
3	Councilor	Dena Bank	018310033732	456012.8	452310.75	3702.05	BRS not prepare
4	14 th finance	Dena Bank	018310033733	0.00	0.00	0.00	BRS not prepare
5	Manhole Catch pit	Dena bank	018310033747	678655.1	678655.1	0.00	BRS not prepare
6	PRDA A/C	Bank of Baroda	840300000935	40718645.72	40718645.72	0.00	BRS not prepare
7	General A/C	HDFC	50100250577124	100493.3	101002.3	0.00	BRS not prepare
8	Contingency A/C	HDFC	50100250574926	454187	454187	0.00	BRS not prepare
9	General A/C	HDFC	50100250576482	Cashbook not updated	920814.53	--	BRS not prepare
10	Encroachment A/C	HDFC	50100250576380	2501900	2501900	0.00	BRS not prepare
11	BRJP	Indian bank	961687272	Not Provided	Not Provided	-	-
12	SBM	ICICI	238101000192	Cashbook not updated	520473	-	BRS not prepare



13	SBM	Canara Bank	2520101058125	Cashbook not updated	614337	-	BRS not prepare
14	General A/C	Canara Bank	2520101051777	Cashbook not updated	84258.95	-	BRS not prepare
15	General A/C	Dena bank	0181310028621	Not Provided	Not Provided	-	-
16	EPF A/C	Canara Bank	2520101058499	Cashbook not updated	11527338	-	BRS not prepare
17	General A/C	SBI	3398969598	Not Provided	Not Provided	-	

- There are some Inactive accounts which should be closed as soon as possible and the standing funds should be invested elsewhere, so that the PMC can earn maximum interest thereon. The details of such accounts are as follows:-

Inactive Bank Accounts			
Sr No	Bank name	Scheme	Bal as per Passbook on 31-03-20
1.	Dena Bank 3733	14 th Finance	0.00
2.	Dena Bank 3732	Councilor	452310.75
3.	Canara Bank 8125	SBM	614337
4.	ICICI 0192	SBM	520473
5.	Indian Bank 272	BRJP	Not Provided

Partliputra Circle & Division

- Bank Reconciliation Statement not prepared.
- The Cashbook is not prepared on daily basis and is also not authorized on daily basis.
- In Partliputra Division, no opening and closing balances have been accounted for in the Cashbook.
- The details of the closing balances of the Bank Accounts as follows:

Partliputra Circle F.Y. 2019-20						
Sl. No.	Name of scheme/Item	Bank name/Account no.	Closing Bal as per Passbook	Closing Bal. as per cashbook	Difference	BRS Prepared/not prepared
1	EPF	50100282331782	13138071.00	13138071.00	0.00	No
2	NALA URAHI	50100284151620	164426.00	164426.00	0.00	No
3	GENERAL FUND	50100266161287	1313680.00	1313680.00	0.00	No
4	5TH FINANCE	CFMS	12831895.00	12831895.00	0.00	No
5	5TH STATE FINANCE	CFMS	5216764.00	5216764.00	0.00	No
6	14TH FINANCE	CFMS	33220337.00	33220337.00	0.00	No
7	STAMP DUTY	CFMS	2630668.00	2630668.00	0.00	NO
8	SWACHHTA ANUDAAN	CFMS	9909381.00	9909381.00	0.00	NO
9	PROFESSIONAL TAX	CFMS	169193.00	169193.00	0.00	NO



Patliputra Division (F.Y.2019-20)						
Sl. No.	Name of scheme/Item	Bank name/Account no.	Closing Bal as per Passbook	Closing Bal. as per cashbook	Difference	BRS Prepared/not prepared
1	Main A/c	40493	-7716104.13	Opening & Closing Bal not recorded.	-	NO
2	BOQ	50100286402254	Not Updated			
3	Contingency	50100275512231	Not Updated			
4	Miscellaneous	18310033739	16333.1			
5	M-Catchpit	18310033738	1235			
6	State Government 1712	18310033729	11965.3			
7	Councillor	18310033740	3033.4			
8	CFMS	CFMS	337954	337954	-	NO

The details of the FD Accounts maintained at Partliputra Division are:

Sr No	Account No	Date of Opening	Principal Amount	Rate of Interest	Maturity Date
1	73096	14-05-2019	32710985.00	7.30%	15-05-2020

Water Supply Circle & Division

- Bank Reconciliation Statement not prepared.
- Cashbook is not prepared on daily basis which is not as per Bihar Municipal Accounting manual. Further, Cash book is not authorized by appropriate authority on daily basis.
- Details of all the Bank Statement /Pass book and subsidiary cash book of the schemes are not provided to us.
- As per the Management's declaration, closing balance in the cash book is reconciled as per the bank balance at the end of the month. Opening balance of the next following month is taken as per the closing balance of bank of current month. (Declaration has been attached as **Annexure 3**)

Water Supply Circle (2019-2020)							
Sl. No.	Bank Name	Account No.	Scheme	Balance of Cashbook	Balance of Passbook	Difference	BRS
1	Bank of India	6274	Collection	2230304.4		2230304	
2	H.D.F.C	4635	General Fund	-7371428	-6559543	811885	
3	Bank of Baroda	7026		674592			
4	H.D.F.C	9262	EPF	1760860	1760860	0	
5	H.D.F.C	9631	Collection	470638.3	470638.30	0	



6	H.D.F.C	5050	PF	1877619	1877619	0	
7	H.D.F.C	3218	General Fund	1929978	1929978	0	
8	CFMS	271	5th Finance	4845016			
9	CFMS	272	14th Finance	508369			
10	CFMS	277	Stamp Duty	3545427			
11	CFMS	280	Swachta Adudan	44171			
12	CFMS	4245	5 th Finance	886240			
13	CFMS	276	Professional Tax	1742553			
Water Supply Division (2019-2020)							
1	HDFC	8277	General Fund	2130318.00	2360797	230479	
2	HDFC	4378	EMD	2606164.00	2606164	0	0
3	HDFC	6578	Contingency	137548.00	137548	0	0
4	CFMS	271	5 th State Finance Commission	38732784.00	Not Provided	-	

IV. Revenue Receipts: -

Sl. No.	Details	2016-17	2017-18	2018-19	2019-20
	Total Receipts (A+B)	Details has not been provided by the ULB	4574227632.00	5,065,176,201.64	6,309,146,426.58
A.	Revenue Receipts (1+2+3)		3064700737.18	1,482,799,040.64	1,380,498,973.58
1.	Own Revenue Receipts (a+b)		606831154.8	967,045,943.00	72,02,54,609.40
a)	Tax Revenue(levied and collected by municipal body)		498200893.44	828,553,659.92	64,31,06,392.75
i)	Property tax		492671929.44	822,236,776.17	61,58,60,656.88
ii)	Other tax (levied and collected by municipal body)		5528964	6,316,883.75	2,72,45,735.87
b)	Non-tax revenue (levied and collected by municipal body)		108630261.36	138,492,283.08	7,71,48,216.65
i)	Fees & fines		59300309.92	49,892,139.40	3,06,78,000.65
ii)	User Charges		1727855	19,857,490.50	1,36,64,419.00
iii)	Other non-tax revenue (levied and collected by municipal body)		47602096.44	68,742,653.18	3,28,05,797.00
2	Other Revenue Receipts		416753273.38	98,347,632.94	10,52,53,359.18
a)	Income from interest/investments		41827381.4	38,547,754.51	6,88,30,263.46
b)	Other Revenue income		374925891.98	59,799,878.43	3,64,23,095.72



3.	Transfers/ Grants/ Assigned Revenues	2041116309	417,405,464.70	554,991,005.00
a)	State Assigned Revenue	337747635	395,981,695.70	200,400.00
b)	State Finance Commission (SFC) Grants/ Devolution	606607571		-
c)	Octroi Compensation	0.00		-
d)	Other State Govt. Transfer	29529494		21,30,88,400.00
e)	Central Finance Commission (CFC) Grant	0.00		-
f)	Other Central Govt. Transfer	34529395	18,434,385.00	33,35,24,140.00
g)	Others	1032702214	2,989,384.00	81,78,065.00
B.	Capital Receipts	1509526895	3,582,377,161.00	4,92,86,47,453.00
1	Sale of Municipal Land	0.00	-	-
2	Loans (from State Govt. or Banks etc.)	0.00	-	-
3	State Capital Account Grant (under State Schemes etc.)	1509526895	2,764,224,416.00	4,03,51,56,922.00
4	Central Capital Account Grant (under Central Schemes etc.)	0.00	818,152,745.00	89,34,90,531.00
5	Other Capital Receipts	0.00	-	-

V. Revenue and Capital Expenditure Information: -

Sl. No.	Details	2016-17	2017-18	2018-19	2019-20
	Total Expenditure (1+2)	Details has not been provided by the ULB	4258750170.86	4,150,638,135.38	7,16,38,51,202.36
1	Revenue Expenditure		1955065569.86	2,419,200,714.38	4,15,29,74,770.36
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)		1583205016.53	1,839,478,383.74	2,56,33,00,534.42



1.2	Operation and Maintenance (O&M)	332813436	464,935,754.00	1,20,98,55,817.29
1.3	Loan repayment (Interest payments)	175096.33	105,086.64	2,59,21,099.65
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	38872021	114,681,490.00	35,38,97,319.00
2.	Capital Expenditure	2303684601.00	1,731,437,421.00	3,01,08,76,432.00
2.1	All developmental works under Central/State specific schemes	545357381	1,630,990,023.00	2,55,79,99,892.00
2.2	Loan Repayments (Principal Amount)	0.00	0.00	-
2.3	Other Capital expenditure	1758327220	100,447,398.00	45,28,76,540.00

Note - We have provided the Receipt & Payment details of the FY 2019-20 on the basis of the tally data provided to us. The same has not been authorized by the Patna Municipal Corporation as it has not yet been signed by any authorized signatory of the Patna Municipal Corporation.

We have found that there are certain suspense accounts in the FY 2019-20 in the Tally details that have been provided to us, the same has not been clarified yet. The details are as follows:

Quarter	Name of the Division/ Circle	Head	Amount
Quarter 1	Head Office	Suspense A/c	958446.00
Quarter 1	Head Office	Suspense A/c	(11094.00)
Quarter 2	Head Office	Suspense A/c	3870921.60
Quarter 2	Head Office	Suspense A/c	(29068.00)
Quarter 3	Head Office	Suspense A/c	2205344.00
Quarter 4	Head Office	Suspense A/c	1632964.00
Quarter 4	Patna City Circle	Current Liabilities – Unidentified Receipts	197040.00



We have observed that the Inter Unit balances have not been reconciled. The details of quarterly un-reconciled amount at the end of each quarter have been provided in the respective quarterly reports. The details of annual un-reconciled balances at the end of FY 2019-20 are as follows:

I. Transfer from HO – The amount has been transferred from the Head Office to Circle/ Division but the same has not been shown as inflow in the respective Circles/Divisions till the end of the FY.

FY 2019-20 Annual				
Transferred to Division/ Circle	Date of transfer from Head Office	Date of Receipt in Division/Circle	Amount	Remarks
NCD	No entry of transfer	4/3/2019	159400	Un-reconciled till end of FY
	No entry of transfer	4/3/2019	365064	Un-reconciled till end of FY
	No entry of transfer	4/3/2019	444827	Un-reconciled till end of FY
KBC	No entry of transfer	5/9/2019	738720	Un-reconciled till end of FY
PCD	-	-	85300	The amount has been transferred during the FY 2018-19 but has not been reconciled till end of Q1
WSC	No entry of transfer	5/27/2019	214740	Un-reconciled till end of FY
KBC	No entry of transfer	8/2/2019	313647	Un-reconciled till end of FY
	No entry of transfer	8/26/2019	15000	Un-reconciled till end of FY
WSC	8/6/2019	Not till end of FY	3010820	Un-reconciled till end of FY
	8/6/2019	Not till end of FY	11300000	Un-reconciled till end of FY
	9/7/2019	Not till end of FY	23268499	Un-reconciled till end of FY
	9/23/2019	Not till end of FY	3197150	Un-reconciled till end of FY
	9/23/2019	Not till end of FY	9976934	Un-reconciled till end of FY
	9/24/2019	Not till end of FY	10213800	Un-reconciled till end of FY
	9/24/2019	Not till end of FY	2918987	Un-reconciled till end of FY
	8/16/2019	Not till end of FY	267067	Un-reconciled till end of FY
Executive Engineer PIU-3	10/21/2019		741494	Details of EE PIU 3 has not been provided
KBC	No entry of transfer	11/15/2019	4300	Un-reconciled till end of FY
	No entry of transfer	11/15/2019	756	Un-reconciled till end of FY
WSC	10/28/2019	Not till end of FY	2762000	Un-reconciled till end of FY



	10/31/2019	Not till end of FY	10213800	Un-reconciled till end of FY
	11/29/2019	Not till end of FY	2662000	Un-reconciled till end of FY
	11/29/2019	Not till end of FY	9400000	Un-reconciled till end of FY
	11/29/2019	Not till end of FY	200000	Un-reconciled till end of FY
	12/16/2019	Not till end of FY	1080876	Un-reconciled till end of FY
Azimabad Division	No entry of transfer	10/9/2019	3894270	Un-reconciled till end of FY
KBC	1/1/2020	Not till end of FY	507900	Un-reconciled till end of FY
	2/17/2020	Not till end of FY	264316	Un-reconciled till end of FY
	2/18/2020	Not till end of FY	507900	Un-reconciled till end of FY
NCC	No entry of transfer	3/20/2020	366907	Un-reconciled till end of FY
WSC	1/1/2020	Not till end of FY	200000	Un-reconciled till end of FY
	1/1/2020	Not till end of FY	13729820	Un-reconciled till end of FY
	1/1/2020	Not till end of FY	2662000	Un-reconciled till end of FY
	2/4/2020	Not till end of FY	8000000	Un-reconciled till end of FY
	2/4/2020	Not till end of FY	6552000	Un-reconciled till end of FY
	2/18/2020	Not till end of FY	200000	Un-reconciled till end of FY
	3/7/2020	Not till end of FY	2589983	Un-reconciled till end of FY
PCC	1/1/2020	Not till end of FY	972268	Un-reconciled till end of FY
Azimabad Circle	1/1/2020	Not till end of FY	1015200	Un-reconciled till end of FY
	2/18/2020	Not till end of FY	2750000	Un-reconciled till end of FY

- ii. Transfer to HO- There is difference in the amount transferred from the Circle/Division and that received by the Head Office. The difference has not been reconciled till the end of the year.

Annual				
Transferred from Division/ Circle	Date of transfer from division/Circle	Date of Receipt in HO	Amount	Remarks
KBC	5/23/2019	Not till end of FY	1205	Un-reconciled till end of FY
	No entry of transfer	6/7/2019	1060000	Un-reconciled till end of FY
NCC	No entry of transfer	4/4/2019	1650	Un-reconciled till end of FY
KBC	No entry of transfer	8/14/2019	65000	Un-reconciled till end of FY
	9/10/2019	Not till end of FY	540000	Un-reconciled till end of FY
NCC	1/17/2020	Not till end of FY	53950	Un-reconciled till end of FY
	3/9/2020	Not till end of FY	24520	Un-reconciled till end of FY



iii. Transfer between Circles and Divisions-

- On 27-06-2019, Azimabad Circle has transferred Rs 1955069.00 to Patna City Circle but the same has not been recorded as inflow in Patna City Circle till the year end.

VI. Status of Implementation of Double Entry Accounting System:

Tibrewal Chand & Co has completed doing double entry accounting system in the Patna Municipal Corporation. However, the same has not been authorized by the PMC, as it has not yet been signed by any authorized signatory of Patna Municipal Corporation. File number or name has not been mentioned in the tally entries, due to which it has been very difficult for us to verify the payment files. Status of DEAS is as follows;

Financial Statements - Completed
Receipts & Payments - Completed
Bank Reconciliation Statement - Completed on yearly basis
Fixed Assets Register - Prepared
Demand & Arrear Register - Not Prepared

Tally serial No – 786544389
Tally License ID- bhagat1990@gmail.com

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 Board meeting each year. But no Municipal Accounts Committee has been constituted till the date of audit.

III. Summary Audit Observations

Part – A (Monetary Implications)

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

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



renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Municipal Corporation Rs. 50000/- per tower and annual renewal fee is Rs. 15000/- per annum per tower

Condition –As per details provided to us there are total 455 Mobile Towers registered by the Reliance Jio Infratel Pvt. Ltd. with the PMC, NOC has been provided for these towers upto the FY 20219-20. Demand has been raised for Rs. 1,66,07,500/- (Registration Fee- Rs. 59,50,000/- , Renewal Fee- Rs. 86,10,000/- and Interest amount- Rs. 20,47,500/-) but the interest amount has not been collected till the date of audit from these tower operators as Tower Tax.

Also, NOC has not been provided to towers of other companies such as BSNL, Tower Vision, ATC India, Ascend Telecom Infra Pvt. Ltd., etc. The order has been issued to these operators to submit the list of towers installed by them, so that the outstanding amount can be calculated by the PMC. Also, the PMC does not have any data of the Towers installed in its jurisdiction. As the data has not been submitted by the tower operators, therefore the demand cannot be raised the PMC.

List of Mobile Towers have been provided in **Annexure 4**.

Consequence Effect/ Impact - Due to non-collection of Tower Rent within the prescribed time line, PMC is incurring interest loss and also the due to non-collection of taxes, public interest is being suffered.

Cause – We observed that due to lack of proper follow up and monitoring of activities of concerned person of the PMC on regular interval, the PMC 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.

(ii) Advertisement Tax:

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

Criteria– Non – levy of advertisement tax by the PMC.

Consequence / Effect / Impact - Due to non - levy of collection of advertisement tax, there is a revenue loss to PMC.

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

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



(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- Daily Collection Register, Demand and Arrear Register are not prepared by the PMC. Moreover, Holding & Property tax assessment and collection is done by Sparrow Co. This service is privatized by the PMC. So we are unable to provide any comment on it or check whether the tax collected has been deposited on the same day or not.

Consequence / Effect / Impact- Holding & Property tax assessment and collection is done by Sparrow Co. This service is privatized by the PMC. So we are unable to provide any comment on it or check whether the tax collected has been deposited on the same day or not.

Cause– Holding & Property tax assessment and collection is done by Sparrow Co. This service is privatized by the PMC. So we are unable to provide any comment on it.

Corrective Action / Recommendation– Holding & Property tax assessment and collection is done by Sparrow Co. This service is privatized by the PMC. So we are unable to provide any comment on it.

(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 PMC.

Consequence / Effect / Impact- Holding / Property Tax are 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 PMC 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.

During the audit of 2017-18 and 2018-19 we had observed that there is a difference between the data provided by the Head Office (Sparrow Softech Pvt Ltd.) regarding the demand & collection and holdings of the property tax holders and the PTR file. However, the PTR file for the FY 2019-20 has not been provided to us, so we are unable to comment on it. The details provided by the Sparrow Softech Pvt Ltd. is as follows: (*Annexure 5* has been attached for the same)



S.I NO	Circle Name	FY-2019-20			Arrear Amount (Cr)
		NO. Of Holding	Demand Amount(Cr)	Collection Amount (Cr)	
1	Azimabad Circle	30449	10.89	5.73	5.16
2	Bankipur Circle	30887	17.38	9.68	7.7
3	Kankarbagh Circle	31800	15.14	12.54	2.6
4	New Capital Circle	35066	25.54	14.29	11.25
5	Patliputra Circle	48305	20.11	15.49	4.62
6	Patna City	17128	6.91	3.1	3.81
Total		193635	95.97	60.83	35.14

We have observed that as per the data provided by Sparrow Softech Pvt Ltd. the total demand raised during the FY. 2019-2020 is Rs.95.97cr but only Rs. 60.83cr has been collected till the end of financial year. As a result there is an arrear of Rs.35.14cr.

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 there are many property holders who are not paying property tax from a long time but no action has been taken by the PMC for recovery of the same. Details of Some Big defaulters are mentioned below. (*Annexure 6* has been attached)

Circle Name	Ward No.	Property No.	Owner Name	Address	Last Assessment Year	Arrear	Current	Penalty	Total
Patliputra Circle	20	2003641	Rajesh Kumar, Kartik Kumar, Prabhat Kr	197-B Sahdeo Mahto Marg S.K Puri Patna, 800001	1997-1998	262944	11952	436726.08	711622
New Capital Circle	28	2151912	Shiva Housing Coporetiv Sosaiti	Sarsvati Apartment S.P Verma Road Patna , 800001	2016-2017	320280	106760	140923.2	567963



Kankarbagh Circle	29	2009486	Kumar Viswa Vikram, Kr Chandra Vikram, Kumari Babita Maldahiyar, Kumar Satya Vikram, Kr Prem Vikram	Khas Mahal Road No-1 Chiralyatar Patna, 800001	2000-2001	136116	7164	215134.92	358415
Patliputra Circle	20	2171568	Rajeshwari Devi	150 Saryug Bhawan, Devi Gali Mandir, Punaichak, Patna, 800023	1995-1996	110160	4590	187639.2	302389
New Capital Circle	21	2001510	Mukaleshwar Kumar Verma	Mukaleshwar Kumar Verma Sri Krishna Puri Patna, 800001	1995-1996	108864	4536	185431.68	298832
Patliputra Circle	22	2060993	Sanjay Kumar Alais Mohan	Boring Patliputra Road, Near Alpana Market, Patna, 800013	2015-2016	142652	35663	74892.3	253207
New Capital Circle	28	2107787	Ram Vilash Rai	Gorliya Toli, Patna, 800001	2016-2017	83028	2244	155037.96	240310
Kankarbagh Circle	35	2020373	Rajendra Lali	A-126 P C Colony Kankarbagh Patna, 800020	1995-1996	81648	3402	139073.76	224124
Kankarbagh Circle	32	2021989	Sri Ram Subhag Singh	R.M.S Colony Kankarbagh Patna, 800020	1996-1997	80868	3516	136104.36	220488
Patliputra Circle	23	2017380	Rohit Kumar	Mandal Compound, East Boring Canal Road, Patna, 800001	2001-2002	81648	4536	126372.96	212557
Patliputra Circle	26	2015176	Draupiti Devi	North Madiri Patna, 800001	1995-1996	72384	3016	123294.08	198694
Kankarbagh Circle	35	2009814	Smt Shobha Devi, Priya Raj	Chandmari Road, Road No-6 Kankarbagh Patna 20, 800020	2000-2001	73302	3858	115855.74	193016
New Capital Circle	28	2050618	Yamuna Parsad	Station Road, Gorliyatoli, Patna, 800001	2000-2001	72542	3818	114654.54	191015



Bankipur Circle	50	2075881	Chinta Devi, Sanjeet Kr, Anil Kr, Arun Kr, Ajit Kr	Behind Musallahpur Hatt, Tikiya Toli, Mahendru, Patna, 800006	1996-1997	69552	3024	117059.04	189635
Patliputra Circle	22B	1368856	Indian National Congress Bihar Pradesh Congress Committee	Bihar Pradesh Congress Committee Sadakat Ashram Patna	2019-2020	54677	109354	19683.72	183715
New Capital Circle	19	2124218	Sharda Devi	Sarwati Newas, Opp Dayanand Boys High School, Mithapur Khagul Road Patna, 800001	2003-2004	71104	4444	104522.88	180071
Kankarbagh Circle	33	2016802	Mosmat Shakuntala Kumari Srivastava	East Indra Nagar New Bypass Kankarbagh Patna, 800020	1995-1996	65328	2722	111275.36	179325
Kankarbagh Circle	44	2083128	Chandravati Devi	N/5 Tilaknagar, Kankarbagh, Patna, 800020	1995-1996	65328	2722	111275.36	179325
New Capital Circle	21	1237724	Pankaj Kumar, Piyush Nath	Gorath Nath Lane Boring Road Patna	2018-2019	61531	2829	101837.47	166197
Kankarbagh Circle	33	2006033	Sheela Devi	D-48 P C Colony Lohianagar Kankarbagh Patna, 800020	2011-2012	57920	1810	105414.4	165144

(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 PMC.

Condition – No register is maintained by the PMC regarding Shop Rent Arrear/Demand, Total Shop Rent Collected & deposited during the period. The demand for shops/stalls located in Maurya Lok and Transport Nagar has been recorded in the respective files of the shop. For the Shops located in other areas like Rajendra Nagar, Kankarbagh, Shri Krishnapuri, Beur, East Lohanipur Khadpur, Bahadurpur and others demand has not been calculated from a very long time. Also, the Revenue Register maintained is completely worn out and maintaining records in such dilapidated register is very risky.



Number of Leased Out and Rental Properties of PMC are as follows: (*Annexure 7* attached for same)

Stalls				
Sr No	Place	Total	On Hire Purchase	On Rent
1	Rajendra Nagar	923	784	139
2	Shri Krishnapuri	304	293	11
3	Kankarbagh	176	144	22
4	Beur	12	09	03
5	East Lohalnipur Khadpur	304	236	68(vacant)
Plots				
Sr No	Place	Total	Allotted	Vacant
1	Rajendra Nagar	767	759	8
2	Shri Krishnapuri	272	272	0
3	Beur	106	25	81
4	Others	13	11	2
5	Transport Nagar	209	174	35
Kiosak				
Sr No	Place	Total	Allotted	Vacant
1	Rajendra Nagar	15	12	3
2	Bahadarpur	2	2	0
3	Maurya Lok Tower	15	15	0
Flats				
Sr No	Place	Total	Allotted	Vacant
1	Rajendra Nagar	68	68	0
2	Kankarbagh	77	77	0
Commercial Shops and Offices				
SR No	Place	Total	Allotted	Vacant
1	Maurya Lok (shops)	370	361	9
2	Maurya Lok (offices)	265	265	0

Till the date of audit, the Demand relating to Maintenance Charges and Ground Rent have been calculated and Demand Notices have been sent only for Maurya Lok and Transport Nagar. During the verification of documents and files relating to these locations we have observed that the Ground Rent and Maintenance Charges of the Leased Out and Rented Properties are in arrears from a very long time and even after the issuance of Demand Notice to the Property Holders, the same has not yet been collected. Some of such cases are as follows:

Maurya Lok										
Commercial Shops Leased Out										
Shop No	Floor	Block	Shop Owner	Maintenance Charge (till 2020/21)			Ground Rent (till Mar 2021)			Total Arrear
				Arrear from	Principal Amt	Int Amt	Arrear from	Principal Amt	Int Amt	
3	GR FL	A	Krishna Kumari Dutta	2013-14	30800	7220	2014-15	357	107	38484
4	GR FL	A	Jakir Hussain	2015-16	27704	5298	2014-15	357	107	33466



5	GR FL	A	Chandravati Devl	2007-08	44216	20915	2005-06	816	612	66559
6	GR FL	A	Shri K C Aggrawal	1990-91	22716	137139	1989-90	1632	2530	164017
14	1st FL	A	Shri Tarun Kumar Singh	2014-15	29651	6781	1999-00	1122	1178	38732
33-34	1st FL	A	Shri Ranjan Kumar Sinha	2012-13	63943	16890	1996-97	2550	3060	86443
Commercial Offices Leased Out										
24	3rd Floor	B1/A	M/s Cement Corp of India	2016-17	58748	9615	2017-18	332	50	68745
38	3rd Floor	B1/B	Shri Satya Narayan	1997-98	146736	125840	1998-99	1863	2046	276485
17-18	2nd Floor	A	Shri Birendra Kumar	2002-03	238306	153982	2003-04	3114	2647	398049
Transport Nagar										
2	-	B	Anajani Kuamr	2015-16	63900	28755	2015-16	56700	25515	174870
3	-	B	Manoj Kumar	2014-15	74550	40257	2014-15	9450		124257
8	-	B	Shri Raj Kumar Singh	2018-19	31950	5751	2018-19	18900	1701	58302
10	-	B	Shri Sanjeev Kumar Singh	2009-10	135245	142603	2009-10	113400	112266	503514

Further the Demand of Rajendra Nagar, Kankarbagh, Shri Krishnapuri, Beur, East Lohanipur Khadpur, Bahadurpur and others areas has not yet been calculated as a result of which neither the Demand Notices have been sent nor any collection of arrear amount has been done from a very long time. Some of such cases are as follows:

Demand Notices not sent			
Rajendra Nagar			
Plot/Flat No	Block	Owner	Last Payment
11D	C	Shri Ganga Sinha	1991-92
15D	C	Shri Umesu Prasad Verma	1974-75
20D	C	Smt Sushma Chatterjee	1974-75
Kankarbagh			
M6-8	-	Yogendra Mishra	1999-00
M6-11	-	Dr Shanti Singh	2006-07
M6-18	-	P K Suri	1990-91
Beur			
LF1-3	-	Shri Ramvrat Ram	1997-98
LF1-8	-	Shri Nageshwar Prasad	2000-01
LF1-11	-	Shri Ram Nandan Singh	2004-05
S K Puri(Lease)			
213	A	Smt Sharda Sahay	1996-97
37	D	Shri Shayam Nandan Prasad	1998-99
Transport Nagar			
09	D	Shri Dhrundra Prasad Singh	2011-12



We have observed that the Demand Notices are not being issued to the Property Holders on a timely and regular basis. The notice should have been sent to the Property Holders as and when the amount becomes due but the same has been sent by the Municipality after a long interval of time. Also, no regular follow up by the PMC officials of the Demand Notices sent is being done. Some of such cases are as follows:

Demand Notices not issued on Time					
Maurya Lok					
Commercial Shops Leased Out					
Shop No	Floor & Block	Shop Owner	Total Arrear	Arrear From	1st Demand Notice Sent
4	GR FL & A	Jakir Hussain	33466	2014-15	25-08-2017
5	GR FL & A	Chandravati Devi	66559	2005-06	29-03-2010
6	GR FL & A	Shri K C Aggrawal	164017	1990-91	10-06-1994
Commercial Offices Leased Out					
24	3rd FL & B1/A	M/s Cement Corp of India	68745	2016-17	23-03-2018
17-18	2nd FL & A	Shri Birendra Kumar	398049	2002-03	21-08-2004
Transport Nagar					
Plot Leased Out					
10	B	Shri Sanjeev Kumar Singh	135245	2009-10	06-09-13

During Audit We observed that some cases have been found where the Ground Rent and Interest on Arrear Maintenance Charge has not been charged even after the possession of the property has been transferred and deed has been executed. Some of such cases are:

Ground rent and Int on Maintenance not charged even after transfer of possession/ execution of deed								
Plot No	Shop Owner	Allotment Date	Possession on Transfer Dt	Deed Date	Yr from which Ground Rent & Int on Arrear Maintenance should be charged	Ground Rent charged till date	Maintenance Charge	
							Arrear From	Int on Arrear not charged
803	Manoj Kumar	15-09-08	10-01-12	19-10-11	2011-12	Nil	2014-15	40257
811	Smt Anita Devi	24-07-00	12-04-17	16-12-16	2016-17	Nil	2015-16	28755
809	Shri Dhrundra Prasad Singh	21-07-00	06-11-11	23-03-12	2011-12	Nil	2012-13	53460



Consequence / Effect / Impact- Due to non-collection of rent, delay and irregularity in sending of demand notices, delay in execution of deed and transfer of possession there is revenue loss to PMC.

Cause- This happens due to lack of proper follow up and monitoring of activities of concerned person of the PMC on regular interval. The PMC 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 PMC. The records relating to demand and collection should be maintained digitally or at least should be maintained in a proper register.

(vi) Water Tanker Collection

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

Criteria- Non-deposit of collections made from Water tanker at Water Board Division by PMC on daily basis or upto 12pm of next day. Further, there is shortage in the amount deposited.

Consequence / Effect / Impact - Due to non-deposit of collection of water tanker charge, there is a revenue loss to PMC.

Cause- This happens due to lack of awareness of the concerned person of the PMC.

Corrective Action / Recommendation – There should be proper monitoring and further steps are required to be taken for deposit of collections made from water tankers.

F.Y. 2019-2020					
RECEIPT DATE	RECEIPT NO.	AMOUNT AS PER RECEIPT (₹)	DEPOSIT DATE	DEPOSIT AMOUNT (₹)	SHORTAGE IN DEPOSIT (₹)
01.04.2019 - 28.06.2019	1931 - 2031	119520	End of the month	71530	47990

b) Excess payments against bill, lack of prudence in payment against vouchers inefficiency in control resulting loss to PMC's;

- In Bankipur Circle, Incentives allowed by R.N. Agarwal & Sons as per PMC letter no. 8329 dated: 28-08-2017 is not claimed by Bankipur Circle due to which loss of Rs 1746455.00 has been incurred for the period of April 2019 to March2020.



FUEL CONSUMPTION (PER MONTH)					
Month	Petrol & Diesel (litres)	Incentive			TOTAL INCENTIVE LOSS
		₹1 each litre	₹0.75 per litre	₹0.56 per litre (if exceeds 150 kilolitres)	
Apr-19	59252	59252	44439	33181.12	136872.1
May-19	61613	61613	46209.75	34503.28	142326
Jun-19	49175	49175	36881.25	27538	113594.3
Jul-19	54667	54667	41000.25	30613.52	126280.8
Aug-19	53075	53075	39806.25	29722	122603.3
Sep-19	53009	53009	39756.75	29685.04	122450.8
Oct-19	96404	96404	72303	53986.24	222693.2
Nov-19	81180	81180	60885	45460.8	187525.8
Dec-19	70711	70711	53033.25	39598.16	163342.4
Jan-20	62291	62291	46718.25	34882.96	143892.2
Feb-20	52154	52154	39115.5	29206.24	120475.7
Mar-20	62510	62510	46882.5	35005.6	144398.1
TOTAL	756041	756041	567030.8	423382.96	1746455

- In Partliputra Circle, Agreement with R.N. Agarwal & Sons for fuel purchase was not found in the Fuel file. Also, incentives allowed by R.N. Agarwal & Sons as per PMC letter no. 8329 dated: 28-08-2017 is not claimed by Patliputra Circle due to which loss of Rs. 2979821.00 has incurred for the period of April 2019 to March 2020.

FUEL CONSUMPTION (PER MONTH)						
Month	Petrol & Diesel (litres)	Amount (₹)	Incentives			TOTAL INCENTIVE LOSS
			₹1 each litre	₹0.75 per litre	₹0.56 per litre (if exceeds 150 kilolitres)	
Apr-19	138568	9659168	138568	103926	77598.08	320092.08
May-19	135271	9433669	135271	101453.25	75751.76	312476.01
Jun-19	78155	5308624	78155	58616.25	43766.8	180538.05
Jul-19	91719	6358799	91719	68789.25	51362.64	211870.89
Aug-19	97869	6734832	97869	73401.75	54806.64	226077.39
Sep-19	85277	5901005	85277	63957.75	47755.12	196989.87
Oct-19	135964	9580182	135964	101973	76139.84	314076.84
Nov-19	119896	8151354	119896	89922	67141.76	276959.76
Dec-19	113311	8093468	113311	84983.25	63454.16	261748.41
Jan-20	104666	7640761	104666	78499.5	58612.96	241778.46
Feb-20	94209	3833517	94209	70656.75	52757.04	217622.79
Mar-20	95061	6458251	95061	71295.75	53234.16	219590.91
TOTAL	1289966	87153630	1289966	967474.5	722381	2979821

- Supporting documents have not been attached in the vouchers and the files of the third parties have not been provided to us. Therefore, we are unable to comment on the inefficiency of the same. However, we have checked the details of payment through the Cash book provided to us. Some of the payments checked by us are as follows:



Head Office			
Date	Party's Name	Particulars	Amount
30-04-2019	Akhandjyoti Global Services Pvt. Ltd.	Purchase of Computer	2187200.00
07-06-2019	Aishra Technofab Engineers	Installation of 500 no. of Modular toilet.	8894252.00
20-07-2019	BUDDA MOTERS PVT LTD	Purchase of Toyota Fortuner For Deputy Mayor PMC And Mayor PMC	7239432.00
20-08-2019	Debson Pumps Pvt. Ltd.	Purchase Of 6 Dewatering Pumps	29192160.00
01-12-2019	KUMAR AUTOMATION SERVICES	Supply & Services of Toner for Printer	186200.00
24-10-2019	Lion Services Limited	Operation & Maintenance Of Big Sweeping Machine	18746549.00
13-01-2020	AB Enterprises	Purchase Of 2 Executive Chair And 22 Revolving Chairs	182428.00
23-03-2020	Usha Deisel	Purchase of Water Pump Sets 2 Nos	376413.00
Bankipur Circle			
26-04-2019	Om Sheetala Traders	Purchase of Brooms	45800.00
01-08-2019	Industrial Tools & Machinery Stores	Purchase of compressor machinery tools	25370.00
18-12-2019	Om Sheetala Traders	Purchase of Brooms	45800.00
19-03-2020	Plant Remedies Pvt Ltd	Purchase of Malathion	43808.00
Kankarbagh			
20-04-2019	Lakshmi Barter Pvt Ltd	For Auto Tipper	186429.00
22-04-2019	Verma Enterprises	For Stationery Items	11200.00
28-05-2019	Gopal & Sons	For Stationery Items	14319.00
Azimabad			
22.04.2019	Din dayal ram	For Nala Urahi	104000
09.05.2019	Gopal sons apparels	Stationary purchased	135294
1st qtr. 19-20	Aditya Infomedia	Purchased Computer, printer	218200
31.05.19	K associates	For Vehicle repair	369535
17.08.19	Meena Enterprises	For Sprayer Machine	33130
12.9.19	M/S Night howk intra pvt. Ltd.	Autotipper Repair	343969



11.10.19	Bharat machinery mills store	For Pump 15 hp	182100
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- In other Circles and Divisions, vouchers and supporting documents have not been provided to us so we are unable to comment on the same.

c) Report on finding of field survey of property tax of minimum 20 high value properties;

Report on field survey of 20 high value properties

Top 20 Commercial Properties

Circle Name	Ward No.	Property No.	Owner Name	Address	Last Assessment Year	Arrear	Current	Penalty	Total
Patna City	68	2019366	Abhogi Sri Dwarika Jee Foods Dir. Ajit Kr	Karmali Chak Patna City, 800009	2002-2003	1066750	62750	1612048	2741548
New Capital Circle	28	2002997	Farhat Hamid, S.K Ashraf	Ashraf Gali Sp Verma Road Patna, 800001	1995-1996	804816	33534	1370870	2209220
New Capital Circle	28	2017795	Sunita Narayan	Hotel Indrashan Hotel Lean Fraser Road Patna, 800001	1995-1996	673056	28044	1146439	1847539
New Capital Circle	28	2003169	Hindustan Petroleum Corporation Ltd	6th Floor, Lok Nayak J. P. Bhawan, Fraser -Road, Dak Bunglow Chowk, Patna, 800001	1997-1998	679162	30871	1128026	1838059
New Capital Circle	28	2069823	Mr Manish Kumar, Mrs Madhuri Singh, Mr Rajnish Kumar Singh	Hotel Ambassador, Rajendra Path, Patna, 800001	2000-2001	590995	31105	934083	1556183
New Capital Circle	28	2022418	Mid Khurshid Nawab	Kabari Gali, Exhibition Road, Patna., 800001	1994-1995	455325	18213	784070	1257608
Patna City	72	2021048	Sri K. Geushala Lasi Durga Sattu Chura Udhoyug	Didarganj Patna City Patna, 800008	1996-1997	457056	19872	769245	1246173
Patna City	68	2027991	Sanjay Kumar Good Host	Karmalichak, Patna City, 800009	2004-2005	485700	32380	691313	1209393



			Pvt. Ltd. M/S Goodhost Liquor Pvt. Ltd.						
New Capital Circle	21	2027861	Janki Devi	Dsfgsd Fg Ds, 800001	1995- 1996	389448	16227	663360	1069035
New Capital Circle	28	2004056	Bibi Hamida Khatoun, Nayyer Imam	Rahman Complex, Exhib ition Road Patna, 800001	2000- 2001	401850	21150	635135	1058135
Bankipur Circle	41	2000267	Ajor Prakash Shisu Sadan	Dr.B.C.Roy Path Khajanchi Road Patna, 800004	2000- 2001	381558	20082	603062	1004702
Patna City	68	2019425	Shankar Prasad	Karmali Chak Patna City, 800009	2002- 2003	389232	22896	588198	1000326
Bankipur Circle	38	2054263	Ranjan Kumar Sinha, Vikash Ranjan, Chandan Kumar, Late Ram Kumari Devi, Late Manoj Kumar	Jagan Nath Tower Flat No.-501 Mukhtar Toli Nala Road Kadamkuan Patna, 800003	2015- 2016	343386	12718	602706	958810
Patna City	72	2027835	54rakesh Kumar Raju	Trryregrtw, 800000	2006- 2007	399698	30746	522989	953433
New Capital Circle	28	2000738	Niraj Kumar	G-30, Narayan Place behind Punjab And Sind Bank, Fraser Road, Patna, 800001	2001- 2002	344142	19119	532655	895916
Patliputra Circle	1	2059543	Sukanta Kr Mishra	Bhubaneswar, 751010	2014- 2015	486000	97200	297432	880632
New Capital Circle	28	2031745	Animesh Estate Pvt.Ltd. (Director- Himanshu B.Narayan)	Saday Bhawan Flat No-101 Frazer Road Patna, 800001	2000- 2001	311182	16378	491831	819391
New Capital Circle	28	2005226	Alok Kumar Sahi	Shahi Bulding, Exhibition Road, Patna, 800001	2000- 2001	300732	15828	475315	791875
New Capital Circle	28	2022483	Vinay Kr Yadav, Smt	Jamal Road , Patna., 800001	1995- 1996	287448	11977	489620	789045



			Kalawati Devi						
New Capital Circle	28	2095670	Sunil Kumar Rai	Fraser Road Patna, 800001	1999- 2000	296080	14804	476689	787573

Top 20 Residential Properties

Circle Name	Ward No.	Property No.	Owner Name	Address	Last Assess- ment Year	Arrear	Current	Penalty	Total
Patliputra Circle	20	2003641	Rajesh Kumar, Kartik Kumar, Prabhat Kr	197-B Sahdeo Mahto Marg S.K Puri Patna, 800001	1997- 1998	262944	11952	436726	711622
New Capital Circle	28	2151912	Shiva Housing Coporetiv Society	Sarsvati Apartment S.P Verma Road Patna , 800001	2016- 2017	320280	106760	140923	567963
Kankarbagh Circle	29	2009486	Kumar Viswa Vikram, Kr Chandra Vikram, Kumari Babita Maldahiyar, Kumar Satya Vikram, Kr Prem Vikram	Khas Mahal Road No-1 Chiraiyatar Patna, 800001	2000- 2001	136116	7164	215135	358415
Patliputra Circle	20	2171568	Rajeshwari Devi	150 Saryug Bhawan, Devi Gali Mandir, Punaichak, Patna, 800023	1995- 1996	110160	4590	187639	302389
New Capital Circle	21	2001510	Mukaleshwa r Kr Verma	Mukaleshwar Kumar Vermasri Krishna Puri Patna, 800001	1995- 1996	108864	4536	185432	298832
Patliputra Circle	22	2060993	Sanjay Kumar Alais Mohan	Boring Patliputra Road, Near Alpana Market, Patna, 800013	2015- 2016	142652	35663	74892	253207
New Capital Circle	28	2107787	Ram Vilash Rai	Goriya Toli, Patna, 800001	2016- 2017	83028	2244	155038	240310
Kankarbagh Circle	35	2020373	Rajendra Lall	A-126 P C Colony Kankarbagh Patna, 800020	1995- 1996	81648	3402	139074	224124



Kankarbagh Circle	32	2021989	Sri Ram Subhag Singh	R.M.S Colony Kankarbagh Patna, 800020	1996-1997	80868	3516	136104	220488
Patliputra Circle	23	2017380	Rohit Kumar	Mandal Compound , East Boring Canal Road ,Patna., 800001	2001-2002	81648	4536	126373	212557
Patliputra Circle	26	2015176	Draupthi Devi	North Madiri Patna, 800001	1995-1996	72384	3016	123294	198694
Kankarbagh Circle	35	2009814	Smt Shobha Devi, Priya Raj	Chandmari Road, Road No-6 Kankarbagh Patna 20, 800020	2000-2001	73302	3858	115856	193016
New Capital Circle	28	2050618	Yamuna Parsad	Station Road, Goriyatoli, Patna., 800001	2000-2001	72542	3818	114655	191015
Bankipur Circle	50	2075881	Chinta Devi, Sanjeet Kr, Anil Kumar, Arun Kumar, Ajit Kr	Behind Musallahpur Hatt, Tikiya Toli, Mahendru, Patna, 800006	1996-1997	69552	3024	117059	189635
Patliputra Circle	22b	1368856	Indian National Congress Bihar Pradesh Congress Committee	Bihar Pradesh Congress Committee Sadakat Ashram Patna	2019-2020	54677	109354	19684	183715
New Capital Circle	19	2124218	Sharda Devi	Sarwati Newas, Opp Dayanand Boys High School, Mithapur Khagul Road Patna, 800001	2003-2004	71104	4444	104523	180071
Kankarbagh Circle	33	2016802	Mosmat Shakuntala Kumari Srivastava	East Indra Nagar New Bypass Kankarbagh Patna, 800020	1995-1996	65328	2722	111275	179325
Kankarbagh Circle	44	2083128	Chandravati Devi	N/5 Tilaknagar, Kankarbagh, Patna, 800020	1995-1996	65328	2722	111275	179325
New Capital Circle	21	1237724	Pankaj Kumar, Piyush Nath	Gorath Nath Lane Boring Road Patna	2018-2019	61531	2829	101837	166197

Kankarbagh Circle	33	2006033	Sheela Devi	D-48 P C Colony Lohianagar Kankarbagh Patna, 800020	2011-2012	57920	1810	105414	165144
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Note - List of 20 High value properties has been attached as **Annexure 8**.

Note: -Property / holding tax are assessed by the PMC. 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.

The details of 20 High Value Properties provided by the Sparrow Company is not reliable as the details contain wrong address in respect of the following commercial properties:-

Location	Ward No.	Property No	Name	Address
New Capital Circle	21	2027861	Janki Devi	Dsfgsd Fg Ds, 800001
Patna City	72	2027835	54rakesh Kumar Raju	Trryregtrw, 800000
Patliputra Circle	1	2059543	Sukanta Kumar Mishra	Bhubaneswar, 751010

d) Implementation of Self-Assessment System (SAS) of Property Tax In PMC

Self-Assessment System (SAS) of Property Tax has been implemented by the Sparrow Softech Pvt. Ltd. at the Patna Municipal Corporation.

Part-B (Non-Monetary Implications)

All Audit objections/irregularities which have no monetary implication, but significant violation of Act, Rules, and Directives of UD&HD mention the reference to Act & Rules wherein remedial measure is required.

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

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

Sl. No.	Particulars	Status
1	Fixed Assets Register	Not Maintained at Divisions & Circles
2	Advance & Recovery Register	Not Maintained
3	Demand Register	Not Maintained
4	Daily Collection Register	Not Maintained
5	Royalty Register	Not Maintained



6	Labour Cess Register	Not Maintained
7	TDS Register	Not Maintained
8	Procurement Register	Not Maintained
9	GST Register	Not Maintained
10	Grant Register	Not Maintained at Divisions & Circles

b. Irregularity in procurement process: -

Procurement Register has not been maintained by the PMC.

Head Office

We have checked the details of procurement on the basis of vouchers and Cash book provided to us. The details are as follows:

Date	Party's Name	Particulars	Amount
04-05-2019	ORIENTAL STATIONARY STORE	Purchase Of Reflector Logo Sticker	467280.00
07-06-2019	Aishra Technofab Engineers	Installation of 500 no. of Modular toilet.	8894252.00
16-07-2019	HIL (India)	Purchase Of Malathion	2433750.00
25-09-2019	CAPITAL POWERS	Purchases For 40 KVA Silent Diesel Generator	2910000.00
21-10-2019	Lion Service Ltd	Purchase of Road Sweeping Machine	1400000.00
01-01-2020	Purchase of Mobile & Tab for Communication	SRI SAI ENTERPRISES	88899.00
23-03-2020	Purchase & Procurement of Water Pump Sets 2 Nos	Usha Deisel	376413.00

Azimabad Circle

Procurement register is not maintained. However, we checked the procurement from the cashbook and vouchers provided to us, details of some of them are as under:

S. No.	Date	Party	Product	Voucher no.	Amount
1	1st qtr. 19-20	Aditya Infomedia	Purchased Computer, printer	NA	218200
2	17.08.19	Meena enterprises	Sprayer Machine	v144	33130
3	11.10.19	Bharat Machinery Mills Store	Pump 15 hp	v152	182100



Bankipur Circle

- During the audit we observed that the procurement procedure is not followed properly in Bankipur Circle. Details of some of the cases checked during the audit period are :

Date	Party	Purpose	Amount
26/04/2019	Om Sheetala Traders	Purchase of Brooms	45800.00
01/08/2019	Industrial Tools & Machinery Stores	Purchase of compressor machinery tools	25370.00
18/12/2019	Om Sheetala Traders	Pur of Brooms	45800.00
19/03/2020	Plant Remedies Pvt Ltd	purchase of Malathion	43808.00

Bankipur Division

We have checked the procurement tender files and have found the following irregularities in these files:

- i. Tender No 05/E/Bankipur/16 –
 - No Advertisement in Newspaper
 - No Sanction/Work Order
 - No Pre/Post Inspection Report
 - No Prior Photograph
 - No Invitation for tender
- ii. Tender No 2E/Bankipur/17
 - No Invitation for tender
 - No details of labour license
 - No appropriate contractor's sign on bill
 - No proof for final bill payment
 - No DD copies for security deposit
 - Minimum Bidder requirement is not fulfilled
- iii. Tender No 30/E/B/2016
 - No Photograph attached
 - Labor License missing
 - Sanction Order missing
 - No notice of advertisement attached
 - Copy of DD and copy of payment through RTGS missing
- iv. Tender No 14/E/Bankipur/2016
 - No letter for invitation for tender found.
 - Labor License of Contractor not found
 - Copy of Sanction Order not attached.
 - Copy of DD not found.
 - No Signature of Contractor on bill.
 - Final payment released without "Work Completion Certificate"
 - Quality Test Report not attached.

Ganga Division



Procurement procedure is not properly followed. Cases checked during the period are:

Sl.No.	Period	Tender No.	Contractor Name
1	Q1	T. No. 51/G/18	ANTHESHWAR CHAURASIYA
2	Q1	T. No. 165/G/18	SHRI KUMAR RAKESH ROUSHAN
3	Q1	T. No. 47/G/18	SHANKAR DAS
4	Q2	T. No. 74/G/18	RAJU KUMAR
5	Q2	T. No. 129/G/18	SHRI SUNNY ANAND
6	Q3	T. No. 08/G/18	RATANDEEP KUMAR
7	Q3	T. No. 1/E/G/18 (Gr No 3)	RATANDEEP KUMAR
8	Q3	T. No. 62/G/18	VUJAY SAHRNI
9	Q3	T. No. 08/G/18	RATANDEEP KUMAR
10	Q4	T. No.02/E//G/18 (Gr No04)	PAMMI KUMARI
11	Q4	T. No. 173/G/18	DAYANAND RAY
12	Q4	T. No. 155/G/18	ARYA CONSTRUCTIONS
13	Q4	T. No. 156/G/18	ARYA CONSTRUCTIONS
14	Q4	T. No. 42/G/18	ANTESHWAR CHAURASIYA

- In most of the tender files, generally the following documents are missing:
 - i. Work Acceptance Order
 - ii. Detailed Project Report
 - iii. Photographs prior to starting the tender work
 - iv. Pre- level report
- In the tender file of T. No 155/G/18 of Arya Constructions the following irregularities were found:
 - i. No any photograph attached in file
 - ii. No Notice or Advertisement Copy attached in file
 - iii. No DD or any other detail for the earnest money attached in the file.
 - iv. Affidavit not attached.
 - v. Labor License missing
- Tender No. 42/G/18 of Anteshwar Chaurasia
 - i. Security money of 5% of contract value has not been received before the agreement.
 - ii. Advertisement copy has not been attached in the file

Kankarbagh Circle & Division

We observed that procurement processes is too weak and chances of misappropriation is too high.

It seems that to avoid procurement procedures following payment is divided in parts:



Date	Invoice No	Supplier	Amount
19/09/2019	33	Gopal Sons Apparels	9000
19/09/2019	37	Gopal Sons Apparels	9000
19/09/2019	38	Gopal Sons Apparels	9000
19/09/2019	39	Gopal Sons Apparels	9000
19/09/2019	40	Gopal Sons Apparels	9000
19/09/2019	41	Gopal Sons Apparels	9000
19/09/2019	42	Gopal Sons Apparels	9000
19/09/2019	43	Gopal Sons Apparels	9000
TOTAL			72000.00

Partliputra Circle & Division

- Procurement register has not been maintained. However, we have checked some procurements from the cashbooks and vouchers provided to us:

Date	Particular	Bill No.	Amount
21.03.2020	M/S R.N. Agarwal & Sons.	2128	6458251
01.3.2020	M/S R.N. Agarwal & Sons.	2042	3833517

In tender files, following documents are missing:

- Work acceptance order.
- Details project report.
- Ward councilor's committee approval.
- Photographs prior to starting the tender work.
- Pre-level report.
- Advertisement in newspaper (work order no.138/2/2019-20)

c. Non-compliance of directives by UD & HD, Government of Bihar: -

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

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

d. Non-compliance of Act & Rules: -

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

- Property tax on land and building



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

e. Lack of internal control measures: -

1. During the course of our Audit, we have observed various discrepancies in the Cash Book, which are enumerated below: -
 - i. Serially numbered Cash/Bank Payment & Receipt Voucher has not been maintained by the Municipality. During the course of audit we have found that for every payment no supporting documents are found. Also, these are not serially numbered and also not kept in chronological order as per cash book. So we have faced difficulties and have wasted a lot of time searching for the vouchers during the audit. PMC should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers.
 - ii. Opening and Closing balances have not been accounted for in the Cashbook at Partliputra Division, Bankipur Circle and Azimabad Circle and Division and in the Cashier Cash book of Head Office.
 - iii. The cash book balances were not reconciled with the Balances in the Bank Pass Book.
 - iv. The Cashbook has not been authorized by the Appropriate Authority at Bankipur Division. At Head Office Cashier Cashbook has not been authorized by Municipal Finance Controller. At other Divisions and Circles, cashbook is not authorized on daily basis.
 - v. Cash is not being deposited by the cashier on the date on which it is received. This is causing loss of revenue in the form of bank interest. Also, there are chances that the Cash in Hand may be misappropriated or used for personal purpose and later reimbursed. Teeming and Lading can also take place in such circumstances.
At Kankarbagh Circle, Collections made from miscellaneous receipts (Encroachment, Cow Death or Penalty, Mutation fee etc.) are not deposited in the respective bank account on the same day or till the mid-day of the next working day. Eg. 1st quarter end collection of Rs 28295.00 on 29/06/2019 voucher No. 50513 not deposited in that Quarter.
At Head Office details of the cash collected but not deposited till the end of the month are as follows:

Division	Month	Collection during the month	Deposit during the month	Amt not deposited till end of the
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				month
HO	April	1560598	1497650	62948
HO	May	4732028	4681248	50780
HO	June	1306374.65	1282834.65	23540
HO	July	580734	575864	4870
HO	Aug	65,820.00	65000	820
HO	Sept	4020469	3272238	748231
HO	Oct	1,02,64,689.00	37329	10227360
HO	Nov	11982275	546817	11435458
HO	Dec	362152	362431	-
HO	Jan	93528	92931	597
HO	Feb	401553	397408	4145
HO	March	1271372	0	1271372

- vi. At Head Office, during the audit of 2018-2019 we had observed that the entries are being recorded in the Cashbook not on the date of actual receipt but on the date when the amount is being deposited in the bank. However, we have not been provided with any Internal Revenue Money Receipts for the FY 2019-20, so we are unable to check for the same but there is a chance that such irregularities may still be persisting during the FY 2019-2020.
- vii. As per the RBI guidelines, with effect from April 1, 2012 the validity period of Cheques, Demand Drafts, Pay Orders and Banker's Cheque will be 3 months from the date of issue of the instrument. During the audit of 2018-19, cases have been found at Head Office where the cheque and DD has not been timely deposited in the bank and is held by the Municipality for a very long period of time. But as the Money Receipts or Register for Receipt of Cheques has not been provided to us in FY 2019-20, we could not check for the same. But there is a chance that such irregularity may still be persisting in 2019-20. Due to such irregularity, there is a risk that the Bank may refuse the clearance of such cheques after their expiration period and chances of misappropriation of cheques also exist. Also, keeping cheques/DD in hand for such a long period of time is leading to loss of revenue which could have been earned in the form of bank interest.
- viii. Back Date entries are done in the Cashier Cashbook. This indicates that the Cash collected is not being recorded in the Cashier Cashbook on daily basis and bulk entries are being recorded. Possibilities of Misappropriation of Cash and Teeming and Lading can arise in such circumstances. Some of such cases are as follows:

Back Date Entries					
Division	Date	Particulars	Amount	Remarks	Reference



HO	09-10-2019	Sairat	3257812	Entry recorded after 10-10-2019	Pg 23, 24
HO	09-11-2019	Sairat	690673	Entry recorded after 13-11-2019	Pg 37
HO	11-11-2019	Sairat	1534876	Entry recorded after 13-11-2019	Pg 37
HO	08-11-2019	Other Regularisation Fee	75	Entry recorded after 18-11-2019	Pg 42
HO	16-11-2019	Other Regularisation Fee	100	Entry recorded after 18-11-2019	Pg 42

ix. At Head Office, as per the Management's Statement in the Cashier Cashbook, there are many irregularities in respect of Collection and Deposit of Cash. The irregularities reported are as follows: (Attached as **Annexure 9**)

- The opening balance of Cashier Cashbook for 2019-20 as on 01-04-2019 is Nil, which cannot be true.
- Money Receipts have not been issued for all the sources of Internal Revenue received during the year. Total Money Receipt issued during the year is Rs 18612658.00 and for Rs 83249.00 revenue has been received without issue of any Money Receipt.
- All the Money Received during the year has not been recorded in the Cashier Cashbook. Total receipt during the year is Rs 18695907.00 but receipt for only Rs 17340340.00 has been recorded in the Cashbook. Receipt of Rs 1355567.00 has not been recorded.
- All the cash received during the year has not been deposited in the bank. Total Cash received during the year is Rs 18695907.00 but only an amount of Rs 17938657 was deposited in 2019-20 and Rs 297800.00 has been deposited in 2020-21. An amount of Rs 459450.00 has not yet been deposited in the bank.

However, we could not comment on it as we have not been provided with the Internal Revenue Money Receipts and all the Bank Statements.

- x. In Partliputra Division the Cashbook contains clerical errors. For Eg on 13-01-2020 there is a wrong summation of amount of receipt in cash book – recorded in excess of Rs 502.00. The amount has been recorded as Rs 734996.90 instead of Rs 734494.90.
2. After analyzing operating control, it was observed that there is shortage of Man Power in PMC. 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 PMC, preparation of books and records on time etc.
 3. Advertisement tax has not been levied by the PMC, and there has not been any collection in the Advertisement Tax head, due to which there is a revenue loss to the PMC.



f. Non-compliance of TDS, and other relevant statute: -

Observations relating to TDS

As per sec 194C of Income Tax Act 1961, TDS is deducted on payment made in respect of receipt of contractual services. The rate of TDS is 1% if payment is made to Individual/HUF and 2% in case if payment is made to any person other than an Individual/HUF.

Under Section 201(1A) for late deposit of TDS after deduction, you have to pay interest. Interest is at the rate of 1.5% per month from the date at which TDS was deducted to the actual date of deposit.

Under Section 234E, If return is not filed on the due date you will have to pay a fine of Rs 200 per day (two hundred) until your return is filed. You have to pay this for every day of delay until the fine amount is equal to the amount you are supposed to pay as TDS

Irregularities have been observed in respect of deduction and deposit of TDS leading to violation of the Income Tax Act and Rules.

➤ **Head Office**

- Quarterly Return for TDS (Form 24Q)

Quarter	Date of Filing	Due Date	Remarks
Qtr 1	31-07-2019	31.07.2019	Within due date
Qtr 2	16-01-2020	31.10.2019	After Due Date
Qtr 3	28-01-2020	31.01.2020	Within due date
Qtr 4	16-07-2020	31.07.2020	Within due date

- Quarterly Return for TDS (Form 26 Q)

Quarter	Date of Filing	Due Date	Remarks
Qtr 1	15-01-2020	31.07.2019	After Due Date
Qtr 2	02-06-2020	31.10.2019	After Due Date
Qtr 3	02-06-2020	31.01.2020	After Due Date
Qtr 4	16-07-2020	31.07.2020	Within due date



- We have checked the Challan details of FY 2019-20 and found that there has been a delay in the deposit of TDS by PMC. Some of the examples have been given below:-

Sl no	Particular	TDS Deducted	Date of Deduction	Due Date of Deposit	Date of Deposit	Penalty @1.50%
1	S K Patodia & Associates	239625	23.05.2019	07.06.2019	15.07.2019	7189
2	Everest Human Resource Consultants	125469	09.08.2019	07.09.2019	25.10.2019	5646
3	Impressions services private limited	266293	21.08.2019	07.09.2019	25.10.2019	11983
4	Impressions services private limited	348693	05.12.2019	07.01.2020	15.02.2020	15691
5	Good Year Security Service	519310	05.03.2020	07.04.2020	09.06.2020	31159

➤ **Azimabad Circle & Division**

- At Azimabad Circle, TDS Returns and Challans have not been provided to us.
- In Azimabad Division, TDS Return for the 1st Quarter has not been filed within the due date and the returns for the 3rd and 4th Quarter have not been provided to us.

Quarter	Date of Filing	Due Date	Remarks
Qtr 1	11-09-2019	31.07.2019	After Due Date
Qtr 2	25-10-2019	31.10.2019	Within the due date
Qtr 3	Not Provided	31.01.2020	Not Provided
Qtr 4	Not Provided	31.07.2020	Not Provided

- In Azimabad Division, we have checked the TDS Challans and have found that there is delay in the deposit of the TDS the details of which is as under:

TDS Deduction Month	Due date for deposit of TDS	Actual Date of Deposit	Remarks
April'19	07-05-2019	19-08-2019	After the due date
May'19	07-06-2019	19-08-2019	After the due date
June'19	07-07-2019	19-08-2019	After the due date
July'19	07-08-2019	19-08-2019	After the due date



August'19	07-09-2019	04-09-2019	Within the due date
September'19	07-10-2019	03-10-2019 & 10-10-2019	Few within and Few after the due date
October'19	07-11-2019	01-11-2019	Within the due date
November'19	07-12-2019	04-12-2019	Within the due date
December'19	07-01-2020	04-01-2020	Within the due date
January'20	07-02-2020	01-02-2020	Within the due date
February'20	07-03-2020	02-03-2020	Within the due date
March'20	30-04-2020	30-03-2020	Within the due date

➤ **Bankipur Circle & Division**

- On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time.
- At Bankipur Circle, TDS Challans and Returns have not been provided to us.
- At Bankipur Division, TDS return for the 1st quarter has not been filed within the due date:

Quarter	Date of Filing	Due Date	Remarks
Qtr 1	21-08-2019	31.07.2019	After Due Date
Qtr 2	31-10-2019	31.10.2019	Within the due date
Qtr 3	31-01-2020	31.01.2020	Within the due date
Qtr 4	27-07-2020	31.07.2020	Within the due date

- During the audit we observed that TDS u/s 194C is not deducted by Bankipur Circle on receipt of Contractual services. Some of the example checked during the audit are as follows:

Date of Payment	Contractor	Particulars	Amount
01-04-2019	Mihir Kumar Jha	For hiring of Poclain & Hywa.	2198345.00
18-04-2019	Maurya Motors Pvt Ltd	For repairing of vehicle	163092.00



		(auto tipper)	
30-04-2019	Sushma Devi	For hiring of Hywa, Tractor, JCB for Removing Encroachment	999386.00
11-06-2019	Lawlesh Kumar	For hiring of Tractor, for Nala Urahi.	237552.00
02-07-2019	Patilputra Equipment Pvt Ltd	For vehicle repair	41300.00
04-07-2019	Beekay Industries	For repairing of Jeting Machine Rs.163092	163092.00
11-12-2019	Ekta Swavlambi Sahakari Samiti	For Rain Basera	87000.00
11-12-2019	Koshish Charitable Trust	For Rain Basera	87000.00
18-12-2019	Kumar Auto Mation	For repairing of photocopy Machine	62306.00
26-11-2019	Bigticket Retails Pvt. Ltd	For repairing of 2 Mini Hywa	57936.00
14-02-2020	Mauryan Kars Auto Services LLP	For repairing of vehicle Machine	1242292.00

➤ **Ganga Division**

- TDS Challans have not been provided to us.
- TDS Return for the 1st Quarter has been filed within the due date and the Returns for the 2nd, 3rd and 4th Quarter has not been provided to us.

➤ **Kankarbagh Circle & Division**

- At Kankarbagh Division, TDS Challans and Returns have not been provided to us.
- At Kankarbagh Circle, TDS return of 1st Quarter of F.Y. 2019-20 has been filed on 21-11-2019, which is after the due date (31-07-2019) and the Returns and Challans for the 2nd and 3rd Quarter has not been provided to us.
- Also, at Kankarbagh Circle, TDS under the Income Tax Act and GST Act has not been deducted on the payments made to RRL Consultancy even though the provisions for it are applicable on it :

RRL Consultancy		
Date	Letter No.	Amount Paid
24/10/2019	130	674610
18/11/2019	3665	500000
06/1/2020	17	1521518

➤ **Partilputra Circle**

- Quarterly Return for TDS (Form 24Q)

Quarter	Date of Filing	Due Date	Remarks
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Qtr 1	05-08-2019	31.07.2019	After Due Date
Qtr 2	31-10-2019	31.10.2019	Within due date
Qtr 3	30-01-2020	31.01.2020	Within due date
Qtr 4	Not filed	31.07.2020	Not filed

- Quarterly Return for TDS (Form 26 Q)

Quarter	Date of Filing	Due Date	Remarks
Qtr 1	06-08-2019	31.07.2019	After Due Date
Qtr 2	30-10-2019	31.10.2019	Within due date
Qtr 3	30-01-2020	31.01.2020	Within due date
Qtr 4	Not filed	31.07.2020	Not filed

➤ **Partliputra Division**

- TDS Return and Challans have not been provided to us.

➤ **Water Supply Division & Circle**

- Quarterly Return of TDS for the 2nd, 3rd and 4th Quarter has not been provided to us.

Labour Cess

- In Azimabad Division, Labour Cess has been deducted but there is delay in the deposit of the same:

Labour Cess Deduction Month	Actual Date of Deposit of Labour Cess
April'19	26-08-2020
May'19	26-08-2020
June'19	26-08-2020
July'19	26-08-2020
August'19	18-10-2019
September'19	18-10-2019
October'19	30-12-2019
November'19	18-01-2020
December'19	18-01-2020
January'20	25-02-2020
February'20	23-03-2020
March'20	20-04-2020



- At Head Office and other Circles and Divisions, details relating to Labour Cess have not been provided to us. Therefore, we are unable to comment on the appropriateness of the deduction and deposit of Labour Cess by the PMC. However, we are providing the details of the irregularities on the basis of tally data provided to us.
- As per The Building And Other Construction Workers' Welfare Cess Rules, 1998, the cess levied under section 3(1) of the Act shall be paid by the employer within 30 days of the completion of the construction project or within 30 days of the date on which assessment of cess payable is finalized, whichever is earlier, to the cess collector. If the employer fails to do so, then a penalty upto the amount of cess shall be imposed on the employer.

During the audit we have observed that labour cess has been deducted on the contractors' bill but there has been a delay in the deposit of the same.

Division	Opening Liability	During the Year	Deposited during year
Azimabad Division	20942.16	1825896.08	Rs. 1819078.00 has been deposited during the year.
Bankipur Division	2155225.28	2990549.07	No amount has been deposited till the end of FY 2019-20.
New Capital Division	2285305.00	2661307.00	FY 19-20: Rs 2013335.00 Balance Rs. 2933277.00 not deposited till the end of FY 2019-20.
Kankarbagh Division	1313421.00	2850165.00	No amount has been deposited till the end of FY 2019-20.
Patliputra Division	1899055.00	3076862.00	Rs. 2271179.00 has been deposited during the FY 2019-20. Balance Rs. 2704738.00 has not been deposited till the end of the year.
Patna City Division	2949103.15	1819114.78	Rs. 2742655.00 has been deposited during the FY 2019-20. Balance Rs. 2025562.93 has not been deposited till the end of the year.
Executive Engineer PIU 1	0.00	260803.00	Rs. 201551.00 has been deposited during the FY 2019-20. Balance Rs.



			59252.00 has not been deposited till the end of the year.
Executive Engineer PIU 2	0.00	12648.00	Rs. 9917.00 has been deposited in March 20. Balance Rs. 2731.00 not been deposited till the end of the year.
Ganga Division	493587.00	698552.00	Aug 19: Rs. 665041.00 Balance Rs. 527098.00 not deposited till the end of FY 2019-20.
Water Supply Division	0.00	544684.00	Sept 19: Rs. 488302.00 Balance Rs. 56382.00 not deposited till the end of FY 2019-20.

In order to prevent the penalty or fine payable, the Municipality should pay the amount of the labour cess which has not yet been deposited at the earliest.

Royalty

- In Azimabad Division, we have found that royalty has been deducted but there is delay in the deposit of the same:

Royalty Deduction Month	Actual Date of Deposit of Royalty
April'19	26-08-2019
May'19	26-08-2019
June'19	26-08-2019
July'19	26-08-2019
August'19	18-10-2019
September'19	18-10-2019
October'19	30-12-2019
November'19	22-01-2020
December'19	22-01-2020
January'20	25-02-2020
February'20	23-03-2020
March'20	20-04-2020

- In Water Supply Division, proper details relating to Royalty have not been provided to us. However, during verification of cashbook we checked the cases of deduction of Royalty, some of such cases are as follows:

Date	Contractor	Tender No	Royalty deducted as per Cashbook	Royalty Deposited
30-04-2019	Harl Narayan	117/B/19	17747.00	17447.00



	Thakur			
30-04-2019	Bharat Kumar	15/E/B/17-18	3720.00	3720.00
06-09-2019	Santosh Kumar	98/B/19	2955.00	Not deposited

- At Head Office and other Circles and Divisions, details relating to Royalty have not been provided to us. Therefore, we are unable to comment on the appropriateness of the deduction and deposit of Royalty by the PMC. However, we are providing the details of the irregularities on the basis of tally data provided to us.

We have observed that royalty has been deducted on the contractor's bill but not deposited to the appropriate authority within the specified timeline. And the same has been deposited after a long period of time which is inappropriate and penalty may be imposed on PMC.

Division	Opening Liability	During the Year	Date of Deposit
Azimabad Division	41883.32	3642595.93	Rs. 3631836.00 has been deposited during the FY 2019-20. Balance Rs. 52643.25 has not been deposited during till the end of the year
Bankipur Division	522729.00	3921835.00	Rs. 3159868.00 has been deposited in March 2020. Balance Rs. 1284696.00 has not been deposited during till the end of the year
New Capital Division	7914080.00	5861777.00	Rs. 6116702.00 has been deposited during FY 2019-20. Balance Rs. 7659155.00 has not been deposited during till the end of the year
Kankarbagh Division	1585801.00	5518710.00	No amount has been deposited during the FY 2019-20.
Patliputra Division	2409236.00	4929705.00	Rs. 3003753.00 has been deposited during FY 2019-20. Balance Rs. 3635188.00 has not been deposited during till the end of the year
Patna City Division	5408289.08	3637891.83	Rs. 5388315.00 has been deposited during FY 2019-20. Balance Rs. 3657865.91 has not been deposited during till the end of the year
Executive Engineer PIU 1	0.00	211349.00	No amount has been deposited in the FY 2019-20.
Executive Engineer PIU 2	0.00	13062.00	No amount has been deposited in the FY 2019-20.
Ganga Division	2243994.00	803239.00	Rs. 2525205.00 has been deposited in July 2019. Balance Rs. 522028.00 has not been



			deposited during till the end of the year
Water Supply Division	0.00	98647.00	No amount has been deposited during the FY 2019-20.

In Water Supply Division, there was a Closing Balance of Rs. 64894.00 in the FY 2018-19, but the same has not been carried forward in the FY 2019-20.

VAT LIABILITY

- VAT liability has not been settled by the Municipality till the date of our audit.

Division	Opening Liability (Rs.)	During the Year (Rs.)	Settlement
Bankipur Division	13440.25	0.00	Rs. 13440.25 has not been deposited till the end of FY 2019-20
New Capital Division	686325.00	0.00	Rs. 686325.00 has not been deposited till the end of FY 2019-20
Kankarbagh Division	7194652.00	0.00	Balance Rs 7194652.00 has not been deposited till the end of FY 2019-20
Patliputra Division	10775328.00	0.00	Rs. 10775328.00 has not been deposited till the end of FY 2019-20
Patna City Division	2136266.00	0.00	Rs. 2136266.00 has not been deposited till the end of FY 2019-20.

In New Capital Division, there is a sales tax liability of Rs. 241256.00 in the FY 2018-19, the same has not been settled till the end of FY 2019-20

GST

As per Section 51 CGST Act 2017, TDS @ 2% is required to be deducted on payment made to the supplier of taxable goods or services of both where the value of such supply under a contract exceeds Rs. 2.5 Lakhs. The provisions of TDS on GST are applicable from 1st Oct 2018.

TDS on GST which has been deducted shall be paid within 10 days from the end of the month in which tax is deducted. The payment shall be made to the appropriate government, i.e., the Central or State Government.

➤ Bankipur Circle



- GST TDS has not been deducted. Some of such cases are as follows:
 - i. Payment of Rs.254800.00 on the date of 26-08-2019 to Lawlesh Kumar for hiring of Scorpio.
 - ii. Payment of Rs.51156.00 on the date of 19-06-2019 to Lawlesh Kumar

➤ **Kankarbagh Circle**

- GST TDS has not been deducted on the payments made to RRL Consultancy even though the provisions for it are applicable on it :

RRL Consultancy		
Date	Letter No.	Amount Paid
24/10/2019	130	674610
18/11/2019	3665	500000
06/1/2020	17	1521518

➤ **Others**

- We have not been provided with the sufficient details at any Division or Circle relating to GST. Therefore we were not able to verify the compliance of the GST Act, 2017. However, from the tally data provided to us at the Head Office we have observed that the GST TDS is not being deposited to the Government within the due dates specified under the Act. The details are provided as under:

2019-20 Annual			
Div	Opening liability (Rs.)	During the year (Rs.)	Settlement
Azimabad Division	38,246.32	3,377,490.10	Rs. 3,392,281.00 has been deposited during the year.
Bankepur Division	115,265.00	5,996,864.00	Only Rs. 5,299,648.00 has been deposited during the year. Balance Rs. 214,653.00 was pending till the end of the year
Ganga Division	88,282.00	1,400,991.00	Rs. 1,469,430.00 has been deposited during the year.
Kankarbagh Division	521,637.00	5,452,469.00	Only Rs. 5,334,414.00 has been deposited during the year. Balance Rs. 556,208.00 was pending till the end of the year.
New Capital division	346,028.00	5,324,492.00	Only Rs. 5,533,889.00 has been deposited during the year. Balance Rs. 1,635.00 was pending till the end of the year
Patliputra Division	256,533.00	6,174,633.00	Only Rs. 5,296,561.00 has been deposited during the year. Balance Rs. 124,693.00 was pending till the end of the year.



Patna City Division	914,117.13	3,372,559.84	Only Rs. 3,969,354.00 has been deposited during the year. Balance Rs. 111,012.97 was pending till the end of the year.
HO	8,132,312.00	10,786,482.00	Only Rs. 11,120,905.00 has been deposited during the end of the year. Balance Rs. 7,797,889.00 was pending till the end of the year.

- In HO, there was a closing liability of Rs. 8128473.00 in the head "TDS GST From Contractor/ Supplier", but the same amount has not been brought forward in the fy 2019-20. The opening liability in the FY 2019-20 is Rs. 8132312.00. There is a difference of Rs. 3839.00.
- In Kankarbagh Division, there was a closing liability of Rs. 481257.00 in the head "TDS GST From Contractor/ Supplier", but the same amount has not been brought forward in the fy 2019-20. The opening liability in the FY 2019-20 is Rs. 521637.00. There is a difference of Rs. 40380.00.

g. Deficiency in pay-roll system: -

- There is no proper system of Pay-Roll implemented at the Patna Municipal Corporation. So, we are unable to comment on the same. Moreover, no Register has been shown to us regarding records relating to statutory deduction like PF, ESIC, Income tax etc. during the period of internal audit. Also there is no system of issuing pay slip. Thus we are unable to comment on deficiency in pay-roll system.
- At Head Office, list of the employees have not been provided to us.
- At Water Supply Circle, Provident Fund deducted is not deposited appropriately in the PF A/C of the Employee. There is shortage in the PF amount deposited – in respect of Contractual Employees of Rs 79,699.00 and for Regular Employees 352,402.00 (Details attached as **Annexure 10**)
- At Bankipur Circle, Aadhar has not been updated in the EPF Portal of 123 employees as these employees have not submitted their AadharNo. This has resulted in non deposition of EPF of such employees even after the same has been deducted from their salary. (**Annexure 11** attached)
- During the audit we observed that the EPF deducted from employees' salary has not been deposited on time as specified by law. (15th of every next month) .Due to late deposit of EPF following two penalties are applied to the corporation.
 - Interest for late payment under Section 7Q- An interest of 12% per annum, for every single day is levied on the employer if he/she fails to deposit the EPF contribution before the deadline
 - Penalty for late payment under Section 14B- In case of failure of Challan payment, the following penalties should be incurred-
 - ❖ 5% interest per annum for a delay of upto 2 months
 - ❖ 10% interest per annum for a delay of 2-4 months
 - ❖ 15% interest per annum for a delay of 4-6 months



❖ 25% interest per annum for a delay of more than 6 months

Circle/ Division	Opening Liability (Rs.)	During the Qtr (Rs.)	Settlement
HO (PF Payable)	1629136.68	24078635.32	Only Rs. 26446539.00 has been deposited during the year.
Azimabad Circle (EPF Payable Gross)	0.00	25676613.00	Only Rs. 18577449.00 has been deposited during the year and the balance Rs. 5492470.00 has not been deposited during the end of the year.
Bankipur Circle(PF Payable Gross)	4994353.00	7146383.00	Only Rs. 11149581.00 has been deposited during the year and the balance Rs. 991155.00 has not been deposited during the end of the year.
Bankipur Circle(EPF Payable Gross)	1636815.90	18544831.40	Only Rs. 7071965.00 has been deposited during the year and the balance Rs. 11590794.30.00 has not been deposited during the end of the year.
New Capital Circle (PF Payable Gross)	15207146.00	12076693.00	Only Rs.14664674.00 has been deposited during the year and the balance Rs.11626212.00 has not been deposited during the end of the year.
New Capital Circle (EPF Payable Gross)	35448384.00	30612317.26	Only Rs.66488158.76 has been deposited during the year and the balance Rs.2684595.50 has not been deposited during the end of the year.
Patliputra Circle (PF Payable – Gross)	532492.00	7282861.00	Only Rs.6562882.00 has been deposited during the year and the balance Rs. 659807.00 has not been deposited during the end of the year.
Patliputra Circle (EPF Payable – Gross)	4026996.00	23530873.00	Only Rs. 12465536.00 has been deposited during the year and the balance Rs. 13501212.00 has not been deposited during the end of the year.
Kankarbagh Circle (EPF Permanent Staff)	992945.00	4189645.00	Only Rs.3801787.00 has been deposited during the year and the balance Rs. 915067.00 has



			not been deposited during the end of the year.
Kankarbagh Circle (EPF Payable)	11733347.00	19023065.24	Only Rs. 4171286.00 has been deposited during the year and the balance Rs. 24682250.84 has not been deposited during the end of the year.
Water Board Circle	6062765.00	16624908.00	Only Rs. 21751128.00 has been deposited during the year.

- In Head Office and the Bankipur Circles, there is an opening liability in the Head "Employee Liability – PF Payable" which has not been adjusted till the end of FY 2018-19. A new ledger "PF Payable (Gross)" has been created by the HO and the transactions relating to the PF has been made through that ledger only. The details are as follows:-

Circle/ Division	Opening Liability (Rs.)	During the Year (Rs.)	Settlement
HO	1629136.68	0.00	It has not been adjusted during the end of the FY 2018-19. And the same has been carried forward in the FY 2019-20, as it is.
Bankipur Circle	11500343.00	0.00	It has not been adjusted till the end of the FY 2019-20.

Patna City Circle

- There has been a Closing Liability of Rs. 15347061.10 in the Head "Employees Liability- PF Payable", which has not been carried forward in the FY 2018-19 and 2019-20.

Kankarbagh Circle

- There has been a closing liability of Rs. 10827731.00 in the Head "PF Payable – EPF Share Payable" during the FY 2017-18. The same has been brought forwarded in the FY 2018-19, but the transactions relating to the EPF for the FY 2018-19 has not been made through that ledger. Only a liability of Rs. 65595.00 has been created during the FY 2018-19 and Rs. 9032579.00 has been deposited during the year. As a result there was a Closing Liability of Rs. 1860747.00 in the FY 2017-18 and the same has been carried till the end of the FY 2018-19. The same has been brought forward in the FY 2019-20, but has not been adjusted till the end of the year.



- A new ledger has been created "Recoveries Payable – EPF Permanent Staff" in the FY 2018-19, the transactions relating to EPF has been made through that ledger and it has a Closing Liability of Rs. 992945.00 in the FY 2018-19 which has been brought forward in the FY 2019-20 and the transactions have been carried out from that ledger in the FY 2019-20.
- A new ledger has been created "EPF Payable" in the FY 2018-19, which has a Closing Liability of Rs. 11733347.00 in the FY 2018-19, no amount has been deposited during that year. The closing balance has been brought forward to the FY 2019-20, and the transactions have been carried out through that ledger also, and has a closing liability of Rs. 26585126.24 in the FY 2019-20.

Water Supply Division

- There was a closing liability of Rs. 6062765.00 in the Head "Employee Liability – PF Payable Gross" for in the FY 2018-19, the same has been transferred to Water Supply Circle in the FY 2019-20.

Azimabad Circle

- During the FY 2018-19, the transactions relating to EPF have been made in the "EPF Nigam Share for Contractual Employee", but the liabilities created thereof have been transferred to another ledger "EPF Payable Gross".

Patliputra Circle

- There was a closing liability of Rs. 4559488.00 in the head "PF Payable Gross". The same has been brought forward in the FY 2019-20 as Rs. 532492.00 in the head "PF Payable (Gross)" and Rs. 4026996.00 in the head "EPF Payable (Gross)".

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

The detail of Pending UC: -

Utilization Certificate of grant has been submitted to the department up to 2019-20.

The further details of allotment, UC submitted, pending UCs and balance left in treasury have been provided in the **Annexure 12**.

i. Physical verification of inventory/stores: -

- Stock Register has not been maintained by Ganga Division.
- Stock Register has been maintained at Azimabad.
- In Bankipur, Stock Register has been maintained but has not been updated. The receiver of the stock (ward wise receiver) has not signed at the time of receiving of stock from the Circle.
- At Water Supply Division the stock register has not been signed by the competent authority.
- At Kankarbagh Circle and Partliputra Circle & Division, Stock Register is not maintained properly. There is no proper updation of Inward items, Issued items and Balance items at the end of the period. Quantity, Amount, Signature of appropriate authority at the time



- of receiving and Issuing is not properly recorded. Items issue process is not visible.
- In case of Head Office- the following observations have been found in the Stock Register:
- Value of Stock purchased and sold has not been mentioned in the Stock Register, due to which it is not possible to ascertain the value of closing stock at any point of time.
 - At the time of entry and issue of Stock in the Stock Register, Receipt or issue of stock has not been signed by the Receiver, due to which it is difficult to find that who have received the stock and entered in the Stock Register.
 - On Pg no 130 of the Stock Register, 2 mobile phones has been purchased from Jai Mata Di Mobile Corner but no other details such as Date of Purchase, Value of Mobile Phone or the Date of Entry or the name of the receiver has been mentioned.
 - Stock Register has not been properly maintained and not updated by PMC. Balancing has not been done correctly. For example in case of Tax Collection Slip, balancing has been done incorrectly and the mistake is persisting till date.

Particulars	Date	Pg No. In Stock Register	Quantity	Balance as per Stock Register	Actual Balance
Opening Balance	01.04.2017	1	5	5	5
Purchased from Deepak Agency	19.04.2017	1	40	40	45
Issued to Manoj Kumar	19.04.2017	1	20	20	25
Issued to Rajiv Kumar	19.04.2017	1	20	Nil	5

- In case of Folio balancing has not been done correctly and the mistake is persisting till date.

Particulars	Date	Pg No. In Stock Register	Quantity	Balance as per Stock Register	Actual Balance
Closing balance	09.05.2017	26	800	800	800
Vatayan Media Publication	22.06.2017	27	11000	11000	11800
Issued to Raju Kumar	22.06.2017	27	1000	10000	10800
Issued to Ashok Kumar	27.06.2017	27	500	9500	10300
Issued to Rajiv Kumar	25.08.2017	27	500	9000	9800

Further we observed that only one entry of Folio receipt 1 to 10,000 mention in stock register as on the date of 4/06/2019 but the issue date of Folio to Bankipur Circle and Patna City Circle is 16/5/2019 and 31/5/2019. This is not possible to Issue something which has not been received yet. **For details refer the Annexure-13**

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

Advance & Recovery Register has not been maintained by PMC and in the absence of such register, it is difficult to check or comment on adjustment and recovery of advances.

Head Office

- We have checked the advances from the Tally and have observed that a total advance of Rs 1707800.00 has been given for incurring expenditure, purchasing various items etc on behalf of the Municipality in the FY 2019-20, but as no supporting documents or invoice in respect of utilization of such advance has been provided to us, we are unable to comment on the proper utilization of such advance. Some cases of such advances are as follows:

Advances given during FY 2019-2020				
Division	Date	Name of Employee	Purpose	Amount
HO	24-06-2019	Sanju Kumar (Nazir)	For Arrangement of Board Meeting	70000.00
HO	13-08-2019	Sanju Kumar (Nazir)	For Miscellaneous Expenses	241531.00
HO	10-08-2019	Bhushan Poddar	For 15 th August Celebration (Permanent Advance)	15000.00
HO	13-08-2019	Sanju Kumar (Nazir)	For meeting alaphar	31450.00
HO	9-10-2019	Sanju Kumar (Nazir)	For Board Meeting Expense	150507.00
HO	26-11-2019	Sanju Kumar (Nazir)	For Board Meeting Expense	70000.00
HO	03-03-2020	Sanju Kumar (Nazir)	For Refreshment Expense	62000.00
HO	21-03-2020	Sanju Kumar (Nazir)	For Board Meeting Expense	225793.00
HO	30-03-2020	Sanju Kumar (Nazir)	For Samadar Park	100000.00

- Advances have been issued to Nazir for incurring expenses and purchasing various items on behalf of PMC. The actual expenses have already been incurred by the Nazir and the same is being reimbursed on a later date. This amount has been recorded as "Advance to Nazir" in the Books of Account. As the expense has already been incurred and the Municipality is paying the amount to Nazir for these expenses on a later date, it should be recorded as "Reimbursement to Employees" as an expense in P/L A/C instead of recording it under "Loans & Advances to Employees" under Current Assets. Some of such cases are as below:-

Division	Particulars	Date of Advance	Date of Incurring Expenses	Amount
HO	Advance to Nazir (Farewell to retired employees)	02-04-2019	28-02-2019	7500.00
HO	Advance to Nazir (For Alpahar)	02-04-2019	07-12-2018, 20-12-2018, 16-01-2019, 29-01-2019	69464.00
HO	Advance to Nazir (For Alpahar)	06-7-2019	01-01-2019 to 28-02-2019	16300.00
HO	Advance to Nazir (Sanju Kumar) for meeting alaphar	13-08-2019	24-06-2019	27558.00

HO	Advance to Nazir (Sanju Kumar) for alpahar	13-08-2019	May'19 & June'19	31450.00
HO	Advance to Nazir (Sanju Kumar) for ESC meeting	19-10-2019	23-09-2019	20000.00
HO	Advance to Nazir (Sanju Kumar) for Lunch Expenses & Other Expenses of Standing Committee Meeting.	19-10-2019	19-08-19 & 20-08-19	150507.00
HO	Advance to Nazir (Sanju Kumar) for meeting expenses	06-11-2019	13-09-2019	12569.00
HO	Advance to Nazir (Sanju Kumar) for Board Meeting	26-11-2019	13-08-19 & 21-08-19	43340.00
HO	Advance to Nazir (Sanju Kumar) for Board Meeting	26-11-2019	14-11-2019	70000.00
HO	Advance to Nazir (Sanju Kumar) for Office Expense	19-12-2019	14-08-2019	49577.00
HO	Advance to Nazir (Sanju Kumar) for meeting expenses	29-01-2020	21-10-19 & 30-11-19	32571.00
HO	Advance to Nazir (Sanju Kumar) for meeting expenses of - Tea, Cofee, Lunch etc.	19-02-2020	18-12-19 & 24-12-19	39133.00

- Advances have been issued to various Implementing Agencies during the FY 2019-20. The details are as follows:

Sl No	Date of Advance	Name of the Implementing Agency	Purpose of Advance	Amount
1	06-07-2019	Bihar Urban Infrastructure Development Corporation Ltd.	For State scheme	27365000
2	06-07-2019	Bihar Urban Infrastructure Development Corporation Ltd.	For State scheme	5398650
3	21-10-2019	District Magistrate Patna	For Chhath Ghat	21324606
4	14-11-2019	Bihar Urban Infrastructure Development Corporation Ltd.	For Road Cons	36981150
5	22-11-2019	Park & Forest division	For Beautification and construction of Park	991220
6	22-11-2019	Park & Forest division	For Beautification and construction of Park	115112780
7	22-01-2020	District Magistrate Patna	For Chhath Parv Occasion	2638693
8	22-01-2020	Bihar Urban Infrastructure Development Corporation Ltd.	For ISBT	450000000
9	07-03-2020	Bihar Urban Infrastructure Development Corporation Ltd.	For Drain Construction	98495080
10	20-03-2020	Bihar Urban Infrastructure Development Corporation Ltd.	For drainage pumping plant	263103057

11	20-03-2020	Park & Forest division	For Park Procurement Expense	34000000
12	20-03-2020	District Magistrate Patna	For Chhath Puja expenses	23458393
13	27-03-2020	Bihar Urban Infrastructure Development Corporation Ltd.	For drainage pumping plant	371367000

Bankipur Circle

- Advance given to Nazir (Sanju) on 04-01-2020 of Rs 75000 for sitting arrangement of 6th State Finance Commission, no any settlement has been mentioned in the cashbook. Also no bill or voucher has been provided related to this advance.

Kankarbagh Circle

- Advance made to staff (cashier) but the advance has not yet been adjusted.

Date	Cashier	Cheque No.	Amount
13/5/2019	Mr. Deepak Kumar	199	50000
04/10/2019	Mr. Deepak Kumar	319	50000
04/10/2019	Mr. Deepak Kumar	321	200000
17/10/2019	Mr. Deepak Kumar	327	50000
Total			300000

Water Supply Division

Advance Register has been maintained by the Water board but the advances given are not adjusted till the date of audit. An advance has been given to staff for office expenses without any advance requisition and the advance has not been adjusted till the date of audit. Details of such advance are as follows:

Advance Details			
During the course of audit of advance, we found that advance of Rs.2,18,600 given to 'Mr. Vinod Kumar Tiwari' "J. E" was unadjusted till the date of audit. Advance details are :			
Date	Cheque No	Amount	Purpose of Advance
21-12-2016	RTGS	100000.00	Advance given for establishment of temporary toilet at Gandhi Maidan, Patna
10-02-2017	RTGS	12000.00	Advance given for establishment of Stand Post at R.Block
20-06-2017	RTGS	6600.00	Advance given for repairment of leakage, purchase of C.I. Band
20-12-2017	RTGS	100000.00	Advance given for repair of permanent Piyau in the 'Guru-Parv'

Others

In other Divisions and Circles the details relating to the Advances have not been provided to us, therefore we are unable to comment on the appropriateness of the same.



k. Comment on management of Fixed and other Assets

- Fixed Asset Register has not been maintained by any of the Circle or Division.
- Fixed Asset Register has been prepared by the PMC. Head Office as on 31.03.2020, but the same has not been authorized yet, therefore, we cannot rely on it and so the fixed assets has not been physically verified.

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

PMC has not complied with the financial guidelines of schemes of MOHUA and UD & HD, GoB which has been reported under various sections of the Report.

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

- Vehicle Log Book and RC of vehicles have not been provided at PMC except at Kankarbagh and Partilputra Circle.

Head Office

- Files relating to the third parties have not been provided to us except three files. PMC has entered in to a contract with Impression Services Private Ltd on January 2019 for a period of 3 years. As per the Agreement the contract has to be renewed each year but the renewal has not yet been done.
- We have not been provided with the Money Receipts (Memo) issued during the FY 2019-2020.

Bankipur Circle

- Most of the Vehicles hired or owned by Bankipur Circle are not fit in terms of vehicle fitness and tax validity.
- During the audit we observed that hiring of vehicle is on ad hoc basis, no any settlement is mentioned in the cash book till the end of FY 2019-2020.

Kankarbagh Circle

- Kankarbagh Circle has entered into contract with M/S R N Aggrawal for the supply of fuel. But we have observed that the fuel at Kankarbagh Circle is being supplied by NES Patna and payment is also made to it. But no any contract was found between PMC - Kankarbagh Circle and NES Patna.
- In Health Section, there is lack of proper Segregation of Duties. Stockiest roles are not visible. One person -brings the coupon of Fuel recharge from HO, the same person keeps the stock of coupon booklet, and he himself makes the entry in the stock register and issues it to vehicle drivers for taking the fuel. Also, there is no proper



record of coupon booklet stock. In such circumstances there are chances of misappropriation of stock.

Patliputra Circle

- As per PMC letter no. 2244 dated 13.02.2019, Vehicles on hire are not allowed to be used. If in any circumstances, vehicles are taken on hire, H.O. approval prior to vehicle hire is necessary. But, In Patliputra Circle, no any approval has been received from H.O in respect of vehicle hire.
- Vehicles hired by Patliputra Circle are not fit. For example:
 - i. Tractor having Reg. No. BR-310-2361 – RC not found.
 - ii. Tractor having Reg. No. BR-1E-3256 – Fitness and tax validity not proper.
 - iii. Tractor having Reg. No. BR-01GA-6167 – Fitness not valid.

Part – C (Others)

Scope of Audit

Sl. No.	Particular	Remarks/ Observation
a.	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	We cannot comment on the adequacy and appropriateness of the documentation, approvals etc of the payments on or above Rs. 10000 because the vouchers which have been provided to us do not have appropriate supporting, and the files relating to the third parties have not been provided to us.
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/-	Procurement Register has not been maintained the PMC. Also the vouchers which have been provided to us do not have appropriate supporting, and the files relating to the third parties have not been provided to us. However, we have provided the details of procurements made by the PMC on the basis of the Cashbook provided to us in Point (b) of Part B.
c.	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to	We have verified such instances and found some irregularities. Details of Irregularity have been annexed in



	avoid their recurrence in future.	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 statutory compliance has not been accomplished by PMC regarding deduction, deposit and return also. Details of such statutory irregularities have been provided in the Point (f) of Part B of the Report.
e.	Whether all the C&AG audit & Internal Audit Paras has been compiled by the PMC.	C&AG audit & Internal Audit Reports for the previous years have not been provided to us so we could not comment on the same.
f.	Any other deficiencies noticed during the audit to improve internal control systems	It was observed that there is shortage of Man Power in the PMC. Consequently, it is not functioning smoothly with respect to completion of works on time, providing and reviewing the service efficiently, preparation of books and records on time, deposit of cash on day to day basis etc



IV. Detailed Audit Observations

RISK ASSESSMENT							
Name of the ULB		Patna Municipal Corporation					
Sr. No.	Observations	Risk Rating	Design Gap	System gap	Operating Gap	Mgt. Comment	Auditor Recommendation
DEMAND GENERATION:							
1.	Loss of Revenue due to under Assessment /wrong Generation Of demand.	HIGH	Yes	Yes	Yes	-	Demand/Assessment register should be appropriately maintained ward wise with all required details. Timely demand notice should be issued to the property holders. There should be proper system of follow up in case the demand is not collected on time.
2.	Collusion with Citizen regarding Assessment.	MEDIUM	No	No	No	-	Management should hire Independent Person or Organization for assessment of properties.
3.	Non-Updating Various Register like hand book, DCB register, Assessment registered.	MEDIUM	No	Yes	Yes	-	Management should maintain these registers. It will help in proper calculation of dues and to serve demand to the respective Property Holders.
4.	Others	-	-	-	-	-	-
RECEIPTS AND BANKING:							
1.	Error in collections, loss of receipts and perpetrated frauds	HIGH	No	No	Yes	-	We are unable to check as we were not provided with the Money Receipts, Daily



							Collection Book. Therefore we are unable to comment on the same.
2.	Non-updating various register like hand book, DCB register, cash book, etc.	MEDIUM	No	Yes	Yes	-	The cashbook should be maintained on daily basis. The cash collected should be deposited in the bank on the same day or maximum till the next day. The DCB and Handbooks should be prepared by the management.
3.	Collusion with the citizen and the ULBs staff to make wrong assessments of income	HIGH	No	No	No	-	Management should hire Independent Person or Organization for assessment of properties.
4.	Others	-	-	-	-	-	-
REVENUE EXPENDITURE:							
1.	Error in over payment	HIGH	No	No	Yes	-	As per our opinion management should recover such excess payment in this quarter and further we recommend for internal investigation on such contractual payment to R.N. Agarwal & Sons. Details of such payment is enclosed in Management Executive Summary.
2.	Loss of supporting document	HIGH	No	No	Yes	-	Management should ensure to maintain all the supporting such as: Requisition Sheet, Comparative Sheet,



							Approval Sheet, Tax Invoices. Consumption Sheet in the files and proper supporting like bills, work order, approval from the appropriate authority, tax invoices etc should be attached with the vouchers. Log book should be maintained by ULB for consumption of Petrol, Diesel, Lubricant Oil etc.
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	Yes	Yes	-	Management should maintain such registers.
6.	Others	-	-	-	-	-	-
ESTABLISHMENT EXPENDITURE:							
1.	Error in over payment	HIGH	No	Yes	Yes	-	Management should deduct the entire Statutory obligation first and then disburse any of such amounts.
2.	Loss of supporting document	HIGH	No	No	Yes	-	Management should ensure to maintain all the supporting such as: Requisition Sheet, Comparative Sheet, Approval Sheet, Tax Invoices. Consumption Sheet in



							the files and proper supporting like bills, work order, approval from the appropriate authority, tax invoices etc should be attached with the vouchers.
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	No	Yes	Yes	-	Management should maintain such registers.
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	Yes	-	Management should ensure to maintain all the supporting such as: Requisition Sheet, Comparative Sheet, Approval Sheet, Tax Invoices. Consumption Sheet in the files and proper supporting like bills, work order, approval from the appropriate authority, tax invoices etc should be attached with the vouchers.

3.	Loss authentication of	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	-	Management should prepare Work Register, MB, Bill Register, Advance Register Service Book etc. Fixed Asset Register should be authorized by the competent authority.
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	Yes	Yes	-	Purchase requisition, challan, comparative sheet should be maintained at the level of ULB. Management should ensure that minimum number of quotation should be obtained before the procurement.
3.	Loss of authentication/Procedural error	HIGH	Yes	Yes	Yes	-	The Management should form a procurement committee, maintain a purchase requisition form and after approval of such requisition form, the file should move to the committee to



							procure the same through the procurement procedure of Municipal Corporation. Further, management should take initiative to adopt transparent and appropriate procurement process in the case of purchase from GeM Portal.
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 store register, issue register, bill register with payment fig., advance register, etc.	MEDI UM	Yes	Yes	Yes	-	Store Registers should be properly maintained and updated. It should be signed by the issuer and receiver at the time of issue of stock. It should be authorized by the competent authority. Proper recording and balancing of items mentioned in the stock register should be done.
7.	Others	-	-	-	-	-	-
GRANT AND LOANS AND UTILISATION THEREOF:							
1.	Non utilization of grant or grant unspent.	MEDI UM	No	No	Yes	-	The unspent grant should be refunded to the department which has not been utilized yet.



2.	Not furnishing of UC	HIGH	No	No	Yes	-	UC should be furnished within the timeline prescribed by the department.
3.	Non fulfillment of condition part thereto	MEDI UM	No	No	No	-	No such case found.
4.	Perpetrated fraud (Like payment more than one time same contractor)	HIGH	No	No	No	-	No such case found.
5.	Non-updating various register like grant register, work register, bill register with payment fig., advance register, etc.	MEDI UM	No	Yes	Yes	-	Grant Registers should be maintained at all the Circles and Divisions. All the other registers should be maintained by the PMC at the earliest.
6.	Others	-	-	-	-	-	-

FIXED DEPOSITS AND INVESTMENTS:

1.	Not deposited at appropriate time (loss of revenue)	HIGH	Yes	Yes	Yes	-	The Bank Accounts with minimal or no transactions should be closed by the PMC to save the bank charges and the standing funds should be invested elsewhere to earn maximum interest.
2.	Loss of Investment certificate	HIGH	No	No	No	-	The same has not been provided to us so we are unable to comment on the same.
3.	Non fulfillment of condition part thereto	MEDI UM	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	-	Investment Register, Bank Books and Cashbooks for the investments made by the PMC be maintained.
7.	Others	-	-	-	-	-	-

LOANS AND ADVANCES:

1.	Unauthorized release of advance	HIGH	No	No	Yes	-	Advance should be released only after authorization from the appropriate authority.
2.	Release of advance beyond authority	HIGH	No	No	Yes	-	Advance should be released only after authorization from the appropriate authority.
3.	Non-adjustment of loan or advance during the year	MEDIUM	Yes	Yes	Yes	-	Monthly adjustment of advances released to employees should be made by the management. In case the advance is not recovered from the employees, system should be formed for recovering the same from their salary. Moreover, the reimbursements made to the employees for the purpose of office expenditure should not be recorded as advances. Rather it should be written off in P/L Account.
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	No	Yes	Yes	-	Management should maintain these registers.
7.	Others	-	-	-	-	-	-

List of Important Registers					
	Name of the ULB	Patna Municipal Corporation			
	RISK RATING:	MEDIUM			
	CAG OBSERVATIONS STATUS	NOT AVAILABLE			
		PERIOD: 01-04-2019 to 31-03-2020			
Sl. No.	Particulars	Audit Observation	Associates Risk	MGT. Comment	Status (Resolved/ or not)
1.	Cash Book	Cash book for all the bank accounts is not maintained at the Head Office and circles and divisions. Also, cash book is not maintained for the FD and CFMS Accounts. Scheme wise cash book is not maintained at all circles and	Due to non-maintenance of cash book the receipts and expenditure incurred at the PMC could not be properly accounted. This may lead to fraud & defalcation.	-	Not Resolved



		divisions.			
2.	Ledger	Ledger is being prepared by DEAS team in tally but not by the ULB.	Due to this, segregation of head wise balance is difficult. It becomes difficult to prepare appropriate financial statements.	-	Not Resolved
3.	Journal	Journal Register has not been maintained.	Due to this amount receivable & payable is not ascertainable. Advances have been accounted as income & expenditure.	-	Not Resolved
4.	Register for Journal/ Magazines/Newspapers	Not Maintained	This may lead to misplacement of Journal, Magazines & Newspapers.	-	Not Resolved
5.	Register for Temporary Advances	Advance Register is not maintained by the Head Office and circles and divisions. Also, advances issued to various employees for office expenditure is not being adjusted on timely basis.	As a result, it is not possible to ascertain the unadjusted amount of advances at any point of time. And also, it causes difficulty in recovery of the same.	-	Not Resolved
6.	Register of Money Orders/ Bank Draft Received	Not Maintained	It may lead to dishonor of DD received or misplacement of DD.	-	Not Resolved



7.	Cheque Issue Register	It has been maintained.	-	-	Not Resolved
8.	Register of Remittances made into bank	Not Maintained	It may also lead to dual payment and further create difficulty in preparation of BRS.	-	Not Resolved
9.	Bank Passbook	It has not been maintained for all the bank accounts.	It causes difficulty in preparation of BRS.	-	Not Resolved
10.	Register of Bank drafts Dispatched	Not Maintained	It may lead to dishonor of DD received and further create difficulty in preparation of BRS.	-	Not Resolved
11.	Bill Register	It has not been maintained.	It may lead to excessive payment to the parties.	-	Not Resolved
12.	Establishment Register	Not Provided	-	-	Not Resolved
13.	Stock Register	It has been maintained at Head Office and all circles and divisions except Ganga division, but not updated. We have found many irregularities in the maintenance of the Stock Register which have been provided in Part 1 of this report.	It may lead to mis-utilization of Stock items.	-	Not Resolved

14.	Capital Goods/ Consumable articles, non-consumable articles	Not maintained.	It may lead to misplacement of Capital Goods/Consumable articles & non- consumable article.	-	Not Resolved
15.	Statutory Deduction Register	Not maintained	It may lead to statutory irregularities such as delay in deposit of deducted amount, delay in filing of returns, etc which may lead to levy of penalty.	-	Not Resolved
16.	Fixed Assets Register	It has been maintained at the Head Office but not at any circle or division.	It may lead to misplacement of fixed assets.	-	Not Resolved
17.	Grant Register	It has been maintained at the Head Office but not at any circle or division.	It may lead to delay in preparation and submission of UC. It may also affect the utilization of fund.	-	Not Resolved
18.	Scheme Register	Not maintained	It may lead to misappropriation of funds allotted to each scheme.	-	Not Resolved
19.	Monthly accounts of Receipts/Payments	Not Maintained	Due to this segregation of head wise balance is difficult.	-	Not Resolved
20.	Temporary Advances Register for Staff, Customers/supplier/VEC and TA/DA Advance	Advance Register is not maintained by the Head Office and circles and divisions. Also, advances	As a result, it is not possible to ascertain the unadjusted amount of advances at any point of time. And also, it causes difficulty in	-	Not Resolved



		issued to various employees/ customers/ suppliers is not being adjusted on timely basis.	recovery of the same.		
21.	Dispatch Register	Maintained	-	-	Not Resolved
22.	File Register	Maintained	-	-	Not Resolved
23.	Any other (Name of the register)	-	-	-	-

Cash and Bank						
	Name of the ULB	Patna Municipal Corporation				
	RISK RATING:	MEDIUM				
	CAG OBSERVATIONS STATUS	NOT AVAILABLE				
		PERIOD: 01-04-2019 to 31-03-2020				
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	We have not been provided with the MRs and the Register of Cheque/DD received, so we cannot ascertain the date of cheque.	-	The bank may refuse the clearance of such cheques. Chances of misappropriation of cheque also exist. Also, keeping cheques/DD in hand for such a long period is leading to revenue loss in	-	Not Resolved



				the form of interest.		
2.	Whether cheque / draft issue/receipt/dishonored register have been maintained as per prescribed form (As Per BMAM) & entry are made on properly, accurately & timely basis.	Only cheque issue register has been provided to us. The other registers have not been provided to us.	-	It may lead to dual payment and further create difficulty to prepare BRS.	-	Not Resolved
3.	Whether banking transactions (receipts & Payments) are matched with cashbook, Cheque issue register, collection register, etc., verify the same with Bank statement & BRS,	All the bank statements, collection register have not been provided to us, therefore we unable to check the same.	-	It may lead to dual payment and further create difficulty to prepare BRS.	-	Not Resolved
4.	Whether cheque issue register are Matched with cashbook, Cheque issue register, collection register, etc., verify the same with Bank statement & BRS	All the bank statements, collection register have not been provided to us, therefore we unable to check the same.	-	It may lead to dual payment and further create difficulty to prepare BRS.	-	Not Resolved
5.	Whether proper steps has been taken for dishonored cheque, it was realized in cash or not	Cheque Dishonored Register has not been provided to us.	-	-	-	Not Resolved
6.	Whether Bank Reconciliation has been made for each account, verify the status of BRS.	At HO and Bankipur Circle, BRS of some bank accounts for	-	It may lead to mis-appropriation of fund.	-	Not Resolved

		the month of March'2020 has been provided to us. However, has not been authorized by any appropriate authority. At Circles & Divisions BRS has not been provided.				
7.	Check whether no any fraud payment or payment to other person has been made	No such cases found.	-	-	-	-
8.	Whether bank statement for all account have been promptly received from bank.	No	-	-	-	-
9.	Number of Bank account maintained	Head Office – 73 PRDA - 14 Azimabad Circle – 10 Azimabad Division- 5 Bankipur Circle – 16 Ganga Division – 7 Kankarbagh - 17 PPC – 9 NCND – 9 WSD – 4 WSC – 13	-	-	-	-
10.	Original copy cancelled receipt is attached with duplicate copy with "CANCELLED"	Yes	-	-	-	-



	marked on it.					
11.	Liability for stale cheques account review is done and necessary reversal entries are passed	No details have been provided.	-	-	-	-
12.	Any other	-	-	-	-	-

Public Works						
	Name of the ULB	Patna Municipal Corporation				
	RISK RATING:	MEDIUM				
	CAG OBSERVATIONS STATUS	NOT AVAILABLE				
		PERIOD: 01-04-2019 to 31-03-2020				
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	No such cases found.	-	-	-	-



	material which have scrap value must be indicated in the bill,					
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 lead to fraud & Defalcation.	-	-
	Date of Issue,		-	-	-	-
	Name of subordinate,		-	-	-	-
	Name of work,		-	-	-	-
	Number of labour,		-	-	-	-
	Period of engagement,		-	-	-	-
	Details of payment (date, Amount, Cheque no,etc.)		-	-	-	-
8.	Whether the same has been periodically verified.	Yes	-	-	-	-
9.	Whether payment areas per defined approval level sanctioned u/s75 of BMA, 2007,	Yes	-	-	-	-
Cash Book						
	Name of the ULB	PATNA MUNICIPAL CORPORATION				
	RISK RATING:	MEDIUM				
	CAG OBSERVATIONS STATUS	NOT AVAILABLE				
		PERIOD: 01/04/2019 to 31/03/2020				
Sl. No	Particulars	Audit Observation	Amount Inv	Associates Risk	MGT. Comment	Status (Resolved /or not)



			olved			
1.	Whether Opening Balance & Closing Balance was worked out or not,	In Head Office, opening and closing balance has not been worked out in Cashier Cashbook. Also, at Bankipur Circle, Patliputra Division and Azimabad Circle and Division opening and closing balance has not been worked out in cash book.	-	As opening and closing balance has not been worked out in the cash book, there are chances that additional entries or back dated entries may be recorded. This may lead to fraud & defalcation.	-	Not Resolved
2.	Whether posting of receipt & payment side of cashbook are properly maintained & It was matched with proper evidence like Receipt Voucher, Cheque Issue Register, Bank Statement, etc.,	Receipt and payment in the cashbook is not properly maintained. All Receipt vouchers, bank statements have not been provided to us, therefore we are unable to check whether it has been matched with proper evidences or not.	-	It is not possible to identify the sources or actual amount of the receipts. Further create difficulty to prepare BRS.	-	Not Resolved
3.	Whether posting in on daily basis,	Posting is not done on daily basis, as we have found many back dated entries during the course of our audit.	-	There are possibilities of Misappropriation of Cash and Teeming and Lading can arise in such circumstances.	-	Not Resolved

4.	Whether there is any clerical error (casting or/and posting error, etc.) or not,	We have found cases of clerical errors in the Cashbook in Bankipur Division and Patliputra Division.	-	It may lead to over & under stating of income, expenditure, opening and closing balance.	-	Not Resolved
5.	Whether any delay in deposit of amount of collection by cashier,	In most of the cases any amount collected is not deposited on the same day or till the noon of the next working day.	-	It leads to interest revenue loss to the ULB.	-	Not Resolved
6.	Conduct physical verification of cash and report heavy cash balance if any	All the cashbooks are not maintained by the PMC so we are unable to quantify the cash available. In such circumstances physical verification of cash could not be conducted.			-	Not Resolved
7.	Any Other	-	-	-	-	-

Collection						
	Name of the ULB	PATNA MUNICIPAL CORPORATION				
	RISK RATING:	MEDIUM				
	Name of Tax Collector	Saprow Softech Pvt Ltd				
		PERIOD:01/04/2019 to 31/03/2020				
Sl. No.	Particulars	Audit Observation	Amount Invo	Associates Risk	MGT. Comment	Status (Resolved /or not)



			Ived			
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.	-	Assessment of Demand, Collection and Arrear amount cannot be done.	-	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,	Money Receipt (Memo) has not been provided for the FY 2019-20.	-	It may lead to misappropriation of cash collected.	-	-
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)	Yes	-	-	-	-
6.	Whether all collections are made in proper "Receipt Voucher Book" having same serial number which was actually issued to TC.	Money Receipt (Memo) has not been provided for the FY 2019-20.	-	It may lead to misappropriation of cash collected.	-	-
7.	Whether all collections made during the day are account for & banked on next working day or there is any teaming & lading	In most of the cases any amount collected is not	-	It leads to interest revenue loss to the ULB.	-	Not Resolved

		deposited on the same day or till the noon of the next working day.				
8.	Whether no any collection are directly expended without prior approval	No such cases found.	-	-	-	-
9.	Whether collections made by all the holding fall under the same TC or Civics Centre	Yes	-	It will affect municipallity fund.	-	-
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,	In Water Supply Division, we have observed that there is shortage in the deposited amount that has been collected from the Water Tankers.	-	Due to non deposit of collection of water tanker charge there is revenue loss to PMC.	-	Not Resolved
12.	Whether penalty (@2%P.M/1.5%) has been duly charged on late payment,	Yes	-	-	-	-
13.	Whether daily collections are entered into handbook, collection register maintained by TC & it should be properly entered in demand & collection register	Daily Collection register, Handbook and Demand	-	Assessment of Demand, Collection and Arrear	-	Not Resolved



		Collection Register has not been maintained.		amount cannot be done.		
14.	Whether collection by way of cheque are properly banked & credited into account	In most of the cases any amount collected is not deposited on the same day or till the noon of the next working day.		It leads to interest revenue loss to the ULB.	-	-
15.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned	No Such cases found.	-	-	-	-
16.	Whether any immediate steps has been taken or not for cheque dishonored received,	Cheque Dishonored Register not provided	-	-	-	-
17.	Whether reversal of payment has been made for any dishonored cheque.	Cheque Dishonored Register not provided	-	-	-	-

Demand

	Name of the ULB	PATNA MUNICIPAL CORPORATION				
	RISK RATING:	MEDIUM				
	Name of Tax Collector	Sparrow Softech Pvt Ltd				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associated 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	-	Due to non-maintenance of	-	Not Resolved



		non-maintenance of Demand Register.		demand register demand or the closing balance could not be assessed at any point of time.		
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	In case of Shop Rent, demand has not been generated from a very long time. However, currently the Municipality has started generating demand for the arrear shop rents and demand for some locality has been generated and demand notices have been sent. In case of Property tax, the Sparrow Softech Pvt Ltd digitally maintains the details of collection and generates demand, but the Municipality does not maintain any record for the same.	-	Non generation of demand leads to revenue loss to the PMC.	-	Not Resolved
3.	Whether data for calculation is correct & properly verified by	Property / holding tax are assessed by the	-	-	-	Not Resolved



	appropriate authority / Internal Auditor by way of physical survey,	PMC. 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.				
4.	Whether revision of valuation of holding properly made after specified period	No, revision of valuation of holding is not being made after specified period.	-	It may lead to revenue losses.	-	Not Resolved
5.	Whether any refund/remission granted are admissible under the law and that have been duly sanctioned,	No Such cases found.	-	-	-	Not Resolved
6.	Ensure whether there is any clerical error in calculation	No Such cases found.	-	-	-	Not Resolved
7.	Whether demand register in prescribed format is maintained or not.	No, Demand Register is not maintained	-	Due to non maintenance of demand register demand could not be assessed at any point of time.	-	Not Resolved
8.	Whether persons involved in calculation/collection have knowledge of their responsibility.	Yes	-	-	-	-
9.	Whether there is proper distribution of responsibility for	No such responsibility is allotted to	-	It may lead to revenue	-	Not Resolved

	calculation, recovery & updation of register for demand, so that no single person have control on two or more process at the same time	employees of the Municipality. The work has been allotted to Sparrow Softech Pvt Ltd and Sparrow Softech has not provided us with any such details, so we could not comment on it.		loss to PMC.		
10.	Whether there is any under/no assessment	Assessment for many shops which has been rented or leased out, has not been done from a very long time.	-	It may lead to revenue loss to PMC which could have been earned in the form of Ground Rent and Maintenance Charge.	-	Not Resolved
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 by the Municipality for the recovery of the Government dues as still there is a huge amount of arrear in respect of collection of Property Tax, Tower Taxes etc	-	It may lead to revenue losses.	-	Not Resolved
12.	Whether notice for demand has been made in	In case of Shop Rent, the demand	-	It is a procedur	-	Not Resolved



	prescribed format (As Per BMAR) & as per rules & regulations	notice has been made in the prescribed format. For other cases we could not check as the no such details have been provided to us.		at gap if Demand Notice is not made in the prescribed format it. Also, it is not authentic and valid.		
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	Demand, Collection & Balance Register is not maintained.	-	Due to non maintenance of such registers demand, collection and arrear amount cannot be assessed at any point of time.	-	Not Resolved
15.	Whether adequate safeguard on data has been operated or not.	No	-	It may lead to loss of data, documents and registers.	-	-
16.	Whether self-assessment property tax return for payment of property tax has been filed by the	Yes	-	-	-	-



	assesses in the prescribed format					
17.	Whether there is any collusion with customer/holding w. r. t., assessment, payment, etc.	No Such cases found.	-	-	-	-
18.	Any Other	-	-	-	-	-

Establishment						
	NAME OF THE ULB	PATNA MUNICIPAL CORPORATION				
	RISK RATING:	MEDIUM				
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.	Details relating to it have not been provided to us. so we could not comment on it.	-	It may lead to over payments.	-	-
2.	Whether service log book has been Maintained & upto date or not,	Details relating to it have not been provided to us	-	It may lead to over/less payments.	-	-
3.	Audit whether apart from commencing the new & 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	At Head office no details relating to it has been provided to us. At Divisions & Circles no	-	It may lead to over/less payments to employees.	-	-



	paid in cash,	appropriate payroll system is followed.				
4.	Whether each employee has unique identification number & it has been referred in all matter in relation to service book. Whether payment made to employee has been verified with attendance register/logbook,	Details relating to it have not been provided to us at the Head Office. At Circles & Divisions, unique identification number has not been allotted to the employees.	-	It may lead to dual payment or wrong payment to employee.	-	-
5.	Whether service book for calculation of payable has been authorized by the proper person,	Details relating to it have not been provided to us	-	It may lead to over/less payments.	-	-
6.	Whether account department 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,	Sufficient details relating to undistributed salary balance has not been provided to us, so we could not check	-	It may lead to over/less payments.	-	-

		the same.				
8.	Whether undistributed amount of pay & allowance are not for more than 3 months as cash in hand,	Sufficient details relating to undistributed salary balance has not been provided to us, so we could not check the same.	-	-	-	-
9.	Whether disbursement of pay & allowance are duly recorded in books & accepted by employee specifying separate head with date of receive (In case of arrear),	Sufficient details relating to it has not been provided to us, so we could not check the same	-	-	-	-
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,	Details of it have not been provided at HO. In Circles & Divisions, 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 has not been provided.	-	It becomes difficult to trace last payment. It may lead to over/less	-	-



				payments.		
13	Whether all statutory deduction or adjustment has been made before payment,	We have observed some serious irregularities which have been reported in Part 1 of this report.	-	It may lead to levy of statutory penalty/interest.	-	-
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.	Leave register allowance register, advance & settlement register of employees has not been maintained.	-	Employee may avail excess leave due to non-maintenance of leave register. No record for the amount of allowance and advances given to employees and their settlement thereof.	-	-
15	To check salary bills.	Salary Bills has not been provided at the HO. At Circles & Divisions it has not prepared.	-	It may lead to over/less payments.	-	-
16	Position of outstanding advances paid to employees	Advances given to employees have not been settled on timely	-	There are chances of non-recovery of such advances.	-	-



		basis. Details have been provided in Part 1 of the Report.				
17	To check deduction of provident fund and ESI has been made as per rules	We have observed some serious irregularities which have been reported in Part 1 of this report.	-	It may lead to levy of statutory penalty/interest.	-	-
18	Whether PF slips are issued to the employees on yearly basis and to see whether all statutory returns for PF are submitted to the concerned authorities.	No details have been provided to us.	-	-	-	-
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 provided	-		-	-
20	Check Retirement benefit to employee	Details not provided.	-	-	-	-
21	Personnel Appointments and to see whether all records are updated from time to time.	Details not provided.	-	-	-	-
22	Dismissal and Resignation/Termination	Details not provided.	-	-	-	-
23	Temporary workers	Details not provided.	-	-	-	-
24	Overtime	Details not provided.	-	-	-	-
25	Attendance Register To	Details not	-	-	-	-

.	check number of persons mentioned in the attendance register tally with the sanctioned strength of a unit.	provided.				
26	Personnel Files	Details not provided.	-	-	-	-
27	Training of employees(including Skill development Levy)	Details not provided.	-	-	-	-
28	Leave Register – To check whether a leave register is maintained as per types of leave as medical leave/CL/EL/maternity/paternity leave.	Details not provided.	-		-	-

Grant						
	Name of the ULB	PATNA MUNICIPAL CORPORATION				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associated Risk	MGT. Comment	Status (Resolved /or not)
1.	Maintenance/Update register regarding details of funds received and expenditure.	It has been maintained at HO but not at any Circle or Division.	-	Due to it, chances of irregular submission of UC to concerned department.	-	Not Resolved.
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	Yes	-	-	-	-



	Is for actual utilization of funds received.					
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.	UC of various scheme are submitted to the Urban Development & housing Department till FY 2019-20.	-	It may lead to freeze/crystallization of fund if it is not used within the time frame as mentioned in allotment letter.	-	Resolved
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	PATNA MUNICIPAL CORPORATION				
	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.	At Bankipur Division, we have found that in case	-	Chances of excess payment.	-	-



		of T.No 2E/Bankipur /17, T.No. 05 / E / Bankipur / 2016 (Gr No - 03), T.No 14 / E / Bankipur / 2016 (Gr No 04) bills are not appropriately signed by the contractor.				
2.	Contractor has put his initials in all cuttings and corrections in the bill.	On the basis of some of the bills that have been provided to us no such cases have been found.	-	-	-	-
3.	All Supporting documents are attached with the bills.	At HO, payment vouchers have been provided to us but bills or other supporting documents have not been attached with the vouchers. At Circles and Divisions, bills have been provided but other	-	There are chances of unauthorized or excess payment to the contractors.	-	-



		supporting documents have not been attached.				
-4.	The rates, security deposit, and deductions are as per terms and conditions specified in the agreement	We have found a case in Ganga Division (Tender No. 42/G/18) of Anteshwar Chaurasia, where the security money of 5% of Contract Value has not been received before the agreement.	-	It leads to a gap in the Procurement procedures.	-	-
5.	The variations in quantities and completion period etc. have been authorized by the competent authority	No such cases found.	-	-	-	-
6.	Job completion certificate has been processed by the dealing assistant.	Job completion certificate has not been provided to us.	-	-	-	-
7.	Bills passed for payment are as per rules & T & C of Tender.	We have found many irregularities in this regard which has been reported in Part1.	-	There are chances of unauthorized or excess payment to the contractors.	-	-
8.	All terms and	We have	-	There are	-	-



	conditions of the contract are fulfilled before passing the bills.	found many irregularities in this regard which has been reported in Part1.		chances of unauthorized or excess payment to the contractors.		
9.	Every final bill is checked in detail with measurement books.	Yes	-	-	-	-
10.	Cash/Bank Vouchers to be checked for authorization etc.	Vouchers are duly authorized.	-	-	-	-
11.	Overall review of the books of accounts.	Observations found during review of Books of Accounts have been reported in Part 1 of the Report.	-	There are chances of procedural gap.	-	-
12.	Position of outstanding advances paid to suppliers/contractors	Details have been provided in Part 1 of the Report on the basis of the tally details provided to us.	-	As a result, it is not possible to ascertain the unadjusted amount of advances at any point of time. And also, it causes difficulty in recovery of the same.	-	-

Receipt Voucher



	Name of the ULB	PATNA MUNICIPAL CORPORATION				
	RISK RATING:	MEDIUM				
		PERIOD: 01/04/2019 to 31/03/2020				
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,	Receipt Vouchers have not been provided to us.	-	-	-	-
2.	Check;				-	-
	What is the date of printing,	Not Provided	-	-	-	-
	What quantity of serial number was printed out,	Not Provided	-	-	-	-
	What is the date of dispatched, quantity of receipt vouchers & their serial number;	Not Provided	-	-	-	-
3.	Log book/ Register maintained at printing press regarding printing of "Receipt Vouchers".	No such details have been provided	-	-	-	-
4.	Verify that "Receipt Vouchers" received & their storing, having same quantity & serial numbered which was actually dispatched & proper recording of the same along with issue,	No such details have been provided	-	-	-	-
5.	Verify Log book/ Register maintained at every collection center & cash counter with regard to receipt & return quantity & serial number,	No such details have been provided	-	-	-	-



6.	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	No such details have been provided	-	-	-	-
7.	Check whether TC have same "Receipt Voucher" which was actually issued by store & it must be authorized by the appropriate authority,	No such details have been provided	-	-	-	-
8.	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 details have been provided	-	-	-	-
9.	Confirm that all unused "Receipt Vouchers" are under the custody of authorized person,	No such details have been provided	-	-	-	-
10.	Verify that any cancelled vouchers have in both original & carbon copy,	No such details have been provided	-	-	-	-
14.	Verify whether reversible carbon has been used during receipt.	No such details have been provided	-	-	-	-
Other Revenue:						
1.	Advertisement Tax	No System is developed for collection of advertisement tax.	-	It leads to revenue loss to the PMC.	-	-



2.	Tower Tax	Many irregularities have been found in this regard. Such details have been provided in part 1 of the report.	-	It leads to revenue loss to the PMC.	-	-
3.	Professional Tax	No professional is tax collected.	-	-	-	-
4.	Assigned Revenue	No Such cases found.	-	-	-	-
5.	Rental Charges	Many irregularities have been found in this regard. Such details have been provided in part 1 of the report.	-	It leads to revenue loss to the PMC.	-	-
6.	Fee & Uses Charges	Collected.	-	-	-	-
7.	Other Revenue Items	-	-	-	-	-

Revenue Expenses						
	Name of the ULB	PATNA MUNICIPAL CORPORATION				
	RISK RATING:	MEDIUM				
		PERIOD: 01/04/2019 to 31/03/2020				
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	Yes	-	-	-	-



	authorized person.					
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,	Entries are not recorded in Cashbook on daily basis. Stock Registers are not properly updated.	-	It may lead to procedural gap.	-	-
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 PMC.	-	Important information may be lost or stolen.	-	-



8.	Whether exact amount (no any over payment) are paid and verified by supporting document, & no any collusion with party,	We have observed some cases of over payment in Bankipur and Patliputra Circle.	BC- 3755855.00 PPC- 3185349.09	Excess payment to parties	-	Not Resolved
9.	Whether register for settlement of service bill has been maintained and up to date,	No such details have been provided.	-	-	-	-
10.	Whether payment made to the same to whom it might be payable and no any second claim in this regard,	Yes	-	-	-	-
11.	Whether payment has been made after deducting statutory dues or advances,	Such irregularities have been found in Bankipur and Kankarbagh Circle. Details have been provided in Part 1 of this report.	-	It may attract legal penalties.	-	-
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 made on the basis of logbook maintained,	Log book for the purpose of repairs have not been provided to us.	-	-	-	-
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 st 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,	Pay-in-slip have not been provided to us.	-	-	-	-
19.	Whether all statutory deduction or adjustment has been made before payment,	Such irregularities have been found in Bankipur and Kankarbagh Circle.	-	It may attract legal penalties.	-	-



		Details have been provided in Part 1 of this report.				
20.	Whether entry of any event during service has been made in service book by authorized person,	Service book has not been provided to us.	-	-	-	-

Statutory Requirement						
	Name of the ULB	PATNA MUNICIPAL CORPORATION				
	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,	Such irregularities have been found in Bankipur and Kankarbagh Circle. Details have been provided in Part 1 of this report.	-	Legal penalties may be imposed on PMC.	-	-
2.	Whether TDS deducted are timely deposited into bank with same amount,	TDS deducted are not deposited within the due date. Such details have been provided in	Unable to quantify.	Statutory interest/penalty may be levied on PMC.	-	Not Resolved



		Part 1 of the report.				
3.	Whether regulatory requirement for submission of Return has been followed,	Returns have not been filed within prescribed time. Or in many cases it has not been provided to us. Kindly refer Part 1 of the report for further details.	Unable to quantify.	There may be levied statutory interest/penalty	-	Not Resolved
4.	Whether any deduction is made in any act, must be deposited as per their respective act,	Various Irregularities relating to deduction and deposition of Income Tax, GST, Royalty and Labour Cess have been observed which have been reported in Part 1 of the report.	Unable to quantify.	There may be levied statutory interest/penalty	-	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	No Such cases found.	-	-	-	-



for non-compliance.					
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Tender Details (Work Order Wise)						
	Name of the ULB	PATNA MUNICIPAL CORPORATION				
	RISK RATING:	MEDIUM				
	Work Order/ Tender No.	138/2/2019-20, 155/G/18, 51/G/18, 74/G/18, 62/G/18, 173/G/18, 05/E/Bankipur/2016, 2E/Bankipur/17				
		PERIOD: 01/04/2019 to 31/03/2020				
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.	Copy of Advertisement in newspaper is not attached in the tender files. We have found such cases in Bankipur, Ganga and Patliputra division.	-	-	-	-
2.	To check that the time/date of receipt and opening of tenders was properly incorporated in the tender documents.	Yes	-	-	-	-
3.	The important guidelines relating to earnest money, delivery schedule, payment terms, performance	We have found a case in Ganga Division (Tender No. 42/G/18) of Anteshwar	-	It leads to gap in procurement procedures.	-	-



	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.	Chaurasia, where Security money of 5% of contract value has not been received before the agreement.				
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.	No such details have been provided	-	-	-	-
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	Yes	-	-	-	-



	followed for notification and opening of bids at notified date, time and place in the presence of bidders.					
9.	Award of contract and its execution is as per procedure and guidelines issued by the Govt. of India in view of conditions agreed with the Development partners (DFID, World Bank, & European Union etc.)	We have found many irregularities in respect of the procedures and guidelines of the tender checked during our audit period. Such irregularities have been reported in Part 1 of the report.	-	Since proper procedures and guidelines is not followed before awarding the tender to the third parties, there are chances that the tender may be awarded to the person who is not the L1 bidder or the person not fulfilling the criteria of the tender requirements.	-	Not Resolved
10.	To check whether bids were evaluated in terms of the provisions of the bid documents and the evaluation report was available.	We have found many irregularities in respect of the bid documents of the tender checked during our audit period. Such irregularities have been reported in Part 1 of the report.	-	Since proper documentation is not assured before awarding the tender to the third parties, there are chances that the tender may be awarded to the person who is not the L1 bidder or	-	Not Resolved



				the person not fulfilling the criteria of the tender requirements.		
11.	To check whether contract was awarded to the lowest evaluated responsive bidders who fulfilled qualification requirements, specified in the tender's documents.	In tender no - 2E/Bankipur/17, in Bankipur division, we have observed that minimum bidder requirement is not fulfilled.	-	It may lead to excess payment to the parties.	-	Not Resolved
12.	In case of negotiations of prices, it should be checked whether the negotiation was made with L1 bidder and all the relevant records thereof were available.	In tender no - 2E/Bankipur/17, in Bankipur division, we have observed that minimum bidder requirement is not fulfilled.	-	It may lead to excess payment to the parties.	-	-
13.	To check whether articles were received/ work was completed in time as per delivery schedule.	Yes	-	-	-	-
14.	The stores/goods are properly recorded in the Stock Registers /Asset Register.	Stock Register has not been properly maintained and updated. And Fixed Asset Register has been maintained by the HO but not authorized. Also, it has not	-	There may be chances of misplacement goods/stores and assets.	-	-

		been maintained at any Circle or Division.				
15.	Whether any complaint was received regarding procurement and payment and existence of mechanism for redressal of Complaints	No such cases found.	-	-	-	-

Vehicle Log Book

	Name of the ULB	PATNA MUNICIPAL CORPORATION				
	RISK RATING:	MEDIUM				
		PERIOD: 01/04/2019 to 31/03/2020				
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, work undertaken, covering route, visited place, kilometer, etc.,	Vehicle logbook has not been provided to us except in Kankarbagh and Patliputra Circle. No observation found regarding the same.	-	-	-	-
2.	Whether logbook of journey is maintained in detail	Vehicle logbook has not been provided to us	-	-	-	-



	& signed by the officials using them,	except in Kankarbagh and Patliputra Circle. No observation found regarding the same.				
3.	Whether it should be used for official purpose, otherwise charges are recoverable,	Vehicle logbook has not been provided to us except in Kankarbagh and Patliputra Circle. No observation found regarding the same.	-	-	-	-
4.	Whether details of fuel for the same has been maintained in log book,	Vehicle logbook has not been provided to us except in Kankarbagh and Patliputra Circle. No observation found regarding the same.	-	-	-	-
5.	Whether full details of repairs have been maintained & it have been through authorized center,	No such details have been provided.	-	-	-	-
6.	Whether authorized person have proper check over logbook.	Vehicle logbook has not been provided to us except in	-	-	-	-

		Kankarbagh and Patliputra Circle. No observation found regarding the same.				
Fixed Assets						
	Name of the ULB	PATNA MUNICIPAL CORPORATION				
	RISK RATING:	MEDIUM				
Sl. No.	Particulars	Audit Observation	Amount Involved	Associated Risk	MGT. Comment	Status (Resolved / or not)
1.	Status on Maintenance of Fixed Assets Register	It has been maintained at the Head Office but not at any circle or division. Also, the Fixed Asset at HO has not yet been authorized by any signatory of PMC.	-	It may lead to misplacement of assets.	-	Resolved
2.	Budget availability is confirmed before acquisition	Yes	-	-	-	-
3.	Fixed assets are recognized at cost of acquisition and if so, check whether the cost components are incidental to its acquisition	Yes	-	-	-	-
4.	all fixed assets are acquired only after obtaining approval of the concerned	Yes	-	-	-	-



	authority					
5.	Physical verification of fixed assets is done and discrepancies are reconciled with Fixed Asset Register.	The Fixed Asset Register maintained at the Head Office was not authorized so we cannot rely on it. Therefore, we have not physically verified the assets of PMC.	-	It may lead to misplacement of assets.	-	Resolved
6.	Depreciation is provided on each class of fixed assets at the prescribed rates	Yes	-	-	-	-
7.	Asset Replacement Register is properly maintained asset class- wise	Not maintained	-	It will be difficult to assess that which assets are to be replaced or which is not in usable condition.	-	-
Others						
	Name of the ULB	Patna Municipal Corporation				
	RISK RATING:	MEDIUM				
Sl. No	Particulars	Audit Observation	Amount Involved	Associates Risk	MGT. Comment	Status (Resolved /or not)
1.	All permanent changes made in the assessment of buildings and lands have been recorded in this	Such Registers have not been provided to us.	-	It may lead to revenue loss.	-	Not Resolve



	register with reference to the monthly lists, Register of Revision Petitions, Register of Appeal Petitions, and Register of Writes-off.					
2.	Demands of current year and previous year have been reconciled with reference to the above details	Demand Register have not been prepared, so we cannot comment on the same.	-	It may lead to revenue loss.	-	Not Resolve
	Register of Suits					
1.	All suits filed by the municipality for recovery of any sum due are entered.	Register of Suits filed by PMC has not been provided by the ULB.	-	It is difficult to trace the cases filed by / against the municipality.	-	Not Resolve
2.	All suits filed against the municipality are entered	Register of Suits filed by PMC has not been provided by the ULB.	-	It is difficult to trace the cases filed by / against the municipality.	-	Not Resolve
3.	Sanction from the Council obtained for filing/defending the suit	Register of Suits filed by PMC has not been provided by the ULB.	-	It is difficult to trace the cases filed by / against the municipality.	-	-
4.	All details like the Assessment Number, amount involved, Name of Court and Suit Number etc. are clearly entered	Register of Suits filed by PMC has not been provided by the ULB.	-	It is difficult to trace the cases filed by / against the municipality.	-	-
5.	Execution Petitions are filed for recovery of sums;	Register of Suits filed by PMC has not	-	It is difficult to trace the cases filed by /	-	-

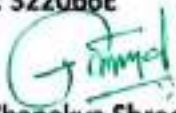


	in cases the suits are disposed in favor of municipality.	been provided by the ULB.		against the municipality.		
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General Observations: -

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
FRN: 322066E


CA Chanakya Shree
Partner
Mem No: 079322



R.N. Singh & Co.

Discussion Note (F.Y. 2019-20)

Patna Municipal Corporation

Bankipur Division

<u>S. No.</u>	<u>Auditor's Observations</u>	<u>Management's Reply</u>
1.	During the audit We observed that some error exit in the Cash book and Further Cashbook is not authorized by the concerned authority (Executive Engineer). So, unauthorized Cashbook is irrelevant for the Audit. and other sources as like double entry accounting system (DEAS team) Tally data is not approved. So, these Circumstances Audit is not possible of F.Y 19-20.	The error is rectify as soon as possible and due to unavailability of previous Executive Engineer Cash book is not authorised. It will be authorised as soon as possible.

done
28-11-2020

Executive Engineer

Bankipur Division (PMC)

Patna Municipal Corporation

Date:

Place:



कार्ड आउट

कृपया खाली एनो 50100303314435

HDFC के खाता डिबिट 16.07.2019

को आकाशिक ठमस का खाता खोला
गया था। लेकिन वर्तमान प्रबंधन
में इस खाता का उपयोग नहीं किया
गया है। यही इस खाता में
लोन-ड्रेन भी नहीं किया जा रहा
है। मुद्रम Balance में खाता खोला
गया था। यह गंगा प्रसेन से संबंधित
है। 31.03.2020 तक कोई Balance भी
फंड नहीं है।

done
22.8.2020

One
22.08.2020
Cashier, Ganga
Division, P.M.C





DECLARATION

We do hereby declare that Patna Municipal Corporation (Water Supply) has reconciled the closing balance of Cash book as per the closing balance of Bank at the end of each month i.e. Closing balance of Bank at the end of each month has been put as the Opening balance of Cash book of the next following month and so on from 1st Qtr. Of F.Y. 2017-18 as per the direction of the Executive Officer of that period.

As per the Cash Book (Without reconciliation with Bank Statement), Opening Balance of each quarter starting from F.Y. 2017-18 would be:

DATE	Balance as per Cash Book (₹) (without reconciliation with Bank balance)
1 st April, 2017	₹ 7987515.35
1 st July, 2017	₹ 19428189.35
1 st October, 2017	₹ 34073569.35
1 st January, 2018	₹ 40976790.35
1 st April, 2018	₹ 57753342.35
1 st July, 2018	₹ 72009751.35
1 st October, 2018	₹ 117910300.4
1 st January, 2019	₹ 132595692.4
1 st April, 2019	₹ 167989304.4
1 st July, 2019	₹ 139124893.5
1 st October, 2019	₹ 50515092.92
1 st January, 2020	₹ 34152167.24
31 st March, 2020	₹ 18046047.71

Hence, the above opening balances (without reconciliation with bank balance) are certified to be taken as the Opening Balance of each quarter starting from 1st April, 2017 for the purpose of Internal Audit.

सा.स. विभाग - 2018-19 में जल आपूर्ति विभाग
में कार्यरत है।

रकडिपाल
जलापूर्ति प्रमंडल
पटना नगर निगम



04/06/2020

Section Officer
Water Supply Division
Patna Municipal Corporation

पटना नगर निगम

المدينة وبلدية شري لانكرا
A MUNICIPAL CORPORATION



Letter No. / पत्रांक

Date / दिनांक

प्रेषक,

राजस्व पदाधिकारी,
अजीमाबाद अंचल,
पटना नगर निगम, पटना।

प्राप्तकर्ता,

उप नगर आयुक्त (राजस्व)
पटना नगर निगम, पटना।

विषय - मोबाईल टावर से संबंधित सूची विहित प्रपत्र में उपलब्ध कराने के सम्बन्ध में।

प्रसंग - भवदीय पत्रांक 4628 दिनांक 09.04.2019

महोदय,

उपर्युक्त विषयक एवं प्रासांगिक पत्रांक 4628 दिनांक 09.04.2019 के आलोक में मीठी गयी अजीमाबाद अंचल, पटना नगर निगम के अंतर्गत मोबाईल टावर से संबंधित सूची विहित प्रपत्र में संलग्न कर भेजी जा रही है।

कृपया प्राप्ति स्वीकार की जाये।

अनुलग्नक : यथोपरि।

विश्वासमाजन

राजस्व पदाधिकारी
अजीमाबाद अंचल,
पटना नगर निगम, पटना।



Office Address : Meena Bazar, Shreebali Park, Patna, Bihar, Pin- 800 007, Mobile No. +91-7070836240, Tel. 0612-2631047
e-Mail : encl@shreebali.com
WhatsApp No. +91-7070836240, Website : pmc.bihar.gov.in

Sl. No.	Name of the Vendor/Owner	Date of Application	Date/Year of fees Paid (Y/N)	Registration fees Paid (Y/N)	Yearly Renewal (Y/N)	Last Renewal date/Year up to FY 18-19	Address of the Vendor (House hold name, Address and contact no)
1	Rina Kumar	30-04-2013	30-04-2015	Yes	Yes	12-07-2018	Rina Kumar, W/O Unnikrishna Prasad, AT- Sindhulaha, Near-Kha/Kala Thana, PO- Bhojpur, P.S. Bhojpur, Dist- Patna, PIN-800008, Mob- 9834311163
2	Ram Kumar Singh	05-01-2016	05-01-2016	Yes	Yes	12-07-2018	Ram Kumar Singh, S/o Late Bhaweshwar Singh, A.T.-Bhadar Ghat, Ashok nagar, PO- Ghatbargh, P.S.- Alanganj, Patna, PIN- 800007, Mob No-710590014
3	Satendra Prasad Singh	12-03-2014	12-03-2014	Yes	Yes	12-07-2018	Satendra Prasad Singh, S/O Ramendra Singh, At-Begampur, Bhatari, Nehru Tola, P. O-Begampur, P. S.-City, Chowk, Patna-800009, Mob NO-9334891921
4	Mr. Jaykrishna Yadav	28-10-2013	28-10-2013	Yes	Yes	12-07-2018	Mr. Jaykrishna Yadav, S/o Nam Vilash Yadav, Tulshi Mandi, P. O.-Gulzar Bagh, Police Station-Caleh Gani, Patna-800007, PH. NO. 8409271501
5	Manu Devi	30-12-2013	30-12-2013	Yes	Yes	12-07-2018	Manu Devi, W/O Jaganesh Pd. S/o Late Chota Ram, Moh. - Narayan Babu Ghat, Tola Tola, D. & P. S. - Alanganj, Patna, Pin-800006, Mob-5801222289
6	Smt Lakshmi Devi	28-10-2013	28-10-2013	Yes	Yes	12-07-2018	Smt Lakshmi Devi, wife Late Satish Prasad, Sakin Gali, Allahbathgaur, PO- Ghatbargh, P.S. Alanganj, Patna, Pin-800007
7	Brahma Devi Prasad Yadav	15-04-2014	15-04-2014	Yes	Yes	12-07-2018	Brahma Devi Prasad Yadav, S/O-Lt. Hari Krishna Gope, At-Agarwal Tola, Lohana Ghat, P. O-Ghatbargh, P.S.- Alanganj, Patna, Pin-800007, Mob-9385461703
8	Smt. Kisan Gupta	28-10-2013	28-10-2013	Yes	Yes	12-07-2018	Smt. Kisan Gupta, W/O Late Narayan Gupta, Donka Kien, At & P. S.- Alanganj, Post-Ghatbargh, Patna-800007, Mobile-930495856
9	Rahul Kumar	13-09-2013	13-09-2013	Yes	Yes	12-07-2018	Rahul Kumar, S/O-Mr. Satyadev Lal, Rahul marriage hall, Bakhungari, Kalut Gali, P.O.-Mahendru, P.S.-Sultanganj, Patna, Pin-800007
10	Mrs. Madhuri Devi & Mr. Anand Chandra Singh	19-03-2014	19-03-2014	Yes	Yes	12-07-2018	Mrs. Madhuri Devi & Mr. Anand Chandra Singh, At-Mahabubpur, Jodhp Road, P.O.-Gulzar Bagh, P.S.-Alanganj, Dist-Patna, PIN-800007, Mob No-9334041745
11	Mrs. Pooja Devi	13-09-2013	13-09-2013	Yes	Yes	12-07-2018	Mrs. Pooja Devi, W/O-Mr. Omprakash Chaudhary, At- Near Charkha School, Near Chand Kij Gali, Mugalsara, Patna City, P.O.-Jhaugan, P.S.-Bhagalpur, Patna, Pin-800008, Mob-9339572055
12	Raj Kumar Yadav	05-08-2013	05-08-2013	Yes	Yes	12-07-2018	Raj Kumar Yadav, S/O Lt. Narayan Yadav, At- Kachhwa Kotha, P.S.-Bhagalpur, P.O.-Jhaugan, Patna City, Patna-800008, Mob-9334751546
13	Santa Gupta	06-03-2014	06-03-2014	Yes	Yes	12-07-2018	Santa Gupta, W/O-Lt. Manoj Kumar, At-Kachhwa Tola, Bhagalpur, PIN-800008, P.O.-Jhaugan, P.S.-Bhagalpur, Patna, Pin-800008, Mob-9304134578, 9339572055
14	Vinaka Devi	30-12-2013	30-12-2013	Yes	Yes	12-07-2018	Vinaka Devi, W/O-Chandrabir Choudhary, At-Mandha Khat, Near Khat, Near Loh, Ka Pu, P.O.-Jhaugan, P.S.-Mahuli Ghat, Patna-800008, Mob. No-9430900455
15	Ajay Kumar	30-12-2013	30-12-2013	Yes	Yes	12-07-2018	Ajay Kumar, S/O-Jagdish Prasad, Vill-Bhagalpur, Land Mark- behind police chauri, Jhaugan, Patna-800008, Mob. No-9334555825
16	Phoolu Devi	27-03-2014	27-03-2014	Yes	Yes	12-07-2018	Phoolu Devi, W/O-Rambhadr Singh, At-Ramwar Khola, P.O.-Jhaugan, P.S.-Mahuli Ghat, Patna-800008, Dist-Patna, Mob-9304461018
17	Brj Mohan Prasad	19-03-2014	19-03-2014	Yes	Yes	12-07-2018	Brj Mohan Prasad, S/O-Lt. Balraj Prasad, S/O, At-Jhaugan Ghat, Near Ghatbargh, P.O.-Jhaugan, P.S.-Chowk, Patna-800008, Mob-8252533436
18	Sanjay Kumar Barman	13-09-2013	13-09-2013	Yes	Yes	12-07-2018	Sanjay Kumar Barman, S/O Lt. Jugal Kishor Barman, At- Despur, Near Alanganj Tola, P.O.-Jhaugan, P.S.-Thana chowk, Patna City, Pin-800008, Mob-9815003643
19	Mona Begum	18-02-2014	18-02-2014	Yes	Yes	12-07-2018	Mona Begum, wife Md. Sahabuddin, S/O Jee Jee, Jee colony, Jee kura, post-Jhaugan, Patna-800008, Patna, Mob-9801481261

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Sl. No.	Name of the Member/Shareholder	Date of Birth	Age	Gender	Religion	Marital Status	Signature
1	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
2	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
3	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
4	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
5	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
6	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
7	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
8	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
9	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
10	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
11	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
12	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
13	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
14	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
15	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
16	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
17	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
18	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
19	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
20	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
21	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
22	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
23	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
24	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
25	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
26	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
27	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
28	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
29	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
30	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
31	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
32	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
33	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
34	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
35	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
36	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
37	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
38	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
39	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
40	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
41	Mr. Anil Kumar	12-09-1971	31	M	H	Married	
42	Mr. Anil Kumar	12-09-1971	31	M	H	Married	



Sl. No.	Name of the Vendor/Owner	Date of Application	Date/Year of fees Paid (Y/N)	Registration Fees Paid (Y/N)	Yearly Renewal (Y/N)	Last Renewal date/Year up to FY 13-14	Address of the Tower (House hold name, Address and contact no)
37	PTNA-ENB-0373	Mala Devi	28-02-2015	28-02-2015	Yes	Yes	12-07-2018 Mala Devi W/O Suresh Kumar Singh, At-Sarwan, Vihar Colony, P.O. Gola Bigha, P.S. Alangari, Patna 800007, Mobile no. 9507155050
38	PTNA-ENB-0374	Vinay Kumar	11-03-2015	11-03-2015	Yes	Yes	12-07-2018 Vinay Kumar, S/O Late Sodyanath Prasad, Babua Gang, Gay Ghat, P.O. Gola Bigha, P.S. Alangari, Patna 800007, Mobile no. 9570964193
39	PTNA-ENB-0375	Awardesh Kumar	11-03-2015	11-03-2015	Yes	Yes	12-07-2018 Awardesh Kumar, S/O Late Bhagwan Das, At-Kadi Bigha, P.O. Gola Bigha, P.S. Alangari, Patna 800007, Mobile no. 9234802574
40	PTNA-ENB-0376	Sheela Devi	07-02-2015	07-02-2015	Yes	Yes	12-07-2018 Sheela Devi, W/O Lt. Kaneshwar Prasad, AT-Carga Charan Lane, P.O. Gola Bigha, P.S. Alangari, Dist-Patna, Bihar, Pin-800007, Mob-9386166333
41	PTNA-ENB-0377	Uma Saran	07-02-2015	07-02-2015	Yes	Yes	12-07-2018 Smt Uma Saran, W/O Rahulkumar Saran, Sri Dwarka Bhowan, Dhanu, Mohala, Bigha Patna, Dist-Patna, Bihar, Pin-800003
42	PTNA-ENB-0378	Dinesh Singh	10-02-2015	10-02-2015	Yes	Yes	12-07-2018 Dinesh Singh, S/O Lt. Vinodhwar Prasad Singh, AT-Antan Ghat, P.O. Jhaugani, P.S. Chhikla, Dist-Patna, Bihar, Pin-800008, Mob-9334363101
43	PTNA-ENB-0379	Kanta Devi	21-03-2015	21-03-2015	Yes	Yes	12-07-2018 Kanta Devi, W/O Late Kambharan Shuk, AT-Deep Nagar Road No. 3 Near Gola Bigha Railway Station, P.O. Patna City, P.S. Mehandiganj, Dist-Patna, Bihar, Pin-800008, Mob-9734648693
44	PTNA-ENB-0380	Amur Kumar	11-03-2015	11-03-2015	Yes	Yes	12-07-2018 Amur Kumar, S/O Late Abdul Wasay, At-Zahra Tola, P.O. Jhaugani, P.S. Chhikla, Patna City, Dist-Patna, Bihar, Pin-800008, Mob-9850440118
45	PTNA-ENB-0381	Anup Kumar	28-02-2015	28-02-2015	Yes	Yes	12-07-2018 Anup Kumar, S/O Lt. Ravi Narayan, AT-Begam Ali Haveli, Prachin Koli Mandir, P.O. Jhaugani, P.S. Chhikla, Dist-Patna, Bihar, Pin-800008, Mob-9104715295
46	PTNA-ENB-0382	Rabika Shrivastava	28-02-2015	28-02-2015	Yes	Yes	12-07-2018 Rabika Shrivastava, W/O Md. Haris, AT-Warri Cottage, Shah Kamal Road, Lodikata (Near Marwal College), P.O. Jhaugani, P.S. Chhikla, Patna City, Dist-Patna, Bihar, Pin-800008, Mob-9709186256
47	PTNA-ENB-0383	Rajesh Kumar	10-02-2015	10-02-2015	Yes	Yes	12-07-2018 Rajesh Kumar, S/O Mahavir Prasad, AT-Dandi Bazar, P.O. Jhaugani, P.S. Patna City, Dist-Patna, Bihar, Pin-800008, Mob-9835071321
48	PTNA-ENB-0384	Ajay Kumar	10-02-2015	10-02-2015	Yes	Yes	12-07-2018 Ajay Kumar, S/O Lt. Jayaram Bada Yadav, AT-Nai Shaduk, Patna City Chok, P.O. Jhaugani, P.S. Patna City, Dist-Patna, Bihar, Pin-800008, Mob-8002191112
49	PTNA-ENB-0385	Md. Merifa	16-04-2015	16-04-2015	Yes	Yes	12-07-2018 Md. Merifa, S/O Late Jarreddi Mohammed, AT-Batua Kuan, Near-Kabristan, P.O. Begampur, P.S. Chhikla, Patna City, Dist-Patna, Bihar, Pin-800009, Mob-9631226729
50	PTNA-ENB-0386	Maya Devi	10-02-2015	10-02-2015	Yes	Yes	12-07-2018 Maya Devi, W/O Lt. Vinodhwar Prasad, AT-Maheshwari Ashan, Mathni Tola, P.O. Begampur, P.S. Mahasani, Dist-Patna, Bihar, Pin-800009, Mob-9386652505
51	PTNA-ENB-0387	Sri Shyam Prasad	11-03-2015	11-03-2015	Yes	Yes	12-07-2018 Sri Shyam Prasad, S/O Late Dev Prasad, At-Batua Kuan, Near-Kabristan, P.O. Begampur, P.S. Chhikla, Patna City, Dist-Patna, Bihar, Pin-800009, Mob-9631226729
52	PTNA-ENB-0388	Dr. Anandesh Sharma	16-04-2015	16-04-2015	Yes	Yes	12-07-2018 Dr. Anandesh Sharma, S/O Late Subhan Sharma, At-Harnaha Tola (Buzulpur), P.O. Jhaugani, P.S. Chhikla, Dist-Patna, Bihar, Pin-800008, Mobile no. 9955189414
53	PTNA-ENB-0389	Bined Yadav	28-07-2015	28-07-2015	Yes	Yes	12-07-2018 Bined Yadav, S/O Vinodhwar Prasad Yadav, At-Maheshwari Ashan, Mathni Tola, P.O. Begampur, P.S. Mahasani, Patna City, Dist-Patna, Bihar, Pin-800009, Mob-9386652505
54	PTNA-ENB-0390	Mamta Devi	11-03-2015	11-03-2015	Yes	Yes	12-07-2018 Mamta Devi, W/O Gop Singh, At-Batua Kuan, Near-Kabristan, P.O. Begampur, P.S. Chhikla, Patna City, Dist-Patna, Bihar, Pin-800008, Mobile no. 9334664614
55	PTNA-ENB-0391	Krishna Mohan Prasad	28-07-2015	28-07-2015	Yes	Yes	12-07-2018 Krishna Mohan Prasad, S/O Late Ram Narayan Prasad, Badi nagla Chhikla, Bazar, P.O. Begampur, P.S. Mahasani, Patna City, Dist-Patna, Bihar, Pin-800008, Contact - 9104910422
56	PTNA-ENB-0401	Smt. Urmila Devi	11-03-2015	11-03-2015	Yes	Yes	12-07-2018 Smt. Urmila Devi, W/O Mr. K. K. Prasad, At-Chowk, P.O. Begampur, P.S. Chhikla, Patna City, Dist-Patna, Bihar, Pin-800008, Mobile no. 7774623265



P **with**



Sl. ID	Name of the Vendor/Owner	Date of Application	Date/Year of fees Paid (Y/N)	Registration Fees Paid (Y/N)	Yearly Renewal (Y/N)	Last Renewal date/Year up to FY 16-17	Address of the Tenant (House hold name, Address and contact no)
188	Mr. P. S. (P. S.) 254	20-04-2019		Yes	Yes	20-04-2019	Kan Chandra Thakur, Late Ram Babu Thakur, At- Gauran Mohan, P.O. R. Bag, P.S. Bargarh, P. S. Bargarh, Patna City, Pin-800008, Contact- +91-9833831553
189	Mr. P. S. (P. S.) 255	20-04-2019		Yes	Yes	20-04-2019	Omendra Chandra, Late Late Ram Babu Chandra, At- Tachagat Nagar, P. S. Bargarh, Patna City, Pin-800008, 9th Contact- +91-9833831553
190	Mr. P. S. (P. S.) 256	20-11-2018		Yes	Yes	20-11-2018	Mr. P. S. (P. S.) 256, At- P. S. Bargarh, P. S. Bargarh, Patna City, Pin-800008, Contact- 9833831553
191	Mr. P. S. (P. S.) 257	20-11-2018		Yes	Yes	20-11-2018	Mr. P. S. (P. S.) 257, At- P. S. Bargarh, P. S. Bargarh, Patna City, Pin-800008, Contact- 9833831553
192	Mr. P. S. (P. S.) 258	20-11-2018		Yes	Yes	20-11-2018	Mr. P. S. (P. S.) 258, At- P. S. Bargarh, P. S. Bargarh, Patna City, Pin-800008, Contact- 9833831553
193	Mr. P. S. (P. S.) 259	20-11-2018		Yes	Yes	20-11-2018	Mr. P. S. (P. S.) 259, At- P. S. Bargarh, P. S. Bargarh, Patna City, Pin-800008, Contact- 9833831553
194	Mr. P. S. (P. S.) 260	20-04-2019		Yes	Yes	20-04-2019	Mr. P. S. (P. S.) 260, At- P. S. Bargarh, P. S. Bargarh, Patna City, Pin-800008, Contact- 9833831553



प्रेषक,

राजस्व पदाधिकारी
नूतन राजधानी अंचल

सेवा में,

उप नगर आयुक्त (राजस्व)
पटना नगर निगम, पटना।

विषय :- मोबाईल टावर से संबंधित सूची विहित प्रपत्र में उपलब्ध कराने के संबंध में।

प्रसंग:- भवदीय पत्रांक-4626, दिनांक-09.04.2019

महाराज,

उपर्युक्त विषयक एवं प्रसांगिक पत्र के अलोक में नूतन राजधानी अंचल क्षेत्रान्तर्गत सभी मोबाईल टावर की सूची की मांग विहित प्रपत्र में की गयी है।

अतः उक्त आदेश के आलोक में नूतन राजधानी अंचल क्षेत्रान्तर्गत रिलायन्स जियो इन्फोकॉम लि० द्वारा अधिष्ठापित मोबाईल टावर की सूची सादर समर्पित। सभी मोबाईल टावर कम्पनी को नूतन राजधानी अंचल द्वारा भवदीय आदेश के आलोक में पत्र निर्गत किया जा चुका है, तथा व्यक्तिगत रूप से भी सम्पर्क स्थापित किया गया है। सूची प्राप्त होते ही शीघ्र भेज दी जायेगी।

अनु०:- सथावर्णीता।

विश्वासभाजन

राजस्व पदाधिकारी
नूतन राजधानी अंचल



PATNA MUNICIPAL CORPORATION

New Capital Circle

नूतन राजधानी अंचल के क्षेत्रांतर्गत अधिष्ठापित रिलाईंस जियो इन्फोकॉम लिमिटेड मोबाइल टॉवर की सूची

Sl	Site ID	Name of the Vendor/Owner	Date Of Application	Date/Year of fees Paid(Y/N)	Registration Fees Paid (Y/N)	Yearly Renewal (Y/N)	Last Renewal date/Year Up to FY 18-19	Address of the Tower (House hold name Address and Contact No.)
1	I-BR-PTNA-ENB-0004	Veena Singh	07 May 2015	07 May 2015	Yes	Yes	11-07-2018	Veena Singh, W/o- Pankaj Singh, AT- Magadh Colony, PS-PO- Beur, Dist- Patna, Bihar, Pin-800002, Mob-9006379200
2	I-BR-PTNA-ENB-0005	Rajendra Prasad Yadav	02 July 2014	02 July 2014	Yes	Yes	11-07-2018	Rajendra Prasad Yadav, S/o- Lt. Bhola Rai, AT-CID Club Gali, Near Patna Station, Karbigha, P.O- G.P.O, P.S- Jajkanpur, Patna-800014, Mob-9334215556
3	I-BR-PTNA-ENB-0016	Sri Bhagwan Rai	15 May 2014	15 May 2014	Yes	Yes	11-07-2018	Sri Bhagwan Rai, s/o - Late Dukharan Rai, Vill- Sabajpura, P.O-Khagaul, P.S- Phulwari Sharf, Patna-801505, Mob-9334016875/9308385865
4	I-BR-PTNA-ENB-0018	M/S SHPL (Sujata Hotel), Mr. Nair/Nijay	22 May 2014	22 May 2014	Yes	Yes	11-07-2018	M/S SHPL (Sujata Hotel), Mr. Nair/Nijay Kochar, Chapakya Tower, Veer Chand Patel Path, R. Block P.O- GPO, P.S-Sachinwaly, Patna, Pin-800001, Mob-0612 2223141/42
5	I-BR-PTNA-ENB-0019	Bhola Yadav	15 May 2014	15 May 2014	Yes	Yes	11-07-2018	Bhola Yadav, S/o- Rambabu Rai, At-Dhanot, P.O- Dhanot, P.S- Rupashpur, Patna-801506, Mob-8539907568
6	I-BR-PTNA-ENB-0130	Sri Girija Lal	05 August 2013	05 August 2013	Yes	Yes	11-07-2018	Sri Girija Lal, S/O- Late Suresh Sah, Add- New Purandarpur, Near old ps Jajkanpur, P.O-GPO, Jajkanpur, Patna Pin-800001, mob-9334118218
7	I-BR-PTNA-ENB-0131	Bhagwat Bhagat	24 Feb 2014	24 Feb 2014	Yes	Yes	11-07-2018	Bhagwat Bhagat, S/O- Hari Ballabh Bhagat Sushila Shadan, H.No.-26/394, Shiva jee Nagar, Old Jajkanpur, Dist- Patna, pin-800001, mob-9835225709
8	I-BR-PTNA-ENB-0133	Hotel Patilputra ashoka	14 Sep 2018	14 Sep 2018	Yes	Yes	14-09-2018	Hotel Patilputra ashoka Beer patel Chand patel path Patna-800001, mob-9125052270

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9	I-BR-PTNA-ENB-0134	Mr. Satish Kumar	13 Sep 2013	13 Sep 2013	Yes	Yes	11-07-2018	AT-YEN JAKKANPUR, PIN-800002, Mob-9798463110
10	I-BR-PTNA-ENB-0155	Mr. Mala Kumari	24 Jan 2015	14 Jan 2015	Yes	Yes	11-07-2018	Mrs. Mala Kumari, W/o Ashu At- Alkapuri PO-Anishabad, PS-Gardari Dist. Patna, pin-800002, Mob-9798463110
11	I-BR-PTNA-ENB-0164	Manorma Devi	05 August 2013	05 August 2013	Yes	Yes	11-07-2018	Manorma Devi, W/o- Mahesh Prasad, House No- NA 15, New Alkapuri, P.O-GPO, P.S- Gardari, Patna, Pin-800001, Mob- 9430509802
12	I-BR-PTNA-ENB-0168	Aarti Devi	13 Sep 2013	13 Sep 2013	Yes	Yes	11-07-2018	Aarti devi, W/o- Dular Chand At- New Bypass road near B.S.M.L exchange, P.O- Anishabad, P.S- Beur Gali, Pin-800002, mob- 8809592523
13	I-BR-PTNA-ENB-0169	Ram Bahadur Singh	05 August 2013	05 August 2013	Yes	Yes	11-07-2018	Ram Bahadur Singh S/o- Late Babu Lal Singh, Vishnupuri, Chalkohra, P.O-Anishabad, P.S- Gardari, Patna, Pin-800002, Mob- 9431421928
14	I-BR-PTNA-ENB-0170	Amar Nath Singh	05 August 2013	05 August 2013	Yes	Yes	11-07-2018	Amar Nath Singh S/O- Sri Chulhan Lal Beur More Hari Chak, P.O-+P.S- Beur- Patna- 800002 Mob-9835406095
15	I-BR-PTNA-ENB-0172	Sanjeev Kumar	01 Oct 2013	01 Oct 2013	Yes	Yes	11-07-2018	Sanjeev Kumar S/O- Kmalakant Singh, Khyani Colony Hari Chak, P.O- Anishabad, P.S- Phulwari Sharf, Patna Pin-800002, Mob-9431004244
16	I-BR-PTNA-ENB-0256	Rakesh Nandan	05 June 2015	05 June 2015	Yes	Yes	11-07-2018	Rakesh Nandan S/o- Lt. Varshney Krishan Nandan, S/o- Devki Nandan Varshney, At- Hotel Nandan, Trazier Road, PO- GPO, PS- Kotwall, Dist- Patna . Bihar, Pin-800001, Mob-9709400420
17	I-BR-PTNA-ENB-0284	Nutan Kumari	07 Feb 2015	07 Feb 2015	Yes	Yes	11-07-2018	Nutan Kumari, W/O- Brajesh Kumar, New Bengali Tola, Mahavir Path, Sholha Sadan, PS- Janakpur, PO-GPO Dist- Patna, pin- 800001, mob-9934486221
18	I-BR-PTNA-ENB-0285	Ashwani Kumar	13 March 2015	13 March 2015	Yes	Yes	11-07-2018	Ashwani Kumar, S/O- Late, Ramkarm Singh, At- Khajpura Barminthan, PO- Vennary College, PS- Airport, Dist- Patna, Bihar, Pin- 800014, Mob-94700952



19	I-BR-PTNA-ENB-0287	Basanti Devi	30 June 2015	30 June 2015	Yes	Yes	11-07-2018	Basanti Devi, Earlier Shishupat Kumar, Ayodhya Singh At. Yarpur Khawa, Near Bhikhar Thakur Overbridge, P.O. Ghat, PS- Gardanibagh, Dist- Patna, Bihar, Pin- 800001, Mob-9308557345
20	I-BR-PTNA-ENB-0288	Amit Raj Akela	07 Feb 2015	07 Feb 2015	Yes	Yes	11-07-2018	Amit Raj Akela, S/O- Braj Bhushan Prasad, At- Chitrakupta Path, Machhli Gali, New Area PO- GPO, PS- Jankapur, Dist- Patna, Bihar, Pin- 800001, mob-9334208344
21	I-BR-PTNA-ENB-0289	Virendra Prasad Gupta	07 Feb 2015	07 Feb 2015	Yes	Yes	11-07-2018	Virendra Prasad Gupta, DBC Chowk Old Janakpur, PO- GPO, PS- Janakpur, Patna, Pin- 800001, Mob-9431600655
22	I-BR-PTNA-ENB-0290	Padam Dev Singh	01 Feb 2016	01 Feb 2016	Yes	Yes	11-07-2018	Padam Dev Singh, S/O- Late Kamla Prasad Singh, AT- New Yarpur, Jhunjhun Mahal, PO- GPO, PS- Gardanibagh, Dist- Patna, Bihar, Pin- 800001, Mob-8578054444
23	I-BR-PTNA-ENB-0294	Dilip Kumar	10 Feb 2015	10 Feb 2015	Yes	Yes	11-07-2018	Mr. Dilip Kumar, AT- Chandpur Balia, Gayalme Dopata, Azad Lane Gyan Bhawan, PS- Jankapur, PO- GPO, Dist- Patna, Bihar, Pin- 800001, Mob-9334262801
24	I-BR-PTNA-ENB-0303	Kusum Devi	13 March 2015	13 March 2015	Yes	Yes	11-07-2018	Kusum Devi, W/O- Sri Rajeshwar Prasad, AT- West Jeprakashi Nagar, PO- GPO, PS- Jankapur, Patna, Pin- 800001, Mob-9507035380
25	I-BR-PTNA-ENB-0310	Sunita Devi	01 April 2015	01 April 2015	Yes	Yes	11-07-2018	Sunita Devi, W/O- Vinood Yadav, AT- Mahaveer Nagar Road No-9, PO- Anishabad, PS- Anishabad, Dist- Patna, Bihar, Pin- 800002, Mob-9334491561
26	I-BR-PTNA-ENB-0312	Girija Gupta	05 June 2015	05 June 2015	Yes	Yes	11-07-2018	Girija Gupta, W/O- Shri Hira Lal, At- Ragunath Tola, Behind Lal Mandir, PO- Anishabad, PS- Gardanibagh, Dist- Patna, Bihar, Pin- 800002 Mob-9386628611/93340443291
27	I-BR-PTNA-ENB-0325	Sunita Devi	27 Feb 2015	27 Feb 2015	Yes	Yes	11-07-2018	Sunita Devi, W/O- Shatendra Kumar Singh, At- Purni Rupaspur, Shadbhawana Nagar, PO- Dhout, PS- Rupaspur, Dist- Patna, Bihar, Pin- 805106, Mob-9470798172



36	I-BR-PTNA-ENB-0353	Gaurav Kumar Jaiswal	07 May 2015	07 May 2015	Yes	Yes	11-07-2018	Gaurav Kumar Jaiswal, House Behind Exhibition Road PO- GPO, PS- Kotwali, Patna, Bihar, Pin- 800001, Mob- 9802038111
37	I-BR-PTNA-ENB-0361	Shashi Bhushan Roy	07 May 2015	07 May 2015	Yes	Yes	11-07-2018	Shashi Bhushan Roy, S/O- Lt. Surendra Prashad Roy, At- Hotel Five Diamond, Frazer Road, PO- GPO, PS- Kotwali, Dist- Patna, Bihar, Pin-800001, Mob- 9835827757
38	I-BR-PTNA-ENB-0362	Bihar Hotels Ltd.	14 Sep 2018	14 Sep 2018	Yes	Yes	14-09-2018	Anju Sharma, Maurya Hotel, Frazer Road, South Gandhi Maidan. PO-PS-Gandhi Maidan Dist- Patna, Bihar, Pin-800001, Mob-9204780277
39	I-BR-PTNA-ENB-0434	Saroj Gupta	05 June 2015	05 June 2015	Yes	Yes	11-07-2018	Saroj Gupta, W/o- Anamath Gupta, AT- North Anandpur, H.N.63, Near Manorama Koll Kunj Apartment, PO-GPO, PS- Krishna Nagar, Patna- 800001, Mob-9031031510
40	I-BR-PTNA-ENB-0557	Lal bahadur Singh Chokrawarti	23 June 2017	23 June 2017	Yes	Yes	11-07-2018	Lal bahadur Singh Chokrawarti, At- Janta Road, Gautam Nagar, Patna Near By Pass Road Patna, Mob-9852662872
41	I-BR-PTNA-ENB-0560	C.M House	05 Sep 2018	05 Sep 2018	Yes	Yes	05 Sep 2018	Circular Road, Near Jagjevan ram round about Gate No.-2(Kautilya Path) Patna, Bihar, Pin-800001
42	I-BR-PTNA-ENB-0563	Airport Authority Of India	11 July 2017	11 July 2017	Yes	Yes	11-07-2018	Airport Authority of India, JAY PRAKASH NARAYAN INTERNATIONAL AIRPORT STAFF QUARTER NEAR WATER TANK PATNA, Bihar, Pin-800014, Mob- 5122220653
43	I-BR-PTNA-ENB-0455	Bihar Animal Science University Patna	31 May 2018	31 May 2018	Yes	Yes	31 May 2018	Bihar Animal Science University Patna- 800014
44	I-BR-PTNA-ENB-0511	Golf View Owner's Association	26 May 2017	26 May 2017	Yes	Yes	11-07-2018	Golf View Owner's Association, Golf View Apartment Near I.D. Womens College, Patna -800023, Mob-9661133996
45	I-BR-PTNA-ENB-0519	Bihar Animal Science University Patna	31 May 2018	31 May 2018	Yes	Yes	31 May 2018	Bihar Animal Science University Patna- 800014



46	I-BR-PTNA-ENB-0548	Lal Bihari Singh	23 June 2017	23 June 2017	Yes	Yes	11-07-2018	Lal Bihari Singh Singh, Udaipur Ayus Hospital PO- Dindia 800020, Mob-9334484602
47	I-BR-PTNA-ENB-0627	Sarita Devi	10 May 2018	10 May 2018	Yes	Yes	10 May 2018	Sarita Devi W/O- Anil Kumar Sarita Beur Alhara Kishan Colony PO- Anandabad, PS- Phulwari Sharif, Patna-800002, Mob- 7979710093
48	I-BR-PTNA-ENB-0788	Blindhyachal Devi	26 Oct 2018	26 Oct 2018	Yes	Yes	26 Oct 2018	Blindhyachal Devi S/O- Late Surendra Kumar Gupta Mithapur Sabji Bazar Opp- Shiv Mandir Patna-800001, Mob- 9334993528
49	I-BR-PTNA-ENB-0650	Bhavya Industries Private Ltd	16 May 2018	16 May 2018	Yes	Yes	16 May 2018	Bhavya Industries Private Ltd - Luxury Hotel Station Road Fraser Road Area Patna, Bihar, Pin-800001, Mob-9308530072
50	I-BR-PTNA-ENB-0628	Umapati Kumari	17 July 2018	17 July 2018	Yes	Yes	17 July 2018	Umapati Kumari Ill Dumri PO-Pumpun Patna 804453, Mob-8091002345
51	I-BR-PTNA-ENB-0796	Sri Irendra Ku. Verma	29 Sep 2018	29 Sep 2018	Yes	Yes	29 Sep 2018	Sri Irendra Ku Verma Khajpura, Mundra Shah Colony, road No.-02, H.No.-256, Patna- 800014, Mob-8340330447
52	I-BR-PTNA-ENB-0912	Raj Kishore Prasad	20 Nov 2018	20 Nov 2018	Yes	Yes	20 Nov 2018	Raj Kishore Prasad S/O- Late Lal Bihari Prasad, AT- Dujra, Rajapur Pul, Near- Devi Asthana, Vina Niwas, PO- GPO, PS- Budha Colony, Dist- Patna-800001, Mob- 9334059087





प्रेषक,

राजस्व पदाधिकारी,
पटना सिटी अंचल,
पटना नगर निगम, पटना।

सेवा में,

उप नगर आयुक्त (राजस्व)
पटना नगर निगम, पटना।

विषय — मोबाईल टावर से संबंधित सूची विहित प्रपत्र में उपलब्ध कराने के सम्बन्ध में।

प्रसंग — भवदीय पत्रांक 4626 दिनांक 09.04.2019

महोदय,

उपर्युक्त विषयक एवं प्रासांगिक पत्रांक 4626 दिनांक 09.04.2019 के आलोक में मौगी गयी पटना सिटी अंचल, पटना नगर निगम के अंतर्गत मोबाईल टावर से संबंधित सूची विहित प्रपत्र में संलग्न कर भेजी जा रही है।

कृपया प्राप्ति स्वीकार की जायें।

अनुलग्नक : यथोपरि।

विश्वासभाजन

25/4/19
राजस्व पदाधिकारी
पटना सिटी अंचल,
पटना नगर निगम, पटना।



RJIL/BTS/AD-CD-PMC/Letter-Reply/01

Dated: 20th April 2019

The Executive Officer

Ajmalabad Circle /City Circle
Patna Municipal Corporation
Patna, Bihar

**Sub: Regarding the list of installed Mobile Towers within the jurisdiction of
Ajmalabad & City Divisions in prescribed format.**

Ref: Letter No-332 ,Dated :16-04-2019

Dear Sir,

With reference to your office letter no – 332, dated 16-04-2019, regarding the details of RJIL mobile towers installed within the jurisdiction of Ajmalabad & City divisions, Patna in the given prescribed format.

We would like to say that we have installed 105 Mobile Towers and deposited registration amount along with renewal fee up to the financial year 2018-2019.

Please find the desired details enclosed herewith.

Thanking you,

Respectfully,



Authorised Signatory

Encl: Mobile towers list in prescribed format.



51/ABC
-4-19

CIN U64200GJ2013PTC108870

Registered Office: Office - 101, Saffron, Nr. Centre Point, Panchwati 5 Rasta, Ambawadi, Ahmedabad-380006, Gujarat, India
Tel: 079-38900100,

Local Address: Plot No 210 and 233, Dudheshwar Nath Complex, Bailey Road, Rupnagar, Patna
Bihar - 800014 | Tel No: 0012-3851190

Letter No. / version: 3444...

Date / Revision: 14-03-2019



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मुल्य महाप्रबन्धक,
दूर सञ्चार, पटना।

जोगाईस टॉवर का राहूदी उपलब्ध कराने के संकेत थे।

पुनर्वासा मन्त्रालय का पत्रांक-7032, दिनांक-18.02.2010 एवं पत्रांक-1879, दिनांक-08.02.2010

अनुसूचित जाति

उत्प्रेक्षित विषय के संबंध में प्रयोगिक उद्यम के माध्यम से पहचान करार विषय श्रेयाधारित प्रस्तावित विषयों के सूची उपलब्ध करने पर अनुसंधान विषयों में शामिल विषयों द्वारा साधन

॥ श्रीगणेशाय नमः ॥

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[illegible]

निवेदनकर्ता,
नाम: डॉ. वि. वि. वि.
पता: ...



PATNA MUNICIPAL CORPORATION

Patliputra Circle

पाटलीपुत्र अंचल के क्षेत्रान्तर्गत अधिष्ठापित मोबाईल टॉवर की सूची

193

Site ID	Site Name	Address of the land/building owner	Company Name
PTNA-RIL-0031	SRI KRISHNA NAGAR	Kiran Kumari, W/O-Shashi Kant Himanshu, South Mandiri, Kathpul, P.O-GPO, P.S- Budha Colony, Pin-800001, Mob No-9334337871	Reliance Jio
PTNA-RIL-0204	Baba Chowk	Sukhranj Kumar Yadav, S/O Late Shiv Raj Yadav, North Patel Nagar, Road No.-05, Baba Chowk, P.O.- Keshri Nagar, P.S.- Patliputra, Patna-800024, Ph-9334314501	Reliance Jio
PTNA-RIL-0205	Text Book Colony	BINAY RANJAN PRASAD SINGH, S/O-Ram Singh, Text Book Colony, H No. 1/34 Keshri Nagar, P.O.-Keshri nagar, P.S.-Patliputra, Patna-800024, Mob-9386802540	Reliance Jio
PTNA-RIL-0209	Patel Nagar	Rakesh Ranjan, S/O-Vidya Narayan Singh, Vill-Patel Nagar, Po+PS-Shashtri Nagar, Patna-800023, Mob. No-9334418963	Reliance Jio
PTNA-RIL-0213	Jayprakash Nagar	NIRAJ KUMAR S/O Lt. lavkush prasad shukla, At-jayprakash Nagar, po-kishri nagar , rd -24, ps-rajeev nag , Adarsh Vihar Colony, patna-800024 ph-9430607234	Reliance Jio
PTNA-RIL-0221	Chandrakanta Complex	Mr. Nawal Kishore Prasad chaurasia, S/O-Lt Binda Prasad, At-Chandrakanta Complex, Ashiyana Digha Road, P.O-B.V.College, P.S-Shastri Nagar, Patna-800014, Mob-9835491767	Reliance Jio
PTNA-RIL-0228	XTTL, DIGHA	SANYOGA DEVI, At-X, T.T.I Near Devi Mandir, Digha Patna-800011, Mob-9852455037	Reliance Jio
PTNA-RIL-0253	RAJIV NAGAR	Vinay Singh, s/o- Chakrdhar Prasad, At- Rajiv nagar Road NO-23H patna-24, 9905204035	Reliance Jio
PTNA-RIL-0149	Shivpuri	Ramawati Devi, W/o Sri Ashok Kumar, Road no-1a, Shivpuri, P.O+P.S-Sashtri Nagar, Pin-800023, Dist-Patna, Mob No-9334085958	Reliance Jio
PTNA-RIL-0212	keshari Nagar Patna	PHUL KUMARI DEVI, W/O- KEDAR NATH SINGH, AT-6A RAJIV NAGAR (NEAR SHERWOOD SCHOOL), P.O-KESHARI NAGAR, P.S-RAJIV NAGAR, DIST-PATNA, PIN-800024. MOB:9835424412	Reliance Jio
PTNA-RIL-0214	AG colony	Pushpa Devi, w/o-Nagender Sharma, Main Road AG colony, p.o-Ashina Nagar, p.s-Shashtri Nagar, Dist-Patna, pin-800023, mob-9334265697	Reliance Jio
PTNA-RIL-0015	Rajbansi Nagar	Sanjay Kumar, S/o Shri Bhageran Singh, Sheikhpura, Shastri Nagar, P.O.+P.S.- Shastri Nagar, Patna-800014	Reliance Jio



Site ID	Site Name	Address of the land/building owner	Company Name
PTNA-RIL-0343	Ramnarayan Path	Rakesh Kumar S/O Late Ram Narayan Rai, Road No- 8D, Ramnarayan Path, Rajiv Nagar, PO - Keshari Nagar, P.S - Rajiv Nagar, Pin 800024. Mobile - 9304817397	Reliance Jio
PTNA-RIL-0433	Murlichak	Subash Kumar, S/O-Rambilash Singh, AT- Murlichak, Jagdev Path, PO-B. V. College, PS- Aiprot, Dist-Patna, Bihar, Pin-800014, Mob- 9304217078	Reliance Jio
PTNA-RIL-0286	Khajpura	Ashwani Kumar, S/O-Late Ramkarm Singh, At- Khajpura Brahmsthan, PO-Vetnary College, PS- Aiprot, Dist-Patna, Bihar Pin-800014, Mob-9470092	Reliance Jio
PTNA-RIL-0329	RAMNAGRI ROAD	Subhankar Dubey, S/O-Shivji Dubey, AT- Ramnagari Road, PO-Ashiyana Nagar, PS- Rajivnagar, Dist-Patna, Bihar, Pin-800025, Mob- 9431094378	Reliance Jio
PTNA-RIL-0335	Patel Nagar	Mr. Darmesh Kumar, S/O- Surendra Prasad singh, AT-Patel Nagar, Adarsh Path, Road No. 06 , PO- West Patel Nagar, PS- Sastri Nagar, Dist- Patna, Bihar, Pin-800023, Mob-9304619136	Reliance Jio
PTNA-RIL-0346	Ram Suchit Mishra Path	Sneh Lata W/O Late. Suresh Prasad at Ram Suchit Misra Path Near Baba Lodge boring canal road P.O GPO , P.S Buddha Colony Patna 800001, Mobile 9334603939	Reliance Jio
PTNA-RIL-0341	Rajeev Nagar	Mathura Prasad Singh, S/O-Lt. Chotu Singh, AT- Rajeev Nagar, Rad NO-9c, PO-keshri Nagar, PS- Rajeev Nagar, Dist- Patna, Bihar, Pin-800024, Mob- 9835681583	Reliance Jio
PTNA-RIL-0344	kirshi Nagar	Sharda Devi, W/O - Late Narandra kumar Singh, A.T- Road No-8B, Indra Puri, HN-1, P.O- Kishri Nagar, P.S- Patliputra, Patna-800024, Mob- 9334481603	Reliance Jio
PTNA-RIL-0437	Gosain tola	Mr. Raju Kumar, S/O-Lt. Balishwar Rai, AT- Gosei Tola, PO+PS- Pataliputra, Dist- Patna, Bihar, Pin-800013, Mob-9334853751	Reliance Jio
PTNA-RIL-0266	Samanpura	Shahina Begam, W/O-Imam Akhtar, AT- Samanpura, Inderpuri, Belai Campus, PO- Sastri Nagar, PS- Sastri Nagar, Dist- Patna, Bihar, Pin- 800014, Mob-9334081768	Reliance Jio
PTNA-RIL-0339	Shivpuri Hault	Vivek Kumar S/O Ravindra Prasad Sharma At. Mahesh Nagar Near Shivpuri halt Patna 800024 mob- 9934777000	Reliance Jio
PTNA-RIL-0271	S K nagar	Sanjay Kumar, Sheo Sharma, At- I/100 Road No- 21, S K nagar, PO- Kedbaipuri, Buddha colony 800001	Reliance Jio
PTNA-RIL-0334	Keshri Nagar	Ram Niwas Prasad, S/O-Lt. Nagendra Singh, At- Veer Kunwar Singh Chowk, PO-Keshri Nagar, PS- Shastri Nagar, Dist-Patna, Bihar, Pin No- 800024, Mob No- 9304802705	Reliance Jio



Sr No	Site ID	Site Name	Address of the land/building owner	Company Name
26	PTNA-RIL-0293	Buddha Colony	Prabha Devi W/O Lt Sachin Pd Singh At Buddha Colony, Near Alankar Motor Patna Mob-9308068543	Reliance Jio
27	PTNA-RIL-0315	Boring Canal Road	Shila Devi, W/o-Late Braj Nandan Prasad Singh . A.T.-Boring Canal Road, Apposite Nilgiri Apartment, P.O-Gpo, P.S.-S.K Puri, District-Patna, Bihar, Pin:-800001, Mob:-9825203001.	Reliance Jio
28	PTNA-RIL-0318	madar taresa marg	Meera sharma W/o shaymal kishore sharma house no 24 A, madar taresa marg boring road patna-800001	Reliance Jio
29	PTNA-RIL-0327	Ambition Homes, Khajpura	Rakesh Aggarwal, S&backslash; o Ram Narayan Aggarwal & Dinesh Prasad Gupta S&backslash; o mr. Vishwanath Prasad Gupta, At -Ambition Homes, Khajpura, Bailey Road, District-Patna, Pin No-800014, Mob No.-09334117778	Reliance Jio
30	PTNA-RIL-0331	Chandra Vihar Colony	Sanjeev Kumar, M/O- Asha Singh, At- Chandra Vihar Colony, PO Keshri Nagar, PS- Rajeev Nagar, Patna-Pin-800025, Mob-7766903226	Reliance Jio
31	PTNA-RIL-0328	Nilkanth Colony	Anil kumar Singh, S/O- Late Rameshwar Singh, A.T.-Nilkanth Colony, PO- Anishawad, PS- Sastri Nagar, Dist- Patna, Bihar Pin No- 800025, Mob no 9155199881	Reliance Jio
32	PTNA-RIL-0332	HARIDASPUR	H.N Singh, S/O-Late M.N Singh, At- C/98, AG Colony, PO-Ashiyana Nagar, PS- Ashiyana Nagar, Dist-Patna, Bihar Pin-800025, Mob 9430890921, 9955539999	Reliance Jio
33	PTNA-RIL-0336	L.R Bhawan, Sri Krishna Puri	Ashok Singh, At-C/17, L.R Bhawan, Sri Krishna Puri, PO-GPO, PS-Sri Krishna Puri, District-Patna, Pin No-800001, Mobile No-9431624586	Reliance Jio
34	PTNA-RIL-0337	Nand Niketan, S.K Puri	Umesh Sinha (Prince), S/O-Late N.K.P Sinhalas, Rashmlal, Nand Niketan, Aditya, S.K. Puri, Sahadev Mahto, PO+PS-S.K Puri, Dist-Patna, Bihar, Pin No-800001, Mob No- 9304827124	Reliance Jio
35	PTNA-RIL-0338	Shivpuri, C.P.HOUSE	Bhupesh Kumar, S/O-Sadanand Singh, C.P.House, Shivpuri, Near Shiv Mandir, PO+PS-shivpuri, Patna, Pin-800023, Contact-9308142488	Reliance Jio
36	PTNA-RIL-0269	Road No 8 Rajiv Nagar	Nilam Jha W/o Anand Kr Jha, Rohit Nilyam, Road No- 08B, Behind the Lamp hostel, Rajeev Nagar Patna 800024	Reliance Jio
37	PTNA-RIL-0340	Gokul Path, North Patel Nagar	Malti Devi, W/O-Shankar Rai, At-Gokul Path, North Patel Nagar, A.D.M Road, PO-Keshri Nagar, PS-Patalipatra, Dist-Patna, Bihar, Pin No-800024, Mob No-8804941244	Reliance Jio



Sr No	Site ID	Site Name	Address of the land/building owner	Company Name
38	PTNA-RIL-0342	Rajeev Nagar, Road No-24	Anjani Kumar Singh, C/O-Naveen Kumar, Rajeev Nagar, Road No- 24, Near Shiv Mandir, PO-Keshri Nagar, PS- Rajeev Nagar, Patna-800024, BIHAR. Mob NO- 9835182236(Anjani), 9935998303(Naveen)	Reliance Jio
39	PTNA-RIL-0347	Maa Jagdamba Ashan	Hira Chandra Jha, S/o Lt Bhim Nath Jha, At- Maa Jagdamba Ashan, Budha Colony near gotniya Ashan, PO-GPO, PS-Budha Colony, Pin-800001, Patna. Mobile no. 9334878407	Reliance Jio
40	PTNA-RIL-0350	Boring Cannal Road	Dip Narayan rai, S/o-Mithun Lal rai, A.T:-Nour Pradeep apartment Boring Cannal Road, P.O-GPO, P.S-S.K Puri, Distric-Patna, Bihar, Pin-800001, Mob: 9835055099.	Reliance Jio
41	PTNA-RIL-0421	New Patliputra	Giri Singh, Chauhan Appartment, A.T:-New Patliputra Colony, Road No:-3D, P.O+P.S-Patliputra, Distric-Patna, Bihar, Pin:-800013, Mob:-7277728777.	Reliance Jio
42	PTNA-RIL-0424	Nirala Nagar, Polsan Road	Manjoor Alam, S/O-Late Bhulan Miya, AT-Behind Polsan Road, Nirala Nagar, PO+PS-Digha, Dist-Patna, Bihar, PIN-800011, MOB-9122664433.	Reliance Jio
43	PTNA-RIL-0430	Airtel Office Patliputra ind. Area	M/S Recon, Airtel Office, Patliputra Industrial Office Patna, Bihar- 800024	Reliance Jio
44	PTNA-RIL-0434	North Anandpuri	SAROJ GUPTA, S/O-AMARNATH GUPTA, NORTH ANANDPURI, NEAR MANORMA APPT, P.O- GPO, P.S- SIRI KRISHNA NAGAR, PIN NO-800001, MOB NO-9031031510	Reliance Jio
45	PTNA-RIL-0259	Ashiyana Phase-1	Sumitra Devi, W/o-Late Ram Pratap Singh, A.T:-M-11 Ashiya Nagar Phase-1, P.O+P.S-Rajeev Nagar, District-Patna, Bihar, Pin 800025. Mobile no. 9334183434.	Reliance Jio
46	PTNA-RIL-0363	Lodhipur	Nagendra Prasad Singh, S/O - Brijnandan Prasad Singh, At-Lodhipur, Lichibagan keshav lal road, PO-GPO, PS-Buddha Colony, Patna -800001, Mob-9905464440 /8294776214	Reliance Jio
47	I-BR-PTNA-ENB-0511	Golf View Owner's Assotiation	Golf View Owner's Assotations, Govt, Near J.D womens College Patna-800023, Ph-961133996	Reliance Jio
48	I-BR-PTNA-ENB-0547	Ashiyana Nagar Phase-1	Santosh Kumar S/o-Sri Rajeshwar Pandit At-Ashiyana Naga Phase-1 Ps-Rajiv Nagar Patna 800025, Mob-9931070688 & 9835210193	Reliance Jio
49	I-BR-PTNA-ENB-0533	Opp Laxminiya Gali	Amit Bhushan At- Digha XTTL, Opp Laxminiya Gali, PO+PS- Digha, Patna-11, Ph-9835006043	Reliance Jio



	Site ID	Site Name	Address of the land/building owner	Company Name
30	1-BR-PTNA-ENB-0667	LCT Ghat Mainpura Opp Ramanyan Agarbati	Chandra Sheela Devi W/o- Late Surendra Prasad Singh Sanjeev kumar At-LCT Ghat Mainpura Opp Ramayan Agarbati PO- GPO, PS- Patliputra, Patna 800001 Mob-9308084294	Reliance Jio
51	1-BR-PTNA-ENB-0668	Rajiv Nagar Road No-23	Rakesh Kumar Rai & Mukesh Kumar, At- Rajiv Nagar Road No-23, Ward no-1, Near Ajad Nagar Patna-800011, Ph-9801480155	Reliance Jio
52	1-BR-PTNA-ENB-0619	Gharounda Complex	Vidyapati Singh S/o- Late Ganpat Singh Gharounda Complex 8th Floor beliy Road Patna 800014, Mob-7280072201	Reliance Jio
53	1-BR-PTNA-ENB-0659	Magestic Colony	Buneshwai Tiwari W/o- Madan Mohan Tiwari, At- Magestic Colony Road, 2B Ashiyana Nagar Patna-800025, Mob-940600349	Reliance Jio
54	1-BR-PTNA-ENB-0665	Patliputra Colony Road No-1	Pashmi Raj Nandan & Rita Thakur, S/o- Late Sushil Kumar thakur HN 22A Road no-01 PO+PS- Patliputra Colony Patna 800013, Mob-9431020909	Reliance Jio
55	1-BR-PTNA-ENB-0798	Ashiyana Road	Abmrish Ranjan, S/o- A/40 Road No-3A Ashiyana Road Patna-25 Ph-9431619966	Reliance Jio
56	1-BR-PTNA-ENB-0666	Patliputra Station Road	Rakesh Kumar S/o-Dr. Radhe Shyam Singh At- Patliputra Station Road Ashiyana nagar Patna 800024, Mob-9431211344	Reliance Jio
57	BR-PATNA 160	lalit bhawan	Bihar state housing cooperative federation ltd, lalit bhawan, bailey road, patna	Vodafone
58	BR-PATNA 184	Igims shastri nagar	kiran Devi W/Obijendra persad singh, sheika pura Bagicha, Dharmshala road, max care Hospital Patna -800014	Vodafone
59	BR-PATNA 263	Paras hmri	paras hmri hospital, bailey road, raza bazar patna -800014 bihar	Vodafone
60	BR-PATNA 030	Rukunpura Mac	Krishi varika, opp ssb office, rukunpura, bailey road patna	Vodafone
61	BR-PATNA 021	boring road	Ranjan kr, pandu place, boring road, patna, Ph-9835210044	Vodafone
62	BR-PATNA 020	chaudhry Hotal lane	Ashit khan, S/O kamru jama, Raza bazar, chaudhry hotel lane, p.o-b.b college, p.s shastri nagar patna, ph-9835273845	Vodafone
63	PATNA BSC 02	Sri krishna puri	Ashok sinha, S/O late lal das sinha, C-17, Lr bhawan, sri krishnapuri, ph-9431624586	Vodafone
64	BISKT-01	WEST BORING CANAL ROAD	06/10, ANANDPURI, WEST BORING ROAD.	Airtel
65	BICJB-01	LODIPUR	LODIPUR BALIESHWAR GALI, NEAR POLICE LINE PATNA	Airtel
66	BIJGD-01	JAGDEOPATH	GHARAUNDA COMPLEX, JAGDEOPATH, PATNA	Airtel
67	BIRJV-02	RAJIV NAGAR	ROAD NO.-17A, RAJIV NAGAR PATNA	Airtel
68	BIRJV-01	RAJIV NAGAR	ROAD NO.-14, RAJIV NAGAR PATNA	Airtel
69	BIPNG-01	PATEL NAGAR	WEST PATEL NAGAR, ROAD NO.-08, BABA CHOWK PATNA	Airtel



Site ID	Site Name	Address of the land/building owner	Company Name
BIGRN-01	EAST BORING CANAL ROAD	GORAKH NATH COMPLEX EAST BORING CANAL ROAD PATNA	Airtel
BISMP-01	RAJA BAZAR	SAMANPURA BHAW HOME RAJABAZAR, PATNA	Airtel
TVIPL/19/2016	Rajiv Nagar	Nageshwar Sah S/O - Late Bhageru Sah, AT - Rajiv Nagar Nala, Opp. Chandra Marbal, P.O+P.S - Rajiv Nagar, Patna	TOWER VISION
TVIPL/18/2017	Rajiv Nagar	Mrs Parwati Devi, W/O - Late Janki Saran, Rajiv Nagar Road No-25, P.O+P.S- Rajiv Nagar, Patna	TOWER VISION
TVIPL/12/2017	Rajiv Nagar	Badri Singh, Rajiv Nagar, Road No- 15, Patna	TOWER VISION
TVIPL/ATBRPATI 072/2018	Rajiv Nagar Nala	Mr Nageshwar Sah, S/o - Late Bhageru Sah, At - Rajiv Nagar Nala, Opp Chandra Marbal, Rajiv Nagar, Patna	TOWER VISION
TVIPL/01/2018	Boring Road, Patna	Mr. Ashok Arora (secretary) Krishna Appartment Boringh Road, Patna	TOWER VISION
TVIPL/03/2018	West Patel Nagar, Patna	Amarjeet Pd. S/o- Late Sukhari Saw, Adharsh Colony, Panch Mandir, West Patel Nagar, Patna	TOWER VISION
	Sheikhpura, Shastri Nagar	Sri Naresh Prasad Sinha, S/o Late Jimedar Singh, Sheikhpura Shastri Nagar, Patna	ATC INDIA
	keshari Nagar Patna	Rajkumari Devi, W/o- Late Ramawatar Dubey, G+1 Building, Keshari Nagar Patna, Bihar	ATC INDIA
BR/PT/RJ/17182	Patliputra	P & M Mall Industrial Area, Patna	ATC INDIA
BIHPAT1323	UW_BIHAR_0389_Patel Nagar	Ramakant Tiwari, S/o- Parasnath Tiwari Mauza- Sheikhpura Khata no-310, Plot No-239, Thana No-9, Ward No-34, Circle No-249 (Part), Holding NO-42 (B) Dist-Patna, P.s-Shastri Nagar, State-Bihar	ATC INDIA
BIHPAT0416	Boring Road, Patna	Maa Bhagwati Complex Committee Flat No 306, Boring road Chauraha, Boring patna-01, 983055088	ATC INDIA
BIHPAT1359	UW_BIHAR_0908_Rajpur	Braj Nandan Singh, S/o-Late Ram Pati Singh Mouza-Mainpura, P.s-Patliputra, Dist-Patna, Thana No-02, Tauzi No-5326/18245, Khata No-466, Plot No-2348, Holding No-1171/1, Ward-01 Circle No-247, Patna	ATC INDIA
BIHPAT1391	NPAT157_Rajiv Nagar	Parwati Devi, W/o- JankiSharn singh, Parwati Nivas, Rajiv Nagar Digha, Plot no-2927&2928, Khata no-1170 & 131 Tauzi No-5123 & 5223	ATC INDIA
BIHPAT1408	NPAT194_Patna_East Mahesh Nagar	Uma Devi, W/o- Ramnaresh Singh, Mainpura, Khata No-173, Plot NO-1461, Tauzi No-5123 Patna	ATC INDIA
BIHPAT1582	New Kidwalpur	smt. Daulet Devi, w/o-Ramashish yadav, Dujra Chakaram, Budha colony Patna, Khata No-04, Tauzi No-14/805, plot no-1052, ward no-04, circle no-245, holing no-275a/l	ATC INDIA



Sl. No.	Site ID	Site Name	Address of the land/building owner	Company Name
87	BIHPAT1130	UW_BIHAR_1627- AN COLLEGE	Lalita Devi, W/o -Late Satyanarayan Mishra, Arun Kr Mishra, Vimal Kumar, Late Satyanarayan Mishra, G+3 Building, Dhakanpura, Shivpuri, Shastri Nagar, Patna, Thana no-7, Tauzi no-880, Khata no-480, Khesa no-145, Patna	ATC INDIA
88	BIHPAT1069	UW_BIHAR_1610 Anandpuri	Nisha Sinha, Manoj Kumar, durga, Buddha colony, Patna	ATC INDIA
89	BIHPAT1043	UW_BIHAR_1612 Sri KrishnaPuri	Raj Kumari Devi, W/o Anup Kumar Yadav, Jakkampur, punaichak, Patna	ATC INDIA
90	BIHPAT1068	UW_BIHAR_1608 Kidwaipuri	Jai Lal Arya, S/o- Lt Bhola Prasad@Bhola Arya, Kidwaipuri, Srikrishnapuri, Patna	ATC INDIA
91	BIHPAT1070	UW_BIHAR_1611, Sri KrishnaPuri	Bipul Prasad, Wife of Late Nawal Kishore Prasad, g+3 Building, Sri KrishnaPuri, Patna	ATC INDIA
92	BPTNA019	Patliputra	Shivalik Apartment, 'A' Block, New Patliputra Colony, Patna.	Idea Tower
93	BPTNA009	Buddha Colony	Khata No.-23, Khasra No.-446, Tauzi No.-5225/14845, Ward-015, H.No.-83/43A, Vill.-Dujra Chak, P.O. & P.S.-Buddha Colony, Distt.-Patna-01.	Idea Tower
94	BPTNA050	North Mandini Road	Khata No.-43, 73, 98, Plot No.-806, 809, 810, Moh.-Mandiri, North Mandiri Road, Near BSNL Tower, P.S.-Buddha Colony, Distt.-Patna.	Idea Tower
95	BPTNA077	Mainpura	Tauzi No.-5236/18244, Khata No.-428, Khesra No.-1708, Vill.Mainpura(Grand Apartment), Post-Sadakat Ashram, P.O.-Patliputra, Distt.-Patna.	Idea Tower
96	BPTNA039	North Patel Nagar	Khata No.-381,384 Khasra No.-1207 & 1209, Tauzi No.-5131, Mauza-Manpura, Thana-Patliputra, Distt.-Patna.	Idea Tower
97	BPTNA088	AG Colony	House on Plot No.-91, Khata No.-366, H No 774/1 Mahananda, Main road, A.G. Colony, P.S.-Shastri Nagar, Post-Aashiyana Nagar, Distt.-Patna-25.	Idea Tower
98	BPTNA087	Shekhpura	H.No.-575/1, Circle No.-251, Khata No.-444, Khasra No.-992, P.S.-Shastri nagar, P.O.-B.V.College, Shekhpura, Patna-14	Idea Tower
99	BPTNA034	Shekhpura	Bailey Kunj Apartment, Plot No.1324 & 1325, Khata No.21 & 160, Thana no.-9, Shekhpura Patna	Idea Tower
100	BPTNA072	Ramji Chak	Khata No.-1259, Khasra No.-718, Ramji chak, Behind Petrol Pump Digha, Distt.-Patna.	Idea Tower
101	BPTNA008	Kurzi	Tauzi no.-5177, Khata no.-1135, Khasra no.-3151, Vill.-Kurzi Balapur, Patna-10.	Idea Tower
102	BPTNA016	Patliputra	Plot No.-274, H.No.-274/A, Patliputra colony, Patna-13.	Idea Tower
103	BPTNA083	S K Puri	Holding No. 1227/519B, Plot No.3, Nawal Arcade, Borina Road, Patna	Idea Tower
104	BPTNA090	Majistrate Colony	Khata No.-42, Plot No.-408, Tauzi No.-5173, Holding No.-365, Moh.-Khajepura, Majistrate Colony, Road, Road No.-2A, Post-Aashiyana Nagar, Patna.	Idea Tower
105	BPTNA078	Adm Road	Plot No.-10, Block-A, Circle No.-249B, Holding No.-1025, ADM Road, Shail Chitt, Mahesh Nagar, North Patel Nagar, P.S.-Patliputra, Distt.-Patna.	Idea Tower
106	BPTNA106	Rukanpura	Plot No.-61, Khata No.-359, Tauzi No.-5281, Leena Vibha Appartment, Mauza-Rukanpura, Vijay Nagar, Post-B.V.College, Patna-14.	Idea Tower
107	BPTNA103	Asiana Main Road	Khata no. 40, Khasra No. 5, Mauzi-Salempur Dumra, Aashiyana Main Road, Sri Krishna Balram Hall, Patna-12	Idea Tower



No	Site ID	Site Name	Address of the land/building owner	Company Name
109	BPTNA036	Patliputra Industrial Area	Khata no. 511, Khasra No. 274, Touzi No. 5311, New Saraswati Chandra Market, Mauza-Mainpura, Kurji More, Patna	Idea Tower
110	BPTNA035	RAJIVNAGAR	Khata no. 545, Khasra No. 5597, Touzi No. 5130, Holding No. 1974/73, Mauza-Digha, Road No. 4, Rajiv Nagar, Patna	Idea Tower
111	BPTNA160	Kurji More	Khata No.-1724, Khasra No.-5131, Mauza-Digha Mainpura, Thana No.-1,2, Thana-Digha, Patliputra, Distt.-Patna.	Idea Tower
112	BPTNA143	GARDANIBAGH	Khata No.10, Khasra no.1717, Touzi no.85, Moh.-Diskanpura Road No.4-A, Gardani Bagh, Patna	Idea Tower
113	BPTNA019	Patliputra	Shivalik Apartment, 'A' Block, New Patliputra Colony, Patna.	Idea Tower
114	BPTNA009	Buddha Colony	Khata No.-23, Khasra No.-446, Touzi No.-5225/14845, Ward-015, H.No.-83/43A, Vill.-Dujra Chak, P.O. & P.S.-Buddha Colony, Distt.-Patna-01.	Idea Tower
115	BPTNA050	North Mandini Road	Khata No.-43, 73, 94, Plot No.-806, 809, 810, Moh.-Mandiri, North Mandini Road, Near BSNL Tower, P.S.-Buddha Colony, Distt.-Patna.	Idea Tower
116	BPTNA139	RAMJI CHOWK	Khata No.-1310, Khasra No.-227, Touzi No.-5239, Thana No.-1, Moh.-Ramji Chak School Road, Post-Bata, P.S.-Digha, Distt.-Patna.	Idea Tower
117	BPTNA137	Patna	Holding No.-1436, Touzi No.-5588/5173, Thana No.-11, Ward No.-1, Circle No.-268, , Surya Bihar Colony, Ashiana Nagar, Distt.-Patna-25.	Idea Tower
118	BPTNA047	MSC / Verma Center	Khata No.-476, 478, 480, 481 & 485, Plot No.-142, 143, 144, 145 & 146, Touzi No.-880, Circle No.-249, Boring Road, Chowk, P.S.-Sri Krishnapuri, Distt.-Patna-01.	Idea Tower
119	BPTNA084	North S. K. Pari	Jagat Baliram Apartment, Rose Bud School Gali, North S.K. Pari, Boring Road, Distt.-Patna-800001.	Idea Tower
120	BPTNA030	Exhibition Road	Map No.-957, Sheet No.-45, Ward No.-37, Mouza-Moharumper, Holding No.-228/172A, Distt.-Patna	Idea Tower
121	BPTNA054	NEHRU NAGAR	Khata No.-610, Khasra No.-1900 & 1901, Touzi No.-5506, Mouza-Mainpur Digha, Nehru Nagar, Patliputra, Distt.-Patna.	Idea Tower
122	BPTNA082	Nageswar Colony	Khata No.-97, Plot NO.-15(P), Touzi No.-197, Thana No.-06, Ward No.-03, Nageshwar Colony, Patna-1.	Idea Tower
123	BPTNA029	BSNL POI Buddha Marg	Survey No.-214, Holding No.-180A/4A, Circle No.-6, Ward No.-2, Sheet No.-10, Rameshwar Plaza, Buddha Marg, Distt.-Patna.	Idea Tower
124	BPTNA014	Samarpura	Holding No.-905/288, Ward No.-05, Khata No.-171, Khasra No.-575, Samarpura, Raja Bazar, Post-B.V. College, Distt.-Patna-14.	Idea Tower
125	BPTNA141	Boring Road	Khata No.-18, 184, 174 & 186, Khasra No.-169, 170 & 173, Touzi No.-390, Ward No.-34, Lalita Apartment, Distt.-Patna-01.	Idea Tower
126	BPTNA061	Boring Canal Road	Khata No.-3 & 48, Plot No.-459, 939 & 458, Sivam Enclave, Behind Laxmi Nursing Home, Boring Canal Road, Distt.-Patna.	Idea Tower
127	BPTNA140	West Patel Nagar	Khata No.-374, Touzi No.-5130, Khasra No.-1263, 1264, 1265, Ward No.-7, Moh.-Bhattacharya Road, West Patel Nagar, Post & P.S.-Shashtri Nagar, Distt.-Patna.	Idea Tower
128	BPTNA125	Airport	Ward No.-04, Holding No.-173, Thana No.-12, Plot No. 173, Khata No.-73, Moh.-Koutilya Nagar, Post-B.V. College, Distt.-Patna, Airport, Distt.-Patna.	Idea Tower



Site ID	Site Name	Address of the land/building owner	Company Name
125	BPTNA129	Nandgaon Ward No.-04, Tauzi No.-5113, Khata No.-3, Plot No.-242, Nand gaon, Admi Gaon, Post & P.S.-Shastri Nagar, Distt.-Patna	Idea Tower
129	BPTNA091	INDUSTRIAL AREA 129/C, Thana No.-02, Vijay Smriti, Patliputra Colony, Patna	Idea Tower
130	BPTNA011	North S. K. Puri Shree Apartment, Plot No.-570, Khata No.-132, Tauzi No.-27/815, Thana No.-3, P.S.-S.K. Puri, Mohalla-Anandpuri, Opp.-Sbi Anandpuri, Distt.-Patna. Pin-800001. Ph No.-	Idea Tower
131	BPTNA089	JAGDEVPATH Ward No.-2, Tauzi No.-5290, Khata No.-27, Khesara No.-45, H.No.-37, Vaikapur, Po.-Veterinary College, P.S.-Ruespur, Distt.-Patna. Pin-800014	Idea Tower
132	BPTNA118	Budda Colony Khata no.103, Ward No.24, Holding No-799 A/1, Circle No-246, North Buddha Colony, West of Goraiya Asthan, Post-G.P.O. Distt-Patna	Idea Tower
133	BPTNA001	RAJVANSHINAGAR Khata no-308, Khesara no-577, Ward no.-20, Holding no-1093/1, Rajvanthinagar, Road no.-01, Patna-23	Idea Tower
134	BPTNA179	KHAJPURA Khata no.-367, Plot no.-1172, Mouza-Khojpur, Po B.V. college, P.S-Hawai, Dist-Patna	Idea Tower
135	Bptna046	S.K.Nagar LIG house No. LH/97, Ramkrishna Apartment, Road No.12, Srikrishna Nagar Housing Colony, Patna	Idea Tower

रविशंकर
अ.नं.019
राजस्व पदाधिकारी
पादलीपुत्रा अंचल



पटना नगर निगम

बाँकीपुर अंचल

(अम्बेदकर भवन, राजेन्द्र नगर, पटना- 16)

बाँकीपुर अंचल अंतर्गत मोबाईल टावर की सूची:

S.No.	Location	Address of the Land/Building Owner	Type of land/ Building used Residential/Commercial	Length/Height of the Tower (in feet)	Elevation from the Ground (in feet)	Date of installation	Name of agency	Remarks
1	2	3	4	5	6	7	8	9
1	सर्किल सं०-24 होस्टिंग-133/101	श्री अजय कुमार पिता प्रभू नारायण बर्मा, पता-मखिनियों कुआँ।	आवासीय एवं व्यवसायिक	50 फीट लगभग	30'+50'=80 ' लगभग	10 वर्ष लगभग	रिलायन्स	
2	सर्किल सं०-51 होस्टिंग-139/101/ 81	इसरातउदीन पिता अलाउद्दीन, पता-मखिनियों कुआँ।	आवासीय एवं व्यवसायिक	27 फीट लगभग	50'+27'=77 ' लगभग	10 वर्ष लगभग	JIO	
3	सर्किल सं०-24 होस्टिंग-137/105	श्री प्रहलाम विश्वकर्मा पिता रामरतन प्रसाद, पता-मखिनियों कुआँ।	आवासीय एवं व्यवसायिक	50 फीट लगभग	40'+50'=90 ' लगभग	10 वर्ष लगभग	आईडिया	
4	सर्किल सं०-24 होस्टिंग-183/20	श्री अनिजीत घोष, पिता आनिया कुमार घोष, पता-शारदा प्रोद्योग लेन	आवासीय	50 फीट	50'+50'=100 ' लगभग	08 वर्ष लगभग	टाटा- इन्डिकॉम	
5	सर्किल सं०-24 हो०-208/152	श्रीमती मालती देवी एवं श्री शिवकुमार, बारीपथ	आवासीय एवं व्यवसायिक	50 फीट	30'+50'=80 ' लगभग	10 वर्ष लगभग	एयरटेल	
6	सर्किल सं०-24 हो०-208/152	मालती देवी एवं श्री शिवकुमार लाल, बारीपथ।	आवासीय एवं व्यवसायिक	50 फीट	30'+50'=80 ' लगभग	10 वर्ष लगभग	एयरटेल	
7	शाहगंज सर्किल सं०-49 होस्टिंग-203/134ए	चन्द्रभुन मेहरा पिता रम० राजाराम मेहता	Do/Com	APX 30	APX 80	6 साल लगभग	एयरसेल	
8	शाहगंज सर्किल सं०-49 होस्टिंग-209/139	श्रीमती डोपदी देवी पति श्री लक्ष्मण चौधरी	Do/Com	APX 30	APX 80	6 साल लगभग	एयरटेल	
9	सदलपुर सर्किल सं०-49 होस्टिंग-388/1	श्री राजकुमार पिता श्री रामअवतार मेहता	Do/Com	APX 25	APX 80	1 साल लगभग	टाटा	
10	शाहगंज सर्किल सं०-49 होस्टिंग-189/26	श्री लोमप्रकाश गुप्ता	Do/Com	APX 30	APX 80	1 साल लगभग	टाटा	



11	सर्किल सं-20 ए होस्टिंग-120/120	श्री विनोद कुमार, एमपीएसिन्हा रोड कदमकुआँ, पटना-3	वाणिज्यक	40 फीट	40 फीट	2005-06	बीएसएनएल नग	
12	सर्किल सं-20 ए होस्टिंग-89/89बी एमपीएसिन्हा रोड कदमकुआँ।	श्री रामु नथ सिंह एवं सिद्धावरशरण सिंह	वाणिज्यक एवं आशिक आवासीय	35 फीट	65 फीट	2005-06	एयरटेल	
13	सर्किल सं-20ए होस्टिंग-344/244	श्री बदेला प्रो सिंह रामकृष्ण पथ कदमकुआँ	वाणिज्यक एवं आशिक आवासीय	30 फीट	65 फीट	2006-07	आईडिया	
14	सर्किल सं-20ए होस्टिंग-318/256 ए	श्री शरत कुमार सिन्हा राजेन्द्र पथ गली कदमकुआँ	वाणिज्यक एवं आशिक आवासीय	30 फीट	65 फीट	2006-07	रिलायन्स	
15	सर्किल सं-20ए होस्टिंग-765/597ए	श्री प्रवीण सिन्हा पिता रवो पीएसएन सिन्हा	वाणिज्यक	35 फीट	65 फीट	2005-06	रिलायन्स	
16	सर्किल सं-29ए आर्ग कुमार रोड राजेन्द्र नगर पटना -16	श्रीमती रीता शर्मा	वाणिज्यक एवं आवासीय	15 फीट	पुरुष मंजिल पर	5 वर्ष	रिलायन्स JIO	
17	सर्किल सं-29ए राजेन्द्र नगर पुल के नीचे	श्रीमती प्रतिभा सिंह W/O गुरुनान सिंह	वाणिज्यक एवं आवासीय	40 फीट	पुत्रीय मंजिल पर	16 वर्ष	A-T- cindia Tower	
18	सर्किल सं-29ए रोड नं-5 राजेन्द्र नगर पटना-16	राजगन्ध सिंह S/O स्व० ब्रह्मदेव सिंह	वाणिज्यक एवं आवासीय	20 फीट	पुत्रीय मंजिल पर	5 वर्ष	रिलायन्स	
19	सर्किल सं-29ए रोड नं-58 राजेन्द्र नगर पटना-16	श्रीमती सूर्यमणी देवी W/O श्री बाल्मीकी शर्मा	वाणिज्यक एवं आवासीय	20 फीट	पुत्रीय मंजिल पर	5 वर्ष	रिलायन्स	
20	सर्किल सं-29ए होस्टिंग-1374/1134 ए	श्रीमती नीलेश्वरी देवी पति रामवरण प्रो सिन्हा रोड नं-13 राजेन्द्रनगर	आवासीय	35 फीट	65 फीट	2007-08	एयरसेल	
21	सर्किल सं-29ए होस्टिंग-648/513/ 1	श्री रामचन्द्र प्रसाद एवं शिवकुमार रोड नं-11 डी राजेन्द्रनगर	वाणिज्यक एवं आशिक आवासीय	35 फीट	70 फीट	2005-06	एयरटेल	
22	सर्किल सं-29ए होस्टिंग-709/565	श्री सरदेन्द्र नरानन सिंह पिता राजेन्द्र प्रो सिंह रोड नं 12 राजेन्द्रनगर	वाणिज्यक एवं आशिक आवासीय	30 फीट	65 फीट	2006-07	रिलायन्स	
23	सर्किल सं-29ए होस्टिंग-568/438	श्री वाणिकचन्द जैन पिता रवो मोहनलाल जैन रोड नं 10 डी राजेन्द्रनगर	आवासीय	25 फीट	70 फीट	2005-06	बीएसएनएल नग	



	सर्किल सं०-29ए होस्टिंग-715/557	श्री गन्धना अपार्टमेंट वाणपुर पथ राजेन्द्रनगर पटना-18	वाणिज्यक एवं आर्थिक आवासीय	35 फीट	80 फीट	2004-05	टाटा इन्डोकोम	
26	सर्किल सं०-29ए होस्टिंग-1311/1074	श्री देवेन्द्र कुंठा झा, राजेन्द्रनगर-18	आवासीय	25 फीट	25 फीट	2015-16	रिलायन्स	
29	सर्किल सं०-29ए होस्टिंग-344/244	श्री बट्टेनाथ प्र० सिंह रामकुष्म पथ कदमकुर्था-3	वाणिज्यक एवं आर्थिक आवासीय	30 फीट	60 फीट	1 अप्रैल 2006	एयरटेल	
27	सर्किल सं०-29ए होस्टिंग-711/688 ए	श्रीमती शांति सिंह, पाटलीपुत्रा पथ राजेन्द्रनगर	वाणिज्यक एवं आर्थिक आवासीय	25 फीट	55 फीट	1 अप्रैल 2006	आईडिया	
28	सर्किल सं०-13 होस्टिंग-1074	महेन्द्र प्रसाद, राजेन्द्रपथ	आर्थिक आवासीय व्यवसायिक	30 फीट	60 फीट	2005-06	टाटा इन्डोकोम	
29	सर्किल सं०-13 होस्टिंग-1140	अन्नाकिशोर शरण, राजेन्द्रपथ।	वाणिज्यक	30 फीट	62 फीट	2005-06	रिलायन्स	
30	सर्किल सं०-13 होस्टिंग-1	सत्येन्द्र नारायण, ठाकुरबाड़ी रोड	आर्थिक आवासीय व्यवसायिक	30 फीट	40 फीट	2005-06	एयरटेल	
31	सर्किल सं०-13 होस्टिंग-142	मनीष कुमार, बारीपथ।	आर्थिक आवासीय व्यवसायिक	30 फीट	62 फीट	2005-06	रिलायन्स	
32	सर्किल सं०-13 होस्टिंग-144	मनीष कुमार, बारीपथ।	आर्थिक आवासीय व्यवसायिक	30 फीट	62 फीट	2005-06	आईडिया	
33	सर्किल सं०-13 होस्टिंग-144	मनीष कुमार, बारीपथ।	आर्थिक आवासीय व्यवसायिक	30 फीट	62 फीट	2005-06	एयरटेल	
34	सर्किल सं०-13 होस्टिंग-544/40	चन्द्रशेखर प्रसाद सिंह, लालजी टोला	आर्थिक आवासीय व्यवसायिक	30 फीट	62 फीट	2005-06	बीएसएनएल सं०+ आईडिया+ रिलायन्स	
35	सर्किल सं०-13 होस्टिंग-544ए/40	चन्द्रशेखर प्रसाद सिंह, लालजी टोला	आर्थिक आवासीय व्यवसायिक	30 फीट	62 फीट	2005-06	बीएसएनएल सं०	
36	सर्किल सं०-10 होस्टिंग-83/83 गोसाबोक	रामधन प्रसाद, गोकुल रोड	आर्थिक आवासीय व्यवसायिक	65 फीट	62 फीट	2005-06	एयरटेल	
37	सर्किल सं०-13 होस्टिंग-610	मानकी देवी, लालजी टोला	आवासीय	30 फीट	55 फीट	2006-07	एयरटेल+ एयरटेल	
38	सर्किल सं०-13 होस्टिंग-729	रामकुमार सिंह, राजेन्द्र पथ, बीरपुराही	आवासीय एवं वाणिज्यक	30 फीट	55 फीट	2006-07	एयरटेल	
39	सर्किल सं०-13 होस्टिंग-468	वासुकी देवी, राजेन्द्रपथ	आवासीय एवं वाणिज्यक	30 फीट	55 फीट	2006-07	एयरटेल	



41	सर्किल सं०-13 होलिडिंग-863/850	सजयकुमार, नवल किशोर रोड	आवासीय एवं वाणिज्यिक	35 फीट	65 फीट	2008-07	रिलायन्स	
42	सर्किल सं०-20 बी होलिडिंग-37/29	श्री ज्वाला प्रसाद	आवासीय	40 फीट	40 फीट	1 मार्च 2010	आईडिया	
43	सर्किल सं०-11 ए होलिडिंग-28	सुरेश प्रसाद बर्बरह	वाणिज्यिक एवं आवासीय	30 फीट	60 फीट	2011 से	डोकमो	
44	सर्किल सं०-01	आशा सिंह पिता शिव प्रसाद, शनिचरा मोड़	पता नहीं	30 फीट	30 फीट	2011	आईडिया+पॉड फोन+रिलायन्स	
45	सर्किल सं०-61 हो-163/125	संजय कुमार S/O सच० सुरेन्द्र प्र०	आवासीय	35 फीट	0	2015	रिलायन्स	
46	सर्किल सं०-61 हो-163/125	श्री भरत सिंह	आवासीय	20 फीट	0	पता नहीं	रिलायन्स JIO	
47	सर्किल सं०-61 शनिचरा मोड़	आनन्द कुमार S/O रम० कमलजोशी प्र०	आवासीय	35 फीट	0	पता नहीं	एयरटेल	
48	सर्किल सं०-61 अखतरी लेन दरगाह रोड	एम० एस० जावेद	आवासीय	20 फीट	0	पता नहीं	एयरटेल	
49	सर्किल सं०-59 बीबरी टोला पी० एम० आर० गल्ली	विजय कुमार सिंह S/O बालदेव नरसिंह सिंह	आवासीय	30 फीट	0	पता नहीं	एयरटेल	
50	सर्किल सं०-59 आशोक राज पथ	अफजल इनाम S/O मेहदी इनाम	आवासीय एवं व्यवसायिक	12 फीट	0	पता नहीं	JIO	
51	सर्किल सं०-61 हो-163/125	रमेश्वर लाल वीरह अशोकनाथपथ, सखुरबन्ना।	आवासीय एवं व्यवसायिक	12 फीट	तीन मजिला मकान के उपर स्थापित है।	लगभग 2011 से	बीडायोन	
52	सर्किल सं०-59 हो-163/01	मीरा कुमार पति विनयशंकर दूबे, बीबरीटोला, पटना-8	आवासीय एवं व्यवसायिक	12 फीट	"	लगभग 2011 से	पता नहीं	
53	सर्किल सं०-19 होलिडिंग-1617/03	श्री महेश्वर प्र० सिंह पिता एच० महेश्वर प्र० सिंह, परिवर्णी लोहनीपुर	आवासीय	लगभग 50 फीट	लगभग 80 फीट	लगभग 5 वर्ष	एयरटेल	
54	सर्किल सं०-19 होलिडिंग-1628/301	श्रीमती सुनिता देवी पति चन्द्रशेखर प्र० रामा, चपाभाय लेन	आवासीय	लगभग 60 फीट	लगभग 80 फीट	लगभग 4 वर्ष	टाटा इन्डिकोम	
55	सर्किल सं०-19 होलिडिंग-807/072	श्री सुनील कुमार सिंह पिता आनन्द प्रसाद, रेलवे इन्डर रोड।	आवासीय	लगभग 50 फीट	लगभग 80 फीट	लगभग 4 वर्ष	टाटा इन्डिकोम	
56	सर्किल सं०-10 होलिडिंग-969/008	श्रीमती प्रभा सिंह पति श्री चन्द्रशेखर सिंह, कारीनाथ लेन	आवासीय	लगभग 50 फीट	लगभग 80 फीट	लगभग 5 वर्ष	रिलायन्स	



सर्किल सं-19 होलिडिंग-979 दास अन लोहाजीपुर	श्री कृष्णदेव नारायण पिता स्वो सखी नारायण सिंह	आवासीय	लगभग 50 फीट	लगभग 80 फीट	लगभग 5 वर्ष	आईडिया+बीड फोन	
सर्किल सं-19 होलिडिंग-1271/916 रेलवे हॉकर रोड	वीमली लमिता पाण्डेय पति एसओएम पाण्डेय	आवासीय	लगभग 50 फीट	लगभग 80 फीट	लगभग 5 वर्ष	जीएटीएस+ बीएसओएम सो	
सर्किल सं-19 होलिडिंग-1524/1117 जगतनारायण रोड	श्री अशोक कुंठ पिता स्वो अश्व किशोर सिंह	आवासीय	लगभग 50 फीट	लगभग 80 फीट	4 वर्ष	टाटा इन्डीकोम	
सर्किल सं-26 होलिडिंग-535/435ए	श्री इन्द्रब चौधरी पिता रामजलन चौधरी, नाला रोड	आवासीय एवं व्यावसायिक	50 फीट लगभग	30'+50'=80 ' लगभग	5 वर्ष लगभग	आईडिया	
सर्किल सं-28 होलिडिंग-310/253	श्री दयाल मेहता पिता मुनेश्वर मेहता, नाला रोड	आवासीय एवं व्यावसायिक	50 फीट लगभग	30'+50'=80 ' लगभग	5 वर्ष लगभग	एयरसेल	
सर्किल सं-28 होलिडिंग-489ए/403	श्री विजय कुमार पिता स्वो रामचन्द्र पंडित, आर्ब कुमार रोड	आवासीय एवं व्यावसायिक	60 फीट लगभग	20'+50'=70 ' लगभग	4 वर्ष लगभग	एमटीएस+ युनिफोन	
सर्किल सं-28 होलिडिंग-228/1/ 187ए	श्री विजय कुंठ यादव एवं श्री सतीश कुमार राय पिता विश्वनाथ यादव, अनकरी गली	आवासीय एवं व्यावसायिक	50 फीट लगभग	40'+30'=70 ' लगभग	4 वर्ष लगभग	बीएसओएम सो	
सर्किल सं-29 होलिडिंग- काजीपुर रोड-4	श्री मिथु महतो	आवासीय			2 वर्ष से	ज्युलार्ड 0टी0जी ई0 एस0	
सर्किल सं-18 होलिडिंग-476/301	श्री अजय कुमार S/O चनजी शाह	आवासीय एवं व्यावसायिक				रिलायन्स	
सर्किल सं-18 होलिडिंग-	श्री विजय कुमार राय, श्री कमल कुंठ राय एवं संजय कुंठ राय पिता स्वो रामनाथ राय, हरियापुर गोला	आवासीय	50 फीट लगभग	80 फीट लगभग	5 वर्ष	आईडिया एवं बोसफोन	
सर्किल सं-18 होलिडिंग-	कुन्वर सविन पिता शानू प्रो हरियापुर गोला	वाणिज्यिक	50 फीट लगभग	80 फीट लगभग	5 वर्ष	टाटा इन्डीकोम	
सर्किल सं-29ए होलिडिंग-446/1/ 300/2	श्री अरुण कुमार वैरव राजेन्द्रनगर रोड नं 2	आवासीय	लगभग 30 फीट	50 फीट	जुलाई 2006 से	बीएसओएम सो	
सर्किल सं-29ए होलिडिंग-68/56	श्री दिलीप कुमार सिंह, वरौड नाला रोड	वाणिज्यिक एवं आवासीय	लगभग 30 फीट	80 फीट	जनवरी 2019 से	टाटा इन्डीकोम+ राजीव कम्पनी	



69	सर्किल सं०-29ए होलिडिंग-174/120	श्रीमती चन्दा देवी पति श्री राजेन्द्र कुमार, आर्यकुमार रोड	वाणिज्यिक एवं आवासीय	लगभग 30 फीट	80 फीट	सितम्बर 2012 से	यू.टी.एम. कंपनी
70	सर्किल सं०-29 ए होलिडिंग-290/211	श्रीमती पुनीता कुमारी राजेन्द्रनगर रोड नं० 4	वाणिज्यिक एवं आवासीय	लगभग 25 फीट	80 फीट	मई 2004	भारती एयरटेल
71	सर्किल सं०-29 ए होलिडिंग-414/322	श्री तेजल गोप एवं अन्य राजेन्द्रनगर रोड नं० 10	वाणिज्यिक एवं आवासीय	लगभग 50 फीट	50 फीट	मकान मालिक कानून से इंकार किया।	-
72	सर्किल सं०-52 होलिडिंग-	जाकीर हुसैन संस्थान, मेधा शाह लेन सुल्तानगंज पटना-0	स्कूल वाणिज्यिक	लगभग 40 फीट		2008-09	रिलायन्स
73	सर्किल सं०-52 होलिडिंग-109/1	श्री तरनुम परवीन	वाणिज्यिक आवासीय	लगभग 20 फीट		2008-09	एयरटेल
74	सर्किल सं०-17 होलिडिंग-244/205	श्री दयाकृष्ण अग्रवाल पिता स्व० रामाकृष्ण अग्रवाल, दरियापुर बहुमंथान रोड	आवासीय एवं व्यावसायिक	लगभग 80 फीट	30' + 50' = 80 ' लगभग	वर्ष 2008 से	रिलायन्स
75	सर्किल सं०-17 होलिडिंग-297/268	श्री रामप्रवेश सिंह पिता स्व० जनक सिंह, दरियापुर बारीयम	आवासीय एवं व्यावसायिक	लगभग 50 फीट	40' + 50' = 90 ' लगभग	वर्ष 2007 से	एयरटेल
76	सर्किल सं०-58 होलिडिंग-34/24 आई०	फिरदौस जहाँ पति एस०ए० कादरी, मोगलानी बाग अज्ञात राजपथ	आवासीय	लगभग 20 फीट	लगभग 40 फीट	लगभग 5 वर्ष पूर्व	बी०एस०एन०ए ल०
77	सर्किल सं०-56 होलिडिंग-309/205 सी०	श्री अरविन्द कुमार एवं श्रीमती रेणी देवी- मिश्री टोला टेकरीरोड	आवासीय	लगभग 40 फीट	लगभग 60 फीट	वर्ष 2005 से	एयरटेल
78	सर्किल सं०-58 होलिडिंग-	श्री गहेंद मेहता, मोगलानी बाग टेकरी रोड	परती जमीन	लगभग 80 फीट	लगभग 80 फीट	वर्ष 2007 से	आईडिया+ रोडाफोन
79	सर्किल सं०-56 होलिडिंग-88ए	अब्दुल खालिक एकसानी ग्वालटोली सुल्तानगंज धाना	व्यावसायिक	25 फीट	लगभग 75 फीट	1 वर्ष पहले	जी०टी०एल०
80	सर्किल सं०-47 होलिडिंग-357ए/100 357बी०/211	श्रीमती रीना देवी पति अनील कुमार अनिल कुमार पिता रामशानु महतो पच्चाघाट टोला	व्यवसायिक	40 फीट	लगभग 70 फीट	17.08.2011	Tower Vision India Pvt.Ltd.



81	सर्किल सं-44 होलिडिंग-10सी0/5ए/5	श्री अशोक तिवारी पिता स्व० छोदू तिवारी, अशोक राजपथ महेन्दु पटना-8	आवासीय	40 फीट	लगभग 70 फीट	10.08.2009	Viomco Ltd.	
82	सर्किल सं-44 होलिडिंग-64/44	श्रीमती विद्या देवी पति स्व० नाथून राम, अशोक राजपथ महेन्दु	व्यवसायिक एवं आवासीय	40 फीट	लगभग 70 फीट	दिसम्बर 2008 लगभग	Reliance	
83	सर्किल सं-40 होलिडिंग-122ए/105	श्रीमती राजा पति नूर इलाही, बेगम अली अशोक राजपथ महेन्दु	आवासीय	40 फीट	लगभग 70 फीट	2008 लगभग	मकान मालिक द्वारा जानकारी नहीं दी गई	
84	सर्किल सं-45 होलिडिंग-40/22	श्रीमती शीला देवी पति ब्रह्मदेव प्रसाद, महम्मदपुर रोड महेन्दु	व्यवसायिक	लगभग 40 फीट	लगभग 60 फीट	जुलाई 2009	आईडिया+ बोडाकॉन	
85	सर्किल सं-45 होलिडिंग-157/106	श्री अनिल कुमार पिता स्व० किशुन देव प्रसाद, अशोक राजपथ	व्यवसायिक सह आवासीय	लगभग 35 फीट	लगभग 55 फीट	मार्च 2008	एयरटेल	
86	सर्किल सं-45 होलिडिंग-231बी0	श्री अशोक कु० वर्मा पिता स्व० सुरेश्वर प्र० वर्मा, महम्मदपुर महेन्दु	आवासीय	लगभग 25 फीट	लगभग 55 फीट	मार्च 2010	एयरसेल	
87	सर्किल सं-46 होलिडिंग-118	राणा विजेन्द्र सिंह पिता राणा रघुवंश सिंह, रानीघाट, महेन्दु	आवासीय	लगभग 25 फीट	लगभग 45 फीट	दिसम्बर 2008	रिलायन्स	
88	सर्किल सं-45 होलिडिंग-528	ऊक विभाग भारत सरकार अशोक राजपथ	वाणिज्यिक	लगभग 60 फीट	लगभग 60 फीट		बी0एस0एन0ए ल0	
89	सर्किल सं-27 होलिडिंग-1/1	श्री हरिनारायण सिंह वर्ग० अशोक राजपथ	व्यवसायिक	30 फीट	60 फीट	वर्ष 2010	टाटा डोकोमे	
90	सर्किल सं-27 होलिडिंग-263ए/219	श्री त्रिवेदी अम्बरीष, एनीवेसेन्ट रोड पटना	वाणिज्यिक	20 फीट	40 फीट	1 अप्रैल 2008	आईडिया	
91	सर्किल सं-50 होलिडिंग-656/279/ 4/2	श्री अनिल स्वरूप पिता भगवान स्वप्नाय, बजार समिति मेनगेट	आवासीय/वाणि ज्यिक	लगभग 50 फीट	लगभग 60 फीट	लगभग 7 साल	रिलायन्स	
92	सर्किल सं-50 होलिडिंग-650 ए	श्रीमती मिर्दु कुमारी पति श्री शिवशंकर राजार समिति रोड	आवासीय/वाणि ज्यिक	लगभग 50 फीट	लगभग 100 फीट	लगभग 7 साल	एयरटेल	



93	सर्किल सं०-50 होलिडिंग-656/ए	श्रीमती मिस्तु कुमारी पति श्री शिवराकर बाजार समिति रोड	आवासीय/वाणि ज्यिक	लगभग 50 फीट	लगभग 100 फीट	लगभग 8 साल	बी०एस०एन०ए ल०	
94	सर्किल सं०-50 होलिडिंग-406/1	श्री गोपाल कुंज सन्त प्र० पिता हरिहर प्रसाद, न्यू रामपुर पोस्टोफिस	आवासीय	लगभग 50 फीट	लगभग 75 फीट	लगभग 5 साल	एयरसेल	
95	सर्किल सं०-50 होलिडिंग-406	श्री श्यामनन्दन प्र० मयुकर पिता गुर्यदेव ना० सिंह, न्यू रामपुर पोस्टोफिस	वाणिज्यिक/ आवासीय	लगभग 50 फीट	लगभग 95 फीट	लगभग 4 साल	आईडिया	
96	सर्किल सं०-50 होलिडिंग-366/1/17 8/21	श्रीमती दयवती देवी पति जेम्स राय, रानपुर रोड	वाणिज्यिक	लगभग 50 फीट	लगभग 85 फीट	लगभग 4 साल	एयरटेल	
97	सर्किल सं०-50 होलिडिंग-570/1	श्री राजीव रंजन पिता लक्ष्मीचन्द प्र० यादव राजेन्द्रनगर रोड न० 13बी०	आवासीय	लगभग 50 फीट	लगभग 85 फीट	लगभग 6 साल	आईडिया	
98	सर्किल सं०-50 होलिडिंग-506/235	श्रीमती शशीका पिता पति श्री लसन कु० सिंह राजेन्द्र नगर रोड न० 13 बी०	आवासीय	लगभग 50 फीट	लगभग 90 फीट	लगभग 5 साल	टाटा इन्डिकॉम	
99	सर्किल सं०-50 होलिडिंग-381/5	श्री अजित कुमार बाजार समिति मधली मार्केट	वाणिज्यिक/ आवासीय	लगभग 50 फीट	लगभग 85 फीट	लगभग 4 साल	बी०एस०एन०ए ल०	
100	सर्किल सं०-15 होलिडिंग-158/130	कशीनाथ बोस, अरजीत बोस अशोक राजगुरु	आवासीय/व्यव सायिक	40 फीट	60 फीट	30.06.10	एयरटेल	
101	सर्किल सं०-16 होलिडिंग-12/9	मो० सयामुद्दीन	आवासीय/व्यव सायिक	30 फीट	70 फीट	2008	एयरसेल	
102	सर्किल सं०-15 होलिडिंग-91/72/91 ए/72	मो० मोजमूल हुसैन, मो० मोजाहीर हुसैन	व्यवसायिक	30 फीट	60 फीट	2008/2011	टाटा मुकोमो/आई डिया	
103	सर्किल सं०-18 होलिडिंग-138/119	रा० प्रेम दास	व्यवसायिक	10 फीट	50 फीट	2003	रिलायन्स	
104	सर्किल सं०-31 होलिडिंग-206/199	श्रीमती राजा देवी पति पन्ना लाल	आवासीय एवं वाणिज्यिक	40 फीट	40 फीट	1 अप्रैल 2010	एयरटेल	
105	सर्किल सं०-31 होलिडिंग-513ए/42	श्रीमती मंजु सिंह पति प्रेम कुमार	वाणिज्यिक	35 फीट	100 फीट	1 अप्रैल 2006	रिलायन्स	
106	सर्किल सं०-31 होलिडिंग-33/22ए	समुद्दीन अहमद	आवासीय एवं वाणिज्यिक	30 फीट	90 फीट	1 अप्रैल 2009	रिलायन्स	
107	सर्किल सं०-31 होलिडिंग-42/30	प्र० एच अब्दुल मन्नान	वाणिज्यिक	30 फीट	100 फीट	1 अप्रैल 2007	टाटा	
108	सर्किल सं०-32 रमना रोड	शहनाज रहमान	आवासीय एवं व्यवसायिक	40 फीट	50 फीट	अप्रैल 2007	एयरसेल	



	सर्किल २४-३२ बी०एच०आर	गंगा विजया आठ	आवासीय	३५ फीट	९० फीट	अप्रैल २००४	बी०एच०एच०ए २४	
110	सर्किल २४-३२ कुम्भुन सिंह लेन	कंदार आठ	आवासीय	३५ फीट	९५ फीट	अप्रैल २००६	एयरसेल	
111	सर्किल २४-३२ अशोक राज पथ	इंदुल रामन	व्यवसायिक	५० फीट	१०० फीट	२०११	युनिनॉर	
112	सर्किल २४-३२ ३३३-३८३ बी०	प्रतीभा कुमारी	वाणिज्यिक	४० फीट	१०० फीट	१ अप्रैल २००६	रिलायन्स	
113	सर्किल २४-५४ होस्टिंग-६३३एफ/१	सुनीता देवी पति श्री केशव सिंह जयमहारी कॉलोनी	आवासीय	लगभग ५० फीट	लगभग १०० फीट	२०१०	एयरटेल	
114	सर्किल २४-५४ वाघवती नगर, रेलवे लाइन	अशुषी देवी W/O रामनरेश सिंह	वाणिज्यिक/ आवासीय	३० फीट	७० फीट	२०१५	एयरटेल	
115	सर्किल २४-५४ वाघवती नगर, रेलवे लाइन	शिवानी W/O दिपक कुमार	वाणिज्यिक/ आवासीय	३० फीट	७० फीट	२०१८	JIO	
116	सर्किल २४-५४ पाण्डे लॉज		वाणिज्यिक	३० फीट	८० फीट	२०१८	JIO	
117	सर्किल २४-५४ जय महावीर कोलनी रोड न०-५	अरुण कुमारी W/O संजीव कुमार	वाणिज्यिक/ आवासीय	३० फीट	७० फीट	२०१७	एयरटेल	
118	सर्किल २४-५४ जय महावीर कोलनी मेन रोड	रीता देवी W/O बंगाली सिंह	वाणिज्यिक/ आवासीय	३० फीट	८० फीट	२०१७	एयरटेल	
119	सर्किल २४-५४ सदलपुर	तारा देवी W/O रामधन प्रसाद	आवासीय	३० फीट	६० फीट	२०१४	रिलायन्स	
120	सर्किल २४-५४ सदलपुर	शिवप्रकाश S/O ओमप्रकाश	आवासीय	५० फीट	८० फीट	२०१६	JIO	
121	सर्किल २४-५४ रामकृष्ण कोलनी	गोपाल कंधार	आवासीय	३० फीट	६० फीट		एयरटेल	
122	सर्किल २४-५४ सदलपुर	सुकलदेव मेहता	आवासीय	३० फीट	५५० फीट	२०१७	JIO	
123	सर्किल २४-५४ अजीनाबाद कोलनी	कुसुम	वाणिज्यिक/ आवासीय	३० फीट	८० फीट	२०१७	बी०एच०एच०ए २४	
124	सर्किल २४-५४ होस्टिंग- ६३५ बी०	अजीत कुमार एवं सुजिता कुमार, पिता अरविन्द कुमार, जयमहारी कॉलोनी	आवासीय/ वाणिज्यिक	लगभग ५० फीट	लगभग १०० फीट	२००९	आईडिआ+ एयरसेल	
125	सर्किल २४-५४ होस्टिंग- ६४० ए	शिवमति देवी पति बंगाली सिंह, जयमहारी कॉलोनी	आवासीय	लगभग ५० फीट	लगभग ९० फीट	२००९	बी०एच०एच०ए २४	
126	सर्किल २४-५४ होस्टिंग- ३४२/१	अजय नारा पाण्डे पिता रवो बाकिहारी पाण्डे, वाघवतीनगर	वाणिज्यिक	लगभग ५० फीट	लगभग १०० फीट	२००८	रिलायन्स	



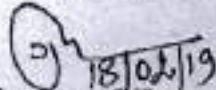
	सर्किल सं०-54 होल्डिंग- 292/2	विभा देवी पति शशिकांत सिंह, अलका कॉलोनी	आवासीय	लगभग 50 फीट	लगभग 100 फीट	2010	एयरटेल	
120	सर्किल सं०-54 होल्डिंग-	अग्रनाथ सहनी एवं रामनाथ सहनी पिता स्व० विठ्ठल चौधरी, कुम्हार संतलपुर	खाली जमीन	लगभग 50 फीट	लगभग 50 फीट	2009	टाटा	
129	सर्किल सं०-54 होल्डिंग-	अरुण देव श्र० एवं कमलदेव श्र० पिता स्व० बासुदेव मेहता संतलपुर गाँव	खाली जमीन	लगभग 50 फीट	लगभग 50 फीट	2009	आईडिया	
130	सर्किल सं०-54 होल्डिंग- 225ए/3	सौम्या खातुन पति ऐशगुल हक, दरगाह रोड	आवासीय	लगभग 50 फीट	लगभग 90 फीट	2010	एयरटेल	
131	सर्किल सं०-54 होल्डिंग- 457बी/3	अंजुम आरा पति मो० अरशद एकराल, ईदगाह के पीछे	आवासीय	लगभग 50 फीट	लगभग 75 फीट	2009	एयरटेल	
132	सर्किल सं०-54 होल्डिंग- 222 ए	राहु मो० कारकिम पिता शाह मो० यासिन्, कालाहि कालोनी	आवासीय	लगभग 50 फीट	लगभग 75 फीट	2011	आईडिया	
133	सर्किल सं०-53 होल्डिंग-200	डॉ० एम०आई० आजाद पिता स्व० मो० अजहरउद्दीन, अजीमाबाद कॉलोनी	आवासीय	लगभग 30 फीट	लगभग 70 फीट	2000	बी०एस०एन०ए ल	
134	सर्किल सं०-54 होल्डिंग-	सीता देवी पति स्व० रामचंदन पाण्डेय	आवासीय	40 फीट	80 फीट	2011	एयरटेल	
135	सर्किल सं०-54 होल्डिंग-	आदित्या देवी पति मजराज सिंह	आवासीय	40 फीट	80 फीट	2009	इटरनेट	
136	सर्किल सं०-54 होल्डिंग-	अचिषेक कुमार	आवासीय	40 फीट	40 फीट	2002	एयरटेल	
137	सर्किल सं०-42 होल्डिंग- 28/23	श्री गोपालजी प्रसाद पिता स्व० नन्दनसात	आवासीय+वाणिज्यिक	लगभग 30 फीट	लगभग 100 फीट	2000	रिलायन्स	
138	सर्किल सं०-36 होल्डिंग- 1187 नहर रोड सैयदपुर मुसल्लहपुर	श्रीमती राजपति देवी पति स्व० सुखदेव गोप	व्यावसायिक	लगभग 50 फीट	लगभग 95 फीट	08.12.2008	रिलायन्स	
139	सर्किल सं०-36 होल्डिंग- 1187 ए सैयदपुर नहर रोड	श्री सुखदेव गोप पिता स्व० दशई गोप	व्यावसायिक	लगभग 50 फीट	लगभग 95 फीट	10.03.2008	आईडिया	
140	सर्किल सं०-36 होल्डिंग- 142 ए मुसल्लहपुर, टाट रोड	श्रीमती सुनित्रा देवी पति श्री वृजनन्दन श्र० सिंह	आवासीय एवं आंशिक व्यावसायिक	लगभग 50 फीट	लगभग 95 फीट	15.02.2007	टाटा	

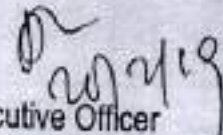


क्र.सं.	सर्विस रोल नं. वारीफाई पटल 1	समान अपार्टमेंट, सर्विस रोल नं. वारीफाई	आवासीय	लगभग 50 फीट	लगभग 100 फीट	लगभग 5 वर्ष	बी0एत0एन0ए ल0
142	सर्विस रोल- 38 होलिडन- 158 वारीफाई पटल 1	सहजानन्द प्रवीण पति नवीनस देवर वारीफाई पटल 1	आंशिक आवासीय एवं आंशिक व्यावसायिक	लगभग 50 फीट	लगभग 100 फीट	2008	एयरटेल
143	सर्विस रोल- 35 होलिडन- 20 बी0 वारीफाई कॉलोनी	बीबी शशीला नंदर खान पति श्री0 बी0एन0 खान, शरीफ कॉलोनी वारीफाई।	आंशिक आवासीय एवं आंशिक व्यावसायिक	लगभग 50 फीट	लगभग 100 फीट	2009	एयरटेल
144	सर्विस रोल- 35 वारीफाई पटल 1	पंचम देवी, विशाल अपार्टमेंट वारीफाई पटल 1	आवासीय	लगभग 50 फीट	लगभग 100 फीट	लगभग 2010	टावर रिजन इन्डिया
145	सर्विस रोल- 35 वारीफाई पटल 1	फेडर अपार्टमेंट, वारीफाई पटल 1	आवासीय	लगभग 50 फीट	लगभग 100 फीट	लगभग 5 वर्ष	एयरटेल
146	सर्विस रोल- 25 होलिडन- 55 बी0	श्री जानकी सिंह नवीनकोठी फ्लैट-4	आंशिक आवासीय एवं आंशिक व्यावसायिक	लगभग 50 फीट	लगभग 100 फीट	2010	ए0टी0सी0 इन्डिया टावर
147	सर्विस रोल- 25 होलिडन- 204	श्री अश्विनी कु0 सिन्हा पति स्व0 गिरजानंदन प्र0, नगर नौशा कोठी, नखनिकाकुआ	आंशिक आवासीय एवं आंशिक व्यावसायिक	लगभग 50 फीट	लगभग 100 फीट	लगभग 5 वर्ष	रिलायंस
148	सर्विस रोल- 23 गोविन्द मित्रा रोड	श्री रामविलोचन सिंह पति श्री शशिशरण सिंह	व्यावसायिक	लगभग 60 फीट	लगभग 82 फीट	01.12.2001	बी0एत0एन0ए ल0
149	सर्विस रोल- 23 वाडीपथ लंगरटोली	श्री यमुना साहनी	आवासीय एवं व्यावसायिक	लगभग 60 फीट	लगभग 100 फीट	2011	इन्टरनेट
150	सर्विस रोल- 11 मखनिया गली बाकरगंज	नवीनस कुमार एवं अभिजित कुमार, हाउस नं0 31/34	व्यावसायिक	लगभग 35 फीट	लगभग 60 फीट	2008	एयरटेल
151	सर्विस रोल- 11 गोला रोड अपोजिट सिद्धीजी हॉल	श्री0 नजीर अहमद	व्यावसायिक	लगभग 35 फीट	लगभग 60 फीट	2006	एयरटेल
152	सर्विस रोल- 23 होलिडन- 147/10/1	श्रीमती उर्मिला देवी पति सनमचन	व्यावसायिक एवं आवासीय	लगभग 40 फीट	लगभग 90 फीट	2010	एयरटेल
153	सर्विस रोल- 23 होलिडन- 439/413	शबीना दौलत	व्यावसायिक	40 फीट	100 फीट	2011	एयरटेल
154	सर्विस रोल- 35 होलिडन- 99/88 उठेरी बाजार	श्रीमती शोभा देवी पति श्री राजीव कुमार, ठठेरी बाजार अशोक राजपथ	आवासीय सह व्यावसायिक	10 फीट	45 फीट	2008-09	एयरटेल



156	सर्किल ११०-३६ होलिडिंग- १०८/०६ बारीपथ गोंधी चौक	श्री० पंचम देवी पति स्व० कपिलदेव राय, बारीपथ गोंधी चौक।	आवासीय राह वाणिज्यिक	१६ फीट	५२ फीट	२००८-१०	एवरवीजन हुस्निदया	
158	सर्किल ११०-३६ होलिडिंग- १३८/११७ बारीपथ	श्रीमती जलनाज परवीन पति श्री० गणेश नंदर, बारीपथ।	वाणिज्यिक	१६ फीट	६० फीट	२००७-०८	रिलायन्स	
157	सर्किल ११०-१९ होलिडिंग- ७४२/६२५ए	श्रीमती सुगा देवी पति श्री राम कुमार सिंह, पृथ्वी राजपथ	आवासीय	६० फीट	५० फीट	२०११-१२	एवरटेल	
158	सर्किल ११०-१९ होलिडिंग- १६०३बी/११११	श्री शशि रंजन पिता मदनमोरी शर्मा जगत नारायण रोड	आवासीय	८० फीट	५० फीट	२०११-१२	टेसीनोर	
159	सर्किल ११०-१९ होलिडिंग- ६३८/४६४सी	निता गुप्ता पति राज कुमार गुप्ता	आवासीय	८० फीट	६० फीट	२०१३-१४	रिलायन्स	
160	सर्किल ११०-५६ होलिडिंग- २०१ए/१२६ई	फुला देवी मिश्री टोला	सीज	८० फीट	३० फीट	२०१४-१५	रिलायन्स	
161	सर्किल ११०-५७ होलिडिंग- १४७/११५	श्रीराम कुमार गौजार खान निजा	आवासीय	८० फीट	३० फीट	२०१४-१५	एवरटेल	
162	सर्किल ११०-२०बी होलिडिंग-	प्रवीण कुमार बेहता, गाला रोड	वाणिज्यिक राह आवासीय	८० फीट	३० फीट	२०१५-१६	रिलायन्स	
163	सर्किल ११०-५३ होलिडिंग- ६७/५८	नित्य रावतेना, भागीरथी लेन	परती जमीन		३९ फीट	२००८-०९	टाटा	
164	सर्किल ११०-५३ होलिडिंग- २००	इमिजजरादीन पिता स्व० श्री० इजहारउदीन, पुराना अजीबाबाद कोलनी	परती जमीन		३० फीट	२००८-०९	बी० एस० एम० एल०	


 Revenue Officer
 Bankipur Circle
 Patna Municipal Corporation


 Executive Officer
 Bankipur Circle
 Patna Municipal Corporation



Zone Wise Demand Vs Collection Report

Sl. No.	Circle Name	FY-2017-2018			FY-2018-2019			FY-2019-2020		
		No. of Holdings	Demand Amount (Cr)	Collection Amount (Cr)	No. of Holdings	Demand Amount (Cr)	Collection Amount (Cr)	No. of Holdings	Demand Amount (Cr)	Collection Amount (Cr)
1	Azimabad Circle	8962	7.96	1.22	28596	11.14	6.27	30449	10.89	5.73
2	Bankipur Circle	7515	18.07	5.48	30983	23.05	24.04	30837	17.38	9.69
3	Kankarbagh Circle	6826	11.58	3.09	30672	16.74	14.48	21800	15.14	12.54
4	New Capital Circle	8064	19.76	3.05	33683	27.27	16.05	35066	25.54	14.29
5	Patilputra Circle	11365	15.47	3.98	46617	21.96	17.82	48305	20.11	15.49
6	Patna City	4128	4.61	0.60	16318	6.93	3.49	17128	6.91	3.10
Total		44862	77.46	17.42	186789	106.98	82.15	103635	65.99	60.83

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Handwritten signature: Akshay Kumar



LIST OF BIG DEFAULTERS

Circle Name	Ward No.	Property No.	Owner Name	Address	Last Assessment Year	Arrear	Current	Penalty	Total
Patliputra Circle	30	2003641	RAJESH KUMAR, KARTIK KUMAR, PRABHAT KUMAR	197-B SAHDEO MAHTO MARG S.K. PURI PATNA, 800001	1997-1998	262944	11952	436726.08	711027
New Capital Circle	28	2151912	SHIVA HOUSING CO-OPRETIV SOSAITI	SARSVATI APARTMENT S.P VERMA ROAD PATNA, 800001	2016-2017	320280	106760	140923.2	567963
Kankarbagh Circle	29	2009486	KUMAR VISWA VIKRAM, KUMAR CHANDRA VIKRAM, KUMARI BABITA MALDAHIYAR, KUMAR SATYA VIKRAM, KUMAR PREM VIKRAM	KHAS MAHAL ROAD NO-1 CHIRAIYATAR PATNA, 800001	2000-2001	136116	7164	215134.92	358415
Patliputra Circle	20	2171568	RAJESHWARI DEVI	150 SARYUG BHAWAN, DEVI GALLI MANDIR, PUNAICHAK, PATNA, 800023	1995-1996	110160	4590	187639.2	302389
New Capital Circle	21	2001510	MUKALESHWAR KUMAR VERMA	MUKALESHWAR KUMAR VERMASRI KRISHNA PURI PATNA, 800001	1995-1996	108864	4536	185431.68	298812
Patliputra Circle	22	2060993	SANJAY KUMAR ALAIS MOHAN	BORING PATLIPUTRA ROAD, NEAR ALPANA MARKET, PATNA, 800013	2015-2016	142652	35663	74892.3	251207
New Capital Circle	25	2107787	RAM VILASH RAI	GORIYA TOLI, PATNA, 800001	2016-2017	83028	2244	155037.96	240310
Kankarbagh Circle	35	2020373	RAJENDRA LALL	A-126 P C COLONY KANKARBAGH PATNA, 800020	1995-1996	81648	3407	139073.76	224124
Kankarbagh Circle	32	2021989	SRI RAM SUBHAG SINGH	R.M.S COLONY KANKARBAGH PATNA, 800020	1996-1997	80868	3516	136104.36	220488
Patliputra Circle	23	2017380	ROHIT KUMAR	MANDAL COMPOUND, EAST BORING CANAL ROAD, PATNA, 800001	2001-2002	81648	4536	126372.96	212557

R. S. T. T. T.

Adh. P. T.



Patliputra Circle	26	2015176	DRAUPTI DEVI	NORTH MADIRI PATNA, 800001	1995-1996	72384	3016	123294.08	196094
Kankarbagh Circle	35	2009814	SMT SHOBHA DEVI, PRIYA RAJ	CHANDMARI ROAD, ROAD NO-6 KANKARBAGH PATNA 20, 800020	2000-2001	73302	3854	115855.74	193016
New Capital Circle	28	2050618	YAMUNA PARSAD	STATION ROAD, GORIYATOLI, PATNA, 800001	2000-2001	72542	3818	114654.54	191015
Bankipur Circle	50	2075881	CHINTA DEVI, SANJEET KUMAR, ANIL KUMAR, ARUN KUMAR, AJIT KUMAR	BEHIND MUSALLANPUR HATT, TIKIYA TOLL, MAHENDRI, PATNA, 800006	1996-1997	69852	3024	117059.04	189035
Patliputra Circle	228	1368856	INDIAN NATIONAL CONGRESS BIHAR PRADESH CONGRESS COMMITTEE	BIHAR PRADESH CONGRESS COMMITTEE SADAKAT ASHRAM PATNA	2019-2020	54677	109354	19683.72	183715
New Capital Circle	19	2124218	SHARDA DEVI	SARSWATI NEWAS, OPP DAYANAND BOYS HIGH SCHOOL, MITHAPUR KHAGUL ROAD PATNA, 800001	2003-2004	71104	4444	104522.88	180071
Kankarbagh Circle	33	2016802	MOSMAT SHAKUNTALA KUMARI SRIVASTAVA	EAST INDRA NAGAR NEW BYPASS KANKARBAGH PATNA, 800020	1995-1996	65328	2722	111275.36	179325
Kankarbagh Circle	44	2083128	CHANDRAVATI DEVI	N/S TILAKNAGAR, KANKARBAGH, PATNA, 800020	1995-1996	65328	2722	111275.36	179325
New Capital Circle	21	1237724	PANKAJ KUMAR, PIYUSH NATH	GORATH NATH LANE BORING ROAD PATNA	2018-2019	61531	2829	101837.47	166197
Kankarbagh Circle	33	2006033	SHEELA DEVI	D-48 P C COLONY LOHANAGAR KANKARBAGH PATNA, 800020	2011-2012	57920	1810	105414.4	165144

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आर.एन.सिंह & कंपनी
चाटो अकउटेड, पटना।

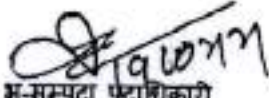
विषय: आन्तरिक अंकेक्षण हेतु अभिलेख उपलब्ध कराने के संबंध में

प्रसंग :- पत्रांक शून्य दिनांक :- 18/01/2021

महाराज,

उपर्युक्त विषयक आन्तरिक अंकेक्षण दल के पत्रांक शून्य दिनांक 18/01/2021 के आलोक में उक्त पत्र के क्रमांक 1 एवं 2 में वर्णित लीज एवं किराया पर आवंटित स्थलों की सूची इस पत्र के साथ संलग्न कर उपलब्ध करायी जा रही है। पुनः क्रमांक 3 में वर्णित मांग पंजी अंकेक्षण दल के अनुसार क्षेपण उपलब्ध कराया जा सकता है। उक्त पत्र में वर्णित क्रमांक 4 भू-सम्पदा शाखा से संबंधित नहीं है, यह नगर वित्त एवं लेखा नियंत्रक से संबंधित है।

विश्वासभाजन


भू-सम्पदा पदाधिकारी
पटना नगर निगम



प्राधिकार द्वारा निर्मित भवनों एवं स्टालों की विवरणी :

क्र. सं.	स्थान का नाम	भवनों की किस्म	भवन की कुल संख्या	हायर परचेज बंधी वस्तु	किराया पर
1	राजेन्द्र नगर	एम-1	24	24	शून्य
		एम-2	14	14	शून्य
		एम-3	24	24	शून्य
		एम-6	42	42	शून्य
		एम-7	24	24	शून्य
		जे.एफ.-1	84	84	शून्य
		जे.एफ.-2	42	42	शून्य
		जे.एफ.-3	26	26	शून्य
		एल.एफ.-1	60	53	7
		एस.आर.टी.	64	63	1
		के.एल.आई. एण्ड जे. एवं अन्य	304	266	30
		छुकान	92	1	91
		सेल्फ फाईनासिंग दुकान	40	40	शून्य
		चार मिनार अपार्टमेंट फ्लैट	64	64	शून्य
		चार मिनार अपार्टमेंट में भूतल दुकान	16	16	शून्य
		सड़क से 1 एवं 2 के कोने पर बने स्टाल के उपर	1	1	शून्य
		केन्द्रीय भंडार के उपर	2	शून्य	2
		कुल-	923	784	139
2	श्रीकृष्णापुरी	एम.-2	40	39	1
		एम.-3	40	40	शून्य
		एल.एफ.-1	48	38	10
		एल.-1	64	64	शून्य
		एल.-2	28	28	1
		एल.-3	12	12	शून्य
		बी.-2	12	12	शून्य
		बी.-4	16	16	शून्य
		बी.-6	24	24	शून्य
		बी.-7	8	8	शून्य
		छुकान	12	12	शून्य
		कुल-	304	293	11



3	कंकड़बाग	एल.-1	40	36	04
		एल.-2	90	72	18
		II/93	28	28	शून्य
		III/93	28	28	शून्य
		कुल-	176	144	22
4	बेऊर	एल.एफ.-1	12	09	03
5	पूर्वी लोहानीपुर खादपर	ई.डब्ल्यू.एस. के अंतर्गत निर्मित भवन	304	236	68 (खाली)
6	अतिथिशाला	राजेन्द्रनगर-2 यूनिट			ऑफिस जनगणना कार्य
		श्रीकृष्णापुरी-1 यूनिट			किरायापर
		पटना सिटी-4 यूनिट			अप्सारीत
		यारपुर-1 यूनिट			अतिक्रमण
		कंकड़बाग - 2 यूनिट			अंचल ऑफिस
		7 यूनिट			

राजेन्द्र नगर भूखण्डों की विवरणी :

भूखण्डों की संख्या	आवृत्ति	खाली
767	759	8
छिट-पुट भूखण्ड की संख्या 13	11	2

राजेन्द्र नगर स्थित कियोस्क

राजेन्द्रनगर	15	12	3
बहादुरपुर	2	2	शून्य
कुल	17	14	3



श्रीकृष्णापुरी एवं बेऊर के मुखण्डों की विवरणी :

स्थान	किस्म	कुल संख्या	आवंटित	खाली
श्रीकृष्णापुरी	ए	22	22	शून्य
	बि	76	76	शून्य
	सि	28	28	शून्य
	डी	34	34	शून्य
	ई	55	55	शून्य
	एफ	28	28	शून्य
	जे	02	02	शून्य
	नया मुखंड	13	13	शून्य
	व्यवसायिक	14	14	शून्य
	कुल	272	272	
बेऊर	ए	12	12	शून्य
	बि	13	13	शून्य
	कुल	25	25	

बेऊर के मुखण्डों की विवरणी :

स्थान	किस्म	कुल संख्या	आवंटित	खाली
बेऊर		81	00	81

स्ववित पोषित योजनान्तर्गत निर्मित कुल फ्लैटों की विवरणी :

क्र. सं.	नम	किस्म	कुल संख्या	आवंटी	रिक्त
1	राजेन्द्रनगर	एम-5	32	32	शून्य
2	राजेन्द्रनगर	ब्लॉक-II	12	12	शून्य
3	राजेन्द्रनगर	ब्लॉक-III	8	8	शून्य
4	राजेन्द्रनगर	ब्लॉक-IV	8	8	शून्य
5	राजेन्द्रनगर	I/93	21	21	शून्य
6	कंकडबाग	II/93	28	28	शून्य
7	कंकडबाग	III/93	28	28	शून्य



परिवहन नगर

मुख्यण्ड किस्म	कुल संख्या	आवृत्ति	रिक्त
ए	14	11	3
बी	102	98	4
सी	21	00	21
डी	69	64	5
पेट्रोल पम्प	2	01	01
वे ब्रीज	1	00	01
कुल	209	174	35

मौर्यालोक व्यावसायिक प्रांगण

	ब्लॉक संख्या	कुल निर्मित	आवृत्ति	रिक्त
1-दुकान भूतल एवं प्रथम तल	ए, बी1/ए, बी1/बी, बी-2सी	284	284	0
	डी	43	42	1
मौर्या टावर		43	35	8
	कुल	370	361	9

मौर्यालोक स्थित कार्यालयों की विवरणी:-

II - कार्यालय स्थल द्वितीय तल से पंचम तल	ए, बी1/ए, बी1/बी, सी	248	248	शून्य
प्रथम तल एवं द्वितीय तल	बी -2	2	2	शून्य
द्वितीय तल एवं तृतीय तल	डी-2	2	2	शून्य
द्वितीय तल से चतुर्थ तल	मौर्या टावर	13	13	शून्य
	कुल	265	265	00

मौर्याटावर स्थित कियोस्क की विवरणी:-

III - कियोस्क		15	15	शून्य
	कुल	15	15	00



TOP 20 COMMERCIAL PROPERTY

Circle Name	Ward No.	Property No.	Owner Name	Mobile No.	Address	Total
Patna City	58	2015366	ABHOGI SRI DWARIKA JEE FOODS DIR. AJIT KUMAR	9431024445	KARMALI CHAK PATNA CITY, 800009	2741548
New Capital Circle	28	2002997	FARHAT HAMED, S.K ASHRAF	9431025383	ASHRAF GALLI SP VERMA ROAD PATNA, 800001	2209220
New Capital Circle	28	2017795	SUNITA NARAYAN	9334389240	HOTEL INDRASHAN HOTEL LEAN FRASER ROAD PATNA, 800001	1847539
New Capital Circle	28	2003169	HINDUSTAN PETROLEUM CORPORATION LTD	7766905576	6TH FLOOR, LOK NAYAK I. P. BHAWAN, FRASER ROAD, DAK BUNGLOW CHOWK, PATNA, 800001	1838059
New Capital Circle	28	2069823	MIR MANISH KUMAR, MRS MADHURI SINGH, M R RAJNISH KUMAR SINGH	9934600000	HOTEL AMBASSADOR, RAJENDRA PATH, PATNA, 800001	1556183
New Capital Circle	28	2022418	MD KHURSHID NAWAB	9304827370	KABARI GALLI, EXHIBITION ROAD, PATNA, 800001	1257608
Patna City	72	2023048	SRI K. GAUSHALA LESI DURGA SATTU CHURA UHOYUG	9835567830	DIDARGANI PATNA CITY PATNA, 800008	1246173
Patna City	58	2027993	SANJAY KUMAR GOOD HOST PVT. LTD. M/S GOODHOST LUGOUR PVT. LTD.	9570007853	KARMALICHAK, PATNA CITY, 800009	1209393
New Capital Circle	21	2027863	JANKI DEVI	9570402574	DSFGSD FG DS, 800001	1069035
New Capital Circle	28	2004056	BIBI HAMIDA KHATOON, NAYYER IMAM	9857504524	RAHMAN COMPLEX, EXHIBITION ROAD PATNA, 800001	1058135
Bankipur Circle	43	2000267	AJIT R PRAKASH SHISU SADAN	9661103006	DR.B.C.ROY PATH KHUANCHI ROAD PATNA, 800004	1004702
Patna City	68	2019125	SHANKAR PRASAD	9431024445	KARMALI CHAK PATNA CITY, 800009	1000326
Bankipur Circle	38	2054263	RANJAN KUMAR SINHA, VIKASH RANJAN, CHANDAN KUMAR, LATE RAM KUMARI DEVI, LATE MANOJ KUMAR	9835261696	JAGAN NATH TOWER FLAT NO.-501 MUKHTAR TOLI NALA ROAD KADAMKUAN PATNA, 800003	958810
Patna City	72	2027135	SARAKESH KUMAR RAJU	7079191656	TRIVYREGITW, 800000	953433
New Capital Circle	28	2000738	NIRAJ KUMAR	9431022010	G-30, NARAYAN PLACEBEHIND PUNJAB AND SIND BANK, FRASER ROAD, PATNA, 800001	895916
Patliputra Circle	1	2059543	SUKANTA KUMAR MISHRA	9439540050	BHUBANESWAR, 751010	830632
New Capital Circle	28	2031745	ANIMESH ESTATE PVT.LTD. (DIRECTOR- HIMANSHU B. NARAYAN)	8294635800	SADAY BHAWAN FLAT NO-101 FRASER ROAD PATNA, 800001	819351
New Capital Circle	28	2005226	ALOK KUMAR SAHI	9431015963	SHAHI BUILDING, EXHIBITION ROAD, PATNA, 800001	791875
New Capital Circle	28	2022483	VINAY KUMAR YADAV, SMT KALAWATI DEVI	9334020927	JAMAL ROAD, PATNA, 800001	789045
New Capital Circle	28	2095670	SUNIL KUMAR RAJ	9234775285	FRASER ROAD PATNA, 800001	787573
GRAND TOTAL						24914596

TOP 20 RESIDENTIAL PROPERTY

Circle Name	Ward No.	Property No.	Owner Name	Mobile No.	Address	Total
Patliputra Circle	20	2003641	RAJESH KUMAR, KARTIK KUMAR, PRABHAT KUMAR	9431020830	197-B SAHDEO MAHTO MARG S.K PURI PATNA, 800001	711622
New Capital Circle	28	2151912	SHIVA HOUSING COOPERTIV SOSAITI	9386066456	SARSVATI APARTMENT S.P VERMA ROAD PATNA, 800001	567963
Kankarbagh Circle	29	2009486	KUMAR VISWA VIKRAM, KUMAR CHANDRA VIKRAM, KUMARI BABITA MALDAHIYAR, KUMAR SATYA VIKRAM, KUMAR PREM VIKRAM	9386257284	KHAS MAHAL ROAD NO-1 CHIRAIYATAR PATNA, 800001	358415
Patliputra Circle	20	2171568	RAJESHWARI DEVI	9334672816	150 SARYUG BHAWAN, DEVI GALLI MANDIR, PURAICHAK, PATNA, 800023	302389



Capital Circle	21	2001310	MUKALESHWAR KUMAR VERMA	9430906700	MUKALESHWAR KUMAR VERMA'S KRISHNA PURI PATNA, 800001	298832
Patliputra Circle	22	2062955	SANJAY KUMAR ALAIS MOHAN	9386281254	BORING PATLIPUTRA ROAD, NEAR ALPANA MARKET, PATNA, 800025	253207
New Capital Circle	28	2307787	RAM VILASH RAI	9386605121	SONYA TOLL PATNA, 800001	240810
Kankarbagh Circle	35	2022878	RAJENDRA LALL	8103470229	A-126 P.C. COLONY KANKARBAGH PATNA, 800020	224324
Kankarbagh Circle	32	2021989	SRI RAM SUBHAD SINGH	9386029518	P.M.S COLONY KANKARBAGH PATNA, 800020	220488
Patliputra Circle	23	2017380	ROHIT KUMAR	8988182682	MANDAL COMPOUND, EAST BORING CANAL ROAD, PATNA, 800001	212557
Patliputra Circle	26	2016376	DRAUPTI DEVI	9386840426	NORTH MADRI PATNA, 800001	198894
Kankarbagh Circle	35	2009814	SMT SHOBHA DEVI, PRIYA RAI	9835425484	CHANDMARI ROAD, ROAD NO-6 KANKARBAGH PATNA 20, 800025	193016
New Capital Circle	28	2060618	YAMUNA PARSAD	9835236522	STATION ROAD, GORBATOLI, PATNA, 800001	192013
Bankipur Circle	50	2075881	CHINTA DEVI, SANJEET KUMAR, AME KUMAR, ARUN KUMAR, AJIT KUMAR	9334678794	BEHIND MUSALLAHPUR HATT, SONYA TOLL MAHENDRI, PATNA, 800006	189635
Patliputra Circle	228	1368856	INDIAN NATIONAL CONGRESS BIHAR PRADESH CONGRESS COMMITTEE	9461432312	BIHAR PRADESH CONGRESS COMMITTEE SADAKAT ASHRAM PATNA	183715
New Capital Circle	19	2124218	SHARDA DEVI	7519961384	SARDHATI MEWAS, OPP DAYAMAND BOYS HIGH SCHOOL, MEHAPEUR KHAGULI, ROAD PATNA, 800001	180071
Kankarbagh Circle	33	2016802	MCSMAT SHARUNTALA KUMARI SRIVASTAVA	9122187813	EAST INDRA NAGAR NEW BYPASS KANKARBAGH PATNA, 800020	179325
Kankarbagh Circle	44	2083128	CHANDRAVATI DEVI	9386502172	M/S TILAKNAGAR KANKARBAGH PATNA, 800020	178125
New Capital Circle	21	2237724	PANKAJ KUMAR, PURUSH MATH	7546085745	GOPATHI MATH LANE BORING ROAD PATNA	166157
Kankarbagh Circle	33	2006033	SHEELA DEVI	8904755655	D-48 P.C. COLONY LOKHANAGAR KANKARBAGH PATNA, 800020	165144
GRAND TOTAL						3218044

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समस्या -1

Month	Cash Collection as per Receipt Book	Cash Collection as per Cash Book	Collection for which receipt not issued but recorded in cash book	Collection excess recorded in cash book i.e. receipts	MR recorded in cash book	Sum Recorded in cash book
Apr-19	53,180.00	1,05,598.00	42,690.00	-	42,690.00	232.00
May-19	56,480.00	56,580.00	500.00	-	55,990.00	500.00
Jun-19	440.00	23,435.00	22,130.00	865.00	440.00	-
Jul-19	420.00	4,860.00	4,400.00	-	400.00	10.00
Aug-19	56,166.00	97,328.00	-	-	97,328.00	898.00
Sep-19	1,34,451.00	1,37,216.00	580.00	1,785.00	1,34,451.00	-
Oct-19	56,97,549.00	56,89,569.00	-	-	56,89,569.00	8,000.00
Nov-19	1,12,04,416.00	98,58,850.00	-	-	98,58,850.00	13,45,566.00
Dec-19	3,44,710.00	3,46,029.00	-	1,319.00	3,44,710.00	-
Jan-20	71,557.00	71,287.00	-	-	71,287.00	270.00
Feb-20	72,983.00	72,882.00	-	-	72,882.00	101.00
Mar-20	8,68,236.00	8,76,706.00	-	8,470.00	8,68,236.00	-
Total	1,86,12,658.00	1,72,40,340.00	70,810.00	12,138.00	1,86,12,658.00	8,55,567.00

वितीय वर्ष 2020 - 21 का विवरण

अंश ७

A. रबीद के अनुसार कुछ प्रणि

[सन्धि विनाशकारी नहीं कहा गया / कहा जाता गया]

दुसरा भाग

केशिपर कैश बुक में दर्ज है।

कैशियर कैश बुक में दर्ज नहीं

कुल

1.96.12.658.00

83,249.00

1,46,95,937.00

1,73,42,342 (R)

13,55,567.00

1,86,95,937.00

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बैक में जमा राशि 2019-20

बैठक में खमा राशि 2020-21

राशि जो बैंक से जमा नहीं करवाई गई

1,79,38,653.00

1,97,800.00

1,86,95,907.00

1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 2680, 26

1.82.95.457.00

अंश 'क'

C प्रभारी सुनील कुमार एवं सौर कुमारी द्वारा प्राथमिक लेख (31.04.2018) की तथ्य सुनवाई हुई। उक्त समयावधि में नकद जामिनी एवं जमा का कार्य कुटिल कुमार एवं सौर कुमारी द्वारा संयुक्त रूप से किया गया था।

15/06/2020

19/6/2020

19/06/2020

11)	दिनांक 15/06/2020 को	Castmark बेल्ट दुक की जांच की गई तथा उद्योग को प्रकाश की शक्ति बढ़ाई गई। जिससे आलोक में नगर मातृका द्वारा पत्रांक क्रमांक 06/56 दिनांक 15-06-2020 को कुंज कुमार एवं संजु कुमार द्वारा समझौता भी मंजूर की गई।		
12)	उपरोक्त पत्र के आलोक में कुंज कुमार एवं संजु कुमार द्वारा क्रमशः 16-06-20 एवं 17-06-20 को अवकाश उपलब्ध करवाया गया।	दिनांक 18-06-20 एवं 19-06-20 को पुनः जांच की गई तथा पत्रा मंजूर की गई।		
13)	(a) रु. 4,59,450/- की राशि जो विविध वर्ष 2019-20 से संचयित है, 50% बंध में जमा नहीं करवाया गया। इससे विविध के लिए कुंज कुमार के द्वारा 23-06-2020 तक का समय मंजूर किया गया है।			
(1)	रु. 13,55,567 की राशि प्राप्त की गई परंतु Cash Book में दर्ज नहीं किया गया। जिसका विवरण सारणी 1 में दिया गया है।	कुंज कुमार, कुंज कुमार एवं संजु कुमार		



Scanned with CamScanner



सर्वोत्तर												अन्य सुचना	उपस्थिति	अन्य	हर वर्ग का कुल योग	T.C. No.
क्र.सं.	वर्ग	वर्ग का विवरण	वर्ग का विवरण	वर्ग का विवरण	वर्ग का विवरण	वर्ग का विवरण	वर्ग का विवरण	वर्ग का विवरण	वर्ग का विवरण	वर्ग का विवरण	वर्ग का विवरण					

4. पटना नगर निगम को समय-समय पर मेसर्स वर्ग इंटर प्राइजोज, वेस्ट थोरिंग कनाल रोड, पटना द्वारा कार्यदेश के आशोक में विविध रसीद की छापी कर कार्यालय को आपूर्ति का निर्देश दिया गया, जो निम्न प्रकार से है:-

क्र.सं.	विवरण	मात्रा	आपूर्तिकर्ता का नाम	अभिप्रेत
1.	विविध रसीद	1000 रुक	मेसर्स वर्ग इंटर प्राइजोज, वेस्ट थोरिंग कनाल रोड, पटना	कार्यालय आदेश पत्रांक-12454 दिनांक-17.12.2018
2.	विविध रसीद	1000 रुक	मेसर्स वर्ग इंटर प्राइजोज, वेस्ट थोरिंग कनाल रोड, पटना	कार्यालय आदेश पत्रांक-5096 दिनांक-08.03.2019
3.	विविध रसीद	1000 रुक	मेसर्स वर्ग इंटर प्राइजोज, वेस्ट थोरिंग कनाल रोड, पटना	कार्यालय आदेश पत्रांक-2363 दिनांक-17.02.2020

कार्यालय को कुल प्राप्त 3000 रसीद रुक का पूर्ण विवरण यथा कुल रसीद की मात्रा (रसीद संख्या सहित), प्राप्ति की तिथि एवं आपके द्वारा उपयोग में लाये गए सभी विविध रसीद वित्तीय वर्षवार यथा वित्तीय वर्ष 2018-19 एवं 2019-20 की पूर्ण विवरणी उपलब्ध करायी जाय।

5. विविध रसीद निर्गत पंजी के जीव के क्रम में पाया गया कि विविध रसीद संख्या-102301 से 102500 तक C.A. Team को जीव हेतु आपके द्वारा उपलब्ध नहीं कराया गया है, जो गंभीर विषय है। आपके द्वारा उपयोग किये गए विविध रसीद संख्या-102301 से 102500 तक C.A. Team को जीव हेतु अविलम्ब उपलब्ध करायी जाय, ताकि C.A. Team द्वारा अपेक्षित जीव की जा सके।

उपरोक्त बिन्दुओं के सम्बन्ध में अपना स्पष्टीकरण पत्र प्राप्ति को 24 घंटे के अन्दर देना सुनिश्चित करें, कि यहाँ नहीं आपके विरुद्ध परीय पराधिकारी को आपके इस कृत के लिए अनुशासनिक कार्यवाही हेतु अनुमति की जाय। जीव के अन्तिम निष्पादन तक आप दोनों कर्मियों का वेतन स्थगित रहेगा।

नगर आयुक्त,
पटना नगर निगम।



व प्रविष्टि की सं- नगर कार्य को	किससे प्रविष्टि हुई	विशेष कारण से	प्राप्ति पर									
			सर्वो पूरा कर	सर्वो पूरा कर	सर्वो पूरा कर	सर्वो पूरा कर	सर्वो पूरा कर	सर्वो पूरा कर	सर्वो पूरा कर	सर्वो पूरा कर	सर्वो पूरा कर	सर्वो पूरा कर

सेवा में

श्रीमान् नगर आयुक्त,
पटना नगर निगम।

विषय :- भवदीय पत्रांक-06156 दिनांक-15.08.2020 के आलोक में स्पष्टीकरण के संबंध में।

महाशय,

सविनय निवेदन है कि भवदीय पत्रांक-06156 दिनांक-15.08.2020 के आलोक में मुझसे भीगी गई स्पष्टीकरण का जवाब कठिकाण निम्नवत् है एवं उल्लेखनीय है कि भवदीय पत्रांक-10381, दिनांक-01.08.2019 के द्वारा मेरा पदस्थापन लेखा शाखा में किया गया है।

1. कठिका-1 के संबंध में अनुरोध है कि विविध रसीद काटने, बैंक में राशि जमा करने एवं कैशियर कौशिक अद्यतन प्रविष्टि करने का कार्य कार्यवाही सहायक श्री कुन्दन कुमार के द्वारा किया जाता है।

2. कठिका-2 के संबंध में अनुरोध है कि चेक, बैंक ड्राफ्ट एवं रसीद निर्गत का कार्य कार्यवाही सहायक श्री कुन्दन कुमार के द्वारा किया जाता है।

3. कठिका-3 के संबंध में अनुरोध करना है कि विविध रसीद के संबंध में कार्यवाही सहायक श्री कुन्दन कुमार द्वारा किया जाता है, जिसकी जानकारी अपेक्षित है।

4. कठिका-4 के संबंध में अनुरोध है कि :-

(क) कार्यालय आदेश पत्रांक-12454, दिनांक-17.12.2018 के द्वारा ईश्वर कृष्ण से संबंधित है। यह विविध रसीद से संबंधित नहीं है।

(ख) कार्यालय आदेश पत्रांक-5895 दिनांक-08.05.2019 के द्वारा 1000 (एक हजार) विविध रसीद बुक आपूर्ति की गई है। प्राप्त विविध रसीद को बंडार पंजी के माध्यम से सभी अंचलों एवं मुख्यालय को उपलब्ध कराये गये हैं, जिसकी विवरणी संलग्न की गई है।

(ग) कार्यालय पत्रांक-2353 दिनांक-17.02.2020 के द्वारा वर्गा इन्दर प्रविष्टि को 1000 (एक हजार) बुक मुद्रण करने का आदेश दिया गया है, किन्तु अभी तक एक भी बुक मुद्रित कर उपलब्ध नहीं कराया गया है।

कठिका-5 के संबंध में अनुरोध है कि विविध रसीद संख्या-102301 से 102500 तक कार्यवाही सहायक श्री कुन्दन कुमार से संबंधित है, जिसकी जानकारी अपेक्षित है।

अतः श्रीमान् से करबद्ध प्रार्थना है कि भवदीय द्वारा पूछे गये स्पष्टीकरण का कठिकाण प्रतियोग शीघ्रित कर रहा है। मुझे स्पष्टीकरण से मुक्ति करने के साथ वेतन भुगतान करने की कृपा की जाय। इसके लिए मैं श्रीमान् का आजीवन आभारी रहूंगा।

अनु० :- दयावर्षित

विश्वनाथराजन

17/6/2020

(शंजु कुमार)

प्रभारी नाजीर

पटना नगर निगम।

16/11/20
19/6/2020

[illegible]

सुभा मे,

नगर आमुक्त,
पटना नगर निगम।

विषय :- स्पष्टीकरण से मुक्त करने के संबंध में ।
महाशय ।

उपर्युक्त विषयक कार्यालय पत्रांक-06156, दिनांक-15.06.2020 के द्वारा स्पष्टीकरण की मांग की गई है। जिसके संदर्भ में कहना चाहेंगे कि कठिका-1 में दर्शाये गये राशि 1,90,26,634/- (एक करोड़ नब्बे लाख छब्बिस हजार छः सौ अन्दाधन) रुपये के विक्रय प्रता की गई राशि 1,79,38,657/- के अंतर राशि के संबंध में भीमान्न से अनुरोध है कि गुप्त 03 दिनों तक अधिलिखित जमाप दिया जाए जिससे को विविध वरीय भुक्त, कौशियर कोष भुक्त एवं बैंक पक्षों से मिलान करते हुए स्थिति स्पष्ट हो सके।

कड़िका-02 के संबंध में जल्दबाई है कि जो चेक अथवा बैंक ड्राफ्ट में मेरे पास चमा कराने के लिए किसी व्यक्ति द्वारा आने पर खण्डों विधि रशीद निर्गत किया जाता है। और जो कार्यालय के माध्यम से चेक अथवा बैंक ड्राफ्ट प्राप्त होते हैं। उसे निर्धारित समय अवधि में संबंधित खाते में जमा कर दी जाती है और उसका विधि रशीद निर्गत नहीं किया जाता है यह प्रक्रिया पूर्व से चली आ रही है। और इस संबंध में वर्तमान में दिना-निर्देश प्राप्त नहीं हुआ है।

कलिका-03 के संसार में उल्लेख है कि विविध राशीय संख्या-139894 से 139900 एवं 139701 से 139800 तक भंडार पंजी के पृष्ठ 19 एवं 58/प. से लेते द्वारा प्राप्त किया गया है। भंडार पंजी से प्राप्त राशीय से ही राशि प्राप्त की गई है। भंडार पंजी की छापाव्रति संतुल्य।

कठिका-04 के संबंध में उल्लेख है कि कार्यालय पत्रांक-12454 दिनांक-17.12.2018 के द्वारा वर्मा इंटरप्राइजेज को इंधन कूपन प्रमाणित कर आपूर्ति करने का आदेश दिया गया था कि विशेषतः पसीद का कार्यालय पत्रांक की छायाप्रति संलग्न। कार्यालय पत्रांक-3895 दिनांक-08.05.2019 के द्वारा वर्मा इंटरप्राइजेज से 1000 रुक निश्चित रसीद मुद्रण कर आपूर्ति करने का आदेश दिया गया था उक्त के आलेख में वर्मा इंटरप्राइजेज द्वारा दिनांक-08.05.2019 से रुक संख्या-40001 से 140000 तक आपूर्ति कि गई जो भंडार पंजी के 81/ए पर प्रविष्टी कर ली गई है। छायाप्रति संलग्न। कार्यालय आदेश पत्रांक-2353 दिनांक-17.02.2020 के द्वारा वर्मा इंटरप्राइजेज को 1000 रुक निश्चित रसीद मुद्रण कर आपूर्ति का आदेश दिया गया था। जिसमें अतिरिक्त विधि रसीद आपूर्ति नहीं की गई है। इस प्रकार वर्मा इंटरप्राइजेज के द्वारा 3000 के जगह मात्र 1000 रुक ही उपलब्ध कराये गये हैं जिसका विस्तार प्रतिवेदन तैयार करने हेतु तीन दिनों का समय देने की कृपा की जाय।

कठिना-05 विविध रसीद संख्या-102301 से 102500 तक दो युक्त CA Team को दिनांक-15.05.2020 को ही उपलब्ध करा दी गई है।

अतः श्रीमान् से निवेदन है कि प्राप्त स्पष्टीकरण में शर्दार्न में निम्न तथ्य श्रीमान् के समक्ष रखा रहा है। जिनमें तीन दिनों का समय देने की कृपा की जाय ताकि स्पष्टीकरण का पूर्णतः प्रतिवेदन श्रीमान् के समक्ष समर्पित कर सकें।

आपका दिखारी

(कृष्ण लुगार)

प्रभाषी सहाय्यक

लेखा शाखा

पटना नगर निगम।

10/11/2020

PATNA MUNICIPAL CORPORATION
(WATER SUPPLY CIRCLE)

Regular Employee

S.No.	Month	Collected Amount	Deposited Amount	Balance
1	Apr-19	8,05,213.00	7,98,285.00	6,928.00
2	May-19	7,99,403.00	7,92,475.00	6,928.00
3	Jun-19	8,15,513.00	8,08,585.00	6,928.00
4	Jul-19	8,37,215.00	8,10,323.00	26,892.00
5	Aug-19	8,23,234.00	8,15,860.00	7,374.00
6	Sep-19	7,96,278.00	7,92,814.00	3,464.00
7	Oct-19	7,87,947.00	7,81,315.00	6,632.00
8	Nov-19	7,94,158.00	7,84,210.00	9,948.00
9	Dec-19	8,02,537.00	7,88,169.00	14,368.00
10	Jan-20	7,98,389.00	7,91,757.00	6,632.00
11	Feb-20	7,86,790.00	7,00,574.00	86,216.00
12	Mar-20	7,82,590.00	6,96,374.00	86,216.00
13	Apr-20	7,70,070.00	6,86,194.00	83,876.00
		1,03,99,337.00	1,00,46,935.00	3,52,402.00

[Signature]
04/6/2020
रोकड़पाल
जलापूर्ति प्रमंडल
पटना नगर निगम

[Signature]
04/6/2020
Section Officer
Water Supply Division
Patna Municipal Corporation





विषय.

सभी सफाई निरीक्षक

बाँकीपुर अंचल।

पटना नगर निगम

विषय- ई0 नो0 एक0 पंजीकरण प्रपत्र भरकर उपलब्ध करने के संबंध में,

अंचल के कार्यालय के पत्रांक-4084 दिनांक-08.05.2020 के द्वारा आप सभी को निर्देश दिया गया था कि अपने-अपने वार्डों में कार्यरत दैनिक/संवैदा कर्मचारी जिसका आधार अपडेट नहीं रहने के कारण EPF Portal पर पंजीकृत नहीं हो पाया है उस सभी दैनिक संविदा कर्मियों का विहित प्रपत्र में कागजात एवं पूर्ण सूचना उपलब्ध कराने हेतु निर्देश दिया गया था लेकिन आपके द्वारा अभी तक विहित प्रपत्र में कागजात एवं पूर्ण सूचना उपलब्ध नहीं कराया गया।

हम आपके अनुरोध का जवाब देते हैं।


18/7/2020
कार्यपालक पदाधिकारी

बाँकीपुर अंचल।



पटना नगर निगम
पटना अंचल
PATNA MUNICIPAL CORPORATION



Letter No./पत्रांक 4064

दिनांक 08/5/20

प्रति,

सभी सफाई निरीक्षक,
बाँकीपुर अंचल
पटना नगर निगम, पटना।

विषय:-

इ0 पी0 एफ0 पंजीकरण प्रपत्र भर कर उपलब्ध करने के सम्बन्ध में।

नगर आयुक्त पटना नगर निगम, पटना का पत्रांक-026543 दिनांक 25.02.2020 के आलोक में आप सभी को निर्देश दिया जाता है कि आपने-अपने वार्डों में कार्यरत दैनिक/संविदा कर्मचारी जिनका आधार अपडेट नहीं करने के कारण EPF Portal पर पंजीकृत नहीं हो पाया है, क्योंकि विहित प्रपत्र में कागजात एवं पूर्ण सूचना आप सभी के द्वारा उपलब्ध नहीं कराया गया है। जिसकी सूची संलग्न है।

अतः इनकी का भौतिक दस्तावेज एवं सूची के आधार पर पत्रांक 026543 दिनांक 25.02.2020 के आलोक में आप सभी को निर्देश दिया जाता है कि आपने-अपने वार्डों में कार्यरत दैनिक/संविदा कर्मचारी जिनका आधार अपडेट नहीं करने के कारण EPF Portal पर पंजीकृत नहीं हो पाया है, क्योंकि विहित प्रपत्र में कागजात एवं पूर्ण सूचना आप सभी के द्वारा उपलब्ध नहीं कराया गया है। जिसकी सूची संलग्न है।

अनुसूचक:- यथोद्योगित

विश्वासभाजन

कार्यपालक प्रदाधिकारी
बाँकीपुर अंचल।



Office Address:- Ambedkar Bhawan, Vaishali Golamber, 'ajendra Nagar, Patna

Sl. No.	Beneficiary Name	Father name	Address
1	Lax Kumar		
2	Ravi Kumar		
3	Akash Ram		
4	Sunny Kumar		
5	Md. Sana		
6	Sunny Kumar		
7	Raju Prasad Gupta		
8	Karan Kumar		
9	Imran		
10	Muhamad Sharif		
11	Mukesh Manjhi		
12	Ponpatiya Devi		
13	Chandan Ram		
14	Sushma Devi		
15	Vijay Kumar		
16	Sanya Prakash Sunda		
17	Om kumar		
18	Surendra Kumar		
19	Khushi Devi		
20	Anjeet Kishore		
21	Rambharat Rai		
22	Jaikant Manjhi		
23	Uday Prasad		
24	Shahjada		
25	Nikhat Praveen		
26	Ravi Ram		
27	Lal Babu		
28	Raju Bhagat		
29	Jalpy Ram		
30	Arjun Chauhan		
31	Chunni Devi		
32	Shiv Kumar		
33	Sharan Kumar		
34	Nashe Lal		
35	Santosh Kumar		
36	Guriya Devi		
37	Satish Kumar		
38	Shiv Nath Kumar		
39	Bhola Mahto		
40	Santosh Kr. Yadav		
41	Chaube Ram		
42	Vikash Lohra		
43	Khursid alam		
44	Sharvan kumar	Rajesh Ram	
45	Rahul kumar	Mehanka Ram	
46	Niraj kumar	Vimal Ram	
47	Vishal Kumar	Vanshram	
48	Bablu Manjhi	Bharat Majhi	
49	Shyam Manjhi	Ram Ishwar Majhi	
50	Sikandar Kumar	Akash Majhi	
51	Ajad	Tajuddin	
52	Tufan Mallik	Pawan Mallik	
53	Karan Ram	Ashok Ram	
54	Shankar Ram	Vikash Ram	
55	Atibul Hak	Jukala Humari	
56	Guddu	Md. Alimam	
57	Ramashish Chaudhary	B.ola Chaudhary	
58	Dinanath Paswan	Pyare ram	

Palma Municipal Corporation UC Summary Report - (2019 to 2021)

[illegible]

Approved
[Signature]
[Signature]

Palna Municipal Corporation UC Summary Report: (2019 to 2021)

Financial Year	Allocation Head	Sanction No	Date of Sanction Letter No.	Allocation Amount	Expenses	UC Amount submitted to Government	UC pending for the submission	Surrender Amount	Balance left in Treasury
2019-21	Drain Construction	311	18.03.2021	3,01,62,483.00	2,45,31,946.00	2,65,33,548.00	-	-	17,28,935.00
2020-21	Drain Construction	342	16.01.2021	80,00,00,000.00	28,15,00,000.00	10,95,00,000.00	-	-	36,65,00,000.00
2020-21	Drain Construction	315	16.03.2021	18,80,11,208.00	-	-	-	-	18,80,11,208.00
2020-21	Drain Construction	343	16.03.2021	85,34,950.00	37,41,542.00	37,41,542.00	-	-	8,13,404.00
2020-21	Drain Construction	320	15.05.2021	3,42,76,000.00	33,23,086.00	91,15,098.00	-	-	7,81,911.00
2020-21	Drain Construction	357	14.08.2021	98,50,000.00	90,04,448.00	90,04,448.00	-	-	1,1,911.00
2020-21	Drain Construction	153	18.03.2021	5,76,344.00	3,14,479.00	8,14,479.00	-	-	4,60,87,844.00
2020-21	Drain Construction	324	16.03.2021	4,77,50,000.00	8,13,098.00	8,13,098.00	-	-	3,96,36,902.00
2020-21	Drain Construction	341	23.03.2021	8,00,00,000.00	-	-	-	-	27,27,271.00
2020-21	Road Construction	314	18.03.2021	27,27,271.00	-	-	-	-	98,83,000.00
2020-21	Road Construction	314	19.03.2021	98,83,000.00	-	-	-	-	4,13,012,118.00
2020-21	Road Construction	314	23.03.2021	5,72,34,100.00	1,59,21,897.00	5,59,41,912.00	-	-	18,55,141.00
2020-21	Road Construction	287	09.09.2021	64,46,450.00	44,90,205.00	44,90,205.00	-	-	1,00,79,245.00
2020-21	Road Construction	372	01.02.2021	20,00,00,000.00	19,68,98,999.00	19,68,98,999.00	-	-	3,00,00,000.00
2020-21	Road Construction	359	23.03.2021	60,00,00,000.00	58,30,31,176.00	58,30,31,176.00	-	-	1,69,68,824.00
2020-21	Road Construction	70	18.06.2020	5,00,00,000.00	-	-	-	-	2,14,94,360.00
2020-21	Road Construction	58	03.07.2020	3,08,51,627.00	84,56,267.00	84,56,267.00	-	-	9,65,12,093.00
2020-21	Road Construction	75	01.07.2020	3,45,11,000.00	-	-	-	-	3,31,83,913.00
2020-21	Road Construction	63	01.07.2020	6,00,00,000.00	6,00,00,000.00	6,00,00,000.00	-	-	8,13,01,027.00
2020-21	Road Construction	64	01.07.2020	3,49,60,448.00	55,78,535.00	57,74,885.00	-	-	1,86,27,562.00
2020-21	Road Construction	57	01.07.2020	1,00,00,000.00	1,00,00,000.00	1,00,00,000.00	-	-	1,79,77,102.00
2020-21	Road Construction	62	01.07.2020	4,00,00,000.00	3,13,15,601.00	3,13,15,601.00	-	-	8,00,00,000.00
2020-21	Road Construction	55	01.07.2020	3,00,00,000.00	-	-	-	-	38,75,02,233.00
2020-21	Road Construction	56	01.07.2020	28,75,02,233.00	-	-	-	-	4,13,95,428.00
2020-21	Road Construction	68	28.07.2020	4,00,00,000.00	1,46,27,770.00	1,46,27,770.00	-	-	5,57,72,230.00
2020-21	Road Construction	60	28.07.2020	1,84,18,197.00	36,55,399.00	36,55,399.00	-	-	-
2020-21	Road Construction	65	28.07.2020	6,00,00,000.00	6,00,00,000.00	6,00,00,000.00	-	-	4,11,08,538.00
2020-21	Road Construction	69	28.07.2020	5,01,91,154.00	92,12,918.00	92,12,918.00	-	-	3,21,62,591.00
2020-21	Road Construction	70	28.07.2020	4,20,42,157.00	98,77,164.00	98,77,164.00	-	-	4,02,64,995.00
2020-21	Road Construction	71	28.07.2020	9,00,00,000.00	4,97,31,845.00	4,97,31,845.00	-	-	8,45,68,155.00
2020-21	Road Construction	72	28.07.2020	2,29,45,097.00	1,59,77,448.00	1,59,77,448.00	-	-	4,14,91,134.00
2020-21	Road Construction	66	28.07.2020	5,05,31,154.00	98,00,000.00	98,00,000.00	-	-	13,12,08.00
2020-21	Road Construction	67	28.07.2020	6,00,00,000.00	5,77,87,080.00	5,77,87,080.00	-	-	4,13,95,428.00
2020-21	Road Construction	73	28.07.2020	4,00,00,000.00	3,96,00,000.00	3,96,00,000.00	-	-	1,00,00,000.00
2020-21	Road Construction	74	28.07.2020	3,79,26,571.00	1,00,34,000.00	1,00,34,000.00	-	-	2,69,38,571.00
2020-21	Road Construction	63	23.03.2021	2,50,00,000.00	-	-	-	-	2,50,00,000.00
2020-21	Road Construction	410	14.09.2020	2,50,00,000.00	-	-	-	-	2,50,00,000.00
2020-21	Road Construction	119	14.09.2020	2,50,00,000.00	-	-	-	-	2,50,00,000.00



Mr. [Signature] Ground Officer P.M.C.

Mr. Chandan [Signature] P.M.C.

Palani Municipal Corporation UC Summary Report- 2019 to 2021									
Financial Year	Alotment Head	Sanction No	Date of Sanction Letter No.	Alotment Amount	Expenditure	UC Amount submitted to Department	UC pending for the sanction	Surplus Amount	Balance left to Treasury
2019-21	Ad. Sewerage Works	176	26.03.2020	1,07,00,473.00	-	-	-	-	1,07,00,473.00
2020-21	Buildings Sewerage	177	02.07.2020	1,10,00,000.00	1,10,00,000.00	1,10,00,000.00	-	-	-
2020-21	Buildings Sewerage	181	26.11.2020	1,76,00,423.00	-	-	-	-	1,76,00,423.00
2020-21	Buildings Sewerage	173	18.01.2021	1,10,00,000.00	1,10,00,000.00	1,10,00,000.00	-	-	-
2020-21	15th Phase	182	11.11.2020	1,02,00,000.00	1,02,00,000.00	1,02,00,000.00	-	-	-
2020-21	15th Phase	184	11.11.2020	1,02,00,000.00	1,02,00,000.00	1,02,00,000.00	-	-	1,02,00,000.00
2020-21	Water Recharge Systems	129	26.11.2020	21,51,000.00	-	-	-	-	21,51,000.00
2020-21	Water Recharge Systems	127	26.11.2020	11,51,000.00	11,51,000.00	11,51,000.00	-	-	-
2020-21	Water Recharge Systems	128	26.11.2020	12,99,000.00	12,99,000.00	12,99,000.00	-	-	-
2020-21	Road Construction	207	25.02.2021	45,00,000.00	45,00,000.00	45,00,000.00	-	-	45,00,000.00
2020-21	Road Construction	208	26.11.2020	11,04,100.00	11,04,100.00	11,04,100.00	-	-	11,04,100.00
2020-21	Road Construction	209	26.11.2020	11,04,100.00	11,04,100.00	11,04,100.00	-	-	11,04,100.00
2020-21	Road Construction	210	26.11.2020	11,04,100.00	11,04,100.00	11,04,100.00	-	-	11,04,100.00
2020-21	Road Construction	211	26.11.2020	11,04,100.00	11,04,100.00	11,04,100.00	-	-	11,04,100.00
2020-21	Road Construction	212	26.11.2020	11,04,100.00	11,04,100.00	11,04,100.00	-	-	11,04,100.00
2020-21	Road Construction	214	26.11.2020	11,04,100.00	11,04,100.00	11,04,100.00	-	-	11,04,100.00
Total				12,47,42,00,00.00	4,98,37,65,000.00	4,98,37,65,000.00	-	88,14,344.00	7,50,17,99,000.00



Ms. *[Signature]*
Account Officer
P.M.C.



Stock Book

भंडार-पुस्तिका

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ARTICLE _____

Month & Date माह एवं तिथि	PARTICULARS विवरण	RECEIPT			Issue Quantity संख्या	Balance Of Stock शेष	REMARKS अभ्युक्ति
		Quantity संख्या	Rate दर	Amount रकम			
				कार्पेसल पदार्थिका			
				पटना सिटी अंतर्गत			
				पटना नगर निगम			
				1801 से 2300 तक			
					500		डा. सि. कुमार 21/7/19
				कार्पेसल पदार्थिका			
				पटना सिटी अंतर्गत			
				पटना नगर निगम			
				2301 से 2500 तक			
				कार्पेसल पदार्थिका			
				पटना सिटी अंतर्गत			
				पटना नगर निगम			
				2501 से 2600 तक			
				2601 से 2700 तक			
				2701 से 2800 तक			
				2801 से 2900 तक			
					4		डा. सि. कुमार 21/7/19
				कार्पेसल पदार्थिका			
				पटना सिटी अंतर्गत			
				पटना नगर निगम			
				4501 से 4600 तक			
					100		डा. सि. कुमार 21/7/19

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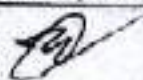


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Discussion Note of Head Office for the FY 2019-2020

Sr. No.	Observations (sort the observations from high to low risk)	Risk Rating	Design Gap	System Gap	Operational Gap	Management Comments
1.	Municipal Accounts Committee has not been constituted by the Patna Municipal Corporation.	High	Yes	Yes	Yes	We are in process of forming Municipal Account Committee.
2.	Balancing of Cashier Cashbook has not been done, i.e., there is no Opening and Closing Balance.	High	No	Yes	Yes	Cashier Cashbook receipt and payment maintain in Tally. So, it's automatically opening and Closing has been reflected in Tally.
3.	Cash is not being deposited by the cashier on the date on which it is received. This is causing loss of revenue in the form of bank interest. Also, there are chances that the Cash In Hand may be misappropriated or used for personal purpose and later reimbursed. Teeming and Lading can also take place in such circumstances.	High	No	Yes	Yes	Show cause notice regarding this has being served to concerned person.
4.	Back Date entries are done in the Cashier Cashbook. This indicates that the Cash collected is not being recorded in the Cashier Cashbook on daily basis and bulk entries are being recorded. Possibilities of Misappropriation of Cash and Teeming and Lading can arise in such circumstances.	High	No	Yes	Yes	Now, the instruction has been given to the cashier to pass entry on the daily basis.
5.	In 2018-19 we had observed that there are cases where the cheques and DDs has not been deposited timely in the bank, they have been deposited after the expiry of the validity of the Cheques. But as MRs or Register for Receipt of Cheque for 2019-20 has not been provided to us, we could not check for the same. But there is a chance that such irregularities may still persist in 2019-20.	High	No	Yes -	Yes	Rewinding has given to the concern authority to deposit the Cheque on time.
6.	We have observed that the Cash Books are not maintained of all the Bank Accounts operative during	High	No	Yes	Yes	We are in process to maintain the Cashbook in a Register mode.

Amar Kumar




	the year at the Head Office. So, we are unable to quantify the cash available. In such circumstances physical verification of cash could not be conducted.					
7.	We have found certain suspense accounts in the tally details that have been provided to us, the same has not been clarified yet.	High	No	Yes	Yes	Now, all the reconciliation has been made and no any suspense account exit.
8.	Under PRDA, there is difference of Rs 1482537.00 in the opening balance (01-04-2018) of manually maintained Cashier Cashbook and opening balance of Cashier Cashbook recorded in tally: Opening Balance as per Cashier Cashbook Rs. 93121.00 Opening Balance as per tally (Cashier Cashbook PRDA) Rs 1575658.00 Also, During the FY 2019-20, PRDA has been merged with the PMC. But the balances of PRDA from the FY 2018-19 have not yet been transferred to the accounts of PMC. We have found that Rs. 303651449.16 was lying in 14 bank accounts of PRDA and there was also a cash balance of Rs. 1577542.00 in the FY 2018-19 the same has been carried forward to the FY 2019-20. Other assets, funds and liabilities are also carried forward as it is to the FY 2019-20. Also, no any entries of Bank charges or bank interest have been passed in the tally.	High	Yes	Yes	Yes	We are in process to reconcile the same.
9.	During the audit of 2018-2019, while checking the Cashbook with the MRs, we had observed that the entries are being recorded in the Cashbook not on the date of actual receipt but on the date when the amount is being deposited in the bank. However, we have not been	High	No	Yes	Yes	Now, the instruction has been given to the cashier to pass entry on the date of receipt of Cash through Money Receipt.

Amar Kumar



	provided with any Internal Revenue Money Receipts for the FY 2019-20, so we are unable to check for the same but there is a chance that such irregularities may still be persisting during the FY 2019-2020.					
10.	As per the Management's Statement in the Cashier Cashbook, there are many irregularities in respect of Collection and Deposit of Cash. Kindly provide the explanation for such irregularities: - The opening balance of Cashier Cashbook for 2019-20 as on 01-04-2019 is Nil, which cannot be true. - Money Receipts have not been issued for all the sources of Internal Revenue received during the year. Total Money Receipt issued during the year is Rs 18612658.00 and for Rs 83249.00 revenue has been received without issue of any Money Receipt. - All the Money Received during the year has not been recorded in the Cashier Cashbook. Total receipt during the year is Rs 18695907.00 but receipt for only Rs 17340340.00 has been recorded in the Cashbook. Receipt of Rs 1355567.00 has not been recorded. - All the cash received during the year has not been deposited in the bank. Total Cash received during the year is Rs 18695907.00 but only an amount of Rs 17938657 was deposited in 2019-20 and Rs	High	Yes	Yes	Yes	Required recovery has been already has been made.

Amar Kumar




	7,57,250.00 has been deposited till the end of 2019-20.					
11.	Stock Register has not been properly maintained and not updated by PMC. In many cases either balancing has not been done correctly or it has not been done at all. For example in case of Tax Collection Slip and Folio balancing has been done incorrectly and the mistake is still persisting. In case of Mutation Form balancing has not been done. The Stock Register had an opening balance on 01-04-17 of 5 Quantities but the same has not been issued or carried forward.	High	No	Yes	Yes	We will check and rectified the error. Now, manual money receipt system has been stopped and POS system has been installed for issuing money receipt.
13.	At the time of entry and issue of Stock in the Stock Register, Receipt of stock has not been signed by the Receiver, due to which it is difficult to find that who have received the stocked and entered in the Stock Register.	High	No	Yes	Yes	Name of recipient has been mentioned in the register, and for further we will work on it and takes signature of recipient also.
14.	On Pg no 130 of the Stock Register, 2 mobile phones has been purchased from Jai Mata Di Mobile Corner but no other details such as Date of Purchase, Value of Mobile Phone or the Date of Entry or the name of the receiver has been mentioned.	High	No	Yes	Yes	Now, the receiver details have been updated in the stock register and other details has been updated in Tally.
15.	we observed that only one entry of Folio receipt 1 to 10,000 mention in stock register as on the date of 4/06/2019 but the issue date of Folio to Bankipur Circle and Patna City Circle is 16/5/2019 and 31/5/2019. This is not possible to issue something which has not been received yet. For details refer the Annexure-13					These are the Clerical error. We are take care in above matter.

Amat Kumar



16.	UC of various schemes for Rs. 48816.98.00 lakhs are pending for submission to the Urban Development & housing Department till financial year 2019-20. Ucs relating to the FY 2015-16 are still pending for submission to the department.	High	No	Yes	Yes	All UC upto 2019-20 has already been submitted
17.	Advances have been issued to Nazir for incurring expenses and purchasing various items on behalf of PMC. The actual expenses have already been incurred by the Nazir and the same is being reimbursed on a later date. This amount has been recorded as "Advance to Nazir" in the Books of Account. As the expense has already been incurred and the Municipality is paying the amount to Nazir for these expenses on a later date, it should be recorded as "Reimbursement to Employees" as an expense in P/L A/C instead of recording it under "Loans & Advances to Employees" under Current Assets.	High	No	Yes	Yes	Single ledger has been created in the name of Nazir.
18.	On the basis of the tally details provided to us at HO, we have observed that in Water Supply Division there was a Closing Balance of Rs. 64894.00 in the FY 2018-19, but the same has not been carried forward in the FY 2019-20.	High	No	Yes	Yes	We are in the process to reconcile the same.
19.	In Head Office and the Bankpur Circles, there is an opening liability in the Head "Employee Liability - PF Payable" which has not been adjusted till the end of FY 2018-19. A new ledger "PF Payable (Gross)" has been created by the HO and the transactions relating to the PF has been made through that ledger only.	High	No	Yes	Yes	We are in the process to reconcile the same.
20.	In Patna City Circle, there has been a Closing Liability of Rs. 15347061.10 in the Head "Employees Liability- PF	High	No	Yes	Yes	We are in the process to reconcile the same.

Amrit Kumar





	Payable" which has not been carried forward in the FY 2018-19 and 2019-20.					
21.	From the tally details provided to us at the HO, we have found the following observations in respect of Kankarbagh Circle: • There has been a closing liability of Rs. 10827731.00 in the Head "PF Payable - EPF Share Payable" during the FY 2017-18. The same has been brought forward in the FY 2018-19, but the transactions relating to the EPF for the FY 2018-19 has not been made through that ledger. Only a liability of Rs. 65595.00 has been created during the FY 2018-19 and Rs. 9032579.00 has been deposited during the year. As a result there was a Closing Liability of Rs. 1860747.00 in the FY 2017-18 and the same has been carried till the end of the FY 2018-19. The same has been brought forward in the FY 2019-20, but has not been adjusted till the end of the year. • A new ledger has been created "Recoveries Payable - EPF Permanent Staff" in the FY 2018-19, the transactions relating to EPF has been made through that ledger and it has a Closing Liability of Rs. 992945.00 in the FY 2018-19 which has been brought forward in the FY 2019-20 and the transactions have been carried out from that ledger in the FY 2019-20. • A new ledger has been created "EPF Payable" in the FY 2018-19, which has a Closing Liability of Rs. 11733347.00 in the FY	High	No	Yes	Yes	We are in the process to reconcile the same.

Amat Kumar




	2018-19, no amount has been deposited during that year. The closing balance has been brought forward to the FY 2019-20, and the transactions have been carried out through that ledger also, and has a closing liability of Rs. 26585126.24 in the FY 2019-20					
22.	Advertisement tax has not been levied by the PMC, and there has not been any collection of Advertisement tax during the year which causes a revenue loss to the PMC.	High	Yes	Yes	Yes	Regulation has given to the department for the approval and approval is pending from his side.
23.	During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long time but no action taken by the PMC for recovery of the same.	High	No	Yes	Yes	Notice has been served to the Property holder and we are continuously follow-up to receive the arrear amount.
24.	We have observed that the total demand raised in the data provided to us by the Sparrow Company during the FY. 2019-2020 is Rs.95.97 Cr but only Rs. 60.83 Cr has been collected till the end of financial year. As a result there is an arrear of Rs.35.14 Cr	High	No	Yes	Yes	we are continuously follow-up to collect the arrear amount.
25.	As per details provided to us there are total 455 Mobile Towers registered by the Reliance Jio Infratel Pvt. Ltd. with the PMC, NOC has been provided for these towers upto the FY 2019-20. Demand has been raised for Rs. 1,66,07,500/- (Registration Fee- Rs. 59,50,000/- , Renewal Fee- Rs. 86,10,000/- and Interest amount- Rs. 20,47,500/-) but the interest amount has not been collected till the date of audit from these tower operators as Tower Tax.	High	Yes	Yes	Yes	PMC has been sent demand letter to different mobile Tower agency and continuously follow up to receive the respective amount.



26.	NOC has not been provided to towers of other companies such as BSNL, Tower Vision, ATC India, Ascend Telecom Infra Pvt. Ltd., etc. The order has been issued to these operators to submit the list of towers installed by them, so that the outstanding amount can be calculated by the PMC. Also, the PMC does not have any data of the Towers installed in its jurisdiction. As the data has not been submitted by the tower operators, therefore the demand cannot be raised the PMC.	High	No	Yes	Yes	The current status of PMC is that the List of mobile towers provided by the respective agency and also the demand rises on the same.
27.	We have observed that the Demand Notices are not being issued to the Property Holders on a timely and regular basis. The notice should have been sent to the Property Holders as and when the amount becomes due but the same has been sent by the Municipality after a long interval of time. Also, no regular follow up by the PMC officials of the Demand Notices sent is being done.	High	No	Yes	Yes	We are continuously follow-up and the demand notice has been served to the property holder. Further if the amount due more than 20000 the notice has been sent to the property holder for further action.
28.	Cases have been found where Ground Rent, Maintenance and interest thereon is not being charged on the plot allotted even after the possession has been transferred and the deed has been executed.	High	Yes	Yes	Yes	Currently we are collecting the amount due.
29.	Possession and transfer deed of properties is being executed after a long time of allotment of the property to the property holders resulting in revenue loss of the Municipality.	High	Yes	Yes	Yes	Required document not submitted by the property on time so, that delay in execution of transfer the possession need.

Amrit Kumar



30.	No register is maintained regarding Shop Rent Arrear/Demand, Total Shop Rent Collected & deposited during the period. The demand for shops/stalls located in Maurya Lok and Transport Nagar has been recorded in the respective files of the shop. For the Shops located in other areas like Rajendra Nagar, Kankarbagh, Shri Krishnapuri, Beur, East Lohanipur Khadpur, Bahadurpur and others demand has not been calculated from a very long time. Also, the Revenue Register maintained is completely worn out and maintaining records in such dilapidated register is very risky.	High	No	Yes	Yes	All the Register maintained in Tally. Further we are in process to calculate the demand amount of the shop in every area.
31.	The Ground Rent and Maintenance Charges of the Leased Out and Rented Properties are in arrears from a very long time and even after the issuance of Demand Notice to the Property Holders the same has not yet been collected.	High	No	Yes	Yes	Notice has been served to the Property holder and we are continuously follow-up to receive the arrear amount.
32.	Quarterly return of TDS (Form 26Q) for the 1 st , 2 nd and 3 rd quarter has been filed after the due date.	High	No	Yes	Yes	Compliances has been done.
33.	Quarterly return of TDS (Form 24Q) for the 2 nd quarter has been filed after the due date.	High	No	Yes	Yes	Compliances has been done.
34.	We have checked the Challan details of FY 2019-20 and found that there has been a delay in the deposit of TDS by PMC	High	No	Yes	Yes	Compliances has been done.

Amar Kumar



35.	There is no proper system of Pay-Roll implemented at the PMC. So, we are unable to comment on the same. Moreover, no Register has been shown to us regarding records relating to statutory deduction like PF, ESIC, Income tax etc. during the period of internal audit. Also there is no system of issuing pay slip. Thus we are unable to comment on deficiency in pay-roll system.	High	No	Yes	Yes	Now, the salary is being released on the basis of Bio-metric attendance. HRMS tender is in process for compliances the same.
36.	Fixed Assets Register as on 31.03.2020 has been provided to us, but the same has not been authorized yet and therefore, we are unable to physically verify the assets on the basis of the same.	Medium	No	Yes	Yes	Now, the fixed Asset Register have authorized by the respective authority.
37.	Monthly BRS has not been prepared by the PMC. Only BRS for the month of March'2020 has been provided to us but it has not been authorized by the concerned authority.	Medium	No	No	Yes	Annual BRS has been maintained.
38.	Monthly Receipt and Payment Account and Trial Balance has not been prepared by the PMC.	Medium	No	Yes	Yes	Has been maintained in Tally.
39.	Cashier Cash Book has not been authorized by the Municipal Finance Controller.	Medium	No	Yes	Yes	It has been authorized now.
40.	Double Entry Accounting System has been completed by the Tibrewal Chand & Co. but the same has not yet been authorized by the PMC as it has not been signed by any authorized signatory of PMC.	Medium	No	Yes	Yes	Now, it has been authorized and also done the Statutory Audit.
41.	During the course of our audit, we have found that there are few bank accounts with no transactions or very minimal transactions, which has not yet been closed by the PMC and the bank charges are still being debited on those accounts. The inactive accounts should be closed as soon as possible and the standing funds should be invested elsewhere, so that the PMC can earn maximum interest thereon.	Medium	Yes	Yes	Yes	All old unnecessary account has been closed now.

Amar Kumar



42.	We have also found that there are few bank accounts that have been closed by the Head Office but the accounts are still being shown in the Tally.	Medium	Yes	Yes	Yes	The ledger has been closed in the tally except One A/C (Allahabad Bank 6207) which will be closed after the confirmation from bank.
43.	Following bank accounts of PMC have been frozen by the Court or EPFO. Kindly provide the reason thereof. I. Indian Bank 8823 ii. PNB 2241 iii. PNB 3881	Medium	No	No	Yes	The case is pending in the Appellate Tribunal.
44.	The Cashbook balances were not reconciled with the balances in the Passbook.	Medium	No	No	Yes	Now, the Reconciliation has been made.
45.	Supporting documents have not been attached in the vouchers and the files of the third party(except 3 files) have not been provided to us.	Medium	No	No	Yes	Details of file will be provided.
46.	Serially numbered Cash/Bank Payment & Receipt Voucher has not been maintained by the Municipality. During the course of audit we have found that for every payment no supporting documents are found. Also, these are not serially numbered and also not kept in chronological order as per cash book. So we have faced difficulties and also waste of time to search vouchers during audit. PMC should maintain serially numbered Cash/Bank vouchers for every receipt and payments and then attach supporting documents with vouchers	Medium	No	Yes	Yes	Now, we are keeping all the voucher in the Chronological order.
47.	File number or name has not been mentioned in the voucher or tally entries, due to which it has been very difficult for us to verify the payment files.	Medium	No	Yes	Yes	Now, we are mentioning File No in tally.
48.	All the Bank Passbooks and the details of all the FD accounts have not been provided to us.	Medium	No	No	Yes	All Passbook entry has been updated in tally and



						Tally data has been provided the Audit team.
49.	We have observed that there are many inter unit balances that have not been reconciled on quarterly or annual basis.					Interunit balances reconciled at Annual Basis.
50.	License ID of Tibrewal Chand & Co have not been provided to us.	Medium	No	No	Yes	716774598
51.	Various statutory registers relating to the deduction and deposition TDS, GST, Royalty and Labour cess has not been prepared by the PMC, therefore, we are unable to quantify the same.	Medium	No	Yes	Yes	All the register are maintained in tally.
52.	We have not been provided the data relating to the deposit of statutory deductions such as Royalty, GST, VAT and Labour Cess, but we have observed that in tally there is a delay in the deduction and deposit of the Royalty, TDS and Labour Cess.	Medium	No	Yes	Yes	Compliances has been done.
53.	VAT liability has not been settled by the Municipality till the date of our audit					We are in process to reconcile the same.
54.	We have not been provided with the sufficient details at any Division or Circle relating to GST. Therefore we were not able to verify the compliance of the GST Act, 2017. However, from the tally details provided to us at the Head Office we have observed that the GST TDS is not being deposited to the Government within the due dates specified under the Act.	Medium	No	Yes	Yes	Compliances has been done.
55.	In HO, there was a closing liability of Rs 8128473.00 in the head "TDS GST from Contractors/Supplier", but the same amount has not been brought forward in the FY 2019-20. The Opening liability in the FY 19-20 is Rs 8132312.00. There is a difference of Rs 3839.00	Medium	No	Yes	Yes	We had already rectified the error.

Amar Kumar 



56.	In Kankarbagh Division, there was a closing liability of Rs 481257.00 in the head "TDS GST from Contractors/Supplier", but the same amount has not been brought forward in the FY 2019-20. The Opening liability in the FY 19-20 is Rs 521637.00. There is a difference of Rs 40380.00	Medium	No	Yes	Yes	We had already rectified the error.
57.	Advance Register has not been maintained by the PMC and in the absence of above register, it is difficult to check or comment on adjustment and recovery of advances. However, we have checked the advances from the Cash Book and have observed that a total advance of Rs 1707800.00 has been given for incurring expenditure, purchasing various items etc on behalf of the Municipality in the FY 2019-20, but as no supporting documents or invoice in respect of utilization of such advance has been provided to us, we are unable to comment on the proper utilization of such advance.	Medium	No	Yes	Yes	Proper ledger has been maintained in tally for all advances.
58.	PMC has entered in to a contract with Impression Services Private Ltd on January 2019 for a period of 3 years. As per the Agreement the contract has to be renewed each year but the renewal has not yet been done.	Medium	No	No	Yes	Renewal has been made in later date.
59.	Memo Receipts of Internal Revenue has not been provided to us.	Medium	No	No	Yes	Details will be provided.
60.	We are not able to check the Compliance Status of Audit Observations of AG Audit Report for previous years, as compliance report has not been provided by the PMC.	Medium	No	No	Yes	Compliances has been made and submitted to department.
61.	Daily Collection Register, Demand and Arrear Register are not prepared by the PMC. So, we are unable to check whether the tax collected has been deposited on the same day or not.	Medium	No	No	Yes	All the Register has been maintained in tally.

Amay Kumar



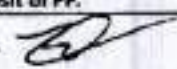
	The details of 20 High Value Properties provided by the Sparrow Company is not reliable as the details contains wrong address in respect of the following properties:					We will rectified the same.
62.	i. Property No 2027863 at New Capital Circle the address of the property is mentioned as "Dsfgsd Fg Ds, 800001" ii. Property No 2027835 at Patna City the address of the property is mentioned as "Trryregrtw, 800000". iii. Property No 2059543 at Partliputra Circle the address of the property is mentioned as	Medium	No	No	Yes	

Amar Kumar
06/07/2023
सह सचिव
भुक्तियोग कोषांग
लखनौ शाखा

[Handwritten Signature]



	"Bhubaneswar, 751010"					
63.	During the audit of 2017-18 and 2018-19 we had observed that there is a difference between the data provided by the Head Office (Sparrow Company) regarding the demand & collection and holdings of the property tax holders and the PTR file. However, the PTR file for the FY 2019-20 has not been provided to us, so we are unable to comment on it.	Medium	No	No	Yes	The details provided by Sparrow is correct.
64.	Procurement Register has not been maintained by the PMC, so we are unable to check the Procurement procedure being followed at the PMC.	Medium	No	Yes	Yes	Item wise separate file maintained for procurement.
65.	Vehicle log Book and RC of vehicles have not been provided to us.	Medium	No	No	Yes	Now, the Log book maintained in online mode, and all RC of vehicle given to respective Circle.
66.	No any details of employees of PMC Head office have been provided to us.	Medium	No	No	Yes	Details will be provided.
67.	We have not been provided with the PF details of the employees of PMC but, on the basis of tally details, we have provided the details of irregularities in the deduction and deposit of PF.	Medium	No	No	Yes	The pending PF amount deposited in the next year.

Amar Kumar 



68.	We have not been provided with many registers such as - Money Receipts, Receipt Vouchers, Service book, Register of Revision Petitions, Appeal Petitions and Writes-off in case of Assessment of buildings and lands, Register of Suits, Property Tax File, MB, Bill Register, Handbook, Investment Certificate, Investment Register, Register of Money orders/ Bank drafts/ cheques received and dishonored, Register of Remittance made into Bank, Register of Bank Drafts dispatched, Establishment Register, Capital Goods / Consumable/ Non Consumable Articles, Scheme Register, Details of Stale Cheques etc.	Medium	No	No	Yes	All the Register has been maintained in Tally.
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Ambar Kumar
06/07/2023
प्रति निदेशक
अर्थशास्त्राधीन
लखा शाखा

[Signature]

[Signature]

Controller of Municipal
Finance and Accounts
Patna Municipal Corporation





Discussion Note of Azimabad Division for the FY 2019-20(Annual)

Sr. No.	Observations (Sort the observations from high to low risk)	Risk Rating	Design Gap	System Gap	Operational Gap	Management Comments
1.	Municipal Accounts Committee has not been formed.	High	Yes	Yes	Yes	We are in process of forming Municipal Account Committee.
2.	Cash book is not prepared on daily basis which is not as per Bihar municipal accounting manual. Further, Cash book is not authorized by appropriate authority on daily basis.	High	No	No	Yes	Now, the instruction has been given to the cashier to pass entry on the daily basis.
3.	Statutory deductions register i.e., IT TDS, GST TDS, Professional tax, royalty, labour cess has not been prepared.	Medium	No	No	Yes	All the register are maintained in tally.
4.	In Azimabad Division, no IT TDS AND GST TDS Return and Challan have been provided.	Medium	No	No	Yes	Compliances has already been made.
5.	Details of allotment and UC are not provided by Azima bad Division.	Medium	No	No	Yes	Provided by HO.
6.	Payment Related file is not provided during the course of audit.	Medium	No	Yes	Yes	Details will be provided.
7.	Azimabad Division is not in practice to prepare monthly receipt and payment account, financial statements & Trial Balance.	Medium	No	No	Yes	Has been maintained in Tally.
8.	Bank reconciliation statements have not been prepared by the Azimabad Division.	Medium	No	Yes	Yes	Annual BRS has been maintained

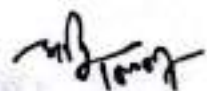




R.N. SINGH & CO.
Chartered Accountants
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Patna-800001
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						In Tally.
9.	No Separate Grant register is being maintained; hence, It is difficult to find out the amount of unutilized grant at any point of time.	Medium	No	Yes	Yes	All the Register has been maintained in tally.
10.	Various registers, books of records etc. are not being prepared such as Bank Wise Cashbook, Pay Roll Register, Leave Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, Grant Register, Bill Register, File Movement Register etc.	Medium	No	Yes	Yes	All the Register has been maintained in tally.
11.	We are not able to check the Compliance Status of Audit Observations of AG Audit Report for previous years, as compliance report has not been provided by the PMC.	Medium	No	No	Yes	Compliances has been made and submitted to the department.
12.	Tibrewal Chand & Co (Rourkela, Odisha) has started doing double entry accounting system but it is in process and incomplete for the FY 2019-20.	Medium	No	Yes	Yes	Now it has been prepared and also authorized.

24
10-07-23
Jay Prasad
लेखापाल
अजीमाबाद प्रमण्डल
पटना नगर निगम


ANIL KUMAR
Executive Engineer
Azimabad Division
PMC, Patna
Patna Municipal Corporation
Patna, Bihar

Date:


10/07/2023

Vimel Kr. Shukla
Cashier
Azimabad Division
PMC, Patna





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208, Hem Plaza, Fraser Road,
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Azimabad Circle Discussion Note for the FY 2019-20 (Annual)						
Sr. No.	Observations (Sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management Comments
1.	Municipal Accounts Committee has not been formed. It should have been constituted in the first board meeting every year.	High	Yes	Yes	Yes	We are in process of forming Municipal Account Committee.
2.	Cash book is not prepared on daily basis which is not as per Bihar municipal accounting manual. Further, Cash book is not authorized by appropriate authority on daily basis.	High	No	No	Yes	Now, the instruction has been given to the cashier to pass entry on the daily basis.
3.	Opening & Closing balance has not been recorded in some of the Cash Book maintained by the azimabad circle. Also, Bank statements has not been provided to us During the Course of audit.	High	No	No	Yes	Cashier Cashbook receipt and payment maintain in Tally. So, It's automatically opening and Closing has been reflected in tally. Further all the Cashbook and Passbook entry has been updated in tally and Tally data has been provided the Audit team.
4.	At Azimabad Circle, IT TDS Return and Challan have not been provided during the course of audit.	Medium	No	No	Yes	Compliances has been done.
5.	Details relating to No. of Mobile Towers, registered with this ULB up to 19-20 and detail of Collection & Outstanding has not been provided, so we are unable to disclose the same.	Medium	No	No	Yes	Provided by HO.

X

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R.N. SINGH & CO.
Chartered Accountants
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6.	Demand register is not maintained in the prescribed format as per BMAM. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.	Medium	No	Yes	Yes	All the register are maintained in tally.
7.	Demand & Assessment Register of Property Tax has not been prepared as per BMAM.	Medium	No	Yes	Yes	All the register are maintained in tally.
8.	Advertisement Tax has not been levied by the Municipality which is causing revenue loss.	Medium	Yes	Yes	Yes	By-Laws given to the department for the approval and approval is pending in the Cabinet.
9.	Payroll register has not been prepared.	Medium	No	Yes	Yes	All the register are maintained in tally.
10.	Statutory deductions register i.e. TDS, GST, Professional tax, royalty, labour cess has not been prepared.	Medium	No	No	Yes	All the register are maintained in tally.
11.	Stock Register has not been provided during the course of audit.					Details will be provided.
12.	Fixed Assets register has not been maintained so we are unable to quantify the total assets.	Medium	No	Yes	Yes	Register maintained at Ho level.
13.	All the vouchers with proper supporting documents and MRs have not been provided.	Medium	No	No	Yes	Details will be provided.
14.	GST challan/return has not been provided so we are unable to do any comment on it.	Medium	No	No	Yes	Compliances has been done.
15.	Azimabad Circle is not in practice to prepare monthly receipt and payment account, financial statements & Trial Balance.	Medium	No	Yes	Yes	Has been maintained in Tally.
16.	Bank reconciliation statements have not been prepared by the Azimabad Circle	Medium	No	Yes	Yes	Annual BRS has been maintained in Tally.
17.	Some of the pages of cheque issue register for					Now it has

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	FY 19-20 was not duly authorized and signed by EO.					been authorized.
18	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	No	Yes	Yes	All the register are maintained in tally.
19	Procurement register has not been maintained for all procurement above Rs.15000.	Medium	No	Yes	Yes	Item wise separate file maintained for procurement.
20	Various registers, books of records etc. are not being prepared such as Bank Wise Cashbook, Pay Roll Register, Leave Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, Grant Register, Bill Register, File Movement Register etc.	Medium	No	Yes	Yes	All the register maintained in tally.
21	We are not able to check the Compliance Status of AG & Internal Audit Observations for previous years, as compliance report has not been provided to us.	Medium	No	No	Yes	Compliances has been made and submitted to the department.
22	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance. ULB has not been in practice to prepare financial statements.	Medium	No	Yes	Yes	Has been maintained in Tally.
23	There is no proper system of Pay-Roll. Moreover, no Register has been shown to us regarding records relating to statutory deduction like PF, ESIC, Income tax etc. during the period of internal audit. Also there is no system of issuing pay slip.	Medium	No	Yes	Yes	Now, the salary is being released on the basis of Bio-metric attendance. HRMS tender is in process for compliances the same.
24	We have not been provided with many registers such as - Money Receipts, Receipt Vouchers, Service book, Register of Revision Petitions, Appeal Petitions and Writes-off in case of Assessment of buildings and lands, Register of Suits, Bill Register, Handbook, Investment Certificate, Investment Register,	Medium	No	Yes	Yes	All the register maintained in tally.

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	Register of Money orders/ Bank drafts/ cheques received and dishonored, Register of Remittance made into Bank, Register of Bank Drafts dispatched, Establishment Register, Capital Goods / Consumable/ Non Consumable Articles, Scheme Register, Details of Stale Cheques etc.					
25	Tibrewal Chand & Co (Rourkela, Odisha) has started doing double entry accounting system but it is in process and incomplete for the FY 2019-20.	Medium	No	Yes	Yes	Now it has been prepared and also authorized.

Arum Akul

Cashier
Asimabad Anchoi
P.M.C.

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प्रमाणित किया गया
अजीमबाद अंचल
पटना नगर निगम



Annual Discussion Note of Bankipur Division for the FY 2019-2020						
Sr. No.	Observations (sort the observations from high to low risk)	Risk Rating	Design Gap	System Gap	Operational Gap	Management Comments
1.	Municipal Accounts Committee has not been formed by the Bankipur Division.	High	Yes	Yes	Yes	We are in process of forming Municipal Account Committee.
2.	At Bankipur Division, we observed that there were some errors existing in the Cashbook. Further, the Cashbook is not authorized by the concerned authority (Executive Engineer) and the tally data is also not approved. So, in such circumstances audit could not be conducted.	High	No	Yes	Yes	Both Cashbook and tally has been authorized.
3.	There are many irregularities in the tender files like many such documents are missing in these files: - No copy of Advertisement In Newspaper attached - No Sanction/Work Order copy - No Pre/Post Inspection Report - No Prior Photograph - No Invitation for tender	High	No	Yes	Yes	We will check and attached all the required document.
4.	In the Tender files, cases have been found where there	High	No	Yes	Yes	We will check and take a signature on the bill.

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	Is no signature on the contractor's bill. Eg. In Tender No 2E/Bankpur/17 & Tender No 14/E/Bankpur/2016.					
5.	In Tender No 14/E/Bankpur/2016, final payment was released without "Work Completion Certificate".	High	No	Yes	Yes	We have released the payment after finalization of MB.
6.	TDS return for the 1 st quarter has not been filed within the due date	High	No	No	Yes	Compliances has been done.
7.	Stock Register has been maintained but has not been updated. The receiver of the stock (ward wise receiver) has not signed at the time of receiving of stock	Medium	No	No	Yes	Name of recipient has been mentioned in the register, and for further we will work on it and takes signature of recipient also.
8.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	No	Yes	Yes	All the Register maintained on tally.
9.	Fixed Assets Register has not been maintained by the Bankpur Division so we are unable to quantify the total assets.	Medium	No	Yes	Yes	Maintained at HO level.
10.	Vouchers with their proper supporting documents have not been provided to us.	Medium	No	No	Yes	Details will be provided.
11.	Statutory deductions register i.e. TDS, GST, Labourcass, Royalty, Professional tax has not been prepared.	Medium	No	No	Yes	Compliances has already been done.

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12.	No GST Return/Challan has been shown to us during the course of audit.	Medium	No	No	Yes	Compliances has already been done.
13.	Statutory Deduction Register i.e. TDS, GST, Professional tax has not been prepared.	Medium	No	Yes	Yes	All the register maintained in tally.
14.	Bankpur Division is not in practice to prepare monthly Receipt and Payment Account, Trial Balance and Financial Statements.	Medium	No	Yes	Yes	Has been maintained in Tally.
15.	Payroll Register has not been prepared by the Bankpur Division.	Medium	No	Yes	Yes	All the register maintained in tally.
16.	Leave Register has not been prepared by the Bankpur Division.	Medium	No	Yes	Yes	All the register maintained in tally.
17.	No proper system of Pay-Roll is implemented at the Bankpur Division. No register has been shown to us regarding records relating to statutory deduction like PF, ESIC, Income tax etc. during the period of internal audit. Also there is no system of issuing pay slip.	Medium	Yes	Yes	Yes	Now, the salary is being released on the basis of Bio-metric attendance. HRMS tender is in process for compliances the same.
18.	File Movement Register has not been prepared by the Bankpur Division.	Medium	No	Yes	Yes	It has been prepared now.
19.	Procurement Register has not been maintained.	Medium	No	Yes	Yes	Item wise separate file maintained for procurement.

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20.	Log Book and RC of vehicles have not been provided.	Medium	No	No	Yes	Now, the Log book maintained in online mode.
21.	We are not able to check the Compliance Status of AG & Internal Audit Observations for previous years, as compliance report has not been provided. So, we are unable to do any comment on it.	Medium	No	No	Yes	Compliances has been made and submitted to department.
22.	Demand and Assessment Register is not maintained by Bankpur Division in prescribed format as per BMAM.	Medium	No	No	Yes	All the register maintained in tally and online mode.
23.	Various registers, books of records etc. are not being prepared by Bankpur Division such as Daily Collection Register, Pay Roll Register, PF Register, Register of Suits, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Grant Register, Bill Register, File Movement Register, Statutory Register, Advance and Recovery Register etc.	Medium	No	No	Yes	All the register maintained in tally.

Impazad
17/7/23

फईयाज अहमद
प्रभारी लेखा पाल
नगर विकास प्रमंडल, चौकीपुर
(फतवा नगर विकास के चौकीपुर प्रमंडल क्षेत्र, पटना)

10.12.23
कार्यपालक अभियंता
नगर विकास प्रमंडल चौकीपुर
पटना नगर विकास के चौकीपुर प्रमंडल क्षेत्र, पटना



Annual Discussion Note of Bankipur Circle for the FY 2019-2020

Sr. No.	Observations (sort the observations from high to low risk)	Risk Rating	Design Gap	System Gap	Operational Gap	Management Comments
1.	Municipal Accounts Committee has not been constituted by the Bankipur Circle.	High	No	Yes	Yes	We are in process of forming Municipal Account Committee.
2.	Opening & Closing has not been accounted under Cash Book. Scheme wise Cashbook is not maintained, only General Cashbook is maintained by the Bankipur Circle. Further Cashbook is not maintained on day to day basis which is not as per Bihar Municipal Accounting Manual. It should be prepared on daily basis i.e. transaction wise.	High	No	Yes	Yes	Cashier Cashbook receipt and payment maintain in Tally. So, it's automatically opening and Closing has been reflected in tally.
3.	Bank Reconciliation Statement has not been prepared for all the Bank Accounts. BRS for the month of March'20 has been provided for some bank accounts but it is not authorized.	High	No	Yes	Yes	Maintained in tally.
4.	Incentives allowed by R.N. Agarwal & Sons. as per PMC letter no. 8329 dated: 28-08-2017 is not claimed by Bankipur Circle due to which loss of Rs. 3755855.00 has been occurred till the end of F.Y. 2019-20.	High	No	Yes	Yes	Recovery has already been made.
5.	During the audit we observed that TDS is not deducted by Bankipur Circle on receiving of Contractual services.	High	No	Yes	Yes	We will give attention on that matter.

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6.	During the audit we observed that on payment of hiring of Scorpio from Lawlesh Kumar GYTS has not been deducted by the Bankipur circle.	High	No	Yes	Yes	We will give attention on this matter.
7.	During the audit we observed that EPF which is deducted from employees' salary has not been deposited on time as specified by law. (15 th of every next month). Aadhar has not been updated in the EPF Portal of 123 employees as these employees have not submitted their AadharNo. This has resulted in non deposition of EPF of such employees even after the same has been deducted from their salary. Due to late deposit of EPF following two penalties are applied to the corporation.	High	No	No	Yes	Deposit to the department in the next FY.
8.	On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time.	High	No	No	Yes	We will give attention on that matter.
9.	During the audit we observed that in a Stock Register receiver of stock (ward wise receiver) has not been signed at the time of receiving of stock from circle. Further Stock register is not updated. It is not appropriate.	High	No	Yes	Yes	Name of recipient has been mentioned in the register, and for further we will work on it and takes signature of recipient also.
10.	Advance given to Nazir (Sanju) on 04-01-2020 of Rs 75000 for sitting arrangement of 6 th State Finance Commission, no any settlement has been	High	No	Yes	Yes	We will process to reconcile the same.

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	mentioned in the cashbook. Also no bill or voucher has been provided related to this advance.					
11.	Most of the Vehicles hired or owned by Bankipur Circle are not fit in terms of vehicle fitness and tax validity.	High	No	Yes	Yes	We will give attention on that matter.
12.	During the audit we observed that hiring of vehicle is on ad hoc basis, no any settlement is mentioned in the cash book till the end of FY 2019-2020	High	Yes	Yes	Yes	We will process to reconcile the same.
13.	During verification of property tax related documents, we have found so many property holders that are not paying property tax from a long time. Necessary action for recovery of the same should be taken. Details of defaulter have not been provided.	High	No	Yes	Yes	we are continuously follow-up to collect the arrear amount.
14.	Demand register is not maintained by the ULB in prescribed format as per BMAM. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent on Municipal Properties etc.	High	No	Yes	Yes	Register has been maintained in tally.
15.	Demand & Assessment Register of Property Tax has not been prepared as per BMAM by Bankipur circle.	Medium	No	Yes	Yes	Register has been maintained in tally.
16.	As per details provided to us, there are total 164 Mobilo Towers, registered with this ULB up to 19-20 and detail of Collection & Outstanding has not been provided,	Medium	No	No	Yes	Details has been provided by the HO.

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	so we are unable to disclose the same.					
17.	Advertisement Tax has not been levied by the Municipality which is causing revenue loss.	Medium	Yes	Yes	Yes	By-Laws given to the department for the approval and approval is pending in the Cabinet.
18.	During the audit we observed that Procurement procedure not followed properly in Bankipur Circle. Also, no procurement register is maintained for procurement above Rs 15000.	Medium	No	Yes	Yes	Item wise separate file maintained for procurement.
19.	Bank statements/ passbook of Axis Bank-60814 balance has not been provided to us.	Medium	No	No	Yes	All Passbook entry has been updated in tally and Tally data has been provided the Audit team.
20.	Details of GST deposit and their Challan and return have not been provided by the Bankipur Circle.	Medium	No	No	Yes	Compliances has been made.
21.	TDS Returns and Challans have not been provided to us.	Medium	No	No	Yes	Compliances has been made.
22.	We are not able to check the Compliance Status of AG & Internal Audit Observations for previous years, as compliance report has not been provided to us.	Medium	No	No	Yes	Compliances has been made and submitted to department.
23.	Various registers, books of records etc. are not being prepared by the Bankipur Circle. Such as Daily Collection Register, Pay Roll Register, PF Register, Register of Suits, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Bill Register, File Movement	Medium	No	No	Yes	All the register has been maintained in tally.



	Register, Statutory Register Receipt Vouchers, Service book, Register of Revision Petitions, Appeal Petitions and Writes-off in case of Assessment of buildings and lands, Register of Suits, MB, Bill Register, Handbook, Investment Certificate, Investment Register, Register of Money orders/ Bank drafts/ cheques received and dishonored, Register of Remittance made into Bank, Register of Bank Drafts dispatched, Establishment Register, Capital Goods / Consumable/ Non Consumable Articles, Scheme Register, Details of Stale Cheques etc.					
24.	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance. ULB has not been in practice to prepare financial statements.	Medium	No	Yes	Yes	Has been maintained in tally.
25.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	No	Yes	Yes	Has been maintained in tally.
26.	All vouchers with proper supporting documents have not been provided to us.	Medium	No	Yes	Yes	Details will be provided.
27.	Money Receipt for the Internal Source of Revenue has not been provided to us.	Medium	No	Yes	Yes	Details will be provided.

[Signature]
Executive Officer
Bankipur Circle
Patna Municipal Corporation



Madhya Pradesh Annual Report 2018-19
PMU Kankarbagh Circle

Sr. No.	Observations from high to low risk	Risk Rating	Design Gap	System Gap	Operational Gap	Management Comments
1.	Municipal Accounts Committee has not been formed by Kankarbagh Circle.	High	Yes	Yes	Yes	We are in process of forming Municipal Account Committee.
2.	Cash book is not prepared on daily basis which is not as per Bihar Municipal Accounting Manual.	High	No	Yes	Yes	Now, the instruction has been given to the cashier to pass entry on the daily basis.
3.	Collections made from miscellaneous receipts (Encroachment, Cow Death or Penalty, Mutation fee etc.) are not deposited in the respective bank account on the same day or till the mid-day of the next working day. Eg. 1 st quarter end collection of Rs 28295.00 on 29/06/2019 voucher No. 50513 not deposited in that Quarter.	High	No	Yes	Yes	Now, the instruction has been given to the cashier to deposit the receipt when collected.
4.	There has not been any system developed for the levy of advertisement tax.	High	Yes	Yes	Yes	By-Laws given to the department for the approval and approval is pending in the Cabinet.

Pawan
10/08/19

प्रशाखा पदीधिकारी (स्वच्छता)
कंकड़वाग अंचल
कंकड़वाग नगर



6.	Mobile phone bill has not been collected by the Kankarbagh Circle on regular basis. Stock Register is not maintained properly. There is no proper updation of Inward Items, Issued Items and Balance Items at the end of the period. Quantity, Amount, Signature of appropriate authority at the time of receiving and issuing is not properly recorded. Items issue process is not visible.	High	No	Yes	Yes	Collected at HO level.
7.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	High	No	Yes	Yes	Name of recipient has been mentioned in the register, and for further we will work on it and take signature of recipient also.
8.	Fixed Assets Register has not been maintained by the Kankarbagh Circle so we are unable to quantify the total assets.	High	No	Yes	Yes	All the register maintained in tally.
9.	TDS return of Qtr. 1 of F.Y. 2019-20 has not been filled within the statutory and No Return and Challan has been provided for	High	No	Yes	Yes	Maintained at HO level.
						Compliances has been made.

Power

प्रशाखा पदाधिकारी (स्वच्छता)
कंकड़वाग अंचल



10.	The tender is not yet not have been been deducted employment made to the supplier-KRI Consultancy, even though the provisions for it are applicable on it.	High	No	Yes	Yes	Compliance has been made.
11.	We observed that procurement processes at Kankarbagh is too weak and chances of misappropriation is too high. It seems that to avoid procurement, Kankarbagh Circle is dividing payments into parts to avoid the procurement procedures.	High	No	Yes	Yes	Item wise separate file maintained for procurement.
12.	Cash book is not authorized by appropriate authority on daily basis. Also entries are not made with proper narrations.	Medium	No	Yes	Yes	Now it has been authorized.
13.	Bank Reconciliation Statements for each account has not been prepared.	Medium	No	Yes	Yes	Has been prepared in tally.
14.	Scheme Wise Cashbook is not maintained. Further, all the Bank Statements	Medium	No	Yes	Yes	Scheme wise Cashbook Maintained in tally.

Lawan

प्रशाखा पटना (स्वच्छता)
ककदपान अवल
पटना नगर निगम



	have not been provided to us.					
15.	There are some inactive accounts which should be closed as soon as possible and the standing funds should be invested elsewhere, so that the PMC can earn maximum interest thereon.	Medium	No	Yes	Yes	All old unnecessary has been closed.
16.	Vouchers with their proper supporting documents have not been provided to us.	Medium	No	No	Yes	Details will be provided.
17.	Not any details of allotment provided by Kankarbagh Circle. Also allotment register is not maintained.	Medium	No	No	Yes	All the details updated in tally.
18.	Advance of Staff Register is not maintained by the Kankarbagh Circle. Advance has been made to staff (cashier) but no adjustment detail found in cashbook.	Medium	No	Yes	Yes	All the register maintained in tally.
19.	Kankarbagh Circle has entered into contract with M/S R N Aggrawal for the supply of fuel. But we have observed that the fuel at Kankarbagh Circle is being supplied	Medium	No	Yes	Yes	Recovery has been already made.

Pawan

प्रशासकीय (स्वच्छता)
 जलदायक अथवा
 पटना नगर निगम



	by NES Patna and payment is also made to it. But no any contract was found between PMC-Kankarbagh Circle and NES Patna					
20.	In Health Section, there is lack of proper Segregation of Duties. Stockiest roles are not visible. One person -brings the coupon of Fuel recharge from HO, the same person keeps the stock of coupon booklet, and he himself makes the entry in the stock register and issues it to vehicle drivers for taking the fuel. Also, there is no proper record of coupon booklet stock. In such circumstances there are chances of misappropriation of stock.	Medium	Yes	Yes	Yes	We will give the attention on that matter.
21.	GST Challan/Return has not been provided by the Kankarbagh Circle.	Medium	No	No	Yes	Compliances has been made.
22.	Statutory Deduction Register i.e. TDS, GST, Professional tax has not been prepared.	Medium	No	Yes	Yes	Compliances has been made.

Lawson

10/08/2017
प्रशाखा पदाधिकारी (स्वच्छता)
कंकड़बाग अंचल
पटना नगर निगम



Discussion Note of Ganga Division
Annual (F.Y-2019-20)

1. Management Discussion with Risk Assessment:

S. No.	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management(CMO) Comments	Ref. Pg.
1.	Cash book is not prepared on daily basis as per the Bihar Municipal Accounting Manual. Further, Cash book is not authorized by the appropriate authority on daily basis.	High	No	No	Yes	It will be prepared & authorized on daily basis.	
2.	Receipts made in cash book has not been authorized by the appropriate authority.	High	No	Yes	Yes	It will be authorized as soon as possible.	
3.	TDS return of F.Y. 2019-20 has not been provided by the Ganga Division on appropriate time.	High	Yes	Yes	Yes	TDS return provided in next qtr.	
4.	Statutory deductions register i.e. TDS, GST, Labour cess, Royalty, Professional tax has not been prepared by the ULB.	High	No	No	Yes	It will be maintained in future.	
5.	Municipal Accounts Committee has not been formed by the ULB. It should have been constituted in the first board meeting of the ULB every year.	Medium	No	No	Yes	It will be constituted in future.	
6.	No any details of allotment provided by ULB (Ganga Division). And also allotment register is not maintained by Ganga Division. Utilization Certificates have not been provided by the Ganga Division.	Medium	Yes	Yes	Yes	It will be provided in next qtr.	
7.	Royalty and Labour Cess challan/return of F.Y. 2019-20 has not been filled by the Ganga Division on appropriate time.	Medium	Yes	Yes	Yes	It will be filled as soon as possible.	
8.	ULB has not been in practice to prepare monthly receipt and payment account & Trial Balance. ULB has not been in practice to prepare financial statements.	Medium	No	No	Yes	— do —	
9.	Bank reconciliation statements has not been prepared by the Patna municipal corporation (Ganga Division).	Low	No	Yes	Yes	— do —	
10.	No Separate Grant register is being maintained, hence, it is difficult to find out the amount of unutilized grant at any point of time.	Low	Yes	Yes	Yes	It will be maintained in future.	
11.	In tender files, following documents are missing: i. Work acceptance order. ii. Details project report.	Medium	No	No	Yes	It will be taken care in future.	



10	Photographs prior to starting the tender work					
11	Pre-level report					
12	As Audit Compliance has not been provided to us during the course of Audit for the F.Y. 2016-17 and previous years. So, we are unable to do any compliance audit.	Low	No	No	Yes	It will be provided in next qtr.

For R. S. SINGH & CO.
Chartered Accountant
ICAI Reg. No: 322060E

CA Chanakya Shree
Partner
M. No: -079322



29.11.2016

Executive Engineer
Ganga division (PMC)

Date:

Place:

कार्यपालक अभियन्ता
गंगा प्रमण्डल
पटना नगर निगम, पटना

Sr. No.	Observations (Sort the observations from High to Low risk)	Risk Rating	Design Gap	System Gap	Operational Gap	Management Comments
Discussion Note for the FY 2018-20 of NEW CAPITAL CIRCLE						
1.	Municipal Accounts Committee has not been formed. It should have been constituted in the first board meeting every year.	High	Yes	Yes	Yes	We are in process of forming Municipal Account Committee.
2.	Cash book is not prepared on daily basis which is not as per Bihar municipal accounting manual. Further, Cash book is not authorized by appropriate authority on daily basis.	High	No	No	Yes	Now, the instruction has been given to the cashier to pass entry on the daily basis.
3.	Store register is not maintained properly i.e., number of items, signature of appropriate authority is missing from many items.	High	No	No	Yes	We will check and rectified the error. Now, manual money receipt system has been stopped and POS system has been installed for issuing money receipt.
4.	Advertisement tax has not been levied by the New Capital Circle resulting in revenue loss to the ULB. Also, shop rent has not been collected.	Medium	Yes	Yes	Yes	By-Laws given to the department for the approval and approval is pending in the Cabinet.
5.	Payroll register has not been prepared by the New Capital Circle.	Medium	No	Yes	Yes	All the register are maintained in tally.
6.	Statutory deductions register i.e., TDS, GST, Professional tax has not been prepared.	Medium	No	No	Yes	All the register are maintained in tally.

For



7.	Fixed Assets register has not been maintained by the New Capital Circle so we are unable to quantify the total assets.	Medium	No	Yes	Yes	Register maintained at Ho level.
8.	All the vouchers with proper supporting documents and MAs have not been provided.	Medium	No	No	Yes	Details will be provided.
9.	Details relating to No. of Mobile Towers, registered with this ULS up to 20-21 and detail of Collection & Outstanding has not been provided, so we are unable to disclose the same.	Medium	No	No	Yes	Provided by the HO.
10.	Defaulters list of holding tax has not been prepared by the New Capital Circle so we are unable to quantify the total loss of property tax.	Medium	No	Yes	Yes	Provided by the HO.
11.	No any details of allotment provided by New Capital Circle. And also, allotment register is not maintained. Utilization Certificates Pending details have not been provided by the New Capital Circle.	Medium	No	No	Yes	All the register are maintained in tally.
12.	GST challan/return has not been provided by the New Capital Circle so we are unable to do any comment on it.	Medium	No	No	Yes	Compliances has already been made.
13.	New Capital Circle is not in practice to prepare monthly receipt and payment account, financial statements & Trial Balance.	Medium	No	Yes	Yes	Has been maintained in Tally.
14.	Bank reconciliation statements has not been prepared by the New Capital Circle.	Medium	No	Yes	Yes	Annual BRS has been maintained.
15.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	No	Yes	Yes	All the register are maintained in tally.
16.	Procurement register has not been maintained for all procurement above Rs.15000.	Medium	No	Yes	Yes	Item wise separate file maintained for procurement.
17.	Agreement with R.N. Agarwal & Sons. for fuel purchase is not found in the Fuel file.	Medium	No	No	Yes	Recovery has been already been made.
18.	We are not able to check the Compliance Status of Audit Observations of AG Audit Report and Internal audit for previous years, as compliance report has not been provided by the PMC.	Medium	No	No	Yes	Compliances has been made and submitted to department.
19.	Various registers, books of records etc. are not being prepared such as Bank Wise Cashbook, Pay Roll Register, Leave Register, Fixed Asset Register, Advance & Recovery Register, Demand Register,	Medium	No	Yes	Yes	All the register are maintained in tally.

Am



	Grant Register, Bill Register, File Movement Register etc.					
20.	Register of suits by/against ULA has not been maintained.	Medium	No	Yes	Yes	Separate file for suit has been made.
21.	There is no proper system of Pay-Roll. Moreover, no Register has been shown to us regarding records relating to statutory deduction like PF, ESIC, Income tax etc. during the period of internal audit. Also, there is no system of issuing pay slip.	Medium	No	Yes	Yes	Now, the salary is being released on the basis of Biometric attendance. HRMS tender is in process for compliances the same.
22.	We have not been provided with many registers such as - Money Receipts, Receipt Vouchers, Service book, Register of Revision Petitions, Appeal Petitions and Writes-off in case of Assessment of buildings and lands, Register of Suits, Bill Register, Handbook, Investment Certificate, Investment Register, Register of Money orders/ Bank drafts/ cheques received and dishonored, Register of Remittance made into Bank, Register of Bank Drafts dispatched, Establishment Register, Capital Goods / Consumable/ Non Consumable Articles, Scheme Register, Details of Stale Cheques etc.	Medium	No	Yes	Yes	All the register has been maintained in tally.

10/7/23
Executive Officer

New Capital Circle
Patna Municipal Corporation
Patna, Bihar

Date:

10/7/23
10/7/23



Annual Discussion Note of Kankarbagh Division for the FY 2019-20

Sr. No.	Observations (sort the observations from high to low risk)	Risk Rating	Design Gap	System Gap	Operational Gap	Management Comments
1.	Municipal Accounts Committee has not been formed by the PMC- Kankarbagh Division.	High	Yes	Yes	Yes	We are in process of forming Municipal Account Committee.
2.	Cash book is not prepared on daily basis which is not as per Bihar Municipal Accounting Manual.	High	No	Yes	Yes	Now, the instruction has been given to the cashier to pass entry on the daily basis.
3.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	High	No	Yes	Yes	All the register maintained in tally.
4.	Fixed Assets Register has not been maintained by the Kankarbagh Division so we are unable to quantify the total assets.	High	No	Yes	Yes	Maintained at HO level.
5.	Cash book is not authorized by appropriate authority on daily basis. Also entries are not made with proper narrations.	Medium	No	Yes	Yes	Instruction has been given to the cashier to pass entry on the daily basis and also authorized by the concern authority.
6.	Bank Reconciliation Statements for each accounts has not been prepared.	Medium	No	Yes	Yes	Has been prepared in tally.
7.	Scheme Wise Cashbook is not maintained. Further, all the Bank Statements have not been provided to us.	Medium	No	No	Yes	Scheme wise Cashbook Maintained in tally.
8.	There are some Inactive accounts which should be closed as soon as possible and the standing funds should be invested elsewhere, so that the PMC can earn maximum interest thereon.	Medium	No	Yes	Yes	All old unnecessary has been closed.
9.	Vouchers with their proper supporting documents have not been provided to us.	Medium	No	No	Yes	Details will be provided.
10.	Statutory deductions register i.e. TDS, GST, Labourcess, Royalty, Professional tax has	Medium	No	No	Yes	Register has been maintained in tally.

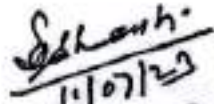
10/07/2023



	not been prepared.					
11.	TDS Returns and Challans have not been provided to us.	Medium	No	No	Yes	Compliances has been made.
12.	No GST Return/Challan has been shown to us during the course of audit.	Medium	No	No	Yes	Compliances has been made.
13.	Not any details of allotment provided by ULB Kankarbagh Division.	Medium	No	No	Yes	Details will be provided.
14.	Kankarbagh Division is not in practice to prepare monthly Receipt and Payment Account, Trial Balance and Financial Statements.	Medium	No	Yes	Yes	Has been prepared in tally.
15.	Payroll Register has not been prepared by the Kankarbagh Division.	Medium	No	Yes	Yes	Has been prepared in tally.
16.	Leave Register has not been prepared by the Kankarbagh Division.	Medium	No	Yes	Yes	Has been prepared in tally.
17.	No proper system of Pay-Roll is implemented at the Kankarbagh Division. No register has been shown to us regarding records relating to statutory deduction like PF, ESIC, Income tax etc. during the period of internal audit. Also there is no system of issuing pay slip.	Medium	Yes	Yes	Yes	Now, the salary is being released on the basis of Bio-metric attendance. HRMS tender is in process for compliances the same.
18.	File Movement Register has not been prepared by the Kankarbagh Division.	Medium	No	Yes	Yes	Now are preparing the same.
19.	Procurement Register has not been maintained.	Medium	No	Yes	Yes	Item wise separate file has been maintained.
20.	Log Book and RC of vehicles have not been provided.	Medium	No	No	Yes	Now, the Log book maintained in online mode
21.	Money Receipt for the Internal Source of Revenue has not been provided to us.	Medium	No	No	Yes	Details will be provided.
22.	We are not able to check the Compliance Status of AG & Internal Audit Observations for previous years, as compliance report has not been provided.	Medium	No	No	Yes	Compliances has been made and submitted to department.



	So, we are unable to do any comment on it.					
23.	Demand and Assessment Register is not maintained by Kankarbagh Division in prescribed format as per BMAM. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Rent on Municipal Properties etc	Medium	No	No	Yes	All the register maintained in tally.
24.	Various registers, books of records etc. are not being prepared by Kankarbagh Division such as Daily Collection Register, Pay Roll Register, PF Register, Register of Suits, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Grant Register, Bill Register, File Movement Register, Statutory Register, Advance and Recovery Register etc.	Medium	No	No	Yes	All the register maintained in tally.


 11/07/23
 सुभाष चन्द्र श्रीवर्ष
 कार्यपालक अभियंता
 नगर विकास प्रमंडल, कंकड़बाग
 पटना नगर निगम, कंकड़बाग अंचल मेमो



Annual Discussion Note of Water Board for the FY 2019-20

S.No.	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operation al Gap	Management Comments
1.	Municipal Accounts Committee has not been constituted by the Water Board.	High	Yes	Yes	Yes	We are in process of forming Municipal Account Committee.
2.	Cash book is not prepared on daily basis which is not as per Bihar municipal accounting manual. Further, Cash book is not authorized by appropriate authority on daily basis.	High	No	No	Yes	Now, the instruction has been given to the cashier to pass entry on the daily basis.
3.	No BRS is prepared. Closing balance in the cash book is reconciled as per the bank balance at the end of the month. Opening balance of the next following month is taken as per the closing balance of bank of current month.	High	No	Yes	Yes	Has been maintain in tally. Further instruction has been given to maintain the cashbook in proper way.
4.	Collections made from tankers are not deposited on daily basis or up to 12:00 pm on the next day. Collections are deposited in the bank after 15-20 days.	High	No	Yes	Yes	Now, the instruction has been given to the cashier to deposit the receipt when collected.
5.	Shortage in deposit of collections made from tankers in the bank.	High	No	Yes	Yes	We will check and if short deposit found balance would be deposited to the bank.
6.	Provident Fund deducted by the Water Supply Circle is not deposited appropriately in PF A/C of the Employee. There is shortage in PF deposit.	High	No	Yes	Yes	Compliances has already been done.
7.	In WSD, advances given to J.E. Binod Kumar Thwarl have not been adjusted till the date of Audit.	High	Yes	Yes	Yes	We are in process to settle the advances.
8.	Details of Royalty and Labour Cess have not been provided to us. However,	High	No	No	Yes	We will process to reconcile the same.



	while checking the cashbook we have found that during the 2 nd Qtr, the Royalty deducted has not yet been deposited.					
9.	All the Bank Statements/ Passbooks have not been provided to us.	Medium	No	No	Yes	All Passbook entry has been updated in tally and Tally data has been provided the Audit team.
10.	Stock register is maintained but has not been signed by any authorized regulatory.	Medium	No	No	Yes	We will check and rectified the error. Now, manual money receipt system has been stopped and POS system has been installed for issuing money receipt.
11.	TDS return of 2 nd , 3 rd and 4 th Quarter of F.Y. 2019-20 has not been provided to us during the course of audit.	Medium	No	No	Yes	Compliances has already been made.
12.	No GST challan/return has been provided to us.	Medium	Yes	Yes	Yes	Compliances has already been made.
13.	Statutory deduction register has not been maintained by the Water Board. Further, on deduction of taxes, liability is not maintained in liability register. Hence it is difficult to ascertain tax payable at a point of time.	Medium	Yes	Yes	Yes	All the register has been maintained in tally.
14.	Water Board is not in practice to prepare monthly receipt & payment a/c and trial balance.	Medium	No	Yes	Yes	Has been maintained in tally.
15.	Vouchers with their proper supporting documents have not been provided to us.	Medium	No	No	Yes	Details will be provided.
16.	Water board is not in practice to prepare financial statements and bank reconciliation statement.	Medium	No	Yes	Yes	Has been prepared in tally.
17.	Fixed assets register has not been maintained by the Water Board.	Medium	No	Yes	Yes	Maintained at HO level.



18.	Payroll register has not been maintained by the Water Board. Hence, it is difficult to ascertain the statutory deductions such as ESI, EPF of a particular staff.	Medium	No	No	Yes	All the register has been maintained in tally.
19.	Vehicle log book has not been provided to us by the Water Board.	Medium	No	No	Yes	Log book maintained at online mode.
20.	We have not been provided with many registers such as - Money Receipts, Receipt Vouchers, Service book, Register of Revision Petitions, Appeal Petitions and Writes-off in case of Assessment of buildings and lands, Register of Suits, Bill Register, Handbook, Investment Certificate, Investment Register, Register of Money orders/ Bank drafts/ cheques received and dishonored, Register of Remittance made into Bank, Register of Bank Drafts dispatched, Establishment Register, Capital Goods / Consumable/ Non Consumable Articles, Scheme Register, Details of Stale Cheques etc.	Medium	No	No	Yes	All the register has been maintained in tally.



Sr. No.	Observations (Sort the observations from high to low risk)	Risk Rating	Design Gap	System Gap	Operational Gap	Management Comments
DISCUSSION NOTE OF PATNA CITY DIVISION FOR THE FY 2019-20 (Annual)						
1.	Municipal Accounts Committee has not been formed by the PMC- Patna City Division.	High	Yes	Yes	Yes	We are in process of forming Municipal Account Committee.
2.	Cash book is not prepared on daily basis which is not as per Bihar Municipal Accounting Manual. Cash book is not authorized by appropriate authority on daily basis. Also, entries are not made with proper narrations.	High	No	Yes	Yes	Now, the instruction has been given to the cashier to pass entry on the daily basis. Further the cashbook has authorized now.
3.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	No	Yes	Yes	All the register maintained in tally.
4.	Fixed Assets Register has not been maintained by the Patna City Division so we are unable to quantify the total assets.	Medium	No	Yes	Yes	Maintained at HO level.
5.	Cash book is not provided for all the bank account.	Medium	No	Yes	Yes	All the Cashbook has maintained in tally.
6.	Bank Reconciliation Statements has not been prepared.	Medium	No	Yes	Yes	Prepared in Tally.
7.	Vouchers with their proper supporting documents have not been provided to us.	Medium	No	No	Yes	Details will be provided.
8.	Statutory deductions register i.e., IT TDS, IT GST, Labour Cess, Royalty, Professional tax has not been prepared.	Medium	No	No	Yes	All the register maintained in tally.
9.	Not any details of allotment provided by ULB Patna City Division.	Medium	No	No	Yes	All the details updated in tally
10.	Patna City Division is not in practice to prepare monthly Receipt and Payment Account, Trial Balance and Financial Statements.	Medium	No	Yes	Yes	Has been maintained in Tally.
11.	Payroll Register Procurement Register, Leave Register and File Movement Register has not been prepared by the Patna City Division.	Medium	No	Yes	Yes	Has been maintained in Tally.
12.	Log Book and RC of vehicles have not been provided.	Medium	No	No	Yes	Now, the Log book maintained in online mode.

12-07-23 July
12-03-23



13	We are not able to check the Compliance Status of AG & Internal Audit Observations for previous years, as compliance report has not been provided. So, we are unable to do any comment on it.	Medium	No	No	Yes	Compliances has been made and submit to the department.
14	Various registers, books of records etc. are not being prepared by Patna City Division such as Pay Roll Register, PF Register, Register of Suits, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Grant Register, Bill Register, File Movement Register, Statutory Register, Advance and Recovery Register etc.	Medium	No	Yes	Yes	All the register has been maintained in tally.
15	Tibrewal Chand & Co (Rourkela, Odisha) has started doing double entry accounting system but it is in process and incomplete for the FY 2019-20.	Medium	No	Yes	Yes	It has been authorized now.

12-07-23 12-07-23

S. K. Singh
12/07/23
Executive Engineer
Patna City Division
Patna Municipal Corporation
Patna, Bihar

Date:

कार्यपालक अभियन्ता
नगर विकास प्रमंडल, पटना सिटी
(पटना नगर निगम के पटना सिटी संबल क्षेत्र)
पटना



Patna City Circle Discussion Note for the FY 2019-20(Annual)

Sr. No.	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management Comments
1.	Municipal Accounts Committee has not been formed. It should have been constituted in the first board meeting every year.	High	Yes	Yes	Yes	We are in process of forming Municipal Account Committee.
2.	Cash book is not prepared on daily basis which is not as per Bihar municipal accounting manual. Further, Cash book is not authorized by appropriate authority on daily basis.	High	No	No	Yes	Now, the instruction has been given to the cashier to pass entry on the daily basis.
3.	Store register is not maintained properly i.e. amount of items, signature of appropriate authority is missing from many items.	High	No	No	Yes	We will check and rectified the error. Now, manual money receipt system has been stopped and POS system has been installed for Issuing money receipt.
4.	Bank Statement for all the bank account has not been provided during the course of audit	High	No	No	Yes	All Passbook entry has been updated in tally and Tally data has been provided the Audit team.
5.	Payroll register has not been prepared by the Patna city Circle.	Medium	No	Yes	Yes	All the register are maintained in tally.
6.	Statutory deductions register i.e. TDS, GST, Professional tax has not been prepared.	Medium	No	No	Yes	All the register are maintained in tally.
7.	Fixed Assets register has not been maintained by the Patna city Circle so we are unable to quantify the total assets.	Medium	No	Yes	Yes	Register maintained at Ho level.
8.	All the vouchers with proper supporting documents and MRs have not been provided.	Medium	No	No	Yes	Details will be provided.
9.	Defaulters list of holding tax has not been prepared by the Patna city Circle so we are	Medium	No	Yes	Yes	Provided by the HO.

Patna



	unable to quantify the total loss of property tax.					
10	No any details of allotment provided by Patna city Circle. And also allotment register is not maintained. Utilization Certificates Pending details have not been provided by the Patna city Circle.	Medium	No	No	Yes	Provided by the HO.
11	GST challan/return has not been provided by the Patna city Circle so we are unable to do any comment on it.	Medium	No	No	Yes	Compliances has already been made.
12	Patna city Circle is not in practice to prepare monthly receipt and payment account, financial statements & Trial Balance.	Medium	No	Yes	Yes	Has been maintained in Tally.
13	Bank reconciliation statements has not been prepared by the Patna city Circle.	Medium	No	Yes	Yes	Annual BRS has been maintained in tally.
14	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	No	Yes	Yes	All the register are maintained in tally.
15	Procurement register has not been maintained for all procurement above Rs.15000.	Medium	No	Yes	Yes	Item wise separate file maintained for procurement.
16	Agreement with R.N. Agarwal & Sons. for fuel purchase is not found in the Fuel file.	Medium	No	No	Yes	Recovery has already been made.
17	We are not able to check the Compliance Status of Audit Observations of AG Audit Report and the Internal audit report for previous years, as compliance report has not been provided by the PMC.	Medium	No	No	Yes	Compliances has been made and submitted to department.
18	Various registers, books of records etc. are not being prepared such as Bank Wise Cashbook, Pay Roll Register, Leave Register, Fixed Asset Register, Advance & Recovery Register, Demand Register, Grant Register, Bill Register, File Movement Register etc.	Medium	No	Yes	Yes	All the register are maintained in tally.
19	Register of suits by/against ULB has not been maintained.	Medium	No	Yes	Yes	All the register are maintained in tally.
20	There is no proper system of Pay-Roll. Moreover, no Register has been shown to us regarding records relating to statutory deduction like PF, ESIC, Income tax etc. during the period of internal audit. Also there is no system of issuing pay slip.	Medium	No	Yes	Yes	Now, the salary is being released on the basis of Bio-metric attendance. HRMS tender is in process for

Pushm



						complies the same.
21	We have not been provided with many registers such as - Money Receipts, Receipt Vouchers, Service book, Register of Revision Petitions, Appeal Petitions and Writes-off in case of Assessment of buildings and lands, Register of Suits, Bill Register, Handbook, Investment Certificate, Investment Register, Register of Money orders/ Bank drafts/ cheques received and dishonored, Register of Remittance made into Bank, Register of Bank Drafts dispatched, Establishment Register, Capital Goods / Consumable/ Non Consumable Articles, Scheme Register, Details of Stale Cheques etc.	Medium	No	Yes	Yes	All the register has been maintained in tally.
22	Tibrewal Chand & Co (Rourkela, Odisha) has started doing double entry accounting system but it is in process and incomplete for the FY 2019-20.	Medium	No	No	Yes	It has been authorized now.

(Signature)

Raayan Kumar
Cashier
Patna City Circle
Patna Nagar Nigam

शाखा पदाधिकारी
पटना सिटी अंचल
पटना नगर निगम



Annual Discussion Note of Partiputra Division for the FY 2019-20						
S.No.	Observations (sort the observations from high risk to low)	Risk Rating	Design Gap	System Gap	Operational Gap	Management Comments
1.	Municipal Accounts Committee has not been formed by Partiputra Division. It should have been constituted in the first board meeting every year.	High	Yes	Yes	Yes	We are in process of forming Municipal Account Committee.
2.	Opening balance is not provided in the Cash book.	High	No	No	Yes	Cashier Cashbook receipt and payment maintain in Tally. So, it's automatically opening and Closing has been reflected in tally.
3.	Cash book is not prepared on daily basis as per the Bihar Municipal Accounting Manual. Further, Cash book is not authorized by the appropriate authority on daily basis.	High	No	Yes	Yes	Now, the instruction has been given to the cashier to pass entry on the daily basis.
4.	Cashbook contains clerical errors. For Eg on 13-01-2020 there is a wrong summation of amount of receipt in cash book - recorded in excess of Rs 502.00. The amount has been recorded as Rs 734996.90 instead of Rs 734494.90.	High	No	No	Yes	We will check and rectify the same.
5.	In tender files, following documents are missing: i. Work acceptance order. ii. Details project report. iii. Ward councilor's committee approval. iv. Photographs prior to starting the tender work. v. Pre-level report. vi. Advertisement in	Medium	No	No	Yes	We will check and attached the required document.

13/7/23



	newspaper (work order no.138/2/2019-20)					
6.	Stock Register is not maintained properly. There is no proper updating of Inward Items, Issued Items and Balance Items at the end of the period.	Medium	No	Yes	Yes	Name of recipient has been mentioned in the register, and for further we will work on it and takes signature of recipient also.
7.	Statutory deductions register i.e. TDS, GST, Labour cess, Royalty, Professional tax has not been prepared.	Medium	No	Yes	Yes	All the register maintained in tally.
8.	Partliputra Division is not in practice to prepare monthly Receipt and Payment Account, Financial Statements & Trial Balance.	Medium	No	Yes	Yes	Has been maintained in tally.
9.	Bank reconciliation statements have not been prepared by the Patliputra Division.	Medium	No	Yes	Yes	Has been maintained in tally.
10.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	No	Yes	Yes	All the register maintained in tally.
11.	Procurement register has not been maintained for all procurement above Rs.15000.	Medium	No	Yes	Yes	Item wise separate file maintained for procurement.
12.	Fixed Assets Register has not been maintained by the Partliputra Division so we are unable to quantify the total assets.	Medium	No	Yes	Yes	Maintained at HO level.
13.	TDS Return and Challans have not been provided to us.	Medium	No	No	Yes	Compliances has already been made.
14.	Royalty and Labour Cess challans have not been provided to us.	Medium	No	No	Yes	Compliances has already been made.
15.	All the Bank Statement/ Passbooks have not been provided.	Medium	No	No	Yes	Passbook balances has been updated in tally and tally data provided to the auditor.

13/7/23



16.	No any details of allotment provided by Patliputra Division. And also allotment register is not maintained by Patliputra Division. Utilization Certificates have not been provided by the Patliputra Division	Medium	No	Yes	Yes	Details updated in tally and UC provided by HO.
17.	Bills, Vouchers and Money Receipts of 2019-20 have not been provided to us.	Medium	No	No	Yes	Details will be provided.
18.	Payroll Register has not been prepared by the Patliputra Division.	Medium	No	Yes	Yes	All the register has been maintained in tally.
19.	No proper system of Pay-Roll is implemented at the Patliputra Division. No register has been shown to us regarding records relating to statutory deduction like PF, ESIC, Income tax etc. during the period of internal audit. Also there is no system of issuing pay slip.	Medium	No	Yes	Yes	Now, the salary is being released on the basis of Biometric attendance. HRMS tender is in process for compliances the same.
20.	AG Audit Compliance has not been provided to us during the course of Audit for the previous years. So, we are unable to do any comment on it.	Medium	No	No	Yes	Compliances has been made submit to department.
21.	Log Book and RC of vehicles have not been provided.	Medium	No	No	Yes	Now the log book maintained at online mode.
22.	Various registers, books of records etc. are not being prepared by Patliputra Division such as Demand & Assessment Register, Daily Collection Register, Pay Roll Register, PF Register, Register of Suits, Capital Goods Consumable/non-consumables, Journals & Magazines, Investment Register, Fixed Asset Register, Advance & Recovery Register, Grant Register, Bill Register, File Movement Register,	Medium	No	Yes	Yes	All the register has been maintained in tally.

13/7/23



Statutory Register, Advance and Recovery Register etc.					
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Patil
13-7-23
ACCOUNTANT
Patliputra Division

XYM
13/7/23
Executive Engineer
Patliputra Division



Sl. No.	Observations (Sort the observations from High to Low risk)	Risk Rating	Design Gap	System Gap	Operational Gap	Management Comments
Discussion Note for the FY 2021-20 of NEW CAPITAL DIVISION						
1.	Municipal Accounts Committee has not been formed by the PMO- New Capital Division.	High	Yes	Yes	Yes	We are in process of forming Municipal Account Committee.
2.	Cash book is not prepared on daily basis which is not as per Bihar Municipal Accounting Manual. Cash book is not authorized by appropriate authority on daily basis. Also, entries are not made with proper narrations.	High	No	Yes	Yes	Now, the instruction has been given to the cashier to pass entry on the daily basis.
3.	Bank Statement for all the bank account has not been provided during the course of audit.	Medium	No	Yes	Yes	BS has been maintained in tally.
4.	No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.	Medium	No	Yes	Yes	All the register maintained in tally.
5.	Fixed Assets Register has not been maintained by the New Capital Division so we are unable to quantify the total assets.	Medium	No	Yes	Yes	Maintained at HO level.
6.	Cash book is not provided for all the bank account.	Medium	No	Yes	Yes	All the Cashbook has maintained in tally.
7.	Bank Reconciliation Statements has not been prepared.	Medium	No	Yes	Yes	Prepared in Tally.
8.	Scheme Wise Cashbook is not maintained. Further, all the Bank Statements have not been provided to us.	Medium	No	No	Yes	All the scheme wise Cashbook has maintained in tally.
9.	In Tally data of New Capital division, there is an opening liability in the Head VAT Deducted Payable amounted 686325.00 and Sales Tax 241256.00 which has not been adjusted till the end of FY 2020-21.	Medium	No	No	Yes	We will pay to the department.
10.	Vouchers with their proper supporting documents have not been provided to us.	Medium	No	No	Yes	Details will be provided.
11.	Statutory deductions register i.e., TDS, GST, Labour Cess, Royalty, Professional tax has not been prepared. Due to this we are not able to quantify the appropriates of deducted and deposited amount.	Medium	No	No	Yes	All the register maintained in tally.

1
Rajesh

