

Financial
Year
2017-18



**Internal Audit Report for
FY 2017-2018 of
Madhubani Nagar Parishad**

INTERNALAUDITCONDUCTED BY:

M/sTibrewalChand&Co.,CharteredAccountants

From01-04-2017to31-03-2018

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INTERNAL AUDIT REPORT
Submitted On: 30th August, 2019



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Internal Audit Report- Nagar Parishad – Madhubani

Urban Development and Housing Department in order to implement the best practices of the internal audit of 140 ULBs through NIT No.IA-140 ULBs/2017-18.This Internal audit report has been issued as a part of our appointment for internal audit

The Salient Points of the scope covered by our internal audit are as follows:

1. Evaluation of internal controls.
2. Compliance of Bihar Municipal Act related Rules and Regulations.
3. Compliance of Bihar Municipal Accounting Manual, BMAR- 2014 and Bihar Municipal Budget Manual.
4. Reporting on all Major own Revenue Losses.
5. Survey Report on Act at least 20 high Value Property in the Town.
6. Report on Procurement made through Tender for value Above Rs. 15,000/-.
7. Report on statutory compliances
8. Report on procurements
9. Report on maintenance of books of accounts and other records and registers.
10. Appraisal of the effectiveness of overall accounting system.

We have conducted the Internal Audit with the objective:-

- ❖ That The Assets of the ULB are properly protected and accounted for.
- ❖ That the current transactions are promptly and completely recorded.
- ❖ That Inefficient or fraudulent operations are revealed.

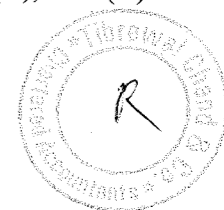
We started with an overview of activities through a study on various documents generated by the ULB. We then identified Evaluated and tested adequacy, effectiveness and efficiency of internal controls including standard policies and procedure laid down by the management for each of the areas included in the scope of work.

Testing of internal control was carried out by the checking a sample of transactions for the period covered under the audit.

Our observations resulting from the audit test performed on a sample of transactions along with recommendation for addressing these observations are set out under Part (A), Part (B) and Part (C) of the audit report.

During the audit, we reviewed the following Registers and Documents.

- ❖ Accountant cash Book
- ❖ Subsidiary Cash Book
- ❖ Bank Book



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- ❖ Records related to revenue
- ❖ Vouchers along with supporting documents.
- ❖ Others related records and registers.

For Tibrewal Chand & Company
Chartered Accountants



CA ROSHAN JAIN | PARTNER
Membership No 518422
FRN No. 311047E
UDIN/ 20518422 AAAAB 33204

Dated :- 24-08-2020



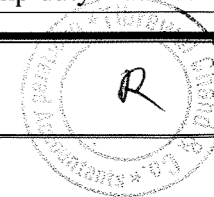
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Executive Summary

1. Introduction: Madhubani Nagar Parishad, with population of about 75,736 thousand is located in district of Madhubani in the state Bihar. There are approximate 11,781 households. . Smt. Sunaina Devi, Chairman from 09-06-2017 to till the date of Audit Mr. AshutoshAnandChaudhary is the Executive officer holding post from 21-01-2019 to till the date of Audit.

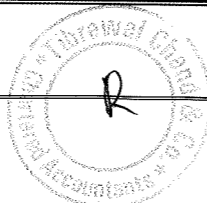
2. Results and Findings: During our audit we observed below mentioned strengths and weakness in the functioning of ULB:

<p>Strengths observed during the audit engagement</p>	<ol style="list-style-type: none"> 1. General Cash book has been prepared for the audited period 2. Cashier cash book has been prepared for the audited period 3. Few Revenue related records were prepared by the Parishad 4. Financial Statements for the period 2017-18 were prepared by the Parishad
<p>Weaknesses observed in the functioning of office, maintenance of records etc. during the audit engagement</p>	<ol style="list-style-type: none"> 1. Non preparation of bank reconciliation statements. 2. Lack in follow-up procedure in collection of huge arrear dues in relating to property and other taxes. 3. Non deduction of TDS in salary cases checked on random basis. 4. Non deposition of statutory dues such as labor cess, TDS, VAT, ESI/PF to the authorities after deduction from bills, resulting in huge penalties and interest. 5. Stamp duty was not collected at the



	<p>time of agreement of Sairat.</p> <p>6. Non-Performing the variance analysis between budget and actual expenditure for a particular period resulting in short comings in budgetary control.</p> <p>7. No proper survey of properties has been conducted by the ULB to ascertain the property tax receivables from holdings.</p> <p>8. Loss of revenue due to Sairat was not held for reporting financial year at proper interval.</p> <p>9. Loss of revenue due to huge outstanding rent.</p> <p>10. Proper log book & fuel distribution register was not prepared resulting in weakness in control over books of account.</p> <p>11. Daily wages register was not prepared resulting in weakness in control over books of account.</p> <p>12. Huge outstanding of revenue including holding tax, tower tax, rent, Sairats but no sincere efforts has been made by ULBs to recover the same.</p>
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3. **Opinion:** The management has to take stringent effort in forming accountability at various levels of the ULB, introducing reforms in financial management and accounting systems, development of strong internal control and organizational design of Municipalities, ensuring capacity building of the municipal personnel and other matter incidental thereto for overall improvement of the ULB.



4. **Audit Recommendations:** The recommendation of audit team on the observed weakness is as below:

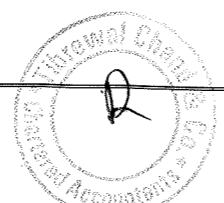
1. Books of accounts should be prepared on real time basis under double entry system and accrual basis should be followed.
2. Employees of all departments are required to be trained and monitored for updating of day to day transactions on regular basis in respective records and registers.
3. Stringent follow up and actions are necessary for recovering arrear relating to property tax, tower tax, rental income and other sources of income.
4. Bank statements or treasury statement shall be collected on regular intervals and bank reconciliation statement should be prepared on monthly basis. Balance confirmation certificate to be obtained from the respective bank treasury periodically.
5. Stock/store register should be updated as per the formats provided in BMAR
6. Statutory compliances such as deduction and deposition with authorities should be complied strictly to avoid penalty and interests.
7. Log book and fuel issue register should be maintained properly indicating km runs, places covered, purpose of visit, signature of driver, city manager, sanitary inspector etc.
8. Revenue records should be maintained properly including demand and collection details.



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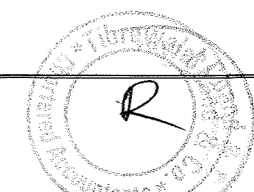
5. Comments from Management:-

S. No.	Observation	Management Comment	Recommendation
1	As per notification of Bihar Government, The Governor of Bihar made the rules for the mobile tower under the Act. Operator of the mobile has to apply to the ULB for operation of the mobile tower in the concerned area with the Requisite fees of Rs. 40,000/- per Tower and the Renewal fee is Rs. 10,000/- per year. During the course of audit it was observed that Rs.10, 12,000.00 is due towards Tower Company for financial year 2017-18. <i>(Details given in report Part A)</i>	This will be strictly taken care by next financial year and nagar Parishad will take necessary steps to recover or boost revenue from towers.	There is a huge loss of revenue & interest income. So, necessary steps should be taken for timely collection of taxes.
2	There is a long outstanding list of property tax collection	All tax collector cashier, cashier and tax daroga is directed to make necessary attempt in this regard.	Daily collection register for property tax should be maintained year wise and appropriate action should be taken.
3	During the course of Audit, we observed that Nagar Parishad has conducted CAG audit & Internal Audit for the year 2016-17 but the compliance report for the same has not been prepared and also audit report were not provided to us. <i>(Details given in report)</i>	Necessary action will be taken.	It should be prepared as soon as possible.
4	(i) Improper maintenance of records related to revenue collection. (ii) During the audit it was observed that mobile tower tax is not getting collected on a timely basis and even if it is getting collected, the same is not deposited timely.	Nagar Parishad ensure that this will be taken care from now onwards.	(i) Daily collection register for property tax should be maintained and appropriate action should be taken. (ii) Collection should be made on a regular basis and deposited on the same day to avoid any irregularity.
5	Nagar Parishad is not depositing property tax on same day.	Tax collectors are directed to deposit the tax.	Collection from property tax should be deposited on same day.
6	Report on Findings of the field survey of property tax of minimum 20 high value	ULB staff is directed to cooperate with auditors	Physical survey can't be conducted due to Non



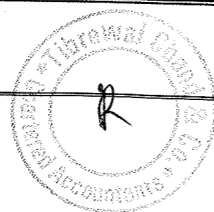
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	properties. <i>(Refer details audit report)</i>	and to provide all the necessary documents for audit.	availability of ULB staff for conducting physical verification. Further SAF forms were also not provided for 20 high value properties as per list provided by us.
7	PF deducted from all permanent staff salary but not deposited in his PF account.	Will consider it in next financial year.	PF should be deposited immediately.
8	Statutory deductions like TDS, VAT, Labor cess, royalty, are not deposited in stipulated time by the Nagar Parishad including return filling of TDS & VAT. We have discussed with concerned officer in this regards and they replied that we don't have separate register. Therefore we will ensure you that details will be provided in report.	Will consider it in next financial year.	Nagar Parishad must be maintained separate register for each statutory deduction.
9	The municipality is not in practice to prepare BRS on regular or periodical basis. <i>(Details given in audit report Part A)</i>	Will consider it in next financial year.	BRS should be maintained month wise.
10	Non implementation of Double Entry Accounting system: We found the detail that double accounting system is implemented at Madhubani Nagar Parishad, however we did not get any data for verification of the same.	Implementation of DEAS is ongoing and ULB staff is directed to cooperate with auditors and to provide all necessary documents for audit.	As per requirement of BMAR-2014, Part-A, Chapter-2 Rule -4, "All ULB referred in schedule-1 shall maintain its books of account using the double entry system". Since Madhubani Nagar Parishad is covered under schedule-1, therefore they should have to maintain their accounts on double entry accounting system in compliance of such rule.
11	No details were made available regarding meeting of municipal accounts committee held during the financial year 2017-18.	ULB staff is directed to comply with BMA-2007	As per requirement of BMA-2007, Chapter-XII, ULB should hold a meeting of municipal accounts committee each year. During our audit no evidence has been produced to us w.r.t. meeting of municipal accounts committee. ULB should ensure timely meeting of accounts committee in



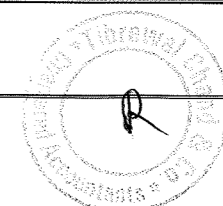
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			compliance of BMA-2007.
12	Collection of internal resources is very poor. <i>(Refer details audit report)</i>		It should be timely collected.
13	Non-maintenance of required registers as per Rule No.-3 of BMAR-2014	ULB staff is directed to follow and comply the guidelines of BMAR	Details of registers not maintained by ULB is mentioned under Part-A (a). ULB should ensure proper maintenance of required books of account and register as per the list given in rule-3 of BMAR-2014.
14	Utilization certificate for the reporting audit period	UC details given to auditors. Staff will initiate working on this matter in next financial year.	Grant is blood of ULB. Therefore, for getting grant and running the ULB working smoothly it is requirement of grant. Further timely submission of utilization certificate helps the grant realizing authority to send the money for fulfill the requirement of future. Therefore, management should ensure that UC has been submitted with concerned department on time.
15	Insurance deduction from all permanent staff salary but not deposited	Nagar Parishad ensure that this will be taken care from now onwards.	Insurance should be deposited.
16	Madhubani Nagar Parishad is not in practice to prepare monthly receipt and payment account and the trial balance. <i>(Details given in report)</i>	Nagar Parishad ensure that this will be taken care from now onwards.	ULB should prepare receipts and payment account on monthly basis. It helps to find out that how much fund received by the ULB and whether its utilization was made properly or not.
17	Daily wages register were not produced to us for audit.	ULB staff is directed to provide all the necessary documents to auditors.	Daily wages register should be made available to auditors.
18	Log books not maintained or maintained with incomplete information in ULB.	Necessary action will be taken.	Log book should be maintained by ULB.



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19	Advance details were not provided to us. Therefore we are unable to comment on this regards.	ULB staff is directed to cooperate with auditors and to provide all the necessary documents for audit.	
20	Stamp duty was not collected at the time of agreement of Sairat. <i>(Details given in Part A)</i>	Will be considered in next financial year.	Stamp duty should be collected.
21	Demand Register for collection of Trade License for the financial year 2017-18 is not yet prepared.	Will be considered in next financial year.	Demand register should be prepared.
22	Advance register was not provided to us. Therefore we cannot comment on this regards.	ULB staff is directed to cooperate with auditors and to provide all the necessary documents for audit.	ULB must be produced to auditors for verification.
23	Lack of internal control measures (i) Voucher file was not maintained. (ii) No internal mechanism for statutory compliance. (iii) No MIS was prepared for tracking of payments. (iv) Required books of Accounts as per BMAM, was not maintained (v) Statutory compliance reconciliation was not maintained. (vi) Bank reconciliation of any bank account was not prepared.	Nagar Parishad ensure that this will be taken care from now onwards.	We observed that there is no internal control mechanism available over collection, recovery, deposit of taxes, assets handling, cheque handling, and statutory compliances: We suggest that: (i) MIS system should be implemented over daily collection and deposit. (ii) Need to identify a person to comply with the statutory compliance. In case of any failure to comply with statutory compliances he should also be penalized. The management has to take serious effort in implementation of internal control mechanism for getting a better result from ULB working.
24	Non-Compliance of Act & Rules	ULB staff is directed to ensure compliance of all applicable Act & Rules.	Refer point of Part-B (d) of audit report for status of non-compliance of Act & Rules. ULB should ensure



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			compliance of all applicable Act & Rules.
25	Non preparation of stores register	Nagar Parishad ensure that this will be taken care from now onwards.	Due to non – maintenance of stock register, it will become difficult to identify quantity of each class of stock. So, the ULB should maintain a store ledger including price of inward goods.

Signed Discussion Note is enclosed with the report.

6. Acknowledgement:-

We convey our heartfelt thanks to the entire team of "Madhubani Nagar Parishad" for rendering their help in successfully completing the assignment.



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Detailed Audit Report

1. Introduction: Madhubani is a Nagar Parishad city in district of Madhubani, Bihar. The Madhubani city is divided into 30 wards for which elections are held every 5 years. The Madhubani Nagar Parishad has population of 75,736. Madhubani Nagar Parishad has total administration over 11,781 households.

Name of ULB	Period Covered	Team Deployed
MadhubaniNagar Parishad	1 st April 2017- 31 st March 2018	1) Name of MAE: CA AmitRanjan 2) TL: CA NeeravBhanushali 3) Auditor: Raman Kumar

2. Administration: -

The Present governing body of the ULB has taken charge on 21-01-2019. The incumbencies in the key administrative and executive positions are as under:

- Smt. Sunaina Devi, Chairman from 09-06-2017 to till the date of Audit
- Mr. AshutoshAnandChaudhary Executive officer from 31-01-2019 to till the date of Audit.

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 require	Total No. of Audit paras where recovery of cash is proposed	Total No. of Audit paras where recover has been made	Total amount of recovery	Total No. of outstanding paras where no action has been taken	No. & date of compliance report
1	AG Audit (2016 to 2017)							Compliance report not prepared.



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2	Internal Audit (2016-2017)							Compliance Report, not prepared
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(Note: Refer point No. 3 of discussion note)

4. **FINANCE:** Financial related to previous years actual and current year's budget is as below :

i. **Budgetary provisions and expenditure for the last three years :-**

Year	2017-18	2016-17	2015-16
Final/Revised Budget	21,95,74,672.00	32,84,00,000.00	22,69,71,331.00
Actual Expenditure	31,40,19,831.00	10,20,64,769.00	13,25,99,787.00
Savings(+)/Excess(-)	(9,44,45,159.00)	22,63,35,231.00	9,43,71,544.00

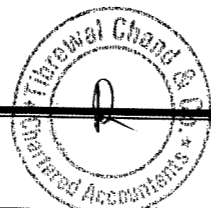
(Note: All figures are taken from books of accounts)

ii. **Volume of Transactions :-**

Period	Budgeted (2017-18)	Previous year (16-17)	Current period	Cumulative for the current period
Opening Balance	11,44,68,851.00	3,84,71,294.00	13,57,39,268.00	13,57,39,268.00
Receipts	21,19,46,720.00	19,93,32,743.00	31,42,63,129.00	31,42,63,129.00
Total	3,26,41,571.00	23,78,04,037.00	45,00,02,397.00	45,00,02,397.00
Net expenditure	21,95,74,672.00	10,20,64,769.00	31,40,19,831.00	31,40,19,831.00
Closing Balance	10,68,40,899.00	13,57,39,268.00	13,59,82,566.00	13,59,82,566.00

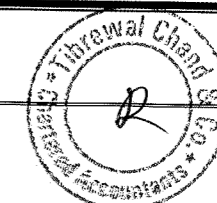
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iii. **Bank Reconciliation:** Un-reconciled balance between bank book and bank statement as on 31-03-2018 has been shown below:



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Name of scheme	Name of Bank	Account No.	Passbook Balance	Cash Book Balance	Difference	Status
MukhyaMant riSahri Pay JalNishyaYoj ana	Aandhra Bank	27837	3,55,68,592	3,55,68,592	-	Reconciled
KabirAntyoshi	Allahabad Bank	46757	32,25,066	32,25,066	-	Reconciled
WisheshAngi bhutYojna	Bank of India	20165	2,919	2,919	-	Reconciled
NULM Grant	Bank of Maharastra	72235	19,31,102	19,31,102	-	Reconciled
13th Finance Commission	Canara Bank	14730	1,133	1,133	-	Reconciled
OTHER	Canara Bank	02875	13,581	13,581	-	Reconciled
Marriage Bhavan	Canara Bank	12984	4,739	4,739.00	-	Reconciled
Road Deve lopment	Central Bank of India	59551	25,355	25,355	-	Reconciled
Swachh Bharat Mission	ICICI Bank	00492	30,81,255	30,81,255	-	Reconciled
SahriNaaliGa aliPakkikarn	Oriental Bank of Commerce	22180	25,518	25,518	-	Reconciled
SJSRY	Punjab National Bank	88847	16,353	16,353	-	Reconciled
Own Resources	State Bank of India	35417	3,64,794	3,64,794	-	Reconciled
MLC Fund	Union Bank	01104	11,61,371	11,61,371	-	Reconciled
House for All	Union Bank	04552	6,02,94,618	6,02,94,618	-	Reconciled
OTHER	Treasury	PLA-8448	35183559.19	35183559.19	-	Reconciled



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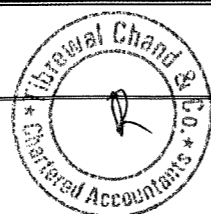
Comments: ULB does not prepared bank reconciliation statement on monthly basis.

Recommendation: ULB should be prepared bank reconciliation on monthly basis.

(Note: Refer Discussion Note point no.9.)

iv. Revenue & Capital Receipts :-

Income Details			
Sl. No.	Details	Amount (Rs.)	
		2017-18	2016-17
	Total Receipts (A+B)	31,42,63,129.00	19,93,32,743.00
A	Revenue Receipts (1+2+3)	31,42,63,129.00	19,93,32,743.00
1	Own Revenue Receipts (a+b)	2,89,19,761.00	2,07,29,412.00
a)	Tax Revenue (Levied & Collected By municipal Body)	56,70,469.00	66,56,696.00
i)	Property Tax	30,30,234.50	35,43,348.00
ii)	Other Tax (Levied & Collected By municipal Body)	26,40,234.50	31,13,348.00
b)	Non Tax Revenue (Levied & Collected By municipal Body)	64,79,730.00	23,84,267.00
i)	Fess & Fines	24,83,427.00	5,66,858.50
ii)	User Charges	29,03,427.00	7,36,858.50
iii)	Other Non-Tax Revenue (Levied & Collected By municipal Body)	10,92,876.00	10,80,550.00
2	Other Revenue Receipts	1,67,69,562.00	1,16,88,449.00
a)	Income from interest/Investments	17,76,000.00	5,62,645.00
b)	Other Revenue Income	1,49,93,562.00	1,11,25,804.00
3	Transfers/grants/Assigned Revenues	28,53,43,368.00	17,86,03,331.00
a)	State Assigned Revenues	72,21,346.00	94,88,079.00
b)	State Finance Commission (SFC) Grants/Devolution	27,81,22,022.00	16,91,15,252.00
c)	Octroi Compensation	-	-
d)	Other State Government transfers	-	-



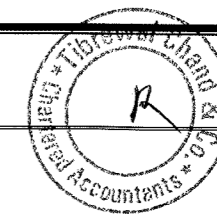
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e)	Central Finance Commission (CFC) Grants	-	-
f)	Other Central Government transfers	-	-
g)	Others	-	-
B	Capital Receipts	-	-
1	Sale of Municipal Land	-	-
2	Loan (From state Govt. or Banks etc.)	-	-
3	State Capital Account Grant (Under state Scheme etc.)	-	-
4	Central Capital Account Grant (Under central Scheme etc.)	-	-
5	Other Capital Receipts	-	-

(Note: All figures are taken from books of accounts)

v. Revenue & Capital Expenditure Information :-

Expenditure Details			
Sl. No.	Details	Amount (Rs.)	
		2017-18	2016-17
	Total Expenditure (1+2)	31,40,19,831.00	10,20,64,769.00
1	Revenue Expenditure	21,87,31,069.00	6,94,34,666.00
1.1	Administrative Expenses, Establishment & Salaries (All Departments regular & contractual staff)	7,57,97,926.00	5,77,55,365.00
1.2	Operation & Maintenance (O & M)	14,29,33,143.00	1,16,79,301.00
1.3	Loan Repayment (Interest Payments)	-	-
1.4	Others (any other revenue Expenditure which is not salaries, O&M & or interest payment)	-	-
2	Capital Expenditure	9,52,88,762.00	3,26,30,103.00
2.1	All developmental works under central/state specific schemes	9,52,88,762.00	3,26,30,103.00
2.2	Loan Repayments	-	-
2.3	Other capital expenditure	-	-



(Note: All figures are taken from books of accounts)

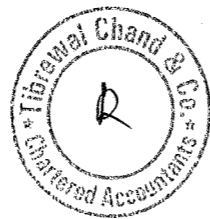
vi. **Status of implementation of double entry accounting system:** The ULB has implemented real time double entry accounting system. The details are as below:

- **Company Name:** A P Sanzgiri & Co.
- **PTR:** PTR for the year 2017-18 is completed.
- **FAR:** FAR for the year 2017-18 is completed.
- **AFS:** AFS for the year 2017-18 is completed.

(Note: Refer discussion note point No. 10)

vii. **Status of Municipal Accounts Committee: if meeting is held:** Meeting of Municipal Accounts Committee has not been held during the year 2017-18.

(Note: Refer discussion note point no.11)



5. **Audit Observations: -**

I. **Part-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.

a) **Holding and Property tax not deposited:**

Audit Objective: Assessment of property tax as per Bihar Municipal Act and all collection deposited with treasury.

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: The amount of tax collected by the tax collector is required to be handed over to the cashier and deposited into bank on the same day or next day on which collection is made. The same process is not followed. Tax collector hands over the collected cash to the cashier after a time gap of 30 to 45 days.

(Note: Refer point no. 04 & 05 of discussion note)

Date	Challan No.	Amount	Status
06.04.2017	13820	338.40	Not deposited
28.08.2017	13552	140.00	Not deposited
12.07.2017	14429	16,901.00	Not deposited

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

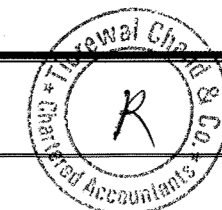
Cause: This happens due to non-follow up and monitoring of activities of Tax Collector by the concerned officer on regular interval.

Corrective Action/Recommendations: There should be day to day monitoring on Collection of Taxes by Tax Inspector/Collectors and deposit of collection into Bank either on same day or latest before noon on the following working day.

b) **Tower Tax:**

Audit Objective: Assessment of Tower tax as per Bihar Communication Tower and related structure rules, 2012 and all collection deposited with treasury.

Criteria: Tower Tax is taxes on Communication Tower & related structure as defined in Bihar Communication Tower and related structure rules, 2012 as per



Internal Audit Report for the year ended 31st March of F.Y. 2017-18.

the rule Tax Collected has to be deposited on same day or latest before noon on the following working day.

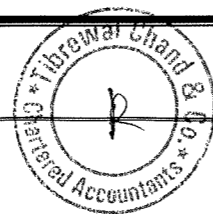
Condition: It was observed that Tower Tax is not collected and outstanding details are given below:

(Note: Refer point no. 01 of discussion note)

S.N.	Name of tower	No of tower	Registration fee & Renewal Fees	Total due	Total due
1	Aircel	4	1,88,000	-	1,88,000
2	Airtel	6	1,92,000	20,000	1,72,000
3	BSNL	3	1,56,000	-	1,56,000
4	RelienceJio	10	12,000	-	12,000
5	Relience	2	84,000	-	84,000
6	Vodafone	7	2,24,000	1,32,000	92,000
7	Tolit Telecome	1	32,000	-	32,000
8	Tata Teleservice	1	32,000	-	32,000
9	Tata Indicom	2	94,000	-	94,000
10	Tata Docomo	1	32,000	-	32,000
11	Smart Phone	1	42,000	-	42,000
12	CNIL	2	64,000	20,000	44,000
13	IDEA	1	32,000	-	32,000
TOTAL				1,72,000	10,12,000

Consequence/Effect/ Impact: Due to non-deposition of Tower Rent with the stipulated time line, ULB incurred heavy revenue loss.

Cause: We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval, the ULB has no



Internal Audit Report for the year ended 31st March of F.Y. 2017-18

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.

c) Non collection of Advertisement Tax:

Audit Objective: As per TOR.

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

Condition: Nagar Parishad is not collecting any advertisement tax

Consequences/ Effect/ Impact: Due to no collection of advertisement tax there is a huge revenue loss to Nagar Parishad.

Cause: This happens due to failure of designated staff and non- monitoring of authorized officials on a timely basis.

d) Stamp Duty

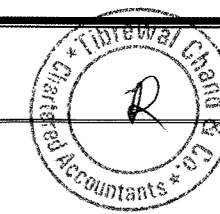
Audit Objective: As per Point no-5 of TOR.

Criteria: As per Stamp Duty Act

Condition: Stamp duty was not collected at the time of agreement of Sairat.

S.N o.	Name of Sairat	Stamp duty Loss	Final Amount	Stamp Duty@ 3%
1	Salotor House	660	22,000.00	Not deposited
2	Thath of Nagar Parishad	84	2,800.00	Not deposited
3	Pond	5,400	1,80,000.00	Not deposited

Consequences/ Effect/ Impact: Revenue Loss.



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Cause: Revenue Loss.

Recommendation: ULB should deposit stamp duty amount in order to generate income from the same.

(Note: Refer point no. 20 of discussion note)

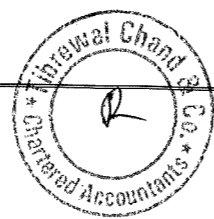
Excess payment made against the bill, lack of prudence in payment against vouchers, inefficiency in control resulting loss to ULB:

No observation found.

Report on Findings of the field survey of property tax of minimum 20 high value properties is given here: -Our team on the basis of information available asked the SAF, demand collection detail of below mentioned properties.

SAF forms of below few properties were provided but no arrangements were made for physical verification so, SAF forms can't be verified. Further demand collection register which was produced to us was in complete and not having required information.

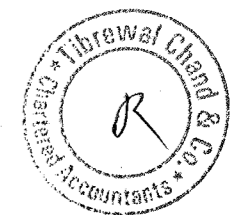
SI No.	Year	Holding No.	Ward No.	Type of Properties	Property Tax
1	2017-18	99/07	05	Residential	43,729
2	2017-18	162/190/145	05	Commercial	22,831
3	2017-18	31A/205/403	06	Commercial	23,708
4	2017-18	109/498/98	10	Commercial	23,220
5	2017-18	53/552/154	10	Commercial	20,959
6	2017-18	N/3/278	10	Residential	31,272
7	2017-18	149/530/231	15	Commercial	79,237
8	2017-18	154B/57	16	Residential	22,728
9	2017-18	108/229	16	Residential	26,446
10	2017-18	250/75	18	Residential	20,932
11	2017-18	342/61	20	Residential	45,940
12	2017-18	111/93/69	27	Commercial	30,334



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13	2017-18	3/23/89	29	Residential	33,745
14	2017-18	255A/203/19 4	14/19	Commercial	78,570
15	2017-18	N/218	14/19	Residential	46,664
16	2017-18	48/59/37	16/19	Residential	25,311
17	2017-18	105/38/55	16/19	Residential	43,544
18	2017-18	11A/30/63	16/19	Residential	39,154
19	2017-18	266/142/131	16/19	Residential	22,243
20	2017-18	76A/144/133	16/19	Residential	20,780

Note: Refer point no. 06 of discussion note)



II. Part B

a. **Non-maintenance of books of accounts, subsidiary registers:** During the audit we observed that following registers which are given below has not been maintained by the ULBs.

- Subsidiary register
- Stock register
- Cheque issue register.
- Assets register.
- Contra, journal, Receipt Voucher.
- Records and revision of taxes and rent.

(Note: Refer discussion note point No.13)

In addition to the above following records were also not maintained by the ULB:

- Memorandum of collection (GEN 21)
- Summary of daily collection register
- Register for bills payment
- Cheque issue register
- Register for Advances
- Deposits register
- Summary statement of deposit adjustment
- Summary statement of bills raised
- Register of refunds, remissions and write offs
- Statement of outstanding expenses liability
- Document control register
- Register of immovable property
- Register of movable property
- Register of land
- Register of assets replacement
- Register of public lighting system.

(Note: Refer Discussion Note point no.13)

b. **Non Compliance of directives of UD&HD:** We observed several non-compliance of the directions of the UDHD which includes-

- Non Implementation of GeM procurement mechanism
- Non compliances of the pending AG Audit Paras
- Non collection of various taxes required to be collected.

- Non maintenance of prescribed books of accounts.
- Non maintenance of prescribed DEAS.
- Non maintenance of DCR.

c. **Irregularity in procurement process:**

No observation found in this regards.

d. **Non Compliances of the Acts and Rules:** During the audit we observed below mentioned non compliances:

- Non formation of Municipal Accounts Committee
- Non maintenance of books of accounts as per BMAR
- Non preparation of budget as per Bihar Municipal Budget Manual
- Property tax rate should be increased in every 5 years but not increased since a long period.

(Note: Refer discussion note point no. 24)

e. **Lack of Internal Control Measures:** During the audit it was observed that there is serious lack of internal control over revenue collection.

- Revenue records are not maintained properly. Further, collection books after finishing should be kept in safe custody in ULB only.
- There is no cash vault in the cash department for safety measure.
- Taxes/Utilities charges collected by tax collector are not deposited on the daily basis.
- Tower tax has been outstanding of Rs. 10, 12,000/- which is clearly showing a heavy amount of loss of revenue.
- Voucher file was not maintained.
- No internal mechanism for statutory compliance.
- No MIS was prepared for tracking of payments.

(Note: Refer discussion note point no. 23)

f. **Non- Compliance of TDS, VAT, and other relevant statute:**

Statutory deductions like TDS, VAT, Labor cess, royalty, are not deposited in stipulated time by the Nagar Parishad including return filling of TDS & VAT.

We have discussed with concerned officer in this regards and they replied that we don't have separate register. Therefore we will ensure you that details will be provided in report.

Internal Audit Report for the year ended 31st March of F.Y. 2017-18

(Note: Refer discussion note point no. 8)

g. Deficiency in pay roll system: During the audit it was observed that no bio metric attendance was used for making attendance. Further there was very poor internal control on leave tracking of the employees.

PF and ESI: During the audit it was observed that PF and ESI deducted from employees salary not deposited with authorities causing loss to the savings of the employees.

Further, during the audit of salary vouchers it was observed that TDS was not deducted in few cases mentioned & DA is excess deducted below:

Name of Employee	Basic	DA	HRA	Medical	PF	TDS
Jatashankarjha	28,610	38,910	2,870	200	3,433	Not deducted
Shankar krjha	19,360	26,330	1,940	200	2,323	Not deducted

h. Utilization certificate report on grants allotted during the year: Details of UCs related to FY: 2017 – 2018 are given as annexure.

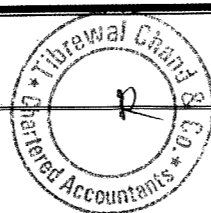
(Note: Refer point no. 14 of discussion note.)

i. Physical Verification of the inventories and stores: Stock register is not maintained properly. All the articles of stock are mentioned on the same page in register Information regarding issue quantity and Opening/Closing balance quantity is not given in stock register. Therefore physical verification was neverconducted.

(Note: Refer discussion note point no. 25)

j. Advances: Advance register was not provided to us. Therefore we cannot comment on this regards.

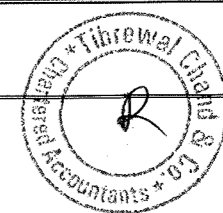
(Note: Refer discussion note point no. 22)



Internal Audit Report for the year ended 31st March of F.Y. 2017-18

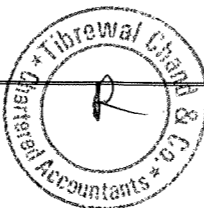
III. Part C

Sl. No	Particular	Remarks/ Observation
1	Whether all these the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	Chapter xi, rule 84 (Budget has not been sanctioned by empowered standing committee) & Chapter xii, rule 86 (Prepare and maintain accounts of receipts and expenditure), 87 (Preparation of Municipal Accounting Manual), 88 (Financial Statement.) 89 (Balance sheet.), 90 (Submission of financial statement and balance sheet to auditor.) and 98 (Municipal accounts committee.) are not follow by the ULB.
2	What is the status of implementation of SAS of Property Tax in the ULB; If SAS has been implemented then witness some assessment procedures to check any in-consistencies in assessment at least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not).	SAF forms of the properties mentioned in Part- A were provided but no arrangements were made for physical verification so, SAF forms can't be verified.
3	Whether all compliance have been complied regarding Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR Rule 22: All moneys to be brought to account Rule: 27: Collections to be deposited into Bank on the same day Rule 69: Grant Related Compliance Rule 120-121: Monthly Receipt & Payment Account and Trial Balance Rule 130: Audit to be completed & reported within 6 month	Rule 22: we have found that all money has been brought to account but delayed. Rule 27: we have observed that the collected money has not to be deposited into Bank Account on same day. Rule 69: Grant related compliance has been done properly. Rule 120-121: Monthly Receipt & Payment Account and Trial Balance are not being prepared. Rule 130 is not being followed.



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4	Whether all such compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob has been complied.	Yes, Compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob has been complied.
5	If any revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairat etc. have incurred then quantify the same.	It has been discussed in discussion notes and audit report under part A.
6	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No observation found in this regard.
7	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/-	No observation found in this regard.
8	An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	We will provide the same in the next audit report.
9	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	It has been provided in discussion notes as well as in audit report under part A.
10	Whether all such payments have been made according to payment terms & conditions of tenders and rate offers are according to procurement law and policies.	It has been provided in discussion notes as well as in audit report under part A.
11	Whether the fixed deposit and other funds should be kept in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No fixed deposit made during the F.Y. 2017-18. All funds held by ULB are maintained at Nationalized Banks and rate of interest is per banking norms.
12	Verify all major areas of ULBs and assessed revenue loss and if any losses have been	It has been provided in discussion notes as well as in audit report under part A.



Internal Audit Report for the year ended 31st March of F.Y. 2017-18

	identified then prepare a statement of loss for revenue losses.	
13	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.	It has been provided in discussion notes as well as in audit report under part A.
14	Whether C&AG and Internal audit paras have been complied, if not assistance has been provided in this regard.	It has been discussed with management to prepare compliance report in regards of C&AG Audit paras but management says that it will take few week or month. We suggested management to communicate if any difficulty arises in preparing compliance report We will guide and provide all assistance in this regard.



ANNEXURE

Annexure:- Details of UCs related to FY: 2017-18

SN	Year of allotment	Name of Scheme	Date of Allotment	Amount In Lakh	Expenditure	Un-utilized Amount	Remarks
1	2017-18	पार्षद भत्ता	15/06/2017	7.20	7.20	NIL	UC Submitted
2	2017-18	पेशाकर	30/06/2017	25.35	25.35	NIL	UC Submitted
3	2017-18	नागरिक सुविधा	24/08/2017	81.50	81.50	NIL	UC Submitted
4	2017-18	14th finance	24/01/2018	125.55	125.55	NIL	UC Submitted
5	2017-18	मुख्यमंत्री शहरी नली गली योजना	30/10/2017	32.93	32.93	NIL	UC Submitted
6	2017-18	मुख्यमंत्री शहरी नली गली योजना	30/10/2017	53.03	53.03	NIL	UC Submitted
7	2017-18	मुख्यमंत्री शहरी नली गली योजना	30/10/2017	4.04	4.04	NIL	UC Submitted
8	2017-18	14th finance	02/08/2017	125.86	125.86	NIL	UC Submitted
9	2017-18	मुख्यमंत्री शहरी नली गली योजना	11/08/2017	52.51	52.51	NIL	UC Submitted
10	2017-18	मुख्यमंत्री शहरी नली गली योजना	11/08/2017	52.51	52.51	NIL	UC Submitted
11	2017-18	Path Puliya Nirman	27/07/2017	8.00		8.00	Un-utilised Rs. 8.00 Lakh Transferred to PL A/C
12	2017-18	नागरिक सुविधा	28/03/2018	375.25		375.25	Un-utilised Rs. 375.25 Lakh Transferred to PL A/C
13	2017-18	नाली गली	11/08/2017	105.02		105.02	Un-utilised Rs. 105.02 Lakh



14	2017-18	15th Finance	14/09/2017	312.24		NIL	312.24	Transferred to PL A/C Un-utilised Rs. 312.24 Lakh Transferred to PL A/C
Grand Total					1360.99	560.48	800.51	



S. No.	Observation	Management Comment	Recommendation
1	As per notification of Bihar Government. The Governor of Bihar made the rules for the mobile tower under the Act. Operator of the mobile has to apply to the ULB for operation of the mobile tower in the concerned area with the Requisite fees of Rs. 40,000/- per Tower and the Renewal fee is Rs. 10,000/- per year. During the course of audit it was observed that Rs. 10,12,000.00 is due towards Tower Company for financial year 2017-18. <i>(Details given in report Part A)</i>	This will be strictly taken care by next financial year and Nagar Parishad will take necessary steps to recover or boost revenue from towers.	There is a huge loss of revenue & interest income. So, necessary steps should be taken for timely collection of taxes.
2	There is a long outstanding list of property tax collection	All tax collector ^{Accountant} cashier and tax daroga is directed to make necessary attempt in this regard.	Daily collection register for property tax should be maintained year wise and appropriate action should be taken.
3	During the course of Audit, we observed that Nagar Parishad has conducted CAG audit & Internal Audit for the year 2016-17 but the compliance report for the same has not been prepared and also audit report were not provided to us. <i>(Details given in report)</i>	Necessary action will be taken.	It should be prepared as soon as possible.
4	(i) Improper maintenance of records related to revenue collection. (ii) During the audit it was observed that mobile tower tax is not getting collected on a timely basis and even if it is getting collected, the same is not deposited timely.	Nagar Parishad ensure that this will be taken care from now onwards.	(i) Daily collection register for property tax should be maintained and appropriate action should be taken. (ii) Collection should be made on a regular basis and deposited on the same day to avoid any irregularity.
5	Nagar Parishad is not depositing property tax on same day.	Tax collectors are directed to deposit the tax.	Collection from property tax should be deposited on same day.
6	Report on Findings of the field survey of property tax of minimum 20 high value properties. <i>(Refer details audit report)</i>	ULB staff is directed to cooperate with auditors and to provide all the necessary documents for	Physical survey can't be conducted due to Non availability of ULB staff for conducting physical



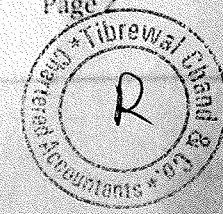
EXECUTIVE OFFICER
MUNICIPAL COUNCIL, MADHUBANI

25.06.2018

S. No.	Observation	Management Comment	Recommendation
7	PF deducted from all permanent staff salary but not deposited in his PF account.		audit. verification. Further SAF forms were also not provided for 20 high value properties as per list provided by us. PF should be deposited immediately.
8	Statutory deductions like TDS, VAT, Labor cess, royalty, are not deposited in stipulated time by the Nagar Parishad including return filling of TDS & VAT.		Will consider it in next financial year. Nagar Parishad must be maintained separate register for each statutory deduction.
We have discussed with concerned officer in this regards and they replied that we don't have separate register. Therefore we will ensure you that details will be provided in report.			
9	The municipality is not in practice to prepare BRS on regular or periodical basis. <i>(Details given in audit report Part A)</i>		Will consider it in next financial year. BRS should be maintained month wise.
10	Non implementation of Double Entry Accounting system: We found the detail that double accounting system is implemented at Madhubani Nagar Parishad, however we did not get any data for verification of the same.		Implementation of DEAS is ongoing and ULB staff is directed to cooperate with auditors and to provide all necessary documents for audit. As per requirement of BMAR-2014. Part-A. Chapter-2 Rule -4, "All ULB referred in schedule-1 shall maintain its books of account using the double entry system". Since Madhubani Nagar Parishad is covered under schedule-1, therefore they should have to maintain their accounts on double entry accounting system in compliance of such rule.
11	No details were made available regarding meeting of municipal accounts committee held during the financial year 2017-18.		ULB staff is directed to comply with BMA-2007. As per requirement of BMA-2007, Chapter-XII, ULB should hold a meeting of municipal accounts committee each year. During our audit no evidence has been produced to us w.r.t. meeting of municipal accounts committee. ULB should ensure timely meeting of accounts committee in compliance of BMA-2007.

EXECUTIVE OFFICER
MUNICIPAL COUNCIL, MADHUBANI

25.06.2018



Discussion Note

Madhubani Nagar Parishad

- 12 Collection of internal resources is very poor. (Refer details audit report)
- 13 Non-maintenance of required registers as per Rule No.-3 of BMAR-2014
- 14 Utilization certificate for the reporting audit period
- 15 Insurance deduction from all permanent staff salary but not deposited
- 16 Madhubani Nagar Parishad is not in practice to prepare monthly receipt and payment account and the trial balance. (Details given in report)
- 17 Daily wages register were not produced to us for audit.
- 18 Log books not maintained or maintained with incomplete information in ULB.
- 19 Advance details were not provided to us. Therefore we are unable to comment on

It should be timely collected.

Details of registers not maintained by ULB is mentioned under Part-A (a). ULB should ensure proper maintenance of required books of account and register as per the list given in rule-3 of BMAR-2014.

Grant is blood of ULB. Therefore, for getting grant and running the ULB working smoothly it is requirement of grant. Further timely submission of utilization certificate helps the grant realizing authority to send the money for fulfill the requirement of future. Therefore, management should ensure that UC has been submitted with concerned department on time.

Insurance should be deposited.

ULB should prepare receipts and payment account on monthly basis. It helps to find out that how much fund received by the ULB and whether its utilization was made properly or not.

Daily wages register should be made available to auditors.

Log book should be maintained by ULB.

ULB staff is directed to provide all the necessary documents to auditors. Necessary action will be taken.

ULB staff is directed to cooperate with auditors

EXECUTIVE OFFICER
MUNICIPAL COUNCIL, MADHUBANI
22-5-2018

Tibrewal Chand & Co. Chartered Accountants

Discussion Note

Madhubani Nagar Parishad

- 20 Stamp duty was not collected at the time of agreement of Sairat. (Details given in Part A)
- 21 Demand Register for collection of Trade License for the financial year 2017-18 is not yet prepared.
- 22 Advance register was not provided to us. Therefore we cannot comment on this regards.
- 23 Lack of internal control measures
(i) Voucher file was not maintained.
(ii) No internal mechanism for statutory compliance.
(iii) No MIS was prepared for tracking of payments.
(iv) Required books of Accounts as per BMAM, was not maintained
(v) Statutory compliance reconciliation was not maintained.
(vi) Bank reconciliation of any bank account was not prepared.
- 24 Non-Compliance of Act & Rules

and to provide all the necessary documents for audit.

Stamp duty should be collected.

Will be considered in next financial year.

Demand register should be prepared.

ULB staff is directed to cooperate with auditors and to provide all the necessary documents for audit.

ULB must be produced to auditors for verification.

We observed that there is no internal control mechanism available over collection, recovery, deposit of taxes, assets handling, cheque handling, and statutory compliances:
We suggest that:
(i) MIS system should be implemented over daily collection and deposit.
(ii) Need to identify a person to comply with the statutory compliance. In case of any failure to comply with statutory compliances he should also be penalized. The management has to take serious effort in implementation of internal control mechanism for getting a better result from ULB working.

Refer point of Part-B (d) of audit report for status of non-compliance of Act & Rules.

ULB should ensure compliance of all applicable Act & Rules.

EXECUTIVE OFFICER
MUNICIPAL COUNCIL, MADHUBANI
22-5-2018

Tibrewal Chand & Co.

Tibrewal Chand & Co. Chartered Accountants

Discussion Note

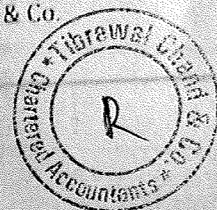
Madhubani Nagar Parishad

25 Non preparation of stores register

Nagar Parishad ensure that this will be taken care from now onwards. Due to non - maintenance of stock register, it will become difficult to identify quantity of each class of stock. So, the ULB should maintain a store ledger including price of inward goods.

Details of 20 high value properties:-

Sl No.	Year	Holding No.	Ward No.	Type of Properties	Property Tax
1	2017-18	99/07	05	Residential	43,729
2	2017-18	162/190/145	05	Commercial	22,831
3	2017-18	31A/205/403	06	Commercial	23,708
4	2017-18	109/498/98	10	Commercial	23,220
5	2017-18	53/552/154	10	Commercial	20,959
6	2017-18	N/3/278	10	Residential	31,272
7	2017-18	149/530/231	15	Commercial	79,237
8	2017-18	154B/57	16	Residential	22,728
9	2017-18	108/229	16	Residential	26,446
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12	2017-18	111/93/69	27	Commercial	30,334
13	2017-18	3/23/89	29	Residential	33,745
14	2017-18	255A/203/194	14/19	Commercial	78,570
15	2017-18	N/218	14/19	Residential	46,664
16	2017-18	48/59/37	16/19	Residential	25,311
17	2017-18	105/38/55	16/19	Residential	43,544
18	2017-18	11A/30/63	16/19	Residential	39,154
19	2017-18	266/142/131	16/19	Residential	22,243
20	2017-18	76A/144/133	16/19	Residential	20,780



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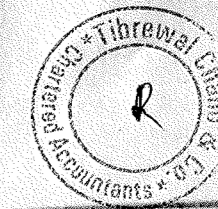
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Discussion Note

Madhubani Nagar Parishad

Bank Reconciliation Statement

Name of scheme	Name of Bank	Account No.	Passbook Balance	Cash Book Balance	Difference	Status
Mukhya Mantri Sahri Pay Jal Nishya Yojana	Aandhra Bank	27837	3,55,68,592	3,55,68,592	-	Reconciled
Kabir Antyoshthi	Allahabad Bank	46757	32,25,066	32,25,066	-	Reconciled
Wishesh Angibhu t Yojna	Bank of India	20165	2,919	2,919	-	Reconciled
NULM Grant	Bank of Maharastra	72235	19,31,102	19,31,102	-	Reconciled
13th Finance Commission	Canara Bank	14730	1,133	1,133	-	Reconciled
Other	Canara Bank	02875	13,581	13,581	-	Reconciled
Marriage Bhavan Road	Canara Bank	12984	4,739	4,739.00	-	Reconciled
Development	Central Bank of India	59551	25,355	25,355	-	Reconciled
Swachh Bharat Mission	ICICI Bank	00492	30,81,255	30,81,255	-	Reconciled
Sahri Naali Gaali P akkikarn	Oriental Bank of Commerce	22180	25,518	25,518	-	Reconciled
SJSRY	Punjab National Bank	88847	16,353	16,353	-	Reconciled
Own Resources	State Bank of India	35417	3,64,794	3,64,794	-	Reconciled
MLC Fund	Union Bank	01104	11,61,371	11,61,371	-	Reconciled
House for All	Union Bank	04552	6,02,94,618	6,02,94,618	-	Reconciled
Other	Treasury	PLA-8448	35183559.19	5183559.19	-	Reconciled



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Details of LC's of Financial Year 2017 - 2018

S N	Year of allotment	Name of Scheme	Date of Allotment	Amount In Lakh	Expenditure	Un-utilized Amount	Remarks
1	2017-18	पाषटभत्ता	15/06/2017	7.20	7.20	NIL	UC Submitted
2	2017-18	पेशाकर	30/06/2017	25.35	25.35	NIL	UC Submitted
3	2017-18	नागरिकसुविधा	24/08/2017	81.50	81.50	NIL	UC Submitted
4	2017-18	14th finance	24/01/2018	125.55	125.55	NIL	UC Submitted
5	2017-18	मुख्यमंत्रीशहरीनलीगली योजना	30/10/2017	32.93	32.93	NIL	UC Submitted
6	2017-18	मुख्यमंत्रीशहरीनलीगली योजना	30/10/2017	53.03	53.03	NIL	UC Submitted
7	2017-18	मुख्यमंत्रीशहरीनलीगली योजना	30/10/2017	4.04	4.04	NIL	UC Submitted
8	2017-18	14th finance	02/08/2017	125.86	125.86	NIL	UC Submitted
9	2017-18	मुख्यमंत्रीशहरीनलीगली योजना	11/08/2017	52.51	52.51	NIL	UC Submitted
10	2017-18	मुख्यमंत्रीशहरीनलीगली योजना	11/08/2017	52.51	52.51	NIL	UC Submitted
11	2017-18	Path Puliya Nirman	27/07/2017	8.00		8.00	Un-utilised Rs. 8.00 Lakh Transferred to PL A/C
12	2017-18	नागरिकसुविधा	28/03/2018	375.25		375.25	Un-utilised Rs. 375.25 Lakh Transferred to PL A/C

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13	2017-18	नालीगली	11/08/2017	105.02			A/C Un-utilised Rs. 105.02 Lakh Transferred to PL A/C
14	2017-18	15th Finance	14/09/2017	312.24			Un-utilised Rs. 312.24 Lakh Transferred to PL A/C
Grand Total				1360.99	560.48	800.51	

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