



नगर विकास एवं आवास विभाग
URBAN DEVELOPMENT & HOUSING DEPARTMENT
Government of Bihar

INTERNAL AUDIT REPORT
FOR

F. Y. 2017-18

GROUP 1

TEKARI NAGAR
PANCHAYAT

BY

A. P. SANZGIRI & CO.
CHARTERED ACCOUNTANTS

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A. P. SANZGIRI & CO.

CHARTERED ACCOUNTANTS

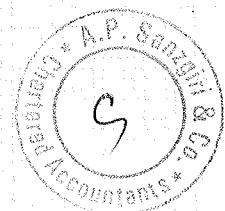
Document History
INTERNAL AUDIT FOR FY 2017-18

Project Title	Selection of Chartered Accountant Firms for Internal Audit of 140 ULBs of Bihar (Tender No. IA-140ULBs/2017-18/2018-19/2019-20) Group - 1 covering 19 ULBs"
Report Title	Internal Audit for FY 2017-18 of Nagar Panchayat Tekari
Reporting Entity	A P SANZGIRI & Co., Chartered Accountants
Reporting for	Nagar Panchayat Tekari
Report Prepared by	Internal Audit Team of A P SANZGIRI & Co., Chartered Accountants
Date of Submission	31st August 2019



ABBREVIATION AND ACRONYMS

Abbreviation	Description
UD&HD	Urban Development & Housing Department
BMAM	Bihar Municipal Accounting Manual
NMAM	National Municipal Accounting Manual
ULBs	Urban Local Bodies
FAR	Fixed Assets Register
OBS	Opening Balance Sheet
ToR	Terms of Reference
MIS	Management Information System
DEAS	Double entry accounting system
MOUD	Ministry of Urban Development
GOI	Government of India
GOB	Government of Bihar
CWIP	Capital Works in Progress
CAG	Comptroller & Auditor General of India
MAS	Municipal Audit Specialist
MAA	Municipal Audit Assistant
SS	Support Staff
NTP	Notice to Proceed
RFP	Reference for Proposal



A. P. SANZGIRI & Co.
CHARTERED ACCOUNTANTS

Date: 13th July, 2020

To
The Secretary
Urban Development & Housing Department,
Patna-Bihar

Sub: Submission of Internal Audit Report of Nagar Panchayat Tekari for the Financial Year 2017-18

Ref No.: Letter No. 7/l. AK. 23/2018 - 82 Dated: 16.01.2019

Respected Sir,

With reference to above subject matter, We A P Sanzgiri & Co., Chartered Accountants has been appointed as **Internal Auditor** for the project named as "Selection of Chartered Accountant Firms for Internal Audit of 140 ULBs of Bihar (Tender No. IA-140ULBs/2017-18/2018-19/2019-20) Group - 1 covering 19 ULBs"

As per the terms and conditions of RFP Document, we have successfully conducted the Internal Audit of Nagar Panchayat Tekari for the Financial Year 2017-18 and submitting the report of the same as per our deliverables.

We hereby confirm that, this report has been prepared in accordance with the Terms of Reference of RFP issued by the department.

Hope you will find the same in compliance.

Thanking You,

Yours faithfully,

On Behalf of
A P Sanzgiri & Co,
Chartered Accountants

Satish Gupta
CA Satish Gupta
Partner
FRN: 116293W

UDIN: 20101134AAAAF01256

Date - 06-07-2020

Membership No-101134



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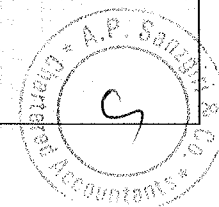
EXECUTIVE SUMMARY

1. INTRODUCTION:

Name of the Municipality	-	Nagar Panchayat Tekari
Period covered under Current Audit	-	01 st April 2017 to 31 st March 2018
Name of Mayor	-	Smt. Pinky Kumari
Name of Executive Officer	-	Shri Insan Ahmed

2. OBSERVATIONS AND FINDINGS:

Strengths	<ol style="list-style-type: none">1. In the existing system as prevailing in the ULB, day to day working is in progressive manner in respect of collection of revenue and execution of the projects.2. There is sufficient co-operation from the management during the course of our audit.3. General Cash book is properly up-to-dated.4. List of Outstanding dues is available.
Weaknesses	<ol style="list-style-type: none">1. The collection of rental income is not satisfactory.2. The shopkeeper/tenants have not been paying rent and have huge outstanding debts.3. Budget is not prepared properly; there is huge difference in opening balance of each year in continuous nature.4. No physical verification of store is exercised by ULB.5. No Physical verification of cash is exercised by ULB.6. Provision of Section 36 (a) (iii) of the Bihar Municipal Act, 2007 regarding internal auditor wing or Municipal Internal Auditor on the board of the corporation has not been complied.7. Fixed assets register is not maintained by ULB8. Compliance report of AG audit is not prepared by the ULB and also report is not provided to us for inspection for FY 2016-17.Hence, we are unable to comment on the same.9. Statutory compliance of the ULBs is not deposited timely and hence it incurs penalty and other charges.10. Certain Statutory Registers and Books are not maintained. <p>11. Non Levy of Taxes:</p> <ul style="list-style-type: none">✓ Tax on advertisements, other than advertisements published in newspapers✓ Surcharge on electricity consumption within the municipal area✓ Tax on congregations.✓ Tax on pilgrims and tourists.✓ User Charges for Solid Waste Management



	<ul style="list-style-type: none"> ✓ User Charges for Parking Facility ✓ User Charges for Garbage Clearance ✓ Collection of fees for sanction of building plans and issue of completion certificates, ✓ Collection of Development Charges <p>12. During verification of receipts book and deposit slips, we have noticed that there is gap in collection of tax and deposit of tax around 3 to 4 months.</p> <p>13. ULB is not preparing monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.</p> <p>14. ULB is not sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter</p> <p>15. Non-preparation of fund wise statement in BMAR Form No. 71, 73 and 74 not later than 20th of the subsequent month.</p> <p>16. Non Compliance of Rule 130 of BMAR in some of the cases.</p> <p>17. ULB is not maintaining the accounts as well as not preparing the financial statements.</p> <p>18. ULB is currently not following the provision of BMAR for submission of financial statement and balance sheet to auditor.</p>
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3. OPINIONS:

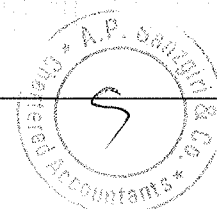
The management has to take stringent effort in forming accountability at various levels of the ULB, introducing reforms in financial management and accounting systems, development of strong internal control and organizational design of Municipalities, ensuring capacity building of the municipal personnel and other matters incidental thereto for overall improvement of the ULB.

4. AUDIT RECOMMENDATION:

Observed Weaknesses	Audit Recommendations
The collection of rental income is not satisfactory. The shopkeeper/ tenants have not been paying rent and have huge outstanding debts.	To implement/take action to boost collection of arrear revenue to increase their own source revenue.
Receipts and payments account is not prepared by the Chief Municipal Officer.	The Chief Municipal Officer should prepare a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.
No physical verification of store is exercised by ULB.	Physical verification to be carried out by ULB on interval basis for proper monitoring of the stock and process.



No Physical verification of cash is exercised by ULB.	Physical verification to be carried out by ULB on interval basis for proper monitoring of cash.
ULB did not follow the practice of valuation of stock.	ULB should follow the practice of valuation of stock on interval basis in order to monitor value of stock.
Provision of Section 36 (a) (iii) of the Bihar Municipal Act, 2007 regarding internal auditor wing or Municipal Internal Auditor on the board of the corporation has not been complied.	Internal Audit wing should be created by employing the Municipal Internal Auditor on the Board.
Fixed assets register is not maintained by ULB	Fixed assets register should be maintained and updated properly.
Compliance report of AG audit is not prepared by the ULB and also report is not provided to us for inspection for FY 2011-12 to 2013-14. Hence, we are unable to comment on the same.	Compliance report should be prepared as soon as the report is received by ULB and steps to be taken for recovery of the amount for financial irregularities.
Statutory compliance of the ULB are not deposited timely and hence it incurs penalty and other charges.	As ULB is not proper in statutory compliances, that cause financial implication on ULB in mode of interest and penalty. So, ULB should ensure statutory compliance on time.
Certain Statutory Registers and Books are not maintained.	Statutory register and books of accounts should be maintained as per guidelines and BMAR.
Non Levy of Taxes: <ul style="list-style-type: none"> • Tax on advertisements, other than advertisements published in newspapers • Surcharge on electricity consumption within the municipal area • Tax on congregations. • Tax on pilgrims and tourists. • User Charges for Solid Waste Management • User Charges for Parking Facility • User Charges for Garbage Clearance • Collection of fees for sanction of building plans and issue of completion certificates, • Collection of Development Charges 	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. ULB should take steps to implement required taxes to boost their revenue
During verification of receipts book and deposit slips, we have noticed that there is gap in collection of tax and deposit of tax around to 3 to 4 months	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 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 on which collection is made.
ULB is not prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	As per BMAR Rule No. - 121, ULB should prepare of monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the executive officer.
ULB is not sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter	Currently ULB is sending on yearly basis and the same need to be complied on quarterly basis.



Outstanding Taxes like Holding Tax, Mobile tower tax etc has been collected, but collection procedure is slow.	ULB should make best effort to realize it by establishing camp in ward.
Non-preparation of fund wise statement in BMAR Form No. 71, 73 and 74 not later than 20th of the subsequent month.	As per BMAM-ULB are required to maintain fund wise receipts & payments. As per BMAM, following funds should be maintained by ULB. 1. Municipal General Fund 2. Basic service for urban poor 3. Water supply & sewerage fund 4. Solid Waste Management Fund 5. Road Development & Maintenance 6. Enterprise Fund
Non Compliance of Rule 130 of BMAR in some of the cases.	ULB should ensure compliance related to Rule 130 of BMAR on regular basis.
ULB is not maintaining the accounts as well as not preparing the financial statements.	ULB is required to maintain the accounts as well as prepare the financial statements at the end of the year.
ULB is currently not following the provision of BMAR for submission of financial statement and balance sheet to auditor.	ULB should prepare financial statements for each year and get it approved from municipal account committee. As per BMAR, audited financial statements are required to submit to auditor for audit.
In-consistencies in assessment of property tax	Checked on random basis and found variation between demand raised by ULB and actual demand.

5. COMMENTS FROM MANAGEMENT

We have conducted audit of the ULB and our report with observation was discussed with ULB officials and their comments are given. *(Kindly refer discussion note attached with the report).*

6. ACKNOWLEDGEMENT

During the course of the auditor we have come across many deficiencies like maintaining of holding tax register, fixed assets register, award register of contract etc. all such deficiencies we have brought to knowledge of the ULB officials. Further non preparation of bank reconciliation has also been brought to the notice of the ULB officials.

On Behalf of
A P Sanzgiri & Co,
Chartered Accountants
Satish
CA Satish Gupta
Partner
FRN: 116293W
UDIN: 20101134AAAF01256
DATE: 06-07-2020
Membership No: 101134



DETAILED AUDIT REPORT

1. INTRODUCTION:

Name Of ULB	Period-covered		Audit Team
	From	To	
Nagar Panchayat Tekari	1 st April, 2017	31 st March, 2018	1 Team Leader: CA Satish Gupta 2 Name of CA: Ayush Agarwal 3 Name of Auditor-1: Rahul Kumar 4 Name of Auditor-2: Yashwant Kumar

2. ADMINISTRATION:

Sl. No.	Particulars	Details
1	The present body of the ULB has taken charge on	June, 2017
2	The incumbency in the key administrative and executive positions was as under:	
2.1	Name of Mayor:	Smt. Pinky Kumari
2.1.1	Period of Service:	From: June, 2017 To: Till date
2.2	Name of Executive Officer:	Shri Insan Ahmed
2.2.1	Period of Service:	From: January, 2018 To: July, 2018

3. REVIEW OF OUTSTANDING AUDIT PARAS:

3.1. STATUS OF AUDIT OBSERVATIONS IS AS UNDER:

Particulars of audit and date of report	Total no. of audit Para's	Improvement/corrective measures required (Nos. of Para's)	Recovery of cash is proposed (Nos. of Para's)	Recovery has been made (Nos. of Para's)	Total amount of Recovery	No action has been taken	No. & date of compliance report
Audit report submitted by AG for the F.Y. 2011-12 to 2013-14	14	14	8	0	0	14	(Refer Discussion Note)

3.2. DETAILS OF TOTAL NUMBER OF AUDIT PARA'S:

Period of AG Audit Report : 2011-12 to 2013-14
 Compliance Report Date & Number : (Refer Discussion Note)

S.N	Heading of the Audit Para	Amount involved	Recovery Proposed	Recovery Completed	Action Taken or Not
1	Stall's rent.	4.07 Lacs	4.07 Lacs	-	No
2	Holding tax	3.90 Lacs	3.90 Lacs	-	No
3	JSRY	10.35 Lacs	10.35 Lacs	-	No

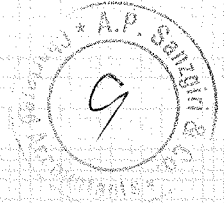


4	ULB has collected Education & health Cess but not sent in the Government Treasury.	2.83 Lacs	2.83Lacs	-	No
5	Non-presentation of receipts	0.0058Lacs	0.0058Lacs	-	No
6	General Convection	0.005 Lacs	0.005Lacs	-	No
7	Seva kar	0.36 Lacs	0.36Lacs	-	No
8	Shop rent.	4.58 Lacs	4.58 Lacs	-	No
9	Non-deduction of Compensation amount	0.32 Lacs	0.32 Lacs	-	No
10	Excess Expenditure on Estimates than Scheme/funds	9.52 Lacs	9.52 Lacs	-	No
11	Department of revenue and land reform	0.53 Lacs	0.53 Lacs	-	No
12	Amount of tax not deposited to their respective department	-	-	-	No
13	Anudan Panji	-	-	-	No
14	Mobile tower	-	-	-	No

Note-1: ULB did not provide AG report thereafter have taken from UD & HD website

Note-2: Further Compliance Report has not been prepared by managements.

Management Comment: ULB is preparing Compliance Report for above said period of AG Report, once it is completed this report will be provided. *(Refer Discussion Note).*



4. FINANCE
I. BUDGETARY PROVISIONS AND EXPENDITURES FOR THE LAST THREE YEARS:

Year	Year- 2015-16	Year- 2016-17	Year- 2017-18
Final/Revised Budget Data	87,35,086.00	3,93,93,538.67	1,35,38,428.00
Actual Expenditure Data	64,99,086.20	2,32,72,202.00	23,707,006.00
Savings(+)/Excess(-)	22,35,999.80	1,61,21,336.67	(1,01,68,578)

Auditor's Comment:

The above figures have been taken from the Budget Statement of the ULB for the year 2015-16, 2016-17, 2017-18 & 2018-19. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year 2015-16, 2016-17 & 2017-18 have not been produced before us for verification. Hence, we could not validate the above-mentioned figures

II. VOLUME OF TRANSACTIONS:

Period	Budgeted for F.Y. 2017-18	Actual for the F.Y. 2016-17	Actual for the F.Y. 2015-16	Actual for the F.Y. 2017-18	Cumulative for the current period
Opening balance	7,520,667.00	(15,718,458.00)	(45,263,612.00)	7,520,667.00	7,520,667.00
Receipts	72,62,873.00	46,511,327.00	36,044,240.20	29,665,861.00	29,665,861.00
Total	14,783,540.00	30,792,869.00	(9,219,371.80)	37,186,528.00	37,186,528.00
Net expenditure	1,35,38,428.00	23,272,202.00	6,499,086.20	23,707,006.00	23,707,006.00
Closing balance	12,45,112.00	7,520,667.00	(15,718,458.00)	13,479,522.00	13,479,522.00

Auditor's Comment:

The above figures have been taken from the Budget Statement of the ULB for the year 2015-16, 2016-17, 2017-18 & 2018-19. Financial Statement i.e. Audited Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year 2015-16, 2016-17 & 2017-18 have not been produced before us for verification. Hence, we could not validate the above-mentioned figures.



III. BANK RECONCILIATION POSITION AS ON REPORTING DATE:

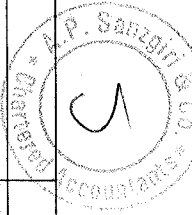
BANK RECONCILIATION POSITION AS ON 31-03-2018

S.N	Name of Bank	Bank A/C No.	Purpose of Bank Account	Balance as per Cash Book	Balance as per Bank Statement	Differences	Reconciled (Yes/No)
1	SBI	30679226387	GENERAL	1086932.50	1086932.50	0	Yes
2	SBI	32706517941	REVENUE	969825.28	969825.28	0	Yes
3	PNB	385100011206	MISCELLANEOUS	955962.09	955962.09	0	Yes
4	BOB	120100026125	SJSRY	2658268.00	2658268.00	0	Yes
5	BOB	120100026124	BRGF	225399.00	225399.00	0	Yes
6	BOB	001020000021	GENERAL	Cashbook Not Maintained	1782052.25	1782052.25	No
7	MBGB	72662100000732	REVENUE	134677.25	134677.25	0	Yes
8	CANERA BANK	45731010003308	SBM	680649.00	680649.00	0	Yes
9	CANERA BANK	4573201000063	HFA	6370456.00	6370456.00	0	Yes
	TOTAL			1,30,82,169.12	1,48,64,221.37	1782052.25	

Auditors Comment: One bank account has huge balance but no cash book is maintained by the ULB for the same. Hence it is shown as difference in above table.

IV. RECEIPT DETAILS:

INCOME DETAILS (Amounts IN INR)					
SN	Details	2017-18		2018-19	
		2017-18 (Actual)	2016-17 (Actual)	2018-19 (Actual)	2017-18 (Actual)
	Total Receipts (A+B)	2,96,65,861.00	4,65,11,327.00		2,96,65,861.00
A	Revenue Receipts (1+2+3)	25,18,378.00	24,27,318.00		25,18,378.00



1	Own Revenue Receipts (a+b)	25,18,378.00	17,73,274.00		25,18,378.00	
a)	Tax Revenue (Collected by ULB)	21,19,937.00	14,44,722.00		21,19,937.00	
i)	Property Tax	15,92,212.00	9,69,978.00		15,92,212.00	
ii)	Other tax (Collected by ULB)	5,27,725.00	4,74,744.00		5,27,725.00	
b)	Non-tax revenue (Collected)	3,98,441.00	3,28,552.00		3,98,441.00	
i)	Fees & fines	0.00	0.00		0.00	
ii)	User Charges	3,75,271.00	73,552.00		3,75,271.00	
iii)	Other non-tax revenue	23,170.00	2,55,000.00		23,170.00	
2	Other Revenue Receipts	0.00	6,54,043.00		0.00	
a)	Income from interest/investments	0.00	6,54,043.00		0.00	
b)	Other Revenue income	0.00	0.00		0.00	
3	Transfers/Grants/Assigned Revenues	0.00	1.00		0.00	
a)	State Assigned Revenue	0.00	1.00		0.00	
b)	State Finance Commission (SFC)	0.00	0.00		0.00	
c)	Octroi compensation	0.00	0.00		0.00	
B	Capital Receipts	2,71,47,483.00	4,40,84,009.00		2,71,47,483.00	
1	Sale of Municipal Land	0.00	0.00		0.00	
2	Loans (from State Govt. or Banks etc.)	0.00	0.00		0.00	
3	State Capital Account	2,71,47,483.00	4,40,84,009.00		2,71,47,483.00	
4	Central Capital Account	0.00	0.00		0.00	
5	Other Capital Receipts	0.00	0.00		0.00	

Auditor's Comment:

The above figures have been taken from the Budgeted Statement of the ULB for the year 2016-17, 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year 2016-17, 2017-18, 2018-19 have not been produced before us by management for verification. Hence, we could not validate the above-mentioned figures. Actual figure for F.Y. 2018-19 has been taken up to December-2018 from budget of F.Y. 2019-20.



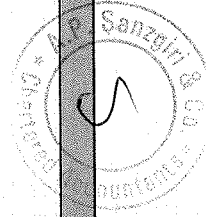
V. EXPENDITURE INFORMATION:

S.N	Details	INCOME DETAILS (Amounts IN INR)					
		2017-18		2018-19		2019-20	
		2017-18 (Actual)	2016-17 (Actual)	2018-19 (Actual)	2017-18 (ACTUAL)	2019-20 (Actual)	2018-19 (Actual)
A.	Total Expenditure (1+2)	2,37,07,006.00	2,32,72,202.00			2,37,07,006.00	
1	Revenue Expenditure	1,92,79,712.00	1,67,54,190.00			1,92,79,712.00	
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and contract)	1,05,52,257.00	81,57,677.00			1,05,52,257.00	
1.2	Operation and Maintenance	6,00,839.00	0			6,00,839.00	
1.3	Loan repayment (Interest payments)	0	0			0	
1.4	Others(any other revenue expenditure)	81,26,616.00	85,96,513.00			81,26,616.00	
2	Capital Expenditure	44,27,294.00	65,18,012.00			44,27,294.00	
2.1	All developmental works under Central/ State schemes	44,27,294.00	65,18,012.00			44,27,294.00	
2.2	Loan Repayments(Principal Amount)	0	0			0	
2.3	Other Capital expenditure	0	0			0	

Auditor's Comment:

The above figures have been taken from the Budgeted Statement of the ULB for the year 2016-17, 2017-18, 2018-19 & 2019-20. Financial Statement i.e. Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year 2016-17, 2017-18, 2018-19 have not been produced before us by management for verification. Hence, we could not validate the above-mentioned figures. Actual figure for F.Y. 2018-19 has been taken up to December 2018 from budget of F.Y. 2019-20.

VI. STATUS OF IMPLEMENTATION OF DOUBLE ENTRY SYSTEM: It is told by the ULB that there one Agency M/S Sahani Bansal & Associates was appointed for the DEAS work and it has completed following activities till FY 2015-16. Further at present M/s Sarkar Gurumurthy & Associates has been appointed for double entry system but no accounting entries has been made from F.Y 2016-17.



SN Activity

Work Done

1	Fixed Assets Register	Opening FAR was prepared as on 01/04/2014 and it was updated for FY 2014-15 and 2015-16
2	Property Tax Register	Opening PTR was prepared as on 01/04/2014 and it was updated for FY 2014-15 and 2015-16
3	Opening Balance Sheet	Opening Balance Sheet was prepared as on 01/04/2014
4	Annual Financial Statements	Annual Financial Statements were prepared for FY 2014-15 and 2015-16.
5	Installation of Tally License	Tally was installed by CA firm but now ULB staff is not aware about it.

VII. MUNICIPAL ACCOUNTS COMMITTEE: Tekari Nagar Panchayat is not yet constitutes municipal Accounts Committee under section 98 of the Municipal Act 2007. *Kindly refer discussion note attached with this report*

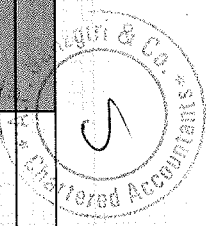
5. AUDIT OBSERVATION:

PART-A: ALL AUDIT OBJECTIONS/IRREGULARITIES WHICH HAS MONETARY IMPLICATIONS

(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.

OBSERVATION-1 : TAXES/CHARGES WHICH ARE NOT IMPLEMENTED BY ULB ACCORDING TO THE BIHAR MUNICIPAL ACT, 2007

SN	Head	Comments	Implemented by ULB or Not
1	Objective	The main objective of audit of taxes is to check whether all taxes which are covered under Bihar Municipal Act, 2007, is levied and collected by the ULB. Further to check whether taxes are levied and collected according to applicable provisions and rules.	YES
2	Criteria	We have checked list of all the taxes which to be levied and collected by the ULB as per Act. Further we have checked Syah Register, Receipt book, cashier cash book and accountant cash book etc.	YES
3	Condition	As per section 127, 128, 129 & 131 of chapter XV Bihar Municipal Act, 2007, various taxes are applicable on ULBs to increase their own source revenue. In case of Nagar Panchayat Tekari , The following mentioned tax/charges are not implemented that leads to loss of revenue to corporation:	NO
			NO
			NO
			NO
			NO
			NO



		7	Tax on pilgrims and tourists.	NO
		8	Tax on profession.	YES
		9	Toll-tax on roads, bridges, ferries and navigable channel and on heavy trucks which shall be heavy goods vehicles, and buses, passenger motor vehicles.	YES
		10	User Charges for provision of water-supply, drainage and sewerage	YES
		11	User Charges for Solid Waste Management	NO
		12	User Charges for Parking Facility	YES
		13	User Charges for Garbage Clearance	NO
		14	Collection of fees for sanction of building plans and issue of completion certificates,	YES
		15	Collection of fees for Issue of municipal licenses for various non-residential uses of lands and buildings,	YES
		16	Collection of Fees for issue of birth and death certificates.	YES
		17	Collection of Development Charges	No
4	Consequences/Effect	No levy of taxes will be resulted in to revenue loss to ULB.		
5	Cause	There is lack of standard policies and instructions from department. In some cases policies are prepared by it is not followed by the ULBs.		
6	Corrective Action/ Recommendation	It is recommended that department should prepare uniform policies for levy and collection of taxes in proper manner and on due time. Further capacity building programmes should be held for ULBs staff and awareness about these taxes should be done.		
7	Management Comments	Kindly refer discussion note attached with the report.		

OBSERVATION-2 : DELAY IN DEPOSIT OF PROPERTY TAX COLLECTED BY ULB STAFF

SN	Head	Comments
1	Objective	As per Bihar Municipal Act, 2007 & Rules 22 of BMAR-2014 the amount of tax collected by the Tax collector is required to be handed over to cashier and deposited into bank on the same day on which collection is made. To check compliance of these provisions, we have carried audit of such type of cases.
2	Criteria	We have checked respective books in order to carry the audit and some cases were checked on random basis.
3	Condition	During verification of receipts book and deposit slips, we have noticed that there is gap period in collection of tax and deposit of tax around 3 to 4 months. Details of such cases are given in Annexure-1 .



4	Consequences/Effect	In respect of above in most of the cases property tax has not been deposited on same day of collection which resulted in interest loss to ULB.
5	Cause	It is explained by concern person that due to non-availability of human resources the same issues arises.
6	Corrective Action/ Recommendation	It is recommended that tax collector/cashier should deposit the collected money into bank on same day itself and if he fails to do the same, necessary action should be taken by the ULB management in such cases.
7	Management Comments	Kindly refer discussion note attached with the report.

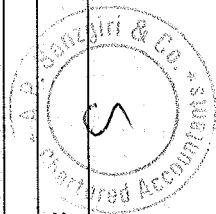
OBSERVATION-3: NON COLLECTION OF NOTICE FEE

SN	Head	Comments
1	Objective	As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007, Municipality can issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore.
2	Condition	ULB has not provided any information regarding charging and collection of notice fees.
3	Consequences/Effect	It is non-compliance of Bihar Municipal Act, 2007 which resulted in loss of revenue to the ULB.
5	Cause	No proper explanation in this regard given by ULB.
6	Corrective Action/ Recommendation	Notice fees should be collected as per applicable provisions and rules.
7	Management Comments	Kindly refer discussion note attached with the report.

OBSERVATION-4: RECOVERY OF OUTSTANDING TAXES/RENTAL INCOME

1. RECOVERY OF OUTSTANDING PROPERTY TAX

SN	Head	Comments
1	Objective	ULB is authorized to collect holding tax from households situated in the municipal area and Property tax have major role in the internal revenue of ULB.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted that property tax of Rs. 6.24 lacs was outstanding as on 31/03/2018:



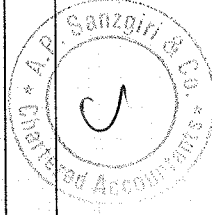
3	Consequences/Effect	It leads in shortage of fund for ULB and loss of revenue.
5	Cause	No proper explanation in this regard given by ULB.
6	Corrective Action/ Recommendation	Notice should be issued to the assessee's on regular interval for recovery of outstanding dues.
7	Management Comments	Kindly refer discussion note & audit recommendation as well

2. RECOVERY OF ADVERTISEMENT TAX

SN	Head	Comments
1	Objective	ULB authorized to charge advertisement tax/fee in municipal are as per act/rule.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted that ULB is not in practice of providing and collecting advertisement tax.
3	Consequences/Effect	It leads in shortage of fund for ULB and loss of revenue.
5	Cause	No proper explanation in this regard given by ULB
6	Corrective Action/ Recommendation	ULB should adopt practice of providing and collecting advertisement tax as well.
7	Management Comments	Kindly refer discussion note attached with the report.

3. RENT INCOME

SN	Head	Comments
1	Objective	ULB authorized to charge rent from municipal properties.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted that rent income of Rs. 0.39 lacs was outstanding as on 31/03/2018.
3	Consequences/Effect	It leads in shortage of fund for ULB and loss of revenue.
5	Cause	No proper explanation in this regard given by ULB.
6	Corrective Action/ Recommendation	Notice should be issued to the assessee's on regular interval for recovery of outstanding dues.
7	Management Comments	Kindly refer discussion note & audit recommendation as well



4. MOBILE TOWER TAX

SN	Head	Comments
1	Objective	ULB is authorized to collect tax from telecom companies for mobile towers installed in the municipal area.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted there mobile tower tax of Rs. 8.48 lacs was outstanding as on 31/03/2018:
3	Consequences/Effect	It leads in shortage of fund for ULB and loss of revenue..
5	Cause	No proper explanation in this regard given by ULB
6	Corrective Action/ Recommendation	Notice should be issued to the assessee's on regular interval for recovery of outstanding dues
7	Management Comments	Kindly refer discussion note & audit recommendation as well

5. OTHER TAX

SN	Head	Comments
1	Objective	ULB is authorized to collect other various types of taxes/fee.
2	Criteria	It is checked from progress report prepared by ULB
2	Condition	During checking it is noted that other tax of Rs. 0.62 lacs was outstanding as on 31/03/2018:
3	Consequences/Effect	Delay in collection of revenue leads in loss to ULB.
5	Cause	No proper explanation in this regard given by ULB.
6	Corrective Action/ Recommendation	Notice should be issued to the assessee's on regular interval for recovery of outstanding dues.
7	Management Comments	Kindly refer discussion note & audit recommendation as well

(B) EXCESS PAYMENT AGAINST BILL, LACK OF PRUDENCE IN PAYMENT AGAINST VOUCHER, INEFFICIENCY IN CONTROLS RESULTING LOSS TO ULBS.

During the audit we have checked below mentioned payments on random basis and audit observation are as follows:



SN	Head	Comments						
1	Objective	Checking of payment made by ULBs to find out irregularities made during payment						
2	Criteria	Payment were checked on random basis						
3	Condition	We have checked following payment related to FY 2017-18 during audit:						
		S.N	Name of Party	Head	Invoice Amount	Approved Amount	Date of Payment	Audit Observations
		1	S.S Enterprises	Hydraulic Tractor Trolley	2,64,320.00	2,64,320.00	23-03-2018	-
		2	M/S Prakash Enterprises	Tempu Tipper 4 Wheel Capacity 2.0 Cum	23,96,000.00	23,96,000.00	30-01-2018	-
		3	Santosh Kumar Singh	Contractor	5,73,395.00	5,73,395.00	27-06-2017	-
		4	BSNL	Telephone & broadband bill	1,799.16	1,799.16	07-2-2018	-
		5	Nirbhay Kumar	Contractor	6,52,802.00	6,52,802.00	10-04-2017	-
4	Consequences/Effect	Irregularities in payment lead to excess payment, wrong deductions, non-compliance with agreement and statutory compliances.						
5	Cause	No such cases were identified during audit.						
6	Corrective Action/Recommendation	Management can implement standard checklist for each payment so that irregularities in payments can be avoided.						
7	Management Comments	Not Applicable						



(C) REPORT ON SURVEY ON 20 HIGH VALUE PROPERTIES

During the audit we have selected 20 properties on random basis for survey and our comments are as follows:

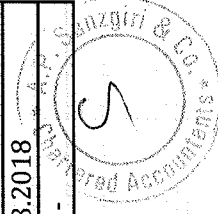
SN	Head	Comments
1	Objective	Field survey and report of 20 high value properties of ULB and report on the basis of area of building, rate of property tax etc of the same. Comparison with the data of same property provided by the ULB and report on variance between them if available.
2	Criteria	Survey was done for 20 High value properties.
3	Condition	We have checked twenty high value assessed property and found no variances related to FY 2017-18 during audit. Details of such cases are given in Annexure-2
4	Consequences/Effect	No irregularities found
5	Cause	Not Applicable
6	Corrective Action/Recommendation	Not Applicable
7	Management Comments	Not Applicable

PART-B: ALL AUDIT OBJECTIONS/IRREGULARITIES WHICH HAS MONETARY IMPLICATION, BUT SIGNIFICANT VIOLATION OF ACT, RULES & DIRECTIVES OF UD & HD, MENTION THE REFERENCE TO ACT & RULES WHEREIN REMEDIAL MEASURE IS REQUIRED:

(a) NON MAINTENANCE OF BOOKS OF ACCOUNTS, SUBSIDIARY REGISTERS:

The ULB has not maintained/provide for verification the following prescribed registers.

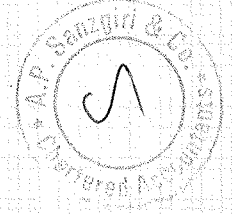
S.N	Name of Register	Maintained/ Not Maintained	Last date of Updation
1	Cash Book-Cashier	Not Maintained	-
2	Cash Book-Accountant	Maintained	31.03.2018
3	Collection Register	Maintained	31.03.2018
4	Cheque issue Register	Maintained	31.03.2018
5	Register of Advance	Not Maintained	-
6	Register of Permanent Advance	Not Maintained	-
7	Deposit received register	Maintained	31.03.2018
8	Summary statement of deposit adjusted	Not Maintained	-
9	Demand Register	Maintained	31.03.2018
10	Summary Statement of Bills Raised	Not maintained	-



11	Register of Notice Fees, Warrant Fees, Other Fees	Not maintained	-
12	Summary Statement of Notice Fees, Warrant Fees, Other Fees	Not maintained	-
13	Register of Refunds, Remissions and Write off	Maintained in Yojna Panji	31.03.2018
14	Summary statement of Refunds and Remissions	Not maintained	-
15	Summary Statement of Write-offs	Not maintained	-
16	Statement of outstanding Liability for Expenses	Not maintained	-
17	Document Control Register/Stock Account Receipts/Cheque Book	Not maintained	-
18	Fixed Assets Register	Not Maintained	-
19	Summary Statement of Demand Raised on assessment	Not Maintained	-
20	Summary Statement of Head wise Collection of Other Income	Maintained in DCR	31.03.2018
21	Summary Statement of Refunds	Maintained in Yojna Panji	31.03.2018
22	Summary Statement of Write off	Not Maintained	-
19	Summary Statement of Demand Raised on assessment	Not Maintained	-
20	Summary Statement of Head wise Collection of Other Income	Maintained in DCR	31.03.2018
21	Summary Statement of Refunds	Maintained in Yojna Panji	31.03.2108
22	Summary Statement of Write off	Not maintained	-
23	Grant Register	Maintained	31.03.2018
24	Summary Statement of status of Capital Work in Progress	Not Maintained	-
25	Work Sheet	Not Maintained	-
26	Deposit Works Register	Maintained	31.03.2018
27	Material Receipt Note	Maintained	31.03.2018
28	Store Ledger	Not Maintained	-
29	Statement of Closing Stock	Not Maintained	-
30	Statement of Material Issued	Maintained	31.03.2018
31	BRS of all bank accounts (including dormant accounts)	Maintained	31.03.2018
32	Final Accounts for the F.Y. 2012-13 to 2017-18	Not maintained	-
33	Audited Balance Sheet	Not maintained	-
34	Audited Income & Expenditure Account	Not maintained	-
35	Audited Receipts & Payment Account	Not maintained	-

(b) IRREGULARITY IN PROCUREMENT PROCESS:

1. (a) COMPLIANCE REGARDING TENDER ISSUED BY THE ULBS:



S.N	Tender Issue Date & Number	Mode of Tender (Quotation/Open Tender/Selective Tender/Limited Tender)	Is Minimum Party applied for tender	Is comparative rate chart is attached in tender file.	Is Original EMD/ PG/ Security deposit submitted by participants as per requirement of tender	Whether all the security deposit and earnest money have been deposited in the bank immediately.	Similarly refunds of these security deposit and earnest money have been made on time.	Is work order issued to selected party on time?	Is Financial Bid of all participants attached
1	1/11-08-17	Open tender	05	Chart not Prepared	Yes	Not deposited into bank	Yes	Issued on time	Not attached
2	2/15-09-17	Open tender	10	Chart not Prepared	Yes	Not deposited into bank	Yes	Issued on time	Not attached
3	3/9-10-17	Open tender	03	Chart not Prepared	Yes	Not deposited into bank	Yes	Issued on time	Not attached
4	4/09-12-17	Open tender	03	Chart not Prepared	Yes	Not deposited into bank	Yes	Issued on time	Not attached

(b)

S.N	Name of Party	Invoice Amount	Deduction has made or not	Whether Deductions are with appropriate Rate	Check signature of Commissioner/EO in Payment Order	Whether Measurement book & bill signed by the JE of ULB	Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and no deviation has been made for the sanctioned plans and the estimates without the sanction of the competent authority (B.M.A.R Rule No.-130)
1	Jitendar Kumar	2,19,774.00	YES	YES	YES	YES	Furnished and no deviation found
2	Geeta Devi	6,38,610.00	YES	YES	YES	YES	Furnished and no deviation found
3	Pankaj Kumar	14,06,257.00	YES	YES	YES	YES	Furnished and no deviation found
4	Arun Kumar	51,64,850.00	YES	YES	YES	YES	Furnished and no deviation found
5	Vinod Sharma	3,11,954.00	YES	YES	YES	YES	Furnished and no deviation found
6	Santosh Kumar	19,40,695.00	YES	YES	YES	YES	Furnished and no deviation found
7	Vinod Sharma	2,58,984.00	YES	YES	YES	YES	Furnished and no deviation found
TOTAL		4,11,05,974.00					



2. DETAILS OF LOG BOOK MAINTAINED:

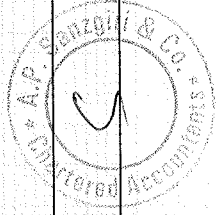
Sl. No	Name of Vehicle	Whether vehicle log book is maintained or not	Whether log book is properly updated or not	Whether vehicle is insured or not	Whether Rate of Diesel/Petrol properly mention in log book
1	Tipper Magic (4)	Yes, Maintained	Updated	Insured	Not Maintained Properly
2	JCB (1)	Yes, Maintained	Updated	Not Insured	Not Maintained Properly
3	Sonalika Tractor (1)	Yes, Maintained	Updated	Not Insured	Not Maintained Properly
4	Ferguson Massey Tractor (1)	Yes, Maintained	Updated	Not Insured	Not Maintained Properly

3. NON-COMPLIANCE OF DIRECTIVES BY UD&HD, GOB:

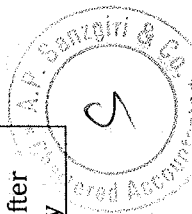
S.N	Directions Issued by UDHD	Particulars of Circulars/Orders/Notices	Complied or Not
1	No. 03/SBM20-14/2015 Dated 08.08.2017	<u>SBM Guidelines Regarding Toilet sheet Const. Guidelines:-</u>	Complied
2	Gyapank No.- 1007; Dated- 14.07.2017	<u>Guidelines Regarding Hire Vehicle</u>	Complied
3	No.- 4464; Dated- 05.07.2017	<u>GST Implementation Guidelines</u>	Complied

4. NON COMPLIANCE OF ACTS & RULES:

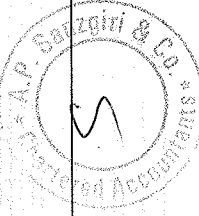
S.N	Requirement	Criteria	Auditors Comment	Management Comment
1	The amount of tax collected by the Tax collector is required to be handed over to the cashier and deposited into bank on the same day on which collection is made.	BMAR Rule No.- 22	Refer point: Part-A (a) (2) On an Average 3 to 4 months delayed and amount collected was in hand with Tax Collector.	(Refer Discussion Note)
2	Whether every bill collector or municipal employee entrusted with the collection of municipal revenue was supplied with a Collection Register in BMAR Form 17 and receipt books.	BMAR Rule No.- 27	Yes, Tax collector and other municipal employees are entrusted to collect municipal revenue within municipality area.	
3	Whether the collection register was in the personal custody of the bill collector and the particulars in It shall be written up from the original receipts issued at the time of collection.	BMAR Rule No.- 27	Yes, Tax Collector kept receipt book in his personal custody;	
4	Whether bill collector get its verified collection register as well as the receipt books in his charge to	BMAR Rule No.-	Yes, Daily Collection Register is verified by designated Officer of Council.	



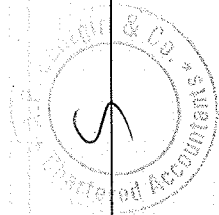
	the Revenue inspector/Revenue Officer or the designated stall of the Municipality.	27			
5	Whether every bill collector invariably remit his collections (in cash and/or cheques) to Cashier daily before 4.30 PM and take the cashier's acknowledgment in the collection register.	BMAR Rule No.- 27	Refer point: Part-A (a) (2) The same rule did not followed by Tax Collector and on an average 3 to 4 months delayed found during which collected amount was in hand of Tax Collector.	(Refer Discussion Note)	
6	Whether Grant Register as prescribed in BMAR Form 28 was maintained by the Municipality to record receipts and utilization of grants sanctioned by the Government.	BMAR Rule No.- 69	Yes, Grant Register has been maintained by ULB.		
7	Whether specific grants, which have certain conditions attached for utilizing such grants including the requirement to use it for capital purposes or use it in a particular proportion or manner. Usually such grants have requirements for submitting utilization certificates e.g. Finance Commission grant, SFC grant for specific purpose, namely, road repairs. It is the responsibility of the Chief Municipal Officer that the conditions attached to the grant are complied with without exception.	BMAR Rule No.- 69	Yes, Complied.		
8	Whether the grant received for a specific purpose was diverted for any other purpose.	BMAR Rule No.- 69	No irregularities were found.		
9	Whether the Utilization Certificate was signed by Chief Municipal Officer for verification of the financial outlays and physical progress reported on BMAR Form No 29.	BMAR Rule No.- 69	Yes, Complied		
10	Whether Municipality has returned unutilized grant for more than three years from date of receipt to the source from where such grant was received.	BMAR Rule No.- 69	Earlier Period unutilized grant has been transferred by closing Account.		
11	Whether The Chief Municipal Officer prepare a fund wise statement of receipts and payments in BMAR Form No. 71 not later than 20th of the subsequent month.	BMAR Rule No.- 120	Currently Receipt and Payment A/c has not been prepared by ULB.	Currently it is not prepared. [Refer Discussion Note & Audit Recommendation(4)]	
12	Whether ULB prepare monthly Trial balance in BMAR Form No. 72 by extracting all ledger balances under various Account Codes as certified by the Chief Municipal Officer.	BMAR Rule No.- 121	Trial Balance has not been prepared.	ULB not following to prepare Trial Balance, Income & Expenditure on monthly basis. It will be prepare after implementation of double entry	



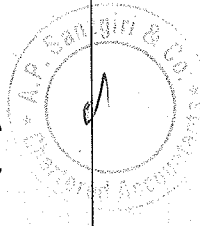
				Accounting System.
13	Whether ULB sent the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter.	BMAR Rule No.-121	The ULB was not sending the Demand Statement in BMAR Form No. 23 and Trial Balance to the Director of Local Bodies in soft copy as well as hard copy for each quarter at the end of month following each quarter.	(Refer Discussion Note)
14	<p>The Chief Municipal Officer shall, Within three months after the end of each financial year be prepared financial statements for the preceding year in respect of the accounts of the Municipality. The Financial Statements shall comprise of</p> <p>a. Receipts and Payments Account for the year (BMAR Form No.71)</p> <p>b. Income & Expenditure Statement for the year (BMAR Form No.73)</p> <p>c. Balance Sheet as on 31st March of the year (BMAR Form No.74)</p> <p>d. Significant accounting policies adopted by the Municipality in presentation of the financial statements.</p> <p>e. Notes to Accounts, which shall disclose Contingent liabilities, and such other information as, may be useful in understanding the financial statements clearly.</p> <p>f. Comparative amounts shall be entered on the financial statements for the preceding financial year except. In the case of the first year to which those rules apply</p>	BMAR Rule No.-122	Financial Statement has not been prepared by municipality.	ULB is not in practice to prepare Trial Balance, Income and Expenditure and Balance Sheet. It will be prepared after implementation of Double entry Accounting System.
15	Whether the municipality is regular in depositing statutory dues including Tax deducted at source, GST, TDS on GST, service tax, VAT, works contract tax, cess payable to the government etc. and If not, the nature and cause of such delay and the amount not deposited. (BMAR Rule No.-130)	BMAR Rule No.-130	Refer PART-B (f) Amount of statutory dues has not been deposited on due date. Like TDS should be deposited 7 th day of next month and same has been delayed.	(Refer Discussion Note)



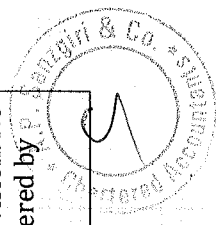
16	Whether the municipality is regular in remittance of pension and leave encashment contributions or any other amounts which the municipality is liable to remit towards the retirement dues of its employees, including employees on deputation. (BMAR Rule No.-130)	BMAR Rule No.-130	Refer PART-B (g)	(Refer Discussion Note)
17	Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified and stated In sufficient detail.	BMAR Rule No.-130	No Trial balance is prepared hence classification of transaction was not done.	[Refer Discussion Note & Audit Recommendation (4)]
18	Whether all grants sanctioned or received by the municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the ULB? Whether such deductions have been properly accounted.	BMAR Rule No.-130	Yes, recorded properly in grant register as well as in cash book , but no case of deduction was found.	
19	Whether any Special Funds have been created as per the provision of any statute and whether the Special Funds have been utilized for the purposes for which they have been created.	BMAR Rule No.-130	No special fund created.	
20	Whether the ULB is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable Intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account.	BMAR Rule No.-130	Fixed assets register was prepared MS Sahani Bansal & Associates as on 01/04/2014. There is no system developed to physically verify the existing assets.	
21	Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets?	BMAR Rule No.-130	Yes, There exist an adequate Internal control system in purchasing of Stores etc.	
22	Whether any expenses of personal nature of the Officers or employees has been charged to the municipality's accounts; If so, the details thereof.	BMAR Rule No.-130	No such case was found during the period of Audit.	
23	Whether the Bank Reconciliation statements have been properly prepared for all the bank accounts of the ULB and the remedial actions including all correcting entries have been taken on timely basis.	BMAR Rule No.-130	Refer Point-04 (III) Yes. BRS of all existing bank a/c have been prepared. Remedial Action, rectification of entries has been made in proper order.	



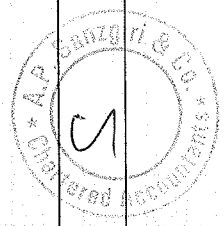
24	Whether the year-end and reconciliation procedures prescribed have been carried out as per the rules.	BMAR Rule No.-130	YES, Reconciliation Procedures have been carried out.	
25	Whether all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget. Whether made originally or subsequently and in all cases such as are authorized by Act.	BMAR Rule No.-130	YES. Expenditure has been authorised by competent authority.	
26	Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis.	BMAR Rule No.-130	Refer-PART-A (a)(4) Yes, Revenue has been properly assessed and collected but recovery procedure is slow. Total outstanding amount is Rs. 6.24 Lakhs	<i>(Refer Discussion Note)</i>
27	Whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by Act.	BMAR Rule No.-130	Refer-PART-A (a)(2) Yes, amount due to and received by ULB have been brought in to books of accounts not within prescribed time limits.	<i>(Refer Discussion Note)</i>
28	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order.	BMAR Rule No.-130	Yes, the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order	
29	Whether, proper books of account as required by the Act and Rules have been kept by the Municipality so far as it appears from examination of those books. (Rule-130 of BMAR-2014)	BMAR Rule No.-130	Refer-PART-B (a) Books of Account are maintained except some Books of accounts.	<i>(Refer Discussion Note)</i>
30	Whether physical verification has been conducted by the ULB at reasonable intervals In respect of stores.	BMAR Rule No.-130	No such practices followed by ULB.	<i>(Refer Discussion Note)</i>
31	Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate?	BMAR Rule No.-130	No physical verification is carried out.	It is considered and will be followed as per rule.
32	Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and if so, whether the same has been properly dealt with in the books of account; Whether proper procedures are in place to Identify any unserviceable or damaged stores and	BMAR Rule No.-130	ULB did not maintained stock register properly and further periodical physical verification of stores also not carried out.	<i>(Refer Discussion Note)</i>



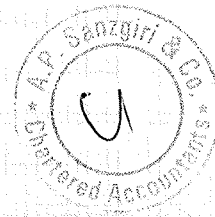
	whether provision for the loss In this respect, If any, has been made In the accounts;				
33	Whether the valuation of stores is in accordance with the accounting principles laid down In the rules? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported;	BMAR Rule No.- 130	ULB did not follow the practice of valuation of stock.	[Refer Discussion Note & Audit Recommendation(4)]	
34	Whether the parties to whom loans or advances have been given by the ULB are repaying the principal amounts as stipulated and are also regular in payment of the Interest and If not, whether reasonable steps have been taken by the municipality for recovery of the principal and interest?	BMAR Rule No.- 130	No loan given during F.Y.2017-18	ULB does not give any loan and advances. (Refer Discussion Note)	
35	Whether advances given to municipal employees and interest thereon are being regularly recovered;	BMAR Rule No.- 130	No loan given during F.Y.2017-18	ULB does not give loan & advances to employees. (Refer Discussion Note)	
36	Bihar Municipal Accounting Manual, 2014, every year budget should be prepared for receipts and expenditure in Performa 75,77 and 80 Preparing Budgets as per the Rules framed under Bihar Municipal Accounts Rule 2014. Rule 132 regarding Public Participation in Preparation Of Budget. Moreover, as required under provisions of Rule 139, mid -year review of Budget.	BMAR Rule No.- 132	Yes, budget has been prepared.		
37	Municipal Fund: Whether ULB has created required fund as mentioned in chapter IX of BMA-2007	BMA,2007: Chapter IX	The required fund has not been created as per said chapter of act.		
38	Payment not to be made out of Municipal Fund unless covered by budget grant: Whether any payment made out of Municipal Fund that is not covered by budget grant.	BMA,2007: Chapter X	No such case was found during Audit period.		
39	Procedure when money not covered by budget grant is paid. Whether the case is put up with Empowered Standing Committee, in case any payment made out	BMA,2007: Chapter X	Yes, Complied	Payment made out of budget provision. No such payments that is not covered by budget	



	of Municipal Fund that is not covered by budget grant.			
40	Investment of surplus money. Whether municipality has invested surplus fund as per the requirement of the chapter-X of BMA-2007. Auditor will report on the fixed deposit and other funds should be in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period. Check whether comparative interest rate is invited from parties before investing surplus funds:		No fund has been invested by ULB as investment..	ULB does not follow the practices of investing its surplus amount.
41	Preparation of budget estimate of Municipality. Whether The budget estimate stated the rates at which various taxes, surcharges, cesses and fees shall be levied by the Municipality in the year next following,		Yes, the same is levied at specified rate.	
42	Maintenance of accounts. Whether the Chief Municipal Officer prepared and maintained accounts of receipts and expenditure of the Municipality in such form, and in such manner, as may be prescribed,		Receipt and Expenditure A/c has not been prepared;	<i>[Refer Discussion Note & Audit Recommendation(4)]</i>
43	Financial Statement. Whether The Chief Municipal Officer shall, within four months of the close of a year, cause to prepare a financial statement containing an income and expenditure account and a receipts and payments account for the preceding year in respect of the accounts of the Municipality,		Financial Statement has not been prepared.	<i>[Refer Discussion Note & Audit Recommendation(4)]</i>
44	Submission of financial statement and balance sheet to auditor. The financial statement prepared under section 88 and the balance sheet of the assets and the liabilities prepared under section 89 shall be placed by the Chief Municipal Officer before the Empowered Standing Committee which, after examination of the same, shall adopt and remit them to the Auditor as may be appointed in this behalf by the State Government.		Financial Statement has not been submitted.	<i>[Refer Discussion Note & Audit Recommendation(4)]</i>
45	As per section 127, 128, 129 & 131 of chapter XV		Refer-PART-A (4) for status of taxes	



	<p>Bihar Municipal Act, 2007 various tax are applicable on ULBs Section 145, 146 and 147 of the Bihar Municipal Act 2007 Chapter XVII provides for Advertisement tax on Advertisement in Urban Areas. Chapter XVII of the Bihar Municipal Act, 2007 required license of Advertisement of any holding, etc. As per act Every person who erects, exhibited, fixes or retain upon or over any land, building, wall, boarding, frame, post, kiosk, structure, vehicle, neon-sign or sky sign any advertisement, or display any advertisement to public view in any manner whatsoever (including any advertisement exhibited by means of cinematograph), visible from a public street a public place in any location in a municipal area including airport or a port or a railway station, shall pay or every advertisement, which is so erected, exhibited, fixed or retained or so displayed to public view, a tax calculated at such rate as may be determined regulations. it requires payment of certain fee for advertisement.</p>		<p>not collecting by ULB</p>	
46	<p>As per the Regulation 158(a) of chapter XIX of Bihar Municipal Act 2007.) Municipality shall, by regulations, provide for issue of notice of demand, charging of notice fee, levy of interest for delayed payment at a rate as may be specified, and the amount of penalty therefore,</p>	<p>BMA, 2007: Chapter XIX</p>	<p>Refer-PART-A(a)(3) Yes, Notice of demand issued but levy of Notice Fee is not followed currently.</p>	<p>(Refer Discussion Note)</p>
47	<p>As per section 342 of Bihar Municipal Act, 2007 Trade license fee is to be collected from different types of Trader, who are trading in Concerned Municipal area.</p>	<p>BMA, 2007: Chapter XXXVII</p>	<p>Yes, Trade licence Fees have been collected.</p>	



5. **LACK OF INTERNAL CONTROL MEASURES:** We have observed the following areas where internal control measures are required by ULBs-

- Tax should be collect & deposit on timely basis as per BMAR Rules- As every tax collector takes 3 to 4 months to deposit the same after collection
- ULB should be followed Books of Account, Trial Balance, FAR, FS, and other records as per BMAR- Neither Trial Balance nor Financial Statement have been prepared by ULB.
- Stock register should be maintained properly
- ULB should maintain register in respect of outstanding taxes and statutory dues.
- NO MIS was prepared for tracking of payments.
- Appropriate staff is not appointed at appropriate place.

6. **NON-COMPLIANCE OF TDS, VAT AND OTHER RELEVANT STATUTE**

1. **DETAILS OF DELAY IN DEPOSIT OF TDS ARE MENTIONED BELOW:**

SN	Name of Party	Invoice Value	Amount of deduction	Due date of deposit	Actual Date of deposit	Cheque/Challan Number
1.	Jitendar Kumar	2,19,774.00	1,950.00	07-12-17	Not Deposited till Date (Refer discussion note)	
2.	Pankaj Kumar	3,29,399.00	2,921.00	07-01-18		
3.	Arun Kumar	63,98,677.00	10,412.00	07-09-17		
4.	Santosh Kumar	19,40,695.00	6,551.00	07-12-17		
5.	Geeta Devi	6,38,610.00	5,332.00	07-07-18		
6.	Vinod Sharma	2,58,984.00	2,095.00	07-09-17		
TOTAL		97,86,139.00	29,261.00			

2. **DETAILS OF DELAY IN DEPOSIT OF VAT ARE MENTIONED BELOW:**

Sl. No.	Name of Party	Invoice Value	Amount of deduction	Due date of deposit	Actual Date of deposit	Cheque/Challan Number
1.	Pankaj Kumar	14,06,257.00	25,496.00	20-05-17	Not Deposited till Date (Refer discussion note)	
2.	Vinod Kumar	2,58,984.00	16,758.00	20-09-17		
3.	Vinod Sharma	2,58,984.00	2,095.00	20-09-17		
4.	Geeta Devi	638610.00	26,663.00	20-08-17		
5.	Vinod Sharma	3,11,954.00	20,470.00	20-12-17		
TOTAL		6,38,610.00	65,986.00			

3. **DETAILS OF DEPOSIT OF ROYALTY ARE MENTIONED BELOW:**

Sl. No.	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/Challan Number
1.	Jitendar Kumar	2,19,774.00	3,245.00	Not Deposited till Date (Refer discussion note)	
2.	Pankaj Kumar	3,29,399.00	6,602.00		
3.	Arun Kumar	51,64,850.00	67,393.00		
4.	Vinod Sharma	3,11,954.00	2,510.00		
5.	Geeta Devi	6,38,610.00	35,501.00		
6.	Vinod Kumar	2,58,984.00	3,020.00		
TOTAL		69,23,571.00	1,15,026.00		

4. **DETAILS OF DEPOSIT OF LABOUR CESS ARE MENTIONED BELOW:**



Sl. No.	Name of Party	Invoice Value	Amount of deduction	Date of deposit	Cheque/Challan Number
1.	Jitendar Kumar	2,19,774.00	1,950.00	Not Deposited till Date (Refer discussion note)	
2.	Pankaj Kumar	3,29,399.00	2,921.00		
3.	Arun Kumar	63,98,677.00	10,412.00		
4.	Santosh Kumar	19,40,695.00	6,551.00		
5.	Geeta Devi	6,38,610.00	5,332.00		
6.	Vinod Sharma	2,58,984.00	2,095.00		
TOTAL		33,87,462.00	27,311.00		

5. **DETAILS OF DEPOSIT OF TDS ON GST ARE MENTIONED BELOW:** Not applicable

6. **DETAILS OF TDS RETURNS FILLED ARE MENTIONED BELOW:** During the audit we have observed that no TDS returns has been filled during the financial year 2017-2018

7. **DEFICIENCY IN PAYROLL SYSTEM:**

SN	Particulars	Comments
1	Status of maintenance of salary register for all employees (Permanent/Daily wages/Contract worker)	Maintained
2	Non availability of Salary payment voucher	Available
3	Matching of voucher number with cash book	Matched with cash book
4	Salary register contains all elements of salary	Maintained
5	Maintenance of Salary Deduction register	Maintained
6	Whether deduction of PF/ESI made from contract employee	Not deducted
7	Whether biometric devices and payroll software is implemented in ULB. If Yes, then is it integrated with accounting software	Biometric device is implemented but salary process through manual basis

DETAILS OF DELAY OF DEPOSIT OF EPF:

Contract & Permanent Employee: During audit of Panchayat we have observed that no amount of PF has been deposited to EPFO A/C during the financial year 2017-2018. Kindly refer attached discussion note.

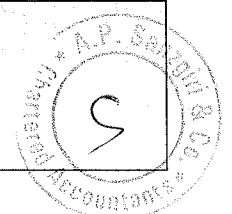
8. **UTILISATION OF GRANT AND REPORT ON MISSING UTILISATION CERTIFICATES**

1. **Status of Utilization Certificate-(REFER ANNEXURE)**

2. **Status of use of grant as per default allocation**

S.N	Particulars	DA	Salary	Water Supply	Nali Gali	Solid Waste Management
1	5th SFC	50%	50%			-
		30%		30%		-
		20%			20%	-
2	14th SFC	50%				
		30%				
		10%				
		8%				
		2%				

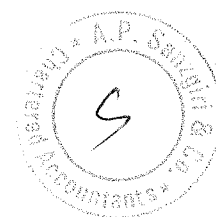
(Refer Discussion Note)



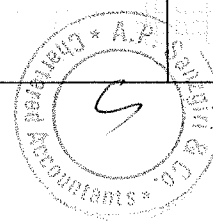
- 2 Physical verification of inventory/Stores: Refer point 31-40 PART-B (d). ULB did not follow the practice of physical verification of stock. **(Refer Discussion Note)**
- 3 ADVANCES, THEIR ADJUSTMENT & RECOVERY: Refer point 35-36 PART-B (d), ULB did not give loan/ advance, hence there are no case of adjustment and recovery. **(Refer Discussion Note)**

III. PART-C

SN	Particulars	Complied or Not
A	Auditor should report in a separate section for non-compliance of rules/directives of UD&HD, GoB; Auditor should see the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	Complied Refer-PART-B(3)
B	Auditor should Report in a separate chapter on implementation of SAS of Property Tax in the ULB; internal auditor should witness some assessment procedures to check any in-consistencies in assessment. At least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;	Complied Refer-PART-A(c)
C	Auditor should report on compliance of Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR :	Refer-PART-B(4)
	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	
D	Report on Compliance of financial guidelines of schemes of MOHUA & UD&HD, GoB.	Complied Refer-PART-B(3)



E	Report and quantify all major own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairat etc;	Complied Refer-PART-A(a)
F	Auditor should Report on adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments above Rs. 10,000 and above.	Complied Refer-PART-B(b)
G	Auditor should Report on Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	Complied Refer-PART-B(b)
H	Auditor should Report on presence or absence of a system of issuance of utilisation certificate for the different schemes for any utilisation made during the reporting period; Where there is no system for issuance of U/Cs, the Internal Audit report shall prepare Utilisation Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	Complied Refer-PART-B(8)
I	Auditor should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Complied Refer-Audit Recommendation
J	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies.	Complied Refer-PART-B(b)
K	Internal Auditor will report on each payment, that the payment terms & conditions of tenders and rate offers are according to procurement law and policies	Complied Refer-PART-B(b)
L	Auditor will report on that the fixed deposit and other funds should be in nationalized. Banks/Approved financial institutions and should earn maximum interest at their gestation period.	Complied Refer-PART-B(4)
M	Internal Auditor will identify major areas of ULBs own revenue loss and auditor will access the loss and Prepare a statement of loss.	Complied Refer-PART-A(a)
N	Auditor will report on that all kind of 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.	Complied Refer-PART-B(6)
O	Internal Auditor will ensure that all the C&AG audit & Internal audit Paras was compiled by the ULBs, if not complied the Internal Auditor shall help the ULBs staffs to prepare the compliance report.	Complied Point-03 of Detailed Audit Report



INTERNAL AUDIT REPORT FOR F.Y 2017-18
ULB-NAGAR PANCHAYAT TEKARI
ANNEX-1 REPORT ON LATE DEPOSIT OF PROPERTY TAX

S.N	Serial No.		Amount of Tax	Date of Collection as per Receipts Book	Amount Deposited with Cashier	Delay in Deposit with Cashier	Date of Deposit into Bank as per Deposit Slip	Delay in deposit with Bank
	From	To						
1	151	200	49,159.00	10.04.17 to 19.04.17	49,159.00	0	21.07.2017	93
2	251	300	67,702.00	19.04.17 to 25.04.17	67,702.00	0	06.10.2017	164
3	500	550	64,751.00	20.07.17 to 03.10.17	64,751.00	0	27.12.2017	85
4	651	700	56,113.00	04.10.17 to 23.12.17	700.00	0	27.02.2018	77

INTERNAL AUDIT REPORT FOR FY 2017-18
ULB-NAGAR PANCHAYAT TEKARI

ANNEX-2 REPORT ON FINDINGS OF FIELD SURVEY OF PROPERTY TAX OF MINIMUM 20 HIGH VALUE PROPERTIES

S.N	Holding Name	W.N	H.N.	Type of Use of Property			Area of Property			Tax Amount			Remarks
				As per Collector	As per Auditor	Diff.	As per Collector	As per Auditor	Diff.	As per Collector	As per Auditor	Diff.	
1	Bhola Parsad	12	102	Commercial	Commercial	-	2154	2154	-	1061	1061	-	
2	Saryu Parsad	13	141A	Residential	Residential	-	2100	2100	-	926	926	-	
3	Siya Mani Devi	13	154C	Residential	Residential	-	2100	2100	-	926	926	-	
4	Neelam Singh	13	67A	Commercial	Commercial	-	6010	6010	-	1905	1905	-	



5	Rama Sankar Singh	13	84A	Resi. cum Commercial	Resi. cum Commercial	Commercial	1200	1200	-	1443	1443	-	-
6	Dev Kaliya Devi	6	133A	Residential	Residential	Residential	44000	44000	-	2097	2097	-	-
7	B. D. O Tekari	13	206	Other	Other	Other	44745	44745	-	58332	58332	-	-
8	Post Office	11	75	Commercial	Commercial	Commercial	30084	30084	-	145458	145458	-	-
9	Sub Registry Office Tekari	6	210/301	Commercial	Commercial	Commercial	5232	5232	-	30026	30026	-	-
10	Matri Torn Middle School	6	210/305	Commercial	Commercial	Commercial	49268	49268	-	298360	298360	-	-
11	Sab Espetar Quotes Pwd	13	210B	Commercial	Commercial	Commercial	1308	1308	-	137528	137528	-	-
12	Thakur Bhubaneswar Nath School	11	2/2	Commercial	Commercial	Commercial	120024	120024	-	172292	172292	-	-
13	Kedar Nath Singh	13	30	Commercial	Commercial	Commercial	1063	1063	-	1163	1163	-	-
14	Mahadev Sap	13	37	Commercial	Commercial	Commercial	1650	1650	-	1070	1070	-	-
15	Thakul Ji Sevayat	13	1	Commercial	Commercial	Commercial	880	880	-	1394	1394	-	-
16	Tulsi Mishra	13	33A	Resi. cum Commercial	Resi. cum Commercial	Commercial	1850	1850	-	1662	1662	-	-
17	Narayan Singh	13	30	Commercial	Commercial	Commercial	-	-	-	1163	1163	-	-
18	Vijay Narayan Vegarah	13	21	Commercial	Commercial	Commercial	816	816	-	1293	1293	-	-
19	Kanhaiya Paswan	13	53	Residential cum Commercial	Residential cum Commercial	Commercial	884	884	-	1236	1236	-	-
20	Ram Balak Singh	13	55	Commercial	Commercial	Commercial	3869	3869	-	1058	1058	-	-



DISCUSSION NOTE

Tekari Nagar Panchayat

Letter No- 01 Dated: - 10-12-2019

**To,
The A P Sanzgiri & Co.
Chartered Accountants**

Sub: Regarding confirmation of documents not maintained and management comment in audit report for fy 2017-18

Dear Sir,

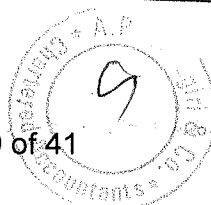
It is informed you that as per your requirement of documents, information and data for the internal audit of FY 2017-18, status is as follows:

S. N.	Audit Observation	Management Comment
1.	Comment from Management section of Executive Summary	It is under process and management will take necessary measures to avoid their recurrence in future.
2.	A.G Compliance Report	It is under process and management will submit as soon as possible
3.	Status of Implementation of DEAS	M/s Sarkar Gurusurthy & Associates has been appointed for double entry system but from fy 2016-17 no account entry has been made.
4.	Status of Municipal Accounts Committee	Municipal Accounts Committee has not been Constituted till date.
5.	Advance Register	ULB is not in practice of providing advance. Hence advance register not maintained at ULB level and therefore we are not able to produce the same to you during audit.



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21/12/2019
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पञ्चायत - टिकारी

6.	Status of outstanding taxes	Register for outstanding dues are not mentioned at ULB hence we are not able to provide details during audit.
7.	Outstanding Statutory Dues	Register for outstanding statutory dues are not maintained at ULB level hence we are not able to produce details related to Outstanding.
8.	Physical Verification of Stores/ Inventory	ULB is not maintaining store register properly, hence we are not able to produce it during the audit. Apart from that Management will follow to conduct physical verification of stores at reasonable intervals.
9.	Procurement Register	We are not maintaining procurement register hence it is not produced before you for audit.
10.	Directive/instructions/guidelines issued by UD&HD	No directives/guidelines/instructions issued by department during this period hence we are not able to comment on the same.
11.	Advertisement Tax	ULB is not in practice of providing and collecting advertisement tax.
12.	Non-Maintenance of books of accounts, subsidiary registers	ULB's relevant books of accounts & subsidiary registers is under process of maintenance and it will be updated at earliest.
13.	Non-levy of taxes	We do not have any directives/guidelines/ instructions Issued by department for implementing of taxes in respect of Water tax, Fire tax, Development charges, Garbage Clearance, Solid Waste Management. In respect of Surcharge on Electricity Consumption within the municipal area ULB is not responsible for levy of taxes (letter of copy is attached). There is no congregation and tourist place in tekari therefore no taxes is levied on it.
14.	Status of use of grant as per default allocation	Other than 5 th SFC no directives/guidelines/instructions is issued by department to allocate scheme in Salary, Water Supply & Nali Gali etc
15.	Lack of internal control measures: 1. During verification of receipts book and deposit slips, we have noticed that there is gap in collection of tax and deposit of tax around 3 to 4 Months. 2. ULB has not maintained register in respect of outstanding taxes and statutory dues.	1. ULB will make effort to reduce the gap noticed in collection of tax and deposit of tax around 3 to 4 months. 2. ULB will maintain register of outstanding taxes and Statutory dues as well.
16.	Notice Fee	Currently not collecting but it will be consider and collected accordingly
17.	Excess payment against bill,	Required data has been provided to internal audit teams.



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शहर पंचायत - टिकारी

	lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs	
18.	Details of delay of deposit of EPF	ULB has not deposited amount of PF in respect of permanent employee to EPFO A/C .Further in respect of contractual employee no amount of PF has been deducted and therefore not deposited to EPFO A/C
19.	Tax deduction	It is under process and all taxes i.e Commercial Tax, Income Tax etc will be deposited to the respective department as soon as possible.



21/12/2014
 कायपालक पदाधिकारी
 ग्रेड पंचायत - टिकारी

TEKARI NAGAR PANCHAYAT
STATUS OF UTILIZATION CERTIFICATION FOR FY 2017-18

S.No	Head	Approval order and date	Sanctioned Amount	Expenses Incurred	Balance Amount	UC Submitted against Expenses	UC Pending Against Expenses	% of UC Submitted against expenses	% of UC Pending against expenses	Letter No. & Date of Submission of Ucs
1	Honorarium of City Manager	10/31.05.17	1.97	1.97	-	1.97	-	100%	NIL	258/07.02.2018
2	Nali Gali	68/30.05.2017	25.34	12.70	12.64	12.70	-	100%	NIL	Transferred to PL A/c
3	5th finance	46/14.09.2017	73.16	-	73.16	-	-	NIL	NIL	Transferred to PL A/c
4	14th finance	33/02.08.2017	37.46	-	37.46	-	-	NIL	NIL	Transferred to PL A/c
5	Nali Nirman	39/11.08.2017	29.57	-	29.57	-	-	NIL	NIL	Transferred to PL A/c
6	Honorarium of City Manager	102/29.01.2018	1.97	1.97	-	-	1.97	0%	100%	Not Submitted
7	14th finance	97/24.01.2018	37.37	-	37.37	-	-	NIL	NIL	Transferred to PL A/c
8	Civil Liberties	126/28.02.2018	67.63	-	67.63	-	-	NIL	NIL	Transferred to PL A/c
9	Allowance Payment	15/15.06.2017	2.64	2.64	-	2.64	-	100%	NIL	Not Provided
10	Peshakar	23/30.06.2017	7.11	-	7.11	-	-	NIL	NIL	Transferred to PL A/c

