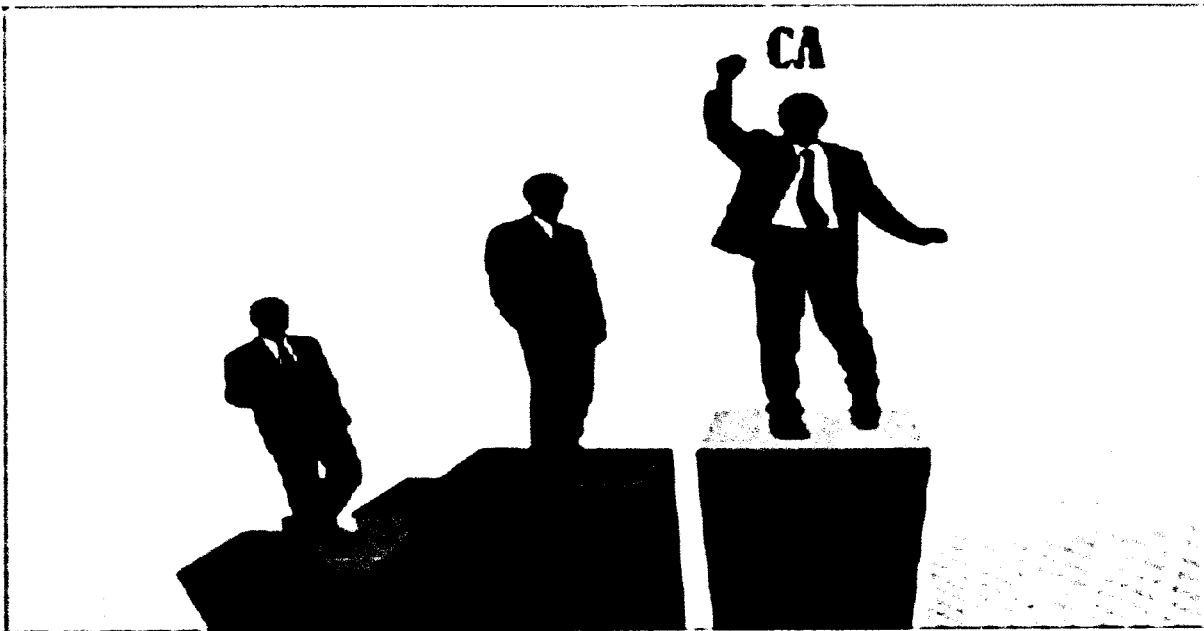


INTERNAL AUDIT REPORT

(SPUR-PMU/194/IA-140ULBs & SLMA/G-14/SJA/2016/134/39)

OF NAGAR PANCHAYAT DUMRA

FOR THE F.Y. 2015-16



Conducted by:

M/s R.SHAH & Co.

2ND FLOOR, VYAPAR BHAWAN

LALJI HIRJI ROAD, RANCHI

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AUDIT METHODOLOGY AND APPROACH

Audit Methodology

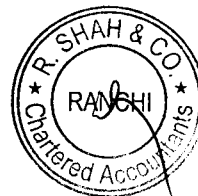
We have conducted the internal audit of Nagar Panchayat – Dumra, for the year ending on 31st March, 2016 (as per TOR). We familiarized ourselves with documents of Nagar Panchayat, the internal guidelines and circulars applicable during this period under review. We also reviewed the working of the Nagar Panchayat and evaluated the accounting systems and related controls of the Nagar Panchayat in order to plan and perform our audit.

We reviewed transactions from April 01, 2015 to March 31, 2016. Our objective was to check all transactions and to design procedures to detect omissions. We also applied procedures to assess the adequacy of the Nagar Panchayat financial management systems, including internal controls for entire audit period. We applied necessary tests and controls, as we considers necessary under the circumstances.

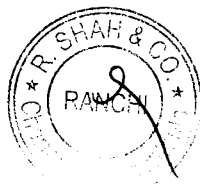


Internal Audit Report –Nagar Panchayat- Dumra F.Y- 2015 -2016

Name of Auditor: M/s R. Shah & Co.		Name of ULB : Dumra	
Sl. No	Relevant Clause of Scope of Work of the Contract		Compliance (Mention the para no & Page no of audit report)
	Clause No.	Description	
1	4.1	Internal Audit should undertake risk-based review and evaluation of the internal control as discussed in Bihar Internal Control Manual. Internal Audit should devote particular attention to any aspects of the internal control environment affected by significant changes to the ULBs risk environment.	Complied in Para no. 2 of Part 2 of Executive Summary At Page no..2& 3
2	4.2 & 4.3	<p>a) Internal 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. In its report there must be a separate section for non-compliance of rules/directives of UD&HD, GoB;</p> <p>b) 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</p> <p><input type="checkbox"/> Rule 22: All moneys to be brought to account</p> <p><input type="checkbox"/> Rule: 27: Collections to be deposited into Bank on the same day</p> <p><input type="checkbox"/> Rule 69: Grant Related Compliance</p> <p><input type="checkbox"/> Rule 120-121: Monthly Receipt & Payment Account and Trial Balance</p> <p><input type="checkbox"/> Rule 130: Audit to be completed & reported within 6 month</p>	<p>Complied in para no 1,5,7,13 of Part 2 of Executive Summary at Page no ..6&7</p> <p>Complied in para no 17,18,19&20 .of part ...of Executive Summary at page no..6&7</p>
3	4.4 & 4.5	<p>a) 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, Sairatetc;</p> <p>b) Check on audit trail of all collection of Taxes and Non-Taxes either through staff or outsourced agency and report of any lapses in controls, if any and also advise recommendations to strengthen the prevailing processes;</p>	Complied in Para no 3&7 of part of Executive Summary.at page no..6
4	4.6	Report in a separate chapter on implementation of SAS of Property Tax in the ULB; internal auditor should witness some	Complied in Para no.13 of Part 2 of Executive Summary at



		assessment procedures to check any in-consistencies in assessment. At least 20 high value properties in the city /town (irrespective of the fact that SASis received or not) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;	Page no .6
5	4.7	Vouch on all payments above Rs. 10,000 and report on adequacy and appropriateness of its documentation, approvals, compliance of procedures etc.	Complied in Para no. 14 of Part 2 of Executive Summary at Page no ..6.
6	4.8	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 in Para no. 15 of Part 2 of Executive Summary at Page no ..6..
7	4.9	Internal auditor shall also report on presence or absence of a system of issuance of utilization 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 in para no 16of Part 2 of Executive Summary at Page no ..6..
8	4.10	Internal Audit can also, provide recommendations to help the ULB management improve the ULB's internal control environment;	Complied in para no.1 to 09of Part 10 of Executive Summary at Page no ..8.
9	4.11	Internal Audit should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Complied in para no.Part C of Part of Main Audit Report at Page no ..18to21



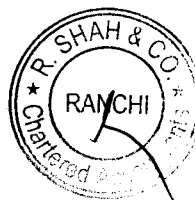
EXECUTIVE SUMMARY**1. Introduction**

Name of the Municipality	Dumra Nagar Panchayat
Period Covered under Current Audit	1st April 2015 to 31st March 2016
Name of the Chief Municipal Officer for the period under Audit	Shri Ajay Kumar
Audit Conducted on	27/02/2017 & 23/03/2017

2. Result and Findings

The major Weaknesses and observations during the course of internal audit have been found & discussed with the Executive Officer & Accountant of the Nagar Panchayat.

1. Delay in Deposit of Collected Holding/Property Tax by the Tax Collector.
2. Daily Collection Register is not maintained by Tax Inspector, Tax Collector & Nazir.
3. Failed to Collect Mobile Tower Tax/Fees of Rs.528000.00 **Annexure - A**
4. Vouchers were not properly kept and arranged and renumbered.
5. Bank Reconciliation Statement not Prepared by Management.
6. Lacking of Internal Control on Coilection of Taxes.
7. Failed to collect Holding/Property tax from Government Department and Organizations.
8. There is no proper cash handling neither any locker was kept by the ULB.
9. Non Maintenance of Prescribed books of account. **List Attached**
10. Yes, All moneys have been brought to account.
11. No, Collections have not been deposited into Bank on the same day.
12. Monthly Receipt & Payment Account and Trial Balance is not being made.
13. No Self Assessment of property tax is being done.
14. On verification of vouchers on all payments above Rs. 10,000.00, we have found that these are appropriates and is in order with respect to documentation and approval etc.
15. No, Register for E-tender & Auction is not been maintained by ULBs.
16. Yes, there is a system of issuance of utilization certificate for the different schemes for any utilisation made during the reporting period.
17. Yes, All Money have not been brought to Account.
18. No, Collection have not been deposited into bannk on the same day.
19. Montly Receipt & Payment Account and Trail balance is not being made.
20. The process of Audit to be completed and Report Within 6month is in progress.



3. **Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement**

- I. There is a lack of internal control w.r.t collection of taxes.
- II. Tower tax is being levied but full recovery has not been done.
- III. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time.
- IV. Taxes collected by Tax Collector are not deposited on daily basis.
- V. Demand and collection register is not properly prepared by the Nagar Panchayat.
- VI. There is no proper cash handling neither any locker was kept by the ULB.
- VII. Deduction and contribution of GPF, GIS and payment thereof has been made but such GPF has been deposited in the separate account instead of Employee Provident Fund A/c.
- VIII. General Cash Book & Cashiers Cash Book not maintain by the ULB.
- IX. Fixed Assets Register is not maintained by the ULB.

4. **Opinion**

As referred above and detailed in Audit Report, we are of the opinion that The Functions of concerned ULB is confined to collection of Holding Tax. There are many other sources of Revenue which are not explored and taken care of by the Officers of concerned officer ULB. Record Keeping is not proper.

5. **Audit Recommendation**

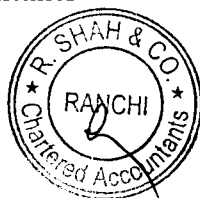
The concerned officers should explore other areas of Revenue Generations by surveying their area has Tower Tax, Advertisement Tax, Holding Fee, Trade License Fees, Others Fees and Taxes. Record keeping should done properly that any document can traceable as and when required for any purpose. Procurement related documents and files should be made available for verification and transparency purposes. cash book should be maintained properly by making entries of balances of each Bank account separately. several Books and registers which are not maintained or maintained in improper manner should be done properly. BRS should be prepared and reconciled on regular intervals. Internal Auditor and Accountant should have adequate coordination between them making the system perfect.

6. **Fixed Assets Register**

- I. The procurement of fixed assets is not proper and non-maintenance of Fixed Asset Register would lead to failure of determining the replacement cost.
- II. There is lack of knowledge in respect of maintaining fixed assets register amongst the ULB personals.
- III. The unit has not done the number mark for the assets physically lying with the unit.
- IV. Any loss and obsolescence of fixed assets during the year has not been reported to us.

7. **Bank Reconciliation Statement:-**

- I. Bank Reconciliation statement not prepared by ULB, thus we are unable to comment on Difference between Balance of Cash book & Bank Book.



- II. During the discussion with E.O. and Head Clerk we are suggest for the preparation of BRS on monthly basis for each schemes.

8. **Vehicle Log Book:-** No any vehicle in the ULB.

9. **Vouching:-** in ULB there is no system of preparation of vouchers and payment has been done only though Bill/Invoices there is no where mention the voucher no. not even on the Bill/invoices and without a voucher no. it is a tough task to identify any particular day vouchers and Bill/Invoices.

10. **Opinion**

We suggest the followings: **Audit Recommendations**


1. All the prescribed books of accounts and Registers should be prepared on real time basis.
2. TDS should be deducted from salary, if applicable.
3. Bank reconciliation Statement should be prepared on monthly basis.
4. Demand & Collection Register of all the wards should be prepared as per BMAM format and calculation should be done as per new assessment.
5. Collection from own sources should be improved.
6. Collection by tax collector should be deposited on daily basis.
7. Compliance of AG audit report should be made as early as report is received.
8. Cashier and General Cash Book should be maintain.
9. New staff should be equipped with regular training to run the ULB smoothly.

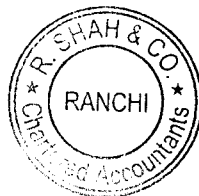
Acknowledgment

We thank Mr. Ajay Kumar (Executive Officer for his support during the period of our audit. We are also thankful to Mr. Binod Kumar (Accountant) Tax Daroga, Computer Operator and support staffs of the municipality for their cooperation extended to us during the period of our audit.

Place : Patna
Date : 31 Mar 2017

For R.Shah & Co.
Chartered Accountants
FRN.- 502010C


CA. Neetu Jejani
(Partner)
M.N.- 406561



MAIN AUDIT REPORT

1. Introduction

The Internal audit of Nagar Panchayat Dumra covering period from 1st April 2015 to 31st March, 2016 was conducted by following persons under guidance of CA Neetu Jejani.

- i. Rana Burha Gohain
- ii. Ajay Singh
- iii. Anjali Singh

2. Administration

The present body of the ULB is functioning since March 2015. The incumbency in the key administrative and executive position was as under:

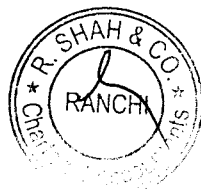
- 1. Smt. Bimla Sinha, Chairperson till date.
- 2. Shri Ajay Kumar, Executive officer from 15 Sept. 2015 till date.

3. Review of outstanding audit paras : Status of Audit Observations are as under:

Sl. No.	Particulars of Audit and date of report	Total No. of Audit Paras.	Total No. of audit paras where necessary improvement/ corrective measure is required	Total No. of audit paras where recovery of cash is proposed	Total No. of audit paras where recovery has been made	Total amount of Recovery	Total No. of outstanding paras where no action has been taken	No. & date of Compliance report

Particulars of outstanding audit paras is given below:-

No Current Audit have been conducted by the N.P. Audit observation – As per our last Audit Report.



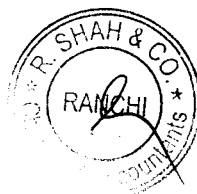
4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2015-16	2014-15	2013-14
Final/ Revised Budget	20625000.00	57902000.00	49189816.00
Actual Expenditure	23671289.00	29573344.00	15861063.00
Savings (+)/ Excess (-)	(-) 3046289.00	(+) 28328656.00	(+) 33328753.00

II. Volume of transactions

Period	Budgeted (15-16)	Previous year(14-15)	Corresponding Period of Previous year (14-15)	Current Period (15-16)	Cumulative for the current period (15-16)
Opening Balance	27914765.00	24422613.00	24422613.00	12259215.00	12259215.00
Receipts	370522000.00	17409946.00	17409946.00	37669037.00	37669037.00
TOTAL	398436765.00	41832559.00	41832559.00	49928252.00	49928252.00
Net Expenditure	20625000.00	29573344.00	29573344.00	23671289.00	23671289.00
Closing Balance	377811765.00	12259215.00	12259215.00	26256963.00	26256963.00

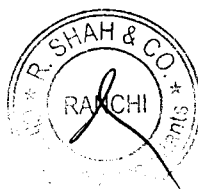


III. Bank Reconciliation

Details of Bank Accounts and their reconciliation position are as under:

Sl. No	Name of Bank	Account No.	Balance as on 31.03.2016	Name of Scheme	Reconciliation position
1	SBI	XXXX2155	493981.00	4 th Finance	Difference
2	SBI	XXXX3978	1749456.00	13 th Finance	Difference
3	SBI	XXXX2414	344488.00	Own Sources	Difference
4	BOI	XXXX5200	806543.00	Swachh Bharat	No. Difference
5	Treasury PL A/c		22985718.00	Various Schemes	No Difference
	Total Bank Balance		26380186.00		
	Total Cash Book Balance		26256963.00		
	Difference		123223.00		

Bank Reconciliation Statements have Not been prepared by the N.P. There is a difference of Rs.123223.00 between Cash Book and Consolidated Balance as per Pass Book of all accounts and Treasury PL A/c.



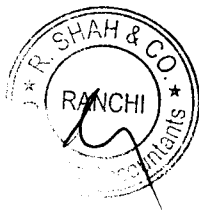
IV. Revenue Receipts

Period	Budgeted (15-16)	Previous year(14-15)	Corresponding Period of Previous year (14-15)	Current Period (15-16)	Cumulative for the current period (15-16)
a) Own Source					
Property Tax	328500000.00	1225989.00	1225989.00	829961.00	829961.00
Assigned revenue	4400000.00			209800.00	209800.00
Others (Fees & User Charges)	322000.00			31702.00	31702.00
(b) Administrative Grant	2600000.00	3561730.00	3561730.00		
(c) Specific Grant (Scheme wise)					
4th State Finance				7558890.00	7558890.00
Admin Building					
Road Construction	10000000.00				
Drainage Construction	5000000.00				
IHSDP (House)					
IHSDP(Infra)					
13th&th Finance				3174868.00	3174868.00
BRGF					
SJSRY					
Nagrik Suvidha					
Balika Samaradhi					
Swachh Bharat				1331543.00	1331543.00
Various Schemes	22300000.00	12622227.00	12622227.00	24532273.00	24532273.00
TOTAL	370522000.00	17409946.00	17409946.00	37669037.00	37669037.00

Status of Implementation of Double Entry Accounting System:- Double Entry Accounting System is not operational in the Nagar Panchayat.

Status of Municipal Accounts Committee; if meeting held

As per Section 98 of Bihar Municipal Act, 2007 it is necessary for the Municipality to constitute a Municipal Accounts Committee at its first meeting in each year or as soon as may be at any meeting subsequent thereto, but no Municipal Accounts Committee has been constituted by the Nagar Panchayat till the date of our audit.



Audit Observations

PART-A

All audit objections/ irregularities which have monetary implication, particularly in following areas:

Collection of Revenue (own source)

Holding & Property Tax Collection

Subject : Collection of Property Tax/Holding Tax by the Concerned ULB.

- Demand and collection register have not been prepared in a proper manner so it seems difficult to ascertain of tax arrears.
- An arrear of property Tax as on 31/03/2016 of Rs.3058409.

Impact: Due to non Collection of Property/holding Tax there is huge operational Revenue Loss to ULB and there is no record/register to know total current & arrear demand of holding tax therefore arrear of Holding /Property Tax on Govt. Building is as per list made available to us during the course of Audit.

Cause: Due to non follow up and monitoring of activities of Tax Inspector/Collector by the Concerned officers on regular intervals.

Recommendation: There Should be day to day monitoring on Collection of Taxes and also maintenance and update Of Demand and Collection Register on Regular interval.
Survey Report should be prepared for construction of new Residential/Commercial building on Yearly basis.

Mobile Tower Tax:

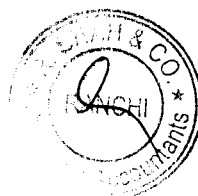
Subject: Collection of Mobile Tower Tax

- Tower Tax is taxes on communication Tower & related Structure Defined in **BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES,2012**. As per the rules all operators are required to register with their concerned ULBs and pay registration Fee & renewal charges on Annual Basis for communication tower erected within Nagar Panchayat area.
Currently the registration Fee and Annual Fees as follow
Fee for Registration:- Rs.40000.00 (Forty Thousand)
Annual Fees :- Rs.10000.00 (Ten Thousand)

Status/Condition: As per Details Provided to us there are total **9 (Nine)** Mobile Towers registered with this ULB up to 31.03.2016 and **Rs.528000/-** is due to be recovered from these tower operators on account of Tower Tax.(Annexure-A)

Impact: Due to non collection of Tower Tax/Fees there is a revenue loss to ULB.

Cause: The ULBs does not have Proper mechanisms for Supervision and monitoring of the tower tax/rent due to which result in Result in Revenue Leakage.



Recommendation:

There should be proper monitoring and further steps are required to be taken for collection of Tower Tax by concerned ULB.

Trade License:- 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 not collected in F.Y.2015-16.

Survey for Assess of Trade License not provided to us during the course of audit.

Advertisement Tax:-chapter XVII of the Bihar Municipal Act,2007 requires license for advertisement of any hording, etc as per the act Every Person who erects, exhibits, fixes or retains 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. No record regarding the same has been made available to us during the course of Audit.

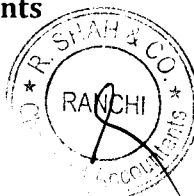
Maintenance of Cash Book:-

- I. Cash book is not closed on daily basis and signed by Cashier and Account officer on monthly basis.
- II. Cash collected during the day has not been remitted to the bank on the next working day.

Statutory Deductions

Tax Deducted at Source(TDS):-

- I. TDS has been deducted at the rate 2.26 % in all contractor Payment (Construction Works).
 - II. TDS has not been paid to Concerned Govt. Department within stipulated Due date.
 - III. TDS for whole financial year has been deposited at the year end. This is not proper. Quarterly Return shown to us during the course of audit for last quarter. As per Sec.234E Of Income Tax Act,1961 late fees of RS.200 Per day is imposed if the return is not filed within the Due date. Due date from F.Y. 2016-17 is for 1st quarter is 31st July, for 2nd quarter 31st October, for 3rd quarter 31st January and for 4th quarter is 31st May.
- 1) **VAT, Royalty & Labour Cess:-** These taxes are deducted from different type of Contractors & Suppliers. these taxes are deducted on the payment to contractor and deposited in appropriate Govt. of different Department as like Bihar Commercial Taxes Dept. Mining Deptt. & Labour Deptt. these



taxes are required to be deducted at the time of accrual or payment whichever is earlier but in the concerned ULB all taxes paid to the appropriate Govt. Account after the Stipulated Due Date.

Taxes such as Sales Tax(VAT), Royalty, and Labour Cess etc are collected from time to time but payments were made after due date which is not proper.

Pay-Roll Register:- During the course of Audit Pay-roll Register not shown to us, thus we are unable to comment on deficiency in pay- roll system.

Inventory/Stores Register:- Inventory/Stores Register has not been maintained properly. Bin Card is not used in the ULB.

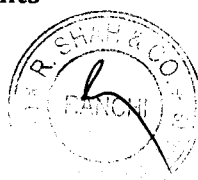
Grant Register & Utilization Certificates:- Grant Register has not been maintained by the ULB and upon enquiry of status of Utilization certificate, the E.O. and Head Clerk has explained to us that all Utilization certificates relating to financial year 2015-16 and prior period has already been submitted to concerned office.

Summary of utilization certificates given to us, list attached.

Deduction of PF:- Deduction of PF have been made but payment have not been made till due date.

Report on findings of field survey of Property Tax of minimum 20 high value properties

Field survey of 20 high value properties is attached herewith but property tax register is under preparation and demand & collection register were not updated and not maintain properly. So in this regard we checked 20high value property on the basis of available data.(Annexure – B)



PART-B

All audit objections/ irregularities which have no monetary implication, but significant violation of Act, Rules & directives of UD & HD. Mention the reference Act & Rules wherein remedial measures is required. In this part auditor should report in respect of –

1. **Non- maintenance of books of accounts , subsidiary registers**

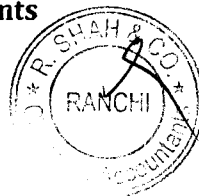
Maintenance of Books Of Accounts: As per Bihar Municipal Accounting Manual following primary books of accounts are required to be maintained.

1. **Cash Book (Form Gen-IA)**
2. **Bank Book (Form Gen-IB)**
3. **Journal Book (Form Gen-2)**
4. **Ladger (Form Gen-3)**

The N.P. is maintaining Subsidiary Cash Books/ Bank Book.

In addition to above following other General Registers and forms are required to be maintained but the same are not being maintained or not properly maintained-

- Receipt GEN-8
- Receipt Register GEN-9
- Statement on Status of Cheques Received GEN-10
- Collection Register GEN-11
- Memorandum of Collection GEN-12
- Summary of Daily Collection GEN-13
- Register of Bills for Payment GEN-14
- Payment Order GEN-15
- Cheque Issue Register GEN-16
- Register of Advance GEN-17
- Register of Permanent Advance GEN-18
- Deposit Register GEN-19
- Summary Statement of Deposits Adjusted GEN-20
- Demand Register GEN-21
- Bill for Municipal Dues GEN-22
- Summary Statement of Bills Raised GEN-23
- Register of Notice Fee, Warrant Fee, Other Fees GEN-24
- Summary Statement of Notice Fee, Warrant Fee, Other Fees GEN-25
- Register of Refunds, Remissions and Write-offs GEN-26
- Summary Statement of Refunds and Remissions GEN-27
- Summary Statement of Write-Offs GEN-28
- Statement of Outstanding Liability for Expenses GEN-29
- Documents Control Register-30
- Register of Immovable Property GEN-31
- Register of Movable Property GEN-32



- Register of Land GEN-33
- Function-wise Income Subsidiary Ledger GEN-34
- Function-wise Expense Subsidiary Ledger GEN-35
- Asset Replacement Register GEN-36
- Register of Public Lighting System GEN-37

2. Irregularity in procurement process

No major irregularity observed during the audit.

3. Non-compliance of directives by UD & HD , GOB

There are certain directives which are not being comply by the concerned ULB regularly ,list of non Complied directives are following:

- Directives relating to forming a "Municipal Accounts Committee" have not been complied till date.
- Directives relating to preparation of practical budget was not followed by the ULB.
- Directives relating to not to hire any individual as a daily wages worker by the UD & HD through letter no.-04-U.H./1/99/1986/U.D.D25/06/01,but the concerned ULB has failed to comply this directives.

It has been observed during the audit that the concerned ULB has been Failed to comply certain provisions of Bihar Municipal Act. with respect to Section 86 of Bihar Municipal Act,2007,Executive Officer of ULBs should prepare Income and Expenditure Accounts. Further as per Section 88, Executive Officer Should Prepare a financial statement Assets and Liabilities from the date of ending of Financial year. As per Section 89 he should prepare a comparative statement to "Standing Committee" for the approval ,but the concerned ULB has failed to do so.

4. Non Compliance of Act & Rules

Various books of accounts and records, as provided in the Bihar Municipal Accounting Act and Rules are not maintained.

5. Non-compliance of TDS, VAT and other relevant Statute

Tax deducted at source of Income Tax, VAT & Royalty are deposited on yearly basis which is not proper it should be deposited within the due date prescribed under the respective statute. We observed that Income Tax, VAT, Royalty & labour cess for whole financial year have been deposited end of the year.

6. Deficiency in Pay-roll System

The pay-roll system is functioning satisfactory. But ESI, Pension fund contribution, LTA have not been deducted from salary only TDS has been deducted from EO salary.

6. Utilization of Grant and report on missing Utilization Certificates

