

INTERNAL AUDIT REPORT
(SPUR-PMU/194/IA-140ULBs & SLMA/G-15/MMS/2016/136/32)
OF
NAGAR PANCHAYAT
KASWAN
FOR THE F.Y. 2014-15



Conducted by:
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AUDIT METHODOLOGY AND APPROACH

Audit Methodology

We have conducted the internal audit of Nagar Panchayat - KASWAN, for the year ending on 31st March, 2015 (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, 2014 to March 31, 2015. 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's financial management systems, including internal controls for entire audit period. We applied necessary tests and controls, as we considers necessary under the circumstances. The major observations during the course of internal audit have been discussed with the Executive Officer & Accountant of the Nagar Panchayat.



Audit Approach

The purpose of defining the audit approach is to ensure that sufficient, appropriate audit evidence is collected to enable the drawing of a conclusion with respect to each of the audit objectives.

An effective approach will normally incorporate a variety of auditing tools and techniques. Different tools and techniques have various strengths and weaknesses

Our approach to the internal audit started with an overview of activities through a study and documentation of the existing systems and procedures in all the ULBs.

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

Apart from the test of controls and samples, we also carried out various types of analytical reviews to understand as well as highlight unusual or significant trends in the business.

Our observations, resulting from the audit tests performed on a sample of transactions, are set out under "Part-A, Part-B & Part-C" of the audit report and include our recommendations for addressing these observations.

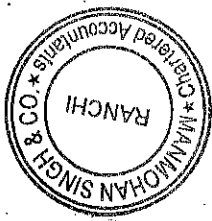
For Mannohan Singh & Co.
Chartered Accountants

Place: Ranchi

Date: Aug 06, 2016



CA. J.P. Sharma
(Partner)
M.N.- 402655



EXECUTIVE SUMMARY

1. Introduction

Name of the Municipality :Kaswan Nagar Panchayat
Period Covered under Current Audit :1st Apr 2014 to 31st March 2015
Name of the Chief Municipal Officer for the period under Audit :Smt. Indumati Devi
Audit Conducted on :14th May, 4th June and 28th July 2016

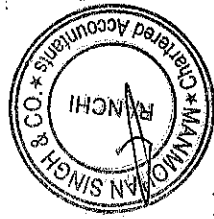
2.Result and Findings:-

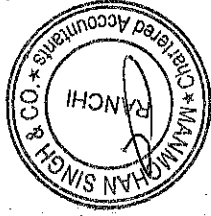
Strength Observed During the audit

- We have observed following strength during the course of audit:-
 - * Main cash books have been maintained by the ULB.
 - * Attendance Register of Staff were maintained properly.
 - * Salary Register was maintained by the ULB.
 - * Staffs were cooperative during the Audit period.

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

- Following weaknesses have been found in the Nagar Panchayat during the course of audit:-
 - * Cash book is not maintained properly.
 - * Fixed Assets Register is not maintained by the ULB.
 - * Subsidiary cash books have not been maintained by the ULB
 - * Cash book is not closed on daily basis and is signed by the Cashier and the Account officer on monthly basis.
 - * Daily collection register is not maintained by the Nagar Panchayat.
 - * Fees and taxes collected are not deposited by the Tax Collector on daily basis
 - * Vouchers are not properly kept and arranged.
 - * Budget for the previous year 2012-13, 2013-14, 2014-15 and 15-16 has not been prepared.





1. Rs. 7,33,200.00 has been paid to Baba lights, Kithar via Ch. No. 025659 for purchase of C.F.L. Bulb after deduction of Rs. 98982 as VAT(14%), but such VAT has not been deposited with the Sales Tax Deptt.

4th Finance

Labour Cess etc. For Example:-

- * There is lack of internal control on deduction and deposit of various taxes such as, Royalty, VAT, Labour Cess etc. For Example:-
- * Bank Reconciliation Statement for any of the account as mentioned in the Point IV of main audit report has not prepared.
- * Grant Register is not maintained, hence it is difficult to find unutilized grant at any point of time.
- * Unavailability of information and files relating to TDS, VAT, Royalty and Labour Cess.
- 2. Directives relating to preparation of budget has not followed by the Nagar Panchayat.
- 1. Directives relating to forming a "Municipal Accounts Committee" have not been compiled till date.
- * Nagar Panchayat has failed to comply with certain rules and directives of UD & HD.
- * Assigned revenue is not collected at yearly basis. It is being collected at interval of 2 or 3 years
- * There is no proper cash handling neither any locker was kept by the ULB.
- * Deficiency has been observed in collection of Holding tax. Also interest or late fine has not charged for nonpayment of Holding tax. In the collection of holding tax, name of taxpayer and there holding number has not been mention in register.
- * Deduction and contribution of GPF, GIS and payment thereof has been made but such GPF has been deposited in the separate account kept with the State Bank of India instead of Employee Provident Fund A/c.
- * Deduction of royalty, VAT and Labor cess has been made but payment thereof has not done in various schemes. Annexure Attached.
- * Deduction of TDS has not done in various schemes.
- * Tender file and security deposit register is not maintained by the Nagar Panchayat.

2. Rs. 16,15,000.00 has been paid to Panther Unit Infra, Purnia via Ch. No. (not mention) for purchase of Furniture after deduction of Rs. 80750 as VAT(5%), but such VAT has not been deposited with the Sales Tax Deptt.
3. No comparative statement prepared by the ULB of vendor.
4. Advertisement of tender in newspaper not found.
5. Installation certificate of C.F.L. Bulb not found.

BRGF Scheme

6. According to work order Agent has to submit photograph of the road before or after construction of the work but no photograph has been attached.
7. TDS has not been deducted in various scheme allotted to contractor Sri Vinod kumar.
8. Not Reliable voucher and Master Roll found but the same has been passed by the Executive officer.

* There are lack of internal control w.r.t collection of taxes. Demand and collection register for holding tax has not been prepared.

* On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time.

* Taxes such as Sales Tax(VAT), TDS, Royalty, and Labour Cess etc are collected from time to time but payments were not proper.

3. Opinion

> Overall opinion of the Audit team about the functioning of the Municipality

* The functioning of the Municipality is weak due to the following reasons:-

1. Collection from own sources is very poor.

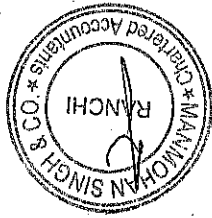
2. The procurement of fixed assets is not proper and non-maintenance of Fixed Asset Register would lead to failure of determining the replacement cost.

3. BRS is not prepared on monthly basis, so it is difficult to keep record of variances between Cash Book and Bank Passbook balances. Non preparation of BRS would lead to improper use of available funds.

4. Most of the prescribed Books of accounts are not maintained. Reported in Part B(a)

5. Internal Control w.r.t. collection of taxes, monitoring of grant, monitoring of advances, monitoring of schemes etc. is very poor.

6. Grant received for various purposes are not utilized on timely basis.

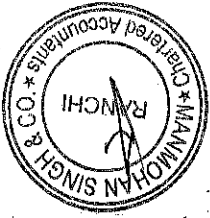


4. Audit Recommendations

➤ Following suggestions can be recommended on the observed weaknesses

- * All the prescribed books of accounts and Registers should be prepared on real time basis.
- * TDS should be deducted from salary, if applicable.
- * Bank reconciliation Statement should be prepared on monthly basis.
- * Demand & Collection Register of all the wards and schemes should be prepared and calculation should be done as per new assessment.
- * Collection from own sources should be improved.
- * Collection by tax collector should be deposited on daily basis.
- * Compliance of AG audit report should be made as early as report is received from AG
- * Cash Book should be written and updated on daily basis.
- * All the statutory dues should be deposited on timely basis and returns prescribed under respective laws should also be filed on timely basis.





(Executive Officer)

Handwritten signature/initials

Place:- Kasba

For Nagar Panchayat, Kasba

Date:-

We are trying regularly for correction and strengthen the system. We are also trying to develop internal control and internal check. So that resources can be at optimum level.

Comments from Management
Nagar Panchayat Kasba

5



CA. J. P. Sharma
(Partner)
M.N.- 402655

For Mannohan Singh & Co.,
Chartered Accountants
FRN.- 000107N

Date : Aug 06, 2016

Place : Ranchi

We thank Mrs. Smt Indumati Devi (Executive Officer), for his support during the period of our audit. We are also thankful to Mr. Kamleshwari Yadav(Accountant), Tax Daroga and support staffs of the municipality for their cooperation extended to us during the period of our audit.

6. Acknowledgment

Internal Audit Report -Nagar Panchayat- Kaswan F.Y-2014 -2015

Main Audit Report

1. Introduction

The Internal audit of Nagar Panchayat Kaswan covering period from 1st April 2014 to 31st March, 2015 was conducted by following persons under guidance of CA J.P Sharma.

i. Jitendra Kumar Gupta

ii. Rohit Kumar Agarwal

2. Administration

The present body of the ULB is functioning since July 2002. The incumbency in the key administrative and executive position was as under:

1. Smt. Sushma Devi, Chairman from 09.06.2012

2. Smt Indumati Devi Executive officer from 06.07.2015.

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
Audit has not been conducted by AG till now.								



4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2014-15	2013-14	2012-13
Final/ Revised Budget	Not prepared	Not prepared	Not prepared
Actual Expenditure	2,48,10,845.00	1,8,47,860.00	Not provided
Savings (+)/ Excess (-)	Indeterminable	Indeterminable	Indeterminable

II. Volume of transactions

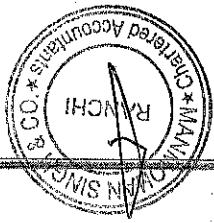
Period	Budgeted (14-15)	Previous year (13-14)	Corresponding Period of Previous year (13-14)	Current Period (14-15)	Cumulative for the current period (14-15)
Opening Balance	34393206.00	34393206.00	4,21,76,098.00	4,21,76,098.00	4,21,76,098.00
Receipts	2,63,30,752.00	2,63,30,752.00	3,41,65,399.00	3,41,65,399.00	3,41,65,399.00
TOTAL	60723958.00	60723958.00	7,63,41,497.00	7,63,41,497.00	7,63,41,497.00
Net Expenditure	1,85,47,860.00	1,85,47,860.00	2,48,10,845.00	2,48,10,845.00	2,48,10,845.00
Closing Balance	4,21,76,098.00	4,21,76,098.00	5,15,30,652.00	5,15,30,652.00	5,15,30,652.00

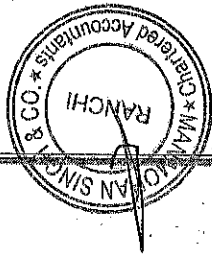
III. Bank Reconciliation

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

Sl. No	Name of Bank	Account No.	Balance as on 31.03.2015	Name of Scheme	Reconciliation position
1	State Bank of India	32742747687	74,357.34	13th Finance	Un-reconciled
2	State Bank of India	30410998327	31,94,480.00	BRGF II	Un-reconciled
3	State Bank of India	10502960954	34,48,664.00	General Fund	Un-reconciled
4	State Bank of India	32564802993	1,59,012.00	SECC	Un-reconciled
5	State Bank of India	32742745103	81,96,389.00	4th Finance	Un-reconciled
6	State Bank of India	10502927305	57,59,732.59	Own Source	Un-reconciled
7	Treasury P/L		2,79,36,474.80		
	Total of Bank		4,87,69,109.73		
	Total as per Cash Book		5,15,30,652.00		
	Difference		27,61,542.27		

Bank Reconciliation Statements have not been prepared by the Nagar Panchayat. There is a difference of Rs. 27,61,542.27 between Cash Book and Consolidated Balance as per Pass Book of all accounts and Treasury P/L Account.





IV. Revenue Receipts

Period	Budget (2014-15)	Previous Year (2013-14)	Corresponding period of previous year (2013-14)	Current Period (2014-15)	Cumulative for the current year (2014-15)
a) Own Source					
Property Tax	1,66,292.00	1,66,292.00	1,66,292.00	2,13,450.00	2,13,450.00
Assigned Revenue	0.00	0.00	0.00	6,14,187.00	6,14,187.00
Other (Fees & User Charges)	8,40,733.00	1,49,000.00	1,49,000.00	11,92,074.00	11,92,074.00
Grant	81,34,238.00	2,71,000.00	2,71,000.00	1,20,69,488.00	1,20,69,488.00
c) Specific Grant (Scheme Wise)					
13 th Finance	31,07,525.00	31,07,525.00	31,07,525.00	45,31,907.00	45,31,907.00
Deposits Received	0.00	0.00	0.00	3,95,900.00	3,95,900.00
Capital grant for Development	90,15,101.00	90,15,101.00	90,15,101.00	74,54,585.00	74,54,585.00
Capital Grant under 4th Finance	4127800.00	4127800.00	4127800.00	56,49,896.00	56,49,896.00
E-Governance	0.00	0.00	0.00	3,90,000.00	3,90,000.00
BRGF	9,39,063.00	9,39,063.00	9,39,063.00	15,81,312.00	15,81,312.00
Parshad Allowance	0.00	0.00	0.00	72,600.00	72,600.00

Not Prepared

*Note:- Assigned revenue is not being collected at yearly basis. It is collected at interval of 2 or 3 years.
Since cash book is not maintained in detail and in proper manner, and proper biturcation was not made in cash book



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 N.P. till the date of our audit.

VI. Status of Municipal Accounts Committee; if meeting held

Implementation of Double Entry Accounting System has not been done in the Kasba Nagar Panchayat. So no any entry has been recorded in the Nagar Panchayat.

V. Status of Implementation of Double Entry Accounting System

5. Audit Observations

PART-A

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

A) Leakage of own source revenue either due to wrong assessment or non-levy of property tax, mobile lower tax, rent on municipal properties, advertisement tax fees etc.

Holding Tax

a) According to Section 127 of Bihar Municipal Act, 2007 annual property tax @ 9% of annual rental value has to be realised, but in the Kasba Nagar Panchayat only 6% has been realised.

b) According to the directions of state government an increment of 15% in the old rate has to be done in every 5 years. Thus in 2014-15, property tax had to be realised at revised rate but such action has not been taken.

Trade License:-

As per section 342 of Bihar Municipal Act, 2007, Trade license fee is to be collected from different types of Traders, who are trading in Concerned Municipal area not collected from F.Y. 2014-15.

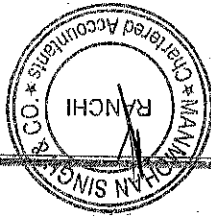
Survey for Assess of Trade License not provided to us during the course of audit.

Advertisement Tax

Since tender for collection of advertisement tax has not been completed, collection of advertisement tax has not been done.

Consumer Tax:-

Nagar Panchayat has not collected consumer Tax from Consumers, such as Shop dhaba, Sweet shop, Restaurant, Dharmshala, Commercial office, Clinic dispensary, Workshop non harmful, Godown and cold storage. Loss due to non imposition of consumer tax.

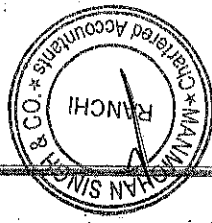


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Report on findings of field survey of Property Tax of minimum 20 high value properties. Field survey of 20 high value properties is listed below but it is not as per old assessment.

List of 20 High Value Property Tax Collections

S.No.	Name	Fathers name	ward No.	Holding No.	Type of Unit	Amount(Rs.)
1	Madhukant Jha	Udit Lal Jha	12	Not mentioned	Residential	354.00
2	Pradip Kr Saha	Paro Lal Saha	11	394 c		300.00
3	Sukhdeo Prasad saha	Anandi Saha	14	546		423.00
4	Bagwan Shah	Chandra Saha	11	404		342.00
5	Rayajjuddin	Shekh Safdar Ansari	4	143		360.00
6	Badru Mirधा	Lt. Kulawat Mirधा	5	190		690.00
7	Yogeshwar Mochi	Lt. Ramrup Ram	9	323		261.00
8	Jagdish Mandal	Bhisham Mandal	10	1274		246.00
9	Ram Kishan Sah	Lt. Kailoo Sah	5	127		204.00
10	Darogi Raut	Newal Raut	12	1173		210.00
11	Shekh Jakir	Jainul dafadar	5	196		261.00
12	Hari Parsad Durbey	Lt. Bhagwan Durbey	6	617		233.00
13	Sita Ram Mandal	Lt. Ghurai Mandal	4	247		357.00
14	Sokhi Modi	Lt. Jahru Modi	5	178		474.00
15	Md. Mobin	Lt. A Rehman	4	126		345.00
16	Sekh Moin		4	288		262.00
17	Abul Hasan	Lt. Mahin Ali	16	67		288.00
18	Wasarat Ali	Lt. Bholai Ansari	17	117		344.00
19	Suryalal Modi	Lt. Chutharu Modi	12	245		312.00
20	Sachindra Mandal	Manohar Mandal	10	249		265.00



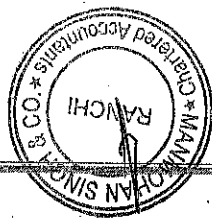
PART-B

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 -

a) Non-maintenance of books of accounts and subsidiary registers.

Maintenance of Books Of Accounts: Status of Banmankhi Nagar Panchayat with respect to maintenance of various books of accounts/register is as follow:-

• Cash Book(Gen IA)	Maintained
• Bank book(Gen IB)	Not Maintained
• Journal Book (Form Gen-2)	Not Maintained
• Ledger (Form Gen-3)	Not Maintained
• Receipt GEN-8	Not Maintained
• Receipt Register GEN-9	Not Maintained
• Statement on Status of Cheques Received GEN-10	Not Maintained
• Collection Register GEN-11	Maintained
• Memorandum of Collection GEN-12	Not Maintained
• Summary of Daily Collection GEN-13	Not Maintained
• Register of Bills for Payment GEN-14	Not Maintained
• Payment Order GEN-15	Not Maintained
• Cheque Issue Register GEN-16	Not Maintained
• Register of Advance GEN-17	Not Maintained
• Register of Permanent Advance GEN-18	Not Maintained
• Deposit Register GEN-19	Not Maintained
• Summary Statement of Deposits Adjusted GEN-20	Not Maintained
• Demand Register GEN-21	Not Maintained
• Bill for Municipal Dues GEN-22	Not Maintained
• Summary Statement of Bills Raised GEN-23	Not Maintained
• Register of Notice Fee, Warrant Fee, Other Fees GEN-24	Not Maintained
• Summary Statement of Notice Fee, Warrant Fee, Other Fees GEN-25	Not Maintained
• Register of Refunds, Remissions and Write-offs GEN-26	Not Maintained
• Summary Statement of Refunds and Remissions GEN-27	Not Maintained
• Summary Statement of Write-Offs GEN-28	Not Maintained
• Statement of Outstanding Liability for Expenses GEN-29	Not Maintained
• Documents Control Register-30	Not Maintained
• Register of Immovable Property GEN-31	Not Maintained
• Register of Movable Property GEN-32	Not Maintained
• Register of Land GEN-33	Not Maintained
• Function-wise Income Subsidiary Ledger GEN-34	Maintained



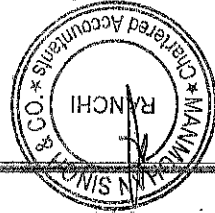
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- Function-wise Expense Subsidiary Ledger GEN-35 Maintained
- Asset Replacement Register GEN-36 Not Maintained
- Register of Public Lighting System GEN-37 Not Maintained
- Vehicle Log Book Maintained.

b) Nagar Panchayat is not complying the rules and regulations as provided in Income Tax , Sales tax, Mining Act and Labour Tax Act. Below are some cases where such taxes are paid at the end of the year.

c) Lack of internal Control measures

- ✓ Fixed Assets Register is not maintained by the ULB.
- ✓ Budget for the previous year 2012-13, 2013-14,2014-15 has not been prepared.
- ✓ There are lack of internal control w.r.t collection of taxes.
- ✓ There is no proper cash handling neither any locker was kept by the ULB.
- ✓ Books of accounts(Ledgers/ reported in Part B(a) are not written in a proper manner. Also, they are not verified by B.O. and other assigned officials on time to time basis.
- ✓ Grant Register is not being maintained hence it is difficult to find unutilized grant at any point of time.
- ✓ Bank Reconciliation Statement for any of the account is not prepared hence it is difficult to monitor possible fraud, if any.
- ✓ There is lack of internal control on deduction and deposit of various taxes. On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time.
- ✓ Taxes such as Sales Tax(VAT), TDS, Royalty, and Labour Cess etc are collected from time to time but payments were not proper. Taxes should be remitted to the Govt. account on timely basis otherwise delayed interest charges may be imposed.
- d) Grant Register has not been prepared hence it is difficult to ascertain unutilized grant at any particular time. As explained to us Utilization certificates up to 31.03.2015 has been sent to the Government.
- e) Store Register has not been prepared and physical verification of inventory/stores has also not been done.
- f) Missing of Installation Certificate Under 13TH Finance Scheme CFL Bulb has been purchased from Baba lights, Kithar but their installation certificate has not been provided to us.



General Observations: Auditor should report the deficiencies noticed during their audit and recommend ULB Management to improve internal systems.

- Ledger accounts have not been prepared by the N.P.
- Except General Cash Book no other books of accounts have been maintained.
- Quarterly Financial Statements have not been prepared by the Nagar Panchayat.
- Period end reconciliation procedures have not been carried out.
- Bank Reconciliation Statements have not been prepared by the Nagar Panchayat.
- All grants from Government have been accounted at gross value but all transactions are not correctly classified with sufficient details.
- All transactions have been classified as incomes and expenditure but assets and liabilities have not been recognized.
- No such special fund has been created by the ULB.
- Grant received during the year has been properly accounted for. Information about grant sanctioned and deductions made out of such grant is not available with the ULB.
- record of fixed assets has not been maintained by the ULB. Physical verification of fixed assets has not been done during the financial year under audit.
- On our test check we did not notice any major deviation.
- As explained to us no property of the ULB has been given on lease.
- Physical verification of stores has not been conducted by the ULB at reasonable intervals.
- There is no any case of loans and advances other than advance made to staff for expenditure.
- No any interest is charged on advances given to municipal employees.
- No there does not exist any internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets.
- The municipality is not regular in depositing statutory dues including tax deducted at source, service tax, VAT, works contract tax, cess payable to the government etc.
- No any personal expenses have been charged to the municipality's accounts.
- No all revenues have not been properly assessed, accounted for and collected. Recovery action is also not taken on timely basis.





CA. J. P. Sharma
(Partner)
M.N.-402655

For Mannohan Singh & Co.
Chartered Accountants
FRN.- 000107N

Date : Aug 06, 2016

Place : Ranchi

- On our test check we observed that all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget.
- On our test check we observed that amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order.
- All sums due to and received by the Municipality have not been brought to account within the prescribed time limits.
- Biometric devices and payroll software are not used at the ULB. Pay roll system of the municipality is deficient as it does not contain have records, details of deductions made etc.
- we did not observe any grievance redressal cell functioning at the ULB.

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Annexure

List of case where Royalty, VAT, Labour Cess and TDS has not deposited

Sl. No.	Scheme	Nature of Work	Yojn a No	Tender Amount	Bill Amount	Amount of VAT	Amount of Royalty	Amount of Labour Cess	Amount of TDS
1	BRGF	PCC	10	7,49,900.00	7,49,853.00	40,768	6,327	7,499	
2	BRGF	PCC	12	4,97,900.00	4,97,900.00	0	5,113	4979	
3	BRGF	PCC	17	7369200.00	736162.00	39077	7694	4979	
4	BRGF	PCC	19	497900.00	497200.00	26047	5136	4979	
5	4 th Finance	CFL Bulb Purchase	08	733200.00	733200.00	98982			
6		Dustbin sheet	09	1615000.00	1615000.00	80750			
7			13	737700.00	737467.00	43028	7770	7375	
8		PCC	14	633600.00	633600.00	36671	6447	6336	
9		Construction	15	737500.00	737500.00	18461	7726	7371	
10		Bricks	16	373100.00	373100.00	10227	1311	3731	
11		soling	18	732800.00	732378.00	36799	7682	7264	
12			20	657600.00	657600.00	34874	5845	6576	
13			21	435000.00	433032.00	19802	3846	4330	
14			11	337100.00	337100.00	19917	2730	3731	
15		PCC	01	278900.00	251010.00	12550	2633	2510	5673
16		Construction	02	830900.00	747810.00	37361	7663	7472	16887
17			03	458600.00	458600.00	20637	4026	4127	9328
18			04	337400.00	337400.00	14764	2999	2953	6674
19			05	391700.00	352530.00	17557	3535	3511	7936
20			06	145000.00	130500.00	6453	364	1291	2917

Not Deducte d

