

Internal Audit Report Of Koilwar Nagar Panchayat (District – Bhojpur)

FOR THE PERIOD 01/01/2017 To 31/03/2017

INTERNAL AUDIT CONDUCTED BY :



M/s. SANJAY JAGANNATH & ASSOCIATES

Chartered Accountants

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Report Issued on : 16/06/2017

To,
The Joint Secretary, UD & HD
Urban Development and Housing Dept.
Govt. of Bihar
101, 1st Floor, Vikash Bhawan
New Secretariat
Bailey Road
Patna – 800 015 (BIHAR)

Dear Sir,

Sub: Internal Audit of Koilwar Nagar Panchyat for the period 01/01/2017 to 31/03/2017

With reference to Notice to proceed (NTP) for the assignment of Internal Audit of 140 ULBs of Bihar, Tender no:-SPUR-PMU/194/IA-140ULBs & State Level Monitoring Agency /2015/130 – Group-16 was received on 5th April, 2016. We have conducted Internal Audit of Koilwar Nagar Panchyat from the period 01/01/2017 to 31/03/2017, we have undergone the applicable guidelines, rules, Accounting standards, Bihar Municipal Accounting Manual and the provisions of Bihar Financial Rules (as amended, 2005)/ Bihar Municipal Act 2007/ Bihar Municipal Accounts Rules 2014/Bihar Municipal Budget Manual and compliance with financing agreements under the various Schemes/Programmes of the Central and State Government. We also reviewed the activities of the Nagar Panchyat and evaluated the internal control system in order to perform the Internal Audit.

This Internal Audit Report explains about the procedures of checking and examination of Books of account of Koilwar Nagar Panchyat by M/s. Sanjay Jagannath & Associates, Chartered Accountants as per scope of Internal Audit as given in “Terms of Reference”.

for **Sanjay Jagannath & Associates**
Chartered Accountants
Firm Registration No. – 018906N



[CA. Sanjay Kumar]
Partner
Membership No. 501621

Place : Patna
Date : 16/06/2017

INTERNAL AUDIT REPORT
KOILWAR NAGAR PANCHYAT

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EXECUTIVE SUMMARY

1. Introduction

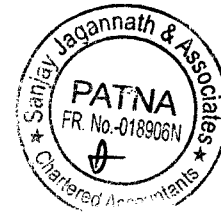
➤	Name of the Municipality	:	Koilwar Nagar Panchyat
➤	Period covered under current Audit	:	01/01/2017 to 31/03/2017
➤	Name of Chief Municipal Officer for the period under audit	:	1. Sri Vijay Narayan Pathak.

2. Results and Findings

- **Strengths Observed** : Nil
- **Weaknesses Observed** :

A. Functioning of Office

- Weak Internal Control as discussed in Bihar Internal Control Manual on the Administration and Collection of Municipal Taxes as follows :
 - No proper control on the maintenance of attendance, Leave not considered for salary calculation.
 - No Proper control for Safe Guard of Municipal Assets.
 - No property tax collection has been started by Nagar Panchayat till date.
 - No effective system of timely survey and Assessment of New properties.
 - Non availability of Centralise database of the House hold at the Nagar Panchayat level.
 - License Fee and Rent on Mobile Tower in the Nagar Panchyat area is also not being collected since long.
 - Insurance of vehicle has not been done.
 - Registration Fee and Renewal charges on Mobile Tower in the Nagar Panchayat area are also not being collected since long.
 - Delay in depositing TDS, VAT, Royalty and Labour Cess resulting violation of Tax Provisions. It causes penalty and prosecution.
 - Periodical checking of books of accounts by Chairman or Vice-chairman has not been done.



B. Maintenance of Records

- Books of Accounts are not followed double entry system as per Bihar Municipal Accounting Manual.
- For Double Entry Accounting System a consultant has been appointed M/s Manas Das and Co. and they have started Double entry Accounting System. According to consultant they have taken data in Tally up to June-2014.
- Cash book is maintained but some pages are overwritten without initial of concerned officer, Amount written without head etc. All entries which is taken in subsidiary cash book has not taken in General Cash Book.
- **Cash Book for Kabir Antyesthi Grant Yojna is not maintained. No proper applications/vouchers are maintained for the scheme. It is very difficult to comment on this. It cannot be deny from financial irregularities, So management should take immediate actions.**
- Advance Register is not maintained.
- Log Book is not maintained.
- Fixed Assets Register is not maintained.
- SAS Form is not taken from Assesses.
- Grant register not maintained.
- Scheme Register is not maintained.

3. Opinion

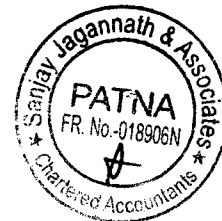
The management has to take serious effort in forming accountability regarding financial activity of the Nagar Panchayat, introducing internal control and internal check for betterment of the functioning of the ULB.

In most of cases TDS, Royalty and other cess has been deducted but neither deposited to Government Account nor filing E- TDS return since long.



4. Audit Recommendation

- Need to develop system of internal check.
- Need to implement double entry system of accounting immediately.
- Need to maintain Scheme wise Cash Book separately.
- Need for placement of competent manpower for preparation of manual accounts and other records.
- Immediate need for bank reconciliation for all accounts.
- Immediate need to survey of property, implement SAS Form and collect holding tax.
- Immediate need of computerisation for assessment and collection of municipal tax from agency having similar experience.
- Capacity building of the tax collectors on assessment, calculation of taxes, discounts and penalty
- Strengthening tax collection department for timely identification, assessment of new holdings and collection of taxes
- Need to develop system for collections should be deposited into the same day or next working day
- Immediate need of making the bio-metric system functional.
- Computerisation of employee records and installation of payroll management system.
- Proper system of regular and proper upkeep and maintenance of the Vehicle.
- Immediate requirement for insurance of vehicles.
- System of proper checking of the log book should be implemented with respect to the distance travelled and fuel consumed.
- Immediate need for deduct TDS, Royalty and other cess properly and deposited to government account timely and filed E- TDS return timely.



5. Comments from Management'

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

6. Acknowledgement

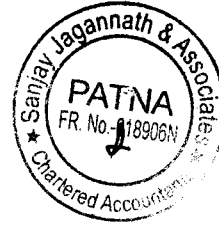
We are thankful to the staff of Koilwar Nagar Panchayat for support in completion of internal audit.

7. Compliance Report

We have conducted internal audit with coverage of scope of work as per contact. Compliance Report for the scope of work as per contact is attached as per **Annexure-A**

Place : Patna
Date : 16/06/2017

for Sanjay Jagannath & Associates
Chartered Accountants
Firm Registration No. – 018906N




[CA. Sanjay Kumar]
Partner
Membership No. 501621

DETAILED AUDIT REPORT

1. INTRODUCTION

The Internal Audit of Koilwar Nagar Panchyat covering the period from 01/01/2017 to 31/03/2017 was conducted by following persons under guidance of CA. Sanjay Kumar.

1. Madan Kumar
2. Priyadarshi Prabhat

2. ADMINISTRATION

The present body of ULB has taken charge on 09/06/2017. The incumbency in the key administrative and executive positions was as under:

Smt. Sundri Devi Sri Vinod Kumar	Chairman	01/04/2014 to 08/06/2017 09/06/2017 to till date
Sri Raj Kumar Shabnam Mano	Vice Chairman	01/04/2014 to 08/06/2017 09/06/2017 to till date
Sri Vijay Narayan Pathak	Executive Officer	24/08/2015 to till date



3. REVIEW OF OUTSTANDING AUDIT PARAS :

Sr. 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 para where no action has been taken	No. & dated of compliance report
1.	AG Audit-24/12/2014 (2012-13 and 2013-14)							Compliance is pending yet.
2	Internal Audit 2014-15							
3	Internal Audit 2015-16							

Major deficiency Pointed Out in Previous Internal Audit Report 2015-16:-

Sr No.	Audit Observation	Compliance Status
1	Revenue Leakage: Mobile Tower 5,56,000.00 Stamp Fees 69,195.00	Compliance is pending yet.
2	Property Tax not collected by Nagar Panchyat	
3	Security Deposit, TDS, Sales Tax, Royalty and Labour cess has not been deducted properly and not deposited in time.	
4	Casting mistake in Cash Book, Date not mentioned in Voucher, etc not corrected yet	
5	Agreement has not been done on Stamp paper.	
6	14 Laptops has been purchased but vouchers have not been produce for verification. Sr. 19 of Part C, Page no. 19.	
7	Expenses head not written properly. Sr. No. 20 of Part C, Page No. 20	



4. FINANCE :

I. Budgetary provisions and expenditure for the last three years

Year	2013-14	2014-15	2015-16
Final/Revised Budget	3,63,50,150.00	3,82,32,898.00	4,74,75,000.00
Actual Expenditure	3,89,17,556.00	4,01,34,955.80	5,02,49,895.86
Savings (+)/Excess (-)	(-)25,67,407.00	(-)19,02,057.80	(-) 27,74,895.86

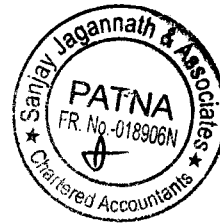
II. Volume of Transactions

Period	Budgeted 2016-17	Previous Year 2015-16	Corresponding period of (01/04/2016 to 31/12/2016)	Current period (01/01/2017 to 31/03/2017)	Cumulative for the period (01/04/2016 to 31/03/2017)
Opening Balance	1,58,17,984.12	3,51,42,852.12	2,05,08,983.26	2,50,12,965.08	2,05,08,983.26
Receipts	7,77,19,528.00	3,15,58,626.00	3,07,44,498.00	1,37,69,470.00	4,45,13,968.00
Total	9,35,37,512.12	6,67,01,478.12	5,12,53,481.26	3,87,82,435.08	6,50,22,951.26
Net Expenditure	7,72,99,400.00	5,02,49,895.86	2,62,40,516.18	1,58,55,632.25	4,20,96,148.43
Closing Balance	1,62,38,112.12	1,64,51,582.26	2,50,12,965.08	2,29,26,802.83	2,29,26,802.83

Note :- 1. Above details (F.Y 2015-16) provided on the basis of General Cash Book. Opening Balance is not taken as per previous year.

Closing Balance of Previous Year – 2015-16 (31/03/2016)	1,64,51,582.26
Opening Balance taken in 2016-17 (01/04/2016)	2,05,08,983.26
Difference	40,57,401.00

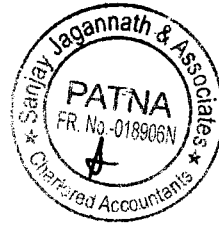
2. Financial Statements i.e Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the period 01/01/2017 to 31/03/2017 are not prepared. These statements for the year 2016-17 are also not prepared.



III. Bank Reconciliation
Bank Reconciliation is not being prepared.

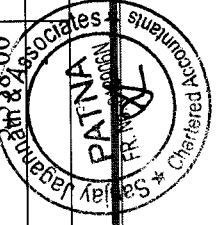
Details of Closing Balance as on 31/03/2017

Sr. No	Name of Scheme	Bank Name/AC No	Balance as per Cash Book	Balance as per Pass Book	Difference
1	Nagar Nidhi (Vividh)	PNB-725000100099209	30,71,475.40	2,24,882.90	28,46,592.50
2	Schem Name	PNB-149400010054688	2,74,348.24	3,92,389.24	-1,18,041.00
3	S.J.S.R.Y.	PNB-725000100122037	5,94,771.65	1,71,660.65	4,23,111.00
4	PLA	PLA-165	2,20,95,201.00	Statement not provided	-



IV. Revenue Receipts

Period	Budgeted	Previous Year 2015-16	Corresponding period (01/04/2016 to 31/12/2016)	Current period (01/01/17 to 31/03/2017)	Cumulative for the period (01/04/2016 to 31/03/2017)
a) OWN SOURCE					
i) Property Tax	38,82,330.00	2,48,000.00	-	-	-
ii) Assigned Revenue	-	-	-	-	-
iii) Others (Fee & User Charges)	2,95,000.00	1,67,000.00	71,52,719.00	-	71,52,719.00
b) Administrative grant	-	-	-	-	-
c) Specific Grant/Revenue (Scheme wise)	7,32,52,198.00	54,20,000.00	-	-	-
i) Kabir Antyesthi	-	-	-	-	-
ii) 13th Finance	-	-	-	-	-
iii) Nagrik Suvidha	-	-	-	2,76,491.00	2,76,491.00
iv) Administrative Building	-	2,24,00,000.00	-	-	-
v) Councillor Allowances	-	-	4,14,068.00	-	4,14,068.00
vi) City Allowances	-	-	-	-	-
vii) BRGF	-	-	-	-	-
viii) Swachhh Bharat Mission	-	-	-	-	-
ix) 14th Finance	-	-	39,18,214.00	38,90,424.00	78,08,638.00
x) 5th Finance	-	-	99,98,515.00	74,18,494.00	1,74,17,009.00
xi) Chief Minister Nali Gali Yojna	-	-	13,50,209.00	10,11,376.00	23,61,585.00
xii) Chief Minister City Peyjal	-	-	56,63,126.00	11,67,127.00	68,30,253.00
xiii) Executive Officer Salary	-	-	-	-	-
xiv) House for All	-	-	-	-	-
xv) E.O. Salary	-	-	8,13,456.00	-	8,13,456.00
d) Interest earned	1,80,000.00	1,50,000.00	12,715.00	5,538.00	18,273.00
e) Other Income	1,10,000.00	1,90,90,000.00	14,21,500.00	-	14,21,500.00



NOTE : Budget which is prepared by Koilwar Nagar Panchyat for the year 2016-17 seem to be wrong. For Example :-

(1) There are differences between total of Major Head and to total of minor head. Details are as given below :

Major Head A/C	Code	Total Amt. As per Major Head	Total Amt. As per Minor Head	Difference
Tax Revenue	110	38,82,330.00	42,82,320.00	-3,99,990.00
Rental Income	130	10,000.00	20,000.00	-10,000.00
Revenue Grant, Contribution and Subsidies	160	3,00,44,000.00	3,10,44,000.00	-10,00,000.00

(2) Bifurcation of Capital Grant is not shown properly i.e. scheme wise. For Example Total Capital Grant of Rs. 4,32,08,193.00 is shown as given below:-

Sr. No.	Particulars	Amount (Rs.)
1	Capital Grant for Development	2,65,00,000.00
2	Others	1,67,08,193.00
	Total Capital Grant	4,32,08,193.00



V. Status of implementation of Double Entry Accounting System :

Books of Accounts are not followed double entry system as per Bihar Municipal Accounting Rule.

For Double Entry Accounting System a consultant has been appointed M/s Manas Das and Co. and they have started Double entry Accounting System. According to consultant they have taken data in Tally up to June-2014.

VI. Status of Municipal Accounts Committee: if meeting is held :

Koilwar Nagar Panchyat is yet to form Municipal Accounts Committee under section 98 of the Municipal Act, 2007.

5. AUDIT OBSERVATIONS :

I. PART-A

All Audit Objections/Irregularities Which has Monetary Implication, Particularly in following areas :

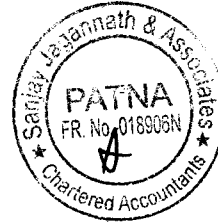
a. Revenue Leakage :

Sr. No.	Particulars	Amount Due
1	Mobile Tower	Rs. 4,96,000.00 due upto 31.03.2017 (As Per Annexure – B)
2	Stamp Fees	Rs.60,450.00 due up to 31.03.2017 (As Per Annexure – C)

b. Excess Payment : NIL

c. Report on findings of field survey of property Tax of 20 high value properties as follows:

As per Nagar Panchyat Survey of Holding tax has been done, but report has not been submitted by executing agency. So property tax has not been collected by Nagar Panchyat.



II. PART-B

Objections/irregularities which have no monetary implication, but significant violation of Act, Rules & directives of UD & HD:-

- a. As per Rule 18 of Bihar Municipal Accounting Manual 2014, voucher should be maintained serially for different schemes in different code, but it is not maintaining accordingly. Vouchers are not keeping in guard file and not systematically arranged.
- b. Nagar Panchayat does not maintain prescribed form BMAR-1 to BMAR-89 which is defined in Bihar Municipal Accounting Rules, 2014.
- c. As per Rule 22 of the BMAR, 2014 all moneys which is received by the Nagar Panchayat has been taken in the account. As per Rule 27 of the BMAR, 2014 collecting amount should be deposited in to bank on same day. But this rule has not been followed.
- d. As per Rule 120 of Bihar Municipal Accounting Rules 2014, Monthly fund wise Receipts and Payments should be prepare by Nagar Panchyat in BMAR Form No. - 71 before 20th of subsequent month but this rule has not been followed.
- e. As per Rule 121 of Bihar Municipal Accounting Rules 2014, Monthly Trial Balance in BMAR Form No. - 72 and Demand Statement in BMAR Form No. 23 should be prepare by Nagar Panchyat and sent to Director of local bodies in soft copy as well as hard copy, but this rule has not been followed.
- f. As Per Rule 122 of Bihar Accounting Rules, 2014 Balance Sheet (BMAR Form No. - 74), Income and Expenditure Account (BMAR Form No. - 73) and Receipts and Payments Account (BMAR Form No. - 71) should be prepared by Nagar Panchyat, but this rule has not been followed.
- g. As per Rule 130 Audit to be completed and Reported Should be within 6 months but this rule has not been followed
- h. Scheme wise bank account not maintained. One bank account is operated for more than two or three scheme. Expenditure of different scheme recorded in different cash book. So it is very difficult to reconcile and find out closing balance of any particulars scheme on any particular date.
- i. There is no proper internal control regarding collecting, depositing and monitoring of tax.
- j. Tax deducted from the bill of contractors is neither being deposited into government account nor TDS return has been filed. This is gross violation of Income tax Act, which can lead penalty as well as prosecution. (Pl. See Point No.- 10 of Part – C of detailed Audit Report)
- k. No proper control on the maintenance of Attendance registers. Attendance register is not authenticated by concerned officer on daily basis.
- l. Casual leave Register is not maintained.
- m. Contribution of Nagar Panchayat towards Provident fund of employees has not been deposited in PF Account.

- n. Advance register is not maintained. So, it is very difficult in adjustment and recovery thereof.
- o. Scheme register (Yojana Panji) is not maintained by Nagar Panchayat.
- p. We have checked all the payments above of Rs. 10,000.00 and our observations which are given in Para No. 05 to 10 of Part-C of Detailed Audit Report.
- q. Register is not kept for all Procurements with value above of Rs.15,000/-
- r. Since expenditure in cash book is not bifurcated, So it is difficult for us to segregate whether it is Revenue of Capital nature expenditure.
- s. No Utilisation certificates has been pending for the year 2016-17. In this regards a letter of Executive Officer is attached herewith.
- t. Details regarding “Scheme- House for All” and Scheme- “Swachhh Bharat Mission” are not provided whether fund is received by Nagar Panchyat or not.



III. PART-C

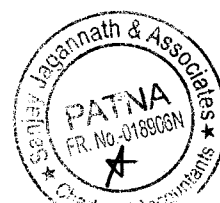
General Observations:

1. Following Subsidiary Cash Book has not been written by Nagar Panchyat.

Sr. No.	Particulars/Schemes	Opening Balance (01/04/2016)
1	Nagar Nidhi -114	5,121.15
2	13 th Finance	17,20,284.82
3	Asabandh	4,05,413.00
4	Lok Swasth	1,71,434.00
5	Vidhut Vipatra	3,97,642.00
6	Vikash Karya (Nagariye Sadak)	1,11,319.00
7	Karmchari Vetan Pension	5,74,034.00
8	Sadko ke liye Roshani & Jalapurti	26,472.00
9	Nagrik Suvidha	3,72,405.00
10	Professional Tax	80,738.00
	Total	38,64,862.97

2. Following Receipt entry has been taken in Subsidiary Cash Book but not taken in General Cash Book

Sr. No.	Date	Particulars	Amount (Rs.)
I	Nagar Nidhi (Vividh)		
1	16/01/2017	By Bill	750.00
2	16/01/2017	By Bill	750.00
3	16/01/2017	By Bill	750.00
4	16/01/2017	By Bill	750.00
5	16/01/2017	By Bill	750.00
6	16/01/2017	By Bill	750.00
7	16/01/2017	By Bill	750.00
8	16/01/2017	By Bill	500.00
9	16/01/2017	By Bill	500.00
10	16/01/2017	By Bill	1,250.00
11	16/01/2017	By Bill	1,250.00
12	16/01/2017	By Bill	1,250.00
13	16/01/2017	By Bill	1,250.00
14	16/01/2017	By Bill	1,250.00
15	16/01/2017	By Bill	1,250.00
16	16/01/2017	By Bill	1,250.00



17	16/01/2017	By Bill	2,500.00
18	16/01/2017	By Bill	2,500.00
19	16/01/2017	By Bill	9,750.00
20	25/01/2017	By Bill	15,000.00
21	15/02/2017	Cash	15,830.00
22	20/02/2017	Cash	4,460.00
23	24/03/2017	Cash	11,940.00
24	29/03/2017	Cash	11,10,500.00
25	29/03/2017	Cash	4,271.00
26	29/03/2017	Interest	1,942.00
27	29/03/2017	Cash	1,806.00
28	29/03/2017	Cash	10,060.00
29	29/03/2017	Bill	10,000.00
30	30/03/2017	Cash	9,940.00
31	31/03/2017	Jeep Stand	4,99,500.00

3. Following Payment entry has been taken in Subsidiary Cash Book but not taken in General Cash Book

Sr. No.	Date	Ch No.	Particulars	Amount (Rs.)
I	Nagar Nidhi (Vividh)			
1	16/01/2017	989044	Ashish Barua For Dustbin	17,955.00
2	07/02/2017	989046	Ramesh Kr Ram For Republic Day Exp	11,310.00
3	21/02/2017	989047	Vimlesh Pandey For Cntg.	5,000.00
4	21/02/2017	989048	Ramesh Kr Ram For Office Stationary	14,611.00
5	01/03/2017	989049	Shashi Shekhar	13,770.00
6	01/03/2017	989056	Ramesh Kr Singh	7,958.00
7	01/03/2017	989051	Ashish Barua	7,038.00
8	07/03/2017	989054	Ramvilash	11,295.00
9	07/03/2017	989050	Vimlesh Kr Pandey	7,038.00
10	07/03/2017	989057	Hemant Kr	7,038.00
11	07/03/2017	989052	Ajit Singh	7,038.00
12	07/03/2017	989053	Rishi Kr	7,038.00
13	07/03/2017	989055	Amrish Kr Dw	5,773.00
14	07/03/2017	989060	Mahesh Kr	5,522.00
15	07/03/2017	989059	Md Eqbal Dw	5,522.00
16	07/03/2017	989061	Mima Kunwar	5,773.00
17	07/03/2017	989058	Brajesh Kr	5,773.00
18	08/03/2017	989062	Vimlesh Kr Pandey	5,000.00
19	31/03/2017	989078	Vimlesh Kr Pandey Of Statnry	10,441.00
20	31/03/2017	989064	Rajesh Kr Pathak C.W.J.C No 19822 Of 2015	11,700.00
II	SJSRY			
1	20/02/2017	619575	Ramesh Kr Singh JE	6,000.00



4. Following fund has been allotted during the quarter.

Sr. No.	Letter No & Date	Name of Scheme	Fund Allotted	Total	Date of allotment taken in Cash Book
1	249/10/03/17	Nagrik Suvidha - Safai	2,76,491.00	2,76,491.00	29/03/2017
2	346/28-03-17	Chief Minister Shahri Peyjal Yojna	11,67,127.00	11,67,127.00	27/03/2017
3	354/29-03-17	5th Finance	40,57,917.00	74,18,494.00	29/03/2017
			5,31,372.00		
			28,29,205.00		
	Total			88,62,112.00	

5. Rs. 17,955.00 dated 16/01/2017 has been paid to Mr. Ashish Barua through Ch No. 989044 but supporting document is not produced to us.
6. Rs. 10,441.00 dated 31/03/2017 has been paid to Mr. Vimlesh Kumar Pandey through Ch No. 989078 for stationery but supporting document is not produced to us.
7. Following amount paid to Prashant Kumar Singh for the scheme under Chief Minister City Peyjal, but supporting document is not produced to us.

Sr. No.	Date	Ch. No.	Amount (Rs.)
1	20/01/2017	A554088	8,50,000.00
2	17/02/2017	A984803	4,25,000.00
3	04/03/2017	A984841	14,65,619.00
4	04/03/2017	A984810	13,25,802.00

8. some muster roll has been found without Signature/Thumb Impression and period, for Example:-

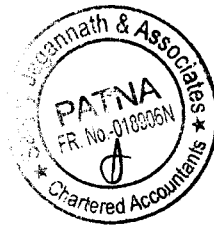
Sr. No.	Payment Date	Scheme No.	Scheme Name	Estimated Amount	M.B. Amount	Amount Paid	Signature/Thumb Impression on Muster Roll
1	31/01/2017	00/16-17	Nagar Nidhi	3,64,000.00	3,62,877.00	3,22,602.00	No
2	31/01/2017	00/16-17	Unknown	3,46,236.00	3,45,764.00	3,10,890.00	No
3	31/01/2017	00/16-17	Unknown	6,91,700.00	6,86,973.00	6,15,297.00	No
4	31/01/2017	00/16-17	Unknown	6,27,700.00	6,27,606.00	5,60,301.00	No
5	31/01/2017	00/16-17	Unknown	7,41,700.00	7,22,681.00	6,48,383.00	No

9. Scheme has been found without Scheme number. Scheme No. has been written as 00/2016-17 for Example :-

Sr. No.	Payment Date	Scheme No.	Scheme Name	Estimated Amount	M.B. Amount	Amount Paid
1	31/01/2017	00/16-17	Nagar Nidhi	3,64,000.00	3,62,877.00	3,22,602.00
2	31/01/2017	00/16-17	Unknown	3,46,236.00	3,45,764.00	3,10,890.00
3	31/01/2017	00/16-17	Unknown	6,91,700.00	6,86,973.00	6,15,297.00
4	31/01/2017	00/16-17	Unknown	6,27,700.00	6,27,606.00	5,60,301.00
5	31/01/2017	00/16-17	Unknown	7,41,700.00	7,22,681.00	6,48,383.00
6	17/02/2017	00/16-17	Unknown	83,312.00	83,312.00	75,807.00
7	17/02/2017	00/16-17	Unknown	5,95,368.00	5,45,335.00	25,000.00

10. TDS, Sales Tax and Royalty has been deducted but not deposited or in concerned department. The details are as follows:-

Sr. No.	Payment Date	Scheme No.	Scheme Name	Amount Paid	IT	Royalty	VAT	Labour Cess
1	31/01/2017	00/16-17	Nagar Nidhi	3,22,602.00	7,257.00	11,245.00	18,144.00	3,629.00
2	31/01/2017	00/16-17	Unknown	3,10,890.00	6,915.00	7,214.00	17,288.00	3,457.00
3	31/01/2017	00/16-17	Unknown	6,15,297.00	13,739.00	16,718.00	34,349.00	6,870.00
4	31/01/2017	00/16-17	Unknown	5,60,301.00	12,552.00	17,097.00	31,380.00	6,276.00
5	31/01/2017	00/16-17	Unknown	6,48,383.00	14,454.00	16,486.00	36,134.00	7,224.00
6	04/11/2016	06/16-17	Unknown	2,33,485.00	5,204.00	5,879.00	13,009.00	2,602.00
	07/02/2017			65,932.00	1,447.00	613.00	3,617.00	723.00
7	17/02/2017	00/16-17	Unknown	75,807.00	1,666.00	840.00	4,166.00	833.00



6. SUMMARY RECEIPTS & PAYMENTS A/C:-

a) Subsidiary Cash Book

Receipt and Payment for the period 01/01/2017 to 31/03/2017

Sr No	Schem Name	Opening Balance	Receipt	Total	Payments	Closing Balance
1	Nagar Nidhi Vividh	16,23,390.40	17,24,999.00	33,48,389.40	2,76,914.00	30,71,475.40
2	BRGF	2,70,495.49	3,870.00	2,74,365.49	17.25	2,74,348.24
3	SJSRY	6,63,682.65	1,688.00	6,65,370.65	70,599.00	5,94,771.65
4	PLA	2,38,47,984.00	1,37,63,912.00	3,76,11,896.00	1,55,16,695.00	2,20,95,201.00
	Total	2,64,05,552.54	1,54,94,469.00	4,19,00,021.54	1,58,64,225.25	2,60,35,796.29

b) General Cash Book

Receipt and Payment for the period 01/01/2017 to 31/03/2017

Sr No	Schem Name	Opening Balance	Receipt	Total	Payments	Closing Balance
1	General Cash Book	2,50,12,965.08	1,37,69,470.00	3,87,82,435.08	1,58,55,632.25	2,29,26,802.83

for Sanjay Jagannath & Associates
Chartered Accountants
Firm Registration No. – 018906N

Place : Patna
Date : 16/06/2017



[CA. Sanjay Kumar]
Partner
Membership No. 501621