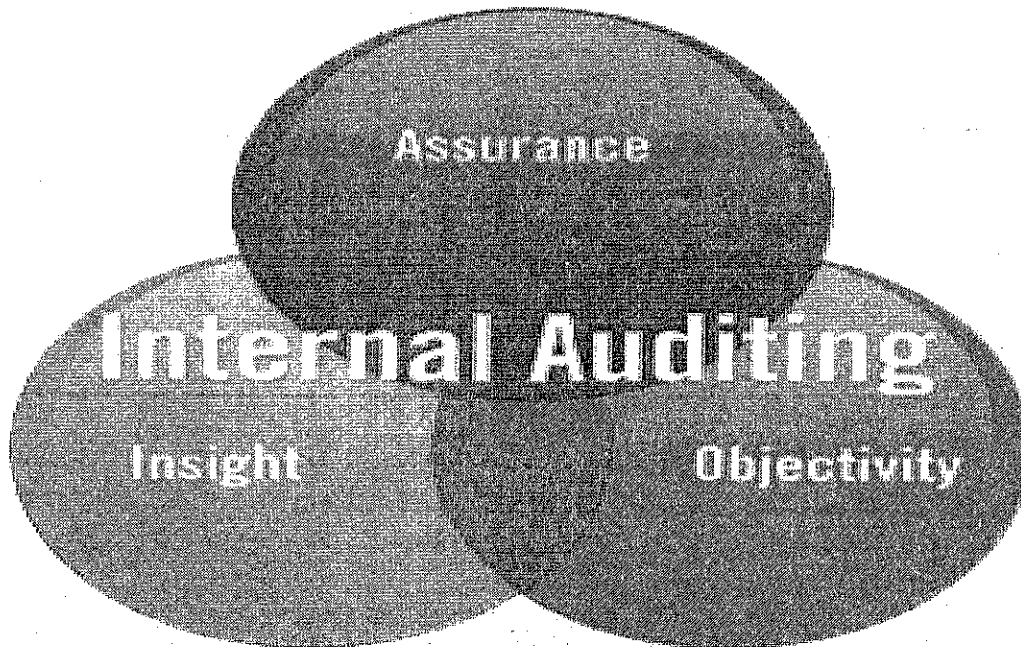


SPUR-PMU (Samvardhan)
Incoming Date: 21/07/15

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



Conducted by:

M/s MANMOHAN SINGH & Co.

2ND FLOOR, VYAPAR BHAWAN

LALJI HIRJI, RANCHI

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AUDIT METHODOLOGY AND APPROACH

Audit Methodology

We have conducted the internal audit of Nagar Panchayat – MANIHARI, 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 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.

During the course of our audit we reviewed the below mentioned documents and registers:

- 1) Receipt Books
- 2) Other necessary records and registers

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.

Place : RANCHI

Date : Aug 06, 2016

CA. J.P. Sharma

(Partner)

M.N.- 402655



For Mannohan Singh & Co.
Chartered Accountants
F.R.N. NO.-000107N



- * Fees and taxes collected are not deposited by the Tax Collector on daily basis.
 - * Daily collection register is not maintained by the Nagar Panchayat.
 - * Subsidary cash book is not closed on daily basis and is signed by the Cashier and the Account officer on monthly basis.
 - * Fixed assets were not numbered in the Nagar Panchayat.
 - * Fixed Assets Register is not maintained by the ULB.
 - * All the subsidiary cash books have not been maintained by the ULB.
 - * Cash Book not provided to us during the course of audit.
- Following weaknesses have been found in the Nagar Panchayat during the course of audit:-

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

- * Staffs were cooperative during the Audit period.
 - * Salary Register was maintained by the ULB.
- We have observed following strength during the course of audit:-

Strength Observed During the audit

2. Result and Findings:-

Name of the Municipality	Period Covered under Current Audit	Name of the Chief Municipal Officer for the period under Audit	Audit Conducted on
Manihari Nagar Panchayat	1 st Apr 2014 to 31 st March 2015	Sri Prafulla Chandra Yadav	13 th May, 3 rd June and 26 th July 2016

1. Introduction:-

EXECUTIVE SUMMARY

* Vouchers are not properly kept and arranged.

* Demand and collection register is not prepared by the Nagar Panchayat.

* Budget for the previous year 2012-13, 2013-14, 2014-15, 15-16 has not been prepared.

* Budget for the year 2016-17 has not prepared in proper manner.

For Example:- 1. Opening balance of cash has not considered in the preparation of Budget.

2. Actual Figures of 2014-15 has not included.

* Tender file and security deposit register is not maintained by the Nagar Panchayat.

* Deduction of royalty amounted to Rs.24,996.00 has been made but payment thereof has not done in various schemes. Annexure Attached.

* Deduction of Labour Tax amounted to Rs. 20,892.00 has been made from various schemes but payment thereof has not been made. Annexure Attached.

* Tower Tax is not collected by the Manihari Nagar Panchayat. In the absence of demand and collection register it is not possible to quantify list of uncollected tower tax.

* There is no proper cash handling neither any locker was kept by the ULB.

* Attendance Register of Staff was maintained properly

* Assigned revenue is not collected at yearly basis. It is being collected at interval of 2- or 3 years.

* Nagar Panchayat has failed to comply with certain rules and directives of UD & HD.

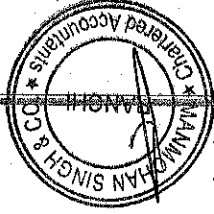
1. Directives relating to forming a "Municipal Accounts Committee" have not been complied till date.

2. Directives relating to prepare a practical budget, where budgeted and actual figures has not been deviated more than 10% but the concerned ULB is failed to comply this directives.

* Unavailability of information and files relating to TDS, VAT, Royalty and Labour Cess.

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

* Grant Register is not maintained, hence it is difficult to find unutilized grant at any point of time.



* Bank Reconciliation Statement for any of the account as mentioned in the Point IV of main audit report has not prepared.

* Deduction and contribution of GPF, GIS and payment thereof has been made but such GPF has been deposited in the account kept with the State Bank of India instead of Employee Provident Fund A/c.

* There is lack of internal control on deduction and deposit of various taxes such as, Royalty, VAT, Labour Cess etc.
 For Example:- Labour Tax @ 1% on 2,17,288.00 has not deducted on amount paid to Bijay Krishna Yadav for work done under BRGF Scheme in Yojna No.01/2014-15
 * On deduction of taxes, liability is not created hence it is difficult to ascertain tax payable at any point of time.

* Taxes such as Royalty and Labour Cess etc are collected from time to time but their payments were not made till the date of our audit report.
 For Example:- Royalty of Rs. 24,996 and Labour Cess of Rs. 20,892.00 has not paid till the date of report. Details in Annexure Attached.

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

For Example:-1.TDS of Rs. 17955.00 paid on 13.05.2015.Details in Annexure Attached.

2. TDS of Rs. 5110.00 paid on 27.06.2015.Details in Annexure Attached.

3. VAT of Rs.1,15,323.00 paid on 30.06.2015.Details in Annexure Attached.

* Missing of Bills.

In the following cases proper purchase bill was not found.

Date	Paid to	Amount
18.02.2015	Kapil Prasad for Sand Stone and chips	61,462.00
12.02.2015	For bricks soiling	30,087.00
18.02.2015	Kapil Prasad for Sand Stone and chips	57,914.00
12.02.2015	For bricks soiling	36,104.00

* Cash paid in excess of Rs.20,000.00

In the following cases cash payment has been made in excess of Rs. 20,000.00

Date	Paid to	Amount
24.02.2015	S. M. Steel for Cement	69,109.00
20.02.2015	S. M. Steel for Cement	70,837.00
20.02.2015	S. M. Steel for Cement	74,293.00
12.02.2015	For bricks soiling	30,087.00
18.02.2015	Kapil Prasad for Sand Stone and chips	57,914.00
28.02.2015	S. M. Steel for Cement	72,565.00
28.02.2015	S. M. Steel for Cement	72,565.00
28.02.2015	S. M. Steel for Cement	72,565.00
12.02.2015	For bricks soiling	36,104.00

* Manpower involved in the functioning of Nagar Panchayat in insufficient.



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



COMMENTS FROM MANAGEMENT

NAGAR PANCHAYAT/PARISHAD, MANIHARI

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.

Date: 26/07/2016
Place: MANIHARI

* For Nagar Panchayat/Parishad

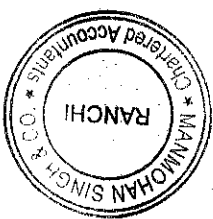
Executive Officer
Nagar Panchayat/Parishad
Manihari



6. Acknowledgment

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

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



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

Date : Aug 06, 2016

Place : Ranchi

Main Audit Report

1. Introduction

The Internal audit of Nagar Panchayat Manihari 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. Sanjana Devi, Chairman from 27.09.2014.

2. Sri Sanjeev Kumar Singh Executive officer from 06.09.2015.

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

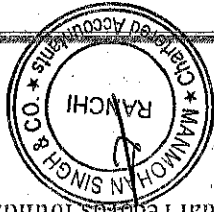
Sl. No.	Particulars of Audit	Total No. of audit paras	Total No. of paras where audit paras necessary/ improvement/ corrective measure is required	Total No. of audit paras where recovery of cash is proposed	Total No. of audit paras where recovery has been made	Total amount of Recovery	Total No. of outstanding paras where no action has been taken	No. & date of Compliance report
Audit has been conducted by AG but the audit report has not been received till date. Hence, no compliance has been made 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	Not Available	Not available	Not Provided
Savings (+)/ Excess (-)	N.A.	Indeterminable	Indeterminable

Cash book has been lost from the nagar panchayat. Therefore no actual records found. However an F.I.R. has been lodged in this regard.



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	Not Prepared	Not available	Not available	Not available	Not available
Receipts	Not Prepared	Not available	Not available	Not available	Not available
TOTAL	Not Prepared	Not available	Not available	Not available	Not available
Net Expenditure	Not Prepared	Not available	Not available	Not available	Not available
Closing Balance	Not Prepared	Not available	Not available	Not available	Not available

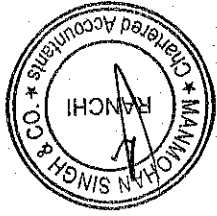
Cash book has been lost from the nagar panchayat. Therefore no actual records found. However an F.T.R. has been lodged in this regard.

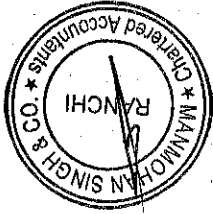
III. Bank Reconciliation

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	Central Bank of India	3100225996	1,67,363.00	General Scheme	Un-reconciled
2	Central Bank of India	2107135285	Not provided	General Scheme	Un-reconciled
Total of Bank			Indeterminable		
Total as per Cash Book			Not provided		
Difference			N.A.		

It has been provided that all the bank pass books are currently lying with the person preparing the Cash Book. So complete detail of all pass book cannot be provided.





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 Manihari Nagar Panchayat. So no any entry has been recorded in the Nagar Panchayat.

V. Status of Implementation of Double Entry Accounting System

Cash book has been lost from the nagar panchayat. Therefore no actual records found. However an F.I.R. has been lodged in this regard.

Period	Budget (2014-15)	Previous Year (For one 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				
	Assigned Revenue			524004.00	524004.00
	Other (Fees & User Charges)				
	b) Administrative Grant	Not	Not	Not Available	Not Available
	c) Specific Grant (Scheme Wise)	Not	Not	Not Available	Not Available
	SJSRY Grant	Not	Not	Not Available	Not Available
	Capital Grant under 4th Finance	Not	Not	Not Available	Not Available
	E-Governance	Not	Not	Not Available	Not Available
	BRGF	Not	Not	Not Available	Not Available

IV. Revenue Receipts

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 tower tax, rent on municipal properties, advertisement tax fees etc.

Following discrepancies has been observed in the collection of taxes.

Property 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 Manihari 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

c) In the absence of demand and collection register it is not possible to quantify uncollected holding

tax.

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 but such fees has not collected in F.Y. 2014-15.

Advertisement Tax

No advertisement tax is collected by the Nagar Panchayat.

Mobile Tower Tax :-

Mobile tower tax is not collected by the nagar panchayat.

B) No Excess payment against bill and lack of prudence in payment against voucher has been found.

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

In the absence of demand and collection register it is not possible to quantify list of minimum 20 high value properties.



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 Manihari Nagar Panchayat with respect to maintenance of various books of accounts/ registers is as follow:-

•	Cash Book(Gen IA)	Not provided to us
•	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	Maintained
•	Statement on Status of Cheques Received GEN-10	Not Maintained
•	Collection Register GEN-11	Not 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	Maintained
•	Register of Permanent Advance GEN-18	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
- 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 but Not Provided to us.

b) Irregularity observed in procurement process

No major irregularity observed

c) Non-compliance of directives by UD & HD, GOB

Nagar Panchayat has failed to comply with certain rules and directives of UD & HD.

For example:-

1. Directives relating to forming a "Municipal Accounts Committee" has not complied till date of our audit.
2. Directives relating to implementation of double accounting system has not complied with.

d) Non compliance of Acts and Rules

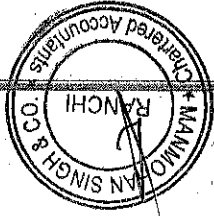
Various books of accounts and records, as provided in the Bihar Municipal Accounting Act and Rules are not maintained.

e) Non-compliance of TDS, VAT and other relevant Statute

Rules and regulations as provided in the Income Tax Act, Sales Tax Act, Labour Tax and Mining Act are not complied with. Report in Annexure Attached.

f) 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) above are not maintained.
- ✓ Books are not verified by E.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.



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

- ✓ 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.

g) Deficiency in Pay-roll System

The pay-roll system is not functioning properly. PF account has not been opened with PF department, All the deductions of PF contribution and pension fund contribution are being deposited in a separate account opened by the municipality.

- h) **Utilization of Grant and report on missing Utilization Certificates**
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.

- i) **Physical verification of Inventory/Stores**
Store Register has not been prepared and physical verification of inventory/stores has also not been done.

j) Advances, their adjustment & recovery

Advance Register has been not prepared by ULBs so Proper entries with Calculation of deductions not made hence it is very difficult to monitor advances, their recovery and adjustment.

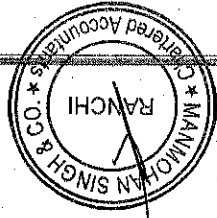
- h) **Any other matters as may be prescribed in due course.**
Number of Staffs should be increased with necessary training for the smooth functioning of Nagar Panchayat.



PART- C

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.
- Since Cash Book got misplaced from the Nagar Panchayat, it is not provided to us during the course of audit.
- 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.



Date : Aug 06, 2016

Place : Ranchi

M.N.-402655
(Partner)

CA. J. P. Sharma



FRN.-.-000107N

Chartered Accountants
For Mannmohan Singh & Co.

- No all revenues have not been properly assessed, accounted for and collected. Recovery action is also not taken on timely basis.
- 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 leave records, details of deductions made etc.
- We did not observe any grievance redressal cell functioning at the ULB.

Annexure

List of schemes where royalty has been deducted but not deposited with the mining deptt.

Sl. No.	Schemes	Yojna No.	Name of Contractor/Agent	Cost of Work	Amount of Royalty
1	BRGF	01/2014-15	Bijay Krishna Yadav	2,17,288.00	2480.00
2	BRGF	02/2014-15	Bijay Krishna Yadav	3,38,868.00	3561.00
3	BRGF	03/2014-15	Bijay Krishna Yadav	2,83,495.00	1798.00
4	BRGF	04/2.14-15	Sanjay Kumar Singh	3,95,912.00	408.00
5	BRGF	05/2014-15	Sanjay Kumar Singh	2,39,087.00	2,417.00
6	BRGF	06/2014-15	Sanjay Kumar Singh	4,06,415.00	4,560.00
7	BRGF	07/2014-15	Prakash Mowar	4,25,361.00	9,772.00
				Total	24,996.00

Annexure

List of schemes where labour tax has been deducted but not deposited with the Labour Tax Deptt.

Sl. No.	Schemes	Yojna No.	Name of Contractor/Agent	Cost of Work	Amount of Labour Tax
1	BRGF	01/2014-15	Bijay Krishna Yadav	2,17,288.00	Not Deducted
2	BRGF	02/2014-15	Bijay Krishna Yadav	3,38,868.00	3,389.00
3	BRGF	03/2014-15	Bijay Krishna Yadav	2,83,495.00	2,835.00
4	BRGF	04/2.14-15	Sanjay Kumar Singh	3,95,912.00	3,959.00
5	BRGF	05/2014-15	Sanjay Kumar Singh	2,39,087.00	2,391.00
6	BRGF	06/2014-15	Sanjay Kumar Singh	4,06,415.00	4,064.00
7	BRGF	07/2014-15	Prakash Mowar	4,25,361.00	4,254.00
				Total	20,892.00



Annexure

In the following cases TDS has been deducted but deposited with the account of government after due date.

Sl. No.	Schemes	Yojna No.	Name of Contractor/Agent	Cost of Work	Paid to Agent on	Amount of TDS
1	BRGF	01/2014-15	Bijay Krishna Yadav	2,17,288.00	01.04.2015	2,173.00
2	BRGF	02/2014-15	Bijay Krishna Yadav	3,38,868.00	01.04.2015	3,389.00
3	BRGF	03/2014-15	Bijay Krishna Yadav	2,83,495.00	01.04.2015	2,835.00
4	BRGF	04/2.14-15	Sanjay Kumar Singh	3,95,912.00	01.04.2015	3,959.00
5	BRGF	05/2014-15	Sanjay Kumar Singh	2,39,087.00	13.06.2015	2,391.00
6	BRGF	06/2014-15	Sanjay Kumar Singh	4,06,415.00	01.04.2015	4,064.00
7	BRGF	07/2014-15	Prakash Mowar	4,25,361.00	01.04.2015	4,254.00
				Total		23,065.00

Note:- Out of Rs. 23,065.00 of TDS Rs. 17,955.00 has been deposited on 13.05.2015 through cheque no. 568356 and Rs. 5110.00 has been deposited on 27.06.2015 through cheque no. 568359.

Annexure

In the following cases VAT has been deducted but deposited with the account of government on 30.06.2015

Sl. No.	Schemes	Yojna No.	Name of Contractor/Agent	Cost of Work	Paid to Agent on	Amount of VAT
1	BRGF	01/2014-15	Bijay Krishna Yadav	2,17,288.00	01.04.2015	10865.00
2	BRGF	02/2014-15	Bijay Krishna Yadav	3,38,868.00	01.04.2015	16944.00
3	BRGF	03/2014-15	Bijay Krishna Yadav	2,83,495.00	01.04.2015	14175.00
4	BRGF	04/2.14-15	Sanjay Kumar Singh	3,95,912.00	01.04.2015	19796.00
5	BRGF	05/2014-15	Sanjay Kumar Singh	2,39,087.00	13.06.2015	11954.00
6	BRGF	06/2014-15	Sanjay Kumar Singh	4,06,415.00	01.04.2015	20321.00
7	BRGF	07/2014-15	Prakash Mowar	4,25,361.00	01.04.2015	21268.00
				Total		1,15,323.00

