

KGRS & CO

Chartered Accountants

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To,
The Joint Secretary,
Urban Development and Housing Department,
Government of Bihar,
Room No.101, 1st Floor, Vikash Bhawan,
New Secretariat, Patna,
Bihar – 800 015.

3rd April, 2017

US/507
18/04/17

Dear Sir,

Sub : **Internal Audit Report for FY 2015-16 for the assignment "Selection of Chartered Accountants Firms for Internal Audit of 140 ULBs of Bihar: Spur-3**

Tender No.: **SPUR-PMU/194/IA-140ULBs/2014-15/146**

Letter Ref : **SPUR-PMU/194/IA-140ULBs & SLMA/S-3/KGRS/2016/135/33 dated 05th April, 2016**

We have completed the Internal Audit of Katihar Nagar Nigam, Purnea Nagar Nigam, Saharsa Nagar Parishad and Kishanganj Nagar Parishad for the Financial Year 2015-16 and are pleased to submit the same for your reference.

Please acknowledge receipt.

Yours faithfully,
For **KGRS & CO**
Chartered Accountants

K. Dutta
Partner



- Copy to :
1. The Municipal Commissioner, Katihar Nagar Nigam
 2. The Municipal Commissioner, Purnea Nagar Nigam
 3. The Executive Officer, Saharsa Nagar Parishad
 4. The Executive Officer, Kishanganj Nagar Parishad

Internal Audit Report

Of

Purnea Nagar Nigam

For the period from 1st April' 2015 to 31st March' 2016

Internal Audit conducted by

KGRS & Co

From 1st August, 2016 to 3rd November, 2016

Report Issued on 17th November, 2016

Executive Summary

1. Introduction :	
Name of the Municipality	: Purnea Nagar Nigam
Period covered under current audit	: 1st April' 2015 to 31st March' 2016
Name of Municipal Commissioner for the period under Audit	: Mr. Suresh Choudhary

2. Results and Findings :	
Strengths observed during the audit engagement.	<ul style="list-style-type: none"> ➤ Cash Book and Bank Book has been updated properly. ➤ Vouchers are chronologically maintained. ➤ Regular staff payments and Muster Roll has been updated periodically. ➤ Tender documents are found in order. ➤ BRS has been done in regular interval. ➤ SAS (Self Assessment System) is being implemented.
Weaknesses observed in the functioning of office, maintenance of records etc. observed during the audit engagement.	<ul style="list-style-type: none"> ➤ Many Agreements are not found/ lapsed/ kept unsigned with the Nigam for shops given on rent in various markets. ➤ In Rent Collection Register, data for area of the shop, security deposit received have not been included. ➤ Security Deposits Collected from the tenants of shop has not properly recorded. How much Deposit is present with the Nigam in Security Deposit head from shop tenants' has not properly been maintained. ➤ There are many cases where we observed that the Tax Collection, Trade License and Rental Collection deposited to the cashier after a long time gap.

3. Opinion :
<ol style="list-style-type: none"> 1. Old market rent agreements needs to be revised/ prepared with new rate by Nagar Nigam. 2. Efforts should be made for increasing revenue under various heads like, property tax, trade license, advertisement/ hoarding tax, mobile tower tax. 3. The time gap between the tax collected and deposit to cashier need to improve. 4. The record-keeping at the Nagar Nigam needs improvement.



4. Audit Recommendations :

With respect to Property tax and other revenue items :

- Special campaign is required to be organized to realize the dues of Trade Licence fees.
- Taxes and registration fees on Mobile Towers should be collected.
- Property tax collectors' should be advised to deposit the amount collected to the cashier regularly.
- Proper initiative is required to be taken to realize long-outstanding property tax and market rent dues.

With respect to record keeping :

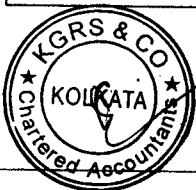
- Fixed Assets Register is required to be maintained. Periodic verification of Fixed Assets should be done by the management.
- Double Entry Accounting System is required to be implemented at the earliest. Entries in accounting software, tally, for the year 14-15 and 15-16 has been made. However, the opening Balance Sheet is yet to be drawn up.
- Register for Security Deposit deducted from the vendors is required to be maintained.
- Provident Fund register is required to be maintained properly.
- TDS returns are required to be filed regularly.
- VAT, CST and Royalty records, challans and returns are required to be filed properly.
- Proper signed agreements are required to be prepared and kept for shops given on rent on urgent basis.
- The register maintained for Rent Collections from shops should be updated with the details of taxable area of Shop, security deposits collected, periods pertaining to which the rent is due and the interest leviable against late payment.
- Property Tax records should be maintained by the Tax Collectors along with figures of arrear dues and interest, if any.

5. Comments from Management :

The points have been discussed with Mr. Suresh Choudhary, Municipal Commissioner, Mishra Ji, Accountant and Mr. Mukesh Kumar, Financial Co-ordinator of the cluster. Management comments have been included in the relevant section of the report.

6. Acknowledgement :

The management of the municipality has assured for corrective actions in this regard.



Internal Audit Report of Purnea Nagar Nigam

Name of Auditor : KGRS & Co		Name of ULB : Purnea Nagar Nigam	
Sl No	Relevant Clause of Scope of Work	Compliance	
	Clause	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's risk environment.	Complied in Part C, Page No.12.
2	4.2 & 4.3	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; 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 <input type="checkbox"/> Rule 22: All moneys to be brought to account <input type="checkbox"/> Rule 27: Collections to be deposited into Bank on the same day <input type="checkbox"/> Rule 69: Grant Related Compliance <input type="checkbox"/> Rule 120-121: Monthly Receipt & Payment Account and Trial Balance <input type="checkbox"/> Rule 130: Audit to be completed & reported within 6 month	Complied in para no. 'a.' & 'b.' of Part B, Page No.11. Complied in Para No. Part Page No. 5. I. a) ii. A 9 4. III. - 7 5. IV. D 13 Trial Balance has not been made available.
3	4.4 & 4.5	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, Sairat etc; 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;	Complied in Para No. Part Page No. 5.I. a) iii, iv, A 9 5.I. a) vi, viii. A 9 5.I. a) ix, A 10 5.I. a) xi to xiii, A 10 5.I. a) ii, v. A 9 Advice C 12
4	4.6	Report in a separate chapter on implementation of SAS of Property Tax in the ULB; internal auditor should witness some assessment procedures to check any inconsistencies in assessment. At least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;	Complied in Para No. Part Page No. 5. I. b) A 10
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.	Checked and found in order.
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/-	Register has been maintained. Documents have been checked and found in order.
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. Part Page No. 5. IV. D 13
8	4.10	Internal Audit can also, provide recommendations to help the ULB management improve the ULB's internal control environment;	Complied in Part C, Page No.12.
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 Page No. 4. - 3 - C 12



Detailed Audit Report

1. Introduction :

The Internal audit of **Purnea Nagar Nigam** covering the period from **1st April, 2015 to 31st March, 2016** was conducted by following persons under guidance of CA Kanchan Dutta :

- i. CA Atanu Tarafdar
- ii. Shri Shubajit Mukherjee

2. Administration :

The present body of the ULB has taken charge on July' 2016. The incumbency in the key administrative and executive positions was as under:

Srimati Vibha Kumari, Mayor from July, 2016.

Sri Suresh Choudhary, Municipal Commissioner from February' 2014.

3. Review of outstanding audit paras:

Status of Audit Observations is 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 para where no action has been taken	No. & Dated of compliance report
1	Observation on Internal Audit Report for FY 2014-15 :							
Annexure - I								
2	CAG Audit Report for FY 2013-14 has been provided to us after the field visit. The points will be followed up at the time of next field visit.							



Internal Audit Report of Purnea Nagar Nigam

4. Finance

I. Budgetary provisions and expenditure for the last three years :

Year	2015-16	2014-15	2013-14
	Amount (₹)	Amount (₹)	Amount (₹)
Final/ Revised Budgeted Expenditure	404,40,67,371	119,68,31,741	32,52,99,065
Actual Expenditure	64,91,82,828	40,11,86,344	18,53,32,745
Savings(+)/ Excess(-)	339,48,84,543	79,56,45,397	13,99,66,320

II. Volume of transactions:

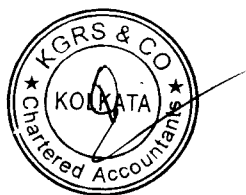
Period	Budgeted	Actual	Actual	Current Period	Cumulative for the current period
	Apr'15-Mar'16	Apr'15-Mar'16	Apr'14-Mar'15		
	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
Opening balance	N.A.	66,86,82,694	45,92,84,252	N.A.	N.A.
Receipts	404,40,67,371	75,53,15,060	61,05,84,786	N.A.	N.A.
Total	404,40,67,371	142,39,97,754	106,98,69,038	N.A.	N.A.
Net expenditure	404,40,67,371	64,91,82,828	40,11,86,344	N.A.	N.A.
Closing balance	N.A.	77,48,14,926	66,86,82,694	N.A.	N.A.



Internal Audit Report of Purnea Nagar Nigam

III. Bank reconciliation :

Name of Bank & Branch	For which Fund maintained	Account No.	Balance as per Bank Statement on 31.03.2016	Balance as per cash book on 31.03.2016	Remarks
Treasury	PLA Account	PLA-116	54,52,92,735.61	54,84,26,431.61	Reconciled and balance tallied.
Central Bank of India, Purnea	NULM	3317277496	1,51,74,739.50	1,83,14,239.50	
Canara Bank	Ray Housing (IHSDPS Housing)	4959101002013	10,84,17,369.00	10,34,87,536.00	
Canara Bank, Purnea	I H S D P Housing (Canara Bank)	4959101001946	8,41,78,496.35	8,07,66,396.35	
PNB, Purnea	13 th Finance (PNB)	2931000100148560	4,96,75,574.72	1,68,47,074.72	
Bank of Baroda, Line Bazar	BRGF	29440100010404	49,04,974.00	49,04,974.00	Balance tallied.
SBI, Purnea	SBI Current Account	10954138032	23,36,485.00	23,36,485.00	
Bank of Baroda, Gulab Bag	BRGF	00130100017843	9,21,714.00	9,21,714.00	
Canara Bank	Ray Infracast	4959101002019	1,99,23,117.00	1,99,23,117.00	
SBI, Purnea	Social Economic & Caste Census-2011	32558867120	4,511.00	4,511.00	
PNB, Purnea	I H S D P Infrastructure	2931000100151528	2,46,57,881.17	2,46,57,881.17	
PNB, Purnea	I H S D P Housing	2931000100156213	71,256.82	71,256.82	
PNB, Purnea	State Plan	2931000100148551	1,07,46,265.32	1,07,46,265.32	
SBI, Purnea	Samajik Suraksha Pension	32856418631	6,22,18,103.00	6,22,18,103.00	
PNB, Purnea	4 th State Finance	2931000100148542	68,37,404.32	68,37,404.32	
Bank of Baroda, Line Bazar	13 th Finance (BOB)	29440100007797	85,761.00	85,761.00	
Bank of Baroda, Line Bazar	Pension Account	29440100009054	86,51,694.00	86,51,694.00	
SBI, Purnea	E-Governance	33916934539	61,167.00	61,167.00	
PNB, Purnea	Slum Infrastructure Development	7883000100008366	4,48,98,858.00	4,48,98,858.00	
Canara Bank, Gulab Bag Branch	Swachh Bharat Mission	4959101003339	76,80,336.00	76,80,336.00	
Canara Bank, Line Bazar Branch	Swachh Bharat Mission	5745101001671	1,90,00,000.00	1,90,00,000.00	
Canara Bank, Purnea	Bus Stand	4959101001765	3,22,717.00	3,22,717.00	
UCO Bank, Z.P. Purnea	Pension Account	18860100001289	1,12,65,489.00	1,12,65,489.00	
PNB, Purnea	Holding Tax	2931000100150176	4,949.00	4,949.00	
UCO Bank, Z.P. Purnea	Municipal Corporation Municipal Commissioner, Purnea	18860200001054	25,718.00	25,718.00	



Internal Audit Report of Purnea Nagar Nigam

IV. Revenue Receipts :

Period	Budgeted	Actual	Actual	Current Period	Cumulative for the current period
	Apr'15-Mar'16	Apr'15-Mar'16	Apr'14-Mar'15		
(a) Own source	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
Property Tax & Others	10,91,42,881	2,48,76,391	2,05,53,209	N.A.	N.A.
Assigned Revenue	9,10,00,000	7,13,92,906	8,44,72,355	N.A.	N.A.
Others (Fee & User Charges)	98,97,000.00	1,67,35,515	1,30,25,251	N.A.	N.A.
(b) Administrative grant	335,98,04,134	50,13,01,378	35,57,57,308	N.A.	N.A.
(c) Specific Grant (Scheme wise)	-	-	-	N.A.	N.A.
i) Central Government Scheme:					
1. 13 th Finance	6,80,82,531	2,07,27,313	2,62,87,940		
2. BRGF	2,76,82,561	-	1,47,90,928		
3. 14 th Finance	-	7,03,86,353	-		
4. Amrut Yojna	-	6,00,000	-		
ii) State Government Schemes:					
1. 4 th Finance	7,74,00,275	-	5,12,52,594		
2. State Plane	13,03,34,633	2,96,13,995	2,11,27,955		
3. Others	14,46,25,000	-	-		

- V. Status of implementation of Double Entry Accounting System : Double Entry Accounting System is required to be implemented at the earliest. Entries in accounting software, tally, for the year 14-15 and 15-16 has been made. However, the Opening Balance Sheet is yet to be drawn up.

Management Comment : DEAS team has been appointed and the implementation of DEAS is in progress.

- VI. Status of Municipal Accounts Committee : That committee is yet to be formed and no meeting has been held during the year under audit.

Management Comment : Committee will now be formed by the new board.



5. **Audit Observations :**

I. **Part-A**

a) Irregularities and deficiency in Revenue Section :

Property Tax :

- i) Assessment Register, Demand Collection Registers are not updated. Entries have been passed upto March'2014. Computerized database is being prepared following the survey report based on GIS system.

Management Comment : Demand Collection Register is being maintained from FY 2016-17.

- ii) Property tax collectors' does not deposit the amount collected to the cashier on regular basis. We found some instances where such collected amounts have been deposited after a long time. Some cases are listed in **Annexure – II**.

Management Comment : Notices have been issued to the staffs dealing with it and steps have been taken to get it regularized in the near future.

- iii) Property Tax records maintained by the Tax Collectors are not available. The collection of arrear dues depends upon voluntary payment of tax dues by the assessees.

Management Comment : These records are being maintained from FY 2016-17.

- iv) An amount of Rs. 1,75,58,263/- has been collected as property tax (source Budget 2016-17 Code 110 – 01) during the FY 2015-16 against budgeted amount of 3,65,13,153/-. Periodic check is required to increase the collection of tax.

Management Comment: Management is trying to increase the collection.

Market Rent :

- v) To check the Market Rent collections, some cases have been observed where proper signed agreement has not been kept or it has lapsed/ expired. Some cases are listed in **Annexure – III**.

- vi) The register maintained for Rent Collections from shops do not contain the details of taxable area of shop, periods pertaining to which the rent is due and the interest leviable against late payment. So, demand of market rent cannot be quantified.

- vii) Security deposit collected from the tenants to whom market stalls/shops are allotted at the time of agreement. But proper records of such security deposit have not found or any register has not maintained for such.

- viii) In some cases, market rent is due for a long period. Proper initiative is required to be taken to realize those dues. Some cases are listed in **Annexure – IV**.

Management Comment: New agreements are being prepared. The checks will be implemented. Notice has been served to collectors to charge and collect the interest in the case of late payment.



Advertisement Tax :

- ix) An amount of Rs. 3,76,455/- has been collected as advertisement tax (source Budget 2016-17 Code 110 – 11) during the FY 2015-16. Periodic check is required to be made to identify the hoardings for further collection of tax.
- x) Demand Register for collection of Advertisement Tax has not been made available during audit.

Management Comment: Register will be provided on next visit.

Others :

- xi) An amount of Rs. 8,19,650/- has been collected for FY 2015-16 on account of trade license fees (source Budget 2016-17 Code 140 – 11) against budgeted amount of 20,00,000/-. Initiative should be taken for assessment and increasing the collection of trade licence fees.

Management Comment : The collection from Trade License has been regularized from FY 2016-17.

- xii) Actual receipt from tower tax is Rs. 12,85,000/- (Code 110 – 18) for FY 2015-16 as shown in the budget document of 2016-17 against budgeted amount of 1,68,60,000/-. Periodic check is required to increase the collection of tax.

Management Comment : Management is trying to increase the collection. The collection from Tower Tax has been regularized from FY 2016-17.

- xiii) An amount of Rs. 18,99,629/- has been collected for FY 2015-16 on account of Latrine Tax (source Budget document of 2016-17 Code 110 – 03) against budgeted amount of 1,82,56,576/-. Initiative should be taken for increasing the collection of tax.

Management Comment : Management is trying to increase the collection.

- b) Report of findings for field survey for 20 high value property :

A list of the properties physically visited along with the Tax Collector are attached in **Annexure – V**.

Management Comment : Action will be taken by the Management, as specified by the Rules.



Internal Audit Report of Purnea Nagar Nigam

II. Part-B

a. Non-maintenance of Books of Accounts :

- i) Cash Book has not been maintained as per BMAR Form 1.
- ii) Bank Book has not maintained as per BMAR Form 3.
- iii) Money Receipts for collection has not maintained as per BMAR Form 15. And such receipts has not maintained in triplicate format also.
- iv) Cheque Register has not maintained in BMAR Form No 16.
- v) Memorandum of collection has not maintained in BMAR Form No 18.
- vi) Summary of daily collection has not maintained in BMAR Form No 19.
- vii) Inventory/ Store Register has not been maintained in proper format by the Nigam

Management Comment: The Nigam is in process of changing the existing documents in specified formats.

b. Fixed Assets Register :

- i) Fixed Assets Register has not been maintained in the proper format as suggested in BMAR Form 38 and 39.
- ii) No physical verification report of Fixed Assets has been provided to us for our verification.
- iii) Due to non-maintenance of fixed assets register, we are unable to provide our comments on their acquisition, ownership, quality, location, condition, maintenance, utility or disposal.

c. Statutory Collection & Payments :

- i) Provident Fund register not maintained properly.
- ii) As per Income Tax 1961, TDS collected in any month has deposited within 7 days of the next month & quarterly return submitted within next month from the end of such quarter. In Nigam such TDS deposit and return has not file in regular basis.

TDS return	Due Date of return	Filing Date & Tax deposit date
1st quarter	31st of July, 2015	9 th October, 2015
2nd quarter	31st of October, 2015	2nd March, 2016
3rd quarter	31st of December, 2015	15 th July, 2016
4th quarter	31st of March, 2016	15 th July, 2016

d. Physical verification of Inventories/Stores :

- i) No physical verification report of Inventory/ Store has been provided to us for our verification.
- ii) Due to non-maintenance of Inventories/Store register, we are unable to provide our comments on their acquisition, ownership, quality, location, condition, maintenance, utility or disposal.

e. Advances, their adjustment & recovery :

Advance Register is not maintained. No adjustments have been shown by the Nigam. No closing balance of Advances though opening unadjusted balance of Rs. 3,25,000/- (Code 460) has been adjusted to get NIL closing balance.

Management Comments :

- i) The records of Fixed Assets are maintained but proper Fixed Asset Register is yet to be prepared.
- ii) Physical verification will be conducted after Fixed Asset Register is ready.
- iii) The amount of TDS has been deposited but the TDS returns are yet to be regularized. From FY 2016-17, it has been regularized.
- iv) From FY2013-14, no advance was given to staffs. The details for adjustment of opening balance of advance will be provided.

III. Part-C

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

Weak Internal Control in the Administration and collection of Municipal Taxes.

Recommendation:

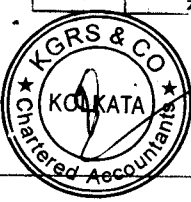
- Taxes and registration fees on Mobile Towers should be collected as the order of Patna High Court does not debar the municipalities to collect tax.
- Special campaign is required to be conducted to realise the dues of Trade Licence fees.
- Property tax collectors' should be advised to deposit the amount collected to the cashier regularly.
- Property Tax records should be maintained by the Tax Collectors along with figures of arrear dues and interest, if any.
- Proper signed agreements are required to be prepared and kept for shops given on rent in various markets on urgent basis.
- The register maintained for Rent Collections from shops should be updated with the details of taxable area of shop, security deposits collected, periods pertaining to which the rent is due and the interest leviable against late payment.
- Occasional visit in markets should be carried on to avoid illegal sub-letting of shops.
- Fixed Asset Register should be prepared on urgent basis and physical verification of assets should be carried on at the earliest to protect the interest of the Nigam.



IV. Part-D Status of Utilization Certificate :

Urban Development & Housing Department									
Status of Utilisation Certificate									
Reporting Month: July-2016									
Sl No	Name of UAR	Name of Schemes	Financial Year	Total Allotted Amount	Total Utilisation Amount	Balance	UC submitted to Department (Utilised amount)	Reference of JC Subal/letter no./Date,	Remarks
1	2	3	4	5	6	7	8	9	10
	Purnea Municipal Corporation	12th Finance Commission Salary Allowance	2003-04	35.69	35.69	0.00	35.69		
		Salary Allowance	2003-04	14.38	14.38	0.00	14.38		
		Salary Allowance	2003-04	19.8	19.38	0.20	14.38		Allotment not Received Rs. 4.90
		Salary Allowance	2007-05	14.83	14.83	0.00	14.83		
		Salary Allowance	2007-05	12.85	12.85	0.00	12.85		
		12th Finance Salary Allowance	2007-05	43.26	43.26	0.00	43.26		
		Salary Allowance	2005-07	6.59	0	6.59	0		
		12th Finance Salary Allowance	2005-06	11.6	11.6	0.00	11.6		
		12th Finance	2005-06	38.90	38.9	0.00	38.9		
		Water Supply	2005-06	200.00	200	0.00	200		
		Salary Allowance	2006-07	9.89	9.89	0.00	9.89		
		Wage Supply	2006-07	352.23	352.23	0.00	352.23		
		Administrative Building	2006-07	38.79	38.79	0.00	38.79		
		12th Finance	2006-07	29.81	29.81	0.00	29.81		
		Road Construction	2006-07	41.40	41.40	0.00	41.40		
		Machinery & Equipments	2006-07	34.25	34.25	0.00	34.25		
		12th Finance	2006-07	352.24	352.24	0.00	352.24		
		12th Finance	2007-08	54.05	54.05	0.00	54.05		
		12th Finance	2007-08	27.03	27.03	0.00	27.03		
		Salary and Allowance	2007-08	98.88	0.00	98.88	0.00		
		Hand Pump	2007-08	37.31	37.31	0.00	37.31		
		12th State Finance	2007-08	88.80	86.12	0.00	86.42		Allotment not Received Rs. 2.39
		Transport	2008-09	100.82	100.82	0.00	100.82		

11/18/16



1	2	3	4	5	6	7	8	9	10
Name of UDB	Name of Schemas	Financial Year	Total Allotted Amount	Total Utilization Amount	Balance	UC Submitted to Department (Utilised amount)	Reference of UC Submitted (Letter no./Date)	Remarks	
Purnea Municipal Corporation	Civic Amenities	2008-09	110.57	110.57	0.00	110.57			
	Under Water Supply	2008-09	1.69	1.69	0.00	1.69			
	Salary	2008-09	2.50	2.50	0.00	2.50			
	C. Governance	2009-10	108.90	108.90	0.00	108.90			
	Civil Amenities	2009-10	35.03	35.03	0.00	35.03			
	12th Finance	2009-10	1.69	1.69	0.00	1.69			
	Salary Allotment	2009-10	104.51	104.51	0.00	104.51			
	3rd State Finance	2009-10	34.06	34.06	0.00	34.06			
	12th Finance	2009-10	33.25	33.25	0.00	33.25			
	Water Supply	2010-11	334.62	334.62	0.00	334.62			
	13th Finance	2010-11	79.22	79.22	0.00	79.22			
	13th Finance	2010-11	79.30	79.30	0.00	79.30			
	13th Finance	2010-11	79.30	79.30	0.00	79.30			
	गंगा के तीरे पर नगरपालिका	2010-11	79.30	79.30	0.00	79.30		Allotment Not Received	
	गंगा के तीरे पर नगरपालिका	2010-11	1.69	1.69	0.00	1.69		Allotment Not Received	
Road Construction	2010-11	35.00	35.00	0.00	35.00				
गंगा के तीरे पर नगरपालिका	2010-11	17.00	17.00	0.00	17.00				
Nilebi Shelter	2010-11	50.00	50.00	0.00	50.00				
15th Finance (1st Installment)	2011-12	101.58	101.58	0.00	101.58				
13th Finance (2nd Installment)	2011-12	189.69	189.69	0.00	189.69				
4th State Finance	2011-12	7.00	7.00	0.00	7.00				
3th Finance	2011-12	100.00	100.00	0.00	100.00				
4th State Finance	2011-12	1.93	1.93	0.00	1.93				
Allowance to Chairman	2011-12	28.41	28.41	0.00	28.41				
4th State Finance	2011-12	54.54	54.54	0.00	54.54		Allotment Not Received		
Water Supply	2011-12	21.79	21.79	0.00	21.79				
Water Supply	2011-12	74.79	74.79	0.00	74.79				

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