



B.N. Misra & Co
CHARTERED ACCOUNTANTS

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Ref. No: BM/HUDDCO/IA/2016/DEC/585

Date : 15/12/2016

To

The Executive Officer
Puri Municipality
Puri

SUB : Submission of Internal Audit Report of Books of Account of PURI ULB for the year 2015-16.

Sir,

Please find enclosed herewith Internal Audit Report of PURI ULB for the year 2015-16.

Thanking you,

With regards,

For **B.N.Misra & Co**
Charetered Accountants

Sanjaya Kumar Patra

CA S.K.Patra
Partner

Recd the copy on 15/12/16

Copy to 1) Financial Advisor-cum-Administrative Officer, Odisha Infrastructure Development Fund (OIUDF), Fortune Tower, Bhubaneswar.
2) Additional Director, State Urban Development Agency (SUDA), Bhubaneswar

INTERNAL AUDIT REPORT

Of

PURI MUNICIPALITY

GOVT. OF ODISHA

For the period

1st April 2015 to 31st March 2016

Submitted by:

M/s B.N.MISRA & CO.
CHARTERED ACCOUNTANTS
S-29, MAITRI VIHAR,
CHANDRASHEKHARPUR,
BHUBANESWAR-751023

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SECTION I - SCOPE OF WORK

Our scope of work for the Urban Local Body includes Internal Auditing covering the following areas:

- (i) All the required books of accounts as prescribed in OMAR-2012 and necessary supporting documents (vouchers, bills, receipt and registers), minute books, have been kept in respect of all transactions & that clear synchronizations exists between accounting records, accounts books and the financial reports.
- (ii) The financial reports and Utilization Certificates (UCs) submitted by the ULB to the Government are in agreement with the Grant and U C register and books of accounts.
- (iii) The expenditures made by the ULBs are as per the budget approved by the council bodies. A variance analysis should made showing the actual expenditure with budget figure.
- (iv) Adequate records (stock / asset registers) are maintained to properly reflect the assets of the ULB including details of cost, identification and location of assets.
- (v) Verification of all vouchers and supporting documents with respect to the proper sanction and approval by competent authority according to the delegation of financial power and compliance to laws and prescribed guidelines.
- (vi) Verification of entries in the books of accounts (Cash book, General Ledger, Advance Ledger, Daily Collection Register, Miscellaneous Receipt Books, Journal Book, Salary Register, Attendance Register, Cheque issue register, Grants Received Register etc.) in respect of receipts and expenditure of the ULBs. Where ever required the auditor may suggest to the ULB to pass the rectification entries if any.
- (vii) To provide recommendations for strengthening of internal controls and other financial accounting and reporting practices in accordance with best practices.
- (viii) Examination of utilization of grants received from Government of Odisha during the financial year under review.
- (ix) Examination of category wise income accrued, income received and receivables reconciliation.
- (x) Examination of advances given and adjusted / recovered from staff and others.
- (xi) Examinations of statutory payments are made within the scheduled period, reconciliations and compliances viz.
 - a. Tax deducted at source with appropriate rate on payments made by the ULBs and deposit of same within the scheduled period
 - b. Filling of quarterly T D S statement within the due date
 - c. Timely deduction and deposit of Royalty and Cess
- (xii) Examine whether there is any outstanding demands from any competent authority against the ULBs as on the Balance Sheet date.
- (xiii) Examination of Accounts prepared by respective Municipality / NAC as per OMAR – 2012





B. N. Misra & Co.

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SECTION II

SUMMARY OF FINDINGS AS PER DETAILED OBSERVATIONS IN SECTION III:

| S. No | Observations | Para Reference No. |
|-------|--|--------------------|
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For B. N. Misra & Co.
Chartered Accountants

Sanjaya Kumar Patra

G. S. Patra
Partner
M.No-301929

PART-A

1) RECEIPTS.

- a) We have observed that Sarat Chandra Patra has collected Rs.3350 towards vehicle stand fee but only amount of Rs.720 is deposited in Municipal Fund, and amount of Rs.2830 needs to be recovered. Following are the details of receipt.

| Book No | Receipt No | Date Of Collection | Amount Collected | Amount Deposited | Difference Amount To be Deposited |
|---------|------------------|--------------------|------------------|------------------|-----------------------------------|
| 837 | 83636 | 10.08.2015 | 20 | 10 | 10 |
| 837 | 83680 | 12.08.2015 | 10 | | 10 |
| 838 | 83733 to 83744 | 18.08.2015 | 210 | 200 | 10 |
| 997 | 99648 | 06.11.2015 | 20 | | 20 |
| 1079 | 107815 | 23.11.2015 | 10 | | 10 |
| 1152 | 115101 | 03.01.2016 | 30 | 20 | 10 |
| 1153 | 115237 | 05.01.2016 | 30 | 20 | 10 |
| 1080 | 107946 to 107962 | | 300 | | 300 |
| 838 | 83745 to 83760 | 19.08.2015 | 280 | 260 | 20 |
| 1079 | 107838 to 107853 | 26.11.2015 | 570 | | 570 |
| 1087 | 108614 to 108634 | 10.02.2015 | 400 | | 400 |
| 1087 | 108681 to 108682 | 15.12.2015 | 40 | | 40 |
| 1151 | 115070 to 115076 | 31.12.2015 | 160 | | 160 |
| 1193 | 119211 to 119224 | 28.01.2016 | 350 | 210 | 140 |
| 1194 | 119347 to 119400 | 26.01.2016 | 1100 | | 1100 |
| 1365 | 136447 | 31.03.2016 | 20 | | 20 |

2) Vouching :

- a) We have verified Bank payment Vouchers from serial no.1 to 547 and 851 to 870 and the rest were not produced to us during the audit period.
- b) Vouchers are not shorted properly.
- c) An amount of Rs.25,000 is made on 24.07.2015 for scheme expenses(GL code-4608003) for which no voucher is available.



3) Variance Analysis:

It has been observed that in following cases actual expenditure exceeds from the budgeted amount for the FY15-16.

| GL CODE | GL Name | Actual amount | Budget amount | Differences |
|---------|---|---------------|---------------|--------------|
| 2101003 | Wages | 22,588,655.00 | 20,406,843.00 | 2,181,812.00 |
| 2202001 | Magazines | 7,055.00 | 2,500.00 | 4,555.00 |
| 2202002 | Newspapers | 36,028.00 | 15,000.00 | 21,028.00 |
| 2203003 | Hire and Conveyance expenses | 1,027,132.00 | 355,000.00 | 672,132.00 |
| 2206002 | Advertisement expenses | 1,494,904.00 | 1,435,077.00 | 59,827.00 |
| 2304001 | Hire Charges of machineries | 4,253,484.00 | 2,500,000.00 | 1,753,484.00 |
| 2305107 | Repair and Maintenance - Public Toilets | 2,831,981.00 | 1,000,000.00 | 1,831,981.00 |
| 2308003 | Garbage and Clearance expenses | 1,008,520.00 | No Budget | 1,008,520.00 |
| 2308004 | Cleaning by private agencies | 890,499.00 | No Budget | 890,499.00 |

4) Cash Book:

- It has been observed that an amount of Rs.5000 is showing as opening difference between subsidiary cash book and cash book maintained in OMAR-2012. Subsidiary cash book is showing opening balance of Rs.4,08,364 where as accountant cash book maintained OMAR-2012 is showing Rs.4,13,364.
- We have verified the subsidiary cash book with the cash book maintained in OMAR-2012 and found following entries were not reflected in the accountant cash book maintained in OMAR-2012 while these are recorded in subsidiary cash book.

| SL NO. | DATE | PARTICULARS | AMOUNT |
|--------|------------|-------------------------------------|----------|
| 01 | 29.04.2015 | Cash received from daily collection | 472040 |
| 02 | 29.04.2015 | Cash received from SOAP/NOAP | 5,44,600 |
| 03 | 21.12.2015 | Cash Payment Entry | 12,440 |
| 04 | 22.12.2015 | Cash Payment Entry | 5280 |
| 05 | 22.12.2015 | Cash Payment Entry | 4400 |
| 06 | 23.12.2015 | Cash Payment Entry | 4080 |
| 07 | 23.12.2015 | Cash Payment Entry | 3400 |
| 08 | 26.12.2015 | Cash Payment Entry | 4440 |



| | | | |
|----|------------|--|-------|
| 09 | 26.12.2015 | Cash Payment Entry | 3740 |
| 10 | 01.01.2016 | Cash Payment Entry | 1000 |
| 11 | 04.01.2016 | Amount paid to Sachidananda Panda | 5000 |
| 12 | 05.01.2016 | Amount paid to District Sports Officer | 1000 |
| 13 | 11.01.2016 | Cash Payment Entry | 472 |
| 14 | 11.01.2016 | Cash Payment Entry | 1512 |
| 15 | 15.01.2016 | Cash Payment Entry | 1000 |
| 16 | 30.03.2016 | Cash Payment Entry | 6700 |
| 17 | 30.03.2016 | Cash Payment Entry | 13843 |
| 18 | 30.03.2016 | Cash Payment Entry | 1000 |
| 19 | 30.03.2016 | Cash Payment Entry | 4000 |

- c) We have verified the subsidiary cash book with the cash book maintained in OMAR-2012 and found following entries were not reflected in the subsidiary cash book while these are recorded in accountant cash book maintained in OMAR-2012.

| SL NO. | DATE | PARTICULARS | AMOUNT |
|--------|------------|----------------------------------|--------|
| 01 | 23.04.2015 | Amount withdrawn from bank | 3000 |
| 02 | 30.12.2015 | Cash Payment Entry | 8000 |
| 03 | 01.01.2016 | Cash Payment Entry | 4000 |
| 04 | 01.01.2016 | Cash Payment Entry | 250 |
| 05 | 02.01.2016 | Telephone And News Paper charges | 1984 |
| 06 | 11.01.2016 | Cash Payment Entry | 900 |
| 07 | 05.02.2016 | Cash deposited | 3000 |
| 08 | 05.02.2016 | Cash Receipt | 3145 |
| 09 | 31.03.2016 | Cash Payment Entry | 145 |

- d) It has been observed from the cashier's cash book and the accountant cash book maintained in OMAR-2012 that there is a mis-match in recording of daily collection. Details are here under.

| Date | Daily collection as per cashier's cash book | Daily collection as per accountant cash book maintained in OMAR-2012 | Difference |
|------------|---|--|------------|
| 18.05.2015 | 1,35,490.00 | 1,35,479.00 | 11.00 |
| 31.03.2016 | 21,76,457.00 | 21,54,914.00 | 21,543.00 |



5) Fixed Assets

- a. The ULB is not maintaining properly the fixed assets register and therefore it is difficult to ascertain the cost, life of the asset, nature, physical position, Block of the asset to which it's belong. Further the organization has neither conducted any valuation nor physical verification on fixed assets at regular interval. The actual balance of the assets as compared to the book value of the asset need to be reconciled and the fixed asset register needs to be maintained properly.
- b. In some cases assets were issued to the user department without having the acknowledgement of receiving.

6) Stock/ Inventory

We have observed that in case of certain materials like Cart Iron Rim, Angle Iron, Wooden Wheel, Iron Pati were issued without being recorded in the store of register.

7) Investment

The investment register could not produce to us for verification.

8) Advances

Advance outstanding register is maintained without taking the carry forward balance of the previous year. As a result, the age wise break up of actual outstanding advance as on 31.03.2016 cannot be determined. It is advised to maintain the register of outstanding advance properly. However, we have observed the following from the trial balance for the year ending 31st March 2016:

GL CODE-4601004: LOAN AND ADVANCES TO EMPLOYEES-FESTIVAL ADVANCE

A sum of Rs.48,12,000.00 has been paid to employees as Festival advance during the year 2015-16, out of which only a sum of Rs.28,73,100.00 has been adjusted during the year. Hence, total unadjusted advance outstanding as on 31st march ,2016 is Rs.51,72,203.00 ,out of which advance unadjusted for more than one year is Rs.32,33,303.00. This should be adjusted at the earliest.

GL CODE-4601006: LOAN AND ADVANCES TO EMPLOYEES-MISCELLANEOUS ADVANCE

A sum of Rs.6,43,73,960.00 has been paid to employees as Miscellaneous advance during the year 2015-16, out of which only a sum of Rs.5,05,86,811.00 has been adjusted during the year. Hence, total advance outstanding as on 31st march ,2016 is



Rs.5,12,03,775.00 ,out of which advance unadjusted for more than one year is Rs.3,74,16,626.00. This should be adjusted at the earliest.

GL CODE-4601008: LOAN AND ADVANCES TO EMPLOYEES-TRAVEL ADVANCE

A sum of Rs.85,000.00 paid to employees as Travel advance during the year 2015-16, out of which only a sum of Rs.62,348.00 has been adjusted during the year. Therefore total advance outstanding as on 31st march ,2016 is Rs.82,652.00 ,out of which a sum of Rs.60,000.00 is outstanding for more than one year for which no details to whom it was paid is not available. This should be adjusted at the earliest.

GL CODE-4601007: LOAN AND ADVANCES TO EMPLOYEES-MEDICAL ADVANCE

Medical advance to employees a sum of Rs.1,08,000.00 which is outstanding for long period without any adjustment. Necessary steps should be taken for its early adjustment.

GL CODE-4601010: ADVANCE TO JE

A sum of Rs.3,50,000.00 paid to JE as advance during the year 2015-16, but no adjustment was made during the period. Therefore total advance outstanding as on 31st march ,2016 became Rs.3,56,000.00, out of which a sum of Rs.6,000.00 is outstanding at the beginning. Necessary steps should be taken for its early adjustment.

GL CODE-4601010: ADVANCE TO STORE KEEPER

A sum of Rs.10,000.00 paid to Store Keeper as advance during the year 2015-16, but no adjustment made during the period. Therefore total advance outstanding as on 31st march ,2016 is Rs.53,000.00, out of which a sum of Rs. 43,000.00 is outstanding at the beginning. This should be adjusted at the earliest.

GL CODE-4601014: LOAN AND ADVANCES TO EMPLOYEES-SALARY ADVANCE

During the year advances adjusted against salary advance was for Rs.1,23,125.00. However total salary advances due to be adjusted was Rs.27,950. This indicates that the advances taken by various employees under other advances like festival, medical etc were adjusted against Salary Advance. These entries need to be relooked and necessary rectification entry is to be passed.

GL CODE-4605003: ADVANCE TO OTHER- ADVANCE AGAINST SCHEMES

During the year advances adjusted against salary advance was for Rs.1,41,816.00. However no advances due to be adjusted under this head. This indicates that the advances taken by various employees under other advances like festival, medical etc were adjusted against this



Advance. These entries need to be relooked and necessary rectification entry is to be passed.

GLCODE-4604002: ADVANCE TO SUPPLIERS AND CONTRACTORS-STORES/MATERIALS SUPPLY. An amount of Rs200000 & Rs500000 were paid on 29.09.2014 & 31.03.2015 which are still unadjusted as on 31.03.2016. Necessary steps should be taken for its early adjustment.

GL CODE-4605003: ADVANCE TO OTHER-PERMANENT EXPENSES.

Amount of Rs.50,000 is showing unadjusted as on 31.03.2016 which was paid on 28.11.2013 to B.K Das, Advocate for legal work. Necessary steps should be taken for its early adjustment.

GL CODE-4604001:ADVANCE TO SUPPLIERS AND CONTRACTORS-PUBLIC WORKS/ASSETS.

An amount of Rs.72,873 is showing unadjusted as on 31.03.2016 which was paid on 04.05.2012. This should be adjusted at the earliest.

GL CODE-4603001:LOANS AND ADVANCE TO OTHERS.

An amount of Rs.4,96,351 is showing outstanding as on 31.03.2016 which was paid before 01.04.2014. Necessary steps should be taken for its early adjustment.

GL CODE-4605002:ADVANCE TO OTHERS-ADVANCE AGAINST SCHEMES.

An amount of Rs.4,77,916 is adjusted during the FY-15-16, which was paid on 10.10.2012 however no voucher is available.

9) Grants

No updated Grant-in-aid register for different schemes has been maintained in the Municipality during the period under audit. The said register is silent regarding all utilization of any grant. Hence, it becomes very difficult on the part to work out the actual position of grants in respect of its Receipt and utilization. Details of fund received are as bellow:

| Sl No. | Name of the Grant | Amount of Grant received as per Trial balance | Amount of Grant received as per Grant register | Difference |
|--------|-------------------------------|---|--|------------|
| 1 | 13th Finance Commission Grant | 3594823 | 3593000 | -1823 |
| 2 | Grant - Social Economic Caste | 25921 | No entry | 25921 |



| | Sensus (SECC) | | | |
|----|---|-----------|-----------|----------|
| 3 | IGNOAP - Central Grant | 6818400 | No entry | 6818400 |
| 4 | IGNWP - Central Grant | 5169600 | No entry | 5169600 |
| 5 | IGNDP - Central Grant | 1447200 | No entry | 1447200 |
| 6 | JNNURM - Pipe Water Supply | 2947000 | No entry | 2947000 |
| 7 | Grant for Swachh Bharat Mission | 21980675 | 21980675 | 0 |
| 8 | 14th Finance Grant | 54575000 | 54575000 | 0 |
| 9 | Grant for AMRUT | 1320000 | 1320000 | 0 |
| 10 | Grants from State Finance Commission | 4835000 | No entry | 4835000 |
| 11 | Grants for Road Development | 20000000 | 20000000 | 0 |
| 12 | MPLAD/MLA funds | 400000 | No entry | 400000 |
| 13 | National Family Benefit Scheme (NFBS) | 300000 | No entry | 300000 |
| 14 | Other Grants | 1367232 | No entry | 1367232 |
| 15 | Election Fund Grant | 17351 | No entry | 17351 |
| 16 | Old Age Pension Grant | 3560000 | No entry | 3560000 |
| 17 | Grant - Storm Water Drainage Project | 100000000 | 100000000 | 0 |
| 18 | Motor Vehicle - State Grant | 15413000 | 6707000 | -8706000 |
| 19 | Road & Bridge - State Grant | 10875000 | 10875000 | 0 |
| 20 | MBPY - State Grant | 29356800 | No entry | 29356800 |
| 21 | Pension/Family Pension - State Grant | 49322000 | No entry | 49322000 |
| 22 | Devolution of Fund - State Grant | 60194000 | 61109000 | 915000 |
| 23 | Harischandra Sahayata - State Grant | 13900000 | No entry | 13900000 |
| 24 | Car Festival Grant/Local Festival Grant - State Grant | 10000000 | 10000000 | 0 |



| | | | | |
|----|---|---------|----------|-----------|
| 25 | Grants for Construction of Public Toilets - State Grant | 0 | 12900000 | -12900000 |
| 26 | Grants for Solid Waste Management - State Grant | 2156000 | 6116000 | 3960000 |
| 27 | Grants for Maintenance of Non-Residential Buildings – State | 400000 | 400000 | 0 |
| 28 | Compensation for Sitting fees, honorarium, TA & DA | 92000 | 92000 | 0 |
| 29 | SJSRY - USEP - Subsidy on Loan | 50000 | No entry | 50000 |
| 30 | SJSRY - UCDN - Community Development | 22500 | No entry | 22500 |
| 31 | NULM - SM & ID | 220000 | No entry | 220000 |
| 32 | NULM - EST & P | 1810000 | No entry | 1810000 |
| 33 | NULM - CB & T | 720000 | No entry | 720000 |

10) Ledger Scrutiny:

a) GL CODE:3502032-RECOVERY PAYBLE-CPF

On verification of trial balance it has been observed that an amount of Rs.78,74,333 debited under the head "Recovery Payable-CPF" from the corresponding credit amount of Rs.64,39,970. It shows that the ULB has deposited excess amount of Rs.14,34,363 under the same head.

b) GL CODE:3502033-RECOVERY PAYBLE –LIC PREMIUM

On verification of trial balance it has been observed that an amount of Rs.9,33,949 debited under the head "Recovery Payable-LIC Premium" from the corresponding credit amount of Rs 9,08,653. It shows that the ULB has deposited excess amount of Rs.25,296 under the same head.

c) GL CODE:3501109-PENSION FUND CONTRIBUTION PAYBLE

It has been observed from the trial balance that an amount of Rs.36,462 is made as provision under the head "Pension Fund Contribution Payable". However, an amount of Rs.2,48,475 is paid during the year 2015-16.

d) GL CODE:3208007-JnNURM-BSUP-INTEREST ON BANK DEPOSIT

Rs. 2,92,171.00 was shown to the credit of Interest on Bank Deposit which needs to be taken into the income.



e) **GL CODE:3208009-JnNURM-CITY BUS-INTEREST ON BANK DEPOSIT**

Rs. 11111.00 was shown to the credit of City Bus Interest on Bank Deposit which needs to be taken into the income.

f) **GL CODE:3501003-EXPENSES PAYABLE.**

An amount of Rs.220571 shown as expenses payable for advertise expenses however for the FY15-16, Rs14,94,904 booked as advertisement expenses without adjusting the previous payable amount.

g) **GL CODE:3501108-REVISE PAY ARREAR PAYABLE.**

An amount of Rs.56,20,713 is shown as revise pay arrear payable however for the FY15-16 amount of Rs. 1,02,04,858 is paid for revised pay arrear(GL CODE-2101005) without adjusting the payable amount.

11) **Statutory Liabilities.**

GL CODE: 3502004: SERVICE TAX

- a) As observed from the trial balance, the municipality has deducted a total sum of Rs. 6,65,400.00 towards service tax liability till 31st march 2016. However it has deposited only a sum of Rs. 3,954.00 during 2015-16. As a result the account is showing net liability of Rs.19,11,805.00 out of which 12,50,359.00 is outstanding for more than 1 year.
- b) No service tax register could be made available to us for verification.
- c) Copy of service tax return along with the deposit challans for the half year ended 30th sept 2015 & 31st march 2016 could not be available to us for verification.

GL CODE: 3502005: PROFESSION TAX

- a. As observed from the trial balance, the municipality has deducted a total sum of Rs. 4,27,339.00 towards professional tax liability till 31st march 2016. However it has deposited only a sum of Rs. 36,050.00 during 2015-16. As a result the account is showing net liability of Rs.4,14,362.00 out of which 23,073.00 is outstanding for more than 1 year.
- b. Copy of deposit challans for the year ended 31st march 2016 could not be available to us for verification.

GL CODE: 3502006: TDS -EMPLOYEES

- a) As observed from the trial balance, the municipality has deducted a total sum of Rs. 17,917.00 towards TDS on salary during 2015-16. However nothing has been deposited during 2015-16.



GL CODE: 3502009: TDS –CONTRACTOR

- a) As observed from the trial balance, the TDS liability under this head as on 01/04/2015 was Rs. 27,697.00 and the municipality has deducted a total sum of Rs. 6,33,569.00 towards TDS on contractors during 2015-16. However it has deposited only a sum of Rs. 3,09,548.00 . As a result the account is showing net liability of Rs.3,51,718.00.
- b) Copy of TDS return along with the deposit challans for the Quarter ended 30th june 2015 could not be available to us for verification. The ULB has not maintained proper documents for statement for deduction and deposit of TDS and is not regular in depositing the amount deducted in time.
- c) As per TDS return copy, amount deposited for the rest three Qtr is amounting to Rs.5,45,965 but only a sum of Rs. 3,09,548.00 is shown in the trial balance.

GL CODE: 3502014: TDS –SCHEME EXPENCES

- a) As observed from the trial balance, the TDS liability under this head of Rs.29,968.00 is outstanding for more than 1 year.
- b) No TDS register could be made available to us for verification.
- c) Copy of TDS return along with the deposit challans for the Quarter ended 30th june 2015, 30th sept 2015, 31st dec 2015 & 31st march 2016 could not be available to us for verification.

GL CODE: 3502023: CONSTRUCTION CESS PAYBLE

As observed from the trial balance, the municipality has deducted a total sum of Rs. 6,14,971.00 towards construction cess liability during 2015-16. However it has deposited only a sum of Rs. 1,27,374.00 during 2015-16. As a result the account is showing net liability of Rs.4,87,597.00 out of which 5,719.00 is outstanding since beginning .

GL CODE: 3502024: ROYALTY PAYBLE

As observed from the trial balance, the municipality has deducted a total sum of Rs. 13,44,084.00 towards royalty during 2015-16. However it has deposited only a sum of Rs. 23,898.00 during 2015-16. As a result the account is showing net liability of Rs.13,20,186.00 out of which 14,437.00 is outstanding since beginning.



GL CODE: 3502042: VAT-5%

- a) As observed from the trial balance, the municipality has deducted a total sum of Rs. 31,13,699.00 towards VAT liability till 31st march 2016. However it has deposited a sum of Rs.20,81,675.00 during 2015-16. As a result the account is showing net liability of Rs.10,32,024.00 out of which 10,409.00 is outstanding at the beginning .
- b) No VAT register could be made available to us for verification.
- c) Copy of VAT return along with the deposit challans for the quarter ended 30th June, 30th Sept 2015 , 31st Dec & 31st march 2016 could not be available to us for verification.

