

PALASHBARI MUNICIPAL BOARD



INTERNAL AUDIT REPORT

OF

PALASHBARI MB

UNDER KAMRUP-R DISTRICT

IN RESPECT OF

OWN REVENUE

FOR THE YEAR ENDED ON

31ST MARCH 2016

RAJESH PODDAR & ASSOCIATES

Chartered Accountants

Block II, Suite # F1, 1st Floor, Parijat Mansion,

Christian Basti, G.S. Road, Dispur

Guwahati - 781005

Ph.: 0361-2342347/98640-32299

E-mail: ca.rajeshpoddar@gmail.com

rajeshpoddar@gmail.com: +919864032299

To
The Chairman,
Palashbari Municipal Board
Kamrup(R), Assam

Sub: Audit Report for the Financial Year 2015-2016

Ref: Your Letter No. PMB I-15/Misc./16-17/340-342 Dated 17th January, 2017

Dear Sir/Madam,

With reference to above, we have the pleasure in informing you that we have completed the Audit of your Municipal Board under Group for the financial year ended on 31st March 2016, the assignment entrusted to us vide your above referred letter.

The Audit Report of the same is enclosed herewith for your perusal.

Yours truly,

For Rajesh Poddar & Associates
Chartered Accountants



CA. Rajesh Agarwala Poddar
Proprietor
M.No 062980

Dated: 20th April, 2017

Place: Guwahati, Assam

Enclosed: Audit Report



Chairman
Palashbari Municipal Board

rajeshpoddar@gmail.com: +919864032299

To
The Director,
Municipal Administration, Assam
Guwahati, Assam

Sub: Audit Report for the Financial Year 2015-16

This Internal Audit Report (hereinafter referred to as "Report") has been prepared as a part of our engagement of Audit for the year ended 31st March 2016, made by the Chairman, Palashbari MB, Kamrup (R), Assam vide engagement letter enclosed to this Report.

We have conducted the Internal Audit in accordance with the auditing principles generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Besides this, being an Audit the salient points of the scope covered by our Audit are as follows:

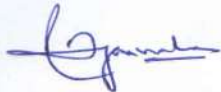
1. The effectiveness of Accounting System and related internal controls specially checking of:
 - a. Own Revenue Collection Registers
 - b. Cash Book
 - c. Bank Book
 - d. Bank Wise Reconciliation of Accounts.
 - e. Maintenance of Records and Register
 - f. Vouchers
 - g. Cheque Book Registers
2. The operational efficiency of the Information system and effectiveness of the Internal Controls.
3. Compliance with Guidelines and other legal and statutory requirements.

The results and recommendations of our Audit are set out in "Annexure A" of this Report.

We have applied our audit procedures to the grants/funds received by the ULB during the F.Y. 2015-16 and to the expenditures incurred by the ULB during the FY 2015-16 whether out of the fund allocated to the ULB for the Financial Year 2015-16 and its previous years. Further we have not extended our audit procedures in respect of fund allocate/received or fund expended after the end of the F.Y. 2015-16 i.e. in the next F.Y.

The Statutory Auditors of the Municipal Board expresses opinion as to the true and fair view of the Financial Statements. We being Internal Auditor have not expressed any opinion on the financial Statements and accordingly, this report should not be construed as our opinion on the financial statements.

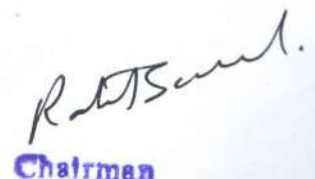
For Rajesh Poddar & Associates
Chartered Accountants
FRN : 325645E



CA. Rajesh Agarwala Poddar
Proprietor
M.No 062980

Dated : 20th April, 2017
Place : Guwahati, Assam

Encls. : 1) Executive Summary & Detailed Report (Annexure A)
2) Audit Engagement Letter.



Chairman
Palashbari Municipal Board

Audit Report

Auditee:

Palashbari Municipal Board
For the Financial Year 2015-16

Auditors:

Rajesh Poddar & Associates

Chartered Accountants
Christian Basti, G.S Road,
Dispur, Guwahati-05

ANNEXURE A: Executive Summary & Detailed Report

Introduction:

1. Funds/Schemes	a) Own Revenue
2. District	Kamrup (R)
3. ULB	Palashbari Municipal Board
4. Persons-in-Charge	Mr. Binu Das (Chairman) upto 06.04.2015 Mr. Jiten Kumar (Vice Chairman) upto 06.04.2015 Mr. Ratul Sarmah (Chairman) w.e.f. 06.04.2015 Mr. Amiya Kr. Kalita (Vice Chairman) w.e.f 06.04.2015 Mr. Prafull Kr. Sarma (Assistant Engineer) Mr. Robin Kalita (Head Assistant) Mr. Bitopan Das (Jr. Accountant)
5. Period covered under the Audit	Financial Year : 2015-16 (Year ended on 31.03.16)
6. Duration of Audit	4 Days on Auditee's location 3 Days on Auditors' Office



Ratul Sarmah

Chairman
Palashbari Municipal Board

Audit Report

Auditee:

Palashbari Municipal Board

For the Financial Year 2015-16

Auditors:

Rajesh Poddar & Associates

Chartered Accountants

Christian Basti, G.S Road,

Dispur, Guwahati-05

Detailed Report of Observations during the Audit:

SL NO.	PARTICULARS	OBSERVATIONS								
1.	MAINTENANCE OF ACCOUNTS	<p>Trial Balance</p> <p>We have not found any Cash Trial Balance prepared by the ULB. However, based on the records available at the ULB, i.e Cash Book of ULB, Bank Statement of all the above mentioned funds in the name of each fund, we have prepared Receipt and Payment Accounts for the Year ended on 31st March 2016 (FY: 2015-16). The Receipt and Payment A/c as prepared by us is presented in 'Annex-A' attached herewith.</p> <p>Annex-A.1 Receipt & Payment A/c for Cash transaction.</p> <p>Annex-A.2 Receipt & Payment A/c for Bank transaction.</p> <p>Annex-A.3 Consolidated Receipt & Payment A/c.</p>								
		<p>Cash Book</p> <p>Fund/scheme wise Cash book containing cash and bank column for each fund/scheme was maintained by ULB for the F.Y 2015-16. A cash balance of Rs. 20/- has been found in the hands as on 31.03.2016 as per the books of accounts in Own Revenue Fund.</p>								
		<p>Bank Book</p> <p>Fund/scheme wise Cash book containing cash and bank column for each fund/scheme was maintained by ULB for the F.Y 2015-16 as mentioned above.</p>								
		<p>Ledger Book</p> <p>Separate ledger book showing receipts and payments of each fund/scheme was not maintained by ULB.</p>								
1.1	CASH & BANK BALANCE	<p>Opening Cash & Bank Balance</p> <p>The Opening and Closing balances of Cash in Hand and of Cash at Bank is given below:</p> <p>Opening Cash and Bank Balances as on 1st April 2015 (Closing of 31.03.2015):</p> <table border="1"> <thead> <tr> <th rowspan="2">Details (Balance as per Book)</th> <th colspan="2">Balance as on 01.04.2015</th> </tr> <tr> <th>Cash in Hand</th> <th>Cash at Bank</th> </tr> </thead> <tbody> <tr> <td>a) Own Revenue (Annex- A.3)</td> <td>NIL</td> <td>Rs. 1,25,796/-</td> </tr> </tbody> </table>	Details (Balance as per Book)	Balance as on 01.04.2015		Cash in Hand	Cash at Bank	a) Own Revenue (Annex- A.3)	NIL	Rs. 1,25,796/-
Details (Balance as per Book)	Balance as on 01.04.2015									
	Cash in Hand	Cash at Bank								
a) Own Revenue (Annex- A.3)	NIL	Rs. 1,25,796/-								
1.2	Closing Cash & Bank Balances	<p>Closing Cash and Bank Balances as on 31st March 2016:</p> <table border="1"> <thead> <tr> <th rowspan="2">Details (Balance as per Book)</th> <th colspan="2">Balance as on 31.03.2016</th> </tr> <tr> <th>Cash in Hand</th> <th>Cash at Bank</th> </tr> </thead> <tbody> <tr> <td>a) Own Revenue (Annex- A.3 & B)</td> <td>20/-</td> <td>Rs. 2,72,452/-</td> </tr> </tbody> </table>	Details (Balance as per Book)	Balance as on 31.03.2016		Cash in Hand	Cash at Bank	a) Own Revenue (Annex- A.3 & B)	20/-	Rs. 2,72,452/-
Details (Balance as per Book)	Balance as on 31.03.2016									
	Cash in Hand	Cash at Bank								
a) Own Revenue (Annex- A.3 & B)	20/-	Rs. 2,72,452/-								

Katun Samant

Chairman

Palashbari Municipal Board



Audit Report

Auditee:

Palashbari Municipal Board

For the Financial Year 2015-16

Auditors:

Rajesh Poddar & Associates

Chartered Accountants
Christian Basti, G.S Road,
Dispur, Guwahati-05

SL NO.	PARTICULARS	OBSERVATIONS	
1.3	Reconciliation of Bank Accounts	<p>Balance as per Pass Book and Bank balance as per Cash Book as on 31.03.2016 is tallying hence no reconciliation is needed. However quarterly BRS is prepared by the MB to reconcile the quarterly balance.</p> <p>While preparing quarterly BRS, it was observed that the balance of cash book is adjusted with the balance as per bank passbook after adding or subtracting the difference which is a wrong practice. So, it is advisable to the MB to only show the difference in BRS and not to adjust the balance of cash book as per bank passbook.</p>	
2.	MAINTENANCE OF BOOKS AND REGISTERS	Fixed Assets Register	Fixed asset register has not been maintained by the ULB properly. A fixed asset register is found which was incomplete and not updated.
		Public Assets Register	The ULB has not been maintained Register for Public Assets constructed and maintained by them.
		Attendance Register	Attendance Register has been maintained by the ULB.
3.	MAINTENANCE OF VOUCHERS & DOCUMENTS	Vouchers, Invoices, Purchase Orders, Pay Bills etc.	The MB has maintained vouchers, invoices, etc. which are in order and properly arranged. We also found some bills and vouchers were missing and some bills and vouchers are not sealed and signed by appropriate authority. Refer Annex - C for details.
4.	INTERNAL CONTROL	Cash Management	
		a) Physical verification of Cash by management.	<ul style="list-style-type: none">Cash Book (with bank transaction) is countersigned by the Chairman after necessary verification of the receipts and payments.
		b) Physical verification of Cash by us.	<ul style="list-style-type: none">We were unable to verify cash balance at the beginning of days' operation on 02-02-2017 as balances as the cash book was not updated.
c) Maintenance of Cash Book / Bank Book.	<ul style="list-style-type: none">Separate cash book has been maintained by the ULB in the name of each fund/Scheme containing cash and bank column that shows fund wise all cash and bank transactions.		
	Control over Expenditure (Vouchers)	The vouchers in respect of utilization of funds and incurring of various expenditures were found to be approved by Chairperson and Accounts committee except some of the expenditure where proper seal and sign of chairman not found.	
	Identification of Assets	As informed to us identification mark has not been made on the Public Assets constructed and maintained by the ULB during the FY 2015-16.	

Rajesh Poddar
Chairman

Palashbari Municipal Board



Audit Report

Auditee:

Palashbari Municipal Board

For the Financial Year 2015-16

Auditors:

Rajesh Poddar & Associates

Chartered Accountants

Christian Basti, G.S Road,

Dispur, Guwahati-05

SL NO.	PARTICULARS	OBSERVATIONS	
5.	COMPLIANCE WITH THE FUND BASED ACCOUNTING NORMS	Utilization of Funds	Fund received from Own Revenue sources has been found to utilised for the expenditures of the MB.
6.	COMPLIANCE WITH ACCOUNTING PRINCIPLES AND POLICIES	<ul style="list-style-type: none">Generally Accepted Accounting Principles has been followed by the MB in respect of utilization of funds and incurring of various expenditures under the Scheme.Interest received from Banks has been recorded on receipt basis and the same has been taken as part of Scheme Fund.	
7.	LEGAL AND STATUTORY COMPLIANCE	<ul style="list-style-type: none">The ULB has not obtained TAN for deducting VAT from various suppliers/contractors which is a violation of rules under Assam VAT Act, 2003.The payment made by the ULB to the Sales Tax Department is not in accordance with the rules and regulation of Sales Tax Act.The ULB has not deducted the VAT amount separately on different types of materials, which is mandatory under the Assam Sales Tax Act, 2003.It was observed that TDS has been deducted on payment to supplier which is not required as per Income Tax Act, 1961. Again, it was observed that the ULB had paid various interests and penalties to Income Tax Department during the F.Y 15-16 which reflects that the ULB is not complying properly with the rules and regulations under the Income Tax Act, 1961.	
8.	EXTENT OF COVERAGE OF AUDIT PROCEDURES FOLLOWED BY US	<ul style="list-style-type: none">The Receipt and Payment A/c are prepared as per historical cost conventions under cash system of accounting. Our audit procedures apply to the Own Revenue Fund amounts received by the ULB under various heads during the FY 2015-16 and also to the expenditures incurred by the ULB during the FY 2015-16 whether out of the fund allocated to the ULB for the Financial Year 2015-16 and its previous years.	
9.	FINANCIAL POSITION	As the MB don't have the practice of preparing Balance Sheet, hence we are not in position to comment upon the Financial Position of the MB.	

Rajesh Poddar

Chairman
Palashbari Municipal Board



Audit Report

Auditee:

Palashbari Municipal Board
For the Financial Year 2015-16

Auditors:

Rajesh Poddar & Associates
Chartered Accountants
Christian Basti, G.S Road,
Dispur, Guwahati-05

SL NO.	PARTICULARS	OBSERVATIONS
10.	FINANCIAL PERFORMANCE	<p>The MB has generated revenue during the year from its own sources. A comparative analysis of the revenue generated has been done and indicated in Annexure - D attached herewith. Year to year comparative Analysis indicates that the Own Revenue of the MB from all sources has decreased from Rs. 9,44,103/- in the FY 2014-15 to Rs. 8,66,962/- in the FY 2015-16 showing a decrease in revenue of Rs. 77,141/-, which is a decrease of 8.17%.</p> <p>Though the statement shows a decrease of collection of Own Revenue, but the Demand was increase in the FY 2015-16 in comparison to FY 2014-15. Further, an amount of Rs. 11,29,229.00 was received from DC, Kamrup (K) Office as Rehabilitation & Resettlement Assistance due to Loss of MB's Assets which may affect the MB's Own Revenue in the coming year.</p> <p>During the Audit, it is mention by the Chairman, Palashbari MB that effective measure is taken to increase the Collection Rate. Moreover, according to him, an Assessment of Holding Tax is going on, which enhance the Demand by Approx. 25% to 30%.</p>

ACKNOWLEDGEMENT

We would like to take this opportunity to extend our heartfelt thanks to the management and staff of the MB for their co-operation in successfully completing this audit assignment. We also place on record our appreciation for the staff of the MB for their active co-operation and support.

Dated : 20th April, 2017

Place : Guwahati, Assam

For Rajesh Poddar & Associates

Chartered Accountants

FRN:325645E



CA. Rajesh Agarwala Poddar

M. No. 062980



Chairman
Palashbari Municipal Board

OWN REVENUE

ULB : Palasbari Municipal Board

District: Kamrup - R

Annex-A.1

Receipt and Payment Account for the Period 2015-2016 (Cash)

	RECEIPTS	TOTAL AMOUNT		PAYMENTS	TOTAL AMOUNT
To	Opening Balance				
	Cash in Hand	-	By	Utilisation of Fund	
To	Receipts From Various Taxes			a) Labour Payment	32,000
	a) Holding Tax	1,40,596		b) Supplier Payment	-
	b) Market & Shop	2,67,090		c) Electricity Charges	1,37,941
	c) Daily Bazar	1,52,260		d) Telephone Charges	13,072
	d) Trade License	43,090		e) Remuneration to Commissioner	68,501
				f) Purchase Of Material	20,972
To	Receipt From Non Tax Item			g) Purchase of Electrical Item	18,483
	a) Rent From Community Hall	10,500		h) Fooding & Refreashment	20,774
	b) rent from Open house	8,000		i) fuel Expenses	24,736
	c) Revenue From Raas Utsav	5,000		j) Other operating & Maintenance Expenses	45,330
	d) Hire Charges Of Road Rollar	48,200		k) Printing & Stationery	23,896
	e) security Deposit (Market) refundable	25,800		l) Insurance Expenses	8,427
	f) Building Permission	-		m) Carriage & Cartage	200
	g) Tender Fee (Non refundable)	1,700		n) Office Expenses	18,381
	h) Earnest money (Refundable)	7,000		o) Compensatin & Socilal Welfare	
	i) Revenue from issuing certificate	4,630	"	p) Advertisement	
	j) Hire Charges Of Truck	12,000		q) TA & DA	1,900
	i) Temporary Rent	90,000		r) Postage & Courier	546
				s) Interest on TDS	22,340
To	Withdrawl From Bank	7,22,005		t) Interest on VAT	
				u) Account Opening Charges	1,000
			By	Statutory Payment	
				VAT	1,893
				TDS	477
				Forest Royalty	375
			By	Other Payments	
				Advance To Employee	2,60,000
			By	Deposited to Bank	8,16,607
			To	Closing Balance	
				Cash in Hand	20
	TOTAL	15,37,871		TOTAL	15,37,871

Ratn Sankar

Chairman

Palasbari Municipal Board



OWN REVENUE

ULB : Palasbari Municipal Board

District: Kamrup - R

Annex-A.2

Receipt and Payment Account for the Period 2015-2016 (SB A/c No.0007050010062 with United Bank of India, Palasbari Br.)

	RECEIPTS	TOTAL AMOUNT		PAYMENTS	TOTAL AMOUNT
To	Opening Balance				
	Cash at Bank	1,25,796	By	Utilisation of Fund	
				Labour Charges	44167
To	Received from Deputy Commissioner, Kamrup (R)	11,29,229		Salary to Staff	15,000
	(Received for Loss of Own Revenue)			Remuneration To chairman, Vice-Chairman commissioner	5,66,130
To	Receipts From Various Taxes			Consultancy Charges	15,000
	a) Holding Tax	15,000		Social Welfare Works	26,000
	b) Market & Shop	36,096		Payment To Supplier	19,037
				Payment To Supplier Electric Item	49,001
To	Deposited to Bank	-		Insurance expenses	26,023
				Refund Of Earnest Money	7,500
To	Advance Recovered From Employee	2,14,000		Bicycle Purchased	4,000
				Advance To Employee	4,41,500
To	Deposit into Bank	8,16,607		TDS Interest & Penalty	11,680
To	Others Receipts		By	Purchase Of Software	1,15,000
	a) Bank Interest				
			By	Statutory Payments	-
			By	Others Payments	
				a) Bank Charges	2,234
			By	Withdrawal From Bank	7,22,005
			By	Closing Balance	
			"	Cash at Bank	2,72,452
	TOTAL	23,36,728		TOTAL	23,36,728



Katun Sarmah

Chairman
Palasbari Municipal Board

OWN REVENUE

ULB : Palasbari Municipal Board

District: Kamrup - R

Annex-A.3

Consolidated Receipt and Payment Account for the Period 2015-2016

	RECEIPTS		TOTAL AMOUNT		PAYMENTS	TOTAL AMOUNT
To	Opening Balance					
	Cash in Hand		-	By	Utilisation of Fund	
	Cash at Bank		1,25,796		a) Labour Payment	76,167
To	Receipts From Various Taxes				b) Salary to Staff	15,000
	a) Holding Tax	1,55,596			c) Electricity Charges	1,37,941
	b) Market & Shop	3,03,186			d) Telephone Charges	13,072
	c) Daily Bazar	1,52,260			e) Remuneration to Commissioner	6,34,631
	d) Trade License	43,090	6,54,132		f) Purchase Of Material	40,009
					g) Purchase of Electrical Item	67,484
					h) Fooding & Refreashment	20,774
To	Receipt From Non Tax Item				i) fuel Expenses	24,736
	a) Rent From Community Hall	10,500			j) Other operating & Maintenance	45,330
	b) rent from Open house	8,000			k) Printing & Stationery	23,896
	c) Revenue From Raas Utsav	5,000			l) Insurance Expenses	34,450
	d) Hire Charges Of Road Rollar	48,200			m) Carriage & Cartage	200
	e) security Deposit (Market) refundable	25,800			n) Office Expenses	18,381
	f) Building Permission	-			o) Compensatin & Socilal Welfare	26,000
	g) Tender Fee (Non refundable)	1,700			p) Consultacy Charges	15,000
	h) Earnest money (Refundable)	7,000			q) TA & DA	1,900
	i) Revenue from issuing certificate	4,630			r) Postage & Courier	546
	j) Hire Charges Of Truck	12,000			s) Interest and penalty on TDS	34,020
	i) Temporary Rent	90,000	2,12,830		t) Interest on VAT	
					u) Account Opening Charges	1,000
To	Grant Received		11,29,229	By	Purchase of Software	1,15,000
				By	Purchase of bicycle	4,000
By	Advance recovered from employee		2,14,000	By	Advance to employee	7,01,500
				By	Refund of Earnest Money	7,500
				By	Statutory Payment	
					TDS	477
					VAT	1,893
					Forest Royalty	375
				By	Bank Charges	2,234
				By	Closing Balance	
					Cash at Bank	2,72,452
					Cash in Hand	20
	TOTAL		23,35,987		TOTAL	23,35,987

Ratishant

Chairman

Palasbari Municipal Board



ULB : Palasbari Municipal Board

District: Kamrup - R

Annexure - B

Closing Balance as on 31.03.2016

Particulars	Cash in Hand		Cash at Bank		
	As per books	Recasted by us	As per books	Recasted by us	As per bank passbook
a) Own Revenue	Rs.20/-	Rs.20/-	Rs.2,72,452/-	Rs.2,72,452/-	Rs.2,72,452/-

Rabindra Kumar

Chairman

Palasbari Municipal Board



ULB : Palasbari Municipal Board
District: Kamrup - R

ANNEXURE - D

Comparative Statement of own revenue collection
[Status of Own Revenue Increase /(Decrease)]

Sl. No.	Heads of Collection		2014-15	2015-16	Increase/ (Decrease)	% of Increase/ (Decrease)
1	Holding Tax Revenue	:	₹ 2,32,382	₹ 1,55,596	₹ -76,786	-33.04%
2	Revenue From Markets & Shops	:	₹ 4,31,430	₹ 3,03,186	₹ -1,28,244	-29.73%
3	Revenue from Daily (Hat/Ghat) Bazar	:	₹ 1,09,796	₹ 1,52,260	₹ 42,464	38.68%
4	Trade License Fees	:	₹ 30,675	₹ 43,090	₹ 12,415	40.47%
5	Rent from Community Hall	:	₹ 4,000	₹ 10,500	₹ 6,500	162.50%
6	Rent from Open House	:	₹ 900	₹ 8,000	₹ 7,100	788.89%
7	Hire Charges of Road Roller	:	₹ 16,000	₹ 48,200	₹ 32,200	201.25%
	Hire Charges Of LMV Truck		₹ -	₹ 12,000	₹ 12,000	100.00%
8	Security Deposit (Market) Received		₹ 1,500	₹ 25,800	₹ 24,300	1620.00%
9	Building Permission Fees	:	₹ 26,003	₹ -	₹ -26,003	-100.00%
10	Tender Fees (Non Refundable)	:	₹ 51,600	₹ 1,700	₹ -49,900	-96.71%
11	Earnest Money (Refundable)	:	₹ 8,000	₹ 7,000	₹ -1,000	-12.50%
12	Miscellaneous Income	:	₹ 617	₹ -	₹ -617	-100.00%
13	Revenue from Issuing Certificate	:	₹ -	₹ 4,630	₹ 4,630	#DIV/0!
14	Temporary Rent (Rash Mohoutsav)	:	₹ 31,200	₹ 90,000	₹ 58,800	188.46%
15	Revenue from Rass Mahotsav	:	₹ -	₹ 5,000	₹ 5,000	100.00%
	Total	:	₹ 9,44,103	₹ 8,66,962	₹ -77,141	-8.17%

FINANCIAL PERFORMANCE

The MB has generated revenue during the year from its own sources. A comparative analysis of the revenue generated has been done and indicated in Annexure - D attached herewith. Year to year comparative Analysis indicates that the Own Revenue of the MB from all sources has decreased from Rs. 9,44,103/- in the FY 2014-15 to Rs. 8,66,962/- in the FY 2015-16 showing a decrease in revenue of Rs. 77,141/-, which is a decrease of 8.17%.

Though the statement shows a decrease of collection of Own Revenue, but the Demand was increase in the FY 2015-16 in comparison to FY 2014-15. Further, an amount of Rs. 11,29,229.00 was received from DC, Kamrup (K) Office as Rehabilitation & Resettlement Assistance due to Loss of MB's Assets which may effect the MB's Own Revenue in the coming year.

During the Audit, it is mention by the Chairman, Palasbari MB that effective measure is taken to increase the Collection Rate. Moreover, according to him, an Assessment of Holding Tax is going on, which enhance the Demand by Approx. 25% to 30%.

Robert S...
Chairman

Palasbari Municipal Board

