



**SPECIAL STUDY REPORT  
ON  
REVENUE COLLECTION  
AND ACCOUNTING MECHANISM  
AT TMAIN  
DISTRICT DERA ISMAIL KHAN**

**AUDIT YEAR 2020-21**

**AUDITOR GENERAL OF PAKISTAN**

## **PREFACE**

The Auditor General of Pakistan conducts audit in accordance with Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001 and Section 37 of the Khyber Pakhtunkhwa Local Government Act, 2013. The special study namely "Revenue Collection and Accounting Mechanism at TMA, Dera Ismail Khan" was carried out accordingly, during Audit year 2020-21.

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa conducted this special study for the financial years 2017-18 to 2019-20 with a view to report significant findings to stakeholders. During the study, on the basis of written responses and data analysis, revenue collection and accounting mechanism at TMA, Dera Ismail Khan was assessed. The study indicates specific actions if taken, will help the management to realize the objectives of good governance.

The study aims at assessing the efficiency and effectiveness of procedures of collection of revenue, hurdles in the way of revenue collection and identifying lacunas in the accounting mechanism of revenue and receipts collection in TMAs. The study was conducted through a survey questionnaire provided to the selected entities.

Most of the observations included in this report were finalized in the light of written replies of the department. However, DAC meeting was not convened despite repeated requests.

It is in the best interest of all stakeholders that the recommendations of this study are implemented in order to bring transparency in the Local Government functioning along with improving the service delivery and safeguarding the Local/Public Funds.

The special study report is submitted to the Governor Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973, for causing it to be laid before the appropriate Legislative/Executive forum.

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

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## **ABBREVIATIONS AND ACRONYMS**

AGP	Auditor General of Pakistan
APPM	Accounting Policy and Procedure Manual
DAC	District Accounts Committee
D&C	Demand and Collection Register
D.I.Khan	Dera Ismail Khan
FAOs	Field Audit Offices
FD	Finance Department
HOD	Head of the Department
HQ	Head Quarter
KP	Khyber Pakhtunkhwa
KP LGA	Khyber Pakhtunkhwa Local Government Act
LCB	Local Council Board
LG	Local Government
LGA	Local Government Act
LGO	Local Government Ordinance
LG&RDD	Local Government and Rural Development Department
RoB	Rules of Business
TMA	Town/Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TOR	Tehsil Officer Regulations

## **EXECUTIVE SUMMARY**

The Director General Audit District Governments Khyber Pakhtunkhwa conducted special study titled “Revenue collection and accounting mechanism at TMA D.I.Khan” during April 2021. The main objectives of the study were to evaluate the available revenue resources and its effective utilization to enhance receipts, proper accounting system of revenue, hurdles and expected future trends in the way of collection of revenues. The study was conducted in accordance with INTOSAI auditing standards as adopted by the Department of the Auditor General of Pakistan.

The TMAs in Khyber Pakhtunkhwa have been mandated to collect revenue under their jurisdiction. Local Government Department has made a mechanism for collection of revenue efficiently.

The study particularly focused on the issues that how effectively TMA D.I.Khan used its revenue resources for collection of maximum amount of revenue. Keeping in view the factors narrated above, this Directorate felt the need to conduct a Special Study “Revenue collection and accounting mechanism at TMA D.I.Khan”.

Analytical procedures were also performed on financial and non-financial data with a view of analyzing Revenue collection and accounting mechanism at TMA D.I.Khan.

### **Key Audit Findings**

1. TMA Dera Ismail Khan did not collect revenue from own source, economically, efficiently and effectively. The time value for money was not achieved due to ill planning of revenue collection and lack of accounting record.
2. There is no proper planning to secure revenue resource from wastage.
3. TMA have failed to achieve receipt target, action is not taken against the defaulter contractors.
4. There was decreasing trend of revenue collection due to poor departmental execution of revenue resources.

5. Neither penalty was imposed on defaulting contractors nor was any black listed.
6. TMA sustained loss of Rs. 89.10 million due to non-renewal of lease agreements of shops.
7. Local Governments receipts-Rs 327.209 million were not consolidated with District Accounts Office D.I.Khan.
8. There is no proper accounting mechanism of revenue collection in TMA D.I.Khan.
9. There is no system of internal audit, internal check and monthly reconciliation of revenue.

### **Recommendations**

It is recommended that:

1. There should be proper planning for revenue collection and securing public resources from wastage.
2. Receipt targets should be achieved.
3. The management should auction all the revenue generating contracts at highest bid by adopting transparent bidding system.
4. Penalty should be imposed against defaulting contractors.
5. Legal action e.g. black listing etc should be taken against the defaulting contractors.
6. Lease agreements of shops should be revised as per prevailing market rates.
7. Revenue collected should be deposited only in approved bank accounts and reconciled with banks on monthly basis to avoid the chances of misappropriation of revenue.
8. TMA Receipts should be consolidated with District Accounts Office D.I.Khan.
9. There should be approved accounting mechanism of revenue collection and realization in TMA D.I.Khan.
10. There should be system of internal audit, internal check and monthly reconciliation of revenue.

## **NEED AND GENESIS**

Tehsil Councils are given key positions in the devolved system where they are entrusted with multiple responsibilities among which revenue collection is very important as without revenue no entity can exist TMA used their revenue for the well-being of the society.

2. Article 140 of the Constitution of Islamic Republic of Pakistan provides for establishment of Local Government system and devolution of political, administrative and financial responsibility and authority to local Government to address the matters/problems of the society locally at their door step.

3. The TMAs are given enough liberty to impose multiple taxes in their respective territories on various subjects as stipulated in the Local Government Act 2013. Despite the fact that Provincial Government frames a revenue collection policy on yearly basis and gives baseline to TMAs for revenue generation from each of its budget components. The TMAs are facing shortage of funds due to weak financial and administrative control. There is no proper accounting mechanism for reporting of collected revenue, taxes and fees etc. This badly affects performance.

4. Keeping in view the factors narrated above, this Directorate felt the need to conduct a Special Study “Revenue collection and accounting mechanism at TMA D.I.Khan”.

5. The Directorate General Audit, District Governments, Khyber Pakhtunkhwa is responsible for audit of TMAs and District Governments in Khyber Pakhtunkhwa.

### **Organization of the Report**

The report is organized in three chapters. Each chapter covers individual aspects of the study. Chapter-1 describes the purpose and scope of the study and methodology adapted to complete the task. Chapter-2 briefly deals with the conceptual frameworks. Chapter-3 describes issues, comments, conclusion and recommendations.

# CHAPTER - 1

## PURPOSE, SCOPE, METHODOLOGY & ANALYTICAL REVIEW

### 1. Purpose

1.1.1 The purpose of the special study is to examine the available revenue resources and its effective utilization to enhance receipts, proper accounting system of revenue, hurdles in the way of collection of revenues and expected future trends in collection of revenue. The aim is to find room for improving the availability of revenue resources and accounting mechanism for efficient management in TMA D.I.Khan.

1.1.2 In order to achieve the purpose of the study, a formal questionnaire was developed to obtain responses from the TMA D.I.Khan. These responses were analyzed for meaningful assessment and stocktaking of existing practices enabling the auditor to identify the bottlenecks in revenue collection and its accounting mechanism in TMA Khan.

### 1.2 Scope

1.2.1 The study shall determine the horizontal and vertical policy coherence among various stakeholders to avoid duplication of taxation and determination of correct jurisdictions. The study shall cover the requirements of uniformity of taxation pattern among the TMAs and inclusion of relevant revenue heads of accounts. Moreover, this study will suggest various areas where proper legislation is required for streamlining policies and procedures requisite for monitoring, reporting and accountability of receipt collection and accounting respectively.

1.2.2 Baseline data regarding specific components of revenue generation of TMAs was gathered during audit. Total fiscal strength of each TMA was scrutinized in order to determine the overall potential of TMAs in revenue generation and efforts made till then to achieve it. Formation of a lead team at HQs level and sub-teams at targeted Tehsils were formed by the head of FAO which determine comprehensive scope and methodology for carrying out the



study. For data analysis, desk audit was performed by the sub teams and subsequently a detailed questionnaire was prepared by the lead team. The results was compiled by the sub team in each of selected tehsil covering major stakeholders like Assistant Commissioner, Tehsil Municipal Officers and heads of devolved offices regarding various areas of taxation as identified in LG Act 2013 highlighting recommendations to resolve issues and hurdles in revenue collection.

1.2.3 This special study was planned and executed by the Directorate General Audit, District Governments, Khyber Pakhtunkhwa. The study was conducted in TMA D.I.Khan.

### **1.3 Methodology**

1.3.1 A review of the Local Government Act 2013, taxation rules 2016 of TMAs, APPM, by laws of LCB KP, Chart of Account and District Government Rules of Business 2015 to develop understanding regarding TMA operation. On basis of this understanding TORs were developed and communicated to the office of Director General Audit, District Governments, Khyber Pakhtunkhwa Peshawar.

1.3.2 The data regarding revenue, its collection and accounting record was obtained for TMA D.I.Khan, which scrutinized, analyzed and compared in order to determine overall professional of TMA D.I.Khan in revenue generation. And to determine the level financial and administration control with reference to revenue generation and collection and accounting mechanism at TMA D.I.Khan

1.3.3 The written responses and the data were consolidated and analyzed accordingly. The responses were reviewed and duly commented upon. Certain questions and responses which were interlinked have been clubbed together for the purpose of consistency and brevity, under one heading or title in chapter – 3.

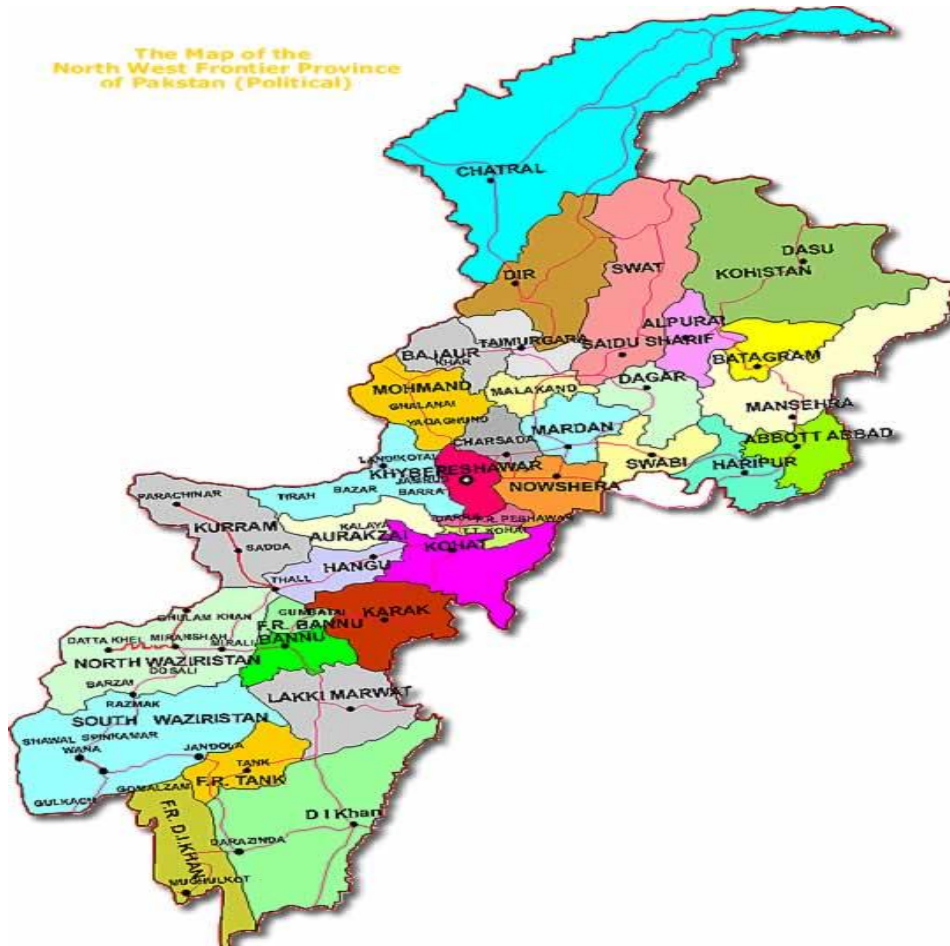
### **1.4 Analytical Review**

1.4.1 Analytical procedures are an important part of the audit process and consist of evaluations of financial information made by a study of reasonable relationships among both financial and non-financial data. Analytical procedures

assists (a) in planning stage to understand the nature, timing, and extent of auditing procedures, (b) in a substantive test to obtain audit evidence about particular statements related to account balances or classes of transactions and (c) in overall review stage of the audit assessment in evaluating the conclusions reached and in overall financial and non-financial data.

1.4.2 Analytical procedures were also performed on financial and non-financial data with a view of analyzing revenue collection and accounting mechanism at TMA in District D.I.Khan.

### MAP OF THE KHYBER PAKHTUNKHWA



## **CHAPTER – 2**

### **THE LEGAL AND REGULATORY FRAMEWORK**

2.1 The foremost objective of promulgating the LGA, 2013 and establishment of Local Government System was to provide the basic welfare and socio economic service to the general public at their door step promptly, accurately and transparently by generating its own income or by the support of Provincial and Federal Government.

2.1 Article 140 of the Constitution of Islamic Republic of Pakistan provides for establishment of Local Government system and devolution of political, administration and financial responsibility and authority to local Government to address the matters/problems of the society locally. To achieve the objective of the Local Government System, rules, regulation and by-laws were introduced by the Provincial and Federal Government like taxation rules 2016 of TMAs, APPM, by-laws of LCB KP, Chart of Account, withholding Tax Rules, rules regarding awarding contract, ROBs for Local Government and District Government Rules of Business 2015.

2.3 This study is intended to cover all those activities associated with Revenue Collection and its Accounting Mechanism at TMA D.I.Khan.

## **CHAPTER- 3**

### **THE ANALYTICS – ISSUES AND COMMENTS**

This chapter presents the summary of written responses to the Questions circulated to various branches of TMA, D.I.Khan. The chapter is divided into two parts i.e. Issues relating to and collection of revenue and accounting mechanism of revenue.

#### **3.1 Issues relating to and collection of revenue**

##### **3.1.1 Lack of Planning for revenue sources of the TMA income.**

Rule 10 to 15 of the TMAs budget rules, 2016 provide for receipts management, that receipts are forecasted diligently, accurately and all foreseen items are to be included in the budget estimates and in order to ascertain and realize the revenue potential of the TMA. Tehsil officer (TO) regulation shall conduct a review of the revenue sources.

During special study for Revenue collection and its accounting mechanism in TMA Dera Ismail Khan for the year 2019-20 it was observed that surveys for outsourcing of receipts contracts were not conducted by the TMA to have first hand information of actual receipts potentials of the contracts. There was also no evidence to show that the TMA has searched for availability of potential revenue sources.

Non-conducting of planning occurred due to weak financial management which resulted in lesser revenue collection and loss to the TMA.

When pointed out in April 2021, management stated that matter will be discussed with higher authorities.

Audit recommends carrying out proper survey of existing sources to find the actual income potentials as well as new sources of income in the jurisdiction of TMA to overcome the financial deficit.

### **3.1.2 Improper mechanism for revenue receipts & collection**

Section 37 (4) of the Local Government Act 2013, provides for the appointment of internal auditor in the TMA.

During special study for Revenue collection and its accounting mechanism in TMA Dera Ismail Khan for the year 2019-20, it was observed that there was no internal control of revenue receipts and collection in TMA as no internal audit was being carried out.

Approved revenue receipts mechanism was not adopted due to weak financial control which resulted in unavailability of data for decision makers.

When pointed out in April 2021, management stated that matter will be discussed with higher authorities for internal audit of receipts.

Audit recommends ensuring approved accounting procedures for revenue collection and appointment of internal auditor to audit revenue in TMA.

### **3.1.3. Loss due to improper mechanism of auction of contracts.**

S.No. 11 of Chapter II of the Khyber Pakhtunkhwa Public Procurement Regularity Authority Act, 2012 the procurement entity shall engage in open competitive bidding if the cost of the item to be procured is more than the financial limit which is applicable under rule 10. All purchases up to Rs 2.5 million, shall be posted on either the procuring entity's or Public Procurement Regularity Authority (PPRA's) website or both. These procurement opportunities may also be advertised in print media. If deemed necessary by the procuring entity.

During special study for Revenue collection and its accounting mechanism in TMA Dera Ismail Khan for the year 2019-20, it was observed that the a contract “Bus Stand No.1 Bagh” was executed departmentally by TMA staff instead of awaiting for contract of collection through adopting open auction system. Due to non auction of contract TMA sustained loss of Rs 1.682,000 as detailed below:

S.No	Contract	Contractor Receipt 18-19	Departmental Receipt	Loss
1.	Bus Stand Noul Bagh D.I.Khan	3,247,000	1,565,000	1,682,000

Departmental execution of contract occurred due to weak financial management which resulted in loss to TMA.

When pointed out in April 2021, management stated that TMA always try its best to auction the contracts. But in case of non-participation of contractors, revenue is collected departmentally.

Audit recommends timely and transparent auction of contracts to secure TMA from financial loss.

#### **3.1.4 Loss due to non-achievement of revenue targets-Rs 56.099 million**

According to Rules 51(1) of the Revenue Receipts Management of the TMA (Budget) Rules, 2016, the TO(R) shall ensure that all revenue dues are claimed, realized and credited immediately into Tehsil Fund under proper receipt head.

During special study for Revenue collection and its accounting mechanism in TMA of district Dera Ismail Khan, it was observed that the TMAs failed to achieve revenue targets during the year 2019-20 as detail below.

TMA	Revenue Target-Rs	Revenue received-Rs	Difference-Rs
D.I.Khan	288,654,720	232,554,928	56,099,792

Non achievement of revenue targets occurred due to weak financial management which resulted in loss of Rs. 56,099,792 to TMA.

When pointed out in April 2021, management stated that efforts are being made to achieve revenue targets and secure TMA from sustaining loss. Present loss occurred due to covid-19.

Audit recommends proper corrective measures to achieve revenue target.

### **3.1.5 Loss due to non-renewal of lease agreements-Rs 89.10 million.**

According to clause 2 of the model terms and conditions of receipt contracts circulated vide Local Government Department, Government of Khyber Pakhtunkhwa letter No. AO-II/LCB/6-11/2011, dated 20.02.2017 the contract of the present year must have an increase over the bid of last year to the tune of 20%.

During special study for Revenue collection and its accounting mechanism in TMA Dera Ismail Khan It was observed that TMA D.I.Khan sustained loss of revenue of Rs 89.10 Million (Detail in annex) on account of low rates of rent of TMA shops. Lease agreement is not up to the prevailing markets rates. Rent assessment was made in past when there were very low rent rates of shops. But with the passage of time there was inflation in the country and rapid increase in rent rates of shops but TMA increased the rates on the basis of expired and old assessment. There is large difference in rent of shops between that of TMA's shops and market rate.

TMA sustained loss of Rs 89.10 due to non-renewal of lease agreements as per prevailing market rates due to poor financial management.

When pointed out in April 2021, management stated efforts are being made to re-new the lease agreements.

It is recommended that Lease agreement of shops should be renewed to enhance the revenue of TMA.

### **3.1.6 Non imposition of penalty on contractors**

As per model terms and conditions of contract agreement clause II, if a contractor fail to pay the contract amount, he will be imposed a penalty ranging from 1 to 10% of the total contract amount. Moreover defaulting contractor will be blacklisted and ineligible for award of contracts in future.

During special study for Revenue collection and its accounting mechanism in TMA Dera Ismail Khan it was observed that various contracts were auctioned and contracts were awarded to contractor who failed to deposit the contract amount timely but no penalty was imposed against defaulting contractor.

Non-imposition of penalty occurred due to poor financial management and weak internal control which resulted in loss of revenue to TMA.

When pointed out in April 2021, management stated that penalty will be imposed on defaulting contractors.

Audit recommends imposition of penalty as per rules against the defaulting contractors.

### **3.1.7 Non Black listing of defaulting contractors**

As per model terms and conditions of contract agreement clause II, if a contractor fails to pay the contract amount, he will be imposed penalty 1% per day maximum up to 10% of contract amount. Moreover defaulter contractor will be blacklisted and ineligible for award of contracts in future.

During special study for Revenue collection and its accounting mechanism in TMA Dera Ismail Khan it was observed that various contracts were auctioned, contract was awarded to a contractor who failed to deposit the contract amount but next year he participated in contract process and again contract was awarded. Contractor is not blacklisted.



Non-blacklisting of defaulting contractor occurred due to weak internal control and poor financial management which resulted in loss to, TMA.

When pointed out in April 2021, management stated that the matter will be approached to black list the defaulting contractors.

Audit recommends that the defaulting contractors should be black listed under the rules.

## **3.2 Issues related to accounting mechanism**

### **3.2.1 Non consolidation of local Governments receipts-Rs 327.209 million**

According to Section 36 (3) of the Local Government Act 2013, the District Accounts Officer shall, quarterly and annually, consolidate the Accounts of the Local Governments in the District separately for receipts from the Government and local resources and send a copy to the Government, Accountant General and Nazim District Council.

Under the provision of subsection (s) of section 22 of the Khyber Pakhtunkhwa Local Government Act, 2013, The TMA is responsible for preparation of the financial statement and its presentation to the Audit.

During the special study, it was observed that TMO TMA D.I.Khan collected/ received revenue of Rs232.554 million during the financial year 19-20 but the financial statements and finance accounts were not prepared accordingly. It was observed that TMA failed to send receipts figures to District Account Officer D.I.Khan for consolidation on quarterly and annual basis as required under rules mentioned above.

Non consolidation of local government occurred due to weak financial management which resulted in improper facts and figures in TMA records.

When pointed out in April 2021, management stated that LCB will be approached to develop and provide system of reconciliation and consolidation of accounts with District Accounts Office, which will be followed.

Audit recommends that revenue should be consolidated with DAO, Financial statements and finance accounts should be approved accounting mechanism.

### **3.2.2 Un-reconciled amount in Banks**

According to Para 5.5.9.1 of the APPM, “the monthly reconciliation of the General Ledger will be performed as set out in Chapter 6 ‘Bank Reconciliation’. Receipts recorded by the bank/accounting office must be reconciled on a monthly basis to the collections recorded by tax and other revenue administration authorities”.

During special study for Revenue collection and accounting mechanism in TMA Dera Ismail Khan it was observed that TMA have opened various accounts in different commercial Banks. Funds in these Banks were not reconciled.

Non reconciliation of receipts with banks, occurred due to weak financial management which leads towards misappropriation of revenue.

When pointed out in April 2021, management stated that matter will be discussed with higher authorities for streamlining of reconciliation processes.

Audit recommends monthly reconciliation of receipts with banks.

### **3.2.3 Improper Accounting mechanism of revenue**

Section 37(4) of the Local Government Act 2013, provides for the appointment of internal auditor in the TMA.

During special study for Revenue collection and its accounting mechanism in TMA Dera Ismail Khan for the year 2019-20, it was observed that there was no proper accounting mechanism of revenue receipts and collection in TMA. No computerized accounting system has been introduced by the TMA till date. The finance section played only the role of book keeping by recording entries in Demand and collection register and cash books. The D&C registers were not signed by officer of TMA.

It was also observed that administration cadre employees were posted in the tax branch without any finance and accounting background. The finance section failed to introduce modern accounting practices i.e. using accounting software etc. Resultantly no reliable financial information were available to decision makers as well as to external auditors.

Improper accounting mechanism of receipts with banks occurred due to weak financial management which leads towards misappropriation of revenue.

When pointed out in April 2021, management stated that matter will be discussed with higher authorities for development of accounting mechanism.

Audit recommends to introduce approved accounting system in revenue collection of TMA.

## CONCLUSIONS

The discussion of issues and comments given in the preceding chapter, invariably leads to the conclusion that:

1. TMA Dera Ismail Khan did not collect from own source, economically, efficiently and effectively. The time value for money was not achieved due to ill planning of revenue collection and lack of accounting record.
2. There is no proper planning to secure revenue resource from wastage.
3. TMA have failed to achieve receipt target, action is not taken against the defaulter contractors.
4. There was decreasing trend of revenue collection due to poor departmental execution of revenue resources.
5. No penalty was imposed on defaulting contractors nor was any black listed.
6. TMA sustained loss of 89.10 million due to non-renewal of lease agreements of shops.
7. Local Governments receipts-Rs 327.209 million were not consolidated with District Accounts Office D.I.Khan.
8. There is no proper accounting mechanism of revenue collection and realization in TMA D.I.Khan.
9. There is no system of internal audit, internal check and monthly reconciliation of revenue.

## **RECOMMENDATIONS**

It is recommended that:

1. There should be proper planning for revenue collection and securing public resources from wastage.
2. Receipt targets should be achieved.
3. The management should auction all the revenue generating contracts at highest bid by adopting transparent bidding system.
4. Penalty should be imposed against defaulting contractors.
5. Legal action as black listing etc should be taken against the defaulting contractors.
6. Lease agreements of shops should be revised as per prevailing market rates.
7. Revenue collected should be deposited only in approved bank accounts and reconciled with banks on monthly basis to avoid the chances of misappropriation of revenue.
8. TMA Receipts should be consolidated with District Accounts Officer D.I.Khan.
9. There should be approved accounting mechanism of revenue collection and realization in TMA D.I.Khan.
10. There should be system of internal audit, internal check and monthly reconciliation of revenue.

## ANNEXURE

Annex-1

### QUESTIONNAIRE

#### Survey Questionnaire for Revenue collection and accounting mechanism at selected TMAs D.I.Khan

District :D.I.Khan

Name of TMA D.I.Khan

This survey is a part of a special study planned to be conducted by this Directorate. It covers facts, issues, opportunities and procedures regarding collection and realization of revenue and its accounting mechanism in TMA. It includes sources of income to a TMA which includes Taxes, sales proceeds, rental income, cattle fare, goat and sheep markets and various fees. This survey also studies the knowledge of rules and procedures of personnel force of TMA and its skills and efforts towards collection and realization of revenues and cooperation of Tehsil administration towards enhancement and achievement of receipts targets. Most items on this form require either Yes or No response. Whenever appropriate, you can make detailed comments on additional sheets of papers. It is to be filled by each Tehsil Municipal Officer who is also the head of the department in the TMA.

S.No.	QUESTION	RESPONSE	
		Yes	No
1	Are there any rule for realizing and recording of TMA revenue?		No
2	The TMA staff is familiar with accounting rules?		No
3	There is any training, book is in place regarding accounting and reporting of revenue?		No
4	What are the targets of revenue for the last three years?	Rs. 288,654,720	
5	What are the actual receipts against revenue targets?	Rs 232,554,928	
6	Liabilities occurred during the last three years?	Yes	
7	Is the revenue of TMA being sufficient for TMA day to day business?		No
8	What types of the restriction the TMA is facing in collection of revenues?	1.Political Pressure 2.Lack of cooperation of community	
9	Step taken by TMA to clear these restrictions?	Yes	
10	Is the local police and administration are helping the TMA officials in revenue collection?	Minimum help	

11	Are annual accounts of revenue are maintained as per rules?		No
12	Either proper reporting system is in place?	Yes	
13	Both reconciliation with banks and all the related parties are in practice?		No
14	Any embezzlement in revenue reported and their latest position?		No
15	Steps taken against defaulter (the contractors whose files to pay Govt money in due course of time)	Yes	
16	Any penalty imposed on defaulter? if imposed then its status?	Yes	
17	Any report with reference to defaulter submitted to higher up?	Yes	
18	Any legal proceeding taken against the defaulter?	Yes	
19	Whether there is proper reconciliation with banks in place?	Yes	
20	Any study taken to discover new area of revenue?		No
21	Whether Designated Banks Accounts were approved from Finance Department?	50%	
22	Whether guidelines rules/procedures are followed in awarding the contract regarding revenues generation?	Yes	
23	The deduction made by the TMA (like Income Tax, Sale Tax and other third-party payment) are properly and timely transferred to concerned?	Yes	
24	Any reconciliation made with tax authorities?	Yes	
25	There is any difference found in reconciliation with tax authority? And action taken in this regard?		No
26	How many works/activities/contracts which are not auctioned? And its financial impact?	1	
27	The works/activities whose was not auctioned either the department made effort to generate revenue from these activities?	Yes	