कार्यालय नगर परिषद औरंगाबाद।

पत्रांक 947 दिनांक 30.8.2010

प्रेषक

नगर कार्यपालक पदाधिकारी
नगर परिषद औरंगाबाद।

सेवा में,

महालेखाकार
स्थानीय लेखा परीक्षा
बिहार पटना।
सरकार के उप सचिव,
नगर विकास एवं आवास विभाग
बिहार पटना।

विषय :– स्थानीय लेखा परीक्षा प्रतिवेदन संख्या 406/2008–09 वर्ष 2006–07 से 2007–08 के आपत्तियों का अनुपालन प्रतिवेदन का प्रेषण।

महाशय,

उपर्युक्त विषयक स्थानीय लेखा परीक्षा प्रतिवेदन संख्या 406/2008–09 में उठाये गए आपत्तियों का अनुपालन प्रतिवेदन इस पत्र के साथ संलग्न कर भेजा जा रहा है।

कृप्या प्राप्ति स्वीकार किया जाए।

विश्वासभाजन

नगर कार्यपालक पदाधिकारी
नगर परिषद औरंगाबाद।

Compliance report of Nagar Parishad, Aurangabad in respect of audit report no. 406/2008-09 for the peri d 2006-07 to 200 08						
Sr. No.	Paragraph No.	Audit objection brief	Reply of Nagar Parishad Aurangabad	Observatio	recommendation committee	statement
1	2	3	4		5	
1	1	**Introduction**	No action is required			
2	2	**Administration**	do			
3	3	**Scope of audit**	Records and registers are being maintained as per audit suggestion			
4	4	**Previous audit reports**	Action is being taken to comply the audit objection			
5	5	**Budget Estimate**	Instruction noted for future			
6	6	**Financial overview**	No action is required to be taken.			
7	7	**Government Grant**				
		The Government Grant Register for the period 2006-07 &2007-08 ..... keeping watch over proper utilisation of grant.	Govt Grant register for the period 2006-07 to 2008-08 have been maintained.ucs have been sent to the govt & will be shown to the next audit.			
8	8	**Non/ Short Credit**				
		Rs. 18584.00 was collected through ..... Credit of the amount in Nagar Parishad fund may be shown to next audit.	Rs. 1892.00 has been deposited in municipal fund vide M.R. No.1204-1207 dated 19.09.2008			
9	9	**Collection Account**				
	(i)	The UDD, Government of bihar under latter no. 106/96-1833 dt. 23.06.05 ..... Taken for imposition fo taxes on bulding on the basis of carpet area	self assesment program have been started and efferts on being made to achive the target of rev. collection.			
	(ii)	The demant and collection register showing description of holdings and quarterly demand and collection of taxes were not maintained ..... The position/state of collection of tax was poor and needs inprovement.	There is no tax daroga, so that demand register have not been maintained but the collection register have been maintained			

	(iii)	Apart from holding tax, water tax and latrine tax at the rates rprescribed under the act were..... enhancement of income from sources of Nagar Parishad.	The imposition of water and latterine tax has not been approved by the board as yet. The proplsal for water and latrine tax will be put up in the board meeting for its approval	
10	10	**Non remittance of Health of education cess**		
		the annual account for the year 2006-07 and 2007-08 showed that Rs. 4,05,572.00 was realised on account of health ..... Steps meay be taken for memittance of health and education cess	Due to poor financial condition of the Nagar Parishad amount collected on account of education cess and health cess could not be deposited in govt. account. How ever it will be diposited when the financial condition of Nagar Parishad becomes sound.	
11	11	**Outstanding shop rent**		
		The rent realisation register was nor maintained properly it did not reflect abstract of outstanding rent at the end of each year.---- taken for realisation of huge amount of outstanding rent	The shop rent register has been maintained properly.	
12	12	**12th Finance Commission**		
		Rs. 75,96,525.00 was receved as grant on the recommendation of 12th Finance commission during the ..... Construction of rods/dran,street, lighting etc.	Instruction noted for future	
	12 (i)	**Diversion of Grant**		
		Para 6 fo the grant - sanctioning letter clearly directiod that deversion of grant was not permissble for purposes other than..... Effictive stapes may be taken for re-coupment of diverted amount Rs. 4,67,372.00.	Nearly 50% of the Grant ear marked for solied wess management has been utilised, Utilisation certificate is being sent to govt.	

	12 (ii)	**Position of execution of Schemes**		
		All these schemes relate to construction of road/ dran and supply of drinking water..... Sincere efforts may be made for utilisation of balance amount under each sub-sector	The excuting agency is being given notice to recover the amount	
13	13	**Grant for construction/ rennovation of roads**		
	13 (i)	Rs. 1,05,28,000.00 was received from the Urban development department for construction of roads - ..... adjustment of advance outstanding against the againcies concerned	out of 32 scheme, 31 schemes have been completed	
	13 (ii)	Execution of schemes out of grant received for construction/ repair of rodes		
		(a) scheme no. 12/06-07..... May be recovered from the agency converned/ Persone(s) responsible for payment	The excuting agency is being given notice to recover the amount	
		(b) schme no 14/06-07..... Was irregular and stands recoverable from the agency converned/ persons(s) responsible for payment.	The excuting agency is being given notice to recover the amount	
		(c) scheme no. 7/06-07 .....from the agency concerned/ Person (s) responsible for payment.	The excuting agency is being given notice to recover the amount	
		(d) scheme no. 16/2006-07 ..... may be recovered from the agency converned/ person(s) responsible for payment.	The excuting agency is being given notice to recover the amount	

		(e) scheme no. 13/06-07 ..... stands recoverable from the agency concerned/ person(s) responsible for payment	The excuting agency is being given notice to recover the amount	
		(f) scheme 28/06-07 ..... were noticed in Muster Roll and vouchers	The excuting agency is being given notice to recover the amount	
14	14	**National slum development Programme**		
		The cashbook of NSDP showed the following transactions for the period 2006-07 & 07-08	The excuting agency is being given notice to recover the amount	
	15	**Advance**		
		Advance ledger for the period 2006-07 & 07-08 was not maintained, as such the position of advance outstanding as on-----	Advance leadger has been maintained and recovery/adjustment of advance has been made	
	16	**Irregular Payment to daily wages Labourers**		
		Despite of ban imposed by the Govt. of bihar on appointment/ ..... was irregular and held under objection till its regularization by the govt.	Due to shortage of Sweeper, Nagar Parishad has engaged daily wages for civic amenities	
	17	**Payment of Legal Charges**		
		A sum of Rs. 9,77,080.00 was paid on account of legal charges during the year 2006-07 & 2007-08	Payment hav been made to municipal advocate in defferent cases	
	18	**Annual account**		
	18 (1)	Year 2006-07	There is no under statement of recipt. there is no over statement of expnditure out of amount transferred 29,75,700.00 only 24,51,918.00 were spent Rs. 5,23,000.00 remain in bank account	
	18 (2)	Year 2007-08		

	19	**Discussion with executive**		
		important points noticed during audit were descussed with the chairman of Nagar Parishad.	No ~~Comen:~~ Comment	
	20	**Result of audit**	Important records have been maintained efforts are being made to improve the realisation of taxes	
	21	**General remarks**		
		There was much scope for improvement in maintenance of account. ..... To be expedited for enhancement of income from own shource	For Information, Para may be dropped.	

Accountant

Excutive officer
Municipal council Aurangabad

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पत्रांक...../दिनांक.....

प्रेषक,

कार्यपालक पदाधिकारी
नगर परिषद् औरंगाबाद।

सेवा में,

महालेखाकार
(लेखा परीक्षा)
बिहार, पटना।

S.O. - VII
19.03.14

विषय– **औरंगाबाद नगर परिषद् के अंकेक्षण प्रतिवेदन सं0– 29/2003–04 के अनुपालन प्रतिवेदन का प्रेषण।**

प्रसंग– सरकार के अपर सचिव, नगर विकास विभाग, बिहार का पत्रांक 07/अंके0– 55/2013–427 (क) दिनांक 04.03.2004

महाशय,

उपर्युक्त विषय एवं प्रसंगाधीन पत्र से संसूचित अंकेक्षण प्रतिवेदन सं0– 29/2003–04 की कंडिका सं0– 17 (छायाप्रति संलग्न) द्वारा मो0– 191,000.00 रू0 गबन संसूचित किया गया है, वह वास्तव में जलापूर्ति टैक्स, लैट्रीन टैक्स, लाईट टैक्स एवं पेशा कर के लागू नहीं किये जाने से संबंधित राजस्व क्षति की ओर ध्यानाकृष्ट कराया गया है।

इस सन्दर्भ में सूचित करना है कि नगर परिषद् द्वारा पाईप लाईन पेयजलापूर्ति की व्यवस्था अद्यतन नही किया गया है। घरों में शौचालय की सफाई व्यवस्था नगर परिषद् द्वारा नही कराया जाता है। पेशा कर वाणिज्य कर विभाग के माध्यम से वसूल किया जाता है। अतएव सेवा उपलब्ध नहीं कराये जाने के कारण इन करों को लागू नहीं किया गया था। एतद् संबंधी प्रतिवेदन से दिनांक 24.07.2006 को अंकेक्षण दल को भी अवगत कराया गया है, और यह पारा अब विलोपित हो जाना चाहिये था, जो अबतक नही हुआ है।

अतः अनुरोध है कि उक्त कंडिका को विलोपित करने की कृपा की जाय।

विश्वासभाजन

7/3/14
कार्यपालक पदाधिकारी
नगर परिषद् औरंगाबाद।
7.3.14

ज्ञापांक 755 /दिनांक 07/3/2014

प्रतिलिपि– सरकार के अपर सचिव, नगर विकास एवं आवास विभाग, बिहार पटना को प्रसंगाधीन पत्र के अनुपालन में सादर सूचनार्थ।

7/3/14
कार्यपालक पदाधिकारी
नगर परिषद् औरंगाबाद।
7.3.14

OFFICE OF THE MUNICIPAL COUNCIL AURANGABAD

Compliance report of A.R. No. 29 of 2003-04

Sl. No.	Para No.	Heading of the para	Recomendation of Executive Officer	Openioun/recomend of Auditor
1.	1.	Introductory	Information one. para may be dropped.	
2.	2.	Administration	For information, para may be dropped.	
3.	3.	Previous audit report	Noted for future guidance.	
4.	4.	Scope of audit	For information, para may be dropped.	
5.	5.	Important audit finding	For information, para may be dropped.	
6.	6.	Over View	For information, para may be dropped.	
7.	7.	Finance	For information, para may be dropped.	
8.	8.	Internal Audit	Noted for future guidance, para may be dropped.	
9.	9.	Financial position	For information, para may be dropped.	
10.	10.	Bank a/c maintained by the municipality	For information, para may be dropped.	
11.	11.	Grant	Noted for future guidance.	
12.	12.	Additional Stamp duty	Stamp duty has been received and shown to audit, para may be dropped.	

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1.	2.	3	4.	5.
13.	13.	Loan and loan appropriation register.	Noted for future guidance action is being taken.	
14.	14.	IiCa Yojana	Action is being taken for utilisation of balance amount.	
15.	15.	Balika Samridhi Yojana	Now it is not possible to open seperate a/c for interest earned The amount has already utilised Hence para may be dropped.	
16.	16.	Assesment of Holding Tax.	Assesment work are going on para may be dropped.	
17.	17.	Loss of revenue due to non imposition of IWE, latterine etc Tax	Noted for future guidance.	
18.	18.	Short realisation of Education Cess	50% Education cess are being realised from 2004-05, action is being taken for previous year.	
19.	19.	Collection Account	Noted for future guidance.	
20.	20.	Holding Tax outstanding with Govt. Building as on 31.3.2003	Action is being taken.	
21.	21.	Loan of Sulabh Shauchalaya not recovered	Action is being taken.	
22.	22.	Non credit of Rs 22776=00	Informatory one. para may be dropped. More over the amount of Rs. 22,776=00 has been deposited in municipal fund.	

1.	2.	3.	4.	5.
23.	23.	Tin Ticket Accounts	Noted for future guidance	
24.	24.	Bid amount outstanding with the bidder since allowance	Action is being taken. para may be dropped.	
25.	25.	Shop/ Stall rent outstanding with the tenent.	— do —	
26.	26.	Market Fund	— do —	
27.	27.	Rs. 56,000/- was realised and deposited by Cashier	Crespondance is being done from Bank to Obtain Bank Statement.	
28.	28.	Advance paid out of Market Fund.	Bill is under finalisation. After finalisation advans will be adjusted	
29.	29.	Sanctioned Strength.	For information only, para may be dropped.	
30.	30.	Appointment of Sri Khizar Hayat Khan as daily wages staff.	Under Surcharge proposal, No Coments.	
32.	32.	Municipal Election '2002	The amount is neagre hence para may be dropped.	
33.	33.	Excess expanditure on a/c of Photography out of Municipal fund.	A letter is being written to D.M. A'Bad	

P.T.O.

1.	2.	3.	4.	5.
34.	34.	Expanditure on National Festival.	Noted for future guidance.	
35.	35.	Purchase of Broken Bricks/ Chhoi.	— do —	
36.	36.	Purchase of Electrical Goods	— do —	
37.	37.	Advertisment in the daily News paper not approved by the State Govt.	— do —	
38.	38.	Municipal Tractors.	Action is being Taken.	
39.	39.	Payment of T.A. to the Chairman in the shape of fund.	— do —	
40.	40.	Excess drawn through Vouchers	Amount is negligible hence, para may be dropped.	
41.	41.	Irregular payment to daily wages staff	Under surcharge, No comments	
42.	42.	Irregular payment of Marriage Advance	Recovery is under process.	
43.	43.	Festival Advance paid out of Market fund.	Recovery is being made, para may be dropped.	

1.	2.	3.	4.	5.
44.	44.	Advance for repairs of House	Recovery is under process.	
45.	45.	Different kinds of advance paid to office staff during 2000-2003	— do —	
46.	46.	Dani Bigha Bus Stand	Under fore judice.	
47	47.	Non deposited P. Fund.	P.F. amount upto Aug' 03 has already been deposited and action is being taken for sept-'03 onwards, hence para may be dropped.	
48.	48.	Discussion with Chairman/Ex. offic	For information. para may be dropped.	
49.	49.	Result of Audit	— do —	
50.	50.	External remarks	— do —	

24/7/06
Accountant-Cum
Head Clerk.

Received
24/7/06
AAO

24.7.06
Executive Officer
Municipal Council
Aurangabad

(Mr. Kundan Kumar)
A.A.O.
L.A. Wing
Comp. A'Bad

(Mr. R.N. Pa
Sr. A.O.
L.A. Wing
Comp- A'Ba

Audit Report No. 29 of 2003-2004

The Accounts of Aurangabad Municipality, Aurangabad Municipality, Aurangabad for theperiod 2000-2003 were test audited by an Audit party of the office of the Accountat General (Audit)III (Local Audit Wing) Bihar and Jharkhand, Ranchi during the period from 7.4.2003

2. **Administration.**

Name of the Chairman.

(1) Satish Kumar Singh,
1-4-2000 to 14-6-02

(2) Sri Rais Azam Khan.
15.6.2002to 31.3.2003
(Continued),

Name of the Executive officer

(1) Sri Raja Ram Chaudhary
1-4-2000 to 3. 7. 2000

(2) Sri Sanjai Kumar Upadhayay
3-7-2000 to 24.7.2001

(3) Sri KrityaNand Ranjan
24.7.2001(AN) to 31.3.2003)
Continued.

3. **Previous Audit Report**

The position with regard to disposal of previous audit reports is given below:-

Sl.No.	Refrence to Audit Report	Para outstanding
1	2	3
1.	71of 76-77 for the Year 1974-75	14
2.	247of 77-78for the Year 1975-76& 197-77	44
3.	120of 77-79 for he Year 1977-78	25
4.	4 of 80-81 for the Year1978-79	26
	123 of 81-82 .for the Year 1979-80	

The rate was not implemented though it was [illegible]

D.M. vide letter No. 467 dated 21.8.97 and Municipal Commissioner vide resolution No. 2 dt. 30.8.97

The implemention of revised assessment list in under Juidice vide C.W.J.C/99 Patna High Court.

During the period 1994-95 to 1999-2000 Municipality- had approved 587 building plans. It is evious that 587 buildings were Constructed within two years of their approval of building plan as not had approached further for renewal of sanctioned palan after lapse of two years of its sanction.

The valuation of 587 under section 106 & 107 of B& O Municipal Act 1922 was not done by competant authority Vizi Executive officer/ chairman

During 2000-2003 further-- 327 building plans was sanctioned.

The authority may make Survey of Municipal area and assessment under section 106&107 may be done to increase the revenue of the Municipality.

The Survey report along with assessment list to be produced to next audit.

7. LOSS OF REVENUE DUE TO NON IMPOSITON OF WATER, LATRINE LIGHTING TAX & PROFESSIONAL TAX.

Rs.32,865.87 was loss of revenue calcutaled as under the annually to the Municipality due to non imposition of water @ 12/1/2% Vide section 82(c) &85Latrine Tax section 86(c) 7/1/2% and lighting tax under section 82(d) @ 3% of Bihar and Orissa Municipal Act 1922 though provided ammenities to the tax payer Since in captic of the Municipality in the case of water supply (Scheme completed in between 1970to 1990 for Rs 5.28 Lack) Latrine(Loan distributed for Conversion of Sulabh Sauchalaya for Rs 9.06 Lack), lighting (1994-95 to 2002 Rs 7 Lacks (3 Lakh. Electrical goods + 4 Lackh electricity energy Bill) were Provided by the Municipality Loss

Calculated