

कार्यालय, मुजफ्फरपुर नगर निगम, मुजफ्फरपुर

E-mail ID-mmcc-muz-bih@nic.in. muzaffarpur.ulb@gmail.com Fax No.-0621-2214506

1348

पत्रांक- 320

दिनांक 23/2/16

प्रेषक,

हिमांशु शर्मा, भा10प्र0से0

नगर आयुक्त,

मुजफ्फरपुर नगर निगम, मुजफ्फरपुर।

सेवा में,

सरकार के संयुक्त सचिव,

नगर विकास एवं आवास विभाग,

बिहार, पटना।

विषय :-

अंकेक्षण प्रतिवेदन सं0-491/2012-13 वित्तीय वर्ष 2011-12 एवं 650/13-14 वित्तीय वर्ष 2012-13 का अनुपालन प्रतिवेदन का प्रेषण।

महाशय,

उपर्युक्त विषयगत अंकेक्षण प्रतिवेदनों का अनुपालन प्रतिवेदन वित्तीय वर्ष 2013-14 के लेखा के अंकेक्षण हेतु आये अंकेक्षण दल को दिनांक 21.02.2015 को हस्तगत करा दिया गया है, जिसकी छाया प्रति इसके साथ संलग्न कर भेजी जा रही है।

अनुलग्नक :- यथोपरि।

विश्वासभाजन

23/2/15

नगर आयुक्त

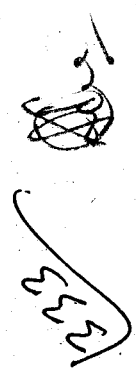
मुजफ्फरपुर नगर निगम, मुजफ्फरपुर।

Compliance of Audit Report No.-491/2012-13, Period 2011-12

Para No.	Objection in Brief	Reply	Audit Observation	Acceptance or any other Comments of examiner of Local A/c
1	Introduction	Para is informative, Needs no Compliance		
2	Administration	-Do-		
3	Scope of Audit A list of records and registers produced to audit and test checked during course of audit has been given in Appendix-1 and another list of records and registers either not produced or not maintained has been furnished in Appendix-II to the report.	Para is informative. Noted for further hence may be dropped.		
4	Previous Audit report	Compliance is being done and submitted previously to audit party. Hence Para may be dropped.		
4A	No compliance was to furnished Important Audit findings.			
5	Internal Audit Internal checks were prescribed in the rule in order to impose appropriate control in maintenance & Co-ordination of the Municipal accounts.	Internal audit is being conducted regularly. Hence the Para may be dropped.		
6	Financial overview. (a) Difference between main cashbook & subsidiary cash book. (b) Opening balance & closing balance in accountant cash book was not worked out, which may be worked out and caused forward to the next year and shown to next audit.	Reconciliation is being done.		



	<p><u>USING PARANCE</u> The difference accounting to Rs. 1,88,62,903.18 may be reconciled and shown to next audit.</p>	<p>Accounts will be maintained as per new Accounting Rule 2014.</p>	
8	<p>Budget Estimate (i) The empowered Standing Committee has approved the budget estimates after laps of two and half months of the financial year. Reasons of delay was not stated in audit. (ii) The Budget was prepared as deficit. In Order to over come such deficit, no remakes was suggested. (iii) The expected receipt & expenditure with respect to actual revealed the wide variation. In future the same may prepared with at most care and the consideration of the actual requirement.</p>	<p>Para Suggestive. Budget has been prepared as per 2015-16 New Municipal Budget Manual.</p>	
9	<p>Annual Account As per previous contain in rule 82 to 84 of Bihar Municipal Accounts Rule 1928, the annual account shall be maintain in form XVII & XVIII depicting the total of received and expenditure of the year as worked out in the last column of the register. But the compliance did not maintain the same. The same may be prepared in future and produced before next audit.</p>	<p>Accounts will be maintained as per New Account rule 2014.</p>	
10	<p>(A) Govt. Grant Govt. grant register not maintained as per rule 14 A of Bihar Municipal Account Rule 1928. May be Maintained as per provision laid down in Rule and Shown to next audit.</p>	<p>Latest Positive of grants has been finished to Current Audit.</p>	
	<p>(B) Blockage of Govt. Grant 1. The Govt. grant amounting to Rs. 50.00 lakh for construction of administrative building was received during 2008-09 but their utilization was not made.</p>	<p>The unutilized grant will be expended very soon.</p>	



<p>4. During the year 2011-12 the grant amounting of Rs.4,38,74,182.00 was received under 13th FC to incur expenditure in :-</p> <p>(i) 50% under solid waste management rest 50% under -</p> <ul style="list-style-type: none"> - Supply of water including sanitation - Light arrangement. - Payment of electricity bill - Construction and maintenance of Rain Basera/Old home. <p>But the corporation incurred expenditure amounting Rs. 36,52,771.00 under solid waste management for payment to M/s Nidan the balance remaining unspent.</p> <p>May be utilised and shown to next audit.</p>	<p>Revised guideline for the utilization of 13th FC grant has been received and expenditure will be incurred accordingly</p>	<p>11</p> <p>Sanctional strength vs men in position</p> <p>(a) Men in position 84 regular against sanctioned strength 74 in Assistant Cadre.</p> <p>- 69 Peon against 66 Sanctioned in Peon Cadre In Muster roll 27 Assistants and 42 peons.</p> <p>13 Employees Excess in regular and 69 Excess in M.R. Thus the expenditure income in pay and allowance of the surplus staff amounting Rs. 54,06,480 was irrigable and held under objection till their regularization from the state Govt.</p> <p>(b) <u>Staff working on unsanctioned post.</u></p> <p>(i) Five engineers have been posted by UD&HD for which no post was existing. The Salary & allowance was borne by the corporative amounting Rs. 27,06,392.00</p> <p>The correspondence may be made with the state Government regarding sanction of post and recoupment of Expenditure.</p> <p>(ii) Irregular payment of deputation</p>	<p>Actual Position of Sanctioned strength and men in position in being carried out.</p> <p>These officers have been posted by UD&HD Govt. of Bihar. However only three officers are continuing in Municipal Corporation, Muzaffarpur.</p> <p>Concerned officers are being asked to furnish the concerned papers.</p>		
---	---	---	--	--	--




	allowance Deputation allowance in payable to official under terms & conditions of deputation/ foreign service. Three Engineers have posted by UD & HD without mentioning any terms of deputation/ foreign Service but deputation allowance was paid to them irregularly amount Rs. 95,900/- stands recoverable.			
12.	<u>Non/Short Credit of Professional Tax.</u> Short credited amount Rs. 1100.00 was deposited on 14.12.12 after pointing out by audit which may be shown to next audit.	Credit of amount has been made in Municipal Fund para may be dropped.		
13.	<u>Revision of Taxes</u> As per provision, revision of taxes is to be done after every five years. The last assessment was done during 2001-02. Thereafter, no revision was made. As such, the Corporation has been suffering loss of revenue. The same may be done through the staffs to avoid further loss of revenue.	Revision work is under progress.		
14.	<u>Outstanding taxes on holdings (Rs. 460.18 lakh)</u> Action may be taken to realize the outstanding taxes of holding taxes.	Latest position of out standing taxes has been furnished to current audit.		
15.	<u>Outstanding on Govt. holding (Rs.415.54 lakh)</u> Action may be taken to realize the taxes.	Latest position of out standing taxes has been furnished to current audit.		
16.	<u>Demand and collection Register</u> The Demand and collection register was not maintained. May be maintained as per provision.	Maintenance of demand and collection register is under progress.		
17.	<u>Outstanding shop Rent (Rs. 46.97 lakh)</u> Action may be taken to realize the outstanding taxes so as to enhance the revenue collection.	Action in being taken to realize the outstanding shop rent.		
18.	<u>Non Remittance of Health & Education Cess (Rs. 104.36 Lakh)</u> Rs. 52,18,200.90 as health cess & Same as education cess was not deposited/ remitted which may be deposited to concerned head and shown to next audit.	Due to weak financial Position of Municipal Corporation health & education cess has not been remitted.		

23



(A) Irregularities in award of contract for advertisement taxes.

- (i) In order to make an agreement with M/S Concept/Astiva, no approval from the empowered standing committee as required was made. Reasons of which may be pointed out to next audit.
- (ii) In spite of repeated request by M/o Magadh Advt. Ltd. to Provide space, the Corporative could not provide space for installation of dustbins, sodium Vapour lamp etc. As such, the Corporation was debarred of the benefit as to be provided by the firm.
- (iii) Without providing 50% of the money authority letter was issued to the M/S Magadh Advt. As such why not it may be considered as the benefit provide to the contractor may be elucidated to audit.
- (iv) After stay order, the departmental collection was not started. As such, the corporation is Sustaining loss of revenue of Rs. 7,97,878.00 up to Nov.12. Why not such loss may be held responsible to the persons concerned may be pointed out to next audit.

(b) Irregularities in tender for maintenance & Repair of Street Light/ Vapour Light.

- (i) Whether M/S R.V. Associates had deposited the amount of Rs. 20,000.00 subject to enhancement of every alternate year or not ? Details may be furnished to next audit.
- (ii) From 27.01.10 to 10.5.11, the departmental collection was made or not ? Details may be furnished to next audit.
- (iii) From 8.12.11 to 9.10.12 no departmental collection was made. Reasons for which may be stated to next audit.

1330



20.	Deleted	Action will be taken.	
21.	<p><u>Loss of Revenue in entry fee collection.</u> Entry Fee of Vehicle collection made from April 2009 to Aug 2011 and onwards Aug 11 Settlement of Entry Fee Vehicle was made of an amount of Rs. 55,01,500/- for the period from Aug 11 to 31.03.2012. Loss of revenue Rs. 41,53,408/- may be recovered from responsible person.</p>	Action is being taken for recovery.	
22.	<p><u>Loss of Revenue in settlement of Sairat.</u> (i) Settlement was made from 01.08.2011 to 31.03.2012. The reason for delayed settlement was not clarified to audit. (ii) Sairat register may be maintained and shown to next audit. (iii) The reason of non settlement of Satpura Slaughter House was not explained to audit. (iv) the Registration of settlement should be made on stamp paper of 3 % of agreement amount as per 9.9 Registration Letter No.-549 Dt. 15.03.2005 but perusal of file revealed that was not done. Hence, the Govt. Suffered loss of Rs. 2,53,350 (3% of Rs. 84,45,000.00) in the shape of stamp duty. The same may be recovered from the person held responsible.</p>		
23	<p><u>Payment of Carriage Charges of miner mineral without any Proof (Rs. 47.60 Lakh)</u> Form M.N. & F & Supporting Paper may be obtained till then the payment to the concerned Contractor amounting to Rs. 47,59,739.00 in held under objection.</p>	Form M & N will be taken from Concerned Contractors.	




	<p><u>Short deduction of Penalty</u> Scheme No.-170/BRGF/09</p> <p>Short deduction Rs. 1,13,005.00 may be recovered from responsible person.</p>	<p>Recovery will be made from the Contractor.</p>	
25.	<p><u>Availability of water supply in Nagar Nigam Area.</u> The Corporation is realizing water tax from the tax payers, it is the primary responsibility of the Corporation to provide. Sufficient drinking water to its inhabitants. The measures adopted by the Corporation to meet its responsibility regarding supply of sufficient water to tax payers was not pointed out to audit.</p>	<p>New Projects have been taken to enhance the supply of drinking Water.</p>	
26	<p><u>Payment on Daily Wages (Rs. 24.03 Lakh)</u> No approval from the Govt. has been obtained to regularise the Expenditure, So made. Expenditure in kept under held objection till the approval from the Govt. obtained.</p>	<p>Correspondence has been made of ex post facto to approval from Govt.</p>	
27	<p><u>Pension Fund</u> Pension fund was not created rather. Amount was transferred from Municipal fund as per requirement of amount for payment of Pension was irregular.</p>	<p>Pension fund will be Created.</p>	
28	<p><u>Payment of M/S Nidan for Providing S.W.M. (Solid Waste Management) Services.</u> (I) Initially, Tender was invited for providing S.W.M. Services in 4 Wards only but phase wise it increased for 26 wards. The Corporation had not invited fresh tender for additional Wards. (II) Photography records were not exiting. (III) Mechanical Manual Street Sweeping of main roads and cleaning the drain were not done by M/S Nidan. The payment was being made only on the basis of weight of Waste being Collected.</p>	<p>Action will be taken.</p>	

7


1328
