

कार्यालय नगर पंचायत, सिलाव (नालन्दा)
पत्रांक 471/दिनांक 8-11-12

प्रेषक,

कार्यपालक पदाधिकारी,
नगर पंचायत, सिलाव (नालन्दा)

सेवा में,

स्थानीय लेखा परीक्षक, बिहार
प्रधान महालेखाकार (लेखापरीक्षा)
बिहार का कार्यालय, पटना।

विषय:-

महसूय,

स्थानीय लेखा परीक्षक, बिहार का 31 मार्च 2009 तथा 2010 को समाप्त हुए वर्ष का प्रतिवेदन में उल्लिखित कड़िकावार आपतियों का अनुपालन प्रतिवेदन भेजने के संबंध में।

उपर्युक्त विषयक के संदर्भ में कहना है कि नगर पंचायत, सिलाव से संबंधित ऑडिट रिपोर्ट सं० 483/11-12 वर्ष 2008-09 से 2011-12 तक की अवधि में किये गये कार्यों/लेखाओं के संबंध में विधायकित वार्षिक प्रतिवेदन में जो आपतियाँ दर्ज की गयी हैं उसकी कड़िकावार विस्तृत अनुपालन प्रतिवेदन की अपेक्षित कार्यवाई हेतु आप की सेवा में भेजी जा रही है।
सादर सूचनार्थ।

विवासभाजन

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कार्यपालक पदाधिकारी,
नगर पंचायत, सिलाव (नालन्दा)

ज्ञापांक..... दिनांक.....
प्रतिलिपि :- सरकार के संयुक्त सचिव, नगर विकास एवं आवास विभाग, बिहार, पटना के पत्रांक 2750 दिनांक 31.07.12 के आलोक में सूचनार्थ एवं आक्यक कार्यवाई हेतु प्रेषित।

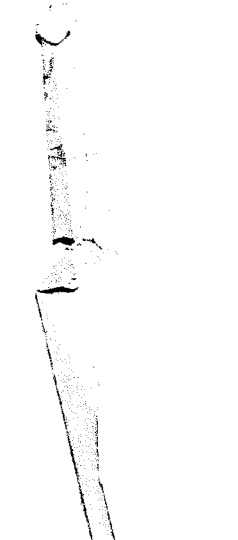
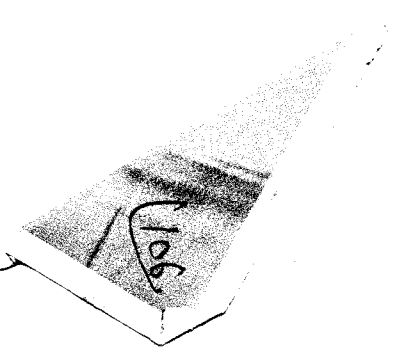
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कार्यपालक पदाधिकारी,
नगर पंचायत, सिलाव (नालन्दा)

ज्ञापांक 471 दिनांक 8-11-12
प्रतिलिपि:- प्रतिलिपि जिला पदाधिकारी, नालन्दा के पत्रांक 511/सब दिनांक 20.03.12 के क्रम में एवं आक्यक कार्यवाई हेतु प्रेषित।

8/11/12

कार्यपालक पदाधिकारी,
नगर पंचायत, सिलाव (नालन्दा)



Nagar Panchayat Silao (Period 2008-09 to 2010-11)

ARN0-483/11-12

<p>1.Introduntion The accounting of the Nagar Panchayat,Silao for the year 2008-09 to 2010-11 were test cheaked by audit party of the office of the Pr. A.G (Audit). LAD. Bihar, Patna during the period 22.11.2011 to 26.11.2011.</p>	<p align="center">कोई टिप्पणी नहीं</p>
<p>2.Administration The following authorities adorned the chair during the period 2008-09 to 2010-11 (I) Name of chairman Smt. Sunaina Devi Period 01.04.08 to 31.03.11 (II) Name of Executive officer Sri Sandeep Kumar Period 01.04.08 to 2.2.10 Sri Madhusudan Pd. Period 03.02.10 to 4.4.10 Sri Nandbihari Pd. Period 05.04.10 to 31.3.11</p>	<p align="center">कोई टिप्पणी नहीं</p>
<p>3.Scope of audit A list Showing records/Registers produced before audit for necessary checking is given in Appendix-I (A) and statement showing those record and registers which were either not maintained or not produced before audit is given in Appendix I (B) of the report.</p>	<p>Appendix I(A) अंकेक्षण के निमित्त दिया गया एवं Appendix(B) से संबंधित रजिस्टर जाँच के क्रम में दिया गया परन्तु नियमानुसार संधारण नहीं किया गया जिसे संधारित की जा रही है। अगामी अंकेक्षण में दिखा दी जायेगी।</p>
<p>4.Previous audit report Despite Several requests for compliance of outstanding paras of previous audit reports, the Nagar Panchayat did not furnish the same before the audit Party.</p>	<p>पिछले ऑडिट की प्राप्त प्रति अंकेक्षण के समक्ष रखा गया जिसका प्रत्युत्तर कार्यालय के पत्रांक 05 दिनांक 7.01.11 जो प्रधान महालेखाकार (लेखापरीक्षक) बिहार, पटना को 31 मार्च 2009 तक की अंकेक्षण से संबंधित की गयी कार्रवाई का ब्यौरा भेजा गया जिसे अंकेक्षण समक्ष दिखाया गया।</p>

<p>Important audit findings Para Details 7 Blockage of Grant (28.88 Lakhs) 10 Non credit via-a-vis Misappropriation of collection money to the tune of 0.75 lakh 11(11) Irregular Payment on Daily wages 6.13 lakh 13 Non Imposition of Holding Tax/ Loss of 7.41 Lakh in 5 Yrs.</p>	<p>क्रमांक 1 से 4 तक कण्डिका 7,10,11,(11) एवं 13 से संबंधित सभी त्रुटियों को दूर कर की गयी है जिसे वित्तीय मामले से संबंधित सभी राशि दूरस्त कर ली गयी है।</p>
<p>6.Non maintenance of grant register The Nagar Panchayat did not maintain the grant register for the year 2008-09 to 2010-11. Due to non maintenance of grant register, the actual position of grants received during 2008-11, spend during the period and remained unspent at the end of the year 2010-11 i.e on 31.3.11 could not be ascertained in audit. However, from the scrutiny of the cash book and sanctioning letters, it was observed that a sum of 1,75,12,630 was received as grants during the period 2008-11 vide details in Appendix-II to the report. The grant register may be maintained and unspent balance as on 31.3.2011 may be worked out and shown to next audit.</p>	<p>ग्रान्ट रजिस्टर का संधारण किया गया परन्तु नियमावली में निहित प्रावधान के अनुसार संधारण नहीं किया गया अंकेक्षण द्वारा दिये गये निदेश के आलोक में संधारण किया जा रहा है जिसे आगामी लेखा अंकेक्षण में दिखा दी जायेगी।</p>
<p>7.Blockage of Grant 28.88 Lakh A sum of 28,87,875 was received on 31.3.2007 by the Nagar Panchayat, Silao vide government's letter on. 1398 dt 30.3.07 for construction of its Administrative building. The model estimate and plan was received from the government with 75% of the estimated cost (38,50,500) and rest 25% (9,62,625) of the cost was to borne by the Nagar Panchayat itself. Further, as per instruction of the government details execution Plan was to the prepared and 25%</p>	<p>नगर पंचायत सिलाव के भवन निर्माण से संबंधित सरकार से प्राप्त अनुदान की राशि 28.88 लाख रुपये को अन्यत्र बैंक खाता में जमा हो जाने से राशि विचलित हुई जिसे सुधार कर लिया गया है। प्रशासनिक भवन की राशि बचत खाता सं० 10281 में तत्काल सूद सहित 3341873/-रुपये है। बचत खाता की छाया प्रति संलग्न है। नगर विकास एवं आवास विभाग बिहार, पटना को /Revised Estimate के लिये कार्यालय पत्रांक 418 दिनांक 18.08.11 भेजा गया है। राशि प्राप्त होने पर निर्माण कार्य पर खर्च की जायेगी।</p>

...the Panchayat was to be ensured.
 ...Nagar Panchayat did not prepare the
 ...ion plan and did not apprise the government
 ...chayat's contribution and the grant was kept
 ...ed for the last 5 years. When the matter was
 ...ted out by audit, it was replied that process to
 ...ize grants is on. Immediate and effective steps
 ...ay be taken to utilize unspent grants as per Govt.
 ...structionl under intimation to the Examiner of
 ...ocal Accounts, Bihar , Patna.

8.Non preparation of Budget for the year 2010-11
 As per provisions contained in See 73 (2)
 82,83,84 and 85 of the Bihar Municipal Act. 2007
 and Government's instruction on the subject.
 Municipal bodies have to prepare budget estimate
 showing probable receipts and expenditure for the
 ensuring year and after approval from the board,
 the same has to be submitted to the government.
 Further, it was instructed that all the expenditure
 should be incurred according to budget provisions.
 However, from perusal of the records and
 information furnished to audit, it come to notice
 that the Panchayat did prepare the budget for the
 years 2008-09, 2009-10 and 2010-11 and no specific
 reason was assigned for that due to non preparation
 of the budget entire expenditure out of municipal
 fund during above Said period was free budgetary
 control.
 Thus, attention of the authorities is drawn towards
 the matter and it is impressed upon to take step for
 preparation of the budget with observance of govt.
 instruction contained in letter No.262/5.01.11 and
 by following the provisions of the Act.

नगर पंचायत सिलाव का अनुमानित बजट (आय-व्यय) वर्ष
 2010-11 को तैयार की गयी है जिसे उप सचिव नगर विकास एवं
 आवास विभाग बिहार पटना की सेवा में कार्यालय के पत्रांक 144
 दिनांक 3.4.10 को भेजी गयी है। जहाँ तक वर्ष 2008-09 एवं
 2009-10 को तैयार बजट सरकार की सेवा में क्रमशः कार्यालय के
 पत्रांक 85 दिनांक 5.4.08 एवं 159 दिनांक 28.03.09 भेजी गयी है।
 अंकेक्षण के समय प्रस्तुत की गयी परन्तु संभवतः समयाभाव के
 कारण नहीं देख पाये। अगामी अंकेक्षण में दिखा दी जायेगी।

of Finances

कोई टिप्पणी नहीं है। अंकेक्षण द्वारा दिये गये निदेश एवं सुझाव के अनुपालन भविष्य में की जायेगी।

Agar Panchayat maintained one main Cash book for the period 2008-09 to 2010-11 and no other cash books for any of the heads of expenditure on/grants were maintained. On the basis of the Cash book, statement showing details of receipts and payments is given below.

Particulars	2008-09	2009-10	2010-11
Opening balance-	(78,51,219)	(12558834)	(9090410)
Receipts			
Grants-	(85,62,217)	(6189604)	(27,60,809)
Contt. -	(59,979)	(668798)	(6,08,236)
Own	(11,26,204)	(198211)	(42,02,089)
Other resources and otherwise			
Receipts			
Total-	(1,75,99,619)	(19615447)	(16661544)
Expenditure-	(50,40,785)	(10525037)	(58,02,243)
during the year			
Closing balance	(1,25,58,834)	(9090410)	(1,08,59,301)

1. The Closing balance as on 31.03.2011 as per Cash book – 1,08,59,301.00
2. The Closing balance as per Bank accounts as on 31.03.2011-1,09,14,897,09
(The details of closing balance of banks are given in Appendix- III to the report)

Audit Comments

- (i) The difference between Cash book and bank accounts as on 31.03.2011 amounting to 55,596,09 may be reconciled and be shown to next audit.
- (ii) There were 11 head of receipts of grants maintained in a single Cash book but neither the subsidiary Cash book was maintained nor the closing balance was analysed.
- (iii) The amounts transferred from one head of accounts to others were included in final figure as receipts and expenditure and in this way same

expenditure entered into Cash book take overstated receipts as well as expenditure.

Bank accounts maintained at SBI, Biharsarif and at SBI Rajgir were of the same purpose. Hence, only one account may be maintained.

(v) Canara bank account No. 10780 related to NSDP account, which was not in operation, may be discontinued.

The Cash book reconciliation statement and other points as mentioned above may be maintained to avoid irregularities and shown to next audit.

10. Non-credit vis-a-vis Misappropriation of collection money to the tune of 0.75 lakh

While checking the Miscellaneous Receipts (M.R) with the cashier's cash book and verifying the deposit of the collection amount into the Nagar Panchayat Fund. It was observed that Sri Prakash, the Cashier cum Tax daroga, collected a sum of 18,64,567.00 during 1.04.2008 to 26.11.2011 through Miscellaneous receipts but, against that only 18,36,750.00 was deposited into the Nagar Panchayat Fund and balance 27,815.00 was not deposited till close of the audit. The details are given in statement/Appendix -IV to the report.

Further from perusal of the previous audit report No.448/2008-09 for the year 2004-05 to 2007-08 (Para-08), it was noticed that a total sum of 43,317.00 was collected by Sri Prakash but not deposited into the municipal fund.

The matter was pointed and during audit and attention of the Executive was drawn through separate letter and as a result a total sum of 75132 was deposited by Sri Prakash vide details below

M.R No	Date	Amount
1403	05.12.2011	47317.00
1411	26.12.2011	27815.00
	Total	75132.00

The amount was deposited after ending the audit

कोषपाल सह टैक्स दारोगा के संबंध में अंकेक्षक द्वारा उठायी गयी आपत्ति का निराकरण करते हुए अंकेक्षण अवधि में ही विभिन्न मदों से वसूली गयी राशि 75132/(पचहत्तर हजार एक सौ बत्तीस रुपये) मात्र नगर पंचायत कोष में चलान द्वारा जमा कर दी गयी है। चालान की छाया प्रति संलग्न है। कार्यालय के विविध रसीद सं० 1403 दिनांक 05.12.11 द्वारा 47317 एवं विविध रसीद सं० 1411 दिनांक 26.12.11 द्वारा 27815 रुपये अर्थात् 75132(पचहत्तर हजार एक सौ बत्तीस रुपये) मात्र टैक्स दारोगा श्री प्रकाश द्वारा जमा कर दी गयी है।

and communicated to the office tax. The credit of the aforesaid deposited in the municipal fund shown to next audit. The sanction of the Executive is drawn towards aforesaid irregularities audit is impressed up on to exercise regular checks over collection account to avoid irregularities in future.

11. Sanctioned Strength and men in position
The sanctioned strength versus men in position of Nagar Panchayat, Silao is as under:-

Sl.No.	Name of the Post	No. of Sanities post	Present Men in Posting	Vacancy
1.	Head Clerk Cum Document	01	-	01
2.	Tax Daroga	01	01	-
3.	Safai Jamader	01	01	-
4.	Peon	01	-	01
5.	Safai Worker	05	02	03
Total :-		09	04	05

From the above details, it is obvious that the Nagar Panchayat was running in acute shortage of staff and as such the matter may be taken up with the government for filling up the vacancies.

(ii) Irregular Payment daily Wages- 612559

As per instructions contained in government letter no. 4156 dated 19.06.1991 where there was shortage of sanitation staff in the Municipal bodies, cleanliness work to be outsourced and for that tender/advertisement was to be published. Further the Government of Bihar vide it No. 4410 dated 01.08.74, 4/71.01-01/2/76-9827 dt. 20.12.76 and 4/7-80/79-288 dt 3.2.81 strictly prohibited engagement of persons on daily wages. But, in violation of the aforesaid instructions the Nagar panchayat, Silao engaged 3 staff on daily wages basis and without advertising the posts to be filled

नगर पंचायत सिलाव में वर्तमान में सरकार द्वारा स्वीकृत बल कार्यरत बल एवं रिक्त पद का उल्लेख अंकेक्षण द्वारा किया गया है जो सही है। रिक्त पदों पर नियुक्ति के निमित्त सरकार को संसूचित करने का अंकेक्षण द्वारा सुझाव दिया गया है।
 (II) आपत्ति युक्ति संगत नहीं हैं चूंकि सफाईकर्मियों के अभाव में सरकार द्वारा प्राप्त राशि जो दैनिक कर्मचारियों के देय है नियमानुकूल बोर्ड द्वारा पारित प्रस्ताव के अनुकूल खर्च किया गया है।

contractual basis.

Expenditure incurred over payment on daily staff during 2008-09 to 2010-11 is held under objection. The details have been given in the statement Appendix-V to the report.

Attention of the Executives is drawn towards the matter and it is impressed upon to take up the matter with the government and follow government instruction issued previously in this regarded.

12.Excess withdrawal of 67,933

Scrutiny of attendance register of casual sanitation staff of Nagar Panchayat, Silao. Showed that the wages shown paid to there casual staff were in excess of their attendance. The details are given in Appendix VI. The data have been collected from the attendance register vis-a-vis a payment register kept in Nagar Panchayat Silao w.e.f August 2008 to Feb 2011.

It is evident from the statement that an excess of 1019 Man days were allowed for payment which comes to 67,933(2000/30x1019). Hence an excess drawal of 67933 may be recovered from the person(s) concerned and deposited in Nagar Panchayat account and shown to next audit. On audit query, the unit replied that outstanding amount will be recovered from person(s) concerned and initimated to Examiner of Local Audit accounts, Bihar.

13.Non-imposition of holding tax/loss of 7.41 lakh in 5 years.

As per provisions contained in see 82 of Bihar and Orissa Municipal Act. 1922 and BM Act. 2007. Holding tax may be impressed by the municipal bodies on holding under Municipal area with the

निकाय का प्राथमिकता के आधार शहर की समूचित सफाई को ध्यान में रखते हुए सफाई कर्मी के अभाव में बोर्ड द्वारा पारित प्रस्ताव के आलोक में अस्थायी रूप से समय-समय पर अवश्यकतानुसार सफाई कर्मियों को बिहार सरकार द्वारा स्वीकृत दैनिक मजदूरी पर भुगतान किया गया है। तीन वर्षों में 2008-09 से 2010-11 तक 67933/-रूपये की खर्च की गयी है। जो सही है एवं बोर्ड में पारित प्रस्ताव के अनुकूल है। ऑउटसोरसेज से सफाई कराने से अत्याधिक खर्च होने के संभावना के मद्देनजर रखते हुए किया गया है।

होल्डिंग टैक्स (Holding Tax) सरकार द्वारा नगर पंचायत सिलाव के स्वकर निर्धारण का अनुमोदन प्राप्त कर करारोपन का कार्य किया जा रहा है। जिसे अगामी अंकेक्षण के समय उपस्थापित की जायेगी।

of the government. The Holding tax is the tax that Municipal bodies impose and it is one of the major sources of income to run municipalities.

On perusal of the records of the Nagar Panchayat it was observed that the Nagar Panchayat could not impose Holding tax even after more than 30 years of its constitution and in such way, the panchayat deprived of its main resources.

When the matter was raised in audit, a demand register prepared on the basis of primary survey of holding done in the years 2006, was produced before audit. From the register it was noticed that there was 3359(in 11 wards) holdings in the year 2006 and total demand of holding was 1,48,298 per years. Therefore, during last 5 years. Holding tax amounting to (148298x5) 7,41,490/ could have been realized. But even after assessment and approval by the government vide letter No. 100 dt 24.3.06 the Nagar Panchayat was failed in imposing the tax caused lacs of 7,41,490 (in 5Years).

Immediate steps may be taken to impose the Holding tax after survey of holding and it is suggested to impose the tax as per square feet area of the holdings.

On audit query, it was stated that necessary steps will be taken for imposition of holding tax and revision of taxes in light of government orders/ instructions.

14.Outstanding Bid money 94,100

Scrutiny of files related to settlement of markets under Nagar Panchayat, silao for the year 2008-11 revealed that Urdu market, silao was settled with Sri Satish Singh for the year 2009-10 at 1,95,100. Against the bid amount Sri Singh, the settlee deposited a sum of 1,01,000 vide M.R.No. 661 dated 19.3.09 and remaining balance as 94,100

श्री सतीश सिंह के नाम उर्दा बाजार की बन्दोवस्ती वर्ष 2009-10 के लिये 195100/- (एक लाख पनचानवे हजार एक सौ रूपये) में की गयी थी जिसमें श्री सिंह 101000/- जमा किये शेष राशि 94100/- बाकी रहा। उक्त अवधि के अन्दर फूटपाथी दूकानदारों से टाल वसूली को स्थगित किये जाने का आदेश दिया गया। बाकी राशि के लिये ठीकेदार सतीश सिंह को कार्यालय के सूचना सं० 203 दिनांक 29.11.09, 17 दिनांक 11.01.10 एवं रजिस्ट्री द्वारा सूचना सं० 136 दिनांक 01.04.10 दिनांक 01.04.10 द्वारा दी गयी परन्तु राशि जमा ठीकेदार द्वारा नहीं किया गया वसूली के निर्मित विधिवत कार्रवाई की जा रही है।

deposited by him till 26.11.2011.

the matter was raised in audit, it was replied that notices was served upon him for depositing the balance amount but Sri Singh did not deposited the balance amount. When the narrated facts were checked in audit, it was found that last notice was served on 1.4.2010 vide 1.no.236 and after that no notice was served.

Therefore, it is suggested that necessary, steps may be taken to recover 94,100 under intimation to Examiner of Local Accounts, Bihar.

15.Excess Payment to Safai Karmi

During test check of attendance register of daily wages labares engaged in Nagar Panchayat,Silao, it was noiticed that during the month of Dec 2010 Shri Sunil Lal was engaged as Safai Karmi w.e.f. Dec 2010 to March 2011. Further while scrutiny, the payment register of casual labour for the same period revealed that Mr. Sunil Lal was paid for the month of Jan 11 to Feb 11. So for the payment for the month of Dec 2010 is concerned. Shri Soni Lal was paid Rs.2000 for 30 days works in lieu of Shri Sunil Lal. This is also evident from the remark given by Cashier in attendance register that Shri Sunil had engaged in the above period, however the payment was made to Shri Sunil Lal, who was not engaged in that period. It was also found that attendance of Mr. Sunil Lal was tempered on 10 places in Dec 2010.

Hence payment made to Shri Sunil Lal in live of Shri Sunil Lal seems to be fictitious thus the amount of 2000 may be recovered from the person(s) responsible and shown to next audit.

On audit query, it was stated that the case will be equired and outstanding amount will be enquired and outstanding amount will be recovered from person(s) concerned and intimated to Examiner of

सफाई कर्मी श्री सुनील द्वारा अधिक मजदूरी 2000/- (दो हजार रुपये) प्राप्त करने के लिए वसूली की कार्रवाई की जा रही है जिसे अगामी अंकेक्षण में वसूली गयी राशि की जाँच करा दी जायेगी।

Account, Bihar.
Non Maintenance of Advance Ledger/Advance outstanding for Adjustment – 2.16 LAKH.

The advance ledger showing advances outstanding at the beginning of the years, advances made during the year, advances adjusted during the year and unadjusted at the end of the years was not maintained by the Nagar Panchayat. In the absence of ledger the position of advance outstanding as on 31.3.2011 was not ascertainable. However, form checking the cashbook for the year 2008-11 and scrutiny of vouchers for the period. It was noticed that a sum as 2,16,000 was paid as advance vide details in Appendix VII to the report. On audit query, it was stated that advance register will be maintained and adjustment of outstanding advance will be shown to next audit

17. Discussion with the Executive

The important points raised during audit of the accounts of Nagar Panchayat, Silao for the Years 2009-10 to 2010-11 were discussed with the executive time to time and final discussion was held on 26.11.11.

18. Result of Audit

As a result of audit, a total sum as 69,933 was suggested for recovery and a total expenditure of Nil was held under objection. Appendix VIII

19. General Remarks

The position of maintenance of accounts of the Nagar Panchayat was not satisfactory and there was much scope of improvement. The Panchayat has not been able to impose Holding Tax even after 25 years of its establishment and as such income from own resources was meager and not sufficient


अग्रिम दी गयी राशि का समायोजन कर ली गयी है। एडवान्स बैगरह का संधारण की जा रही है जिसे अगामी अंकेक्षण के क्रम में दिखा दी जायेगी।

कोई टिप्पणी नहीं

69933/- की वसूली का दिये गये सुझाव का स्पष्ट प्रतिवेदन कंडिका 12 में दे दी गयी है।

सुझाव स्वीकारात्मक है। सुझाव के अनुरूप कार्य संधारण करने की कार्रवाई की जा रही है।

net its establishment cash. The important records like grant register advance register, asset register, loan register, budget estimates etc were not maintained. The amount collected by the officer was not deposited into the Panchayat fund. Short/non credit of Municipal revenue was in practice. Despite government's instruction, staff were being engaged on daily wage basis and instruction of the government to engage the staff on contractual basis was not followed. Grants received for construction of Administrative building amounting to 28.88 lakh was not utilized even after lapse of more than 5 years. Bid money outstanding against settlee for the last two years was not realised. Immediate and effective step may be taken to enhance the collection from own resources by imposing Holding Tax and other taxes under provisions of the Act, to maintain the important records and for utilizing the unspent grants. Regular checks over collection account may be done to avoid financial irregularities.


 नाथपालक वनाधिकारी
 वन पंचायत, सिलाव (नाहनदा)