

Internal Audit Report

Of Sonpur Nagar Panchayat

For the period from 1st April 2015 to 31st March 2016

Internal Audit Conducted By

Mr. SANTRAJ KUMAR

UNDER GUIDANCE OF CA ASHOK KUMAR PANDEY

From :- M/S CHANAKYA ASHOK & CO.

Chartered Accountants.

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From 16th July 2016 & 25th July 2016 to 29th July 2016

Report Issued on 1st August 2016

Compliance Report for the scope of work as per the Contract with Internal Auditor

Name of Auditor: Chanakya Ashok & Co.			Name of ULB:- Sonpur Nagar Panchayat
Sl. No.	Relevant Clause of Scope of Work of the Contract		Compliance (Mention the para no & Page no of audit report)
	Clause No.	Description	
1	4.1	Internal Audit should undertake risk-based review and evaluation of the internal control as discussed in Bihar Internal Control Manual. Internal Audit should devote particular attention to any aspects of the internal control environment affected by significant changes to the ULBs's risk environment.	Complied in para no 2 of Part B of Detailed Audit Report Under Head Lack of internal control measures at Page no 10.
2	4.2 & 4.3	<p>a) Internal Auditor should see the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD. In its report there must be a separate section for non-compliance of rules/directives of UD&HD, GoB;</p> <p>b) Report on compliance of Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR</p> <p><input type="checkbox"/> Rule 22: All moneys to be brought to account</p> <p><input type="checkbox"/> Rule: 27: Collections to be deposited into Bank on the same day</p> <p><input type="checkbox"/> Rule 69: Grant Related Compliance</p> <p><input type="checkbox"/> Rule 120-121: Monthly Receipt & Payment Account and Trial Balance</p> <p><input type="checkbox"/> Rule 130: Audit to be completed & reported within 6 month</p>	<p>a) Complied in para no 4 of Part B of Detailed Audit Report (Non Compliance of Act and rule) at Page no 9.</p> <p>b) Complied in para no 3 of Part B of Detailed Audit Report (Non compliance of directives by UD&HD, Government of Bihar) at Page no 9.</p>
3	4.4 & 4.5	<p>a) Report and quantify all major Own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairat etc;</p> <p>b) Check on audit trail of all collection of Taxes and Non-Taxes either through staff or outsourced agency and report of any lapses in controls, if any and also advise recommendations to strengthen the prevailing processes;</p>	<p>a) Complied in para no 1 of Part A of detailed audit report at Page no 5.</p> <p>b) Complied in para no 3 of Part B of detailed audit report at Page no 10.</p>
4	4.6	Report in a separate chapter on	Complied in para no C of Part A of detailed Audit



Name of Auditor: Chanakya Ashok & Co.			Name of ULB:- Sonpur Nagar Panchayat
Sl. No.	Relevant Clause of Scope of Work of the Contract		Compliance (Mention the para no & Page no of audit report)
	Clause No.	Description	
		implementation of SAS of Property Tax in the ULB; internal auditor should witness some assessment procedures to check any in-consistencies in assessment. At least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;	Report at Page no 6 & 8.
5	4.7	Vouch on all payments above Rs. 10,000 and report on adequacy and appropriateness of its documentation, approvals, compliance of procedures etc.	Complied in para no B of Part A of Detailed Audit Report at Page no 05. And Complied in para no 1 of Part B of Detailed Audit Report at Page no 9.
6	4.8	Report on Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	Complied in para no 2 of Part B of Detailed Audit Report at Page no 9.
7	4.9	Internal auditor shall also report on presence or absence of a system of issuance of utilization certificate for the different schemes for any utilisation made during the reporting period; Where there is no system for issuance of U/Cs, the Internal Audit report shall prepare Utilisation Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	Complied in para no 2 of Part B of Detailed Audit Report at Page no 11.
8	4.10	Internal Audit can also, provide recommendations to help the ULB management improve the ULB's internal control environment;	Complied in para no 2 of Part 4 of Excutive Summary at Page no 2 .
9	4.11	Internal Audit should report instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	Complied in para no 2 of Part 4 of Excutive Summary at Page no 2.



Executive Summary

1. Introduction:

Name of the Municipality :- **NAGAR PANCHAYAT, SONPUR**

Period covered under current audit:- **1st April 2015 to 31st March 2016**

Name of Chief Municipal Officer for the period under audit : **Shree Arun Kumar Singh**

2.Results and Findings:-

a). Strengths observed during the audit engagement:-

- i) Cash book of each schemes has been maintained properly.
- ii) Board meetings of Sonpur Nagar Panchayat are held regularly and problems faced in smooth operation are resolved by passing resolution.
- iii) Vouchers of different schemes are serially arranged, binded and properly kept.

b). Weaknesses observed in the functioning of office, maintenance of records etc. during the audit engagement:-

- i). Accounting process adopted by ULB is Single Entry System based on Cash Basis of accounting. It is not as per BMAM. BMAM requires adoption of Accrual Basis Double Entry Accounting System.
- ii). Sonpur Nagar Panchayat is not in practice to follow Computerised Accounting System.
- iii). Sonpur Nagar Panchayat has long pending advance which is required to be adjusted at the earliest.
- iv). Sonpur Nagar Panchayat is not in practice to collect Mobile Tower Registration Fee and Renewal Charges.
- v). Field survey and assessment of Property at the ULB has been done, but no steps for collection of Property Tax has been implemented at the ULB and collection of property tax is NIL.
- vi). Sonpur Nagar Panchayat is not in practice to collect Sairat. It may lead to loss of revenue to the ULB.
- vii) Sonpur Nagar Panchayat is not in practice to prepare Bank Reconciliation Statement.
- viii) Sonpur Nagar Panchayat has not deducted statutory dues of Royalty in some cases; details of which are available in Detailed Audit Report.
- ix). Sonpur Nagar Panchayat is not in practice to deposit the TDS deducted into the Government's Account. It may lead to imposition of interest penalty.

3.Overall opinion of audit team about the functioning of Municipality:-

The function of ULB is not Satisfactory. It has lots of scope of improvement. The ULB is required to improve in the following fields :-

- a)** It requires to improve its Internal Control Procedures with regards to Demand & Collection of revenue from its own sources and depositing of the collected revenue in the concerned bank accounts in timely manner.
- b)** Due to non-implementation of Double Entry Accounting System and following of Cash basis of Accounting, proper recognition of Income and expenses are not possible in accounts.



c) It requires to improve its Internal Control Procedures with regards to Demand, Collection of Revenue, and Deposit of Collected revenue in the Banks on scheduled time.

4. Audit Recommendations:-

- i). ULB should adopt double entry accounting system. Double-entry accounting allows accounting departments to prepare financial statements easily. Double entry accounting system present accurate report of accounts on the income statement, balance sheet, cash flow statement and other financial statements and reports. It provides checks and balances, which prevent fraudulent activity and reduces errors. Double-entry accounting system prevents fraud in a greater way than single-entry accounting because it makes it difficult to manipulate accounts. You can easily detect account manipulation by examining the journal entries and comparing them to previous journal entries for the same or similar transactions.
- ii). ULB must prepare bank reconciliation statement on monthly basis.
- iii). ULB must collect property tax, mobile tower tax, advertisement tax, shop rent etc. on timely manner which are under its jurisdiction.
- iv) Statutory Dues like TDS, VAT, Royalty and Labour Cess must be deposited to the concerned department on timely basis.
- v) ULB should prepare receipts and payment account on monthly basis, due to which it will become very easy to find out that how much fund has been received by the ULB and whether its utilization has been made properly or not.
- vi) ULB must adopt computerized accounting system. It provides automatic ledger entries, accuracy and speed of automatic calculation, automatic production of trial balance from ledger entries, potential to create customized reports and provide additional analysis.

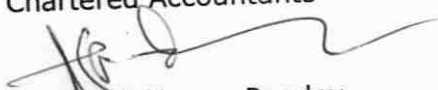
5. Comments From Management:-

As per discussion with Executive Officer and Head Clerk, it has been ensured that they are looking into the matter and proper action will be taken for all the observations coming out from audit.

6.) Acknowledgement:-

We have received satisfactory co-operation and support from the officials and Staffs of the ULB. We convey our sincere thanks for the same.

For Chanakya Ashok & Co.
Chartered Accountants


CA Ashok Kumar Pandey
Partner
Mem No : 404207
FRN : 012680C



Detailed Audit Report

1. Introduction:-

The internal audit of **Sonpur Nagar Panchayat** covering the period from **01st April 2015 to 1st March 2016** was conducted by following persons under guidance of **CA Ashok Kumar Pandey**

i). **Mr. Santraj Kumar**

2. Administration:-

The present body of the ULB has taken charge on 01st April 2012 . The incumbency in the key administration and executive was as under:

Shrimati Kalawati Devi, Chairman, from 01st April 2012 to till date.

Shree Arun Kumar Singh, Executive Officer, from 06th September 2015 to till date.

3. Review of Outstanding audit Paras:- Status of Audit observations is as under-

Sl. No.	Particulars of audit and date of report	Total no. of Audit paras.	Total no. of Audit Paras where necessary improvement/ corrective measure is required	Total no. of Audit paras where recovery of cash is proposed	Total No. of Audit paras where recover has been made	Total amount of recovery	Total No. of outstanding para where no action has been taken	No. & date of compliance report
1	AG Audit for the period 2014-15	9	8	1	0	53,000	9	No compliance report provided to us for verification.
2	Internal Audit Report 2014-15	10	10	0	0	0	10	No compliance report provided to us for verification.

Detailed Report on Compliance of Previous Internal Audit Report:-

Audit Observation	Nature Of Irregularities	Complied/Not-Complied
Accounting process adopted by ULB is single entry system based on cash basis of accounting. It is not as per BMAM. BMAM requires adoption of Accrual Basis Double Entry Accounting System.	Persisting Since Last Year	Not-Complied
At present almost every Private and Government organisation is using computerised accounting system. However, this ULB is still using manual system of accounting.	Persisting Since Last Year	Not-Complied
There is long pending Advance at the ULB to required to be adjusted had not been settled by the ULB since long time.	Persisting Since Last Year	Not-Complied
A huge amount of Tower Tax and its Renewal Charges have not been collected. Details have been given in detailed audit report.	Persisting Since Last Year	Not-Complied
No field survey and assessment of Property / Holdings at the ULB has been done. No Action for collection of Property Tax had been taken by the ULB.	Persisting Since Last Year	Not-Complied
No collection of revenue are being made from sairat of shopkeepers, vehicle halt etc.	Persisting Since Last Year	Not-Complied
Cash Collected / Received from own sources are not deposited in the Bank on the same day on which it is collected.	Persisting Since Last Year	Not-Complied
No Collection of any revnue like Sairat of vechicles halt, Shopkeepers, Mobile Tower Tax, Property Tax etc.	Persisting Since Last Year	Not-Complied
Why advance not settled by the ULB till 31-03-2015.	Persisting Since Last Year	Not-Complied



There are Deduction of TDS but not Deposited to The Government Account.	Persisting Since Last Year	Not-Complied
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4. Finance

i). Budgetary provisions and expenditure for the last three years :-

Year	2013-14	2014-15	2015-16
Final/Revised Budget	Not Provided	117,702,000.00	82,424,000.00
Actual Expenditure	13,818,700.00	16,072,932.00	28,602,100.20
Savings(+)/Excess(-)	(13,818,700.00)	(101,629,068.00)	53,821,899.80

ii). Volume of transactions:-

Period	Budgeted	Previous year(2014-15)	corresponding previous year	Current period(2015-16)	Cumulative for the current period
Opening Balance	62,263,964.05	62,263,964.05	62,263,964.05	60,099,286.48	60,099,286.48
Receipts	82,410,000.00	24,486,349.43	24,486,349.43	42,641,706.00	42,641,706.00
Total	144,673,964.05	86,750,313.48	86,750,313.48	102,740,992.48	102,740,992.48
Net expenditure	82,424,000.00	26,651,027.00	26,651,027.00	28,602,100.20	28,602,100.20
Closing Balance	62,249,964.05	60,099,286.48	60,099,286.48	74,138,892.28	74,138,892.28

iii). Bank Reconciliation:-

Si No	Particulars	Bank Name & A/C Number	Balance as per Cash book as on 31/03/2016	Balance as per Passbook as on 31/03/2016	Difference (Rs.)	Remarks
1	Swachh bharat mission	PNBE(81272)	1,510,000.00	1,539,106.00	(29,106.00)	Not Reconciled & Tallied
2	PNBE Sonpur	PNBE(97872)	3,733,609.00	3,679,459.90	54,149.10	Not Reconciled & Tallied
3	13th/14th finance	PNBE(00191)	6,076,980.10	6,446,296.92	(369,316.82)	Not Reconciled & Tallied
4	E.gov	PNBE(65973)	5,973.00	43,581.00	(37,608.00)	Not Reconciled & Tallied
5	BRGF	PNBE(57691)	152,981.00	200,506.00	(47,525.00)	Not Reconciled & Tallied
6	SBI Sonpur	SBI(01124)	4,284,484.39	5,647,184.00	(1,362,699.61)	Not Reconciled & Tallied
7	Nagar panchayat	PNBE(14906)	124,840.00	119,818.50	5,021.50	Not Reconciled & Tallied
8	PNBE Chhapra	PNBE(35772)	255,943.00	274,841.00	(18,898.00)	Not Reconciled & Tallied

iv). Revenue Receipts:-

Period	Budgeted (2015-16)	Previous Year (For one year) (2014-15)	Corresponding Period of Previous Year	Current Period (2015-16)	Cumulative for the Current Period
(a) Own source					
Property Tax	610,000.00	-	-	-	-
Assigned Revenue	691,000.00	-	-	312,617.00	312,617.00
Others (Fees & user	310,000.00	16,527,473.00	16,527,473.00	889,362.00	889,362.00
(b) Administrative	11,055,000.00	1,257,100.00	1,257,100.00	137,932.00	137,932.00
(c) Specific Grant (Scheme wise)					
13th finance	2,300,000.00	-	-	6,956,593.00	6,956,593.00
Pichhda Kshetra	-	73,565.00	73,565.00	-	-
SGSRY	2,300,000.00	-	-	-	-
सा० सू०	-	7,800.00	7,800.00	-	-
बिहार राज्य निशक्त	-	81,400.00	81,400.00	-	-
E-govt. वृधा	-	504,600.00	504,600.00	-	-
E-govt. विधवा	-	113,900.00	113,900.00	-	-
लक्ष्मी बाई विधवा	-	14,160.00	14,160.00	-	-
E-Governance	-	420,000.00	420,000.00	300,000.00	300,000.00
कबीर अन्त्योष्टि	500,000.00	435,750.00	435,750.00	1,260,750.00	1,260,750.00
पशुधन गणना	-	11,455.00	11,455.00	-	-
सड़क नाला निर्माण	5,000,000.00	-	-	-	-
सड़क नाला मरामट्टी	5,000,000.00	-	-	-	-
जन स्वस्थ्य सफाई	2,500,000.00	-	-	2,530,000.00	2,530,000.00
जल पूर्ति अनुदान	3,000,000.00	-	-	-	-
विधान सभा लोकसभा	25,000.00	-	-	-	-
नगर निकाय चुनाव	50,000.00	-	-	-	-



BRGF	100,000.00	-	-	1,007,546.00	1,007,546.00
4th state fiance	12,500,000.00	-	-	-	-
शौचालय अनुदान	10,000,000.00	-	-	-	-
चापाकल निर्माण अनुदान	2,500,000.00	-	-	-	-
सको की रोशनी	3,600,000.00	-	-	-	-
सडको की सफाई	1,500,000.00	-	-	-	-
नगर भवन निर्माण	12,500,000.00	-	-	997,637.00	997,637.00
पेशकर	150,000.00	-	-	3,829,800.00	3,829,800.00
नागरिक सुविधा	-	-	-	8,802,762.00	8,802,762.00
14 th finance	-	-	-	145,820.00	145,820.00
जनगणना	-	-	-	15,470,887.00	15,470,887.00
5th finance	-	-	-	-	-

v). Status of implementation of Double Entry Accounting System:
Sonpur Nagar Panchayat has not implemented the Double Entry Accounting System.

vi). Status of Municipal Accounts Committee:
Municipal Accounting Committee has not been constituted by the ULB.

5. Audit Observations:-

I. Part-A

a). Leakage of own source revenue either due to wrong assessment or non-levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax, fee etc.

As per rules, if any tower will have to be installed under the jurisdiction of ULB, then they should apply to the ULB and take the No Objection Certificate (NOC) and pay registration fee of Rs. 30,000/- and renewal charges of Rs. 8,000 per annum. If it has not taken registration or renewal on time, then it will have to pay 1.5% interest per month as penalty. But in this respect, we found that there are 15 mobile towers installed in Sonpur Nagar Panchayat but they have not taken registration or renewal on timely basis. So, in this respect, Rs. 10,79,200/- is required to be recovered from the concerned mobile towers.

Sl. No.	Mobile Transmission Name	Address	Registration & Renewal Charges to be Recovered(2014-15 & 2015-16)
1	Aircel	Ajay Singh Gola bazar By pass Road,WN-1	₹ 76,000.00
2	BSNL	BSNL	₹ 76,000.00
3	Wireless IT	Nand kishor singh,S/o- Late Ayodhya singh Dudhaila Bazar,WN-2	₹ 76,000.00
4	Aircel	Rajnikant Singh, C/O- Late Subendra singh Paharichak,WN-4	₹ 76,000.00
5	Aircel	Awdesb singh,S/o-Late Dwarika Prasad singh,Paharichak	₹ 76,000.00
6	GTL(Aircel)	Vinay Kumar Singh	₹ 76,000.00
7	Airtel	Vinay Kumar Singh	₹ 76,000.00
8	India Telecom infra LTD	Lalan singh, S/O Late Dwarika Prasad singh Registry bazar,Sonpur WN-12	₹ 76,000.00
9	Reliance	Chandrika singh,Sonpur Block WN-12	₹ 76,000.00
10	Airtel	Sanjay Kumar Chauhan S/O-Mukteshwar Prasad Singh,WN-13	₹ 76,000.00
11	Voda	Shanti Devi	₹ 45,600.00
12	Idea	Vijay kumar Singh	₹ 45,600.00
13	Aircel	Ajay kumar Singh	₹ 76,000.00
14	GTL(Aircel)	Shreemati Rita Devi,W/o-Shri Abhimanyu Kumar	₹ 76,000.00
15	Airtel	Manish kumar /Ravindra kumar singh	₹ 1,079,200.00
Total			₹ 1,079,200.00

b). Excess Payments against bill, lack of prudence in payments against voucher, inefficiency in the control resulting in loss to ULBs

There are discrepancies found while vouchers verification. The details are provided here in below:

Sl. No.	Scheme Name	Scheme No.	Date of Payment	Name of Contractor	Amount as per M.B	Remarks
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1	Asambandh yozna	01-15-16	24/12/2015	Mr.Manoranjan kumar Roy	₹ 510,300	No photograph and vouchers are found at the time of our audit.
2	Asambandh yozna	15/15-16	18/02/2016	Mr.Manoranjan kumar Roy	₹ 556,212	No photograph and vouchers are found at the time of our audit.
3	Asambandh yozna	16/15-16	10/3/2016	Mr.Manoranjan kumar Roy	₹ 633,900	No photograph and vouchers are found at the time of our audit.
4	4th state finance	02/15-16	28/12/2015	Mr.Manoranjan kumar Roy	₹ 546,100	No photograph and vouchers are found at the time of our audit.
5	4th state finance	04/15-16	03/02/2016	Mr.Manoranjan kumar Roy	₹ 702,600	No photograph and vouchers are found at the time of our audit.

c). Report on Findings of the field survey of property tax of high value properties:

During the financial year 2015-16, field survey and Assessment of Holding Tax has been made in the ULB. The survey report has been provided by the ULB. The survey has been properly done. However, we have not accompanied the survey team, so we cannot authenticate the survey report.

War d no.	Name of owner	father/ husband name	colony	plot area	plinth area-ground floor	Taxable area	Total demand	Remarks
17	prakash chandra singh,krishna kumar singh,Ajay kumar singh,Santosh kumar singh	Late Nebal bihari singh,Harendra singh	Siddhnath chowk, Sonpur	16200	5440	8421	2971	As per Rate total demand is properly calculated.
19	Arun kumar singh	late shubhnarayan singh	Sonpur Nakhas	2376		2376	261	As per Rate total demand is properly calculated.
19	Radha krishna singh	late shubhnarayan singh	Sonpur Nakhas	2024		2024	223	As per Rate total demand is properly calculated.
19	Sitaram singh	late shubhnarayan singh	Sonpur Nakhas	1444		1444	159	As per Rate total demand is properly calculated.
19	Thakur yashvant singh	late shubhnarayan singh	Sonpur Nakhas	4134	1635	1796	521	As per Rate total demand is properly calculated.
19	Radha krishna singh	late shubhnarayan singh	Sonpur Nakhas	2996	576	2172	312	As per Rate total demand is properly calculated.
19	Arun kumar singh	late shubhnarayan singh	Sonpur Nakhas	2996	1162	1334	293	As per Rate total demand is properly calculated.
19	Sitaram singh	late shubhnarayan singh	Sonpur Nakhas	2996	1232	1234	601	As per Rate total demand is properly calculated.
19	Nagendra singh	late ram parichan singh	Lakri bazar Sonpur	792	600	0	713	As per Rate total demand is properly calculated.
19	Ramanath shah	late ram parichan singh	Lakri bazar Sonpur	742	550	0	104	As per Rate total demand is properly calculated.
19	Ranvijay singh	late ram parichan singh	Lakri bazar Sonpur	742	550	0	161	As per Rate total demand is properly calculated.
19	Ranjit Singh	late ram parichan singh	Lakri bazar Sonpur	742	550	0	161	As per Rate total demand is properly calculated.



19	Mohan singh	late ram parichan singh	Lakri bazar Sonpur	742	550	0	189	As per Rate total demand is properly calculated.
16	Gopal babu sahu	late sachita nand singh	Anand pur Sonpur	1360		1360	150	As per Rate total demand is properly calculated.
16	Owner not Available		Anand pur Sonpur	7477		7477	822	As per Rate total demand is properly calculated.
16	Owner not Available		Anand pur Sonpur	5762		5762	634	As per Rate total demand is properly calculated.
16	Renu singh	Virendra kumar singh	Anand pur Sonpur	654		654	124	As per Rate total demand is properly calculated.
16	Bihar Government		Anand pur Sonpur	10889		10889	1552	As per Rate total demand is properly calculated.
16	Ashok kumar singh	Hareshwar singh	Anand pur Sonpur	2015	977	618	630	As per Rate total demand is properly calculated.
16	Kameshwar singh	Late Vishwanarayan singh	Anand pur Sonpur	2116		2116	233	As per Rate total demand is properly calculated.
16	Sabita devi	Late rRajesh kumar singh	Anand pur Sonpur	29965		29965	3296	As per Rate total demand is properly calculated.
16	Muksh kumar singh	Dinesh prasad singh	Anand pur Sonpur	29965		29965	3296	As per Rate total demand is properly calculated.
16	Rakesh kumar singh	Dinesh prasad singh	Anand pur Sonpur	29965		29965	3296	As per Rate total demand is properly calculated.
16	Rakesh kumar singh	Hareshwar prasad singh	Anand pur Sonpur	799	799	0	191	As per Rate total demand is properly calculated.
16	Vijya kumar singh	Hareshwar prasad singh	Anand pur Sonpur	799	759	0	191	As per Rate total demand is properly calculated.
9	Indian railway		Barbatta railway Colony Sonpur	15572	5188	8153	2729	As per Rate total demand is properly calculated.
9	Indian railway		Barbatta railway Colony Sonpur	8820	2555	5166	1599	As per Rate total demand is properly calculated.
9	Indian railway		Barbatta railway Colony Sonpur	5700	1095	4134	959	As per Rate total demand is properly calculated.
9	Indian railway		Barbatta railway Colony Sonpur	4331	1260	2529	387	As per Rate total demand is properly calculated.
9	Indian railway		Barbatta railway Colony Sonpur	4118	1327	1327	371	As per Rate total demand is properly calculated.
9	Indian railway		Barbatta railway Colony Sonpur	4331	1260	2529	387	As per Rate total demand is properly calculated.
9	Indian railway		Barbatta railway Colony Sonpur	4473	1344	2551	401	As per Rate total demand is properly calculated.
9	Indian railway		Barbatta railway Colony Sonpur	4331	1260	2529	387	As per Rate total demand is properly calculated.
9	Indian railway		Barbatta railway Colony Sonpur	9583	1684	7175	831	As per Rate total demand is properly calculated.



9	Indian railway		Barbatta railway Colony Sonpur	5130		5130	423	As per Rate total demand is properly calculated.
9	Indian railway		Barbatta railway Colony Sonpur	5016	1173	3339	697	As per Rate total demand is properly calculated.
9	Indian railway		Barbatta railway Colony Sonpur	6240	1127	4628	873	As per Rate total demand is properly calculated.
9	Indian railway		Barbatta railway Colony Sonpur	6240	1127	4628	873	As per Rate total demand is properly calculated.
2	Ajay singh	Nageswar singh	Pravejabad Sonpur	3240		3240	356	As per Rate total demand is properly calculated.
2	Arvind kumar singh	Late sukh dev singh	Pravejabad Sonpur	3240		3240	356	As per Rate total demand is properly calculated.
2	Prem nand singh		Pravejabad Sonpur	1932		1932	213	As per Rate total demand is properly calculated.
2	dhiraj kumarA	Late akshywarprasad	Pravejabad Sonpur	1824		1824	241	As per Rate total demand is properly calculated.
2	Navin kumar	Late akshywarprasad	Pravejabad Sonpur	1824	1000	394	232	As per Rate total demand is properly calculated.
2	Raj kishor singh	Late chandrika singh	Pravejabad Sonpur	1397	874	147	221	As per Rate total demand is properly calculated.
2	Braj kisor singh	Late chandrika singh	Pravejabad Sonpur	693	550	0	104	As per Rate total demand is properly calculated.
2	Gajendra singh, rajendra singh, lalan singh	Late yugshwarsingh	Pravejabad Sonpur	2430		2430	267	As per Rate total demand is properly calculated.
2	Ganesh kumar singh	late maheshwarsingh	Pravejabad Sonpur	2430		2430	267	As per Rate total demand is properly calculated.
2	lalbati devi	Late Jagnarayn singh	Pravejabad Sonpur	4860	1201	3143	732	As per Rate total demand is properly calculated.
2	Not co Opreted		Pravejabad Sonpur	3550	2226	367	461	As per Rate total demand is properly calculated.
2	Sudrashan singh	Late ram dev singh	Pravejabad Sonpur	12960		12960	1426	As per Rate total demand is properly calculated.
2	ANIL prasad	Late ramjeevan prasad	Pravejabad Sonpur	1720		1720	189	As per Rate total demand is properly calculated.
2	Chandirka das	Late chuki das	Pravejabad Sonpur	7290		7290	802	As per Rate total demand is properly calculated.
2	Vijya ray	Late kalika ray	Pravejabad Sonpur	5832		5832	642	As per Rate total demand is properly calculated.
2	Vijya ray	Late kalika ray	Pravejabad Dudhaila bazar Sonpur	1620	989	206	210	As per Rate total demand is properly calculated.
2	Dhineswar kumar	Late Vishvnathraj	Pravejabad Dudhaila bazar Sonpur	1620	989	206	210	As per Rate total demand is properly calculated.



2	SuNIL raj, aNIL raj	Late vvidhya raj	Pravejabad Dudhaila bazar Sonpur	1620	989	206	210	As per Rate total demand is properly calculated.
2	bhola ray, bijifi ray,	Late ram dev singh	Pravejabad Sonpur	3240		3240	356	As per Rate total demand is properly calculated.
2	shambhu, ray	Dashee ray	Pravejabad Sonpur	3078		3078	339	As per Rate total demand is properly calculated.

II) Part-B

a) Non-maintenance of books of accounts, subsidiary registers: -

We observed that following registers which are given below have not been maintained by the ULB.

- 1). Demand and collection register of all taxes/user charges/fees & fine
- 2). Assessment registers of property tax.
- 3). Bid register.
- 4). Fixed Assets register.
- 5). Demand and collection register.
- 6). Records and revision of taxes and rent.
- 7). Demand & collection register of mobile towers and registration files of mobile towers.
- 8). Survey registers/files of Hoardings.
- 9). Demand and collection register of Hoardings.

b). Irregularity in procurement process: -

i) We have observed that work has been not completed by the contractor within stipulated time. No reason is being given for non completion of work. Moreover, the work is also not completed till the audit date. However, the amount of contract completed has been ascertained through Measurement Book (MB) which is provided here.

Sl. No	Scheme Under	Name of Contractor	Starting date of work as given	Completion date as given	Amount of contract	Amount of Work Completed as Yet
1	BRGF(02/15-16)	Shri Pramod Kumar Singh	03/07/2015	03/09/2015	₹ 2,408,900.00	₹ 2,193,410.00
2	BRGF(03/15-16)		23/07/2015	23/09/2015	₹ 990,000.00	₹ 515,042.00

c). Non-compliance of directives by UD & HD, Government of Bihar-

i). Yozna no.- 01/07-08 PRASHASNIK BHAWAN

According to the procurement file dt. 30-03-2007 vide Letter no. 21/05-1398, Contract amount of Prashasnik bhawan was Rs. 38,50,500/- in which 75 % amount was to be contributed by UD&HD and 25% was to be contributed by the Sonpur Nagar Panchayat. This contract was being carried through departmental J.E. Further, letter no. 05-05/12 dt. 07/05/2013, amount of contract was increased to Rs 60.09 lacs from Rs 38.50 lacs which was contributed in the ratio 75:25 (UD&HD : ULB)

According to the procurement letter no. 05-05/12 dt. 07/05/2013 work of **Prashasnik bhawan** shall be further carried through E-tendering but it is not followed. Contractual work has been performed by departmental J.E.

ii) The construction work has not been completed on the specified time, and no notice has been given for it :-

Sl No.	Scheme	Work Starting Date	Work Ending Date	Area of Work Covered	Remarks
1	Asambandh Yozna	31/08/2015	31/10/2015	PCC Work from house of Banarsi Baitha to house of panditji in dhobitola ward no.-20	Work not completed till 31/03/2016

d). Non-compliance of Act & Rules.

i). Sonpur Nagar Panchayat is not in practice to deposit the collection amount from miscellaneous receipt on daily basis. Discrepancy has been found regarding such. From the collected amount, payment regarding the daily expenses are made which is not as per norms. Details are collected regarding such discrepancy which is provided below :-

Sl. No	Collection From Register	Opening Balance	Collection From Toll Tax	Expendiure From The Amount	Bank Deposit	Cash In Hand
1	TOLL TAX	63406.71	263594.00	158743.00	108526.00	59731.71



ii). The ULB is not preparing the Accounts and Financial Statement as per Section 86 & 88 of the Bihar Municipal Act, 2007. As required under section 88 of the said Act, the ULB is required to prepare within four months from the close of the year, Financial Statement Containing an Income & Expenditure Accounts and a Receipt and Payment Account for the previous year w.r.t. the accounts of the ULB.

iii). The ULB is not preparing Fund Wise Receipts & Payments under BMAR Form No 71 within 20th day of the subsequent months as per Rule 120 of the Bihar Municipal Accounts Rule 2014.

iv). The ULB is not preparing following Financial Statement of the Preceding years as required under Rule 122 of the Bihar Municipal Accounts Rule, 2014:

- Receipt & Payment Accounts for the Year (BMAR Form No 71).
- Income & Expenditure Account for the Year (BMAR Form No 73).
- Balance Sheet as on 31st March of the Year (BMAR Form No 74).

v). Sonpur Nagar Panchayat has done agreement for Cleanliness of ward number 01 to ward number 07 with an NGO named Sugam India Society but the agreement was not made on Rs. 1000/- stamp paper. The agreement was on Rs. 100/- stamp paper.

vi) As per Chapter 20 for period end and reconciliation procedure of Bihar Municipal Accounting Rules, following procedure should be carried out daily but it has not been conducted on daily basis:-

- Closing of daily cash book and bank book.
- Physical verification of cash balance with daily collection register and bank balances.
- Checking ledger account with books of original entries i.e. cash book, bank book and journal book.

e). Lack of internal control measures:

i). During the course of our Audit, we have observed various discrepancies in the Cash Book, which are enumerated below:

- Voucher numbers were not clearly mentioned through which payment was made.
 - Head wise expenditure were not clearly entered and recorded.
 - The cash book balances are not reconciled with the Balances in Bank Pass Book
- ii). During the course of our audit, we have observed that ULB lacks internal control measures in collection of revenue from own sources. Non collection of such revenues lead to loss of income to the ULB.

f). Non-compliance of TDS, VAT and other relevant statute

i) It has been found under audit that ULB is deducting tax on the payment made to departmental JE for work completed by them. TDS is not required to be deducted from the concerned JE payment amount.

Sl. No	Scheme No (BRGF)	Date of Payment	Name of Contractor	Amount as per M.B	TDS Deducted But not Deposited.	Remarks
1	01/15-16	16/12/2015	Abhimanyu kumar singh	₹ 171,528	₹ 1,716	Not depositing the TDS on time to the concerned authority will lead to interest penalty.
2		14/03/2016	Abhimanyu kumar singh	₹ 628,669	₹ 6,287	Not depositing the TDS on time to the concerned authority will lead to interest penalty.
3	02/15-16	16/12/2015	Pramod kumar singh	₹ 737,134	₹ 7,372	Not depositing the TDS on time to the concerned authority will lead to interest penalty.
4		23/12/2015	Pramod kumar singh	₹ 545,501	₹ 5,456	Not depositing the TDS on time to the concerned authority will lead to interest penalty.
5		17/03/2016	Pramod kumar singh	₹ 910,775	₹ 9,108	Not depositing the TDS on time to the concerned authority will lead to interest penalty.
6	03/15-16	05/11/2015	Ashwani kumar	₹ 515,042	₹ 5,150	Not depositing the TDS on time to the concerned authority will lead to interest penalty.

ii) It has been found under audit that Royalty has not been deducted on the following payments :

Sl. No.	Name of Scheme	Date of Payment	Name of Contractor	Amount as per M.B	Royalty to be deducted and deposited.	Remarks
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1	BRGF(01/15-16)	22/09/2015	Abhimanyu kumar singh	₹ 250,000	₹ 7,776	Neither deduction nor deposited.
2		19/10/2015	Abhimanyu kumar singh	₹ 300,000		
3		05/11/2015	Abhimanyu kumar singh	₹ 551,312		
4	BRGF(03/15-16)	05/11/2015		₹ 515,042		Neither deduction nor deposited.

g). Deficiency in pay-roll system:-

The Payroll system at the ULB is not satisfactory. The Register, records relating to statutory deduction like PF, ESIC, Income Tax are not maintained. The PF, ESIC with respect to contractual employees are neither deducted nor paid to statutory authority.

h). Utilization of grant and report on missing Utilization Certificates'

Utilisation certificates have been sent to the Government .

i). Physical verification of inventory / stores.

The physical verification of inventory / stores are not being carried at the ULB. However, we have verified the records on random basis and our observations are provided here in below:

Sl. No.	Particulars	As per ULB	As per PV	Difference	Remarks
1	Ricksaw Thela	7	Area	NA	Unable to comment
2	Hath Gadi	50	Area	NA	Unable to comment
3	Kuda Dan	50	Area	NA	Unable to comment
4	Tractor	1	1	-	
5	Trolly	1	1	-	
6	JCB	1	1	-	
7	Pani Tanki	1	1	-	
8	Chalant Shouchalaya	2	2	-	
9	Chamber Table	3	3	-	
10	Office Table	6	6	-	
11	Chamber Chair	3	3	-	
12	Gaddi chair	31	31	-	
13	Revolving chair	6	6	-	
14	AC	6	6	-	
15	Office Almirah	7	7	-	
16	Chamber Almirah	3	3	-	
17	42" Orient Ceiling Fan	7	7	-	
18	Wall fan	2	2	-	
19	Orient Stand Fan	1	1	-	
20	Plastic Chair	26	26	-	
21	Computer Set	1	1	-	
22	Dustbin Extra	50	50	-	
23	Printer	1	1	-	

j). Advances, their adjustment & recovery.

a). Advance had been given to Mr. Indrasan Ram (Chairman) dated :- 02-06-1989, but Rs. 1,000 /- had not been settled till 31-03-2016

b). Advance had been given to Mrs. Anita Devi dated :- 26-03-2009, But Rs. 3,000 /- had not been settled till 31-03-2016

c). Advance has been given to Manoranjan kumar Rs 60,000 as on 02/12/2015 but not settled till 31/03/2016.

si no.	Date of advance given	mode of advance given	Cheque no.	Amount of Advance
1	10/11/2015	Punjab National Bank, Sonpur	283959	₹ 10,000
2	12/11/2015	Punjab National Bank, Sonpur	283960	₹ 15,000
3	13/11/2015	Punjab National Bank, Sonpur	283961	₹ 15,000
4	16/11/2015	Punjab National Bank, Sonpur	283962	₹ 20,000

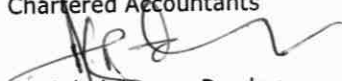
III) Part C

General Observations: -



There is lots of scope for improvement with respect to maintenance of Records and Registers. The important and basic records like Advance Register, annual accounts, assets register were not maintained.

For Chanakya Ashok & Co.
Chartered Accountants


CA Ashok Kumar Pandey
Partner
Mem No : 404207
FRN : 012680C



Name of ULB- Sonpur Nagar Panchayat
Discussion Note :- 2015-16

We have observed following matters during the course of audit of Your ULB Sonpur:-

There is Rs. 10,79,200/- is due to be recovered from the Mobile Companies with respect to registration and renewal charges for mobile tower. The details are provided here in below:

Sl. No.	Mobile Transmission Name	Address	Registration & Renewal Charges to be Recovered(2014-15 & 2015-16)
1	Aircel	Ajay singh Gola bazar By pass Road, WN-1	₹ 76,000.00
2	BSNL	BSNL	₹ 76,000.00
3	Wireless IT	Nand kishor singh, S/o- Late Ayodhya singh Daudhalla	₹ 76,000.00
4	Aircel	Rajnikant Singh, C/O- Late Subendra singh	₹ 76,000.00
5	Aircel	Awadesh singh, S/o- Late Dwarika Prasad singh, Paliarichak	₹ 76,000.00
6	GTL(Aircel)	Vinay Kumar Singh	₹ 76,000.00
7	Airtel	Vinay Kumar Singh	₹ 76,000.00
8	India Telecom	Lalan singh, S/O Late Dwarika Prasad singh Registry bazar, sonapur WN-12	₹ 76,000.00
9	Reliance	Chandrika singh, Sonapur Block WN-12	₹ 76,000.00
10	Airtel	Sanjay Kumar Chauhan S/O- Mukteshwar Prasad Singh, WN-13	₹ 76,000.00
11	Vodafone	Shanti Devi	₹ 76,000.00
12	Idea	Vijay kumar Singh	₹ 45,600.00
13	Aircel	Ajay kumar Singh	₹ 45,600.00
14	GTL(Aircel)	Shreemati Rita Devi, W/o- Shri Abhimanyu Kumar	₹ 76,000.00
15	Airtel	Manish kumar / Ravindra kumar singh	₹ 76,000.00
Total			₹ 10,79,200.00

comment:-

- 2 Amount collected from miscellaneous receipt is not deposited everyday, some of amount is held as cash in hand for deposited everyday. Some of Amount is held for official use purpose and use for payment of voucher and some money is deposited into bank :-
amount collected during the year

collection from register	opening balance	collection from toll tax	Expenditure from the amount	Bank deposit	cash in hand
TOLL TAX	₹ 63,407	₹ 2,63,594	₹ 1,58,743	₹ 1,08,526	₹ 59,731.71

- 3 On the specified time, Construction work has not been completed and for it notice has not been given :-

scene	work starting date	work ending date	Area of work covered	Remarks

29/7/16



Asambandh yozna	31/08/2015	31/10/2015	PCC work from house of Banarsi baitha to house of panditji in dhobitola ward no.-20	Work not complete till 31/03/2016
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comment:-

STATUTORY DEDUCTION MUST BE MADE WHEN AMOUNT TO CONTRACTOR HAS BEEN PAID:-

4 No TDS has been deducted during the financial year 2015-16 of following amount:-

A) Asambandh yozna

Scheme no	Date of amount paid	Name of person Amount of contract was paid	Amount as per M.B	No deduction of Amount of TDS (it should be deduct)	Remarks
03/15-16	28/12/2015	Mr.Ashwani kumar	₹ 7,27,900	₹ 7,279.	No deduction and deposited of TDS to the income tax department
05/15-16	30/09/2015	Mr.Ashwani kumar	₹ 1,25,000	₹ 1,465	No deduction and deposited of TDS to the income tax department
09/15-16	27/01/2016	Mr.Ashwani kumar	₹ 3,13,378	₹ 3,134	No deduction and deposited of TDS to the income tax department
10/15-16	22/01/2016	Mr.Ashwani kumar	₹ 7,41,200	₹ 7,412	No deduction and deposited of TDS to the income tax department
01-15-16	24/12/2015	Mr.Manoranjan kumar Roy	₹ 5,10,300	₹ 7,235	No deduction and deposited of TDS to the income tax department
02/15-16	26/12/2015	Mr.Ashwani kumar	₹ 7,22,906	₹ 7,229	No deduction and deposited of TDS to the income tax department
11/15-16	03/01/2016	Mr.Manoranjan kumar Roy	₹ 5,39,100	₹ 5,391	No deduction and deposited of TDS to the income tax department
12/15-16	22/01/2016	Mr.Ashwani kumar	₹ 3,68,500	₹ 3,689	No deduction and deposited of TDS to the income tax department
13/15-16	09/02/2016	Mr.Ashwani kumar	₹ 99,970	₹ 1,000	No deduction and deposited of TDS to the income tax department

29/7/16



Scheme no	Date of amount paid	Name of person Amount of contract was paid	Amount as per M.B	No deduction of Amount of TDS (it should be deduct)	Remarks
01/15-16	22/09/2015	Abhimanyu kumar singh	₹ 2,50,000	₹ 2,500	No deduction and deposited of TDS to the income tax department
	19/10/2015	Abhimanyu kumar singh	₹ 3,00,000	₹ 3,000	No deduction and deposited of TDS to the income tax department
	05/11/2015	Abhimanyu kumar singh	₹ 5,51,312	₹ 5,513	No deduction and deposited of TDS to the income tax department
	16/12/2015	Abhimanyu kumar singh	₹ 1,71,528	1716(deducted)	No deposited of TDS to the income tax department
	14/03/2016	Abhimanyu kumar singh	₹ 6,28,669	6287(deducted)	No deposited of TDS to the income tax department
02/15-16	16/12/2015	Pramod kumar singh	₹ 7,37,134	7372(deducted)	No deposited of TDS to the income tax department
	23/12/2015	Pramod kumar singh	₹ 5,45,501	5456(deducted)	No deposited of TDS to the income tax department
	17/03/2016	Pramod kumar singh	₹ 9,10,775	9108(deducted)	No deposited of TDS to the income tax department
03/15-16	05/11/2015		₹ 5,15,042	5150(deducted)	No deposited of TDS to the income tax department
04/15-16	29/09/2015	Ashwani kumar	₹ 2,00,000	₹ 2,000	No deduction and deposited of TDS to the income tax department
	16/06/2015	Ashwani kumar	₹ 75,000	₹ 750	No deduction and deposited of TDS to the income tax department
		Ashwani kumar	₹ 1,34,808	₹ 1,350	No deduction and deposited of TDS to the income tax department

NAGRIK SUVIDHA

Scheme no	Date of amount paid	Name of person Amount of contract was paid	Amount as per M.B	No deduction of Amount of TDS (it should be deduct)	Remarks
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01/15-16	01/09/2015	Manoranjana kumar roy	₹ 3,00,000	₹ 3,000	No deduction and deposited of TDS to the income tax department
	12/01/2015	Manoranjana kumar roy	₹ 70,000	₹ 700	No deduction and deposited of TDS to the income tax department
	22/12/2015	Manoranjana kumar roy	₹ 1,28,400	₹ 1,284	No deduction and deposited of TDS to the income tax department
02/15-16	01/08/2015	Manoranjana kumar roy	₹ 62,200	₹ 622	No deduction and deposited of TDS to the income tax department
	22/12/2015	Manoranjana kumar roy	₹ 62,198	₹ 622	No deduction and deposited of TDS to the income tax department
03/15-16	05/03/2016	Sugam india society	₹ 4,00,000	₹ 4,000	No deduction and deposited of TDS to the income tax department
04/15-16	10/03/2016	Saniya Engineering	₹ 1,05,000	₹ 1,050	No deduction and deposited of TDS to the income tax department

PRASHASHNIK BHAWAN

	Date of amount paid	Name of person Amount of contract was paid	Amount as per M.B	No deduction of Amount of TDS (it should be deduct)	Remarks
	13/05/2015	Sunil kumar sinha	₹ 5,36,666	₹ 5,367	No deduction and deposited of TDS to the income tax department
	17/04/2015	Sunil kumar sinha	₹ 2,29,561	₹ 2,295.61	No deduction and deposited of TDS to the income tax department
	27/12/2015	Sunil kumar sinha	₹ 4,90,500	₹ 4,905	No deduction and deposited of TDS to the income tax department

comment:- *खंडान के अभाव में तथा TAN NO. न होने के कारण यह भुगतान विनियम के दायर नहीं है क्योंकि अंश ली जायेगी तथा जमा भी कर दिया जायेगा।*
 5.) We observed in our audit in some amount has been paid to contractor but royalty has not been deducted:-

Name of Scheme	Date of amount paid	Name of person Amount of contract was paid	Amount as per M.B	Calculation of ROYALTY should be made by Engineer and deduct by accountant	Remarks
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29/7/16



BRGF(01/15-16)	22/09/2015	Abhimanyu kumar singh	₹ 2,50,000	₹ 7,775	
	19/10/2015	Abhimanyu kumar singh	₹ 3,00,000		
	05/11/2015	Abhimanyu kumar singh	₹ 5,51,312		
BRGF(03/15-16)	05/11/2015		₹ 5,15,042		

comment:-

इस मद की राशि इस विविध वर्ष में कटौती कर ली जायेगी। और अंतिम राशि के साथ मुकालम में समायोजित कर ले जायेगी।

6.) Rate of holding tax revised:- ULB should revised holding tax rate in every 5 years, but the ULB Sonpur has not revised after 2005.

comment:-

7.) Irregularity of procurement process:-

Non completion of work of contract within the stipulated time:-

We have observed that work has been not completed by the contractor within stipulated time and also till 31-03-2016, which has been given, and no reasons have been found for it:-

si.no	scheme under	Name of contractor	Starting date of work has been given	Completion date have been given	Amount of contract	contract complete for Rs.
1	BRGF(02/15-16)	Shri Pramod kumar singh	03/07/2015	03/09/2015	₹ 24,08,900.00	₹ 21,93,410.00
2	BRGF(03/15-16)		23/07/2015	23/09/2015	₹ 9,90,000.00	₹ 5,15,042.00

comment:-

8). Voucher and pictures of work completion :-

Voucher have not been found in the file and pictures of work completion of Departmental work have been carried during the f.y 2015-16, It must be attached with the file:-

si.no	Scheme name	Scheme no	Date of amount paid	Name of person Amount of contract was paid	Amount as per M.F.	Remarks
1	Asambandh yozna	01-15-16	24/12/2015	Mr. Manoranjan kumar Roy	₹ 5,10,300	No picture and vouchers have been found

29/7/16



2	Asambandh yozna	15/15-16	18/02/2016	Mr.Manoranjan kumar Roy	₹ 5,56,212	No picture and vouchers have been found
3	Asambandh yozna	16/15-16	10/03/2016	Mr.Manoranjan kumar Roy	₹ 6,33,900	No picture and vouchers have been found
4	4th state finance	02/15-16	28/12/2015	Mr.Manoranjan kumar Roy	₹ 5,46,100	No picture and vouchers have been found
5	4th state finance	04/15-16	03/02/2016	Mr.Manoranjan kumar Roy	₹ 7,00,600	No picture and vouchers have been found

comment:-

Deficiency in pay-roll system:-

The Payroll system at the ULB is not satisfactory. The Register, records relating to statutory deduction like PF, ESIC, Income Tax are not maintained. The PF, ESIC with respect to contractual employees are neither deducted nor paid to statutory authority.

comment:-

Procurement and UD & HD

Yozna no.:-'01/07-08 PRASHASNIK BHAWAN

According to the procurement file Dated 30-03-2007 Letter no. 21/05-1398 Contract amount of Prashasnik bhawan was rs 38,50,500 in which 75 % Amount was contributed by UD & HD and 25% was to contributed by ULB.This contract was being carried through departmental work.After some year letter no. 05-05/12 Dated 07/05/2013 Amount of contract increased to Rs 60.09 lacs from Rs 38.50 lacs which was contributed in the ratio 75:25 (UD & HD : ULB)

According to the procurement letter no. 05-05/12 Dated 07/05/2013,work of Prashasnik bhawan shall be carried through E-tendering but after the procurement letter to till now contractual work have been performed by departmental.Here it is also mentioned for the portion of building has been completed before the procurement letter not matter but after that notification Remaining portion shall be carried through E-TENDER. work is being performed by Sunil kumar sinha.

comment:-

प्रशासनिक भवन की वृद्धि में इस प्रक्रिया को जल्द से जल्द कर दिया जायेगा।

नगर कार्यपालक पदाधिकारी, सोनपुर

प्रधान लिपिक, सोनपुर

27/7/16



Advance has been given to Monojon Kumar ...
But not settled till 31/03/2016.

Date	Mode of Payment	Ch. no.	Am't
10/11/15	PNB on Pur.	283959	10000/-
12/11/15	"	283960	15000/-
13/11/15	"	283961	15000/-
16/11/15	"	283962	20000/-
			60000/-

and also advance is pending before.

(a) Advance had been given to Mr. Indrajit ...
Dated :- 02-06-1989, But Rs. 1000/- had not been settled
31-03-2016.

(b) Advance had been given to Mrs. Anita ...
26-03-2009 But ₹ 3000/- had not been settled
31-03-2016.



