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**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), BIHAR  
(LOCAL AUDIT WING), PATNA -800 001**

NO. L.A.Sur/1147

Dated: - 15/9/08

To  
The Principal Secretary to the Government of Bihar,  
Urban Development and Housing Department,  
Patna.

154509  
Audit Report  
at Patna  
31/08/08  
19/09/08

Sir,

Audit Report No. - **198/2008-09** on the accounts of **Nagar Panchayat, Belsand** for the Period **2002-04 to 2007-08** is enclosed for your kind information and necessary action.

Encl: -As above

Yours faithfully

*Bh Kumar*  
(Bhairab Kumar)

Audit Officer/Surcharge  
Local Audit Wing, Bihar, Patna

**Audit Report No.-198 of 2008-09**

**1. INTRODUCTION**

The accounts of Nagar Panchayat, Belsand for the period 2003-04 to 2007-08 were test checked by an audit party of the Pr. Accountant General (Audit), Local Audit Wing, Bihar, Patna during 16.06.08 to 28.06.08.

**2. ADMINISTRATION**

(i)	Name of the chairman	Period
(a)	Shri Brijnandar Parasad	01.04.03 to 08.06.07
(b)	Shri Ramchandra Sahai	09.06.07 to 31.03.08
(ii)	Name of the Executive Officer :-	
(a)	Shri Ashok Kumar Pal	01.04.03 to 02.04.04
(b)	Shri Dinesh Kumar	03.04.04 to 15.02.06
(c)	Shri Raj Kumar	16.02.06 to 02.03.06
(d)	Shri Ashok Kumar Pal	03.02.06 to 31.03.08

**3. SCOPE OF AUDIT**

A list of accounts, records and registers which were test checked in audit have been furnished in **Appendix -1(A)** to the report and those records / registers which were either not maintained or not produced, have been shown in **Appendix 1(B)** to the report.

**4. PREVIOUS AUDIT REPORT**

Compliance of the previous audit report no. 03/04-05 was furnished to audit. The details of outstanding paras for compliance are given below –

Sl. No.	A.R No.	Period of audit	No. of Para	No. of Para settled at the instance of audit	Outstanding Para
1	3/04-05	97-98 to 2002-03	30	25 & 1 Sub Para	4 & 1 Sub Para

Action may be taken to produce the compliance of the outstanding paras as early as possible.

**5. IMPORTANT AUDIT FINDINGS**

The important audit findings on the accounts of Nagar Panchayat for the Period 2003-04 to 2007-08 have been given below --

Sl.No.	Ref. of Audit Para No.	Contents
1	10	Short / Non deposit of collection amount Rs. 1100/-

2	16(a)	4 Scheme under NSDP left incomplete <u>Infructuous</u> Expenditure end time Rs. 0.93 Lakh
3	16(b)	Undue Financial benefit to the executing agency Rs. 0.35 Lakh.
4	17	Payment made without utilizing Labour Rs. 0.70 Lakh.
5	18	Infructuous expenditure Rs. 2.57 Lakh under 11 <sup>th</sup> finance.
6	19	Irregular expenditure Rs. 1.46 Lakh
7	20	SJSRY In fructuous expenditure Rs. 5.05 Lakh

## 6. INTERNAL AUDIT

There are no specific provisions either in the Bihar Municipal Act, 1922 or Rules made under this Act for internal Audit of the accounts of Nagar Panchayat. But, Bihar Municipal Accounts Rule 1928 provides a number of internal checks which would be exercised either by the chairman or Vice- Chairman, Executive officer or by any other responsible officer entrusted with the purpose by the commissioner at a meeting or by the Government. These checks were prescribed in the rule in order to have proper control over maintenance, co-ordination and also to avoid malpractice in the Municipal Accounts.

On scrutiny of the records of the Nagar Panchayat it appeared that no such checks as prescribed in the Municipal Account Rule were exercised by the Executive of the Nagar Panchayat and for want of that a lot of irregularities were noticed. These irregularities have been discussed in the subsequent paragraph of the report.

Had the authorities conducted such checks at regular interval, the irregularities already committed and others, if any, remained undetected, could have been avoided.

It is, therefore, impressed upon the authorities to conduct regular checks to stop recurrence of such malpractices in the future.

## 7. OVERVIEW OF FINANCE

Nagar Panchayat maintained as many as 6 (six) bank accounts, one P.L account and 8 corresponding cash book. The over all position of opening balance, receipt during the period covered under Audit and the unspent balance, as of 31<sup>st</sup> March, 08 stood as under –

1	Opening Balance	1977165.57
2	Receipt during the year 2003-04 to 2007-08	17654310.41
3	Total	19631475.98
4	Expenditure	738127
5	Unspent balance	12249748.98

Details are given in the enclosed **Appendix –II** to the report.

Analysis of closing balance as of 31.03.2008:-

1	PL A/c No. 844800102000103	2446550.38
2	Central Co-operative Bank, Belsand A/C No. 1946	132000.75
3	SBI, Belsand A/C No. 11621147211	2742231.52
4	Central Co-operative Bank, Belsand A/C No. 3637 (Revenue)	53985
5	SBI, Belsand old A/C No. 26072	245593.13
6	CCB, Belsand A/C No. 3684	5601918.00
7	CCB, Belsand A/C No. 2867	42161.00
<b>Total</b>		<b>11262439.78</b>

Thus, the difference between the cash book balance and bank passbook balance was not reconciled, which may be reconciled & shown to next audit.

For augmentation of revenue of Nagar Panchayat, effective steps need to be taken. One Bank A/c may be maintained instead of so many accounts.

**8. GOVT. GRANT**

Govt. grant register was not maintained for the period covered under audit. As such, the unutilized balance of Govt. grants received prior to 2003-04 could not be ascertained. As far as, it could be ascertained with the information available is the cash book and other stated records the position of Govt. grant stood as under -

1	Opening Balance	1414250.45
2	Receipt during the year 2003-04 to 2007-08	16445278
3	Total	17859528.45
4	Expenditure during the year 2003-04 to 2007-08	6346646
5	Closing balance	11512882.45

Details are given in **Appendix III** to the report.

(I) For want of Voucher-wise details expenditure it could not be ascertained whether amount of grant was utilized for the purpose for which it was sanctioned.

(II) Grant of Rs. 55,71,000 received on account of Urban Infrastructure and Rs. 4,25,000 received for purchase of Hydraulic Tractor was lying unspent as of 31<sup>st</sup> March 08.

Effective steps may be taken to utilise the unspent grant of Rs. 115.13 Lakh as early as possible.

9. **BUDGET ESTIMATE:-**

The budget estimates of income and expenditure were required to be prepared on or before 15<sup>th</sup> of February each year as per provisions laid down under section 71 to 73 of Bihar and Orissa Municipal Act, 1922. But the Nagar Panchayat, Belsand did not prepare the same.

As per provisions of section 75(2) of the Act ibid, no payment should be made from the Nagar Panchayat fund unless the expenditure thereof has been provided in the budget estimate. Thus, in absence of budget estimate, the entire expenditure incurred out of Nagar Panchayat fund amounting to Rs. 73, 81,727.00 during 2003-04 to 2007-08 may be treated as unauthorized.

Attention of the Executive is drawn towards the matter and it is impressed upon to take effective steps for preparation of budget estimate as per provision laid down in the Act in future and payment may be made as per budget estimate.

10. **NON-DEPOSIT OF COLLECTION AMOUNT:-**

While checking of Miscellaneous Receipt with cashier cash book it was noticed that the amount of Rs. 1100/- was collected Vide MR No. detail below but the same was not deposited in to the Municipal fund account.

MR. No. & date	Amount
696 date 11.02.06	200
647 date 18.02.06	200
700 date 23.03.07	700
<b>Total -</b>	<b>1100</b>

Thus, the amount of Rs. 1100/- may be deposited into the Nagar Panchayat fund at the earliest under intimation to the Examiner of Local Accounts, Bihar, Patna.

11. **DEMAND AND COLLECTION REGISTER:-**

As per Provision laid down under Rule 10 to 16 of the Bihar Municipal Accounts (Recovery of taxes) Rule, 1951, daily totals of the daily collection register is to be posted in the Sarkar ledger i.e. 'K' ledger. The monthly totals of which is to be posted in the progress statement i.e. 'L' ledger. Each case of collection shall be posted in the demand and collection Register. At the end of each year, a list of outstanding taxes is to be prepared from the demand and collection register. Thus, the maintenance of these collections register are important as the same represent the true state of collection as a whole and adoption of measures for the collection of arrears.

But the Nagar Panchayata, Belsand did not maintain the same. In absence of Demand and collection register, the cases of short collection, correctness of arrear collection and collection for

intervening period (Omission in collection) could not be detected. As a result, the work of collection of taxes was completely thrown into the hand of tax collectors and there was complete lack of administrative and financial control over collection account. Under the circumstances, the possibilities of leakage of revenue could not be ruled out.

Attention of the Executive is drawn towards the state of affairs in the Nagar Panchayat. Effective steps need to be taken for early maintenance of demand and collection Register.

**12. NON-REALIZATION OF HEALTH AND EDUCATION CESS:-**

The Govt. imposed education cess in 1955 and Health cess in 1972. These cess were to be realised by the Nagar Panchayat bodies along with the holding tax. According to the Govt. instructions, the amount collected on account of those cess were to be remitted to the Govt. account after retaining 10% of collection charges.

Scrutiny revealed that during the year 2003-04 to 2007-08, total amount of holding tax collected and health & education cess to be realised were as below –

Total amount of holding tax collected during 03-04 to 07-08	Health cess to be realised 50% of H. Tax	Health cess realised	Education on cess to be realised 50% of H. Tax	Education cess realised
444404.00	222202.00	Nil	222202.00	Nil

Thus, non-realization of health and education cess led to loss of Rs. 3, 99,963 /- of the Government revenue after deduction of 10% collection charges. This may be realised from the person(s) responsible for such loss under intimation to the Examiner of local Accounts, Bihar, Patna.

**13. NON-REALIZATION OF THE AMOUNT OF STAMP DUTY:-**

Test check of allotment / sanction letter file, it was noticed that the following amounts were noticed on Nagar Panchayat account from the Inspector General, Registration –

Date of received	Letter no. & date	period	Amount
15.04.2004 P/107 of PL account Cash book	366date 17.02.04	9/2000, 12/2000, 3/01, 12/01, 9/01, 12/01, 3/02, 6/02, 12/02, 3/03, 6/03	258678.06

Thus, the amount of stamp duty lying for realisation since 9/03. Executive did not take any efforts to realise the amount of stamp duty.

It is, therefore, impressed upon that immediate action may be taken for realisation of the same for enhancement of its income.

**14. OUTSTANDING TAXES ON GOVT. BUILDINGS:-**

As per records and statement furnished to audit, it was noticed that a sum of Rs. 1, 72,540.16 was outstanding against the holding taxes on Govt. building as detailed in the enclosed **Appendix –IV**. The authority did not take any effective steps to realise the outstanding taxes.

It is, therefore, impressed upon that effective steps may be taken to realise the taxes against Govt. buildings.

**15. NON –REVISION OF TAX:-**

As per section 106 of the Municipal Act, revision of taxes should be implemented in every five year. The Govt. was also pressing hard for revision of taxes.

The last taxes imposed by the Nagar Panchayat were in 95. Now the board had taken decision on Feb 08 for revision of taxes but the target to complete the revision was not fixed.

It is, therefore, impressed upon that effective steps may be taken to complete the revision as early as possible in order to avoid further any loss of revenue.

**16. (a) NATIONAL SLUM DEVELOPMENT PROGRAMME :-**

The amount of Rs. 30,73,000 Sanctioned and released to the Nagar Panchayat Belsand by the Nagar Vikash Vibhag for implement of scheme during the period covered under audit as detailed below -

Sl. No.	Letter No. & date	Amount
	Opening balance	765955
1	NVV 365dt. 16.10.03	433000
2	NVV 204dt. 26.04.05	2640000
<b>Total</b>		<b>3838955</b>

**Audit Observations:-**

(i) During the period covered under audit, 42 schemes were taken and executed by the staff of Belsand Block / Nagar Panchayat instead of community development society and Neighborhood group contrary to violation of the guidelines issued. Thus, Nagar Panchayat violated the guidelines of the scheme, which was irregular.

(ii) As per guidelines, provision for shelter, community infrastructure, provision of physical amenities like water supply, sewerage, community latrine, street light etc were to be done under this scheme. But besides the construction of road and drain expenditure was not incurred on other component of the scheme. As a result, goal of the scheme do not achieved.

(iii) Under this scheme, 42 nos. of schemes were taken. Out of which 38 nos. of schemes completed and 4 nos. of schemes remain incomplete as detailed below –

Sl. No.	Scheme No.	Estimate	Work done as per M.B	Payment made
1	3/04-05	19400	8400	8400
2	7/04-05	68600	24981	24981
3	12/04-05	93700	42500	42500
4	21/05-06	45800	18168	17500
<b>Total -</b>				<b>93381</b>

Thus, the purpose for which schemes were sanctioned remained unserved and the expenditure incurred against work proved to be infructuous and stands for recoverable from the persons(s) held responsible.

**16. (b) UNDUE FINANCIAL BENEFIT :-**

Test check of the scheme file revealed that under NSDP the estimate for the following works were prepared but in the estimate the contractor's profit @ 9.1% was not deducted. As a result, 9.1% of the financial benefit was allowed to the executing agent as below –

Scheme No.	Estimate	Executing Agent	Work done as per M.B	Payment made
9/05-06	99600	Ramshrestha Kumar	99863	99863
10/05-06	98900	Satyanarayan Roy	98737	98737
18/05-06	88500	Ramnath Thakur	88500	88429
2/05-06	97900	Ramshrestha Kumar	97900	97900
<b>Total</b>	<b>384900</b>			<b>384929</b>
<b>9.09%</b>	<b>34987</b>		<b>9.09%</b>	<b>34990</b>
<b>Total</b>	<b>349913</b>			<b>349939</b>

Thus, allowing contractor's profit in departmental execution of work leads to under financial benefit to the executing agent amounting to Rs. 34990 which stands for recoverable from the persons(s) held responsible under intimation to Examiner of Local Accounts, Bihar, Patna.

**17. FLOOD SAHAYA IDHI :-**

Under this head, fund amounting to Rs. 3, 00,000 was received prior to 2003-04. In absence of grant register and sanction letter, audit could not ascertain the actual position of grant. However, the expenditure incurred under this head during the year 2003-04 to 2007-08 are analysed as below –



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**Scheme No. :- 1/2002-03.**

Name of the scheme: - Brick on edge soling and earth filling near hospital to khadi Bhandar.

Estimate: - Rs. 3, 00,000/-

Technical Sanction: - EE/13.05.02.

Administrative approval: - Dy secretary of N.V.V. letter No.-3442/N.V.V.,Date 11.12.02.

Work order: - 06/date 29.01.03.

Due date of completion: - 28.02.03.

Agency: - Satyanarayan Pd, J.E

Work done as per M.B.:- Rs. 3, 00,000

Payment made :- 2,79,774

As per voucher work done: - 2,97,655.77

Date of completion: - 10.06.03

On Scrutiny of measurement Book, voucher and other related records the following deficiencies were noticed-

(i) As per M.B, total work of brick on edge soling was done as 11000 sft. In 11000 sft of Brick on edge soling, total nos. of Brick consumption was 55000Nos. But as per voucher attached 88000 Nos. of bricks were shown to be consummated. Thus, the excess no. of bricks 33000 nos. valuing Rs. 60,517.05 (@ 1833.85) stands recoverable from the executing agent.

(ii) As per M.B, details of measurement & against that, Mason & labour required shown as below-

Sl. No.	Particular	Quantity	Value of work done	Date of measurement	No. of labour & mason with date shown as per M.R.
1.	Earth work in filling the road	44552cft	64774 (1 <sup>st</sup> R/A bill)	08.02.03	Nil
2.	Earth work in filling	69807cft	145455.95 (2 <sup>nd</sup> R/A bill)	31.05.03	14.05.03 to 27.05.03, 105 mason & 212 Labour
3.	Brick on edge soling	5804sft			
4.	Earth work	70527cft	300000	07.06.03	No Labour & No. mason (as per M.B)
5.	Brick on edge soling	11000sft	(3 <sup>rd</sup> R/A bill)		

Thus, the execution of work in the 3<sup>rd</sup> & final bill i.e. earth work 720 cft and brick on edge soling 5196 sft valuing Rs. 90,226/- without utilizing labors and mason appears to be doubtful. Reasons as pointed out to audit stated verbally that J.E. himself was executing agent & submit M.R. accordingly which was not tenable. Thus payment made after withholding Rs.

20,000/- amounting to Rs. 70,000/- Stands recoverable from the executing agent as well as the person(s) held responsible.

(iii) Scrutiny of scheme file revealed that Nagendra Jha, Co- coordinator, Public construction Committee, Nagar Panchayat, Belsand made an complain to the Executive Officer about non – execution of work as per estimate. In the complain letter it was mentioned that (a) agency instead of filling the void by earth, Local sand was used which was also in lesser quantity (b) No. load roller was used in compaction.

The executive officer without meeting that complain, withheld the amount of Rs. 20,000/- and entire payment was made. Thus, without assessing the quality of work, payment made for substandard work was irregular.

Comments of the Executive officer in this regard are invited.

**18. 11<sup>th</sup> FINANCE:-**

During the period covered under audit, Nagar Panchayat, Belsand received a total grant of Rs. 14, 30,185/- on the recommendation of 11<sup>th</sup> finance commission as shown below –

Opening Balance - 1, 92,099.00

1. Letter No. N.V.V. 1319 dt. 08.05.03 - 7, 61,357.00

2. Letter No. N.V.V. 1721 dt. 18.05.03 - 4, 76,729.00

Total - 14, 30,185.00

Out of total grants, Nagar Panchayat incurred expenditure amounting to Rs. 13,66,240 leaving balance of Rs. 63,945/- as of 31<sup>st</sup> March 08.

Against the expenditure of Rs. 13, 66,240, the Nagar Panchayat under took 23 schemes. Out of which, 21 schemes were completed & remaining two schemes left incomplete as shown below –

Sl. No.	Scheme No.	Name of the scheme	Estimate	Work done as per M.B	Payment
1	1/04-05	Const. of work in ward No. 7 From H/o mazid to H/o Rambabu & const. of RCC culvert	421000	238100	238100
2	3/04-05	Earth filling from the house of Rampukar Sah to Nageshwar Das	103200	19100	19100

Thus, the purpose for which the scheme was sanctioned remains unfulfilled. As such, the expenditure amounting to Rs. 2, 57,200/- proved to be infructuous and the expenditure incurred against the scheme stands recoverable from the person(s) held responsible.

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**19. 12<sup>th</sup> FINANCE:-**

During the period covered under audit, Nagar Panchayat, Belsand received a total grant of Rs. 15,26,331 on the recommendation of the 12<sup>th</sup> finance commission as shown below –

1. Letter No. N.V.V. 3191 dt. 28.09.05 - 5, 77,793.00
  2. Letter No. N.V.V. 3115dt. 11.03.06 - 3, 74,369.00
  3. Letter No. N.V.V. 5674 dt. 19.12.07 - 5, 74,169.00
- Total - 15, 26,331.00

The above grant was to be utilized as under –

1.	Solid waste Management	50%	763165.50
2.	E. Governance, Minimum	1%	15263.31
3.	Efficiency improvement of civic Management	1%	15263.31
4.	Providing facilities of drinking water, street lighting , const. of drain etc.	48%	732638.88
Total -			1526331

Out of total fund available, Nagar Panchayat could utilize only Rs. 2,68,955 leaving balance of Rs. 12,57,376.00 as of 31<sup>st</sup> March 08. Thus the utilization of Govt. grant was found to be far from satisfactory.

(ii) Out of expenditure incurred expenditure on sinking of 16 nos. of tube well was Rs.1, 46,485/-

On Scrutiny of records of the tube well revealed that all 16 nos. of tube well were sunk in private land. The agreement with the land owner was not done. No Plot Number was mentioned in the estimate. Thus, the sinking of tube well in private land without agreement with the land owner was irregular and the amount of expenditure incurred in this regard is under held objection.

**20. SWARNA JAYANTI SAHRI ROZGAR YOJNA (SJSRY):-**

The prime motto of the programme is to provide gainful employment to the urban unemployed or under employed poor through encouraging, the setting up of self employment ventures or provision of wage employment. The programme will rely on creation of suitable community structure on the UBSP pattern & delivery of inputs under this programme.

During the period covered under Audit, the grant amounting to Rs. 8, 16,942 received from the Nagar Vikash Vibhag as detail below –

- O. B. 4, 56,196.45
1. N.V.V. 353 dt. 17.12.02 – 6, 25,000.00

2. N.V.V. 304dt. 28.08.04 - 71,942.00

3. N.V.V. dt. 19.05.05 - 1,20,000.00

**Total - 12,73,138.45**

The copy of the above grant could not be made available to audit. However, as per noting taken in the cash book, the expenditure on the above grant was to undertake under the following head –

1.	UWEP (scheme)	1052075.95
2.	USEP (Training)	15570.00
3.	DWCUA	4979.00
4.	Infrastructure	7785.00
5.	Thrift & Credit society	8292.00
6.	Community structure	47501.00
7.	Development of child in Urban Unit	13128.00
8.	Administrative & other Misc.	123807.50

But during scrutiny it was noticed that the Nagar Panchayat incurred expenditure amounting to Rs. 11,37,299/- which was under the head UWEP (scheme).

In this regard, the following audit observations are made –

1. Community development society was to set up in order to survey and draw up list of available basic minimum services in this area, but no such group was set up.
2. The grants were sanctioned to incur expenditure under the head mentioned above but the Nagar Panchayat did not ensure expenditure on other head besides UWEP (Scheme) at all. As such, the fund is still lying as unspent. As a result, the prime motto of the programme remained unfilled.

Immediate steps may be taken to utilise the grant under intimation to the Examiner of Local Accounts.

3. Under UWEP (scheme), altogether 16 schemes were taken up. Out of which 3(three) schemes remained incomplete after incurring expenditure as detail below –

Sl.No.	Scheme No.	Estimate	Agency	Work done as per M.B.	Payment
1	1/2002-03	160800	Brahm deo Narain Sing	125000	125000
2	1/03-04	500000	Mahendra Sah	325566	325566
3	2/05-06	99400	Ramnath Thakur	55378	55378
<b>Total -</b>					<b>505944</b>

Thus, the very purpose of the scheme became defeated and the expenditure incurred proved to be in fructuous. As a result, the expenditure amounting to Rs. 5, 05,944 stands recoverable from the persons (s) held responsible.

**21. ADVANCE**

Nagar Panchayat did not maintain the advance ledger. However, it was revealed from the cash book and other records that the following advances were given but this adjustment were not yet (till the date of audit) made ---

Sl.No.	Name	Cheque No. & date	Purpose	Amount	Head
1	Sri Surendra Mehtar	0142428 dt. 10.06.03	Self	4000	SJSRY
2	Sri Saytanarayan Roy, Peon	203109 dt 18.01.06	27/05-06	7500	NSDP
3	-Do-	0142428 dt 10.06.03	Self	4000	SJSRY
4	Sri Ramshrestha Kumar	0142427 dt 06.06.03	Self	4000	SJSRY
5	-Do-	0142443 dt 01.04.05	Self	5000	SJSRY
6	-Do-	154942 dt 28.11.06	5/02-03	10000	NSDP
7	-Do-	203551 dt 02.02.08	Self	5000	Revenue
8	-Do-	154988 dt 01.02.07	5/02-03	5000	Revenue
9	Ramnath Thakur	341776 dt 29.01.08	Constn.. of office building	250000	-
<b>Total -</b>				<b>294500</b>	

Thus, the advance outstanding as above may be adjusted / recovered at the earliest under intimation to the Examiner of Local Accounts, Bihar, Patna.

Steps may be taken to maintain the advance ledger properly and shown to next audit.

**22. RESULTS OF AUDIT:-**

As a result of audit, a total sum of Rs. 13, 62,562.62 was suggested for recovery and a total sum of Rs. 1, 46,485 is held under objection.

(The details have been given in the **Appendix –V** to the report)

**23. DISCUSSION WITH THE EXECUTIVE:-**

The important points received during audit were discussed with the executive from time to time.

**24. GENERAL REMARKS:-**

The maintenance of accounts of the Nagar Panchayat is very poor and there was much scope for improvement. The important records and registers like Annual Accounts, Budget

estimate, Demand and collection Register of taxes, Govt. grant / loan registers etc were not maintained. The advance outstanding against the employee amounting to Rs. 2.95 lakh as on 31.03.08. Some of the scheme under NSDP, 11<sup>th</sup> finance, 12<sup>th</sup> finance were left incomplete.

Attention of the Executive is drawn aforesaid said defects and it is impressed upon to take steps to remedy of these defects and for proper maintenance of accounts.

Sd/-

**Mrinal Kumar,**  
Section Officer

19  
No. L. A. Sur/1146

Dated:- 15/9/08

Forwarded to the Executive officer, Nagar Panchayat, Belsand, Sitamarhi for information and necessary action. A compliance report on the points raised in this report may be sent to this office within three months from the date of receipt of the report through proper channel.

Sd/-  
Audit Officer/Surcharge  
Local Audit Wing,  
Bihar, Patna

Memo No. L. A. Sur - 1147

Dated - 15/9/08

Copy forwarded for information and necessary action to:-

- ✓ 1. The Principal Secretary, Urban Development and Housing Department,  
Govt. of Bihar, Patna.
2. D.M, Sitamarhi.
3. The S.O / Surcharge.

Bh  
15/9/08  
Audit Officer/Surcharge  
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Bihar, Patna