



कार्यालय, महालेखाकार (लेखापरीक्षा), बिहार,
सामाजिक प्रक्षेत्र -I, स्थानीय लेखापरीक्षा शाखा,
वीरचन्द पटेल मार्ग, पटना - 800001

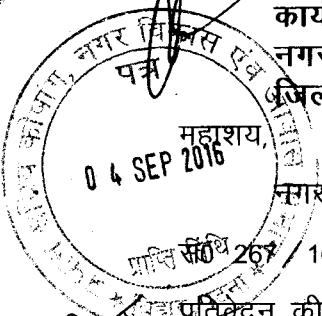
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सं०.एल०ए०/एस०एस०-1/श०स्था०नि०/

दिनांक-

सेवा में,

कार्यपालक पदाधिकारी
नगर पंचायत, बहादुरगंज
जिला- किशनगंज



नगर पंचायत, बहादुरगंज के वर्ष 2013-14 से 2015-16 के लेखाओं पर आधारित लेखापरीक्षा प्रतिवेदन 16-17 आपके सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित है। अनुरोध है कि इस लेखापरीक्षा प्रतिवेदन की कंडिकाओं का अनुपालन, लेखापरीक्षा प्रतिवेदन प्राप्ति के 3 माह के अन्दर पूर्ववर्ती लेखापरीक्षा प्रतिवेदनों की लम्बित कंडिकाओं के अनुपालन के साथ अभिप्रमाणित साक्ष्य सहित नगर पंचायत बोर्ड से अनुमोदित कराकर जिला स्तरीय समिति के समीक्षोपरान्त प्रेषित किया/करवाया जाय जिससे लेखापरीक्षा के उद्देश्यों की पूर्ति हो सके।

यह निरीक्षण प्रतिवेदन लेखापरीक्षित इकाई द्वारा समर्पित एवं उपलब्ध करायी गयी सूचनाओं/विवरणों के आधार पर तैयार किया गया है। महालेखाकार (लेखापरीक्षा), बिहार पटना का कार्यालय लेखा परीक्षित इकाई द्वारा किसी भी गलत सूचना देने अथवा सही तथ्य छिपाने की जवाबदेही का दावा नहीं करता है।

संलग्नक: यथोपरि

भवदीय,

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(विश्वम्भर कुमार)

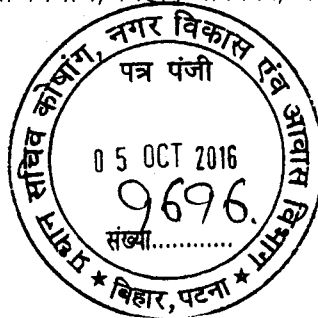
वरिय लेखापरीक्षा अधिकारी
श०स्था०नि०/सामाजिक प्रक्षेत्र-1
स्थानीय लेखापरीक्षा शाखा, पटना

सं०-एल०ए०/एस.एस.-1/श०स्था०नि०/14594/214

दिनांक- 30.09.16

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित:-

1. सचिव, नगर विकास एवं आवास विभाग, बिहार सरकार, पटना
2. जिलाधिकारी, किशनगंज



(विश्वम्भर कुमार)

वरिय लेखापरीक्षा अधिकारी
श०स्था०नि०/सामाजिक प्रक्षेत्र-1
स्थानीय लेखापरीक्षा शाखा, पटना

S.S. (BPM) सेवा में,
04 SEP 2016
प्रतिवेदन की कंडिकाओं का अनुपालन, लेखापरीक्षा प्रतिवेदन प्राप्ति के 3 माह के अन्दर पूर्ववर्ती लेखापरीक्षा प्रतिवेदनों की लम्बित कंडिकाओं के अनुपालन के साथ अभिप्रमाणित साक्ष्य सहित नगर पंचायत बोर्ड से अनुमोदित कराकर जिला स्तरीय समिति के समीक्षोपरान्त प्रेषित किया/करवाया जाय जिससे लेखापरीक्षा के उद्देश्यों की पूर्ति हो सके।
अव. 21/10/16
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श्री/श्रीमती
सि.प.
5/10/16

30/9/16
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06/10/16

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Audit Report No- 267/16-17
Nagar Panchayat, Bahadurganj

Part I. Introductory

1	Name of Auditee Unit	Bahadurganj, Nagar Panchayat
2	Period of audit	2013-14 to 2015-16
3	Scope of audit	List of documents checked in annexure- I and list of documents which were not produced, incomplete or not checked in annexure- II
4	Duration of audit	12.05.2016 to 18.05.2016 (6 working days)
5	Administration	
A	Chairman	Period
	Sri Mujtawa Anwar Rahi	01.04.2013 to till date
B	Vice Chairman	
1.	Smt.Meera Basak	01.04.2013 to till date
C	Executive Officer	
1.	Sri Bipul Kumar	01.04.2013 to 26.07.2013
2.	Sri Jafrul Huda	27.07.2013 to 01.03.2014
3	Sri Amar Kumar Rao	02.03.2014 to 29.07.2014
4	Sri Tejpratap Tyagi	30.07.2014 to 25.09.2014
5	Sri Shashibhushan Suman	26.09.2014 to 04.09.2014
6	Sri lalit Kumar Jha	05.09.2014 to till date
6	Members of Audit Team	Sri Pran Ranjan, Assistant Audit Officer Sri Vikas Kr. Pandey, Assistant Audit Officer . Sri Amit Kumar, Sr Auditor Sri Kumar Vivekanand, Auditor
7	Name of Supervisory Officer	Sri Rajnandan Kumar, Senior Audit Officer
8	Compliance of old paras	Reply was not furnished by the Panchayat
9	Audit Comments	The objections that were not complied, were taken as Para in this report
10	Whether discussion was done with Head of Office	Yes (on 18.05.16)
11	Result of Audit (Annexure- III)	
	Recovery at the instance of Audit	Nil
	Amount suggested for recovery	Rs.5744777
	Amount held under objection	Rs.48681566

Disclaimer Certificate: This Audit Report has been prepared on the basis of the information provided/records maintained in the Nagar Panchayat, Bahadurganj. The Office of the Accountant General (Audit), Bihar, Patna is not responsible for any misinformation/non-information on the part of Audited Entity.

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Para 12 Budget

As per sec 82 to 84 of the Bihar Municipal Act 2007, the Chief Municipal Officer shall prepare a budget in each year before the 15th day of Feb and adopt the same by the board before the 15th March in each year. After passing the budget, a copy of budget may be sent to the state Govt. and the State Govt. has to return to the unit before the 31st day of March of that year. As per BMA, 2007 no expenditure should be made without budgetary provision.

But, on enquiry it was told that budget was not prepared for the year 2013-14 to 2015-16.

In 2016-17 budget has been prepared.

Para 13 P/L Passbook

P/L passbook was produced in audit. As per P/L passbook, closing balance as on 31.03.16 was 55871339. But head wise balance was not shown in passbook.

Head wise balance may be prepared and shown to audit at the earliest.

In reply it was stated that the matter is being examined.

Para 14 Non Implementation of Bihar Municipal Accounting Rule 2014

Government of Bihar, Urban Development and Housing Department, implemented the Bihar Municipal Accounting Rule 2014 w.e.f. 1st April 2014 for preparing receipts and payments account, Income and expenditure account and balance sheet of assets and liabilities and maintaining accounts on accrual based double entry system in the municipalities of Bihar.

On scrutiny of Cash Book maintained in Nagar Panchayat, Bahadurganj, it was seen that the Nagar Panchayat has not started maintaining accounts on accrual based double entry system and did not prepare Receipts and Payments account, Income and expenditure account and Balance Sheet of assets and liabilities for years 2013-14 to 2015-16 yet.

In reply, it was stated that the double entry system of accounts is not being maintained due to shortage of competent staff.

It is suggested that early action may be taken to maintain accounts on accrual based double entry system and preparation of Receipts and Payments account, Income and expenditure account and Balance Sheet of assets and liabilities.

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Part- II Section (A)

Para 1 shifted to part- III para no 1

Part-II Section-B

Para 2: Blockage of fund of scheme -Integrated Housing and Slum Development Programme ₹ 228.24 lakh

The Government of Bihar, Urban Development and Housing Department allocated Rs. 218.95 to Nagar Panchayat, Bahadurganj on 17.4.2013 for construction of infrastructure development under phase I and the allocated amount was received through RTGS in November 2014. Against amount of Rs.218.95 lakh received in November 2014 under infrastructure component in Phase I, only Rs.446890 (2 percent) was utilised upto March 2016 on procurement of 23 pieces of LED street lights and the balance amount of Rs. 22824261 (including interest of Rs.1376151) were lying blocked in Nagar Panchayat, Bahadurganj. The LED Lights were received on 12.08.2015.

In reply, Nagar Panchayat stated the reasons for utilising only Rs. 4.47 lakh up to march 2016 is that tenders were invited but comparative statement was not done by the Executive Engineer, DUDA. Again, E-tendering is in process and shortly the whole process will be completed.

However, the facts remained that Nagar Panchayat could utilise only Rs. 4.47 lakh (2%) upto March 2016 out of total grants of Rs. 218.95 lakh received in November 2014. Thus, the amount was lying blocked for more than fifteen months.

Para 3: Amount collected by tax collectors not deposited ₹ 7.72 Lakh

On scrutiny of 'H' receipts related to holding tax and Cashier Cash Book it was noticed that tax collectors Sri Hiralal, Md. Istehar Alam and Md. Tahir collected money on behalf of Nagar Panchayat between 1.4.2013 and 31.3.2016 but they did not deposit the amount to the Cashier or into the bank account of Nagar Panchayat, Bahadurganj thus violated Section 20 of Bihar Municipal Accounts Rules (BMAR), 1928 read with BMAR, 2014. Further it was also seen that Sri Phul Kumar, Cashier received Rs.11100 through Miscellaneous receipt but he did not deposit the amount into the account of Nagar Parishad. Details are shown below:

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Sl. No.	Name of the collectors S/sri/Md	Amount received Rs.	Period of receipts	Type of receipts
1	Hiralal	432245	29.3.2013 to 22.3.2016	H
2	Istehar Alam	305582	09.04.2013 to 12.03.16	H
3	Tahir	23268	22.6.2015 to 31.3.2016	H
4	Phul Kumar	11100	3.12.2013 to 31.1.2014	M. R
	total	772195		

Retention of money by an employee out of Government Account for more than three years is temporary misappropriation of fund and shows inaction on the part of the Controlling Officer. In reply, Nagar Panchayat stated that salaries of the default tax collectors have been stopped and so cause notice has been issued. Md Tahir has been instructed to deposit the amount to Nazir. Regarding amount not deposited by Sri Kumar, matter is being examined.

Development in this regard may please be intimated to Audit.

Para 4: Unadjusted Advance -Rs. 1.873 Lakh

During scrutiny of advance register made available by Nagar Panchayat, Bahadurganj, it was found that advance of Rs. 126140 (Annexure- V) was given to different employee for different purpose was unadjusted till date. Also, it was revealed that some of advance was given 14 to 18 years back. Further scrutiny of records it was found that Sri Phul Kumar, head clerk had taken an advance Rs 186135 on 07.02.13. Amount Rs. 40000 and amount Rs 85000 was shown adjusted by cash deposits by Shri Phul Kumar on 07.02.13 and 10.09.14 respectively, but no supporting documents were produced in audit. Thus, Amount of Rs. 61135 was actually not deposited by Sri Kumar and it is recoverable from him. Thus 187275 needs to be adjusted by cash or voucher.

In reply, it was stated that unadjusted advance given to different employees for different purposes would be adjusted shortly.

Development in this regard may be intimated.

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Para 5: Extra expenditure on Purchase of Vehicle ₹ 2.78 lakh

Nagar Panchayat, Bahadurganj invited tenders in two bid system for purchase of Four Wheeler Auto Tipper and other items in July 2015. Three firms namely-M/s Jagdamba Construction Patna, M/s Reliable Enterprises, Patna and M/s Maurya Motors Ltd, Patna responded to supply the Four Wheeler Auto Tipper. It was mentioned in the file that out of three, two firms M/s Jagdamba Construction Patna and M/s Reliable Enterprises, Patna qualified the technical bids and after opening their financial bids, the lowest bidder (Rs.784000) M/s Reliable Enterprises, Patna was selected for supply of the vehicle (Tata Ace). Work order was placed to M/s Reliable Enterprises, Patna to supply inter alia one Four Wheeler Auto Tipper on 01.08.2015 @Rs.784000 by NP, Bahadurganj. The reasons for disqualifying technical bid of Tata Ace Four Wheeler Auto of M/s Maurya Motors Ltd, Patna despite being the sole authorised dealer in Bihar to supply Tata products were not on record. The vehicle was supplied in February 2016 and the Firm submitted bill of Rs.784000 including Vat. NP, Bahadurganj paid Rs.670320 to the supplier and VAT of Rs.113680 was deposited to the State Government.

Scrutiny of records revealed that M/s Reliable Enterprises, Patna was not the authorised dealer of Tata Motors and hence it purchased the Tata Ace Four Wheeler Auto Tipper from M/s Maurya Motors Ltd, Patna in the name of the Executive Officer, NP, Bahadurganj at Rs.506000 and supplied it to NP, Bahadurganj. It is worth to mention here that M/s Maurya Motors Ltd, Patna had also participated in tender above and despite being the sole authorised dealer in Bihar to supply Tata products its technical bid of Tata Ace Four Wheeler Auto Tipper was disqualified and therefore its financial bid was not opened. This resulted in excess expenditure of Rs. 278000.

Audit sought clarification on the following points :

1. Reasons for procuring the vehicle from the unauthorised dealer.
2. Reasons for disqualifying technical bid of Tata Ace Four Wheeler Auto of M/s Maurya Motors Ltd, Patna despite being the sole authorised dealer in Bihar to supply Tata products.

In reply, Nagar Panchayat stated that reliable enterprise was the lowest bidder in the tender and according to NIT, Maurya Motor Limited did not qualify in technical bid.

The reply is not tenable because M/s Reliable Enterprises Patna was not the authorised dealer of Tata and thus it was not eligible to qualify the technical bid.

Para 6: Non deduction of Labour Cess – Rs. 7.40 lac

As per Building and Other Construction Workers' Welfare Cess Act, 1996 and instruction issued by the Government of Bihar (June 2008), those residential houses having construction cost of more than ₹ 10 lakh, one per cent of the cost of construction would be realised as labour

welfare cess by the municipal bodies before sanctioning the building plans and the proceeds would be deposited in Other Construction Workers Welfare Board account after deducting collection charges at the rate of one per cent.

Scrutiny of record related to building plan of Nagar Panchayat, Bahadurganj revealed that labour cess at the rate of one percent was not collected. The details is as follows:-

Sl.No	Number of Applicants	Total Estimated Cost	Labour cess deductible @ 1 %	Municipal share (1 % of Labour cess)
1	39	74007000	740070	7401

In reply Nagar Panchayat stated that the Board did not take any decision to collect stamp fee @3% on the bid value and short collected amount of stamp fee will be collected from the concerned.

Para 7: Outstanding Shop rent ₹ 2.81 lakh

Demand and Collection of Shop Rent was not maintained in Nagar Panchayat, Bahadurganj. As per data made available to Nagar Panchayat owned 60 shops in 6 different markets as detailed below:-

Sl. No.	Name of Market	No. of Shops	Outstanding Shop Rent as on 31.03.16
	Gudari Bajar	23	91362
	Anupama Bajar (Near)	20	103220
	Anupama Bajar	10	60000
	Rain Basera LRP	4	13200
	Bus stand LRP	1	00
	Nagar panchayat bhavan	2	13200
		60	280982

Realization of shop rent was not satisfactory and an huge amount of Rs. 280982 /- was outstanding as on 31.03.2016.

In reply, while confirming facts and figures, Nagar Panchayat stated that notice has already been served to the shopkeepers. It was also stated that demand and collection register is being maintained

Para 8: Outstanding holding tax ₹ 30.12 lakh

Demand and collection register was not maintained by Nagar Panchayat, Bahadurganj. However, a statement of demand and collection of Holding /Property Tax for period 2013-14

to 2015-16 was provided to Audit by Nagar Panchayat. As per statement, details of demand and collection are as follows:-

Holdings tax (2013-16)

Sl. No.	Particulars	2013-14	2014-15	2015-16	Remarks
1	Arrear Demand	896670.00	1298210.00	2096976.00	
2	Current Demand	1040204.00	1145304.00	1349304.00	
3	Total Demand	1936874.00	2443514.00	3446280.00	
4	collection from arrear demand	638664.00	346538.00	433833.00	
5	collection from Current demand				
6	Total Collection	638664.00	346538.00	433833.00	
7	Arrear holding tax	1298210.00	2096976.00	3012447.00	

Thus, holding tax of Rs. 30.12 Lakh was lying outstanding as on 31.03.2016.

In reply, Nagar Panchayat stated that due to negligence of Tax Daroga, Demand and Collection Register was not maintained. The matter of revision of rate of holding tax is under consideration of the Board. Further, it was stated that low collection of holding tax was due to poor strength of Tax Collectors.

To augment the revenue, it is suggested that all the necessary measures may be taken by the Nagar Panchayat in this regard.

Para 9: Non Collection of registration and renewal fee – Rs. 6.68 Lakh

As per Rule 6 of Bihar Communication towers and related structures, 2012, registration and renewal fee of a mobile tower under Nagar Panchayat are payable @ Rs. 30000/- and Rs. 8000/- respectively. It, further, provides for levy of an additional amount which is 60% of registration and renewal fee for every additional antenna which share the same tower. Demand and Collection Register of Mobile Tower was not maintained by the Nagar Panchayat, Bahadurganj. During scrutiny of other records and data made available to audit, it was found that 12 number of mobile towers of different companies were erected/ installed in the municipal area of Nagar Panchayat out of which only 2 towers are registered. Further, scrutiny of records/data revealed that Registration Fee of Rs. 60000/- was collected as against the total demand of Rs.3,60,000/- and the balance amount of Rs.300000 was outstanding. Similarly, Renewal Fee of Rs. 16000/- was collected as against the total demand of 3,84,000/- and the

balance amount of Rs. 368000 was outstanding. Thus, the total outstanding amount of Registration and Renewal fee from 12 mobile towers installed under Nagar panchayat, Bahadurganj was Rs. 6,68,000/- (300000+368000) as on 31.3.2016.

In reply, while confirming facts and figures, Nagar Panchayat stated that collection register is available in office and demand register is being prepared. It also stated that no application for registration of mobile towers has been submitted in the office. Further, it stated that notice has been issued to the concerned company to pay the outstanding amount and the survey of antenna is going on.

Action taken in this regard may be intimated to the office of the Accountant General (Audit), Patna.

Para 10: Blockade of Fund ₹ 225.08 lakh

A sum of Rs. 31358400 was received as grant by the recommendations of 4th state finance commission was credited in Nagar Panchayat fund in March 2013 (Rs. 8447207), March 2014 (Rs. 10146095) and March 2015 (Rs. 12765098). Out of the sum, only Rs. 8850110 was utilised by NP, Bahadurganj upto March 2016. A huge amount of grant of Rs. 22508290 (71.76%) was unspent till date despite the facts that all the respective grants received in the years were to be utilised fully by the following June.

The amount of grant was to be utilised in different heads as decided by the Govt (Details Annex-VI enclosed). As per grant letters, expenditure on four high priority sectors were decided namely-1. Urban Roads 2. Water supply 3. Public Health and sanitation 4. Street light.

On scrutiny of records it is revealed that no expenditure was made on two high priority sectors- Water supply and Public Health and sanitation till date. Also grant for eradication of manual scavenging received in March 2013 was still unutilised. However, Nagar Panchayat incurred excess expenditure on urban road than the amount earmarked for it.

In reply, Nagar Panchayat stated that the major unspent amount is regarding salary /pension head of Rs. 119.88 lakh and electricity bill of Rs. 9.91 lakh in which there is no demand. Board did not pass any resolution to take any scheme on water supply, public health and sanitation. Necessary action may be taken to utilise the unspent balance on specified priority areas.

Para 11: Deleted

Para 12: Non realisation of stamp duty of 0.83 Lac

During scrutiny of sairat files and sairat register, it was revealed that the Nagar panchayat had not made agreement of the settlement of Sairat on Stamp Paper of 3% of bid value vide letter no.-1920/Chief Secretary dated 14.08.2002 and 549 dated 15.03.2005 of UD & HD. As such, loss of Govt. revenue to the tune of Rs.83808/- occurred. Details are as follows:

Sl. No.	Name of Sairats	Name of Bidder	Year	Amount on which settlement done	Stamp duty @3% to be paid by bidder	Actual stamp duty paid by bidder as stamp paper	amount of stamp fee not realised from bidder
1.	Jahan Ali Mastan Bus Terminal	Md Mashkur Alam	2013-14	808000	24240	0	24240
2.	Jahan Ali Mastan Bus Terminal	Md Mashkur Alam	2014-15	811500	24345	0	24345
3.	Jahan Ali Mastan Bus Terminal	Jahan Ali Mastan Bus Terminal	2015-16	1166000	34980	0	34980
4.	Cycle, Rikshaw, Bullock Cart	Sri Ajay Kumar Jha	2014-15	8101	243	0	243
					83808	0	83808

In reply Nagar Panchayat stated that the Board did not take any decision to collect stamp fee @3% on the bid value and the short collected amount of stamp fee will be collected from the concerned.

Para 13: Undue favours to the contractor to the tune of Rs. 499800

Scheme no:- 01/13-14 (BRCF)

Estimated value:- Rs. 24,99,000/-

Agreement value:- Rs. 24,99,000/-

Date of work order:- 16.09.2013

Due date of completion :- 03.10.2013

MB No.- 12/13-14

MB value - 2417887

Payment details-

Vat - 120894

Royalty- 42864

L C - 24179

IT - 54789

Contractors payment - 2175161

1184

total 2417887

Date of completion of work:- 10.01.2014

NIT of the above mentioned road was invited and two tenders were received. Sri Gouri Shankar Agrawal was selected on lowest rate. The work order was issued vide letter no.- 39 dated 16-09-2013 with the stipulation to complete the work within 03.10.2013. Contractor did not complete the work in time and no extension was sought by him. As per clause 2 of F2 agreement if the contractor fails to execute the work within stipulated period, penalty half percent per day of the estimated cost subject to maximum 10% of the estimated cost i.e. Rs. 249900 was to be deducted. Also as per clause no.17 of NIT, contractor had to maintain the road for five years only then 10 % as last instalment should be paid to contractor. But, total amount was paid to contractor without deduction of security deposit of Rs. 249900 and Rs. 249900 for delay in completion of work.

Audit Comments

1. Reasons for not deducting amount of penalty for delay in completion of work & security deposit Rs. 499800 was not explained.

In reply, the Nagar Panchayat stated that the matter is being examined by the controlling authority.

After examination of facts, the Office of the Accountant General, Patna may be informed accordingly.

Para 14: Excess payment to the tune of Rs. 6601

Scheme no:- 08/15-16

Name of the scheme :- Construction of PCC in ward no.2

Estimated value:- Rs. 439500/- (Rs. 4,18,524/- (for work) + 20926 (4% centage charge + 1 % contingency)

Name of the Agency :- Md. Maslam Ali , J.E, DUDA

MB value - 425859 (last date of measurement :- 08.03.2016 by JE , Md.Maslam Ali)

As per estimate, this amount of work done should be limited to Rs. 418524 and payment to agency should be as detailed below :-

Actual MB value after limit :- 418524

Amount payable after deduction of 10 % contractors profit :- 376672

Deduction as per file :- 36175/- on account of royalty, VAT, etc

Net payable to the agency :- 340497/-

Actual payment made to agency :- 347098/-

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Hence, Rs. 6601 was excess payment made to the agency, Md. Maslam Ali, JE. Further, it was also observed that estimate was made and measured by the agency himself, leading to affecting the transparency in execution of the work.

In reply, it was stated that excess payment was made due to execution of extra work in light of utility of road, approach and public demand.

The reply is not tenable as the executive agency should have obtained approval of the competent authority before making excess payment.

After examination of facts, the Office of the Accountant General, Patna may be informed accordingly.

Para 15: Blockade of Grant of SJSRY ₹ 2564614

As per Govt. instruction vide letter no 04/स्वर्ण/ 04/2013/1916 date 08/08/2014, balance amount lying in SJSRY was to be returned to Govt within a week.

During scrutiny of SJSY subsidiary cashbook, it was found that Rs. 2564614 has been lying unutilised in the head since 1.4.2013.

Nagar Panchayat, Bahadurganj replied that action would be taken to surrender the balance amount to the Govt.

PART- III TAN

TAN 1 : Non-imposition/collection of User Charges & Fines :- Rs. 48.51 lakh

Provisions have been made to impose tax and punishment for door-to-door collection charges under Solid Waste Management in Section 128 and 228 of Bihar Municipal Act 2007. Accordingly, in light of above provisions, Urban Development & Housing Department, Government of Bihar vide letter No. 3/UG-reforms 10/2012-1251 dated 12.07.2013 circulated the monthly rate of Consumer Charges for Solid Waste Management to be collected by the Urban Local Bodies. Consumer rate was fixed in two categories i.e. Residential and Non-Residential. Moreover, there is also a provision to impose fines on those people who deposit waste along road side ibid. the rate of fines are mentioned below :-

- (i) From residential houses – Rs. 100/- per event
- (ii) For keeping Building Construction Material/Waste (malwa) – Rs. 1000/- per event and actual cost of removing waste (malwa)
- (iii) Additional interest @ 15% would be recoverable for not imposing fines.

Scrutiny of records made available to audit revealed that above provisions of the act and directives of the UD&HD was not implemented fully by the Nagar Panchayat, Bahadurganj. Audit calculated the amount of User Charges which was to be collected from the consumers

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for the years from 2013-14 to 2015-16 which is Rs. 4851320 (Annexure-IV enclosed). Nagar Panchayat did not impose fines on those people who deposited waste along road side as well.

In reply, Nagar Panchayat stated that no decision was taken by the Board to impose user charges on consumers. The matter will be taken up in the Board Meeting.

The reply is not tenable because the provision was made to impose and collect user charges as early as July 2013.

TAN 2 : Municipal Account Committee

Section 98 of BMA 2007 provides for constitution of Municipal Accounts Committee to examine the accounts of the Municipality and submit report on such examination.

But the same was not constituted in the Nagar Panchayat, Bahadurganj during years 2013-16. Due to non constitution of Municipal Accounts Committee, internal control on accounts was affected as seen in different paras in this report.

In reply, the Nagar Panchayat stated that the Municipal Accounts Committee was not constituted because the board has not taken any resolution in this regard.

An early action to constitute Municipal Accounts Committee is expected from the Nagar Panchayat.

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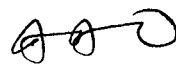
Vikash kr. pandey
(Assistant Audit Officer)

-Approved-
Deputy Accountant General
-Cum-
Examiner of Local Accounts, Bihar

Annexure I

List of documents checked in Audit

1. Cash Book
2. Subsidiary Cash Book of Own Receipt
3. Cashier Cash Book
4. Bid Register
5. Settlement Files of sairats
6. stock register
7. Records of revision of taxes and rent
8. Rent Register of Shop
9. Daily Collection Register of Taxes/ User Charges/Fees & Fines
10. Stocks of Holding Receipts, Misc. Receipts, Trade Licence receipts, BOQs and other saleable forms
11. Cheque/Demand Draft receipt Register
12. Treasury Pass Book/ Bank Passbook of receipt from own sources
13. Remittance Register
14. Agreement files of shops/Markets/Assets transferred on lease basis
15. Advance register related to own sources & Adjustment register
16. Scheme register/Scheme files
17. Log book of vehicles/generator
18. Minutes of meeting of Board/ Empowered Standing Committee/Municipal Accounts Committee
19. Salary Register of Employees/Income tax form-16/calculation sheets
20. Records and registers relating to levy , assessment and revision of taxes, user charges and fees and fine
21. Building Plan Register
22. ~~Records related to electricity bills payment~~

Annexure II

List of documents which were not produced, incomplete or not checked in audit

1. Budget estimates
2. Annual/Quarterly/Monthly Accounts
3. Records related to internal control mechanism
4. Balance Sheet/Annual Accounts/CA Reports
5. Investment Register
6. Loan and loan appropriation register
7. Stock and Store Account/purchase files/purchase order book
8. Water connection Register
9. Mutation Accounts
10. Remission Account
11. Replies to old audit paras
12. Bank reconciliation statement
13. Financial position for years 2013-16
- (4) Electricity bill files,

Okhron.
AAJ

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Annexure- III

Result of Audit

Sl. No.	Para No.	Recovery at the Instance of Audit	Amount Suggested For Recovery	Amount Held Under objection
1	2 Section (B)			22824261
2	3 Section (B)		772195	
3	4 Section (B)		187275	
4	5 Section (B)			278000
5	6 Section (B)		740070	
6	7 Section (B)		280982	
7	8 Section (B)		3012447	
8	9 Section (B)		668000	
9	10 Section (B)			22508290
10	12 Section (B)		83808	
11	13 Section (B)			499800
12	14 Section (B)			6601
13	15 Section (B)			2564614
	total		5744777	48681566

Ann-IV

TAN की रिकॉर्डिंग संबंधित

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Nagar Panchayat Bahadurganj

Sl. No	Particulars of Holding	Period	No. of consumers	Rate of user charges (monthly)	No of Month	Amount Collected	Loss due to non-imposition of Consumer Tax from August 2013 to March 2015 (20 months)
1	2	3	4	5	6	7	4x5x6
	Residential			(in. Rs.)		(in. Rs.)	(in. Rs.)
1	Residential Houses	2013-14	6402	20	8	0	1024320
		2014-15	6909	20	12	0	1658160
		2015-16	7346	20	12	0	1763040
	Non Residential						
1	Shop , Dhaba , sweet shop, coffee house	2013-14	212	50	8	0	84800
		2014-15	255	50	12	0	153000
		2015-16	280	50	12	0	168000
							405800
						Total:	4851320

Note: Above calculation has been done from August, 2013 i.e. after the issuance of directives from UD&HD


AMV

Name of employee	Date of Advance	Purpose	Amt of Advance	Amt of Adjustment	Amt of Adv unadjusted
1) Phul Kumar Roy	18.04.12	कार्यालय व्यय के लिये	20000	—	20000
2) Phul Kumar Roy	14.05.12	निवृत्त 2012	200000	192865	7135
3) Phul Kumar Roy	13.10.12	बृद्धा पेनशन वितरण हेतु	1923000	1872400	50600
4) Phul Kumar Roy	23.09.13	बृद्धा पेनशन वितरण हेतु	1400000	1291600	108400
5) Phul Kumar Roy	07.02.13		186135	कुल योग 40000	186135
6) Phul Kumar Roy	10.09.14		146135	85000	146135
7) Nihal Parvej	29.10.13		20000	12485	7515
8) Md Nayeem Akhtar	14.10.98		5000	—	5000
9) — do —	14.10.98		4415	—	9415
10) — do —	17.10.98		5000	—	14415
11) — do —	21.10.98		5000	—	19415
12) — do —	24.10.98		19415	5000	24415
13) — do —	24.10.98		5000	—	29415
14) — do —	17.11.98		5000	—	34415
15) — do —	25.11.98		1000	—	35415
16) — do —	10.12.98		750	—	36165
17) — do —	29.10.99		15000	—	51165
18) — do —	09.11.2000		500	—	51665
19) — do —	31.05.2001		480	—	52145
20) — do —	16.07.2001		345	—	52490
21) — do —	09.03.2002		5000	—	57490

Total (5+6+20) = 126140

कुमार विवेकानंद
ले०प०