



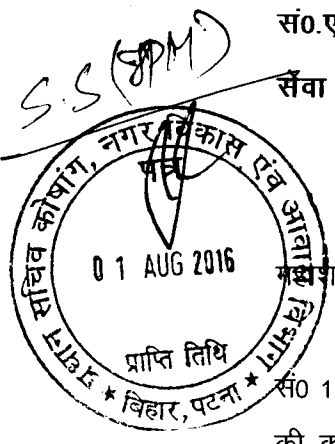
कार्यालय, महालेखाकार (लेखापरीक्षा), बिहार,
सामाजिक प्रक्षेत्र -I, स्थानीय लेखापरीक्षा शाखा,
वीरचन्द पटेल मार्ग, पटना - 800001

सं०.एल०ए० / एस०एस०-1 / श०स्था०नि० /

दिनांक-

सेवा में,

कार्यपालक पदाधिकारी
नगर पंचायत, बोधगया
जिला- गया



सूचना,

नगर पंचायत, बोधगया के वर्ष 2012-13 से 2014-15 के लेखाओं पर आधारित लेखापरीक्षा प्रतिवेदन

सं० 112/16-17 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 प्रतिवेदन 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,

(विश्वम्भर कुमार)

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

सं०-एल०ए० / एस.एस.-1 / श०स्था०नि० / 19569/126

दिनांक- 27.7.16

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित:-

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

(विश्वम्भर कुमार)

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



S.O-7
2.8.16

श्री अशोक कुमार
कोषांगी
2/8

347
08/08/16

Audit Report No:- 112 /16-17

Part-I

1	Name of the Office inspected	Nagar Panchayat, Bodhgaya
2	Period of accounts audited	2012-13 to 2014-15
3	Period of audit	28.01.2016 to 03.02.2016 \
4	Members of the party	Shri Sujeet Kumar, AAO Shri Manoranjan Pd. Singh, Sr. Auditor Shri Manish Kumar, Auditor
5	Name of the supervising officer	Shri Tanveer Hasan, Sr. AO
6	Whether the memos discussed with the executive	Yes, all memos issued were discussed with the Executive officer on 03.02.2016 ⁶

7. Administration

Sl. No.	Designation	Name	Period
1	Chairman	Smt. Priti Singh	01.04.12 to 31.03.15
2	Vice-chairman	Shri Dinesh Kumar Singh	01.04.12 to 31.03.15
3	Executive Officer	Shri Sushil Kumar Mishra	01.04.12 to 01.06.13
		Shri Rahul Kumar	01.06.13 to 13.06.13
		Shri Sushil Kumar Mishra	13.06.13 to 23.06.13
		Shri Dinesh Kumar	24.06.13 to 17.07.13
		Shri Sushil Kumar Mishra	18.07.13 to 26.08.13
		Shri Dr. Sanjay Kumar Lal	27.08.13 to 31.03.15

8. Scope of Audit

A list of records and registers produced to audit and test checked has been given in Appendix-I and another list of records and registers either not produced or not maintained has been furnished in Appendix -I (A) to the report.

9. Important Audit Findings

Sl.No.	Para No.	Particulars	Amount (in ₹)
1	Part-II(B), Para 3	Non-remittance of education and health cess	3139466
2	Part-II(B), Para 6(A)	Loss of revenue due to non-settlement of sairats	1636112
3	Part-II(B), Para 6(B)	Non- realization of stamp fee	105987
4	Part-II(B), Para 8	Outstanding shop rent	1661265
5	Part-II(B), Para 9	Non-deduction of VAT & IT from bill of contractor	2367513
6	Part-II(B), Para 11	Infructuous expenditure on incomplete schemes	2196095
7	Part-II(B), Para 12	Non- deduction of penalty for delay from contractor's bill	853780
8	Part-II(B) Para 14	Undue benefit to contractor	3403779
9	Part-II(B), Para 15	Payment to daily wages	3418942

10. Result of audit

(i) Amount deposited at the instance of the audit- Nil

(ii) Amount suggested for recovery- 8566878

(iii) Amount held under objection- 7415037

(Details in appendix- XI)

11. Budget

As per letter no. SPUR-PMU/068/2010-11/262/UD&HD dated 05-01-2011 of Urban Development and Housing Department, Govt. of Bihar, the approved budget should be so realistic that when compared with the actual it does not show variation of more than 10 percent. Comparison between budget estimate and the actual receipt and expenditure revealed that there was wide variation between actual and estimated receipt and expenditure during the year 2012-13 to 2014-15 as shown below:

(₹ in lakh)

Year	Estimated receipt	Actual receipt	Variation in Percent	Estimated expenditure	Actual expenditure	Variation in Percent
2012-13	1026.59	455.03	55.68	2032.53	494.18	75.69
2013-14	1018.47	938.26	7.88	1868.63	540.02	71.10
2014-15	1679.39	886.61	47.21	2318.81	489.13	78.91

Thus, it is evident that there were variation of up to 55.68% in receipt and up to 78.91% in expenditure as such the budget seemed un-realistic. In reply the EO assured that in future the budget would be prepared on realistic basis. It is therefore impressed upon the authorities of the Nagar panchayat to follow rules and instructions of the Government issued on time to time so that realistic budget may be prepared.

12. Financial overview

The Nagar Panchayat was financed by grants received from Central Govt. / State Govt. from time to time and from its own resources. A summary of receipts and payments of accountant cash book for the year 2012-13 to 2014-15 is given in below:-

Accountant cash book (2012-13 to 2014-15)

Sl No.		2012-13	2013-14	2014-15
1	Opening Balance	49250794-26	45335704-26	85159292-60
2	Receipt			
	(i) Grant	34370782-00	81014674-00	75747395-00
	(ii) Interest	1074522-00	370299-45	564363-00
	(iii) Others	10057829-00	12440560-00	12349381-55
3	Receipt(i+ii+iii)	45503133-00	93825533-45	88661139-55
4	Total Receipt (1+3)	94753927-26	139161237-71	173820432-15
5	Expenditure	49418223-00	54001945-11	48913405-00
6	CB (4-5)	45335704-26	85159292-60	124907027-15

Closing balance of treasury/bank pass book as on 31.03.15- ₹ 124905329.15 (Appendix-II)

Difference- ₹ 1698

Reconciliation statements of accountant cash book was not prepared. The EO replied that reconciliation statement would be prepared and will be shown to the next audit.

Financial statement of subsidiary cash books and their closing balance in the bank has been prepared and given in appendix-II

Part- II (A)- Nil**Part-II (B)****1. Demand and Collection of Property Tax**

Demand and Collection Register is the basic record through which collection and balance of taxes are watched. But demand and collection register of property tax was not maintained by the Panchayat. As such, the actual position of demand and collection on account of property tax could not be ascertained in audit.

However, as per the statement provided by the Panchayat the status of demand and collection was as under:-

Sl. No.	Year	Total Demand(₹)	Total Collection(₹)	Percentage of collection
1	2012-13	7068330	3312476	46.86
2	2013-14	8339810	3847050	46.13
3	2014-15	9865017	5398339	54.72

It is evident that the percentage of collection of holding tax during 2012-13 to 2014-15 was 46.13% to 54.72% which was very poor. As the holding tax is the main source of revenue hence it is impressed upon the authorities to take suitable steps to enhance position of collection as per provision made by the Government. The EO replied that collection was not satisfactory due to shortage of staffs and steps are being taken to enhancing its percentage.

(2) Non-revision of Property Tax and loss due to non-revision

As per Section 127 (7) (iii) of the Bihar Municipal Act, 2007, the rental value per sq. ft. of the built up area for different classes of holdings shall be increased by minimum 15 % every five years.

As per information provided by the Nagar Panchayat the rates were last revised in 2005-06 and was effective from 01.04.2006. Hence, it was due for revision from 01.04.2011. However, the same has not been revised till the completion of the audit period. Thus, due to non-revision of Property tax, loss of ₹ 35,39,457 was incurred by Panchayat as on 31.03.2016. Details are as follows:-

(in ₹)

Year	Current demand	15 percent of current demand
2011-12	45,83,956	6,42,593
2012-13	45,83,956	6,42,593
2013-14	45,83,956	6,42,593
2014-15	53,72,257	8,05,839
2015-16	53,72,257	8,05,839
Total		35,39,457

The EO replied that rate of property tax could not be revised because board has not made any decision in this regard and the matter would be placed before board for revision of the rate of property tax. *The authorities are impressed upon to get the rates of property tax authorities of the collector.*

3. Non-remittance of Education Cess and Health Cess

As per Bihar Primary Education rules, 1959 and Bihar Health Cess Rules, 1972 Education Cess and Health Cess at the rate of 50% of the Holding tax is to be collected by the ULBs and deposited into concerned Govt. Account after deducting 10% as collection charge. As per information made available to audit, the Nagar Panchayat had collected ₹ 48,93,900.00 on account of Health Cess and Education Cess during the period 2012-13 to 2014-15 but it was not deposited into Govt. Account after deducting 10% collecting charges (Appendix-IV).

The total remittable amount ₹ 31.39 lakh may be remitted to the concerned account and show it to the next audit. The EO replied that the correspondence would be made for ascertaining the head and after that same would be remitted to the State Govt.

4. Trade License Fee

As per information made available to audit a sum of ₹ 82,840, ₹ 75,700 and ₹ 86,240 was collected through Trader Licence Fee during 2012-13, 2013-14 and 2014-15 respectively but due to non-maintenance of Demand and Collection register of Trade Licence Fee the position of demand including arrear could not be worked out. Further, the collected amount could not be verified against total demand and in this situation leakage of revenue may not be ruled out.

On query it was told that due to shortage of staffs demand and collection register could not be maintained and the same would be maintained soon. An exhaustive list of trades on which license fee could be levied by the Nagar Panchayat has been provided in the Bihar Municipal Act 2007 and it could become a major source of revenue for the Panchayat. Hence, neglect of this source should be avoided and suitable measures may be taken to realize the trade license fee.

5. Non-production of money receipt

As per stock register for receipts issued before 22.02.13, which was produced on last date of audit, following Money Receipts were not produced before audit:

Sl. No.	MR No.	Date of issue	To whom issued
1	14801-14900	20.06.12	Amit Kr. Singh
2	15101-15200	01.10.12	Ram ji Bhagat
3	15501-15600	24.12.12	Om Prakash
4	15601-15700	24.12.12	Amit Kr. Singh
5	16101-16200	14.02.13	Ram Kripal Prasad

Hence, the collections made through these receipts could not be verified in audit. The EO replied that these receipts will be produced before next audit.

6. Sairats (Settlement) Account

(A) Loss of revenue due to non-settlement of sairat

During scrutiny of settlement register, it was noticed that settlement of Sabzi market was discontinued from 2011-12. Further, it was noticed that in 2010-11 settlement of this sairat was made for Rs. 4,09,028. Thus, due to non-settlement of Sabzi market loss of ₹ 16,36,112 (4X ₹4,09,028) was incurred by Nagar Panchayat during 2011-12 to 2014-15.

The EO replied that settlement of Sabzi market was not done from 2011-12 as this market has been sifted to the Dumuhani sabzi mandi. However, order regarding shifting and purpose of shifting and whether the settlement amount of Dumuhani sabzi mandi was increased in that ratio was not shown to audit. Therefore 1636112 is held under objection pending clarification to next audit. *Suggested for recovery*

(B) Non-realisation of stamp fee

As per Government order 1920/fu/eq01 dated 14.08.02 and 549 dated 15.03.05, 3 percent of settlement amount was to be realised as stamp fee from the settlee. During scrutiny of the settlement files of sairats it was noticed that the Nagar Panchayat failed to meet the Government instruction as a result of which stamp fee amounting to ₹ 1,05,987 was not realised from the settlement holders of sairats during the year 2012-13 to 2014-15 as detailed below.

(in Rs.)

Sl. No	Year	Name of sairats	Settlement amount	Stamp fee to be realised @ 3 %
1	2012-13	Tibetan refugee market	69081	2072.43
2	2013-14	Tibetan refugee market	7:990	2279.70
3	2014-15	Tibetan refugee market	83590	2507.70
4	2014-15	Dumuhani Sabji market	111600	3348
5	2014-15	Parking tax	17,60,640	52819.20
6	2014-15	Tempo, bus plying from Bodhgaya to gaya	900000	27000
7	2014-15	Sauchalaya east of kalichakra maidan	32000	960
8	2013-14	Tourist vehicle entering into node 1 & 2	500000	15000
Total				105987.03

The EO replied that notice would be issued for realisation of the stamp fee. Loss of revenue in form of stamp fee ₹ 1,05,987 may be realised from the person responsible and get deposited into concern head.

7. Non/Short realization of fee from Transmission Towers (₹ 15.18 lakh)

In exercise of the power vested under section 127 and section 419 of the Bihar Municipal Act 2007 the Governor of Bihar enacted Bihar Communication Tower and Related Structures Rules 2012 and its notification circulated through No.585, UD&HD dated 21.02.2012. As per rules registration fee @ 30000/- and renewal fee @ 8000 per annum per tower shall be levied by Nagar Panchayat from the mobile company. These fee were also applicable for the towers installed before the rules came into effect. There was also provision for increment of renewal fee by 25% after every 5 years and an additional amount of registration and renewal fee @ 60% shall be levied for every additional antenna which shares the same tower.

Demand and collection register for the mobile tower was not maintained by the Nagar Panchayat. As per information furnished by the Panchayat, last survey to ascertain the number of mobile tower was done in 2013-14 and 17 mobile towers were installed under the area of Panchayat. However, installation year of these towers were not known to the Panchayat. Out of total amount of ₹ 510000 as registration fee only ₹150000 was realized in 2015-16 however, its deposit was not shown to the audit. Thus, registration fee amounting to ₹ 360000 was not realized. The EO replied that demand and collection register would be prepared.

Demand and collection register may be prepared. Renewal fee may be realized from 17 towers after ascertaining the installation year and deposited amount of ₹150000 may be send to AG (Audit) office with supporting KDs.

8. Outstanding Shop Rent (₹ 16.61 lakh)

(A) Nagar Panchayat did not maintain any proper Demand & Collection Register for shop rent. As per information furnished by the Panchayat a sum of Rs. 16,61,265 was outstanding as shop rent on 327 shops as on 31.03.2015 as per details given below:

Sl No	Name of the market	No. of shops	Total demand as on 31.03.15	Total collection	% of collection	Outstanding shop rent
1	Near Nagar Panchayat office	10	114145	55870	48.95%	58275
2	Pakka shop near sai market	119	1246350	827000	66.35%	419350
3	Super market near Birla Market	182	1612800	481120	29.83%	1131680
4	Budha Market-II	16	114450	62490	54.60%	51960
Total		327	3087745	1426480		16,61,265

Thus, it is evident that percentage of collection during the period 2012-13 to 2014-15 was 29.83% to 66.35%. In super market near Birla market collection was as low as 29.83%.

The EO replied that due to lack of staff demand and collection register could not be maintained and collection of shop rent had not been satisfactory. Steps are being taken for increasing the collection of shop rent. *Immediate and effective steps are required to be taken for recovery of such a heavy amount of outstanding rent.*

(B) A total sum of ₹ 1426480 was realized as shop rent from 2012-13 to 2014-15 from shops located at four places. However, service tax @ 14% amounting to ₹ 199707 was not realized. When inquired upon, the EO replied that service tax would be realized in future. Therefore 199707 is suggested for recovery.

9. Non-deduction of VAT and IT from the bill of contractor

As per Bihar Value Added Tax Rule and Income Tax, Act 1961, VAT and IT are to be deducted from the bill of contractors at the time of payment. But scrutiny of the test checked vouchers revealed that VAT and IT amounting to ₹ 21,44,813 and ₹ 2,22,700 respectively was not deducted from the bill of contractors. Thus, contractors were given undue benefit at the cost of state exchequer (Appendix-V).

The EO replied that notice would be issued to contractor for submitting form C-III and proof regarding deposit of taxes would be sought. Therefore, 2367513 is suggested for recovery.

10. Non-production of records related to payments made for training under SJSRY

Scrutiny of vouchers revealed that a sum of ₹ 18,00,000 (₹12,00,000 through voucher no. 365 dated 30.01.13 and ₹ 6,00,000 through voucher no. 47 dated 20.05.13) was paid to Samadhan Sewa Samiti by the Nagar Panchayat on account of training given under SJSRY. However, records relating to award of the work, list of trainees, details of training given etc. were not provided to audit. Therefore, authenticity of the payment could not be verified in audit.

The EO replied that file relating to SJSRY has been misplaced during renovation of the office. This file is being traced and would be produced before next audit. Till then, amount of ₹ 18,00,000 is held under objection.

11. Infructuous expenditure on incomplete schemes

As per scheme details provided by the Nagar Panchayat 112 schemes were taken during 2012-13 to 14-15. Out of 112 schemes, seven schemes were cancelled. 85 schemes were complete and 20 schemes were incomplete till the completion of audit period. Out of 20 incomplete schemes 2196095 were spent on eight schemes (on rest 12 schemes no payment was made) as detailed below:-

Sl. No.	Scheme No.	Estimated cost	MB	Payment after deductions
1	10/12-13	345865	141605	101561
2	08/13-14	170170	110710	92586
3	17/13-14	850000	653201	555632
4	15/14-15	1401600	762420	657316
5	24/14-15	895050	270515	227803
6	38/14-15	316000	218449	184305
7	41/14-15	402381	138384	120372
8	48/14-15	688800	304079	256520
Total				2196095

Position of execution of schemes during 2012-13 to 14-15 is given details in appendix- VI.

The EO replied that execution or work could not be completed due to controversy at the site and there is full possibility of completing these schemes. The expenditure of ₹ 2196095 on incomplete schemes is held under objection till their completion.

12. Non-deduction of penalty from contractors for delay in completion of schemes- ₹ 4.53 lakh

As per clause no.2 of conditions of contracts, Schedule XLV Form. No. 21, Bihar Public Works Department, contractor shall pay as compensation an amount equal to ½% of the amount of the estimated cost of the work as shown in the tender for every day subject to maximum 10% of estimated cost for the work remaining uncompleted or unfinished after the stipulated time.

There was no deduction of compensation for delay in completion of schemes. A total of ₹ 853780 should have been deducted from the bill of the contractor, but the same was not deducted (Appendix-VI).

Non-deduction of amount of penalty from contractor's bill lead to excess payment to them. The EO replied that notice would be served to contractor for recovery of penalty. The amount may be recovered at the earliest and shown to the next audit.

13. Unadjusted advance

Information provided by the Panchayat regarding unadjusted advance revealed that advance of ₹ 8100 has been unadjusted as on 31/03/2015. Details are as under:

Sl. No.	Name of the person to whom advance given	Purpose of the advance	Date of advance	Amount
1	Shri Diraj Kumar, City Manager	Repair of vehicle of Nagar Panchayat	24.01.13	3100
2	Shri Om Prakash, JE	Repair of tubewell near dumuhan	04.03.15	5000
Total				8100

The EO replied that unadjusted advance would be adjusted soon.

Nagar Panchayat is suggested to get the advance adjusted or recovered from person concerned at the earliest and show it to the next audit.

14. Undue benefit to contractor

The Executive Officer (EO) of the Nagar Panchayat (NPY) invited quotations for solid waste management work of the NPY area. Five firms submitted their quotations out of which the Empowered Standing Committee (ESC), keeping all aspects in view, decided in favour of the firm, Ecosmart Waste Management Pvt. Limited. The rate submitted by the firm was further negotiated and for a period of one year (21/6/13 to 20/6/14) the work was allotted to the firm at the rate of 850000/- per month inclusive of Service Tax (ST). An agreement between the EO and the firm was signed on 17/6/2013 which stated that the rate is inclusive of Rs.93503 (@12.36 per cent) as ST. Further, there was provision in the agreement which provided for deduction of taxes by the NPY before making payment. The agreement was further renewed

for second year (21/6/14 to 20/6/15) and third year (21/6/15 to 20/6/16). However, there was no reference of ST in the agreement for the second and third year. The agreement for the second year was made on previous rate while the agreement for the third year was made with an enhancement of 10 *per cent* over the previous rate of 850000/- per month. There were instructions from the NPy that rent of vehicles of the NPy would also be payable by the firm at the rate of Rs. 21000/- for the first two years and Rs. 25000/- for the third year (Appendix-).

Audit comments

(1) Service Tax- As per notification No. 25/2012 dt 20/6/2012 of the Ministry of Finance, Govt. of India the services of solid waste management offered to the municipal bodies were exempted from Service Tax. Thus, the payment made to the firm should have been limited to the amount arrived at after deducting the amount of ST. However, audit scrutiny revealed that neither the amount was so restricted nor as per conditions of contract the deduction of ST was not made by the NPy from the bill of the firm (except for Rs.93503/- from the bill of October-November 2013). Thus, in place of Rs.3341462/- only Rs. 93503/-was deducted which resulted into excess payment of Rs.3247959/- to the firm.

(2)Income Tax- As per Section 194 C of the Income Tax Act deduction of income tax at the rate of two *percent* should have been made from the bill of the firm. However, audit scrutiny revealed that deduction of Income Tax was not made for the payment made upto March 2014. Thus the firm was given undue benefit of Rs. 155820 (2% of 7740988/-).

(3)Rent of Vehicles- As per instruction of NPy Rs. 21000/- per month during first and second year of the contract and Rs. 25000/- per month during the third year of the contract was to be realised from the bill of the firm. However, whether this rent amounting to Rs.541000/-(21000*21+25000*4) for the period October 2013 to October 2015 was realized from the firm could not be verified in audit.

The EO replied that notice would be issued to the firm for depositing the excess payment of service tax, non-deducted amount of IT would be realized and rent of vehicle has been deposited through MR. However, proofs of realization of rent was not shown to audit. Thus, due to non-compliance of terms and conditions of the work undue benefit totaling Rs. 3403779/- (3247959+ 155820) was given to the firm which is recoverable from the firm. Deposit of rent may be shown to next audit.

15. Payment on daily wages

The Government of Bihar prohibited (2004) appointment on daily wages. Contrary to this Nagar Panchayat employed eight persons on daily wages and payment of 3418942 was made

during 2012-15 (Appendix- IX). The EO replied that persons on daily wages has been employed as per the necessity of the time and excessive work load.

Ex-post facto approval from the State Government may be taken till then payment on daily wages is held under objection.

Part- III

Test Audit Note (TAN)

1. Men-in-position vs sanctioned strength

The person-in-position of the Panchayat was very poor in comparison to its sanctioned strength. As per information provided by Nagar Panchayat against total sanctioned strength of eight, men-in-position was only three which was only 37.5 % of its sanctioned strength. There were no sanctioned post for Tax collector which is primarily responsible for collection of taxes. The EO replied that correspondence is being made for filling the vacancies.

2. Non-maintenance of the Grants Register

The grant register was not maintained by the Nagar Panchayat. However, as per information made available to audit the position of year wise receipt of various grants is as below:

Sl. No.	Year	Amount of grant received
1	2012-13	3,43,70,782
2	2013-14	8,10,14,674
3	2014-15	7,57,47,395

(Details in Appendix- X)

Due to non-maintenance of grant register, position of utilization of grants could not be verified. The EO replied that grant register could not be maintained due to shortage of staffs. Grant register may be maintained and shown to the next audit.

3. Discussion with the Executive

All the important points raised during course of audit were discussed with the executive from time to time.

4. General Remarks

The Maintenance of Accounts was far from satisfactory. Several important registers such as Suit register, Annual Accounts, Demand and collection register, Mobile tower register etc. were not maintained.

Executive are requested to make provision to check the important records and register from time to time to fill the point of leakage of revenue. Execution and monitoring of scheme is quite unsatisfactory.

Important sources of revenue such as collection of holding tax, shop rent, dangerous trades and professions tax, departmental collection etc. may be strengthened and closely monitored steps may be taken to make the official accountable.

--sd--

Sujeet Kumar

(Assistant Audit Officer)

-Approved-

Deputy Accountant General

-Cum-

Examiner of Local Accounts, Bihar

(19)

Appendix-I (A)

Statement showing list of records produced /checked by the Audit

1. Pl. cashbook
2. Subsidiary cashbooks
3. Bank/Treasury Passbooks
4. Budget
5. Settlement files
6. Scheme register/files (Partial)
7. Purchase files
8. Stock register
9. Daily collection registers
10. H-receipts
11. M-receipts
12. Statement regarding property tax, mobile tower, shop rent, men-in-position etc.
13. File related to outsourcing of sanitary work
14. SJSRY File

Appendix-I (A)

Statement showing list of records either not produced before or not maintained by the Parishad

1. Demand and collection registers
2. Asset register
3. Service book of employees
4. Log book
5. Loan register
6. Files related to shop rent
7. Salary register of employees
8. Deposit register
9. Advance register
10. Bill register
11. Provident fund passbook
12. Suit register
13. Assessment file of tax revision
14. Adjustment register
15. Bank reconciliation statement
16. Tin ticket
17. Birth and death register

13

18. Mutation Account
- 19 Minutes of meeting of Board/ESC/MAC
- 20 Remittance register
- 21 Financial statement
- 22 Registration file of mobile tower
- 23 Provident fund deposit register
- 24 Balance sheet
- 25 Grant register
- 26 other files/records not mentioned in appendix-I(A)

Syed
A.A.

Appendix-II

Statement showing financial position of Nagar Panchayat Bodhgaya

द्वितीय वर्ष 2012-13 से 2014-15

बी0आर0जी0एफ0 आय-व्यय विवरणी

क्र		2012-13	2013-14	2014-15
1	प्रारम्भिक शेष	3606598.00	1460897.00	711574.00
2	प्राप्ति			
	(क) अनुदान/आवंटन	—	845403.00	1963343.00
	(ख) व्याज	223004.00	71150.00	83557.00
3	कुल प्राप्ति (क)+(ख)	223004.00	916553.00	2046900.00
4	कुल आय (1)+(3)	3829602.00	2377450.00	2758474.00
5	व्यय	2368705.00	1665878.00	919650.00
6	अंतर्षेष (4-5)	1460897.00	711574.00	1838824.00

जनगणना मद की आय-व्यय विवरणी

क्र		2012-13	2013-14	2014-15
1	प्रारम्भिक शेष	शून्य	114220.00	149372.00
2	प्राप्ति			
	(क) अनुदान/आवंटन	139000.00	521288.00	—
	(ख) व्याज	—	1236.00	6035.00
3	कुल प्राप्ति (क)+(ख)	139000.00	522524.00	6035.00
4	कुल आय (1)+(3)	139000.00	636744.00	155407.00
5	व्यय	24780.00	487372.00	—
6	अंतर्षेष (4-5)	114220.00	149372.00	155407.00

Slum Infrastruc Development Works मद की आय-व्यय विवरणी

क्र		2012-13	2013-14	2014-15
1	प्रारम्भिक शेष	—	—	—
2	प्राप्ति			
	(क) अनुदान/आवंटन	—	—	16865644.00
	(ख) व्याज	—	—	178323.00
3	कुल प्राप्ति (क)+(ख)	—	—	17043967.00
4	कुल आय (1)+(3)	—	—	17043967.00
5	व्यय	—	—	—
6	अंतर्षेष (4-5)	—	—	17043967.00

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मलिन बस्ती विकास योजना मद की आय-व्यय विवरणी

क्र		2012-13	2013-14	2014-15
1	प्रारंभिक शेष	230724.00 (01.09.13 को)	240045.00	240045.00
2	प्राप्ति			
	(क) अनुदान/आवटन	-	-	-
	(ख) व्याज	9321.00	-	9657.00
3	कुल प्राप्ति (क)+(ख)	9321.00	-	9657.00
4	कुल आय (1)+(3)	240045.00	240045.00	249742.00
5	व्यय	-	-	-
6	अंतर्षेप (4-5)	240045.00	240045.00	249742.00

चतुर्थ वित्त आयोग की आय-व्यय विवरणी

क्र		2012-13	2013-14	2014-15
1	प्रारंभिक शेष	7795591.00	10811296.00	12154725.00
2	प्राप्ति			
	(क) अनुदान/आवटन	9075243.00	10942000.00	13817314.00
	(ख) व्याज	-	-	-
3	कुल प्राप्ति (क)+(ख)	9075243.00	10942000.00	13817314.00
4	कुल आय (1)+(3)	16870834.00	21753296.00	25972039.00
5	व्यय	6059538.00	9598577.00	8346488.00
6	अंतर्षेप (4-5)	10811296.00	12154725.00	17625551.00

13वीं वित्त आयोग की आय-व्यय विवरणी

क्र		2012-13	2013-14	2014-15
1	प्रारंभिक शेष	4160250.00	3795174.01	2026429.01
2	प्राप्ति			
	(क) अनुदान/आवटन	2986000.00	3902825.00	3673918.00
	(ख) व्याज	55148.01	9357.00	73325.00
3	कुल प्राप्ति (क)+(ख)	3041148.01	3912182.00	3747243.00
4	कुल आय (1)+(3)	7201398.01	7707356.01	5773672.00
5	व्यय	3406224.00	5680927.00	5751146.00
6	अंतर्षेप (4-5)	3795174.01	2026429.01	22526.01

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SJSRY योजना की आय-व्यय विवरणी

क्र		2012-13	2013-14	2014-15
1	प्रारंभिक शेष	916523.34	2790555.34	2348591.34
2	प्राप्ति			
	(क) अनुदान/आवटन	3000000.00	—	—
	(ख) व्याज	74032.00	158036.00	94624.00
3	कुल प्राप्ति (क)+(ख)	3074032.00	158036.00	94624.00
4	कुल आय (1)+(3)	3990555.34	2948591.34	2443215.34
5	व्यय	1200000.00	600000.00	—
6	अंतराेष (4-5)	2790555.34	2348591.34	2443215.34

Syed
A.P.