



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

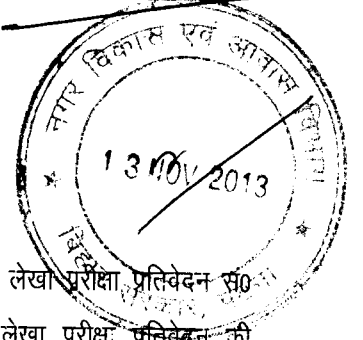
सं०. एल० ए० /एस० एस० -1/श० स्था० नि०/14379/1378

दिनांक:- 31.10.2013.

सेवा में,

प्रधान सचिव, नगर विकास एवं आवास विभाग,
बिहार सरकार, पटना

महाशय,



नगर पंचायत ढाका के वर्ष 2009-10 तथा 2011-12 तक के लेखाओं पर आधारित लेखा परीक्षा प्रतिवेदन सं० 231/13-14 आपके सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित है। अनुरोध है कि इस लेखा परीक्षा प्रतिवेदन की कंडिकाओं का अनुपालन, लेखापरीक्षा प्रतिवेदन प्राप्ति के 3 माह के अन्दर पूर्ववर्ती लेखा परीक्षा प्रतिवेदनों की लम्बित कंडिकाओं के अनुपालन के साथ अभिप्रमाणित साक्ष्य सहित नगर पंचायत बोर्ड से अनुमोदित कराकर जिला स्तरीय समिति के समीक्षोपरान्त प्रेषित करवाया जाय जिससे लेखा परीक्षा के उद्देश्यों की पूर्ति हो सके।

यह निरीक्षण प्रतिवेदन लेखा परीक्षित 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,

वरिय लेखा परीक्षा अधिकारी
शहरी स्थानीय निकाय
सामाजिक प्रक्षेत्र-I
बिहार, पटना

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Nagar Panchayat Dhaka
Audit report no:-231/2013-14
Period-2009-10 to 2011-12

Introduction.

The accounts of Dhaka Nagar Panchayat was test audited by Audit party of the Principal Accountant General (Audit), SS I/LAD, Bihar Patna for the period 2009-10 to 2011-12 during the period 19.01.13. to 02.02.2013.

2. ADMINISTRATION:-

Chairman	Smt Samulan Khatoon	01.04.2009 to 31.03.2012
Vice Chairman	Smt Akther Bagam	01.04.2009 to 31.03.2012
Executive officer	Sri Abhiram Trivedi(BAS)	01.04.2009 to 04.04.2010
	Sri Akhlileswar Dubey	04.04.2010 to 21.04.2010
	Sri Barish Khan	21.04.2010 to 15.02.2011
	Sri Brindha Kumar	15.02.2011 to 31.03.2011
	Unavailable	01.04.2011 to 31.03.2012

3. SCOPE OF AUDIT:-

A list of records test checked in Audit and another list those records either not maintained or not produced have been furnished in Appendix I and Appendix II respectively to the report.

4. STATUS OF PREVIOUS AUDIT REPORT

Despite several verbal and written requests and reminders, the Nagar Panchayat did not take initiative for compliance of the outstanding Paras of previous audit reports.

The Executive of the Nagar Panchayat is requested to take effective steps for compliance of outstanding paras of previous audit reports.

5. INTERNAL AUDIT

Section 97 of the Bihar Municipal Act. 2007 provides for internal audit of the day to day accounts of the Municipality.

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The Rules 20,30,64,69 and 79 of the Municipal Accounts Rule 1928 and Recovery of Taxes Act, 1951 provides a number of internal checks to be exercised by Mayer, Deputy Mayer, Executive officer or any other officer entrusted for this purpose. These checks were prescribed in the rule in order to have proper control in the maintenance of records and register, and to avoid irregularities in the Accounts.

The Nagar Panchayat neither conducted internal audit of the day to day accounts of the Municipality nor exercised the checks by Chairman, Vice-Chairman, Executive officer or any other officer of the Municipality. ^{As} such several irregularities were noticed in the maintenance of records and others. works of the Municipality Had the authorities exercised such checks at regular intervals, those irregularities already committed would have been avoided.

6. Overview.

Nagar Panchayat Dhaka was financed by Government Grants and its own sources of revenue. The following abstract on the basis of entries made in cash book would show the position of year wise opening balances, receipts, expenditure and closing balance for the year 2009-10 to 2011-12.

A PL A/C cash book

As per Treasury Messenger's Register made available to audit for P.L. Accounts, Financial abstract of annual receipt and expenditure was as under:-

Period	2009-10	2010-11	2011-12
Opening balance	2400592.00	1758147.00	4196094.00
Receipt	Nil	5526963.00	12859190.00
Total	2400592.00	7285110.00	17055284.00
Expenditure	642445.00	3089016.00	2068553.00
Closing balance	1758147.00	4196094.00	14986731.00

It may be seen that against the total fund of ₹20786751.00 available during 2009-12 only an amount of ₹5800014.00 has been utilized. The Nagar Panchayat utilized only 25% of the funds available.

B General Cashbook

Period	2009-10	2010-11	2011-12
Opening balance	4620768.24	4824309.74	5820887.44
Receipt	10190366.00	12280539.00	8715032.35
Total	14811134.24	17104848.74	14535919.79
Expenditure	9986824.50	11283961.30	5373719.82
Closing balance	4824309.74	5820887.44	9162199.97

Audit comments**1. PL A/C**

Neither the cashbook nor Treasury passbook was made available to the audit. In absence of these, the actual position of receipt, expenditure and closing balance could not be verified, the same may be prepared and made available to the next audit.

2. General Cashbook

The cashbook was maintained for all grants (except those in P.L. Accounts) and revenue from own sources and expenditure there from. Grants were kept in different bank accounts. Grant wise bank accounts were not maintained as such the actual balance in bank of each Grant (including interest) could not be ascertained.

3. Closing balance of different bank accounts as on 31.03.2012 was as under:-

Sl. No.	Name of bank	Account number	Balance
1	State Bank of India, Dhaka	11708448969	4456.61
2.	State Bank of India, Dhaka	11708448970	1966501.15
3.	Central Bank of India, Khairwa, Dhaka	2316853505	4017092
4.	Central Bank of India, Khairwa, Dhaka	2183922089	4456.61
5.	Co-operative Bank, Dhaka	17098	12597.00

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The difference in balances was not reconciled, the same may be done and show to next audit.

7. Important Audit Finding

Sl. No.	Para No.	Particulars
1	10	Short deposit by Cashier (₹ 427768.00)
2	11	Short deposit by TC (₹79489.28)
3	22	Carriage of material (₹1344065.00)
4	23	Delay in completion of Schemes, ₹ 331787.00
5	26	Advance

8. BUDGET ESTIMATE:-

Chapter XI of the Bihar Municipal Act 2007 deals with Budget Estimates (section 82 to 85). Under section 82(1) the Chief Municipal Officer shall prepare a budget estimate each year along with an establishment schedule of the Municipality for the ensuing year, and such budget estimate shall be estimate of income and expenditure of the Municipality.

(2) Subject to the provisions of section 10 and sub-section (2) of section 73, the budget estimate shall separately state the income and the expenditure of the municipality to be received and incurred in terms of the various heads of accounts.

(3) The budget estimate shall state the rates at which various taxes, surcharges, cesses and fees shall be levied by the Municipality in the year next following.

(4) The chief councilor shall present the budget estimate to the municipality on the 15TH day of February in each year or as soon thereafter as possible.

(5) The budget estimate shall be prepared, presented and adopted in such Form and in such manner, and shall provide for such matters, as may be prescribed.

(6) The annual statements prepared under sub-section 2 of section 105 and sub-section(1) of section 117 together with the reports prepared under sub-section (1) of section 81 and under sub-section (2) of section 249 shall be enclosed with the budget estimate.

The budget estimate for the period 2009-10, 2010-11 & 2011-12 was either not prepared or not produced the expenditure made during the above period were covered by budget could not be ascertained.

9. (A) Government Grant Register

Government Grant Register was not maintained. The Nagar Panchayat received a total sum of ₹37677970.00 as grants for different purposes during the year 2011-12. Details vide statement No.I to the Report.

The grants register was not maintained hence opening balance for the year, grants received, expenditure and closing balance of different grant could not be watched.

The Authority Concerned is requested to get the register prepared and produced the same to the next audit.

(B). Position of grant and finance as per Subsidiary Cashbooks.

The Nagar Panchayat maintained a number of Subsidiary Cashbooks under different heads. The following was the position of finance of the Subsidiary Cashbooks produced in audit.

(i) BRGF

Period	2009-10	2010-11	2011-12
Opening balance	1616199.00	1825244.00	2257751.00
Receipt	2311352.00	930812.00	1847250.00
Total	3927551.00	2756056.00	4105001.00
Expenditure	2102307.00	498305.00	120117.00
Closing balance	1825244.00	2257751.00	3984884.00

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(ii) Chief Minister Urban Development Fund.

Period	2009-10	2010-11	2011-12
Opening balance	00	387739.00	857935.00
Receipt	5564000.00	6033560.00	2320600.00
Total	5564000.00	6421299.00	3178535.00
Expenditure	5176261.00	5563364.00	655716.00
Closing balance	387739.00	857935.00	2522819.00

(iii) Pay and Allowances of Members.

Period	2009-10	2010-11	2011-12
Opening balance	00	00	00
Receipt	00	121900.00	61300.00
Total	00	121900.00	61300.00
Expenditure	00	121900.00	61300.00
Closing balance	00	00	00

(iv) State sponsored Schemes.

Period	2009-10	2010-11	2011-12
Opening balance	00	00	392088.00
Receipt	00	1000000.00	00
Total	00	1000000.00	392088.00
Expenditure	00	607912.00	158035.00
Closing balance	00	392088.00	234053.00

The Cashbook was written up to 22.07.11 only. The same may be completed and produced in next audit.

(v) Fourth State finance Commission.

Period	2009-10	2010-11	2011-12
Opening balance	00	00	00
Receipt	00	00	8128974.00
Total	00	00	8128974.00
Expenditure	00	00	00
Closing balance	00	00	8128974.00

(vi) Different Taxes.

The Nagar Panchayat maintained a subsidiary Cashbook for receipt from own sources and payment of recurring expenditure of regular nature. The money received on account of additional stamp duty and salary grants were also booked in this Cashbook.

Period	2009-10	2010-11	2011-12
Opening balance	556538.11	753204.61	30591.61
Receipt	1635669.00	1920197.00	2286534.23
Total	2192207.11	2673401.61	2317123.84
Expenditure	1439002.50	2642810.00	2116536.00
Closing balance	753204.61	30591.61	200589.84

(vii) Janganna.

Period	2009-10	2010-11	2011-12
Opening balance	3800.00	8300.00	5300.00
Receipt	4500.00	65250.00	5300.00
Total	8300.00	73550.00	138100
Expenditure	00	68250.00	143400.00
Closing balance	8300.00	5300.000	121600.00

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(viii) **BPL**

Period	2009-10	2010-11	2011-12
Opening balance	33618.00	33618.00	33618.00
Receipt	00	00	00
Total	33618.00	33618.00	33618.00
Expenditure	00	00	00
Closing balance	33618.00	33618.00	33618.00

(ix) **Hand pumps on Recommendation of MLA**

Period	2009-10	2010-11	2011-12
Opening balance	1904779.13	1776204.13	1776204.13
Receipt	57500.00	158327.00	00
Total	1962279.13	1934531.13	1776204.13
Expenditure	186075.00	158327.00	778898.13
Closing balance	1776204.13	1776204.13	997306.00

(x) **Kabir Antasthi Yojana.**

Period	2009-10	2010-11	2011-12
Opening balance	4500.00	00	7500.00
Receipt	60000.00	60000.00	660000.00
Total	64500.00	60000.00	667500.00
Expenditure	64500.00	52500.00	171000.00
Closing balance	00	7500.00	496500.00

(xi) 12th FC & 13th FC.

Period	2009-10	2010-11	2011-12
Opening balance	461334.00	00	298000.00
Receipt	295927.00	1354020.00	1391104.00
Total	757261.00	1354020.00	1689104.00
Expenditure	757261.00	1056020.00	816740.00
Closing balance	00	298000.00	872364.00

10. Non deposit of collection money 4.28 lakh

The test check of Subsidiary – Cashbook of Different Taxes revealed that a total sum of ₹ 427768.00 was collected by Cashier by issue of Nazir / Miscellaneous Receipts but were not deposited in bank as detailed below:-

Sl. No.	Receipt No.	Date of collection	Received from	Amount (in ₹)	Remarks
1.	265 nazir	13.04.12	Md Kurshid Alam	50197.00	Not entered in cashbook
2.	203 Misc	15.09.12	„	28636.00	Not entered in cashbook
3.	303 Misc	26.06.12	„	20000.00	Entered in cashbook
4.	301 misc	24.05.12	Md Shaid Anwar	30494.00	Entered in cashbook
5.	306 Misc	09.01.13	„	8056.00	Not entered in cashbook
6.	302 Misc	24.5.12	Md Samsad Alam	54556.00	Entered in cashbook
7.	001 to 100 Misc	31.08.10 to 21.10.09	Different persons	178329.00	Not entered in cashbook

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8.	3460 Misc	24.11.09	Md. Salaula	57500.00	Not entered in cashbook
			Total	427768.00	

(Details of Sl. No. 7 vide Statement No. II to the Report.)

More over a total sum of rupees 322718.00 was collected but the same was neither deposited in bank nor entered in cashbook (included in the above sum of Rs 427768.00). The above sum of ₹ 427768.00 is suggested for recovery from person(s) responsible and the same may be deposited in the municipal fund under intimation to this office.

11. Non/short deposit by tax collectors.(0.79 lakh)

The test check of Daily Collection Register, H – Receipt books used by the collecting agents during the period 2009 – 12 and the Subsidiary Cash book for various taxes revealed that a total sum of ₹ 79489.28 was short deposited by the collecting agents.

Details are as under:-

Sl. No.	Name of collecting agent	Receipt No.	Date of collection	Amount collected	Amount deposited	short
1.	Md Kursid Alam	068	22.11.11	586.50	86.50	500.00
2.	Do	098	16.01.12	258.76	00	258.76
3.	Md Shahid Anwar	266 to 268	14.12.12 to 24.01.13	3416.00	00	3416.00
4.	Md Samsad Alam	357 to 384	29.05.12 to 12.12.12	46606.50	00	46606.50
5.	Md Kursid Alam	624 to 680	22.09.12 to 12.01.13	48708.02	20000.00	28708.02
Total						79489.28

In view of above total sum of ₹ 79489.28 is suggested for recovery from the collecting agents. In reply it was stated that it will be recovered and deposited.

12. Holding tax

As per statement submitted in audit, status of the holding tax is given below:-

Demand	2009 – 10	2010 - 11	2011 – 12
Arrear	3282692.28	3233690.54	3319953.19
Current	332740.00	332740.00	332740.00
Total	3615432.28	3566430.54	3652693.19
Collection	381741.74	246477.35	292495.35
Balance	3233690.54	3319953.19	3360197.84

From the above it was noticed that the demand did not increase during the period 2009-12 and collection was also very poor, the dues of holding taxes increased from year to year. Necessary Steps may be taken to increase the collection. Action taken in this regard may be communicated to this office.

13. Non Revision of Assessment

As per the provisions of section 127 (13) of the Bihar Municipal Act 2007 the annual value of holdings are to be reassessed (in increasing order) and the roads re-categorized after every five years.

The examination of the records, registers and Accounts produced in audit revealed that the last assessment was done in the year 1993-94. Reassessment was not done even after laps 20 years.

Non revision of assessment of annual value of holdings was giving the Nagar Panchayat recurring loss of revenue year after year. Appropriate action may be taken in this regard.

14. Non-Remittance of Health and Education Cess to the State Government.

As per statement submitted in audit ₹230178.00 was collected on a/c of Education cess and another sum of 230178.00 was collected on a/c of Health cess. The health cess and education cess realized by the Corporation was to be remitted to the state government after deduction of 10% of the amount collected as collection charges.

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Particulars	Cess Collected			Total	Collection charges 10%	To be remitted.
	2009-10	2010-11	2011-12			
Health cess	95435.44	61619.34	73123.59	230178	23018	207160
Education cess	95435.44	61619.34	73123.59	230178	23018	207160

Thus ₹207160 of health cess and ₹207160 of education cess were not remitted to Government revenue. The same may be remitted at the earliest to the head of the Government under intimation to audit.

15. Stock Register of receipt Books

Stock register produced in audit was neither maintained properly nor the entries made therein was authenticated by the competent authority.

As per the said Register stock of Receipt Books was as below:-

Date	Type of Receipt Book	In stock
01.03.02	H-receipt	4987 Books
05.03.02	H-receipt	2901 to 3000 3001 to 3100 in use
27.08.02	Misc. Receipt Books	20 Books

Further the test check of vouchers revealed that 7000 Receipt Book were procured on 15.09.10 as detailed below:-

Voucher No.	Date	Name of supplier	Sl. No.	Particulars	Quantity
03	15.09.10	M/s Jay Mata Di Communication, Motihari in front of Block Office Dhaka	1	H Receipt	3000
			2.	Misc Receipt	3000
			3.	Nazir Receipt	1000

The stock entry of the above Receipt Books was not done.

The actual position of Receipt Books could not be ascertained due to improper maintenance of Stock Register. The improper maintenance of Stock Register is fraught with danger and any serious irregularities like misuse of Receipt Books, collection of money without accounting for and others may not be ruled out.

The same may be maintained properly and produced in next audit.

(The Receipt books produced in audit detailed in Statement No.III to the Report.)

16. Non production of Receipt Books

A Non production of H-Receipt Books

The test check of Daily Collection Registers of collection agents revealed that 02 H-Receipt Books were entered in DCR but the same were not produced in audit. Details are as under:-

Sl. No.	Name of agent	Receipt No.	Period of use
1.	Md Sahid Anwar	1241 to 1300	18.02.10 to 01.12.11
2.	Md Kurshid Alam	601 to 623	17.04.12 to 11.08.12

Non-Production of receipt book is fraught with risk and misuse of the same could not be ruled out Hence it is suggested that collection form the above said books may be ascertained by the department and deposited in municipal fund.

B Non production of Nazir Receipt

The test check of Nazir Receipt books with cashiers cashbook revealed that Nazir Receipts from 201 to 299 were issued during 14.03.12 to 19.06.12 and the money collected through them were entered in Cashiers Cashbook. But Nazir Receipt bearing No. 300 was neither produced in audit nor was the money collected through it found entered in cashiers Cashbook.

The same may be produced in next audit.

17. Non remittance of Taxes deducted from bills (Rs.1051489.00)

The test check of different Cashbooks revealed that taxes were deducted from bills of contractors. Cheques were issued for deposit to Concerned Government head, but the same were cancelled. Details as under:-

Sl. No.	Head	Cheque No.	Date	Amount
BRGF				
1.	VAT	946386	01.02.11	99518.00
2.	Royalty	946385	01.02.11	19869.00
3.	IT	946387	01.02.11	56227.00
CM Urban Development Fund				
1.	VAT	946386	01.02.11	392726.00
2.	Royalty	946385	01.02.11	218223.00
3.	IT	946387	01.02.11	221888.00
Other state schemes				
1.	VAT	946386	01.02.11	13698.00
2.	Royalty	946385	01.02.11	21600.00
3.	IT	946387	01.02.11	7740.00
Total				1051489.00

The non remittance is a very serious offence. Hence taxes deducted up to date may be remitted to proper heads of Govt. revenue. Action taken in this regard may be communicated to this office.

18. Irregularities in vouchers (Rs. 22500)

The test check of vouchers revealed the following.

Sl. No.	Voucher no/ date	Particulars	Amount	Remarks
1.	— / 30.07.11	Paid to M/s Bharat furnitures salam market Dhaka for supply of wisdom chair 4 Nos @850 &26	12500	No stock entry done. As per file sanction for 20 Nature chair given

		Nos of Nature chairs @350		but 26 nature chairs were purchased. Payment was made on Quotation only.
2.	— / 17.06.10	Paid to Apsara Steel Works for supply of Almira	10000	No stock entry done. Payment was made on Quotation only.
Total			22500	

In light of above irregularities, and non clarification of Audit observation the expenditure of ₹22500.00 is held under objection.

19. None deduction of VAT (Rs. 40508.00)

The test check of Cashbook with vouchers revealed that payments were made to suppliers without deduction of VAT. As per rule the amount of VAT is to be paid to the supplier only after the supplier submitted Form C III. The suppliers did not submit Form C III but the payments were made including VAT. Details as under:-

Sl. No.	Cheque No. / date	Particulars	Amount of bill	VAT
1.	929252/ 15.04.09	Lata Enterprises Miscott, motihari, bill No.4 dated 06.04.09 Hand Trally 10 @6395 =63950	66500.00	2550.00
		Lata Enterprises Miscott, motihari, bill No.5 dated 06.04.09 Dust Bin 20 @ 8654 = 173080	180000.00	6920.00
2.	740133/ 08.05.09 (PL for ₹	R. K. Enterprises, Bhawanipur, Zirat, Motihari, Bihar. Suction machine 3000 Lts.	339000.00	13038

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	124166) 929253/ 08.05.09 (for ₹ 214384)	One @ 325962		
3.	740143/ 20.01.11	Shree Mangal Moters, Baluatal motihari. For supply of one Tractor Mahindra 265DIMKM and parts	486500.00	18000.00
Total			1072000.00	40508.00

The payment of Rs. 40508.00 of VAT to the suppliers was contrary to rule hence it is suggested for recovery from person(s) responsible.

20. Tax on advertisements.

The Bihar Municipal Act 2007, Chapter XVII, under section 145 to 152 provides for Tax on advertisement other than Advertisement in newspapers and Licence fee for advertisement spaces. Tax on advertisements has not been imposed by the Nagar Panchayat , this causes recurring loss to the Municipal Fund. Therefore it is suggested that necessary steps may be taken in this regard.

21. Municipal Licences.

Chapter XXXVII of the Bihar Municipal Act, 2007 provides Municipal Licences without which certain activities could not be carried under Municipal limits.

Section 342 deals with premises not to be used for non-residential purposes without Municipal Licenses. The Act provides altogether 337 Nos of purposes for which premises may not be used without a licence or written permission.

Section 343 requires the Chief Municipal Officer to maintain two separate registers of which

- (a) One shall contain premises wise information of non-residential user, indicating the unique premises number , if any assigned under this Act and

- (b) The other shall contain such information, on the basis of different non-residential user groups for factories, warehouses, medical institutions, educational institutions, and such other uses, as may be provided by regulations.

Section 344 provides for Municipal Licence for Private Markets.

Section 345 Requires Municipal Licence for sale of flesh, fish or poultry.

Section 346 Provides the prohibition of unlicensed activities

Section 347 deals with power of Chief Municipal Officer to stop use of premises used in contravention of licences.

Audit observation / comments

There were number of activities being carried out which require licences.

1. Out of 337 numbers of purposes requiring licences, the Corporation has issued no licesence for any purpose.
2. The registers required under section 343 were not being maintained.
3. No licence required under section 344 and 345 was issued.
4. Powers under section 347 not used.
5. Early steps may be taken so that the licences required under the Act are being issued and Municipal revenue is increased.

22. Payment of carriage of material.(1410955)

The test check of scheme files of different grants revealed that a total sum ₹1410955.00 was paid on account of carriage of material in 08 schemes. (Details vide statement No. IV of the Report.)

The Mines and Mineral Concession Rules 1972 and Government vide letter No. 585 dated 21.03.2007. Deptt. of Mines and Mineral directed that carriage of materials will only be allowed if the contractor submits challans along with M&N form for all the materials purchased and used in the schemes.

Neither challans nor M&N forms were attached in any of the files test checked in audit Making payment on account of carriage of materials without submission of the above was irregular. In reply it was stated that noted for future guidance

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The reply was not satisfactory and the sum of Rs1410955 is held under objection.

23. Non deduction of compensation for delay in completion of schemes.(Rs 331787.00)

As per clause 2 of condition of contract schedule XLV form No. 21, BIHAR PUBLIC WORKS DEPARTMENT compensation is to be deducted from the payments of bills for delay in completion of schemes @1/2 % per day of Estimates maximum of 10% of the estimated cost.

There was no deduction of compensation for delay in completion of schemes. A total sum of ₹331787.00 should have been deducted but the same was not deducted on A/C of the above.

Details as under:-

Sl. No.	Scheme No.	Estimated cost	Due date of completion	Date of completion	Compensation(in ₹)
1	07/09-10 BRGF	140100	23.11.09	25.01.10	14010.00
2	02/09-10 BRGF	134600	2.12.09	22.12.09	13460.00
3	1/07-08 MLA Recommendation	1270400	14.09.09	15.01.10	127040.00
4	1/09-10 BRGF	1772771	20.11.09	05.04.10	177277.00
Total					331787.00

Hence non deduction of computation in delay of completion of work lead to excess payment to contractors. Therefore a sum of ₹331787.00 is suggested for recovery from persons responsible.

24. Sanctioned strength and men in position

Following was the men-in-position against the sanctioned strength as on 31.03.2012

Sl. No.	Name of post	sanctioned	Men-in-position	Vacant
1.	Head clerk	1	1	0

2.	Tax droga	1	0	1
3.	Sanitary Jamader	1	1	0
4.	Orderly	1	0	1
5.	Sanitary worker	5	5	0

25. Advance

The test check of Cashbooks and advance ledger revealed that a total sum of Rs. 574000.00 was outstanding advance against different persons and firms.

More over a sum of Rs 298000.00 was advanced to Madhubandhu Electrics for supply of street light on 17.03.11 (from 12th FC Grant). But the same was not supplied even after laps of almost 2 years.

Therefore, it is suggested that necessary steps may be taken to recover/adjust the unadjusted advances and compliance may be shown in next audit.

26. Discussion with Executives.

All the important points in audit were discussed with the Executive Officer of the Nagar Panchayat from time to time.

27. Result of Audit.

The result of Audit was as under:-

I	Amount suggested for recovery through	879552.20
II	Amount held under objection	1433455.00

Details vide statement No. V to the report.

28. General Remarks

It would appear from foregoing paragraphs that there was much scope for improvement in maintenance of records and registers. Many of the important Accounts, Records and Register were not maintained viz, Stock Register Asset Register, Grant Register, Audit Register

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Annual accounts etc. The direct appropriation of collection money is not a good practice and should be stopped immediately.

Attention of the authorities is invited in this regard for improvement in the maintenance of accounts, records and registers and taking proper steps for correction of irregularities pointed out.

- sd -

Satya Prakash Singh
(Assistant Audit Officer)

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

No.LA /ULB/SS-I/

Dated:-

Forwarded to the Executive Officer, Nagar Panchayat Dhaka for information and necessary action. It is requested that a complete reply showing action taken on the points raised in the report may be sent to this office within three months from the date of receipt of the report.

The Report has been prepared on the basis of information furnished and made available by the auditee(s). The Office of the Accountant General (Audit), Local Audit Wing, Bihar, Patna disclaims any responsibility for any misinformation and/ or non- information on the part of auditee.

- sd -

Sr. Audit Officer/Urban Local Bodies
Local Audit Wing,
Bihar. Patna

Copy to the following for information and necessary action:-

No.LA /ULB/SS-I/ 14379 | 1378

Dated:- 31.10.2013.

- ✓ (1) The Pr. Secy. Urban Development & Housing Department, Govt. of Bihar, Patna
(2) The District Magistrate ,East Champaran.

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Sr. Audit Officer/Urban Local Bodies
Local Audit Wing,
Bihar, Patna

Dhaka

APPENDIX No:- I

Statement showing list of records, registers and accounts produced in Audit.

(Referred to in Para No. 3 of the Report.)

1. Accountant Cashbook (General, P L A/c & Different taxes) -
2. Bank Statements
3. Vouchers partly.
4. Scheme files partly.
5. Miscellaneous receipt books partly.
6. II receipt books partly.
7. Advance Ledger.

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APPENDIX NO II

Statement showing records and registers either not produced in Audit or not maintained.

(Referred to in Para No.3 of the report.)

1. Annual Account
2. Daily collection register of TC
3. Demand and collection of different taxes
4. Stock Register of Dead stock and consumable.
5. Stock register and issue register of receipt books.
6. Salary Ledger
7. Pension Fund Account
8. GPF passbooks
9. Gratuity payment Register
10. Service books & personal files
11. Pension calculation sheets
12. Pension payment Register
13. Assessment Register
14. Asset Register
15. Govt. Grant Register
16. Lone Register and loan Appropriation
17. Logbooks
18. Audit register
19. Any other not given above if any

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(Referred to in Para No:- 94 of the Report)

- S.N. Particulars - Date Amount Bank Remarks.
1. विदेराक नगर विकास एवं आवास विभाग के पत्रांक 28 दिनांक 17.03.10 द्वारा जारी होने विज्ञापन में जमा/विपत्र रकम 02/09/10 - 31.03.10. 616646/-
 2. वि. नं. वि. एवं आवास विभाग के पत्रांक 41 दिनांक 25.03.10 (12 वे विज्ञापन योजना की शर्तों) विज्ञापन शर्तों. 01/09/10 31.03.10 616646/-
 3. वि. नं. वि. एवं आवास विभाग के पत्रांक 30 दिनांक 17.03.10 नगर विकास पार्षदों को मानदेय/जमा विपत्र रकम 03/09-10 31.03.10 78,000/-
 4. औष 0000 स्टाफ शुल्क एवं पंजीकरण - सहायक निरीक्षण महाप्रिषिष 31.03.10 : 15,96772/- बिहार पटना से प्राप्त मानदेय पत्रांक 3543 दिनांक 31.12.09 जिला प्रिषिष का विपत्र रकम - 5/09-10
 05. नगर विकास विभाग बिहार पटना को प्राप्त रकम 69 दिनांक 26.04.10 द्वारा जनप्रतिनिधियों का मानदेय जमा/विपत्र रकम 3/10-11 31.03.11 78,000/-
 06. नगर विकास विभाग बिहार पटना के पत्रांक 97 दिनांक 20.8.10 द्वारा नागरिक श्रुतिदा अंतर्गत कार्ड नं. 14 के श्रुतिदा पोस्टर में श्रुतिदा श्रुतिदा श्रुतिदा एवं औदयोगिक विपत्र रकम 4/10-11 नागरिक श्रुतिदा योजना में 31.03.11 12,00000/-

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S.No. Particulars. Date Amount Bank Ac. Remarks.

07. नगर विकास विभाग विभाग

विहार पटना के पत्रांक 95

दिनांक 17.08.10 द्वारा 31.03.11 12,00,000/-

विशेष योजना अंतर्गत

बिल - No. - 01/10-11

8. नगर विकास विभाग विहार

पटना के पत्रांक 169 दिनांक 31.03.11 20,08,951/-

29.03.11 द्वारा नगर पंचायत

के कार्यवाही के तहत मद से

मुगतान हेतु

बिल - No. - 05/10-11

9. अध्यायक विभाग ग्रामपंचायत

पटना से प्राप्त आदेश 7.7.11 72,14,80/-

पत्रांक 78 दिनांक 15.03.11

एन सीएम लेखा विभागी विहार

पटना के आर्पांक T.A.V.

संख्या 69 दिनांक 19.4.11

10. नगर विकास एवं आवास विभाग

विहार पटना के शब्दादेश सं 36 29.03.12 78,000/-

दिनांक 25.02.12 एवं आर्पांक सं

44 दिनांक 25.01.12 द्वारा नगर

विभाग के मुख्य पार्सद को नियत

प्रमाण एवं निर्दिष्ट पार्सद के वेतन

प्रमाण मुगतान हेतु विवरण सं 4/12

द्वारा प्राप्त -

11. सरकार के सचिव नगर विभाग 29.03.12

एन आवास विभाग पटना के शब्दादेश

सं दिनांक 24.08.11 एवं आदेश सं 21

14,00,000/-

दिनांक 4.8.11 द्वारा लेखनी विभाग

की सचि विवरण सं 1/11-12 द्वारा प्राप्त

12. सरकार के सचिव सचिव, नगर विभाग एवं

आवास विभाग विहार पटना के शब्दादेश

सं 49 दिनांक 12.03.12 द्वारा एवं आदेश

15,46,000/-

सं 58 दिनांक 13.3.12 द्वारा 13 के विवरण

आवास की सचि विवरण सं 5/12 से

प्राप्त -

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S.No.	Particulars	Date	Amount	Bank Ac.	Remarks
13.	थरगा के निम्नलिखित ग्राम विनाय एवं आनाथ विभाग पक्षा के राज्यादेश सं 15 दिनांक 23.8.11 एवं आदेश सं 24 दिनांक 23.8.11 द्वारा निर्धारित निम्न आयोग की शर्तों विषय सं 2/142 से प्राप्त	29.3.12	100000/-		
14.	थरगा के निम्नलिखित ग्राम विनाय एवं आनाथ विभाग पक्षा के राज्यादेश सं 52 दिनांक 19.3.12 द्वारा चतुर्थ श्रेणी विश्व आयोग के सदस्य के आलाप, वे प्राप्त शर्तों विषय सं 68/142 से प्राप्त	29.3.12	554284/-		
15.	थरगा के निम्नलिखित ग्राम विनाय एवं आनाथ विभाग के राज्यादेश सं 55 दिनांक 19.3.12 एवं आदेश सं 29.03.12 सं 6 दिनांक 19.3.12 द्वारा चतुर्थ श्रेणी आयोग के सदस्यों के आलाप के अनुसार अनुदान विषय सं 7/11-12 से प्राप्त -	29.03.12	20,00000/-		
16.	थरगा के निम्नलिखित ग्राम विनाय एवं आनाथ विभाग के राज्यादेश सं 52 दिनांक 19.3.12 एवं आदेश सं 60 दिनांक 19.3.12 द्वारा चतुर्थ श्रेणी विश्व आयोग की शर्तों से आलाप के अनुसार करे विनाय प्राप्त शर्तों विषय सं 6/11-12 से प्राप्त	29.3.12	2586133/-		
17.	विभागीय प्रमुख चंपारण के आनाथ ग्राम दिनांक 27.10.11 द्वारा निर्धारित अनुदान की शर्तों विषय सं 2/11-12 से प्राप्त -	29.3.12	30,000/-		
18.	थरगा के निम्नलिखित ग्राम विनाय एवं आनाथ विभाग पक्षा के राज्यादेश सं 58 दिनांक 28.3.12 एवं आदेश सं 68 दिनांक 28.3.12 द्वारा चतुर्थ श्रेणी अनुदान विषय सं 3/11-12 से प्राप्त	30.3.12	78973/-		
			1767039		

Gupta

Oxford

मुख्यमंत्री शहरी विकास योजना

Sr. No.	Particulars	Date	Amount	Credit to Bank/ Acc. No.	Remarks
1.	जिला पदाधिकारी पूर्वी चंपारण से प्राप्त चेक सं. 0704405	16.06.09	3568100/-	5	6
2.	जिला पदाधिकारी पूर्वी चंपारण से मुख्यमंत्री शहरी विकास योज. के तहत प्राप्त चेक सं. 0704414	01-02-2010	19,96000/-		
3.	जिला पदाधिकारी पूर्वी चंपारण भोतिहारी से शहरी विकास योजना हेतु चेक सं. 0704420 चार योजना हेतु New Scheme	12.06.2010	6033560/-		
4.	वाणिज्य कर सहायक आयुक्त अ-चंपारण अं प्रैल को निशान चेक संख्या- 346386				
4.	जिलाधिकारी पूर्वी चंपारण के आपांक 1981 दिनांक- 01-08-11 एवं 01-09-11 द्वारा- 212500/- एवं 197 दिनांक 01-08-11 द्वारा प्रो. 310000/- की स्वीकृति प्राप्त चेक सं. 752487 दिनांक 01.09-11 द्वारा चेक प्राप्त	01.8.11	-522500/-		
5.	जिलाधिकारी पूर्वी चंपारण के आपांक 468 एवं 469 दिनांक 27.10.11 एवं 16.11.11 द्वारा चेक संख्या- 752506 दिनांक 16.11.11 द्वारा प्राप्त	27.10.11	-1798100/-		

पिछला वर्ष अनुदान निधि

- उप विकास आयुक्त पूर्वी चंपारण से प्राप्त चेक संख्या 501540 30.5.09- 1235764/-
- उप विकास आयुक्त पूर्वी चंपारण (जि.फ.) से 1344 फंद हेतु प्राप्त डाफ्ट संख्या 044013 14.01.10 - 1075591/-

		175309
92	06.04.11	500
93	06.04.11	500
94	07.04.11	620
95	07.04.11	210
96	07.04.11	210
97	20.04.11	150
98	21.04.11	390
99	01.06.11	80
100	08.06.11	360
	total	178329

~~Adm.~~
Rajeev Ranjan
Adm.

STATEMENT No. III

Statement showing Receipt Books produced in audit.

(Referred to in Para No.15 of the report.)

Sl. No.	Receipt No.	Type	Date of use
1.	3460 – 3500	Misc	24.11.09 to 28.11.11
2.	001 – 100	Nazir	01.06.11 to 18.02.12
3.	001 – 100	Misc	31.08.10 to 08.06.11
4.	101 – 200	Nazir	18.02.12 to 14.03.12
5.	201 – 299	Nazir	14.06.12 to 19.06.12
6.	1676 – 1700 old Md kurshid alam	H receipt	12.12.09 to 16.02.10
7.	1801 – 1900 old	H receipt	16.02.10 to 03.02.11
8.	001- 100 old	H receipt	21.12.11 to 16.01.12
9.	501 – 600 old	H receipt	19.01.12 to 22.03.12
10.	501 – 600 new	H receipt	31.03.12 to 14.04.12
11.	401 – 500 old Shaid Anwer	H receipt	02.12.11 to 20.02.12
12.	101 – 200 new	H receipt	04.04.12 to 10.04.12
13.	201 – 268 inuse new	H receipt	11.04.12 to 24.01.12
14.	1736 – 1800 old Md Samsad Alam	H receipt	10.12.09 to 31.03.10
15.	1900 – 2000 old	H receipt	10.05.10 to 12.03.12
16.	001 – 100 new	H receipt	31.03.12 to 04.04.12
17.	301 – 384 inuse new	H receipt	11.04.12 to 12.12.12

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Statement No:- IV

Page:

Statement showing Carriage of material paid.
(Referred to in Para NO:- 22 of the Report)

SL No	Scheme No	Carriage	Amount.
1	CM Urban Development Scheme (Group of 6)		
1	3/09-10	Sone Sand @ $1500.56/M^3$ $20.41M^3$	30626
		Stone chips @ $914.32/M^3$ $42.507M^3$	38865
		Local Sand @ $105.15/M^3$ $243.91M^3$	25647
			<u>95138</u>
2	4/09-10	Sone Sand @ $1500.56/M^3$ $19.54M^3$	29321
		Stone chips @ $914.32/M^3$ $7.85M^3$	7177
		Local Sand @ $105.15/M^3$ $432.59M^3$	45487
			<u>81985</u>
3	5/09-10	Sone Sand $23.30M^3$ @ $1500.56/M^3$	34963
		Local Sand $35.21M^3$ @ $105.15/M^3$	3702
			<u>38665</u>
4	- 6/09-10	Sone Sand $25.06M^3$ @ $1500.56/M^3$	37604
		Local Sand $36.99M^3$ @ $105.15/M^3$	3889
			<u>41493</u>
5	1/09-10	Sone Sand 215.32 $1909.28M^3$ @ $1500.56/M^3$	323100
		Stone chips 395.433 @ $914.32/M^3$	361552
			<u>684652</u>
6	2/09-10	Sone Sand $99.416M^3$ @ $1500.56/M^3$	149180
		Stone chips $129.21M^3$ @ $914.32/M^3$	172998
			<u>322178</u>
	Grand Total		<u>₹ 12,64,111=00</u>
7	BRGF Ward no. 15 09-10	Sone Sand $150.30M^3$ @ 115.64 1379	17380
		Local Sand $7.84M^3$ @ $115.64/M^3$	10811
		Stone Chips $15.68M^3$ @ 957.25	15009
8	BRGF Ward no 14 09-10	Sone Sand $8.88M^3$ @ 1379	12246
		Local Sand $64.84M^3$ @ $115.64/M^3$	7498
		Stone chips $17.77M^3$ @ $957.25/M^3$	17060
	Total		<u>1344065</u>

Page:
Date: / /

9. 1/07-08 Stone chips $32.48 \text{ M}^3 @ 1066.50/\text{M}^3$ 34636.92
 (H.P. on recd
 of MLA)
 Gm K D III

Sone Sand $25.20 \text{ M}^3 @ 1563.43/\text{M}^3$ 39250.00
66886.92

G T 1410955.00

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STATEMENT No. V
Statement showing the result of audit.
(Referred to Para No. 28 of the Report.)

Sl. No.	Para No.	<i>Suggested for Recovery</i>	<i>held under Objection</i>
1	10	427768.00	Nil
2	11	79489.20	Nil
3	18	Nil	22500.00
4	19	40508.00	Nil
5	22	Nil	1410955.00
6	23	331787.00	Nil
Total		879552.20	1433455.00

~~SECRET~~