

124

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),
BIHAR (LOCAL AUDIT WING), PATNA-800001

[Handwritten signature]

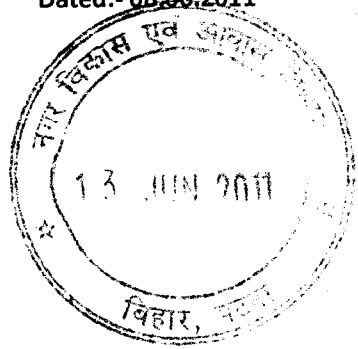
No. L.A. Sur./ 101

पं. ज. जी
16/6/11

Dated:- 08.06.2011

SS(J) To

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



Sir,

Audit Report No. 164/11-12 on the accounts of Nagar Parishad, Dumraon for the period
2008-09 to 2009-10 is enclosed for your kind information and necessary action.

3096/PS
14/6/11

Yours Sincerely

Encl:- As above

[Signature]
08/6/11

Sr. Audit Officer/Surcharge

उप. अ. चि. व.
(उ. व. अ. व. व.)
योजना कार्य में डी
भौर व्याज मासुष्ट किया
गया है। अर्थ. पक्ष. से प्रतिवेदन
मांगा जाय।

[Signature]
15/6/11
505
[Signature]

10
20/10
746
17/6/11

**Office of the Principal Accountant General (Audit),
Local Audit Wing, Bihar, Patna**

NAGAR PARISHAD, DUMRON

Audit Report No-164/2011-2012 (Period-2008-2009 to 2009-2010)

Introduction

The accounts of Nagar Parishad, Dumraon for the year 2008-09 to 2009-10 were test checked by an audit party of the office of the Principle Accountant General (Audit), Local Audit Wing, Bihar, Patna during the period from 21.03.2011 to 02.04.2011.

2. Administration:-

Sl.No.	Name (Shri)	Duration
Executive Officer		
1.	Ashok Kumar Jha	01.04.08 to 07.10.09
2.	Arbind Kumar Sinha	07.10.09 to 31.03.10
Chairman		
1.	Kamlesh Prasad	01.04.08 to 31.03.10

3. Scope of audit:-

A list of records and registers produced and test checked during the course of audit has been given in **Appendix-I** and another list of records and registers which were either not maintained or not produced to audit has been given in **Appendix-II** to the report.

4. Previous audit report:-

Despite comments in the previous audit reports and during the course of current audit, no compliance to previous audit reports were prepared by the Parishad. Attention of the higher authority is solicited to get the compliance of audit reports prepared for speedy disposal / settlement of outstanding audit paragraphs else the very purpose for which audit is conducted stands defeated. The present position of outstanding audit paragraphs are as under: -

Sl. No.	Audit Report No.	Period of audit	Total Paras
1.	152/1991-92	1986-87 to 1988-89	06
2.	72/1995-96	1990-91 to 1994-95	35
3.	03/2001-02	1995-96 to 1999-00	38
4.	190/2006-07	2000-01 to 2005-06	54
5.	476/2008-09	2006-07 to 2007-08	37
Total			170

5. Important audit findings

Sl. No	Para No.	Description of the paragraph	Amount (in Rs. Lakh)
1.	12(a)	Non credit of revenue receipt	0.28
2.	12(b)	Short deposit	0.07
3.	13	Outstanding rent of Govt. Building	2.46
4.	14	Non-rialisation of sairat amount	0.28
5.	15	Loss due to non-settlement of sairat amount	0.95
6.	16	Outstanding shop rent	2.70
7.	17(a)	Advance over schemes	1.35
8.	17(b)	Unadjusted amount	1.19
9.	17(c)	Final bills/vouchers not shown to audit	6.38
10.	17(d)	Value of work less than advance granted	0.06
11.	18	Irregular bills	8.46
12.	20(a)	Irregular installation of hand pumps	0.05
13.	20(b)	Irregular installation of hand pumps	0.38
14.	21	Expenditure on daily wage labours	5.56
15.	22	Vouchers wanting	6.23
16.	23	Advance outstanding	9.58

6. Internal Audit:-

There is no specific provision in the Bihar Municipal Act, 2007 for internal audit of the account of the corporation, but Rules 20, 30, 31, 39 and 66 of the Bihar Municipal Accounts Rules, 1928 provide a number of internal checks which would be exercised either by the Chairman, Vice-Chairman, Executive Officers or any other responsible officer entrusted for the purpose by the Commissioner. These checks were prescribed in the rules in order to impose appropriate control in the maintenance and Co-ordination of the Municipal Accounts. On scrutiny of records, it was noticed that no such checks as prescribed in the above rules were conducted by any of the Executives of the Nagar Parishad and for that very reason a lot of irregularities were noticed during the course of audit which have been elaborated in subsequent paragraphs. Had the Municipal Authority conducted such checks at regular intervals, as provided under the rules, those irregularities detected, could have been avoided..

7. Overall Position of Finance:-

The overall finance of Nagar Parishad, Dumraon for the year 2009-10 was as given in the table below and details of the same have been given in the **statement- I of the report.**

(121)

SL. No.	Particulars	Year	
		2008-09	2009-10
		(In Rs)	(In Rs)
1.	Opening Balance	16486111.92	21314127.42
2.	Receipts	7751852.50	2665317.00
3.	Total receipts	24237964.42	23979544.42
4.	Expenditure	2923837.00	5084887.00
5.	Closing Balance	21314127.42	18894657.42
6.	Closing Balance of bank	21314127.42	19614657.42
7.	Difference in closing balances	Nil	720000.00

The above difference of **Rs. 720000.00** between the closing balances of cash book and bank pass book / statements as on 31.03.10 may be reconciled and shown to next audit.

Other irregularities:-

- (a) An amount of Rs. 23500.00 deposited in the SBI a/c no. 011747942102 was not entered in the accountant's cash book on the receipt side.
- (b) Treasury challan of Rs. 752000.00 (Matching grant) taken as receipt in the accountant's cash book on 21.05.08 could not be traced in audit.
- (c) Expenditure of Rs. 17454.00 vide treasury cheque no 737569/30.09.09 was entered as Rs. 8643.00 in the accountant's cash book i.e. Rs. 8811.00 less.
- (d) Expenditure of Rs. 104400.00 was shown in the Subsidiary cash book of T.A of Parishad vide treasury cheque no. 737547/08.05.09, but at the same time, the same expenditure vide same cheque no. and date was shown in the subsidiary cash book of honorarium to Parshads. Double expressions of expenditure vide same cheque no. / date in two different cash books was not explained to audit.
- (e) There was no mention of voucher no. and date either in the accountant's cash book or in the files and records produced to audit regarding expenditures made In absence of the name, many vouchers could not be traced.
- (f) There were double receipt of Rs. 128400.00 each during 2008-09 and 2009-10 but in the accountant's cash book only one entry could be traced. The second entry of Rs. 128400.00 may be done under intimation to next audit.
- (g) There was insincere approach in the maintenance of cash books and in particular, the accountant's cash book as there were no annual abstracts worked out and in many cases monthly abstracts/ voucher nos./ date / bifurcation of expenditure within a voucher / cheques was not done.

(120)

8. Maintenance and Finance of individual Cash Books:-

During the scrutiny of cash books of Nagar Parishad, Dumraon for the year 2008-09 and 2009-10, it was found that the Parishad maintained 11 cash books (including P/L cash book) and 3 bank accounts. The position of finance of 11 cash books was as under: -

(1) Cash book of Personal Ledger Account

SL. No.	Particulars	Year	
		2008-09 (Rs)	2009-10 (Rs)
1.	Opening Balance	13872339.31	18780064.81
2.	Receipts	7751592.50	2665149.00
3.	Total receipts	2162393.81	21445213.81
4.	Expenditure	2843867.00	4865549.00
5.	Closing Balance	18780064.81	16579664.81
6.	Closing Balance of treasury	18780064.81	17299664.81
7.	Difference in closing balances	Nil	720000.00

The above difference of Rs. 720000.00 between the P/L cash book and the Treasury Pass book may be rectified under intimation to next audit.

(2) Cash book of Slum Development, State Bank of India a/c 80/17279 or 0110005005400 or 01190011794 (old account)

SL. No.	Particulars	Year	
		2008-09 (Rs)	2009-10 (Rs)
1.	Opening Balance	2606427.61	2526457.61
2.	Receipts	Nil	Nil
3.	Total receipts	2606427.61	2526457.61
4.	Expenditure	79970.00	219338.00
5.	Closing Balance	2526457.61	2307119.61
6.	Closing Balance of bank	2894129.20	2725438.20
7.	Difference in closing balances	367671.59	418318.59

(3) Cash book of Swarna Jayanti Gram Swarajgar Yojna (SJGSY), Bank of India a/c no. 2128

SL. No.	Particulars	Year	
		2008-09 (Rs)	2009-10 (Rs)
1.	Opening Balance	7345.00	7605.00
2.	Receipts	260.00	168.00
3.	Total receipts	7605.00	7773.00
4.	Expenditure	Nil	Nil
5.	Closing Balance	7605.00	7773.00

Other subsidiary cash books the figures of which have already been incorporated in the Personal Ledger (P/L) account.

(1) Cash book of Matching grant (Treasury)

SL. No.	Particulars	Year	
		2008-09 (Rs)	2009-10 (Rs)
1.	Opening Balance	Nil	370440.00
2.	Receipts	752000.00	Nil
3.	Total receipts	752000.00	370440.00
4.	Expenditure	381560.00	169800.00
5.	Closing Balance	370440.00	200640.00

(2) Cash book of State scheme (Treasury)

SL. No.	Particulars	Year	
		2008-09 (Rs)	2009-10 (Rs)
1.	Opening Balance	7009500.00	6581552.00
2.	Receipts	Nil	Nil
3.	Total receipts	7009500.00	6581552.00
4.	Expenditure	427948.00	154220.00
5.	Closing Balance	6581552.00	6427332.00

(3) Cash book of Computerization – e-governance (Treasury)

SL. No.	Particulars	Year	
		2008-09 (Rs)	2009-10 (Rs)
1.	Opening Balance	Nil	250000.00
2.	Receipts	250000.00	Nil
3.	Total receipts	250000.00	250000.00
4.	Expenditure	Nil	65665.00
5.	Closing Balance	250000.00	184335.00

(4) Cash book of Water Supply schem (Treasury)

SL. No.	Particulars	Year	
		2008-09 (Rs)	2009-10 (Rs)
1.	Opening Balance	1912560.00	1912560.00
2.	Receipts	Nil	Nil
3.	Total receipts	1912560.00	1912560.00
4.	Expenditure	Nil	268220.00
5.	Closing Balance	1912560.00	1644340.00

(5) Cash book of 11th Finance Commission (Treasury)

SL. No.	Particulars	Year	
		2008-09 (Rs)	2009-10 (Rs)
1.	Opening Balance	277532.00	150934.00
2.	Receipts	Nil	Nil
3.	Total receipts	277532.00	150934.00
4.	Expenditure	126598.00	33702.00
5.	Closing Balance	150934.00	117232.00

(6) Cash book of T.A to Parshads (Treasury)

SL. No.	Particulars	Year	
		2008-09 (Rs)	2009-10 (Rs)
1.	Opening Balance	Nil	128400.00
2.	Receipts	128400.00	128400.00
3.	Total receipts	128400.00	256800.00
4.	Expenditure	Nil	104400.00
5.	Closing Balance	128400.00	152400.00

(7) Cash book of Honorarium to Parshads (Treasury)

SL. No.	Particulars	Year	
		2008-09 (Rs)	2009-10 (Rs)
1.	Opening Balance	Nil	128400.00
2.	Receipts	128400.00	128400.00
3.	Total receipts	128400.00	256800.00
4.	Expenditure	Nil	104400.00
5.	Closing Balance	128400.00	152400.00

(8) Cash book of 12th Finance Commission (Treasury)

SL. No.	Particulars	Year	
		2008-09 (Rs)	2009-10 (Rs)
1.	Opening Balance	3343465.00	3692641.00
2.	Receipts	787316.00	1824170.00
3.	Total receipts	4130781.00	5516811.00
4.	Expenditure	438140.00	967400.00
5.	Closing Balance	3692641.00	4549411.00

9. Budget Estimates and Actuals:-

As per Sec 42 and 83 of Bihar Municipal Act, 2007, details budget estimates of income and expenditure of the municipal fund for the ensuing year shall be prepared before the end of the financial year, but it was seen that Nagar Parishad Dumraon did not furnish budget estimates for the years 2008-09 and 2009-10. In the absence of the same it could not be ascertained whether it was actually prepared or not and in the later case violated rule 75 of the Act ibid which speaks that no expenditure is to be met out of the municipal fund unless the provision for the same has been incorporated in the Budget Estimate. So, in the absence of Budget Estimates, the expenditure so incurred during the years under audit cannot be held regular.

Further, the file or any other records relating to the preparation of budget for the years 2008-09 and 2009-10 were not produced to audit. Also, it was not intimated to audit as to when this budget was approved by the board and sent to the Government for its approval. Approval of the Government, if any, was not furnished to audit.

10. Annual Accounts of Nagar Parishad:-

As per Bihar Municipal Act - 2007, the Executive Officer will be held responsible for all the matters relating to accounts including preparation of budget and annual accounts of the Nagar Parishad. However, it was noticed that annual account for the year 2008-09 and 2009-10 was not prepared by the Nagar Parishad, Dumraon. Attention of the concerned authority is invited for getting up-to-date annual accounts prepared by the officials responsible for the same which would reflect the true picture of the financial position of the Nagar Parishad, Dumraon.

11. Position of Grants:-

The position of grants received by Nagar Parishad, Dumraon was as under: -

Sl.No.	Particulars	Sanctioning letter no.	Amount (in Rs.)	Year
1.	Matching Grant	1948, dated: - 17.04.08	752000.00	2008-09
2.	From UDD by transfer	5207, dated: - 01.10.08	853574.00	-do-
3.	Additional Stamp fee	2184, dated: - 26.08.08	1698543.00	-do-
4.	T.A for Parshads	4535, dated: -29.08.08	128400.00	-do-
5.	Computerisation	4968, dated: - 19.09.08	250000.00	-do-
6.	Building Construction	4533, dated: - 29.08.08	3879075.00	-do-
7.	Salary Grant	129, dated: - 21.10.09	582379.00	2009-10
8.	12 th FC	28, dated: - 17.03.10	912085.00	-do-
9.	12 th FC	41, dated: - 25.03.10	912085.00	-do-
10.	Honorarium to Parshads	30, dated: - 19.03.10	128400.00	-do-
11.	Election head	---, dated: - 26.03.10	50200.00	-do-
Total			10146741.00	

12. Non credit / Short credit:-

(a) During the scrutiny of money receipts of Nagar Parishad Dumraon for the years under audit, it was seen that an amount of collection of **Rs. 27778.05** was not deposited into the Parishad fund as Shown in the **statement – II of the report**. The same stands recoverable from the person concerned.

(b) Scrutiny of money receipts, DCR and cash book showed that an amount of Rs. 7160.00 was short deposited by Shri Moin Ahmed, Tax collector as shown in the table below: -

Sl.No.	MR no. / Date	Amount (In Rs)	Deposited	Short
1.	2742/20.01.09	4800.00	00	4800.00
2.	2599/12.08.09	1800.00	00	1800.00
3.	2542 to 2551	1503.80	1143.00	360.00
4.	2565 to 2572	712.20	612.20	100.00
5.	3033/05.09.09	200.00	100.00	100.00
Total			Rs	7160.00

The above amount stands recoverable from the person concerned.

13. Outstanding rent of Government buildings:-

As per the records made available to audit relating to the rent of Government buildings for the period 2008-09 and 2009-10, Government buildings under different wards had a total outstanding rent of **Rs. 245610.00** as on 31.03.10, the details of which have been given in the **statement III of the report**. Attention of the authority is invited towards the miserable state of realization of rent from the Government buildings falling under its jurisdiction. Realisation of outstanding rent will ultimately improve the source of internal receipts of Nagar Parishad.

14. Non realization of Sairat settlement amount (2008-09):-

During the scrutiny of records relating to the settlement of sairats for the year 2008-09, it was seen that an amount of Rs.76077.00 was to be realized but only Rs. 48103.00 was realized and deposited in the Nagar Parishad fund leading to non-realisation of Rs. 27974.00. The said amount of **Rs. 27974.00** stands recoverable from the person responsible for not realizing the said outstanding amount (**statement – IV of the report**).

15. Loss due to non-settlement of ghats, sairats, lands, haats etc. (2009-10):-

It was seen that settlement of ghats, sairats, lands, haats etc. for the year 2009-10 was not done. When compared to settlement amount (Rs. 76077.00) of these items for the year 2008-09, it was observed that the Parishad sustained a minimum loss of **Rs. 76077.00.00** during 2009-10. Had concrete steps been taken by the concerned authority regarding the settlement of these items, the said loss could have been avoided (**statement – V of the report**).

Similarly, during 2008-09 there was an income of Rs. 19051.00 from the settlement of land behind Gola but the settlement of the same was not done in 2009-10 leading to a minimum loss of **Rs. 19051.00** to the Parishad. An explanation may be sought from the responsible person(s) and the result may be intimated to audit.

16. Outstanding shop rent :-

Shop rent register was neither maintained nor produced to audit, however, on the basis of records and registers made available to audit of Nagar Parishad, Dumraon for the years 2008-09 and 2009-10, it was seen that shop rent to the tune of **Rs. 270245.00** was lying unrealized as on 31.03.10. The details regarding

the same have been given in the **statement – VI of the report**. Steps may be taken for realization of the same from the shopkeepers.

17. Position of schemes

The details regarding the position of schemes undertaken, completed and those left incomplete or abandoned by the Nagar Parishad, Dumraon have been given in the **statement VII of the report**.

In 24 cases of complete, incomplete or suspended schemes, the advances were lying unadjusted as on 31.03.10 as given in the table below: -

Sl. No.	Scheme no.	Advance	Value of work	Adjustment not furnished	Status	Remark
1.	03	142500.00	142015.00	485.00	Incomplete	NSDP
2.	04	197500.00		197500.00	Complete	NSDP
3.	08	162500.00		162500.00	Complete	NSDP
4.	09	7500.00		7500.00	Not started	NSDP
5.	10	182500.00		182500.00	Complete	NSDP
6.	11	47500.00	42435.00	5065.00	Complete	NSDP
7.	13	97500.00	89170.00	8320.00	Incomplete	NSDP
8.	14	82500.00		82500.00	Complete	NSDP
9.	19	7500.00		7500.00	Not started	NSDP
10.	20	7500.00		7500.00	Not started	NSDP
11.	21	7500.00		7500.00	Complete	NSDP
12.	22	22500.00		22500.00	Incomplete	NSDP
13.	23	22500.00		22500.00	Incomplete	NSDP
14.	07	7500.00		7500.00	Not started	State scheme
15.	08	7500.00		7500.00	Not started	State scheme
16.	12	327500.00	327386.00	114.00	Incomplete	State scheme
17.	14	157500.00	127500.00	30000.00	Incomplete	State scheme
18.	15	7500.00		7500.00	Not started	State scheme
19.	01	7500.00		7500.00	Not started	12 th FC
20.	02	23500.00	18510.00	5990.00	Complete	12 th FC
21.	05	7500.00		7500.00	Not started	12 th FC
22.	06	7500.00		7500.00	Not started	12 th FC
23.	08	25000.000	15827.00	9773.00	Incomplete	12 th FC
24.	09	47500.00	22502.00	24998.00	Incomplete	12 th FC

- (a) It may be seen that there were 9 cases in which the advances amounting to Rs. 67500.00 were given to the executing agencies for the schemes but the Work have not been started as yet and as such the advance of Rs. 67500.00 stands recoverable from the person concerned.
- (b) Adjustment of Rs. 118690.00 in 8 incomplete schemes have not been furnished by the executing agencies Till furnishing of adjustment, the said advance of Rs. 118690.00 is kept under audit objection.
- (c) In 6 complete schemes the adjustment vouchers / final bills have not been furnished by the executing agencies, so, in light of the above, a sum of Rs. 637565.00 is held under audit objection.

- (d) In one of the complete schemes (12th FC Scheme no. 02), work was done less than the advance given, so, the excess advance to the tune of Rs. 5990.00 may be recovered from the concerned.
- (e) It was not explained to audit how the NSDP Scheme no. 21 with an estimate Cost of Rs. 38300.00 was completed with only Rs. 7500.00

18. Bills without Serial Number / Date / Signature of shopkeeper / Signature of executing agency / VAT registration etc.

During the scrutiny of scheme files relating to 11th Finance Commission, 12th Finance Commission, State schemes, items purchased by Nagar Parishad, repair of Pay Loaders etc., it came to notice of audit that many schemes were supplemented with bills and subsequently passed by the Nagar Parishad office without any checks at any level of the official hierarchy without Sl.No. / Date / signature of the shopkeeper / signature of the executing agency certifying the purchase / VAT registration no. etc. A detailed list of such bills has been given in the **statement – VIII of the report**. These bills amounting to **Rs. 846080.25** were considered doubtful and unacceptable in audit. Furnishing of such bills in such a large number without any pre-requisites put them under scanner and needs utmost attention of the higher authority for fixing of responsibility thereof. Till justification of the circumstances under which above bills were furnished by the executing agencies and subsequent approval by the concerned authority, the total amount of bills i.e. **Rs. 846080.25 is held under audit objection**.

19. Deleted

20. Irregularity in the installation of hand pumps:-

- (a) During scrutiny of scheme files and muster roll file under 11th Finance Commission for installation of hand pumps; it was observed that there were 6 nos of labours in the muster roll but thumb impression of only 5 labours could be seen. The details have been given in the **statement IX of the report**. So, the amount of Rs. 4692.00 paid in excess to labours stands recoverable from the person concerned.
- (b) Deleted
- (c) In test check of scheme files, muster rolls under 11th FC for installation of hand pumps, it was noticed that materials were purchased after a lapse of 20 – 22 days of bore work. The details have been given in the **statement X(a) of the report**. As such Rs. 37671=22 is held under audit objection.

21. Expenditure on Daily wages:-

As per the directive of the Government no staff on daily / contract basis is to be employed without prior approval of the Government, but it was seen that Rs.555816.00 was paid to daily / contractual employees. Reason(s) for not obtaining prior approval of the Government was not explained to audit. As such the expenditure of **Rs. 555816.00** is held under audit objection (**statement IX (a) of the report**).

22. Vouchers wanting:-

During the scrutiny of cash books with the vouchers, it was found that vouchers amounting to **Rs. 621726.00** were not produced to audit as detailed shown in **statement - X of the report**. The above amount is held under objection till production of vouchers to next audit.

23. Advance Outstanding:-

Advance register was not maintained or produced to audit, in the absence of which the figures of advance were taken on the basis of accountant's cash book. It was seen that **Rs. 958481.00** was lying unadjusted as on 31.03.10. The details regarding the same have been given in the **statement - XI of the report**. Above mentioned advances outstanding as on 31.03.10 may be adjusted at the earliest.

24. Result of audit:-

As a result of audit, a sum of **Rs. 1,41,094=05** is suggested for recovery and a sum of **Rs. 2817548.47** is held under audit objection (**APPENDIX - III**).

25. Discussion with the Executive

Discussion with the Executive Officer and other officials of Nagar Parishad, Dumraon in connection with important points raised during the course of audit was done from time to time and in particular on 02.04.2011.

26. General Remarks:-

The maintenance of records / registers such as cash books, vouchers, advance register, legal register, scheme registers etc. of Nagar Parishad Dumraon for the years 2008-09 and 2009-10 was not very satisfactory. Important records such as general cash book, demand and collection register of shops; settlements etc. were not maintained as per required standards. Annual accounts which reflects the actual position of the finance of any institution was not prepared for the years under audit per view. The budget was not furnished to audit party.

112

Utilization certificates grants whether sent to the Government or not were not produced to audit. A large numbers of schemes were still incomplete even after a lapse of many years and large amount of advance was still pending for adjustment under the schemes of 11th FC, 12th F C and State schemes. Cases of fake bills and fake payment to labours were noticed in audit.

Attention of the executive is invited towards the above facts with a request to take early steps for improvement of the overall condition of finance and lessening the procedural lapses in the working of the Parishad together with the maintenance of accounts and records.

V.K.Srivastava,
Assistant Audit Officer

No. L.A (Sur)/ 100

Dated:- 8.6.2011

Copy forwarded to the Executive Officer Nagar Parishad Dumraon, Buxar for information and necessary action along with a request that a complete Compliance of this report may be sent to the undersigned within three months from the date of receipt of this report.

Sd —
Sr. Audit Officer/ Surcharge
Local Audit Wing
Bihar, Patna

No. L.A(Sur)/ 101

Dated:- 08-06-2011

Copy forwarded for information and necessary action to:-

- ✓ The Principal Secretary, Urban Development and Housing Department,
Govt of Bihar Patna
- 2 The District Magistrate, Buxar
- 3 AAO/ Surcharge

Sd —
08/6/11
Sr. Audit Officer/Surcharge
Local Audit Wing
Bihar, Patna

Appendix - I

(110)

Records produced in course of audit

- (1) Accountant's cash book
- (2) Individual cash book of schemes.
- (3) Pass books / Bank statements.
- (4) Treasury pass book.
- (5) Chugler counter foils.
- (6) Scheme files of 11th, 12th, State scheme etc.
- (7) Records related to Services, market, Hqs etc.
- (8) Records related to shop-rents.
- (9) Records related to Govt-building.
- (10) Voucher of expenditures made
- (11) Money receipts / Register.
- (12) Service books / (period)
- (13) scheme register
- (14) Daily collection register

Tripurani Singh
IPAI

Appendix - II

109

Following records not produced to audit.

- ① Annual accounts (2008-2010)
- ② Budget / file / register (08-10)
- ③ Advance registers (08-10)
- ④ Service books (parties) (")
- ⑤ Demand and collection register (08-10)
- ⑥ P.F. Pass book / register (")
- ⑦ T.M. Ticket register (")
- ⑧ Investment register - (")
- ⑨ Legal / Case register / file (")
- ⑩ Register / file relating to shop rent, salaries, Govt buildings etc - (08-10)
- ⑪ Compliance of previous audit report -
- ⑫ Property register / assets register (08-10)
- ⑬ Sub-midiary cash book (")
- ⑭ Govt. Grants register (")
- ⑮ Utilization certificates - ")
- ⑯ Govt. Loan register (")
- ⑰ Mutation account / register (")
- ⑱ Amendment register (")
- ⑳ P.D. register (if any) (")
- ㉑ Register of permanent dues (if any) - ")
- ㉒ - Vouchers (parties) - ")

Tripurani P. S. Y
IPAI

10/08

STATEMENT - I (Refers to Para no 7 of the report)

ABSTRACT OF FINANCE OF INDIVIDUAL CASH/2

2008-09

Sl. No.	Particulars	(3) Opening Balance	(4) Receipts	(5) Total Expenditure	(7) Closing Balance	(8) Closing Balance	(9) Difference	(10)
(1)	Slum Development	2606127=61	NIL	2606127=61	79970=00	2526157=61	NIL	582 212 01000501
(2)	Matching Grant	NIL	752000=00	752000=00	381560=00	370140=00	-	
(3)	State scheme	7009500=00	NIL	7009500=00	11279418=00	6581552=00	-	
(4)	Computerisation (e-governance)	NIL	250000=00	250000=00	NIL	250000=00	-	
(5)	Water supply scheme	1912560=00	NIL	1912560=00	NIL	1912560=00	-	
(6)	11th Finance Commission	277532=00	NIL	277532=00	126598=00	150934=00	-	
(7)	T.A. for Parishads	NIL	128400=00	128400=00	NIL	128400=00	-	
(8)	Honorarium to Parishads	NIL	128400=00	128400=00	NIL	128400=00	-	
(9)	12th Finance Commission	3343465=00	787316=00	4130781=00	438140=00	3692641=00	-	
(10)	STGSY	7345=00	260=00	7605=00	NIL	7605=00	NIL	801 -1/c 2128
		15156829=61	2046378=00	17203205=61	1454216=00	21314127=42	5565137=81	

1321427=00

incll
Acc'd
Cas
bodi
drc
to he
dccc

on the 1
of Ban
state me
(AND SPDA)
Siddhant

1071377.48

1651280=00

(11) 582 A/c No. 1174794
2102 (own receipts)

10/08

STATEMENT - II

ABSTRACT OF FINANCE OF INDIVIDUAL CASH BOU

2008-10

S.No.	Particulars	Opening balance	Receipts	Total	Expenditure	Closing balance	Closing balance	Difference	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
12)	slum Development	2528157=6p	NIL	2528157=61	219338=6p	2307119=61	2307119.61	NIL	SAI D 0/1000
12)	Matching Grant	370440=00	NIL	370440=00	169800=00	200640=00	-	-	INCL ACCOU CASH AND
13)	State scheme	6581552=00	NIL	6581552=00	154220=00	6427332=00	-	-	INCL ACCOU CASH AND
14)	Computerisation (e-governance)	250000=00	NIL	250000=00	65665=00	184335=00	-	-	INCL ACCOU CASH AND
15)	Water supply scheme	1912560=00	NIL	1912560=00	268220=00	1644310=00	-	-	INCL ACCOU CASH AND
16)	11th Finance Commission	150934=00	NIL	150934=00	33702=00	117232=00	-	-	INCL ACCOU CASH AND
17)	T.A. for Bachelors	128400=00	128400=00	256800=00	104400=00	152400=00	-	-	INCL ACCOU CASH AND
18)	Honorarium to staff	128400=00	128400=00	256800=00	104400=00	152400=00	-	-	INCL ACCOU CASH AND
19)	12th F.C	3692641=00	1824170=00	5516811=00	967400=00	4549411=00	-	-	INCL ACCOU CASH AND
110)	STGSY	7605=00	168=00	7873=00	NIL	7873=00	7873=00	NIL	BOI D 2128
						13428090=00			
						19614657.42		3871574.81	

15748989612081138=00 17830127=6p 2087145=00 19614657.42 3871574.81

15743082.61

(11) SBI Ac No. 1174 1071377.48 4824842=00 5896219.48 5009915=00 886314.48
 7942102 (own receipts)

on the
 07.06.20
 S. S. S. S. S.
 (Signature)

STATEMENT OF FINANCE

NAGAR PARISHAD DUMRAON

2008-09

Sl. No. Particulars	Opening Balance (01-04-08)	Receipts (2008-09)	Total Expenditure (2008-09)	Closing Balance (31-03-09)	Closing Balance bank/treasury (31-03-09)	Difference between closing balances	Remark
	(3)	(4)	(5)	(7)	(8)	(9)	(10)
(1) Accountant's cash books (having treasury entries, own receipts) (details in statement)	13872339=31	7751592=50	21623931=81	2843867=00	18780064=81	18780064=81	No separate P/L account furnished/ maintained
(2) Slum Development cash book	2606427=61	NIL	79970=00	2526457=61	2526457=61	NIL	SBI a/c no.:- 0110005605400
(3) SJGSY	7345=00	260=00	7605=00	7605=00	7605=00	NIL	Placed in BOI a/c no.:- 2128
Total	1648611=92	7751852=50	24237964=42	2923837=60	21314127=42	21314127=42	

✓

~~STATEMENT OF FINANCE~~
~~STATEMENT OF FINANCE~~

NAGAR PARISHAD DUMRAON

2009-10

Sl. No. Particulars	Opening Balance (01.04.09)	Receipts (2009-10)	Total (2009-10)	Expenditure (2009-10)	Closing Balance (31.03.10)	Closing balance bank/ treasury	Difference between closing balances	Remark
	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(1) Accountant's cash books (having treasury entries, own receipts) (Details in statement)	18780064.81	2665149.00	21445213.81	4865549.00	16579664.81	17299664.81	720000.00	No separate P/L account furnished/ maintained
(2) Slum Development cash book	2526467.61	NIL	2526457.61	219338.00	2307119.61	2307119.61	NIL	SBI a/c no. 0110005065400
(3) SJGSY	7605.00	168.00	7873.00	NIL	7873.00	7873.00	NIL	Placed in BOI a/c no.
	21314127.42	2665317.00	23979544.42	5084887.00	18894657.42	1964657.42	720000.00	

MAD