



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

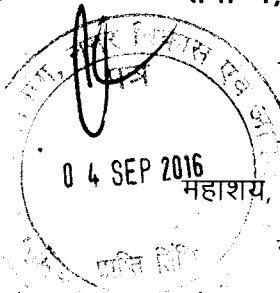
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दिनांक-

सेवा में,



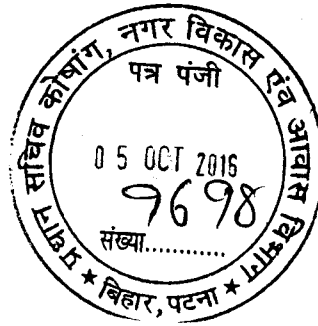
कार्यपालक पदाधिकारी
नगर पंचायत, ठाकुरगंज
जिला- किशनगंज

महाशय,
नगर पंचायत, ठाकुरगंज के वर्ष 2013-14 से 2015-16 के लेखाओं पर आधारित लेखापरीक्षा प्रतिवेदन सं० 259/16-17 आपके सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित है। अनुरोध है कि इस लेखापरीक्षा प्रतिवेदन की कंडिकाओं का अनुपालन, लेखापरीक्षा प्रतिवेदन प्राप्ति के 3 माह के अन्दर पूर्ववर्ती लेखापरीक्षा प्रतिवेदनों की लम्बित कंडिकाओं के अनुपालन के साथ अभिप्रमाणित साक्ष्य सहित नगर पंचायत बोर्ड से अनुमोदित कराकर जिला स्तरीय समिति के समीक्षोपरान्त प्रेषित किया/करवाया जाय जिससे लेखापरीक्षा के उद्देश्यों की पूर्ति हो सके।

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

संलग्नक: यथोपरि

भवदीय,



—Eo—

(विश्वम्भर कुमार)
वरीय लेखापरीक्षा अधिकारी
श०स्था०नि०/सामाजिक प्रक्षेत्र-1
स्थानीय लेखापरीक्षा शाखा, पटना

सं०-एल०ए०/एस.एस.-1/श०स्था०नि०/14593/211

दिनांक- 23.09.2016

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित:-

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

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06/10/16

(विश्वम्भर कुमार)

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

Audit Report No- 259/16-17
Nagar Panchayat, Thakurganj

Part I. Introductory

1	Name of Auditee Unit	Thakurganj Nagar Panchayat
2	Period of audit	2013-14 to 2015-16
3	Scope of audit	List of documents checked in annexure- I and list of documents which were not produced, incomplete or not checked in annexure- II
4	Duration of audit	19.05.2016 to 28.05.2016 (07 working days)
5	Administration	
A	Chairman	Period
	Smt. Baby Devi	01.04.2013 to till date
B	Vice Chairman	
1.	Sri Krishna Kumar Sinha	01.04.2013 to till date
C	Executive Officer	
1.	Sri Peter Minj	01.04.2013 to 04.12.2013
2.	Sri Anup Kumar Tripathi	05.12.2013 to 08.05.2015
3	Sri Ganaur Paswan	09.05.2015 to 22.07.2015
4	Md. Ismail	23.07.2015 to 07.09.2015
5	Sri Ratindra Kumar Tripathi	08.09.2015 to till date
6	Members of Audit Team	Sri Pran Ranjan, Assistant Audit Officer Sri Vikas Kr. Pandey, Assistant Audit Officer Sri Amit Kumar, Sr Auditor Sri Kumar Vivekanand, Auditor
7	Name of Supervisory Officer	Sri Rajnandan Kumar, Senior Audit Officer
8	Compliance of old paras	Reply was not furnished by the Nagar Panchayat
9	Audit Comments	The objections that were not comp'ied, were taken as Paras in this report
10	Whether discussion was done with Head of Office	Yes (on 28.05.16)
11	Result of Audit (Annexure- III)	
	Recovery at the instance of Audit	Nil
	Amount suggested for recovery	Rs. 7444034
	Amount held under objection	Rs. 261275086

12.

Financial Overview

	2013-14 (Rs.)	2014-15 (Rs.)	2015-16 (Rs.)
Opening Balance	21449804	24056238	27638696
Receipts	17718400	22412779	14226942
Total	39168204	46469017	41865638
Expenditure	15111966	18830321	21039276
Closing Balance	24056238	27638696	20826362

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

Part II Section (A)

Para 1: Revenue collected by Tax Collectors not being deposited to the Nagar Panchayat Fund- Rs. 2495802

Scrutiny of records revealed that Sri Vishwajyoti Dasgupta Tax Collector and Sri Sameer Pal, Tax Collector did not deposit the revenue collected by them on behalf of Nagar Panchayat, Thakurganj between the period from 01.04.2013 to 31.03.2016 amounting to Rs. 15,33049/- and Rs.9,62,753/- respectively to the Cashier or into the bank account of Nagar Panchayat, Thakurganj. This constitutes to be the gross violation of Section 20 of Bihar Municipal Accounts Rules (BMAR), 1928 read with BMAR, 2014. Despite the matter being pointed out by Audit, no amount could be deposited by the collectors till the date of closing Audit, Retention of money by an employee out of Government Account for about three years is temporary misappropriation of fund and shows inaction on the part of the Controlling Officer. Thus 2495802 was temporarily misappropriated.

In reply, However, Nagar Panchayat stated that notices for depositing the amount, are being issued to the concerned tax collectors namely Sri Vishwajyoti Dasgupta and Sri Sameer Pal.

The matter was also reported to the District Magistrate, Kishanganj; the reply is awaited so far.

Para 2 : Poor implementation of the scheme titled Integrated Housing and Slum Development Programme

The Government of Bihar, Urban Development and Housing Department sanctioned 18 projects under the Integrated Housing and Slum Development Programme (IHSDP) to 17 Urban Local Bodies during 2007-14. UD&HD allocated Rs. 4204.14 lakh under three components namely housing, infrastructure and contingency in 2012-13 to Nagar Panchayat, Thakurganj. Release of funds is shown in the table below:

Rs. in lakh

Year	Housing	Infrastructure	Contingency	Total	Remarks
2013-14	387.01	120.74	-	507.75	NP, Thakurganj transferred Rs.1.14 crore from infrastructure to housing in 2015-16 as per instructions of UD&HD
2014-15	1087.01	120.74	121.86	1329.61	
2015-16	500.00	200.00	-	700.00	
Total	1974.02	441.48	121.86	2537.36	

The total number of beneficiaries under housing component was 1352 and the selected beneficiaries were to be given Rs.229000 in three instalments, Rs. 68000 for foundation work, Rs. 115000 for work upto roof casting/plaster and Rs. 46000 for windows/doors/water supply/sanitation/electrical fittings respectively and Rs.38000 additionally for construction of soak pit. The physical progress under housing component is shown below:

(Amount in Rs.)

Year	target	1st instalment		2nd instalment		3rd instalment		Instalment for soak-pit		Total amount
		No.	Amount	No.	Amount	No.	Amount	No.	Amount	
2013-14	1352	-	-	-	-	-	-	-	-	-
2014-15		655	44540000	491	56465000	-	-	-	-	101005000
2015-16		78	5304000	174	20010000	118	5428000	333	12654000	43396000
total	1352	733	49844000	665	76475000	118	5428000	333	12654000	144401000

Out of target of 1352, only 733 beneficiaries were sanctioned 1st instalment during 2013-16 and out of 733, 118 beneficiaries were sanctioned 3rd instalment during 2015-16. Thus, against target of 1352, only 118 beneficiaries (8 percent) were sanctioned the whole amount in three years.

NP; Thakurganj received Rs. 241.475 lakh during 2013-15 under infrastructure component, out of which it transferred Rs.1.14 crore to housing component. It executed 4 schemes in January 2016 through contractors spending Rs.147.31 lakh and all works were incomplete till date of Audit. The details are shown below:

scheme no.	Name	Bill of quantity in contract work	Expenditure	MB	status	Remarks
24/15-16	PCC from Bhimwalish to REO road	8005253	6055495	6055495	incomplete	10% below Estimated value Rs. 8894726
25/15-16	PCC from REO road to LRP road	7065720	3738960	3738960	incomplete	10% below Estimated valueRs.7850800
26/15-16	PCC from Bhatdala chowk to Italbasti end	4518720	1793373	1793373	incomplete	10% below Estimated valueRs.5020800
27/15-16	Drain from Bhatdala chowk to Italbasti end	4272462	1035051	1035051	incomplete	10% below Estimated valueRs.4985800
28/15-16	PCC from Gandhinagar to Churinala	4802408	2107810	2107810	incomplete	10% below Estimated valueRs.5336009
Total		28664563	14730689	14730689		

It is evident from the table above that though an expenditure of Rs. 147.31 lakh has been made upto March 2016 under infrastructure still the schemes could not made useful for the people so far.

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In reply, it was stated that delay in releasing the third instalment was due to non submission of relevant documents to the Nagar Parishad. Action is being taken in this regard. Out of 118 beneficiaries, the Assistant/Junior Engineer has submitted completion certificate in respect of 92 beneficiaries. In reply, it was further stated that reasons for issuing work orders for construction of infrastructure development only in January 2016 was due to delay in tendering process.

However, the facts remain that against target of 1352, only 118 beneficiaries (8.73 percent) were sanctioned the whole amount in three years and out of that completion certificates in respect of 92 houses was available. Further though an expenditure of Rs.147.31 lakh was made upto March 2016 under infrastructure still the schemes could not made useful for the people so far.

Para 3: Deleted

Part- II Section (B)

Para 4: Outstanding Shop rent (Rs.1612087)

Demand and Collection of Shop Rent of Nagar Panchayat Thakurganj was made available to audit. However, the same was not properly maintained such as entries were not made in required column and not signed by the competent authority. As per Demand & Collection Register and data made available Nagar Panchayat Thakurganj owned 120 shops in seven different markets. Scrutiny revealed that there was outstanding shop rent of Rs. 1612087 as on 31.03.2016 as detailed below:-

Sl. No.	Name of Market	No. of Shops	outstanding shop rent as on 31.03.16
1.	Preran Market	23	88875
2.	Netaji Market	33	575944
3.	Bus Stand	9	143971
4.	Garima bajar	15	197699
5.	Shabhra bajar	13	247135
6.	Aishwarya bajar	22	233631
7.	Radha bajar	5	124832
8.	Total	120	1612087

Realization of shop rent was not satisfactory and a huge amount of Rs. 1612087/- was outstanding as on 31.03.2016.

In reply, while confirming the facts and figures Nagar Panchayat stated that action is being taken to maintain the Demand and Collection register properly. Action is also being taken to recover the outstanding amount of Shop rent and the matter will be taken up in the Board meeting. Agreement with the shop owners will be shown to next Audit.

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Para 5: Outstanding amount of Holding Tax / Property Tax - Rs. 12.14 lakh

Demand and collection register was not maintained by Thakurganj Nagar Panchayat. However, a statement of demand and collection of Holding /Property Tax for period 2013-14 to 2015-16 was provided to Audit by Nagar Panchayat. As per statement, details of demand and collection are as follows:-

Amount in Rs.

Particulars	2013-14	2014-15	2015-16
1. Arrear Demand	1205784	113490	1127459
2. Current Demand	587053	587053	711922
3. Total Demand	1792837	1721442	1839380
4. Collection			
(a) Arrear	385200	301878	267681
(b) Current	273247	292106	357085
Total	658447	593984	624766
Percentage Collection	36.72%	34.50%	33.96%
5. Outstanding Demand	1134390	1127459	1214615

From above details, it is clear that percentage amount of collection from 2013-14 to 2015-16 ranged from 34 to 37 percent only. Further, it was noticed that rate of Holding/Property tax was not revised since 20.04.2005 though revision of rate of holding tax should be done after every five years.

In reply, it was stated that action is being taken to maintain the Demand and Collection register for holdings. The matter of revision of rates of holding tax will be taken up in the Board meeting.

Para 6: Non Collection of registration and renewal fee of Mobile Tower – Rs. 1.86 Lac

As per Rule 6 of Bihar Communication towers and related structures rules, 2012, registration and renewal fee of mobile tower under Nagar Panchayat are payable @ Rs. 30000/- and Rs. 8000/- respectively. It, further, provides for levy of an additional amount which is 50% of registration and renewal fee for every additional antenna which share the same tower.

Demand and Collection Register of Mobile Tower was not maintained by the Nagar Panchayat, Thakurganj. During scrutiny of other records and data made available to audit, it was found that 5 number of mobile towers of different companies were erected/ installed in the municipal area of Nagar Panchayat out of which only 2 towers are registered.

Further, scrutiny of records/data revealed that Registration Fee of Rs. 60000/- was collected as against the total demand of Rs.150,000/- and the balance amount of Rs. 90000 was outstanding.

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Similarly, Renewal Fee of Rs. 24000/- was collected as against the total demand of 120,000/- and the balance amount of Rs.96000 was outstanding.

Thus, the total outstanding amount of Registration and Renewal fee from 4 mobile towers installed under Nagar panchayat, Thakurganj was Rs. 186,000/- (90000+96000) as on 31.3.2016.

In reply, while confirming the facts and figures Nagar Panchayat stated that Demand and Collection Register is being maintained. Necessary action is being taken to register the unregistered mobile towers. Further, it was also stated that action will be taken to recover the outstanding amount of registration and renewal fee and to inspect the additional antennas erected on mobile towers.

Para 7: Non deduction of Labour Cess – Rs. 17.19 lac

As per Building and Other Construction Workers' Welfare Cess Act, 1996 and instruction issued by the Government of Bihar (June 2008), those residential houses having construction cost of more than ₹ 10 lakh, one per cent of the cost of construction would be realised as labour welfare cess by the municipal bodies before sanctioning the building plans and the proceeds would be deposited in Other Construction Workers Welfare Board account after deducting collection charges at the rate of one per cent.

Scrutiny of record related to building plan of Nagar Panchayat, Thakurganj revealed that labour cess at the rate of one percent was not collected at the cost of construction to be realised as labour welfare cess by the municipal bodies before sanctioning the building plans. The details are as follows:-

Amount in Rs.

Sl.No	Number of Applicants	Total Estimated Cost	Labour cess deductible @ 1 %	Municipal share (1 % of Labour cess)
1	96	171934650	1719347	17193

(list of applicants is attached separately)

In reply, the Nagar Panchayat stated that Labour cess was not deducted as no decision was taken by the Board in this regard. The matter will be taken up in the Board Meeting.

Para 8: Expenditure on doubtful vouchers in scheme and other irregularities ₹ 1.67 lakh

During test check of scheme files of BRGF, scheme file 18/2015-16 was checked. Details of observations are as follows:

Name of scheme - Construction of PCC road from house of Mohar Jha to Kali Mandir in ward no 2

Estimated cost - Rs 374500 (including 4% centage and 1% contingency and for work Rs. 370795.59)

Name of Agency - Sri Rajiv Bosak , JE

Scheme measurement done by - Sri Rajiv Bosak , JE

Work done as per MB - Rs. 365672.42

deduction of Vat, Royalty , LC - Rs. 26900

Payment to agency - Rs. 338770

Value of vouchers and mustor roll - Rs.290625

As per rule, lowest amount among the estimated cost, MB value and value of vouchers including mustor roll should be paid to agency. The Agency submitted vouchers/mustor rolls of only Rs. 290625 and hence he was payable Rs. 290625 only but he was paid Rs. 338770 which resulted in excess payment to the tune of Rs.48145 (338770 - 290625).

Further, vouchers of sand, stone, Bricks and local sand of amount Rs. 2470, Rs.18741, Rs. 97914 and Rs. 1215 respectively were found without signature of shopkeeper and date of purchase. Hence genuineness of vouchers is doubtful. Vouchers as handbill (13 in no.) of amount Rs 46195 was paid as carriage cost, were not in proper format and without date of supply and signature of supplier. Also names of items and vehicle no. were not mentioned in these vouchers. All carriage charge was paid for the distance from main road, Shivmandir road Thakurganj (place of shop) to ward no 2 (at work place).

Following clarifications/information was asked during audit:-

1. Reasons for excess payment of Rs. 48145.
2. Reasons for payment on doubtful vouchers of sand, stone, Bricks and local sand
3. Reasons for payment on voucher of carriage cost in improper format, without signature of driver/ supplier, without vehicle no./items and date
4. Distance between above mentioned shops of Thakurganj to place of work in ward no. 2 along with market rate of carriage of items used in scheme
5. The work was measured by the Agency Sri Rajiv Bosak, JE himself. Hence transparency in the system was compromised. The reasons thereof may be furnished.

In reply, Nagar Parishad stated that required information, after due scrutiny, would be sent to the Office of the Accountant General, Bihar, Patna.

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Para 9: Expenditure on doubtful vouchers in scheme ₹ 87596

During test check of scheme files of 4th SFC, scheme file of scheme no 5/2014-15 was checked. Details of observations are as follows:

Name of scheme - Construction of PCC road from house of Vinod Pandit to house of Aanand Pandit in ward no 4

Estimated cost – Rs 172671 (including 4% centage and 1% contingency and for work
Rs. 164448.69)

Name of Agency - Sri Kundan Kumar, JE

Scheme measurement done by - Sri Kundan Kumar, JE

Work done as per MB - Rs. 155667

Deduction of Vat, Royalty, LC - Rs. 11430

Payment to agency - Rs. 144230

Value of vouchers and mustor roll - Rs.111832

As per rule, lowest amount among the estimated cost, MB value and value of vouchers including mustor roll should be paid to agency. The Agency submitted vouchers/mustor rolls of only Rs.111832 and hence it was payable Rs.111832 only but it was paid Rs.144230 which resulted in excess payment to the tune of Rs.32398 (144230 - 111832).

Further, vouchers of sand and stone of amount Rs. 1082 and Rs. 8267 respectively were found without signature of shopkeeper and date of purchase. Hence genuineness of vouchers was doubtful. Vouchers as handbill (4 no.) of amount Rs 45849 was paid as carriage cost, were not in proper format and without date of supply; Also names of items and vehicle no. were not mentioned in these vouchers. All carriage charge was paid for the distance from main road, Shivmandir road Thakurganj (place of shop) to ward no 4 (at work place).

Following clarifications/information was asked in audit:-

1. Reasons for excess payment of Rs. 32398
2. Reasons for payment on doubtful vouchers of sand and stone chips
3. Reasons for payment on voucher of carriage cost in improper format, without vehicle no./items
4. Distance between above mentioned shops of Thakurganj to place of work in ward no. 4 along with market rate of carriage of items used in scheme
5. The work was measured by the Agency Shri Kundan Kumar, JE himself. Hence transparency in the system was compromised. The reasons thereof may be furnished.

In reply Nagar Panchayat stated that required information, after due scrutiny, would be sent to the Office of the Accountant General, Bihar, Patna.

Para 10: Excess payment to supplier

During test check of purchase files, it was observed that rate was invited through tender for 100 no. 250 watt sodium street light and 200 no. 85 watt CFL bulb street light set. Baba light was selected on lowest rate as Rs. 6092.51 per set and 3017.62 per set respectively. A work order vide letter no 25 dated 18.01.14 was issued to Baba light. Details of bills and payments are as under:

(In Rs.)

Bill no. and Date	name of item	no. of item	rate	Amount	Vat @13.5%	Total bill amount
43/06.02.14	250 watt sodium vapour street light with accessories, Make – Bajaj	100	6092.51	609251	82248.89	691500
44/11.02.14	85 watt CFL bulb street light set with accessories Make-Bajaj	200	3017.62	603524	81475	685000
	Total			1212775	163723.89	1376500

Details of payment

(In Rs.)

Total Bill amount	Deduction of Vat	Payment to supplier	Cheque no and date	Amount
1376500	34250	1342250	791245/13.05.14	691500
			003951/03.06.14	650750
			Total	1342250

From above details, it is clear that Rs. 129473.89 (163723.89-34250) excess payment was made to the contractor for short deduction of vat amount.

In reply, Nagar Panchayat stated that notice for recovery of excess payment is being issued to the Supplier.

Para 11: Blockade of Fund

A sum of Rs.24643267/- received as grant on the recommendations of 4th state finance commission was credited in Nagar Panchayat fund, in 2012-13 (Rs. 10381782), 2013-14 (Rs. 6421903) and 2014-15 (Rs. 7839582). Out of Rs.24643267, only Rs. 17184724 was utilised by NP, Thakurganj upto March 2016. A huge amount of grant of Rs.7458543 (30.26%) was unspent till date despite the facts that all the respective grants received in the years were to be utilised fully by the following June.

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

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On scrutiny of records it is revealed that no expenditure was made on two high priority sectors- Water supply (Rs.595829), Public Health and sanitation (Rs. 496070) till date. Also grant for eradication of manual scavenging received in March 2013 (Rs.1000182) was still unutilised.

Clarifications on following points was asked in audit: -

1. Reasons for non utilisation of such a huge amount of grant Rs. Rs.7458543 (30.26%) after a lapse of period ranging between one and three years.
2. Reasons for non utilisation of grant in high priority areas as decided by Govt. till date.

In reply, the Nagar Panchayat stated that necessary action regarding expenditure of the balance amount and on priority areas water supply and public health and sanitation will taken up in the Board meeting.

Para 12: Non Implementation of Bihar Municipal Accounting Rule 2014

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

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

In reply, it was stated that instruction of audit with regard to maintaining accounts on accrual based double entry system and preparation of Receipts and Payments account, Income and expenditure account and Balance Sheet of assets and liabilities, will be complied with in future.

Para 13 : Non- reconciliation of Cash book and Bank balance

As per cash book and bank passbook closing balance were as under:

Amount (In Rs.)

Head	closing balance as per cashbook	closing balance as per bank passbook	Difference	Remarks
Internal resource 31.03.16	5739976	5742776	2800	
13th and 14th FC 31.03.16	5422051	5422051	0	
4th FC 28.03.16	7741866	268498*	0	and 7473368 is in P/L Cashbook
BRGF (ST) 25.12.14	76977	76977	0	
BRGF (SC) 25.06.15	226834	226834	0	
IHSDP (AWAS) 31.03.16	92476969	92476969	0	
IHSDP (INFRA) 31.03.16	2518969	2518969	0	
Social Security	50000	50000	0	

As per PL Cashbook/ Passbook, Closing balance of different heads as on 31.03.2016 were as under :-

Head	closing balance as on 31.03.2016	
Administrative house	4500000	No separate cash book was maintained
4 th FC	7473368	
Stamp duty	6561197	-do-
Professional tax	1116533	-do-
Computer	78980	-do-
City Manager Allowance	10000	-do-
Cleanliness cost	2260200	-do-
Road /bridge head	1485820	1485820
Ward members allowance	11932	-do-
Social Security pension	25000	No separate cash book was maintained
14th FC	2205534	-do-
Miscellaneous	10759	-do-
5th SFC	10042114	-do-
Total	35781437	

Separate cash books for some heads mentioned above were not maintained. Details of expenditure were not booked in P/L cashbook. Only cheque register was maintained.

In reply, Nagar Panchayat stated that head wise bank reconciliation statement will be prepared and the same will be sent to the office of the Accountant General, Patna.

Para 14: Non realisation of stamp duty of Rs. 86709/-

During scrutiny of sairat files and sairat register, it was revealed that the Nagar panchayat had made agreement of the settlement of Sairat on Stamp Paper of Rs. 50 where as agreement of settlement should have been made on Stamp Paper of 3% of bid value vide letter no.-1920/chief

Secretary dated 14.08.2002 and 549 dated 15.03.2005 of UD & HD. As such, loss of govt. revenue to the tune of Rs. 87009 /- was occurred. Details are as follows:

Sl. No.	Name of Sairats	Name of Bidder	Year	Amount on which settlement done	Stamp duty @3% to be paid by bidder	Actual stamp duty paid by bidder as stamp paper	amount of stamp fee not realised from bidder
1.	Swamy vivekanand bus stand Thakurganj	Sri Sajan Kumar	2013-14	608000	18240	50	18190
2.		Sri Sajan Kumar	2014-15	698500	20955	50	20905
3		Md. Jabadul Haque	2015-16	702500	21075	50	21025
				Sub total	60270	150	60120
4	Gudari bazaar, Thakurganj	Md. Juber Aalam	2013-14	286800	8604	50	8554
		Sri Sanjeet Kumar Ray	2014-15	242500	7275	50	7225
		Sri Amarjeet Choudhary	2015-16	362000	10860	50	10810
				Sub total	26739	150	26589
				Grand total	87009	300	86709

In reply, the Nagar Panchayat stated that short realised stamp duties will be recovered from the concerned bidders and deposited to the government account.

Para 15: Municipal Account Committee

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

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

Nagar Panchayat, Thakurganj replied that Municipal Accounts Committee would be constituted.

PART-III TAN - NIL

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Vikash kr. pandey
(Assistant Audit Officer)

-Approved-

Dy. Accountant General

-Cum-

Examiner of Local Accounts, Bihar

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Annexure I

List of documents checked in Audit

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

V. S. G. Don Brown
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Annexure II

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

1. Demand & Collection Register of Hoardings
2. Budget estimates
3. Annual/Quarterly/Monthly Accounts
4. Records related to internal control mechanism
5. Balance Sheet/Annual Accounts/CA Reports
6. Investment Register
7. Loan and loan appropriation register
8. Stock and Store Account/purchase files/purchase order book
9. Water connection Register
10. Mutation Accounts
11. Remission Account
12. Replies to old audit paras
13. Bank reconciliation statement

Vera on hand
AON

Annexure- III

Result of Audit

Sl. No.	Para No.	Recovery at the Instance of Audit	Amount Suggested For Recovery	Amount Held Under objection
1	1 Section (A)		2495802	
2	2 Section (A)			253736000
3	4 Section (B)		1612087	
4	5 Section (B)		1214615	
5	6 Section (B)		186000	
6	7 Section (B)		1719347	
7	8 Section (B)			48145
8	9 Section (B)			32398
9	10 Section (B)		129474	
10	11 Section (B)			7458543
11	14 Section (B)		86709	
	Total	Nil	7444034	261275086