



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 नि०/14785/1475

दिनांक:- 29.11.13

सेवा में,

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



महाशय,

नगर पंचायत अरेराज के वर्ष 2009-10 से 2011-12 तक के लेखाओं पर आधारित लेखा परीक्षा प्रतिवेदन सं० 230/13-14 आपके सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित है। अनुरोध है कि इस लेखा परीक्षा प्रतिवेदन की कड़िकाओं का अनुपालन, लेखापरीक्षा प्रतिवेदन प्राप्ति के 3 माह के अन्दर पूर्ववर्ती लेखा परीक्षा प्रतिवेदनों की लम्बित कड़िकाओं 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 परीक्षक अधिकारी  
शहरी स्थानीय निकाय  
सामाजिक प्रक्षेत्र-I  
बिहार, पटना

7262(5)  
12/12/13

219  
27/12/13

AR No- 230/13-14

**Areraj Nagar Panchayat  
(2009-10 to 2011-12)**

**Introduction.**

The accounts of Areraj Nagar Panchayat was test checked by an Audit party of the O/o Accountant General (Audit), SS I/LAD, Bihar, Patna for the period 2009-10 to 2011-12 during the period 04.02.13. to 16.02.2013.

**2. ADMINISTRATION:-**

Chairman	Smt Sunaina Devi	01.04.2009 to 31.03.2012
Vice Chairman	Shri Abhay Kumar Tiwary	01.04.2009 to 31.03.2012
Executive officer	Sri Ranjana Kumari	01.04.2009 to 23.04.2010
	Sri Mahendar Bharti	24.04.2010 to 31.03.2012

**3. SCOPE OF AUDIT:-**

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

**4. LAST AND 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 last and 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.

The Rules 20,30,64,69 and 79 of the Municipal Accounts Rule (Recovery of Taxes) 1951 provides a number of internal checks to be exercised by Mayer/Chairman/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 Urban Local bodies.

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The Nagar Panchayat neither conducted internal audit of the day to day accounts of the Municipality provided in section 97 of the Act nor exercised the checks by Chairman, Vice-Chairman, Executive officer or any other officer of the Municipality provided in the Rule. As such lots of irregularities were noticed in the maintenance of records and others. Had the authorities exercised such checks at regular intervals, those irregularities already committed could be avoided.

## **6. Overview.**

Nagar Panchayat Areraj was financed by Government Grants and its own sources. The following abstract would show the position of year wise opening balances, receipts, expenditure and closing balance for the year 2009-10 to 2011-12 on the basis of entries made in the cashbooks. The Nagar Panchayat Areraj maintained one cashbook for 2009-10 (other than PL A/C) for transactions from different bank Accounts other than PL A/C. Thereafter it had maintained three cashbooks for three bank accounts.

### **A PL A/C**

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

Period	2009-10	2010-11	2011-12
Opening balance	8607104.00	8638942.00	5456084.00
Receipt	1163534.00	930728.00	7947365.00
Total	9770638.00	9569670.00	13403449.00
Expenditure	1131696.00	4113586.00	3426128.00
Balance	8638942.00	5456084.00	9977321.00

No Cashbook was maintained for PL A/C. The same may be maintained and produced in next audit.

The figure of finance as per Cashbooks produced in audit was as under:-

2009-10	
Opening Balance	6721545.56
Receipt	4074644.00
Total	10796189.56
Expenditure	3963438.00
Balance	6832751.56

For 2010-11 and 2011-12

SBI A/c No. 11701004361

	2010-11	2011-12
Opening Balance	4763808.56	7062518.56
Receipt	3054687.00	2641921.00
Total	7818495.56	9704439.56
Expenditure	755977.00	3469078.00
Closing Balance	7062518.56	6235361.56

**Uttar Bihar Gramin Bank A/c No.9329**

	2010-11	2011-12
Opening Balance	2020988.00	4463222.00
Receipt	3434665.00	1221761.00
Total	6136553.00	5684983.00
Expenditure	1673331.00	2727940.00
Closing Balance	4463222.00	2957043.00

**Central Bank of India A/c No. 2835 & 2338383632**

	2010-11	2011-12
Opening Balance	49224.00	401204.00
Receipt	651268.00	806453.00
Total	700492.00	1207657.00
Expenditure	299288.00	319584.00
Closing Balance	401204.00	888073.00

The General Cashbook may be maintained and produced in next audit. The Cash books produced in audit were not signed by the Executive Officer, the same may be signed and produced in next audit.

Balance at bank as on 31.03.2012.

Sl. No.	Name of Bank and A/c No.	Balance
1.	Central Bank of India A/c No. 2338383632	888073.00
2.	Uttar Bihar Gramin Bank A/c No.9329	2957061.00
3.	SBI A/c No. 11701004361	6240361.56

The difference in UBGB cashbook and bank may be reconciled.

The overview had been worked out on the basis of Treasury Messengers Register and cash books maintained bank account wise. The funds/grants received were deposited in all the four accounts due to which the position of grant with receipt and expenditure there from was uncertainable. The Accounts were in total mess and could not produce clearpicture of income & expenditure.

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It is recommended that cashbook(s) may be maintained as per guidelines of different central/state grants and the provisions of Municipal Accounts Rules.

**7. Important Audit Finding**

Sl. No.	Para No.	Particulars
1	14	Irregularities in schemes under CMUDS Rs2521158
2	16	Difference in rate for same item of work Rs1985918
3	18	Purchase of solar light Rs 3693500
4	19	Purchase of Machinery Rs1580200
5	20	Training under SJSRY Rs440480
6	24	Non deduction of late fine Rs167062

**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 in each year a budget estimate 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 budget estimate shall state the amount of money to be raised as loan during the year next following.

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

(6) 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.

(7) 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 in audit. Hence the budget estimate could not be checked. The budget estimate may be prepared in the prescribed form.

#### **9. Government Grant: -**

Government Grant Register was not maintained. However on the basis of entries made in the cashbooks and Treasury messenger register, it was noticed that the Nagar Panchayat received a total sum of ₹22845479.00 as grants for different purposes during the year 2009-12. (Details vide statement No.I to the Report.) The letter No. vide which the grants were received and other details were not written in Cashbooks.

The grants register was not maintained Hence, opening balance as on 01.04.09, grants received during the year 2009-12, expenditure for the same and closing balance as on 31.03.12 could not be ascertained. It could also not ascertained that the grants were utilised for the purposes for which it was received.

The authorities of the Corporation are requested to get the register prepared and produced in next audit.

#### **10. Non imposition of Tax on holdings.**

As per provisions of Section 127 of The Bihar Municipal Act 2007 the Municipality shall have the power to levy taxes on holdings within the municipal area, subject to prior approval of the State Government. Despite passage of twenty years of it's coming to existence no tax on holdings have been levied.

Steps may be taken to levy taxes to increase the revenue.

#### **11. Dues against different Mobile Towers Firms.**

The state Government vide Gazette No.3692 dated 08.10.2012 prescribed Rule for Telecom Towers 2012. It prescribes the rate of registration and annual fee.

Nagar Panchayat did not furnished the list of Transmission towers installed in Municipal area alongwith concerned files hence, dues against them could not be ascertained. Therefore, it is suggested that demand and collection register may be prepared as per provision and shown to next audit.

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## **12. 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 was not imposed by the Nagar Panchayat, causing recurring loss to the Municipal Fund.

## **13. Municipal Licences.**

Chapter XXXVII of the Bihar Municipal Act, 2007 provides for 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 Licences. 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**

No license for any purpose was issued by the Nagar Panchayat steps may be later to issue license as required under the Act.

#### **14. Irregularities in Schemes under CMUDS(2521158)**

The test check of Scheme files of Chief Minister Urban Development Scheme revealed that the allotments of schemes through tenders had the following irregularities.

Sl. No.	Scheme No.	Estimated cost	Expenditure	No. of Tech Bids Received	Financial Bids as per file	Remarks
1.	20 / 09-10	100678	100562	3	1	Comparative chart of tech bids only attached in file.
2.	13 / 09-10	196400	196340	2	1	Do
3.	07 / 09-10	316358	316358	3	2	Do
4.	04 / 09-10	694381	342813	3	1	Do
5.	03 / 09-10	937713	463138	3	2	Do
6.	26 / 09-10	238450	238338	2	1	Do
7.	02 / 09-10	680640	508082	5	2	Do
8.	24 / 09-10	355896	355527	1	1	The bid was approved by the Executive Officer of the Nagar Panchayat.
Total		3520516	2521158			

#### **Audit comment/ observation**

1. The reason for non preparation /attachment of comparative of financial bid in the scheme files not pointed out.
2. In case of Scheme No. 24/09-10 there was only one bidder (Sri Ranjan Kumar) and it should have been approved by next higher authority or retendered as per PWD code. That was not done and the bid was accepted by the Executive Officer of the Nagar Panchayat.

The competent authority is suggested to look into the matter and appropriate action may be taken thereupon.

#### **15. Payee receipt wanting (Kabir Anthesty yojana. 198000)**

The test check of cashbook revealed that a total sum of Rs 198000.00 was given for payment to the beneficiary of Kabir antyesty yojana and this was treated as payment



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vouchers. (Details vide statement No. II to the Report.) There was no payee receipt available; hence whether the payment were made to the beneficiaries could not be ascertained. There for the total sum of Rs 198000.00 is held under objection.

**16. Difference in Rate for same item of work. (Rs. 1985918)**

The comparison of Estimates of 5 schemes of 2009-10 revealed that there was difference in rates for same item of work in the schemes of which files were test checked. Details given as under:-

Sl. No.	Code No.		Rate in Scheme No.					
			04/ 09-10	02/ 09-10	07/ 09-10	24/ 09-10	03/ 09-10	
1.	5.6.2	Providing 100A brick on edge soling all complete /M <sup>2</sup>	149.05	149.05	-	170.86	-	
2.	6.3.7	Providing jhama metal 63 mm to 40 mm size in road embankment	1071.90	1071.90	-	1210.36	-	
3.	6.1A & 6.1.12 A	Brick work with bricks 100A in Foundation and plinth Cement mortar 1:4 (1 cement 4 coars sand)	1845.35	1845.35	2430.4	2430.4	1845.35	
4.	4.4.5  4.5.6	Providing and laying in portion cement concrete of specific grade upto plinth level. 1:2:4 (PCC)	2212.30	2212.30	3273.28	3273.28	2266.50	
5.		Carriage of material Sone sand Stone chips	1253.6 1029.35	1378.96 1029.35	1293.8 755.1	1293.8 755.1	- -	

Details of expenditure on those schemes were as under:-

Sl. No.	Scheme No.	Estimate	Expenditure	Remarks
1.	04/09-10	694381	342813	Work complete final payment due
2.	02/09-10	680708	508082	Work complete final payment due
3.	07/ 09-10	316358	316358	Work complete final payment done
4.	03/09-10	937713	463138	Work complete final payment due
5.	24/09-10	355895	355527	Work complete final payment done
Total		2985055	1985918	

Audit observation/comments.

1. All the works were of 2009-10, executed during 2010-11 and their work order was issued on 03.04.10 with three month time of completion. (place was also same)
2. Although the estimates should have been prepared in accordance with same schedule of Rates. The reason for difference was not pointed out to audit. The difference in rate is fraught with danger and serious irregularities in execution of scheme may not be ruled out.

Pending clarification the total expenditure of Rs.1985918.00 is

held under objection.

#### **17. Settlement of sairat.(37800)**

Sairat files for the period Oct 2011 to March 12 and 2012 -13 only were produced. The following was the position:-

Sl. No.	Period	Settled with	Amount	Remarks
1.	Oct 11 to Mar 12	Sri Ravi Ranjan Kumar	335000	Realized in cash.
2.	2012-13	Sri Ravi Ranjan Kumar	925000	Realized in cash.
			1260000	

Audit observation / comments

1. The Sairat files the remaining period may be produced in next audit.
2. A sum equal to 3% of settled amount was to be realized on account of stamp duty from the settle. No money on that account was realized from the settle. Thus a sum of ₹37800.00 (3% of 1260000) is suggested for recovery from Sri Kumar.

18. Purchase of Solar Light from BRGF (4201746)

A total sum of Rs 3693500.00 was paid for purchase of Solar Light from different suppliers.

Details are as under:-

Sl. No.	From whom purchased	No.	Rate	Amount	Remarks
1	Jay Maa Ambay Solar Shop Areraj East Champaran Payment Cheque No.Date. Amount 530330 8.6.09 500000 530333 14.7.09 275000 530334 5.08.09 226000 Total 1001000	26	38500	1001000	(a) No work order attached in file (b) No Bill/Cash memo in file, only application for advance & final payment in file. © Sl. No. of Annual Plan not mentioned & whether included in Annual plan not indicated. (d) No Tax deducted. (e) Labour Licence not attached.
2.	M/s G.S. Enterprises, Balua Chowk, Motihari. Payment 0764726 16.1.10 200000 566500 23.2.10 566500 Total 766500	21	36500	766500	Do
3.	Jay Maa Ambay Solar Shop Areraj East Champaran Payment Cheque No.Date. Amount 0013440 24.2.10 200000 0016501 27.3.10 150000 0016502 31.3.10 250000 0629744 4.4.12 57000 Total 657000	18	36500	657000	Do
4.	Rahul Enterprises Solar House, Arya Samaj Chowk, Motihari Payments Cheque Date Amount 0764728 14.9.10 250000 ----- 14.9.10 235000 PL 065732 18.2.11 398395 PL VAT 4% 17000 Total 900395	25	36400	910000	(a),(C),(e) and (d) Tax deducted on last payment only. It should be VAT 35000

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5.	Om Electric & Electronics Baluatal, Motihari Payment Cheque Date Amount 0764729 26.4.11 200000 0764730 3.7.11 136392 VAT 5820 Total 342212	10	35900	359000	(a),(c),(b) it should be VAT 13808 (g) The Bill/Cash memo was not machine numbered, there was no date.
			Total	3693500	

1. File for the payment of ₹565246.00 to Jai Ambay Solar Shop vide cheque No. 0764731 dated 29.11.11 was not produced in audit. The same may be produced in next audit.

Audit comments/observations

1. No work order was attached in any of the files. The reasons for the same was not pointed out.
2. Payments in Sl.No. 1,2&3 amounting to Rs 2424500.00 was made without Bill/Cash memo, on application of suppliers on plan paper.
3. In none of the above files Sl. No. of Annual Plan of BRGF was mentioned. Hence whether the above supplies and installations were part of Annual Plan approved at district level could not be ascertained.
4. Non deduction of tax from the suppliers at Sl. No.1 to 3 and short deducted in case of sl. No. 4 & 5.

Details as under:-

Sl. No.	Value of work done	VAT @ 4%
1.	1001000	38500
2.	766500	29480
3.	657000	25269
4.	910000	35000
5.	359000	13808
Total	3693500	142057
Deducted		22820
Short deducted		119237

The sum of Rs 119237.00 was non/short deducted on a/c of VAT and another sum of Rs was non/short deducted on a/c of IT. That resulted in excess payment of Rs to suppliers.

The sum of Rs 119237 is suggested for recovery from person(s) responsible and deposited into the concerned head.

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5. Labour licence was not attached and there was no mention of it in the files.

In the light of above irregularities and pending proper clarification total sum of Rs. (3693500 + 565246 - 119237)= 4139509 is held under objection.

### **19. Purchase of Machinery**

#### **1. Suction Machine (435000.00)**

One Suction Machine was purchased from R.K.Enterprises, Bhawanipur Zirat, Motihari at the cost of ₹ 435000.00

Payment

On 08.06.09 ₹ 230000.00

On 28.07.09 ₹ 205000.00

Total ₹ 435000.00

Audit Observation / Comments

- a. Stock entry was not done.
- b. Guaranty / Warranty paper neither attached in file nor produced in audit.
- c. Bill / Cash memo neither attached in file nor produced in audit.
- d. Its use and the money collected by letting on hire was not pointed out to audit.
- e. Taxes were not recovered from the supplier

Price	VAT @ 4%
435000	16730

The non deduction of taxes gave favour to supplier resulting in excess payment of 16730.00, which is suggested for recovery from person(s) responsible.

- f. In absence of stock entry and none production above relevant papers the required necessary audit checks could not be exercised. The stock entry may be done and requested documents shown in next audit, till then the sum of Rs 418270(435000 - 16730) is held under objection.

## 2. Water Tanker

Water Tanker was purchased from R.K.Enterprises, Bhawanipur Zirat, Motihari at the cost of ₹ 227500.00

Payment

Advance 115000

Final 112500

Total 227500

Tax	Deducted	Due	Short
VAT @ 4%	4500	9100	4600
Total	4500	9100	4600

### Audit Observation / Comments

- Stock entry not done.
- Guaranty / Warranty paper neither attached in file nor produced in audit.
- Bill was not passed by any authority. Making final without bill being passed is irregular. It may be got passed by competent authority and produced in next audit.
- Its use and the money collected by letting on hire not pointed out.
- Taxes were short recovered from the supplier.

The short deduction of taxes gave favour to supplier resulting in excess payment of Rs 4600.00, which is suggested for recovery from person(s) responsible.

- In absence of stock entry and none production above relevant papers the required necessary audit checks could not be exercised. The stock entry may be done and along with above documents shown in next audit, till then the sum of Rs 222900(227500 - 4600) is held under objection.

## 3. Road Sweeping Machine

Road Sweeping Machine was purchased from R.K.Enterprises, Bhawanipur Zirat, Motihari at the cost of ₹ 547700.00

Payment

<u>Cheque No.</u>	<u>Amount</u>
BB065758	300000
BB065762	220584

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Tax	Deducted	Due	Short
VAT @4%	9908	21896	11988
Total	9908	21896	11988

#### Audit Observation / Comments

- Stock entry not done.
- Guaranty / Warranty paper neither attached in file nor produced in audit.
- Bill was not passed by any authority. Making final payment without bill being passed is irregular. It may be got passed by competent authority and produced in next audit.
- It was never put to use.
- Taxes were short recovered from the supplier.

The short deduction of taxes gave favour to supplier resulting in excess payment of Rs 11988.00, which is suggested for recovery from person(s) responsible.

- In absence of stock entry and none production above relevant papers the required necessary audit checks could not be exercised. The stock entry may be done and along with above documents shown in next audit, till then the sum of Rs 508596(520584 - 11988) is held under objection.

#### 4.CFL Sets

Om Electric & Electronics, Baluatal, Motihari supplied 120 CFL sets @ Rs 3300 each for Rs 396000.00

##### Payment

Advance 182500

Final 171075  
353275

Tax	Deducted	Due	Short
VAT @ 4%	7300	15230	7930
Total	7300	15230	7930

#### Audit Observation / Comments

- Stock entry not done.
- Guaranty / Warranty paper neither attached in file nor produced in audit.
- Bill was not passed by any authority. Making final without bill being passed is irregular. There was no date on the bill and it appeared to be doubtful.
- Specification of CFL sets was not given on the Bill submitted by the supplier.

- e. Taxes were short recovered from the supplier.

The short deduction of taxes gave favour to supplier resulting in excess payment of Rs 7930.00, which is suggested for recovery from person(s) responsible.

- f. In absence of stock entry, none production above relevant papers and bill, Purchase and installation of CFL sets are doubtful. Hence, the matter is suggested for departmental enquiry, till then the total amount of 345645(353575 - 7930) paid on it is held under objection.

### 5. Dust Bins

25 Dust Bins @ Rs 8895 were purchased from R.K. Enterprises for Rs 231250.00

Payment

Advance 115000

Final 108972 (ch no 065749 dt 11.08.11)

Tax	Deducted	Due	Short
VAT @ 4%	4650	8875	4225
Total	4650	8875	4225

### Audit Observation / Comments

- Stock entry was not done.
- Guaranty / Warranty paper neither attached in file nor produced in audit.
- Bill was not passed by any authority. Making final payment without bill being passed is irregular. It may be got passed by competent authority and produced in next audit.
- When put to use was not pointed out.
- Taxes were short recovered from the supplier.

The short deduction of taxes gave favour to supplier resulting in excess payment of Rs 4225.00, which is suggested for recovery from person(s) responsible.

- In absence of stock entry and none production above relevant papers the required necessary audit checks could not be exercised. The stock entry may be done and along with above documents shown in next audit, till then the sum of Rs 219747(223972 - 4225) is held under objection.

### 6. Hand Thela

15 Nos Hand Thelas Rs 8895 each were purchased from .K.Enterprises, Bhawanipur Zirar, Motihari at the cost of ₹ 138750.00



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## Payment

Advance 700000/-

Final 64446 (ch No. 065748 dt 11.08.11)

Tax	Deducted	Due	Short
VAT @ 4%	4304	5337	1033

## Audit Observation / Comments

- Stock entry was not done.
- Guaranty / Warranty paper neither found attached in file nor produced in audit.
- Bill was not passed by any authority. Making final payment without bill being passed is irregular. It may be got passed by competent authority and produced in next audit.
- When put to use was not pointed out.
- Taxes were short recovered from the supplier.

The short deduction of taxes gave favour to supplier resulting in excess payment of Rs 1033.00, which is suggested for recovery from person(s) responsible.

- In absence of stock entry and none production above relevant papers the required necessary audit checks could not be exercised. The stock entry may be done and along with above documents shown in next audit, till then the sum of Rs 138750.00 is held under objection.

## **20. Training under SJSRY ( Micro Training) 440480**

Two NGOs were given work of imparting training to 224 trainees (112 each) at the rate of Rs 2000 each. The NGOs were:-

1. Nav Bharat Seva Sanstha, Bettiah , west Champaran.
2. Gramin Vikash Abam Sodh Sanstan, Lal Sarai, West champaran.

They imparted training in cutting and stitching Rs 224000.00 submitted by each of them is given below:-

Sl. No.	No. of Persons	Period of Training	of	Scholar ship @ 600	Raw Material	Honorarium	Total
1.	112	15.06.09 to 15.10.09		67200	53760	103040	224000
2.	112	15.06.09 to 15.10.09		67200	53760	103040	224000

For that they were paid Rs 1 lakh each on 04.06.09 as advance and there after Rs 122500 each on 19.02.10. The payee receipt for payment of scholarship and Honorarium were not submitted by the NGOs but payments were made. Thus the payments were made without ascertaining the correctness of payment of

- a. Rs 134400 on a/c of Scholarship and
- b. Rs 206080 on a/c of Honorarium

No reply as to how the Nagar Panchayat verified the correctness of payment of Scholarship and Honorarium in absence of payee receipt. In absence of reply and payee receipt sum of Rs 340480.00 is held under objection.

## **21. Non-Remittance of Taxes**

The test check of Scheme files produced in audit revealed that taxes collected on a/c of VAT, Royalty and IT by deduction from contractor's bills were not remitted to concerned Government Account.

VAT ₹ 440461

Royalty ₹ 211406

Total ₹ 944987.00 (Details vide Statement No. III to the Report)

The non-deposit of taxes collected from bills was a very serious offence. The authorities of Nagar Panchayat are suggested that the above may be deposited to proper head of government revenue.

## **22. Payment on schemes departmentally executed.**

The test check of cashbook produced in audit revealed that a total sum of Rs 513327.00 was paid for departmentally executed schemes, to Sri Asashwar Pandey Tax Daroga. (Details vide statement No IV to the Report.)

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Related scheme files were not produced in audit. Hence the required necessary checks could not be exercised and genuineness of the payments could not be ascertained.

The schemes were 5 to 4 years old; the reason for continuing those schemes was not pointed out. In absence of reply and pending production of scheme files the sum of Rs 513327.00 is held under objection.

### **23. Payment of carriage of material.**

The test check of scheme files of different grants revealed that a total sum of ₹2754434.00 was paid on account of carriage of material in 08 schemes. (Details vide statement No. V to 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. The reason for making payment on account of carriage of materials without submission of the above may be pointed out.

No reply received, hence pending clarification and production of the above the total sum of Rs 2754434.00 is held under objection.

### **24. Non deduction of compensation for late completion of schemes.**

As per clause 2 of condition of contract schedule XLV form No. 21, BIHAR PUBLIC WORKS DEPARTMENT compensation was 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 ₹167062.00 should have been deducted but the same was not deducted on A/c of the above. Details are as under:-

Sl. No.	Scheme No.	Estimated cost	Due date of completion	Date of completion	compensation
1.	Group 24 CMUDS	355900.00	03.07.10	25.08.10	35590
2.	Group 09 cmuds	159700.00	03.07.10	20.12.10	15970
3.	Group 19 CMUDS	235878.00	03.07.10	20.12.10	23587
4.	Group 02 CMUDS	680708.00	03.07.10	20.12.10	68070
4.	Group 18	238450.00	03.07.10	28.08.10	23845
Total					167062

Hence non deduction of compensation lead to excess payment to contractors. The reasons for the above not pointed out to audit. The excess payment of Rs 167062.00 is suggested for recovery from the person concerned/responsible.

## **25. Doubtfull execution of scheme.**

Scheme No. 20/07-08

Name of scheme:- Const of RCC culvert in main road ward No. 14

Agency :- Sri Asaswar Pandey

Estimated cost:- 68800

work order dated 10.03.08

Last date of Measurement:- 26.09.08

Payments

Sl. No.	Cheque No.	Date	Amount
1.	382865	30.07.08	7500
2.	382873	11.08.08	15000
3.	382883	03.03.09	35000
4.	382889	04.09.09	10400
Total			67900

Vouchers of Rs. 47856.00

MR form 1.08.08 to 14.08.08 for Rs 20315.00

Audit comments / observation:-

1. Vouchers were on estimate and bear no serial number and date.
2. The vouchers were not passed by the Executive Officer.
3. Over writing found on date in MB.

In the light of the above the execution of the work appears doubtful and hence the sum of Rs 67900 is held under objection till production of proper reply/compliance.

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**26. Non execution of scheme even after payment of advance. (32500)**

The test check of file of scheme No. 22 / 07-08 ( Const of RCC culvert near house of Kishundeo Tiwary .) having estimated cost of Rs 68000.00 that Sri Asashar Pandey was advanced Rs 32500.00 for execution of this scheme vide details as under.

Sl. No.	Cheque No.	Date	Amount	Date of work order
1.	382864	30.07.08	7500	10.03.08
2.	382884	30.04.09	25000	
		Total	32500	

Even after laps of 5 years work was not done. Hence the sum of Rs 32500.00 is suggested for recovery from Sri Asashar Pandey.

**27. Advance.**

Advance Ledger was either not maintained or not produced. However from perusal of different Cashbooks produced in audit revealed that a total sum of Rs 4616207.00 was given for different purposes during the period of audit (2009 – 12). (Details vide statement No. VI to the report.) As per the cashbooks there was no adjustment of advance. In the absence of Advance Ledger the position of advances of previous years and period of audit could not be ascertained.

Non adjustment of advance is fraught with danger and chances of fraud, misuse of fund, non execution of schemes or non purchase of stores/stock for which advances were made and chances of excess being paid then required remaining with the advance holder.

The authorities of the Nagar Panchayat are suggested that immediate steps may be taken for preparation / maintenance of Advance Ledger and early adjustment / recovery of the advances with intimation to the DAG SS1 cum Examiner of Local Accounts.

**28. Discussion with Executives.**

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

29. **Result of Audit.**

The result of Audit was as under:-

I	Amount suggested for recovery	403105.00
II	Amount held under objection	11852443.00

Details vide statement No. VII to the report.

30. **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 Annual accounts, Advance Ledger and etc.

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

68  
No. L.A. SS-I/ULB/

Date:-

Forwarded the Executive Officer, Nagar Panchayat, Areraj with request to place the report in the meeting of the Board for necessary action. After obtaining approval of the Nagar Panchayat Board the compliance report of the audit report may be sent to the undersigned within three months from the date of receipt of this report.

The report has been prepared on the basis of information furnished and made available by the auditee(s). The Office of Accountant General disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.

-sd-  
Sr. Audit Officer/ULB  
Local Audit Wing  
Bihar, Patna

No. L.A. SS-I/ULB/ 1438/1435

Date:- 29.11.13

Copy forwarded for information and necessary action to:-

1. The District magistrate, East Champaran
- ✓ 2. The Secretary to the Govt. of Bihar, Urban Development Department, Patna

Sr. Audit Officer/ULB  
Local Audit Wing,  
Bihar, Patna

*Arora*

# 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
2. Bank Statements
3. Vouchers partly.
4. Scheme files partly.
5. Sairat files partly.
6. Purchase files partly

*Singh*



## 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. Miscellaneous receipt books partly.
20. Advance Ledger.
21. Any other not given above if any

*Singh*

STATEMENT No. I

Statement showing Grants received during 2009-10.

2010-11 and 2011-12 (Referred to in Para No. 9. of the Report)

Sl No	Head of Grant	Letter No.	Amount	Deposited in Bank
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General Cashbook

2009-10

1	Salary		194256	
2	Chief Minister Urban Development Scheme (CMUDS)		1798600	UBSB AK 9329
3	BRGF		768980	CBI A/c 2835
4	"		669311	UBSB AK 9329
5	Kabir Anesthesia Yojna (KAY)		42000	

PL A/C

6		67200
7		384667
8		384667
9		327000

2010-11

General Cashbook

10	Census	4300	SBI 11701004361
11	"	135900	"
12	Road	1415000	"
13	Drain	1800000	"
14	KAY	42000	UBSB 9329
15	Salary & Allowances of Staff & Members.	394200	" "
16	CMUDS	3434665	" "
17	BRGF	234699	CBI 233838332
18	BRGF	344520	"

PL A/C

19		67200
20		800000
21		63528

2011-12

22		50000
23		900000
24		63000
25		965000
26		67200
27		2000000
28		2210043
29		1613243
30		<u>78879</u>

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BF 20720058

General Cashbook :

31. Census	81700	SBI 11701004361
32. CMUDS	274756	"
33. Salary	130728	UBB 9329
34. KAY	126000	"
35. "	273000	"
36. CMUDS	439237	"
37. 13 <sup>th</sup> AFC	800000	CBI

Total 22843479=00

Singh  
AAO

परिशिष्ट STATEMENT No. II

कृषि अन्वेषण-सामग्री के भुगतान हेतु  
की राशि आशुग से विक्रय

(Refered to para No. 15 of the Report)

क्र. सं.	रीकर प्राप्ति की तिथि	मानक संख्या	चेक संख्या	राशि	कर्मचारी का नाम
1.	28.8.09	-	382888	16,500	श्री अशोक पाण्डेय
2.	8.9.09	3	530335	9,000	— नमैंव —
3.	13.10.09	4	530340	12,000	— नमैंव —
4.	31.12.09	2	530345	4,500	— नमैंव —
5.	3.7.10	-	0332026	15,000	— नमैंव —
6.	30.9.10	-	0332030	13,500	श्री सुदामा पसाद
7.	24.12.10	-	0332033	10,500	— नमैंव —
8.	9.3.11	-	0332048	7,500	श्री अशोक पाण्डेय
9.	16.4.11	-	0332050	6,000	— नमैंव —
10.	18.11.11	-	629734	72,000	श्री मनी जीता देवी
11.	19.11.11	-	629735	12,000	— नमैंव —
12.	14.12.11	-	629736	19,500	— नमैंव —

कुल रु. 198,000

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STATEMENT NO. - II

Statement Showing Taxes Subsidy & Royalty

Related to G. P. No. 21 of the Report

Sl. No. Scheme No. VAT IT Royalty

01	02	03	04	05
1.	21F2/09-10.	15670/-	8853/-	7272/-
2.	22F2/09-10.	9435/-	5331/-	3704/-
3.	25F2/09-10.	18510/-	10458/-	11581/-
4.	23F2/09-10.	9424/-	5325/-	4884/-
5.	10F2/09-10.	12654/-	7150/-	7450/-
6.	27F2/09-10.	9895/-	5591/-	3738/-
7.	17F2/09-10.	10904/-	12229/-	8361/-
8.	20F2/09-10.	4022/-	2273/-	2263/-
9.	09F2/09-10.	6307/-	3564/-	1438/-
10.	19F2/09-10.	9424/-	5325/-	4884/-
11.	26F2/09-10.	9437/-	5332/-	5460/-
12.	13F2/09-10.	7825/-	4421/-	1772/-
13.	18F2/09-10.	9435/-	5331/-	3704/-
14.	15F2/09-10.	10904/-	19229/-	8361/-
15.	24F2/09-10.	14221/-	8035/-	5538/-
16.	3F2/09-10.	18526/-	10467/-	11580/-
17.	7F2/09-10.	12654/-	7150/-	2613/-
18.	2F2/09-10.	13613/-	7691/-	16353/-
19.	4F2/09-10.	14045/-	7936/-	3865/-
20.	06F2/09-10.	7902/-	4464/-	4394/-
21.	01/10-11.	20919/-	11819/-	4360/-
22.	03/10-11.	33800/-	19097/-	12724/-
23.	02/04F2/10-11.	33840/-	19120/-	25542/-
24.	01F2/09-10.	7897/-	4462/-	2660/-
25.	05F2/09-10.	9772/-	5521/-	2870/-
26.	16F2/9-10.	10164/-	17989/-	8163/-
27.	14F2/09-10.	10518/-	18816/-	8361/-
28.	08F2/09-10.	6302/-	3561/-	1371/-
29.	12F2/09-10.	12633/-	7138/-	2600/-
30.	6F2/09-10.	15248/-	8615/-	5124/-
		385900/-	254993/-	193050/-

262293:00

S.No.	Scheme No.	VAT	IT	Royalty
01	02	03	04	05
31.	08F2/10-11.	11707/-	6615/-	4946/-
32	07F2/10-11	6894/-	3895/-	2068/-
33	05F2/2010-11	35960/-	20317/-	11342/-
		54561/-	30827/-	18354
				18356

~~Grand total VAT IT Royalty~~

Grand total VAT = Rs (385900 + 54561) = Rs 440461/-

IT = Rs (264093 + 30827) = Rs 294920/-

Royalty = Rs (193050 + 18354) = Rs 211404/-

total = 946785  
944987/-

10100/- 143050/-

# STATEMENT No: IV

160

Statement showing payment in departmentally executed scheme.

(Referred to in Para No. of the Report)

SL N <sup>o</sup>	cheque no.	Date	Scheme No	To whom paid	Amount
1	2	3	4	5	6
1.	0332047	21.2.11	09/07-08 <sup>others</sup>	Areshwar Pandey	15595=00
2.	0629731	3.10.11	06/06-07 <sup>"</sup>	— do —	23647=00
3.	382889	4.9.09	20/07-08 <sup>"</sup>	— do —	10400=00
4.	382890	— do —	23/07-08 <sup>"</sup>	— do —	5000=00
5.	382891	— do —	26/07-08 <sup>"</sup>	— do —	5000=00
6.	382894	16.9.09	19/07-08 <sup>"</sup>	— do —	15000=00
7.	382895	16.9.09	24/07-08 <sup>"</sup>	— do —	5000=00
8.	382896	— do —	2/07-08 (12 <sup>th</sup> )	— do —	5000=00
9.	382897	— do —	16/07-08 others	— do —	15000=00
10.	884787	31.3.10	2/06-07 (12 <sup>th</sup> )	— do —	11400=00
11.	884788	— do —	7/06-07 (DW)	— do —	46000=00
12.	884789	— do —	3/06-07 (12 <sup>th</sup> )	— do —	11800=00
13.	884790	— do —	9/06-07 (DW)	— do —	6000=00
14.	884791	— do —	21/06-07 (Road)	— do —	14900=00
15.	884792	— do —	1/06-07 (12 <sup>th</sup> )	— do —	10800=00
16.	884793	— do —	5/06-07 (DW)	— do —	45500=00
17.	884794	— do —	2/06-07 (DW)	— do —	146100=00
18.	884795	— do —	4/06-07 (DW)	— do —	56200=00
19.	884796	— do —	28/06-07 (Road)	— do —	20200=00
20.	040638	18.2.11	3/07-08 (12 <sup>th</sup> FC)	— do —	15000=00
21.	040638	15.3.11	5/07-08 (12 <sup>th</sup> FC)	— do —	4785=00
22.	382884	30.4.09	22/07-08 others	— do —	25000=00

Total 513327=00

STATEMENT No. V  
Statement showing Payment of Carriage of  
materials -

(Referred to in para no. 23 of the Report.)

Sl. No.	Scheme No.	Particulars.	Amount Rs
1	2	3	4
1.	9000/17A/09-10.	Sone Sand 20.52 m <sup>3</sup> @ 1293.80/m <sup>3</sup>	39487/-
		Stone chips 11.03 m <sup>3</sup> @ 755.10/m <sup>3</sup>	38533/-
		Local Sand 71.12 m <sup>3</sup> @ 144.05/m <sup>3</sup>	10277/-
2.	25F2/09-10.	Local Sand 2.23 m <sup>3</sup> @ 144.51/m <sup>3</sup>	331/-
		Sone Sand 33.24 m <sup>3</sup> @ 1500.56/m <sup>3</sup>	49879/-
		Stone chips 58.75 m <sup>3</sup> @ Rs 914.32/m <sup>3</sup>	53716/-
3.	23/09-10.	Local Sand 1.0 m <sup>3</sup> @ Rs 144.51/m <sup>3</sup>	171/-
		Sone Sand 17.39 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup>	22499/-
		Stone chips 30.46 m <sup>3</sup> @ 755.10/m <sup>3</sup>	23,000/-
4.	27F2/09-10.	Local Sand 2.02 m <sup>3</sup> @ 144.51/m <sup>3</sup>	292/-
		Sone Sand 17.78 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup>	23004/-
		Stone chips 31.16 m <sup>3</sup> @ Rs 755.10/m <sup>3</sup>	23524/-
5.	20F2/09-10.	Sone Sand 23.90 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup>	30922/-
		Stone chips 15.98 m <sup>3</sup> @ 755.10/m <sup>3</sup>	12066/-
		Local Sand 12.74 m <sup>3</sup> @ Rs 144.51/m <sup>3</sup>	1844/-
6.	10F2/09-10.	Local Sand 10.18 m <sup>3</sup> @ Rs 144.51/m <sup>3</sup>	171/-
		Sone Sand 17.39 m <sup>3</sup> @ 1293.80/m <sup>3</sup>	22499/-
		Stone chips 30.46 m <sup>3</sup> @ 755.10/m <sup>3</sup>	23,000/-
7.	21F2/09-10.	Local Sand 1.93 m <sup>3</sup> @ Rs 144.51/m <sup>3</sup>	279/-
		Sone Sand 28.92 m <sup>3</sup> @ Rs 1500.56/m <sup>3</sup>	42496/-
		Stone chips 43.61 m <sup>3</sup> @ Rs 914.32/m <sup>3</sup>	45359/-
8.	22F2/09-10.	Local Sand 1.18 m <sup>3</sup> @ Rs 144.51/m <sup>3</sup>	171/-
		Stone chips 30.45 m <sup>3</sup> @ Rs 755.10/m <sup>3</sup>	7767/-
		Sone Sand 17.38 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup>	22486/-
9.	15F2/09-10.	Sone Sand 30.52 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup>	39487/-
		Stone chips 51.03 m <sup>3</sup> @ Rs 755.10/m <sup>3</sup>	38533/-
		Local Sand 71.12 m <sup>3</sup> @ Rs 144.50/m <sup>3</sup>	10277/-
Total -			582063/-



Statement showing Payment of Carriage of Materials

Sl. No.	Scheme No.	Particulars	Amount
1	2	3	4
10.	3F2/09-10.	Some sand 52.70 m <sup>3</sup> @ Rs 1488.96/m <sup>3</sup> Stone chips 38.11 m <sup>3</sup> @ Rs 1023.35/m <sup>3</sup>	78468/- 39003/-
11.	24F2/09-10.	Local sand 1.78 m <sup>3</sup> @ Rs 144.51/m <sup>3</sup> Some sand 26.00 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup> Stone chips 45.50 m <sup>3</sup> @ Rs 755.10/m <sup>3</sup>	257/- 33639/- 34357/-
12.	4F2/09-10.	Some sand 95.49 m <sup>3</sup> @ 1488.96/m <sup>3</sup> Stone chips 24.36 m <sup>3</sup> @ Rs 1023.35/m <sup>3</sup>	52843/- 24331/-
13.	20F2/09-10.	Local sand 0.24 m <sup>3</sup> @ Rs 144.51/m <sup>3</sup> Some sand 7.25 m <sup>3</sup> @ Rs 1500.56/m <sup>3</sup> Stone chips 12.70 m <sup>3</sup> @ Rs 914.32/m <sup>3</sup>	35/- 10880/- 11612/-
14.	9F2/09-10.	Some sand 11.27 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup> Stone chips 7.18 m <sup>3</sup> @ Rs 755/m <sup>3</sup> Local sand 6.37 m <sup>3</sup> @ 144.51/m <sup>3</sup>	14581/- 5422/- 921/-
15.	06F2/09-10.	Some sand 58.00 m <sup>3</sup> @ Rs 1488.96/m <sup>3</sup> Stone chips 25.49 m <sup>3</sup> @ 1023.35/m <sup>3</sup>	74448/- 26238/-
16.	02F2/09-10.	Stone chips 83.29 m <sup>3</sup> @ Rs 1023.35/m <sup>3</sup> Local sand 78.872 m <sup>3</sup> @ Rs 115.65/m <sup>3</sup> Some sand 48.787 m <sup>3</sup> @ 1378.95/m <sup>3</sup>	85795/- 9122/- 67275/-
17.	07F2/09-10.	Some sand 27.98 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup> Local sand 14.86 m <sup>3</sup> @ Rs 144.51/m <sup>3</sup> Stone chips 10.56 m <sup>3</sup> @ Rs 755.10/m <sup>3</sup>	36201/- 2147/- 7974/-
18.	15F2/09-10.	Local sand 71.12 m <sup>3</sup> @ Rs 144.50/m <sup>3</sup> Some sand 30.52 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup> Stone chips 51.03 m <sup>3</sup> @ Rs 755/m <sup>3</sup>	10277/- 39487/- 38533/-
18.	26F2/09-10.	Local sand 1.18 m <sup>3</sup> @ Rs 144.51/m <sup>3</sup> Some sand 17.39 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup> Stone chips 30.46 m <sup>3</sup> @ Rs 755.10/m <sup>3</sup>	171/- 22499/- 23000/-
19.	19F2/09-10.	Local sand 1.18 m <sup>3</sup> @ Rs 144.51/m <sup>3</sup> Some sand 17.39 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup> Stone chips 30.46 m <sup>3</sup> @ 755.10/m <sup>3</sup>	171/- 22499/- 23000/-
20.	13F2/09-10.	Some sand 14.05 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup> Stone chips 9.72 m <sup>3</sup> @ Rs 755.10/m <sup>3</sup> Local sand 7.60 m <sup>3</sup> @ Rs 144.51/m <sup>3</sup>	18178/- 7340/- 1098/-
Grand total = Rs (582063 + 734045) = Rs 1316108/-			734045

Statement showing Payment of Carriage of materials -

Sl. No.		Scheme No.		Particulars -	Amount.
01	02	03	04		
21.	01 F2/09-10			Stone Sand 33.52 m <sup>3</sup> @ Rs 1488.96/m <sup>3</sup> 49910/- Stone Chips 24.97 m <sup>3</sup> @ Rs 1023.35/m <sup>3</sup> 25705/-	
22.	05 F2/09-10			Stone Sand 50.89 m <sup>3</sup> @ Rs 1378.96/m <sup>3</sup> 67697/- Stone Chips 34.63 m <sup>3</sup> @ Rs 1023.35/m <sup>3</sup> 87117/-	
23.	12 F2/09-10			Local Sand 12.74 m <sup>3</sup> @ Rs 144.51/m <sup>3</sup> 1835/- Stone Sand 14.01 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup> 18126/- Stone Chips 14.98 m <sup>3</sup> @ Rs 755.10/m <sup>3</sup> 11312/-	
24.	8 F2/09-10			<del>Stone Sand 10.84 m<sup>3</sup> @ Rs 335.6/m<sup>3</sup> 3638/-</del> Stone Sand 11.27 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup> 14581/- Chips 7.13 m <sup>3</sup> @ Rs 758.10/m <sup>3</sup> 5405/- Local Sand 6.37 m <sup>3</sup> @ Rs 144.51/m <sup>3</sup> 921/-	
25.	14 F2/09-10			Stone Sand 30.45 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup> 39396/- Stone Chips 51.03 m <sup>3</sup> @ Rs 755.10/m <sup>3</sup> 38533/- Local Sand 71.02 m <sup>3</sup> @ Rs 144.05/m <sup>3</sup> 10277/-	
26.	16 F2/09-10			Stone Sand 30.45 m <sup>3</sup> @ Rs 1293.80/m <sup>3</sup> 39396/- Stone Chips 51.03 m <sup>3</sup> @ Rs 755.10/m <sup>3</sup> 38533/- Local Sand 71.02 m <sup>3</sup> @ Rs 144.05/m <sup>3</sup> 10277/-	
27.	6 F2/10-11			Stone Sand 20.05 m <sup>3</sup> @ Rs 1762.55/m <sup>3</sup> 35340/- Stone Chips 31.57 m <sup>3</sup> @ Rs 972.35/m <sup>3</sup> 29725/- Local Sand 195.75 m <sup>3</sup> @ Rs 128.00/m <sup>3</sup> 27014/-	
28.	05 F2/10-11			Stone Sand 59.54 m <sup>3</sup> @ Rs 1762.55/m <sup>3</sup> 104956/- Stone Chips 91.54 m <sup>3</sup> @ Rs 972.35/m <sup>3</sup> 88984/- Local Sand 467.31 m <sup>3</sup> @ Rs 138/m <sup>3</sup> 64489/-	
29.	07 F2/10-11			Stone Sand 54.77 m <sup>3</sup> @ Rs 1762.55/m <sup>3</sup> 96535/- Stone Chips 40.34 m <sup>3</sup> @ Rs 972.35/m <sup>3</sup> 39225/- Local Sand 41.80 m <sup>3</sup> @ Rs 138/m <sup>3</sup> 5768/-	
30.	8 F2/10-11			Stone Sand 43.37 m <sup>3</sup> @ Rs 1762.55/m <sup>3</sup> 76443/- Stone Chips 39.20 m <sup>3</sup> @ Rs 972.35/m <sup>3</sup> 38122/- Local Sand 45.35 m <sup>3</sup> @ Rs 138.00/m <sup>3</sup> 6258/-	

Signature

# Statement showing payment of Carriage & materials -

Sl. No.	Scheme No.	Particulars	Amount/-
01	02	03	04
31.	02 F2/10-11.	Stone sand 53.82 m <sup>3</sup> @ Rs 1500.56/m <sup>3</sup>	80760/-
		Stone chips 86.00 m <sup>3</sup> @ Rs 957.25/m <sup>3</sup>	82324/-
		Local sand 526.44 m <sup>3</sup> @ Rs 115.05/m <sup>3</sup>	59878/-
32.	03 F2/10-11.	Stone sand 32.40 m <sup>3</sup> @ Rs 1500.56/m <sup>3</sup>	48618/-
		Stone chips 44.00 m <sup>3</sup> @ Rs 957.25/m <sup>3</sup>	42119/-
		Local sand 328 m <sup>3</sup> @ Rs 115.05/m <sup>3</sup>	37736/-
33.	01 F2/10-11	Stone sand 3.95 m <sup>3</sup> @ Rs 1500.56/m <sup>3</sup>	5927/-
		Stone chips 5.50 m <sup>3</sup> @ Rs 957.25/m <sup>3</sup>	5265/-
		Local sand 33.98 m <sup>3</sup> @ Rs 115.05/m <sup>3</sup>	3909/-

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27,54,434=00

STATEMENT No. VI

परिशिष्ट

स्वर्णजयंती शहरी रोजगार योजना 2008 के अनुसार विभिन्न कार्यों हेतु दी गयी अग्रिम का विवरण।

क्रम सं.	रोकड़ पंजी क्र/दि	प्रमाण संख्या	चेक संख्या	निशान राशि	विवरण
1	24.6.09	1	382886581	1,00,000	ग्रामीण विप्लव हक शौच संस्थान /
2	"	2	382887	1,00,000	मानव भारत सेवा संस्थान /
3	8.7.09	1	530332 उप नि. शा. बंध	6520/-	श्री अशोक पाण्डेय को रेक्टर नियुक्त हेतु
4	14.7.09	-	533333	275000	जय माँ अम्बे शॉप, ओरेरा BRGF मद से राशि से सोल /
5	5.8.09	-	533334	2,26,000	लगान हेतु /
6	28.8.09	-	382888581	16,500	श्री अशोक पाण्डेय को क्वीर अन्वेषण अंगण लामा बंधि से नगर मुख्यालय हेतु /
7	4.09.09	2	382890581	5000	श्री अशोक पाण्डेय को अन्य मद यों सं 23/07-08 हेतु /
8	"	3	382891	5000	योजना सं 26/07-08 के लिए -
9	8.9.09	2	530335	9000	श्री अशोक पाण्डेय को क्वीर अन्वेषण लामा बंधि से मुख्यालय हेतु /
10	16.9.09	-	382894	15,000	श्री अशोक पाण्डेय को यों सं 19/07-08

758020 c/o

क्र.सं.	दिनांक	विवरण	रकम (₹)	कुल
11	16.9.09	2 382895 5000	5000	758020
12	"	3 " 96 5000	5000	1258020
13	"	4 " 97 15,000	15,000	1408020
14	13.10.09	4 530340 12,000	12,000	1528020
15	"	5 " 41 1,00,000	1,00,000	1628020
16	"	6 " 42 20,000	20,000	1828020
17	"	7 " 43 10,000	10,000	1928020
18	"	8 " 44 10,000	10,000	2028020
19	31.12.09	1 382898 21,000	21,000	2238020
20	"	2 530345 4500	4500	2283020
21	16.1.10	- 0764726 2,00,000	2,00,000	2483020
22	23.2.10	3 884776 1,00,000	1,00,000	2583020
23	"	10 884783 15,000	15,000	2598020
24	"	11 " 84 7000	7000	2668020
25	"	12 " 85 7000	7000	2738020
26	24.2.10	- 0013440 2,00,000	2,00,000	2938020
27	27.3.10	- 0016501 1,50,000	1,50,000	3088020
28	31.3.10	- " 502 2,50,000	2,50,000	3338020
29	"	2 " 503 18860	18860	3356880
30	27.9.10	- 884798 1,00,000	1,00,000	3456880
31	9.11.10	1 " 799 1,00,000	1,00,000	3556880
32	"	2 884800 57,500	57,500	3614380
33	18.2.11	- 040638 15,000	15,000	3629380
			2180880	5805260

	2	3	4	5	6
	B/F		2180880		
34	8.5.11	-	040640	46,810	अशोक पाण्डेय जग राणा तथा अन्य मद मोल रात का गुलाम रहे /
35	23.9.11	-	040642	1,00,000	11 जल जमाव तथा बाली खफाई रहे /
36	30.10.11	2	040645	50,000	11 दैनिक मजदूरी का गुलाम रहे /
37	5.11.11	1	" 646	21,000	11 घाट सफाई रहे /
38	"	2	" 647	20,000	11 मजदूरी गुलाम रहे /
39	3.12.11	1	" 648	81,700	मीणा देवी जग राणा मदी में एक परियोजना का गुलाम रहे /
40	"	2	" 649	72,755	11 दैनिक मजदूरी गुलाम रहे रहे /
41	07.1.12	-	" 655	10,000	11 अलाव से लकड़ी खरीदने रहे /
42	5.3.12	3	" 659	76000	11 सफाई कार्य में दैनिक मजदूरी का मजदूरी गुलाम रहे /
43	7.3.12	1	" 660	10,000	सुदामा प्रो से वेतन मद में /
44	"	2	" 661	5000	मीणा देवी वेतन मद में /

कुल 26,74,145

*Signature*

# परिशिष्ट

शेकडली (उत्तर विहार शांतिगौरी, आरजे, खाना सं. 9329)  
से दो राप्ती विभिन्न कार्य हेतु अग्रिम की विवरण

क्र	शेकडली दिनांक	आडवा सं.	कै. संख्या	राशि	विवरण
1	2	3	4	5	6
1	3.7.10	-	0332026	15,000	अशेष पाण्डेय से कबीर अंत्येष्टी लाभार्थियों की मुशाना हेतु
2	30.9.10	-	0332030	13,500	सुदामा प्रसाद - नसीब
3	8.12.10	-	0332032	64,400	श्री सुदामा प्रसाद पार्थिव से वेतन तथा गंगा मुशाना हेतु
4	24.12.10	"	33	10,500	श्री सुदामा प्रसाद से कबीर अंत्येष्टी लाभार्थियों की मुशाना हेतु
5	3.2.11	-	39	23,697	श्री प्रसाद देवि मजदूरों से मुशाना हेतु
6	9.3.11	-	48	7500	श्री अशेष पाण्डेय से कबीर अंत्येष्टी लाभार्थियों से मुशाना हेतु
7	17.3.11	"	49	56,990	श्री सुदामा प्रसाद देवि मजदूरों से मुशाना हेतु
8	16.4.11	"	50	6000	श्री पाण्डेय से कबीर अंत्येष्टी लाभार्थियों की मुशाना हेतु
9	14.7.11	629727	48,960		श्री पाण्डेय से देवि मजदूरों से मुशाना हेतु
10	16.7.11	629730	43,395		श्री पाण्डेय से गाली सफाई कार्य से मजदूरों से मुशाना हेतु
11	12.10.11	0332028 सं. 30.8.10	2,35,000		शुद्ध इंटर प्रॉजेक्ट से खीटा पार्थिव हेतु
12	18.11.11	629734	72,000		श्री मनी मोहना देवी से कबीर अंत्येष्टी लाभार्थियों की मुशाना हेतु
13	19.11.11	"	35	12,000	नसीब
14	14.12.11	"	36	19,500	नसीब
15	3.01.12	"	37	7,500	श्री पाण्डेय से नसीब
16	"	2	38	1,00,000	श्री प्रसाद सुमा पाण्डेय मुकामेंदीयों से
17	"	3	39	1,00,000	2F 2/10-11 कार्य हेतु नसीब मो. सं. 4F 2/10-11 के कार्य हेतु
कुल				8,35,942	

परिशिष्ट

शेक्सपरी (सेन्ट्रल बैंक, अरोरा) खाता सं० 2338383632971  
से दी गयी विभिन्न कार्यों हेतु अग्रिम की विवरणी

क्रम सं.	शेक्सपरी की तिथि	माउच सं०	चेक संख्या	राशि	विवरणी
1	2	3	4	5	6

- 14.9.10 - 0764728 250000 शुरुल इक्टर पाइपेज मोतिरारी को (BKF) सोलर लार्जिट हेतु
- 26.4.11 - 0764729 200000 आम इलेक्ट्रीक एण्ड इन्फोर्मेशन मोतिरारी सोलर लार्जिट हेतु (BKF)
- 01.12.11 - 0764731 6,56,180 जग माँ अम्मे सोलर बाँप के प्रो० अमिल मिश्रा को सोलर लार्जिट लगाने हेतु भुगतान /

कुल 11,06,180

2674145

G.T 3780325  
835942

G.T - 4616267



STATEMENT No. VII

Statement showing the result of audit.

(Referred to Para No. 29 of the Report.)

Sl. No.	Para No.	Suggested for recovery	Held under objection
1.	15	00	198000.00
2.	16	00	1985918.00
3.	17	37800.00	00
4.	18	119237.00	4139509.00
5.	19(1)	16730.00	418270.00
6.	19(2)	4600.00	222900.00
7.	19(3)	11988.00	508596.00
8.	19(4)	7930.00	345645.00
9.	19(5)	4225.00	219747.00
10.	19(6)	1033.00	137717.00
11.	20	00	340480.00
12.	22	00	513327.00
13.	23	00	2754434.00
14.	24	167062.00	00
15.	25	00	67900.00
16.	26	32500.00	00
Total		403105.00	11852443.00