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

NO. L.A.Sur/902 Dated: - 31/3/08

To,

The Secretary,
Government of Bihar,
Urban Development Department,
Patna.

Sir,

Audit Report **No.486/2007-08** on the accounts of **Nagar Parishad, Bettiah** for the Period **2000-01 to 2006-07** is enclosed for your kind information and necessary action.

Yours faithfully

(S. N. Sharma)
Audit Officer/Surcharge
Local Audit Wing, Bihar, Patna

Encl: -As above

नगर विकास एवं आवास विभाग
APR 2008
बिहार, पटना

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Audit Report No. 486 of 07-08

INTRODUCTION

The accounts of Bettiah Nagar Parishad for the period from 2000-01 to 2006-07 were test audited by an Audit party of the Office of The Principal Accountant General (Audit) Bihar (Local Audit Wing) Patna during the period from 09.07.2007 to 28.9.2007.

2. ADMINSTRATION

(A) CHAIRMAN

1	Sri Jagdish Keshan	01.04.2000 to 19.04.2002
2	Smt. Kamla Devi	20.04.2002 to 31.03.2007

(B) EXECUTIVE OFFICER

1	Sri T. N. Dubey, Exe. Magistrate	01.04.2000 to 25.02.02
2	Sri Vijay Ranjan, C.O.	26.02.2002 to 15.09.04
3	Sri Mihir Kumar Mishra, A.E.	16.09.2004 to 29.09.05
4	Sri Purusottam Ojha, Ex. Magistrate	30.09.2005 to 04.02.06
5	Sri Rama Shankar, C.O.	05.02.2006 to 07.10.06
6	Sri Prem Prakash, Distt. Planning Officer	08.10.2006 to 31.03.07

3. SCOPE OF AUDIT

A list of records and registers produced and test checked have shown in Appendix-I and a list of accounts, records and registers either not maintained or not produced has been shown in Appendix-II to the report.

4. PREVIOUS AUDIT REPORTS

After several written and verbal requests the compliance report of the last and previous Audit Reports mentioned below was prepared and the same was verified by audit. The position is given below:-

Sl. No.	A.R. No.	Period	Para No.	Para settled earlier	Proposed for settlement	Balance
1	256/82-83	1977-78 to 1979-80	58	6	6	46
2	236/86-87	1980-81 to 82-83	25	4	12	9
3	33/88-89	1983-84 to 84-85	38	6	12	20
4	136/91-92	1985-86 to 87-88	41	5	5	31
5	3/96-97	1988-89 to 94-95	43	3	9	31
6	136/2000-01	1995-96 to 1999-00	47	-	15	32
Total					**59**	

Total 59 no. of Paras as mentioned above were recommended for settlement, compliance of remaining paras may be prepared and sent to the office of Examiner of Local Accounts Bihar, Patna for consideration.

5. OVER VIEW

Receipt & Expenditure for the period 2002-03 to 2006-07

The Nagar Parishad was financed by Grant & Loan from State Government and its own sources. A summary of receipts and payments for the year from 2002-03 to 2006-07 is given below:-

Sl. No.	Particulars	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
1	Receipt (A) own sources	Cash Book Not Produced	Cash Book Not Produced	14,63,473	18,88,120	37,31,150	3,60,857	26,14,540
2	(B) Grant & Loan			40,54,790	74,85,214	85,65,034	3,59,97,838	2,35,04,107
3	Total Receipts			82,62,828	93,73,334	1,22,96,184	3,63,58,695	2,61,18,637
4	Expenditure of schemes			16,99,730	45,45,798	57,14,318	1,47,76,085	2,46,00,839
5	Expenditure other than schemes			90,64,387	65,75,302	97,00,115	47,13,158	76,27,249
Total				**1,07,64,117**	**1,11,21,100**	**1,54,14,433**	**1,94,89,243**	**3,22,28,088**

Audit Comments

(1) Even after several request and reminders Cash Book for the period from 1.4.2000 to 25.2.2002 was not produced. The figure above have been compiled from Cash Book for the period from 2002-03 to 2006-07.

(2) The excess of expenditure during 2003-04, 2004-05 was due to wrong booking of expenditure in the Cash Book. In many cases treasury cheques drawn for payment of salary but the same was deposited in other Banks and again cheques were drawn of the Bank. Both the cheques were books as expenditure, this resulted into excess of expenditure shown.

6. Internal Audit

There is no specific provision either in Bihar and Orissa municipal act 1922 or rules made there under for internal audit of the accounts of the Municipality. But rule 20,30 and 66 of Bihar Municipal Accounts Rule 1928 and rule 31 and 39 of Bihar Municipal Accounts Rule provide a number of internal checks which would be exercised either by the Chairman, Vice-

Chairman, Executive Officer or any other responsible officer entrusted for the purpose by the commissioners at a meeting.

These checks have been prescribed in the rule in order to have proper control in the maintenance, co-ordination and also to avoid irregularities in the Municipal Accounts. On scrutiny of the records, it was noticed that no such checks were conducted by any of the Executives of the Municipality during the period under audit and for want of that a lot of irregularities were noticed which have been discussed in subsequent paras of this report.

Had the municipal authorities conducted such checks at regular intervals as provided under the rules, those irregularities already detected as had been committed and others if any remained undetected could be avoided.

It is therefore impressed upon the authority to conduct regular checks to stop recurrence of such irregularities in future.

7. **Lodgment of Fund**

Section 66 read with rule 21 of Bihar Municipal Accounts Rules 1928 provide that all sums received on account of Municipal fund shall be paid into government treasury or any Bank used as government treasury, unless the State government otherwise so directs. It was noticed in course of audit that besides P.L. Accounts no. 8448, several other accounts were also operated by the Municipality during the period under audit which are mentioned below:-

1	Bank of India	A/C no. 703
2	Punjab National Bank	A/C no. 1844
3	Grammin Bank	A/C no. 1847
4	UCO Bank	A/C no. 1439
5	Central Bank of India	A/C no. 15147
6	Bank of Baroda	A/C no. 10725
7	SBI(ADB)	A/C no. 010001050016
8	Gramin Bank	A/C no. 4426
9	Post Office S/A/C	A/C no. 4626

It was not pointed out to audit whether the above other accounts were opened and operated by the direction of State government. Opening and operating of accounts other than

P.L. account without State government's approval is irregular and those should be closed and merged in Municipal Fund.

8. **Important Audit Findings**

Sl. No.	Para No.	Particulars	Amount
1	11	Re-employment of retired employee after 58 years of age & continued after completion of 40 years service	14.04 lakh
2	13(B)	Incomplete schemes under XIIth FC	7.60 lakh
3	14	IDSMT scheme- Due to non observation of guideline. The Nagar Parishad deprived of huge amount	109.15 lakh
4	16	NSDP- Schemes taken without administrative approval	14.63 lakh
5	19	Diversion of grant	22.42 lakh
6	22(a)	Misappropriation of Municipal fund	49.31 lakh
7	23(a) to (d)	Amount suggested for recovery through surcharge	0.95 lakh
8	23(f) to (g)	Loss of Municipal Revenue due to non realization of tax	12.21 lakh
9	25(c)	P.F. money drawn but deposit not ascertained	7.65 lakh

9. (A) Budget Estimate

As per provision under section 71 of Bihar and Orissa Municipal Act 1922, the commissioners at a meeting held at least two month before close of the year shall prepare in detail budget estimate showing probable receipt and expenditure during the ensuring year. Under section 72 and 73 of Act ibid copies of budget estimate and transaction thereof shall be lodged in the office of commissioners. After expiry of 14 days and after such revision as may appear requisite at commissioners at a meeting shall sanction the estimate and copy of sanctioned budget estimate shall be submitted fourth with to the State government.

But contrary to this provision Bettiah Nagar Parishad has not prepared a budget estimate for the year 2000-01 to 2006-07. As such receipt and expenditure of Nagar Parishad during the period under audit could not be vouched safe.

9(B) Annual Accounts

The Annual Accounts as required under the Accounts Rules 1928 for year under audit was not prepared /produced in audit. The reasons for same were also not pointed out in Audit.

10. Men in excess of sanctioned strength

Comparison of sanctioned strength with pay ledger revealed that men in position of contingency staff were more than the sanctioned strength.

Sl. No.	Year	Sanctioned strength	Men in position	Excess	Rate /Day (Rs)	Calculation	Amount Rs.
1	2003-04	182	185	3	58.65	3x58.65x12	2111.00
2	2004-05	182	191	9	58.65	9x58.65x12	6334.00
3	2005-06	182	213	31	68.00	31x68x12	25296.00
4	2006-07	182	208	26	68.00	26x68x12	21216.00
						Total	**54,957.00**

In the meeting on 31.11.02 the board approved (agenda no-3) that 3 contingency staff would be deployed in each ward, and where staff falls short in number would be made over by employing persons on daily wage basis under the guidance of and to satisfaction of the ward commissioner. This resulted into excess of men in position in comparison to sanctioned strength. Whether any request for government approval was made, was not pointed out to audit.

As such ex-post facto sanction of Govt. regarding expenditure of Rs. 54957/- may be obtained and shown to next audit, till then the said amount is held under audit objection.

11. <u>Re-Employment of Retired Employee</u>

On scrutiny of retirement files revealed that 18 employees retired during the period 2000 to 2003, were re-employed during 2002 to 2004 given in key documents.

From the files it was noticed that the Executive Officer, Nagar Parishad, Bettiah by its letter no. 254 dated 31.5.2000 informed the District Magistrate, West Champaran that many of the retired employees have complained that, their date of birth had been wrongly included in form B which was sent to State Govt. and service book. D.M., West Champaran vide order no. 194 dated 27.7.2000 created two members investigation team.

1. Deputy Collector, West Champaran; and
2. District Welfare Officer, Bettiah.

The investigation team submitted its report vide letter no. 1195 dated 23.11.2005. In the report it was mentioned that the service books were neither written and nor the form 'B' sent was filled properly. The correct age can be ascertained by investigation by Chief Medical Officer or Civil Surgeon.

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D.M., Bettiah vide his letter no. 68 dated 03.02.2001 informed that Nagar Parishad is an independent body and has an elected Board, their investigation can be made on the order by the Board. The Executive Officer wrote a number of letters to Chief Medical Officer for its report on this issue. On the receipt of his report the retired employee were re-employed.

Audit Objection

1. Order of the Board was not shown to audit; The same may be shown in next audit.

2. The employees were not retired even after completion of 40 years of service (Service period + Period after re-employment). The State Government had investigated vide letter no. 68 dated 06.01.1997 the employee would be retired on reaching the age 58 years or 40 years of service whichever is earlier. The reason for the same not explained to audit.

3. Whether form 'B' of the employees has been once again sent to the Govt. copy of the form 'B' was not produced to audit.

4. On scrutiny of the files revealed that 7 employee who should have retired on reaching the age of 58 years were continued in service and retired on 01.06.2000 (F/N)

If the service books were verified from time to time, this type of irregularities would have been avoided. Details are as under:-

Sl. No.	Name & designation S/Sri/Smt.	Date of Birth	Actual date of retirement	Date of retirement	Excess period
1	Shiva Kant Dwedi, Wahak	2.1.40	31.1.98	1.6.2000	1.2.98 to 31.5.2000
2	Kushmi Mehtavani, San. Staff	5.3.40	31.3.98	1.6.2000	1.4.98 to 31.5.2000
3	Bijli Mallik, San. Staff	6.11.40	31.11.98	1.6.2000	1.12.98 to 31.5.2000
4	Ashik Miyan, San. Staff	4.4.40	30.4.98	1.6.2000	1.5.98 to 31.5.2000
5	Ram Dhari Mahto, San. Staff	11.9.39	30.9.97	1.6.2000	1.10.97 to 31.5.2000
6	Jokhan Raut, Wahak	3.1.40	31.1.98	1.6.2000	1.2.98 to 31.5.2000
7	Kalawati Devi, San. Staff	2.12.38	31.12.96	1.6.2000	1.1.97 to 31.5.2000

The payment of Rs. 14,03,745=00 as detailed in Appendix- **III** to the report made on account of salary paid to seven employees beyond completion of 58 years of age and 11employee continued in service after completion of 40 years of service was irregular. The irregular payment of Rs. 14,03,745=00 may be recovered from the person(s) at fault.

12(A) Unspent Grant

As per previous Audit Report no. 136 of 2000-01 the following grants prior to 2000-01 was lying unspent.

Period	Amount
1977-78	94,866=84
1978-79	3,81,083=85
1979-80	2,50,000=00
1980-81	5,39,500=00
1981-82	1,05,650=00
1982-83	3,58,699=00
1983-84	Nil
1984-85	2,00,000=00
1985-86	4,79,906=00
1986-87	1,06,242=00
1989-90	3,75,000=00
1990-91	10,00,000=00
1999-2000	6,00,000=00
Total	**44,89,947=00**

Further it was noticed that as per previous audit report the following grants were not entered in grant register.

(1). Rs. 10,000 sanctioned vide order no. 1892 DRDA dated 12.12.99 for construction of room of under Middle school, Bettiah and deposited in CBI SBA/C no. 15147 was not taken in grant register.

(2). Rs. 51,501 received from DRDA vide order no. 54 dated 6.1.2000 for construction of drain in Anand Nagar Baswaria from M.P. fund and deposited in Central Bank of India on 11.1.2000 was not shown.

(3). Rs. 1,00,000 received from D.M. Bettiah vide order no. 786 dated 3.12.96 for payment of salary and credited in P.L. A/C on 5.12.96

Grant not accounted for

(1). Grant of Rs. 2,03,287 was sanctioned by NVV letter no. 515 dated 19.4.95 and paid through cheque no. 217168 dated 20.4.95 for payment of salary and allowances. The cheques was deposited in P.L. A/C vide challan no. 27 dated 29.4.95. The amount of grant was neither shown

credited in treasury nor entered in cash book. The executive officer is impressed upon to get it rectified by the treasury officer for taking into P.L. A/c.

The amount of grants which was not entered in the grant register may be got entered and shown to next audit.

12(B) Salary grant

As per cash book from 24.2.02 to 31.3.07 following amounts were received as grant for payment of salary and allowances from State government.

Sl. No.	Letter No.	Date	Amount
1	NW letter no. 2858	11.10.02	10,71,604=00
2	D.D. no. 048242	31.3.05	10,37,482=00
3	-	-	10,08,992=00
4	-	-	4,61,103=00
5	Cheque no. 4741894	27.4.06	21,44,000=00
6	NVV letter no. 1104	30.3.06	8,11,542=00
7	NVV letter no. 884	7.3.07	6,91,655=00

In this connection sanctioning letter of government, grant register including voucher wise expenditure and file of demand sent to the government and utilization certificate were not made available to audit.

12(C) Loan

The State government released loan for the purpose of payment of salary after deduction of repayment amount of previous loan and interest there upon, which was ascertained from cash book for the period 24.2.02 to 31.3.07, made available to audit.

Sl. No.	Letter No.	Date	Amount of loan
1	NVV letter no. 2859	11.10.02	10,71,604=00
2	Cash Book		10,08,992=00
3	D.D. No. 845718	31.3.05	8,99,151=00

Sanctioning letter of loan, loan register, loan appropriation register, file of demand for sanctioning of loan and utilization certificate etc were not produced before audit.

12(D) Loan from D.M. West Champaran, Bettiah

It was noticed that a sum of Rs. 15,00,000=00 was received vide cheques no. 8650 dated 3.11.05 from the District Magistrate, West Champaran for payment of salary and allowance of

Nagar Parishad staff. In this connection the file relating to term and condition of loans, repayment of loan was not shown to audit. In absence of the above records proper check could not be exercised.

13(A) XIth Finance Commission

The following grants were received under the XIth finance commission:-

Sl. No.	Letter No.	Date	Amount	Remarks
1	NVV letter No.827	22.3.03	8,06,647=00	
2	NVV letter No.959	30.3.03	31,96,233=00	
3	NVV letter No.134	31.3.04	20,01,341=00	
		Total	**60,04,221=00**	

The component of grant is as under:-

(a) Providing drinking water;

(b) Providing drainage and sewage system, construction and repair;

(c) Disposal of solid waste;

(d) Construction of Community building, Park, Bus stand, and Lighting system;

(e) Population control;

(f) Purchase of machinery for sanitation and water supply;

(g) Other public amenities; and

(h) Establishment of computer cell for maintenance of accounts.

As per clause (V) of said letter, the amount of grant was not to be diverted in any other purpose. As per clause (VI) the quarterly physical and financial statement to be sent to the Govt.

AUDIT OBSERVATION.

(1) 26 schemes were selected by Nagar Parishad and approved by the Govt. at an estimated cost of Rs. 60,41,800.00 and a total sum of Rs. 5499001.00 was spend over there leaving balance of Rs. 5,05,220.00.

Out of 26 Schemes 22 Schemes were completed and 4 Schemes were completed as per M.B. But final payment was not made as yet.

(2) The Scheme was taken only PCC road, drain, brick soling. But no scheme were taken for drinking water, community, latrine and bath, disposal of solid waste, Community building, Park,

Bus Stand, lighting System, Population control and Purchases of Machinery for sanitation and water supply and computer cell etc. Reason for the same was not assigned.

(3) Quarterly Physical and financial report and utilisation certificate were not produced till the close of audit and the same may be produced to next audit.

(4) The Position of grant received and expenditure and deduction are as under:-

Grant received:-	60004221.00
Expenditure:-	5499001.00
Balance:-	505220.00
Add Sales Tax and royalty:-	117472.00
5% Security:-	43208.00
Total:-	**6,65,900.00**

The Nagar Parishad has opened subsidiary cash book of all grants received from Govt. The cash balance of XIth finance commission, Cash Book balance on 31.03.07 was nil. Thus there was difference of Rs. 6,65,900.00 which was diverted towards Payment to salary and allowances and violated the Govt. direction.

Order of the competent authority regarding diversion of fund was not pointed out to audit. The same may be shown next audit.

(5) Sales Tax and Royalty was deducted from the bill Rs. 117472.00 but the same was not deposited in concerned head of Govt. accounts, the same may be deposited and be shown to next audit.

(6) In a number of Schemes, Royalty was not deducted due to "paper of royalty paid" was produced by the agency. But confirmation from Mining Department of such Royalty paid was not obtained. Reason for the same was not explained to audit. Same may be explained to next audit.

13. (B) <u>XIIth FINANCE COMMISSION</u>

A total sum of Rs. 66,24,160.00 was released by the Nagar Vikash Vibhag, Government of Bihar on the recommendation of XIIth Finance commission, the details are as under.

Sl. NO	Letter no.	Date	Amount	Bank in which deposited
1.	3131	28.09.05	24,25,984	P/L Account
2.	1096	30.03.06	24,25,506	Bank of Baroda
3.	3115	20.02.07	17,72,670	P/L Account
			66,24,160	

T.V No. with date was to be sent to Government after drawl of the amount from treasury. The grant of Rs. 24,25,506 was deposited in Bank of Baroda instead of treasury which was irregular. Whether T.V. No. with date was sent to Government was not pointed out to audit.

The component of guideline issued by Government was as under:-

(1) 50% of amount was to be expended on solid waste management and balance 50% amount to be expended on the following works.

(2) Creating and increasing the capacity of Assets.

(3) E-governance (minimum 1% to 3%) like Double entry system/ Audit by recognized CA/ date base development.

(4) In clause 6 of said letter the amount was not to be diverted for salary and other purposes.

(5) Balance amount was to be expended for public amenities like water supply construction of road, construction of Drains, street lighting and etc.

(6) The accounts were to be kept in double entry system.

The Schemes were taken up against above mentioned two grants i.e. Rs. 48,51,490 (Rs. 24,25,984+Rs. 24,25,506)

As per Government direction the amount to be expended (only Rs. 48.51lakh) in the following way.

1.	Solid waste management	Rs. 24,25,745.00
2.	1% Asset creation	Rs. 48,515.00
3.	1% minimum for E-Governance	Rs. 48,515.00
4.	Balance for development work	Rs. 23,28,715.00

The following deficiencies were noticed in expenditure of grant:-

(i) The accounts were not kept in double entry system.

(i) The actual expenditure on execution of each grant is as under:-

(a) **<u>Grant of Rs. 24,25,984.00</u>**

Sl. No	Particulars	No of Schemes under taken	Completed	Incomplete	Estimated Amount of Complete Schemes	Estimated amount of incomplete Schemes	Actual expenditure of Completed Schemes	Actual expenditure of incomplete Scheme
1.	Cleaning of drains	30	29	1	7,25,000	25,000	722828	20,000
2.	Construction of Drains & Brick soling	8	7	1	2,57,000	36,800	256031	30,000
3.	CFL & Halogen light	11	10	1	3,67,000	36,600	3,64,770	30,000
4.	Misc (Tube well etc)	11	9	2	3,30,500	73,300	3,21,394	60,000
	Total	**60**	**55**	**5**	**16,79,500**	**1,71,700**	**16,73,023**	**1,40,000**
				Total	**+ Rs. 18,51,200**		**Rs. 18,13,023**	

Out of 60 Scheme (at an estimated cost of Rs. 18,51,200) 55 Schemes were completed (Actual expenditure Rs. 16,73,023) and 5 Schemes (at estimated cost of Rs. 1,71,700) and actual expenditure of Rs. 1,40,000. The balance of grant= Rs. 6,12,961/-

(b) **<u>Grant of Rs. 24,25,506.00</u>**

		Incomplete	Estimate	Actual expenditure
Clearing of drain	30	30	10,20,000	7,60,000
Drain & Brick soling work	6	6	2,30,500	1,85,000
Misc. lighting etc	24	24	9,22,306	7,20,000
Total	**60**	**60**	**21,72,800**	**16,6500**

From above no any schemes were completed till 28.09.07 and Rs. 16,65,000/- was granted as advance. The balance of grant was Rs. 7,60,506.00

(iii) Details of amount spent on solid waste management was not found and the same was not pointed out to audit.

(iv) As per Government direction only Rs. 23,28,715.00 was to be expended on development work. However from the above statement Rs. 34,78,023.00 (18,13,023 + 16,65,000) was actually spent on above mentioned schemes. This resulted in diversion of Rs. 11,49,308.00 of XIIth F.C. Grant. Reasons for the same were not pointed out to audit.

(v) Sixty schemes for cleaning of drain at an estimated cost of Rs. 17,70,000.00 and Rs. 15,02,828.00 was actually spent on the schemes. As per clause 6, the cleaning of drain was not to be taken from XIIth F.C. Thus the payment of Rs. 15.03 lakh was in contrary to clause 6 of guidelines.

(vi) The Nagar Parishad took up 30 schemes for cleaning of drain at an estimated cost of Rs. 10,20,000.00 and accordingly work order was issued on 27.09.06 (all schemes). The work to be completed up to 15.11.06 (all schemes). But all works remained incomplete after an expenditure of Rs. 7,60,000.00.

Effective steps are required to be taken to get the schemes completed.

14. (I) INTEGRATED DEVELOPMENT OF SMALL AND MEDIUM TOWN (I.D.S.M.T) GRANT.

Centrally sponsored scheme I.D.S.M.T was introduced in the sixth plan (1979-80) and continued in the seventh and eighth plan. Its main objective was to slow down migration from rural area and smaller towns to large cities by the development of selected small and medium towns which are capable of generating economic growth and employment. Bettiah town was one of the towns selected under I.D.S. M.T.

The Bettiah Nagar Parishad got prepared a IDSMT Project report by Design Bureau, Kunjvilas, Exhibition road, Patna (M Alam consultant) of Rs. 350.00 lakh. This was sent to government for approval after approval of the Board of N.P. Bettiah. The central Government approved it vide letter no. 14011/2004-05/ vd-1 (VDE-11) dated 18.03.05. This was informed by the State Government vide letter no. 31/EDAA T10/05/NVV dated 31.03.05.

The matching share of approved project was as under:-

Estimated Cost	Central grant	State grant	FID/ By Nagar Parishad
350 lakh	150lakh	100 lakh	100 lakh

The State Government released a sum of Rs. 125 lakh vide letter no. 05/NVV dated 31.03.05 with the following matching share.

Central grant	State grant
75 lakh	50 lakh

The same was deposited in Central Bank of India, Bettiah, Saving Account no. 13149. The Parishad did not provide its matching share of Rs. 50 lakh. However it under took 17 schemes at an estimated cost of Rs. 1,23,69,100.00 of which only 5 Schemes were completed and 12 Schemes remained incomplete till 28.09.07 after a total expenditure of Rs. 92,93,094.00 and leaving balance of Rs. 32,06,906.00 of the IDSMT Grant.

The highlights of guidelines of grant issued by Nagar vikash vibhag is as under:-

The amount was to be deposited in treasury and T.V. No. with date was to be communicated to State Government. But contrary to this guideline the amount of the grant was deposited in Central Bank of India instead of Treasury Account which was irregular.

No separate cash Book was maintained for this purpose. However a subsidiary cash book was maintained from March 2007 onwards. On scrutiny of scheme files and register it was noticed that the balance of grant was 32,06,906.00 as on 31.03.07, but the cash book balance was 9,30,678.00.The cause of difference and purpose of diversion for other purposes was not pointed out to audit.

Audit Observation.

1. The Parishad under tooks 16 Schemes of road and drain but only one of shopping centre. If commercial schemes were taken up which was provided in guideline of Govt. it would have earned a sum of Rs. 109.15 lakh as deposit money as detailed below.

Shopping Centre	Deposit of money as per project in Lakh	
C1	25 shops x 0.75 lakh	18.75
C2	15 „ x 0.75 lakh	9.75
C3	8 „ G1 x 0.80 lakh 8 „ G2 x 0.75 lakh	6.40 6.00
C4	27 „ x 0.75 lakh	20.25

C5	32 „ x 1.00 lakh	32.00
	8 office x 2.00 lakh	16.00
	Total-	**109.15**

If the commercial schemes had been taken up the Parishad would have had no problem in meeting its own matching share of Rs. 100 lakh and it would also had a surplus money of Rs. 9.15 lakh No revolving fund was created from central assistance which would have created as per guidelines. The reason for the same was not explained to audit.

2. **Traffic & Transportation.**

The Central Government approved the up gradation of road from Hariwatika Chowk to Teenlalten Chowk in ward No. – 30 (T-2) and estimated cost of Rs. 48.17 lakh and other from collectriate to Station chowk in ward no- 28 (T-3) of Rs. 13.48 lakh. The rate was based on DSR-1997 + 20% was added for current year (2004-05) in project report.

Approved Project		**Schemes taken up**		**Actual expenditure.**
		Rs in lakh		
T2	Total cost of PCC	41.06	Scheme no 1/05-06	
	Drain	5.51	1,71,800	95000
	Street lighting	1.60	2/05-06- 24,93,700	2191202
		48.17 lakh	3/05-06-24,93,700	2241202
			4/05-06-4,85,500	360415
T3	PCC road	11.46 lakh		
	Drain	1.54 lakh	Scheme no 2+3+4	
	Street lighting	0.48 lakh	Total expenditure	
		13.48 lakh	was Rs. 47,92,819.00	
	Estimated cost of T2 +T3 (only PCC road) = Rs. 52.52 lakh (41.06 + 11.46)			

Schemes T2 and T3 (approved Schemes) were combined and scheme no. 1 to 4 of 05-06 were under taken against them. Out of the four schemes taken up by the Parishad only one scheme i.e. 1/05-06 was of PCC road at an estimated cost of Rs. 1,71,800.00 and the rest three schemes were of black top road at a total estimated cost of Rs. 54,72,900.00. The project was approved by the commissioner's at the meeting on 27.11.04 and the same was signed by JE and Executive Officer on 29.11.04 and later on also approved by the Government.

When the approved project was of PCC road then why black top road was taken up was not explained to audit. It was surprising that when the same board and the authorities of Nagar Parishad approved PCC in Project report, then why it changed the very nature of road from PCC road to Black top and approved it. The Estimates for the new Black top road were technical sanctioned accorded and work order issued by Executive officer. No objection was raised as to why the schemes were being taken up without the approval of the State and the central Government. As such actual expenditure on the three (2,3&4) schemes of Rs. 47.93 lakh was irregular.

Moreover it was also noticed that two schemes which were not in the approved project report were taken up as detailed below.

Scheme No	Name of Work	Estimated Cost	Actual Expenditure	Position
10/05-06	PCC road and raising drain from sowababu chowk to Kabir. Chowk in ward No-14	11,72,000	11,54,320	Complete
12/05-06	Part B Construction of drain infront of Shops under construction at Alok Bharti Chowk.	2,84,000	-	Incomplete
		Rs. 14,56,000	**1154320**	

Why Board approved these schemes, technical sanction accorded and work order issued by Executive Officer and no objection raised by the office when there was no provision for these schemes in project report approved by the Government. As such the estimated cost of Rs. 14.56 lakh was irregular and the actual expenditure of Rs. 11.54 lakh against it was also irregular expenditure and highly objectionable.

Thus there was a total irregular payment of Rs. 59.47 lakh. The reasons for the above mentioned points were not explained to audit.

It was further noticed that the road on which scheme No T-2 and T-3 were to be executed was actually Zila Parishad's road. But no objection certificate was not obtained from the Zila Parishad, West Champaran, Bettiah, which was highly objectionable.

3. Scrutiny of Scheme files revealed that in almost all the cases, in the schemes under taken, there was deviation from estimated cost approved in project. There was a difference of Rs. 12, 15,800 between the estimates of the project report and the estimates approved for by the Nagar Parishad for the same work. Moreover it was also noticed that in some cases the length of work executed was reduced but the total estimated cost of the work was not reduced. This resulted in difference (excess) of Rs. 6, 88,959 in the estimate approved and what the actual amount should have been considering the length of work. Thus there was a total difference of Rs. 19, 04,759.00 (Rs. 12, 15,800 + Rs. 6, 88,959) as detailed in Statement no. IV to the audit report The reasons for such deviations were not explained in audit.

14. **(II) PURCHASE OF BITUMEN**

Under three schemes of IDSMT bitumen was purchased from Indian oil corporation, Begusarai detailed as under.

COST OF BITUMEN

Sl. No	Scheme no.	Name of work	Quantity	D.D no/ date	Amount
1.	2/05-06	Special Repairing of road of Haribatika chowk to Teenlaltain chowk and Station chowk in Main Road of Bettiah Town Part B.	51.83 MT	067924/ 07.12.05	9570O1.50
2.	3/ 05-06	– do- Part C	51.83 MT	067923/ 07.12.05	9570O1.50
3.	4/05-06	– do- Part D	8.39 MT	067925/ 07.12.05	154915.00
				Total -	**2068918.00**

Carriage of Bitumen

Sl. No	Scheme no.	Name of work	Cheque no/ Date	Amount
1.	2/05-06	Special Repairing of road of Haribatika chowk to Teenlaltain chowk and Station chowk in Main Road of Bettiah Town Part B.	036048/ 08.12.05 CBI	34,200
2.	3/ 05-06	– do- Part C	-do-	34,200
3.	4/05-06	– do- Part D	-do-	5500
			Total Rs.	**73,900**

But the Stock entry of the bitumen and payees receipt in token of having paid carriage to carrying agency by Sri Md. Mozamil was not produced in audit. Pending production of aforesaid record to next audit the entire amount of Purchase and carriage of bitumen amount in to Rs. 2142813/- is held under audit objection.

15. SJSRY GRANT

Grant register for the period 2000-01 to 2006-07 and cash book for the period 01.04.2000 to 24.02.02 was not made available to audit. From available cash book and files the grants received under SJSRY schemes are detailed as under:-

Sl. No	Letter No & Date	Amount (Rs.)
1.	DRDA letter No. 827 dt 28.07.2000	32,15,687.00
2.	NVV 138/ 29.03.01	17,37,452.00
3.	DD no. 207894 / 23.02.04	2,21,000.00
4.	Cheque no. 08601/ 11.10.04	4,36,074.00
5.	NVV letter no. 406 / 02.06.05	7,84,000.00
	Total-	63,94,215.00

Separate cash book was not maintained and the amount of grant was deposited in different Banks. The reason for the same was not pointed out to audit. As per guideline the amount was not to be diverted in any circumstances.

Audit Observation

(1) As per guideline of SJSRY for Urban welfare Employment Programme (UWEP), the ratio of materials and laboures for Development work was to be done in 60:40. But contrary to this provision the ratio was approx 75:25. The reasons for variation were not explained to audit.

(2) No Scheme register was maintained. However it was ascertained from 16 scheme files made available to audit that a total sum of Rs. 35,89,603.00 was spent over them against total allocation of Rs. 26,99065.00. From which source the excess expenditure of Rs. 8,92,442.00

over the allocation for UWEP was made and the reasons for exceeding the expenditure over the grant were not explained to audit.

(3) It was ascertained from scheme files that a total sum of Rs. 26,940.00 was deducted as Sale Tax from the payments made. The deposit of the above amount into proper head of government revenue was not shown to audit.

(4) Following scheme files were produced to audit without M.B. of vouchers

Sl. No	Name of Scheme	Actual Expenditure	Remarks
1.	Repairing of road from Imali Chawk to Bhola Babu Chowk.	79000	M.B. not made available
2.	Brick soling and const. of drain from h/o Remchandra Raut to Raghunath Ram at W.N-25	59800	Voucher not made available
3.	Constn of PCC road near Smt. P. Sinha clinic	2,54,161	-do-
4.	-Do- from west of ST Teresa School to Duar Devi Chowk.	2,54,161	M.B and Voucher not made available.
Total		**12,29,952.00**	

The M.B and vouchers may be made available to next audit pending which the total amount of Rs. 12,29,952.00 is held under objection.

(5) **DIVERSION OF FUND.**

The balance of Head wise allocation is as under.

(i)	DWACUA	Rs. 3,95,970.00
(ii)	USEP training	Rs. 3,69,496.00
(iii)	Threfi & Credit Society	Rs. 3,88,632.00
(iv)	Infrastructure	Rs. 96,104.00
(v)	Community Structure	Rs. 3,48,996.00
(vi)	Subsidy	Rs. 9,72,344.00
	Total-	**Rs. 25,71,542.00**

Aforesaid amount was diverted towards expenditure for other purposes. So the very purpose for which the grant was made by the government was defeated. Sanction of competent authority for diversion was also not pointed out to audit.

16. National Slum Area Development Programme (NSDP) a Centrally Sponsor Schemes

A total sum of Rs. 1,67,98,601.00 was released to Nagar Parishad Bettiah under N.S.D.P. Vide details given below:-

Sl. No	Letter No	Date	Amount
1.	NVV letter no. 255	02.06.99	39,47,601.00
2.	„ „ 191	19.04.05	1,28,56,000.00
			1,67,98,601.00

COMPONENT OF SCHEME

Component of the scheme issued by the government was as under.

(1) Provision of Physical amenities like water supply, storm water drain, community bath, widening and Paving of existing lanes, sewer, community latrines street lighting etc.

(2) Community Primary health care centre buildings.

(3) Community Infrastructure:-

Provision of community centers was to be used for pre-School educational, Non-formal education, Adult education, recreational activities etc.

(4) Social amenities:-

Like Pre-school education, non-formal education, Maternity, child health and Primary health care including immunization etc.

(5) Provision for Shelter:-

Up gradation of old houses or construction of new houses as may be required. This is necessary if genuine slum improvement is to be done and not less than 10% of the allotment shall be utilized for this purpose.

In clause 6 of the government letter the scheme was to be under- taken by "Neighbors Hood Committee" (NHC) and "Community Development Sociely".

The amount of grant was to be expended in slum area after selection of slum pocket and slum population.

AUDIT OBSERVATION

(1) Under slum area Development scheme, Nagar Parishad, Bettiah undertook 104 Schemes at an estimates cost of Rs. 1,77,59,913.00 and a total sum of Rs. 1,68,05,547.00 was spent over them as on 31.03.07 as detailed below:-

Sl. No	Amount of grant	Name of Work	No of work	Estimated unit	Actual Expenditure	Completed
1.	39,47,601	Road, Drain, community Hall, Hand Pump etc,	29	5008313	48,02,046	23
		House Const.	8	2,68,000	2,00,050	0
2.	1,28,51,000	PCC road & Drain,	27	1,14,31,100	1,09,49,556	10
		Sinking of Hand pump	4	1,48,000	1,10,000	1
		Const. of Houses	36	9,04,500	7,43,895	0
				1,77,59,913	**1,68,05,547**	34

Out of 104 schemes 34 schemes were completed and 70 schemes were not completed.

(2) The following schemes were taken without administrative approval of the DDC, West Champran.

Sl. No	Name of Scheme	Estimated Cost	Actual Expenditure	Remarks
1.	Constⁿ PCC road & two hand Pump from house of Bhola M.P Chawk to Rajeshwar Pd.	2,63,000	2,62,867	Complete
2.	Constn of two latrine and two hand Pump at W. No.-23	1,00,000	72,295	Incomplete
3.	Constⁿ PCC road & two hand Pump from K.R. School (west to house of Vishw Nath Ram.)	3,11,700	3,10,921	Complete
4.	Constn of PCC road and two hand Pump from communist Party Chowk to house of Badri Hazara.	3,86,500	3,86,500	Complete
5.	-do- from house of Ram Dayal Gaur to Hafiz Ansari at W.No. 22	2,85,000	2,64,431	Incomplete
6.	Constn of latrine (four sheet) at M.J.K. Hospital Campus	1,17,300	1,16,320	Complete
		14,63,500	**14,13,334**	

The scheme were under taken at an estimated cost of Rs. 14,63,500 and a total sum of Rs. 14,13,334.00 was spent over them. The above mentioned schemes were sent to DDC West

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Champaran for approval but DDC returned back for enquiry of the Place. (site of const). But no enquiry report was sent to the DDC and the schemes were undertaken. Reason for the same was not explained to audit. Without administrative approval the total expenditure of Rs. 14,13,334.00 became irregular.

(3) A sum of Rs. 11, 25,007 was diverted towards schemes which affected the slum area Development Schemes.

Sl. No	Name of Schemes	Actual Expenditure
1.	Constructionn of PCC road and two hand pump from Bholo M.P. Chawk to Rajishwar Pd.	2,62,867
2.	-Do- from K.R. School (West) to house of Vishwnath Raut	3,10,921
3.	-Do- from communist Party Chawk to house of Badri Hazra	3,86,500
4.	Construction of four sheeted latrine at MJK Hospital campus	1,16,320
5.	Repair of Middle School Baswariya in Ward no. 24	48,399
	Total	**Rs. 11,25,007.00**

Reasons for expenditure made on Non slum area were not pointed out.

As per guidelines community infrastructure and social amenities work was to be done but no such work was under taken. The reasons for the same were not explained to audit.

(4) As per guidelines community bath, community primary health care centre, community infrastructure and Social amenities to be done. But no such works were under taken and the reasons for the same were also not explained to audit.

(5) A minimum 10% of allotment i.e. Rs. 16,79,860 (10% of Rs. 1,67,98,601) was to be utilized for up gradation of old houses or construction of new houses. However only 35 schemes were taken at an estimated cost of Rs. 11,72,500 and a total sum of Rs. 9,43,945 was spent over them i.e. 56.19% and none of the schemes were completed till 28.09.07.

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As such the target of development of slum area was not achieved due to non-observance of guideline. The reason for the same was not explained to audit.

(6) The utilisation certificate was not sent to the Government.

(7) **Deleted**

(8) The Scheme no. 38/06-07, Sinking of hand Pump, was completed and Rs. 23,421 was paid to the secretary of Neighbour Hood committee but without pay order of the Executive officer. This made the expenditure irregular; steps may be taken to regularize it by getting post facto pay order of the Executive officer. Pending which the amount of Rs. 23,421.00 is held under objection.

(9) **Scheme no. 8/06-07, Construction of New House of Sri Jan Bhaitha.**

The work was completed and MB was booked for Rs. 37,295 and limited to Rs. 33,800. The Executive officer made spot enquiry and found that the work was not completed. But no action was taken and further Rs. 6000 was granted as advance which was highly irregular. The reasons for not taking any action against the fraud committed by the agency and the circumstances under which the advance granted was not explained to audit. The same may be shown in next audit.

(10) **Sales tax not deducted:-**

In course of checking the scheme files of construction of PCC road from Dometoli to Alok Bharti Chawk, it was noticed that a total sum of Rs. 6,29,520 was spent for purchase of material but 4% Sales tax was not deducted, As such Rs. 25,181 was paid in excess to the agency, this may be recovered from the Accountant and other persons at fault and deposited into proper head of Government revenue.

(11) **Excess payment:** - A total sum of Rs. 3254 was paid in excess in the following schemes.

Sl. No	Name of Work	Name of Agency	Amount to be paid	Amount paid	Excess payment. (Rs.)
(a)	Constn of drain from house of Bholi to Mastaual Wd no. 25	Sri Suresh pd N.H.C	1,67,600	1,07,158	2558
(b)	-do- from Kohara River to house of Raghunath Ram at Wd.no.-25	-do-	1,56,998	1,57,694	696
				Total-	**3254**

Thus the excess payment of Rs. 3254 may be recovered from the agency and deposited into Municipal fund. The credit of the same may be shown to next audit.

(12) Payment of security without any application of Agency:- In scheme no.11/2005-06 Rs. 35,325 was kept as security (5%). An amount of Rs. 27,868 was paid after deduction of sale tax of Rs. 7457 without application of the agency. The reason for the same was not painted out to audit.

(13) Checking of the scheme files revealed that a total sum of Rs. 16,77,441 was spent on execution of schemes as detailed in statement no V to the report. Vouchers and measurement Book were not attached in the Scheme files. The same may be produced in next audit. Pending which the amount of Rs. 16,77,441.00 is held under objection.

14. Deleted

15. Deleted

16. As per rule, when any work is executed departmentally, the contractor's profit of 10% is to be deducted from the estimate and actual measured value of work supporting document in token of having the estimate prepared after deduction of contractor's profit was not shown to audit. The same may be shown to next audit, failing which contractor's profit will be calculated and suggested for recovery in next audit.

(17) Deleted

(18) At the fag end of audit (25.09.07) the Grant Register, which was maintained upto 2001 only, was produced. in the grant registers Rs. 44,40,601 was shown as grant for slum, received by the Parishad as detailed below.

Sl. No	Letter no	Date	Amount
1.	Order no. 761 DRDA	20.07.00	27,97,601
2.	„ „ 34 DRDA	03.02.02	16,43,000
			Rs. 44,40,601.00

Sanctioning letters and the papers related to expenditure out of the grant were not produced in audit. The same may be shown to next audit.

(17) (A) <u>GRANT FOR CONSTRUCTION AND RENOVATION OF ROAD</u>

It was noticed that the Nager Vikas Bivag, Govt. of Bihar has approved the 54 schemes for construction of P.C.C. road and drain at an estimated cost of Rs. 2,12,44,200.00 and against those schemes Rs. 1,00,00,000.00 (1 crore) was released as detailed below:-

Sl. No	Letter no. and Date	Amount
1.	NVV Letter No. 1102 dt. 30.03.06	67.10
2.	NVV letter No. 1131 dt. 31.03.06	32.90
	Total-	**100.00 lakh**

No. Scheme register was maintained however on scrutiny of schemes files revealed that the Nagar Parishad has taken all 54 schemes and a total sum of Rs. 92, 17,078.00 was spent on these schemes.

As per schemes files the Position of grant expended and balance as on 31.03.07 is as under:-

1.	Grant received	Rs. 1,00,00,000.00
2.	Exp. On Schemes	90,76,980.00
3.	Balance	9,23,020.00

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Audit Comments

(I) The Nagar Parishad has taken 54 Schemes at an estimated cost of Rs. 2,12,44,200.00 against the grant received Rs. 1,00,00,000.00 the result of which was that None of the Schemes were completed till 28.09.2007. Reasons for taking up all schemes not stated.

(II) The Nagar Parishad allotted the allotment Rs. 2,80,000.00 each for 24 Schemes and Rs. 1,10,000.00 for 30 schemes. It the Parishad had taken up only those schemes, which would have been completed from the allotment by it on priority basis, the scheme taken up would have been completed and the very purpose of allotment had been served.

(III) It was further noticed that Royalty and sales Tax which was deducted from the running bill paid were not deposited in proper head of accounts of Government by the Parishad. A sum of Rs. 63644.00 as Royalty and a sum of Rs. 76,454.00 a sales tax was still lying with the Parishad.

It is impressed upon the authorities to take immediate steps for the deposit of Royalty and sales taxes.

(iv) After withdrawal of amount of the grant whether T.V. No. with date was informed to Govt. as per guideline. But contrary to the guideline the Parishad was deposited the Grant in CBI, Bettiah (SB A/c No. 15147) instead of P/L Accounts. Reasons for the same were not explained to audit.

(v) Quarterly physical and financial progress report and utilisation was not made available to audit, the reasons for the same also not stated.

(vi) Sri Ram Dular Paswan, JE was the executing Agent of Scheme No.- 29/06-07. A total sum of Rs. 95,000.00 was granted as advance as detailed below:-

1.	Ch. No- 0100471 dt. 07.08.06	Rs. 55000.00
2.	Ch. No- 0100772 dt. 25.09.06	Rs. 40000.00
3.	**Total-**	**Rs. 95000.00**

Sri Ram Dular Paswan, J.E has already been transferred from Nagar Parishad but neither measurement book nor vouchers were submitted not advance refunded. Action was nor taken by the Parishad for adjustment/ recovery of the advances against him. The same may be adjusted/ recovered and shown to next audit.

17. **(B) NAGARIA ADHARBHOOT SANRACHNA**

On scrutiny of cash book revealed that a total sum of Rs. 59,43,641 was received from the government vide three letters as detailed below.

Sl. No	Date of receipt	Letter no /date	Cheque/ DD no Date	Amount	Deposited in.
1.	15.03.05	NVV-3876/ 05.11.04	TA- V226/ 10.01.05	30,07,641	Tr
2.	28.05.05	NVV-1103/ 31.03.05	D.D. no. 048215/ 31.03.05	25,00,000	BOI
3.	26.06.06	NVV-1093/ 30.03.06	-	4,36,000	,,
				59,43,641	

Against the grant of Rs. 29,36,000 (Rs. 25,00,000+ Rs. 4,36,000) six schemes were taken up at an estimated cost of Rs. 29,36,500/-. A total sum of Rs. 29,02,439 was spent on these schemes. Out of these schemes three were completed and three remained incomplete till 28.09.07. The schemes were executed departmentally and Md Mozamil, Amin was made the executing agency of all the schemes.

(i) Scheme files of only three schemes were made available, namely 2/05-06, 3/05-06 and 5/05-06. The rest three files may be produced in next audit.

(ii) The schemes were executed by Md Mozamil, Amin. All the six schemes were being executed at the same time. The reasons as to how one person was able to manage all the six schemes at a time were not explained.

Against the grant of Rs. 30,07,641/- thirty schemes were taken up to an estimated cost of Rs. 35,74,600/-. A total sum of Rs. 32,01,611/- was spent on these schemes. Out of thirty

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schemes 28 schemes have been completed and the remaining two schemes were incomplete till 28.09.07.

(iii) The reasons for the non-completion of two schemes were not pointed out to audit. A sum of Rs. 32,718/- and Rs. 41,325/- was deducted as sales tax from the schemes undertaken against the grant of Rs. 30,07,641 and Rs. 29,36,500 respectively. Deposit of sales tax in proper Govt. head was not shown to audit. This may be shown to next audit.

17. **(C) GRANT FOR HEALTH AND SANITATION.**

A SUM OF Rs. 23, 40,100/- was received on 17.06.06 vide letter no. NVV-1101 date 31.03.06 for Health, sanitation, construction of Drains, construction of Buchar Khana (Slaughter House). This money was deposited in PNB A/c no. 1844. Against this grant seven schemes were taken up at an estimated cost of Rs. 23, 40,100.00. Out of this a total sum of Rs. 110900/- only have been spent and all the schemes were incomplete. Details are given below.

Sl. No	Scheme. No	Estimated cost (Rs)	Payment made till 31.3.07 (Rs)	Remarks	To be completed on as per work order.
1.	55/06-07	442200	140000	Incomplete	30.09.06
2.	56/06-07	517500	340000	"	"
3.	57/06-07	517500	290,000	"	"
4.	58/06-07	133100	55,000	"	"
5.	59/06-07	382100	140000	"	"
6.	60/06-07	339700	140000	"	"
7.	61/06-07	8000	4000	"	30.07.06

All the schemes were incomplete till 28.09.07, while 6 of the schemes should have been completed by 30.09.06 and one by 30.07.06. The reason for delay and non-completion was not pointed out in audit.

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18. CASH BOOK

The Accountant cash book for the period 142000 to 31.01.2002 was not produced in audit even after several written and verbal request. After 09.10.06 several head wise subsidiary cash books were maintained and the practice of writing the Accountant cash book was done away with. The Accountant cash book may be got written for the period 09.10.06 to 31.03.07 and produced in next audit. The Accountant cash book for 01.04.2000 to 31.01.2002 may also be produced in next audit.

The Scrutiny of Accountant cash book produced in audit revealed the following:-

(1) Head wise classification of receipt and expenditure was not done in the cash book. The detail of voucher was also not mentioned in the particulars column. Moreover the name of Bank was also not mentioned against the cheques issued/deposited and also there was no mention of to whom paid.

(2) Bank reconciliation was not done. Steps may be taken to do the same and shown to next audit.

(3) No balancing of receipt and expenditure was done for the month of September 2005.

(4) As per page no. 53 of Accountant cash book on 31.03.03 – Rs. 775519/- was shown as withdrawn from Bank of Baroda but neither cheque number nor voucher number was written in cash book.

(5) As per page no. 58 of the Accountant cash book the total receipt of may 2003 was shown as Rs. 191630/- but the correct total was Rs. 192530. The corrections may be made accordingly.

(6) As per cash book page no. 73-74, the total expenditure was stated as Rs. 1500670 instead of the actual total was Rs. 1500091. This resulted in difference of expenditure of Rs. 579/- for this month of August 2003. This may be rectified and shown to next audit.

(7) A sum of Rs. 37278 was paid vide cheque no. 589536 dated 11.08.03 from voucher no. 202 to 214. But the total of voucher no. 202 to 214 was Rs. 36913. Thus a sum of Rs. 360 was paid in excess due to mistake in totaling.

(8) The actual total amount of voucher no. 247 to 252 was Rs. 17585/- but it was booked as Rs. 17804/-. A sum of Rs. 17804 was paid vide cheque no. 589540 dated 26.08.03 (as per cash book page no. 75). This resulted in excess payment of Rs. 219/-.

(9) No voucher number were posted in cash book from page no. 91 to 127 and from 128 to 147 and 151 to 157 and thereafter.

The above irregularities detected. It may be rectified and shown to next audit. Moreover the amounts paid in excess referred to at sl no. 7 and 8 i.e Rs. 360 and Rs. 219 respectively may be recovered from persons at fault and its credit into Municipal fund may be shown to next audit.

19. DIVERSION OF GRANT

The scrutiny of Accountant cash book revealed that 10 Bank Accounts were being mentioned. Banks name was not mentioned against the cheques issued and the Pass Book of above accounts was not made available to audit. As per the report of Accountant on deputation, Sri Ramchandar Prasad, the balance of grants as on 08.10.06 was Rs. 1,15,52,280. However the balance of all Pass Book was Rs. 93,09,910.00. Thus the difference of Rs. 22,42,370.00 was diverted towards salary and other misc. expenses. But it could not be ascertained which grants were diverted. The actual position of diversion may be ascertained and made good.

This practice may be stopped immediately.

20. Deleted

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21. **(a) NON OBSERVANCE OF RULES AND REGULATIONS**

Rule 30,37 and 39 of Bihar and Orissa Municipal Accounts Rules 1928 regarding superior checking by the Executive officer on the cashier's cash book and other miscellaneous collection accounts was not followed.

(2) The provision of the Rule 66 ibid as regard reconciliation of cash book with Treasury Bank Pass book by the Accountant in every month and superior check by the Executive officer thereon was not followed.

(3) The provisions of Rules 74 to 76 ibid were not followed. Second and subsequent advances were frequently sanctioned without adjusting/ recovery of previous advances. No refund or adjustment of advances were made/ shown in the advance ledger.

(4) As per Rules 63 to 64 of Municipal Accounts Rules, head wise receipt and payment account was to be prepared monthly, quarterly and annually by the Accountant. But the same was not prepared by the Accountant till the close of audit.

(5) In disregard to Rule 10,11 of Municipal Accounts Rule (Recovery of taxes) 1951, the Demand and Collection register was not prepared by the municipality since long. No outstanding list of arrear taxes was ever prepared by Tax Department. Due to noncompliance of rule 38, ibid the progress statement which represents the state of collection accounts was also not prepared.

21 **(b) ASSESSMENT**

Section 106 of Bihar Municipal Act, 1922 provides that the revision and assessment list shall be prepared once in every five years. The general assessment was done in the year 1994 and no assessment and part assessment was done thereafter. This deprived the Mincipality of increase in revenue. Due to non assessment and part assessment resulted into huge loss to the Municipality. Steps may be taken for assessment and part assessment to increase the revenue of the Municipality.

22. (a) MIS-APPROPRIATION OF MUNICIPAL REVENUE.

Incourse of tracing from credit from cashier's cash book with Accountant cash book and Bank challan, it was noticed that a total sum of Rs. 49,17,284.00 was either not deposited or deposited in short by Sri Ram Ayodhaya Prasad, Tax-collector cum Ex- cashier during the period from 18.04.2000 to 29.04.2006 vide details in APPENDIX- VII A to the report.

It was further noticed that a total sum of Rs. 1,42,764.00 was not deposited by Sri Abdulal Wahab, Tax- collector cum present cashier during the period 27.10.06 to 29.03.07 vide details in APPENDIX-VII 'B' to the report. It was stated that out of Rs. 1,42,764.00 Rs. 1,28,647.00 was directly appropriated towards expenditure by the orders of the Executive officer leaving balance of Rs. 14,117.00.

As such Rs. 49,31,401.00 (Rs. 49,17,284.00+ Rs. 14117.00) was apparently misappropriated by Sri Ram Ayodhaya Prasad and Sri Abdul Wahab. Above miss-appropriation was rendered possible due to non-observance of Rule 20,42 of Bihar Municipal Accounts Rule 1928 by the Executive officer, Accountant and the Board.

Effective Steps may be taken to get the amount of misappropriation to the tune of Rs. 4931401/- deposited into Municipal fund and regularize the direct expenditure of Rs. 128647/- out of collections by Sri **Abdul wahab**. The result may be intimated to the Examiner of Local Accounts Bihar, Patna.

22. (b) NON/SHORT DEPOSIT

In course of checking of collection accounts of tax collectors and cashier on account of Holding tax and other receipts a sum of Rs. 4596.51 was found non/ short deposit vide detailed as under.

Sl. No	Name of collector	MR/HR no.	Date	Amount collected	Amount deposited	Non/short credit (Rs.)
1.	Shri Julum Sah TC	5263	28.04.06	371.52	311.52	60.00
2.	,,	5297	08.05.06	186.67	143.3	43.64
3.	,,	13001 13003 13005 13006 13011 13022	10.09.06	2470.32	2368.85	101.45
4.	,,	13359	02.11.06	15.00	-	15.00
5.	Md Abdul Wahab TC	13729	11.12.06	2563.68	1802.28	761.40
6.	,,	13742	29.12.06	46.31	21.31	15.00
7.	,,	13740	29.12.06	77.60	66.60	10.00
8.	Ram Ayodhya Cashier	It was not entered in cashier cash Book also	10.03.03	1134.00	-	1134.00
9.	,, ,,		26.03.06	404.00	-	404.00
10.	Abdul Wahab ,,		06.11.07	50.00	-	50.00
11.	Abhay Kumar TC	4451	18.06.07	1001.00	-	1001.00
		4452	**09.07.07**	**1001.00**	-	**1001.00**
						Rs. 4596.51

The amount of Rs. 4597/- may be recovered from the person(s) concerned and credited into Municipal fund.

23. SETTLEMENT ACCOUNTS

The settlement Register of 2000-01 to 2006-07 was made available to audit. But the same prior to 2000-01 was not made available. In absence of register the position of arrear dues of settlement could not be ascertained.

The position of bid amount and balance for the period 2000-01 to 2006-07 is as under:-

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Year	Amount of bid	Amount of bid deposited	Balance
2000-01	450.450.00	4,09,950.00	40,500.00
2001-02	3,44,580.00	3,37,980.00	6600.00
2002-03	4,47,997.00	3,58,797.00	89,200.00
2003-04	5,31,500.00	5,30,300.00	1200.00
2004-05	8,27,700.00	8,27,700.00	Nil
2005-06	8,89,902.00	8,89,902.00	Nil
2006-07	9,83,250.00	9,83,250.00	Nil
Total-	**4,4,75,379.00**	**43,37,879.00**	**1,37,500.00**

AUDIT COMMENT:-

23. (A) Irregular Settlement of Sitla Mandir Market

It was noticed that sitla mandir market was settled with Md. Jiyauddin, KaliBagh Bettiah at Rs. 8000.00 for the year 2000-01. But only Rs. 7500.00 was deposited by the bidder leaving balance of Rs. 500.00 till 28.09.07.

Again the same Market was settled with Md. Jiyauddin for the year 2001-02 at Rs. 8500.00. The bidder deposited only Rs. 4500.00 leaving balance of Rs. 4000.00 till 28.09.07.

Reasons for settlement of the market with Md. Jiyauddin for the 2001-02 without realizing the outstanding amount of Rs. 500.00 for the year 2000-01 was not explain to audit and also action was not taken including legal against the bidder. As such the amount of Rs. 4500.00 (Rs. 4000+Rs. 500) was barred by limitation under Indian limitation act.

It is therefore report to the Examiner of Local Accounts, Bihar, Patna for consideration whether the loss incurred should not be recovered from the following persons who are Jointly and severally responsible for the loss through surcharge under section 9 (i) (b) of Bihar Local fund Audit Act 1925.

(1) Sri L.N. Dubey - Executive Magistrate cum E.O. Bettiah Nagar Parishad.

(2) Sri S. Jhon Dikruj – Head Clerk cum Accountant.

(3) Sri Surendra Prasad –dealing Asstt.

(Vide details in surcharge statement 1 to the report)

23. **(B) Settlement of Cycle, Rickshaw, Tanga, Thellaete :-**

The above sarait was settled with Md. Shamshad, kali Bag, Bettiah at Rs. 1, 80,650.00 for the year 2002-03. The bidder deposited Rs. 1,00,000.00 leaving balance of Rs. 80,650.00. But action was not taken against the bidder including legal to recover the outstanding amount of Rs. 80,650.00 during the last four years. As such the amount was time barred under Indian limitation Act.

It is therefore, reported to the Examiner of Local Accounts, Bihar for consideration whether the loss incurred should not be recovered from the following persons who are jointly and severally responsible for the loss through Surcharge under Section 9 (i) (b) of Bihar Local Fund Audit Act 1925:-

(1)	Sri Vijay Ranjan-	C.O.Cum E.O. of Bettiah Nagar Parishad
(2)	Sri S. John Diekruy-	Head clerk cum Accountant
(3)	Sri Surendra Prasad-	Dealing Asstt.
(4)	Sri Hareudra Patel-	Accountant incharge.

23. **(C) SETTLEMENT OF AGRICULTURAL LAND:-**

0.11 bigha land near baswari was settled with Md. Firoj khuda Baksh chowk, Bettiah at Rs. 3700.00 for the year 2003-04. The bidder was deposited only Rs. 2500 and Rs. 1200.00 was outstanding till 28.09.07. But action was not taken against the bidder to recover the outstanding amount of Rs. 1200.00 during the last three years. As such the amount of Rs. 1200.00 was barred by limitation under Indian limitation Act.

It is therefore reported to the Examiner of Local Accounts, Bihar for consideration whether the loss incurred should not be recovered from the following persons who are Jointly

and severely responsible for the loss through surcharge under section 9 (i) (b) of Bihar Local fund Audit Act 1925:-

(i)	Sri Vijay Ranjan-	C.O.Cum E.O. of Bettiah Nagar Parishad
(ii)	Sri S. Jhon Dickruy-	Head clerk cum Accountant
(iii)	Sri Surendra Prasad-	Dealing Asstt.
(iv)	Sri Harendra Patel-	Accountant incharge.

23. **(D) SETTLEMENT OF SLAUGHTER HOUSE NEAR GANDHI MAINDAN**

The above Sairat was settled with Md. Afroj, Hajari Tola, Bettiah at Rs. 17,100.00 for the year 2002-03. The bidder deposited only Rs. 8550.00 and Rs. 8550 was outstanding till 28.09.07. But no action was taken against the bidder including legal to recover the outstanding amount of Rs. 8550.00 during the last four year. As such the amount was barred by limitation under Indian Limitation Act.

It is therefore, reported to the Examiner of Local Accounts, Bihar for consideration whether the loss incurred should not be recovered from the following persons who are jointly and severely responsible for the loss through surcharge under section 9 (i) (b) of Bihar Local Fund Audit Act, 1925:-

(1)	Sri Vijay Ranjan-	C.O.Cum E.O. of Bettiah Nagar Parishad
(2)	Sri S. Jhon Dickruy-	Head clerk cum Accountant
(3)	Sri Surendra Prasad-	Dealing Asstt.
(4)	Sri Harendra Patel-	Accountant incharge.

23. **(E) OUTSTANDING AMOUNT OF RS. 42600.00 OF SETTLEMENT**

A total sum of Rs. 42600.00 was outstanding with the bidder as detailed below:-

	Name	Name of Bidder	Settlement Amount	Amount deposited	Balance	Certificate Cases
1.	2.19 Bigha lana near wine house	Md. Mojamiu for 2000-01	1,20,000.00	80,000.00	40,000.00	Cases No. 676/2002-03
2.	Slaughtor house	Ramjee kumar kila Bettiah	15,600.00	13000.00	2600.00	Case No. 686 2002-03

				Rs.	42600.00	

The certificate case was lodged against the bidder.

23. (f) LOSS OF REVERNUE DUE TO NON-COLLECTION OF OFFERSIVE AND DANGEROUS TRADE LICENSE FEE AND PROFESSIONAL TAX.

Offensive and dangerous trade license fee.

As per previous Audit Report no. 31/96-97 there was outstanding arrear Demand of Rs. 90,135.00 and current demand of Rs. 20,045.00 at the end of the year 1994-95. Neither any demand have been prepared nor any collection made from 1995-96. Paragraph change Taking only the current demand from 1995-96 to 2006-07 the Parishad was put to a loss of Rs. 2,40,540/- due to non-collection of the above details given below:-

1995-96 to 2006-07	12x Rs. 20,045.00
	Rs. 2,40,540.00
Arrear demand of 1994-95	Rs. 90,135.00
Current Demand of ,,	Rs. 20,045.00
Total-	**Rs. 3,50,720.00**

Effective steps may be taken to realize aforesaid demand.

23. (g) PROFESSIONAL TAX

Preparation of Demand and realization of Professional tax have been discontinued from 1995-96. As per previous Audit Report no. 3/96-97, there was outstanding arrear demand of Rs. 2,97,487.00 and current demand of Rs. 44,029.00 at the end of 1994-95. The reasons for discontinuing the collection of professional tax were not explained to audit.

Taking only the current demand for 1995-96 to 2006-07 the Parishad was put to a loss of Rs. 5,28,348.00 due to discontinuation of collection of the above.

1995-96 to 2006-07	12x Rs. 44,029.00
	Rs. 5,28,348.00

Arrear demand of 1994-95	Rs. 2,97,487.00
Current Demand of ,,	Rs. 44,029.00
Total-	**Rs. 8,69,864.00**

The town has grown every year in population and Trade. Therefore number of traders should have increased and Demand also increased year after year. Effective steps may be taken to prepare the demand and realization of professional tax.

23. (h) SHOP RENT OUTSTANDING

On scrutiny of the shop rent register of shops near Pumphouse, DM Office, Yatimkhana and Nagar Parishad office revealed that a sum of Rs. 1,04,095 was outstanding as rent with the shopkeepers. The details are given in statement VI to the report. Effective steps may be taken for realesation of the outstanding shop rent.

23. (i) HEALTH CESS AND EDUCATION CESS

The Education cess and Health cess are government revenue and the same is to be remitted into the proper head of Government revenue after deduction of 10% as cost of collection. On scrutiny of cashier cash book for the year 2000-01 to 2006-07 revealed that a total sum of Rs. 30,46,884.34 was collected by the Parishad on account of Health cess and Education cess but the same was not remitted to Government revenue. Steps may be taken to deposite the 27,42,195.06 (Rs. 30,46,884.34 – Rs. 3,04,688.43) to the proper head of Government revenue. The abstract are as under. (Detailed in Statement **VII** to the report)

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Education cess collection	1,84,590.61	3,19,456.37	1,69,015.80	1,03,035.73	3,04,173.52	2,83,642.47	15,952.67
Less 10% cost of collection	18,459.06	31,945.64	16,901.58	10,303.57	30,417.35	28,364.25	15,952.78
Balance to be Deposited in Govt. Head	1,66,131.55	2,87,510.73	1,52,114.22	92,732.16	2,73,756.17	2,55,278.22	1,43,574.89
Health cess collection	1,84,590.61	3,19,456.37	1,69,015.80	1,03,035.73	3,04,173.52	2,83,642.47	1,59,527.67
Less 10% cost of collection	18,459.06	31,945.64	16,901.58	10,303.57	30,417.35	28,364.25	15,952.78
Balance to be deposited in Govt. Head	1,66,131.55	2,87,510.73	1,52,114.22	92,732.16	2,73,756.17	2,55,278.22	1,43,574.89

23. **(J) MISCELLENIOUS RECEIPT BOOKS AND H-RECEIPT BOOKS NOT PRODUCED.**

The details of Receipt Books not produced in audit are detailed in Statement VIII to the report. The same may be shown to next audit.

24. **(a) PURCHASE OF DEMAND REGISTER**

A sum to Rs. 11,885/- was paid to M/s Dhanraj Press, Bettiah vide voucher No. 279 dt 08.07.03 (cheque No. 323168) for purchase of Demand register, cash book etc as detailed below:-

Sl. No	Description of article	Quantity	Amount
1.	Demand Register	20 Pc	4150/-
2.	Daily collection Register	20 Pc	6750/-
3.	Cash Book	5 Pc	985/-
		Rs.	11,885

The Quotation lowest, Rate stock entry and utilisation of above was not found. Pending production of aforesaid records to next audit the entire amount of Rs. 11885/- is held under audit objection.

24. **(b) T.A. advance to cashier**

A sum of Rs. 20,000.00 was advanced to Sri Md. Abdual Wahab, Tax collector cum cashier for T.A. advance to female ward commissioner along with misc. expenditure and was drawn vide cheque No. 136528 dt. 25.08.06. The adjustment of the aforesaid advance with T.A. bills, it any may be shown to next audit.

24. **(C) IRREGULAR PAYMENT**

A sum of Rs. 25500.00 was advanced to Sri M. Zamil Amin Nager Parishad for repairing of JCB Machine through Ch. No. 323240 dt. 20.09.03, out of which Rs. 25000.00 was paid to M/s Gourav Enterprizes Jamshedpur vide D.D. No- 059028 dt. 22.09.03. Against said advance

vouchers worth Rs. 24969.00 was submitted by Sri Amin. The Nagar Parishad adjusted Rs. 25044.00 (24969+75 as Bank commission) and balance Rs. 456.00 had been refunded to N.P. through N.R. No- 3890 dt 06.12.2004.

M/s Gourav Enterprises, Jamshedpur send bill of such voucher of Rs. 24969.00 in favour of District Rural Development Authority, Bettiah and payment was made by Nagar Parishad which was not regular. The same was not explained in audit. Pending satisfactory reply to next audit the expenditure of Rs. 25044 is held under audit objection.

24. (D) EXPENDITURE MADE ON REPAIR OF JCB MACHINE

The scrutiny of cash book revealed that a sum of Rs. 154733/- was spent on account of repair of JCB Machine.

Sl. No	Cheque No	Date	Amount	To whom paid
1.	585/23	16.07.02	36223	M/s Gaurav Enterprises, Jamshedpur for purchase of parts.
2.	323181	26.02.03	22425	M/s MRF Tyre, Patna
3.	989253	08.04.04	38186	Sri Ayodhya Pd, Staff for JCB Patna.
4.	136518	22.07.06	50000	Md Abdul Wahab for payment to M/s Gaurav enterprises.
		Total-	**154733.00**	

In this connection, repair file, History card, owner book, Log book, inspection report of Motor vehicle Inspector were not produced. In absence of the above mentioned records, the genuineness of the expenditure could not be verified. Pending production of the above mentioned records the expenditure of Rs. 154733/- on repair of JCB Machine is held under objection.

24. (E) EXCESS PAYMENT AGAINST SUPPLY OF FUEL

The details of fuel supplied by M/s Rameshwar service station Bettiah for vehicles was as under.

Sl. No	Bill no	Date	Amount. Rs.
1.	01	27.04.02	3142.50
2.	2	-do-	3396.05
3.	3	28.04.02	4343.10
4.	4	-do-	3498.75

5.	5	03.05.02	2496.10
		Total-	**17176.00**

Against fuel worth Rs. 17176/- a sum of Rs. 17,716 (Rs. 10,000 Advance Vr. No.2/ 26.04.02 and Rs. 7,716/- Vr. No.7/ 28.05.02) was paid to M/s Rameshwar service station which resulted into an excess payment of Rs. 540/-. The same amount of Rs. 540/- may be recovered from the person(s) at fault.

24 (F) MISCELLENIOUS EXPENDITURE.

On scrutiny of the cash book revealed that a sum of Rs. 196389.00 was paid to different staffs as detailed below on a/cs of miscellaneous expenditure:-

Sl. no	Voucher No/ Ch no.	Date	Amount	To whom paid
1.	Ch no. 323239	18.09.03	52120	Sri Sujay Suman JE
2.	„ 589555	30.09.03	30098	Sri Mahesh Pd
3.	„ 1153595	13.10.03	38000	„ Manoj Kr I
4.	„ 323232	11.09.03	76171	
		Total	**196389.00**	

But the purpose of expenditure was not indicated in the cash book. The payment vouchers against them were also not produced in audit. The same may be shown to next audit.

25. (a) PAYMENT OF GRATUITY

A sum of Rs. 10,39,278/- was paid as gratuity to retired employees of municipality as detailed in statement no. **IX** to the report.

The calculation sheet of gratuity, service book and personal files of the employees who retired/ received gratuity during 2000-01 to 2006-07 was not produced in audit. Pending production of the above records the entire amount of Rs. 10,39,278 is held under objection.

25. (b) PAYMENT TO DAILY WAGED.

On scrutiny of Attendance Register of Daily waged revealed that a sum of Rs. 42,85,783/- was paid to daily waged during 2000-01 to 2006-07, as detailed in statement no X to the report.

The Government of Bihar, Urban Development Department in their letter number 1231dated 06.05.1992 had directed all Executives/ Special Officers of the Corporations /Nagar Parishad / Nagar Panchyats, not to appoint on daily basis.

Pending production of Ex-Post facto approval of Govt. to next audit the entire expenditure of Rs. 42,85,783 is held under objection.

25 (c) PROVIDENT FUND MONEY DRAWN FOR DEPOSIT INTO PF A/C.

On scrutiny of Acquaintance roll produced in audit revealed that a total sum of Rs. 7,64,788/- on a/c of provident fund of employees was drawn along with the salary of different months. These amounts were drawn by the cashier. The details of drawl are given in Statement XI to the report. The provident fund accounts pass book/ statement was not produced in audit. Therefore it could not be verified whether all the amounts drawn on account of PF of employees were deposited into the provident fund accounts of the employees. The deposit of the P.F. account into concerned P.F. accounts may be shown to next audit.

25. (D) CPF AMOUNT NOT DEPOSITED

A total sum of Rs. 17,66,678.00 was paid to Sri Abdul Wahab, cashier on accounts of payment of salary of office staff, Sanitation staff and daily wages etc. encluding CPF amount of staff i.e. Rs. 17,14,676.00 payment of salary and Rs. 52002.00 as CFP amount.

Out of CPF amount of Rs. 52002.00 Sri Abdul Wahab deposited Rs. 45000.00 only on 11.08.07 in S.B.I. ADB, Bettiah Account No:- 0100005016. Thus Rs. 7002.00 was lying with Sri Wahab up to 28.09.07

The amount paid to Sri Abdul Wahab is as under:-

Sl. No	Ch. No.	Date	Amount (in Rs.)
01.	00136519	28.07.06	500000.00
02.	01004024	-do-	500000.00
03.	01004025	-do-	500000.00
04.	01004026	31.07.07	2,66,678.00
		Total-	**1766678.00**

Audit Comments

(1) The P.F. Accounts of employee are in Post office not in SBI, ADB, Bettiah. Therefore it may be concluded that the P.F. money was not deposited in P.F Account of employee. This was irregular the same may be withdrawn from S.B.I and deposited in P.F. Account.

(2) The balance of Rs. 7002.00 may be recovered from Sri Abdul Wahab and deposited into P.F. Fund and Credit shown to next audit.

(3) Sri Abdul Wahab kept the money in hand for almost one year and the reason for the same was not pointed out to audit. This happens due to non-observance of checks mentioned in the Act and Rules.

25. (E) VOUCHER WANTING

Payment Vouchers worth Rs. 8,96,605/- were not produced in audit. The same may be produced before next audit (Details in Statement-XII to the report)

25. (F) PAYMENT OF SALARY WITHOUT PAY ORDER.

On scrutiny of Acquittance roll it revealed that a total sum of Rs. 54,92,136 was drawn on account of salary of employees for different month without the pay orders of the Executive Officer of the Municipality. No payment is to be made without the pay order of the Executive officer of the Municipality.

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The reasons for making payment/ drawl without the payment order of the Executive officer of the Municipal were not pointed out to audit. The details of payment/ withdrawal are given in statement no. **XIII** to the report. Pending which the total amount of Rs. 54,92,136.00 is held under objection.

26. (A)

Scheme No.-	5/2005-06 (Adharbhoot Sanrachans)
Name of Scheme-	Const. of PCC Road from H/o of Bijali Raut to Sana Devi Road at W. No- 25
Estimated Amount-	Rs. 4,98,000.00
Technical Sanctioned-	Ex. Eng- NREP- Bettiah on 3/12/2004
Administrating approval-	N.V.V. letter No-799 dt. 30.03.05
Date of work order issued-	14.05.05
Actual Payment as per N.B-	Rs. 4,96,672.00
Amount as per Voucher:-	4,96,672.00
Name of agency:-	Md. Mazamil, Amin N.P. Bettiah

On Scrutiny of file, estimate, N.B. and Vouchers the following irregular work noticed:-

(i) NB P/3 (2nd a/c Bill):- The Brick work (1:4) was done in 404.84 Cft, without earth work in excavation and foundation. The brick flat soling work done without above items of work is not possible. Hence the Payment of Rs. 14476.00 stands recoverable from the Executing Agency.

2. Purchase Voucher indicated that 3695 cft, Jhama Metal was provided for this work. Material was not staked as such deduction of void was not done. Volume of Thama metal actually supplied to this work =3695 Cft- 25% void= 2771.25 Cft. With supply of 2771.25 Cft Jhama Metal can only be done in volume 1847.50 Cft whereas payment had been made for 2463.75 Cft. @ 2110.10% Cft.

Excess= (2463.75 Cft -1847.50cft) =649.86Cft @ 2110.10% Cft= Rs. 13003.00

3. Purchase Voucher indicated that 3695 Cft stone chips was provided this work. Materials was not staked, as such deduction of void was not done. Volume of stone chips actually supplied to work= 3695 CftX12/13 =3410.76 Cft.

With the supply 3410.76 Cft, Stone chips can only be done in volume 37893/73 Cft whereas payment has been made for 4106.23 Cft. @ 5664.70% Cft / Excess (4106.23-3789.73 =316.5 Cft @ 5664.70% Cft = Rs. 17929.00.

Thus total of Rs. 45408.00 (Rs. 14476+ Rs. 13003+Rs. 17929.00) stands recoverable from the person(s) concerned & responsible.

26. (B) EXCESS PAYMENTS

Scheme No.-	2/2005-06 (Adharbhoot Sanrachana Phase-II)
Name of Scheme-	Const. of PCC Road from H/o Nathu Mahto to Mahaveer Mandir at word No-04
Estimated Amount-	497300.00
Technical Sanctioned-	Ex. Eng- NREP/Bettiah on 3/12/2004
Administrating approval-	N.V.V. letter No-799 dt. 30.03.06
Date of work order issued-	14.05.2005
Actual Payment as per M.B-	Rs. 4,95,931.00
Amount of Voucher:-	4,95,931.00
Name of agency:-	M.d. Mazamil, Amin N.P. Bettiah

On Scrutiny of file, N.B. Estimates and vouchers the following irregularities were found:-

1. M.B P/3 (2nd on A/c bill- The earth work in excavation and foundation trenches, Brick flat soling and P.C.C. work (1:3:6) was not done for construction of drain. However only brick work (1:4) with sone sand was done in 439.56 Cft.@ 3575.80% Cft = Rs. 15718.00 without excavation of foundation and other work of drain, the brick work was done is not possible. Hence the payment of Rs. 15718.00 was not genuine.

2. M.B P/9 (3rd on a/c bill) – The following works was done in construction of drain:-

1.	E/w in excavation and trench-105.40Cft @ 773% Cft	81.00
2.	100A B/F/S 416.65 Sft @ 620.75%.Sft	2586.00
3.	Brick work (1:4) 175.68 Cft @ 3575.80%Cft	6282.00
	Total-	**8949.00**

As per estimate PCC (1:3:6) was done in drain but this item of work was not done. So that the genuineness of work without PCC is doubtful and payment of Rs. 8949.00 is not admissible in audit.

3. As per M.B the item of work done Jhams metal consolidation and compaction by power road roller and PCC (1:2:40 is as under:-

JHAMA METAL		PCC (1:2:40	
100' X10' X3"	250 Cft	100' X10' X5"	416.66 Cft
100' X10' X3"	250 Cft	100' X11' X5"	458.33 Cft
100' X10' X3"	250 Cft	40'X10' X5"	166.66 Cft
50' X10' X3"	125 Cft	100' X12" X5"	500.00 Cft
350'	**875 Cft**	50' X12" X5"	250.00 Cft
@ 2110.10% Cft. = 18463.00		**390'**	**1791.65 Cft**
		@ 5664.70% Cft = Rs. 1,01,492.00	

Jhama Metal work was done in 350^1 length and 10^1 wide and PCC work was done in390^1 length and 10^1 to 12^1 wide. The PCC work was done in excess without Jhama Metal work is not Possible. This resulted into excess Payment of Rs. 18882.00.

PCC work done	PCC work was to be done	Excess work
1791.65 Cft	390^1x10^1x5^1= 1458.33 Cft	18882.00
Excess payment of 333.32 Cft @ 5664.70% Cft=18882.00		

4. Purchase Voucher indicated that 3900 Cft Jhama Metal was provided to this work. Materials were not staked as such deduction of void was not done. Volume of Jhama Metal actual supplied to work. =3900 Cft= 25% void =2955 Cft with supply of 2925 Cft of Jhama Metal can only be done in volume 1950 Cft whereas payment had been made for 2599.86 Cft @ 2110.10% Cft. Excess = (2599.86-1950.00Cft)= 649.86 Cft @ 2110=10% Cft = Rs. 13713.00. The excess payment of Rs. 57,262.00 (Rs. 15718.00 +Rs. 8949.00+Rs. 13713.00+Rs. 18882.00) stands recoverable from agency the person(s) at fault.

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26. (C)

Scheme No.-	10/2005-06 (IDSMT)
Name of work-	Improvement of PCC Road and Raising drain from sowababu chowk to kabor chowk in ward No- 14 of Bettiah
Name of Agency-	Md Mozamill Amin Nagar Parishad Bettiah
Administrating approval-	Letter no. 14011/-1/2004-05 UDA (v.OE-11) Dt. 18.03.05
Technical Sanction-	01.09.05
Estimated cost of work	Rs. 11,72,000/-
Total work done-	Rs. 11,71,856/-

PAYMENT MADE

Sl. No	Cheque no.	date	Amount.
1.	036057 (CBI)	08.09.05	4,00,000
2.	38076	04.04.06	6,59,720
3.	0100494	14.08.06	94600
		Rs.	**1154320**
		Sales Tax (Rs.)	**17456**
		Total (Rs.)-	**11,71,776**

The scrutiny of the Scheme file and its comparison with the Measurement book revealed the following

I. The work was done departmentally by Shri Md Mozamill, Amin Nagar Parishad, Bettiah.

The work booked in MB As per Ist A/c Bill

Carriage charged	**Charged for work complete job.**
Bricks 18200 nos @ Rs. 305% Cft=Rs. 5565	Rs. 216560
Jhama metals 10347 Cft @ 382.35% Cft = Rs. 39563	
Sone sand 422 Cft @ 2966.75% Cft = Rs. 12520	
Local samd 100 Cft @ 164.10% Cft = Rs. 164	
Cement 88 bags= 4.40 MT @ 58.35/MT = Rs. 257	
Total- Rs. 58,069	**Rs. 2,16,560**

2nd on A/c Bill

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Carriage	Charged for complete job.
Sone sand 4536 Cft @ Rs.2966x Cft = Rs. 1,34,574	Rs. 6,04,878
Stone chips 8940 Cft @ Rs. 1073.15/%Cft = Rs. 95940	
Cement 1876 bags=93.81 MT @ 58.35/MT = Rs. 5474	
Total- Rs. 235988	**Rs. 6,04,878**

3rd and final Bill	
Packet frisks 23534nos	**Charged for complete job.**
@ 305.75/%nos Rs. 7196	Rs. 49665/-
Name Plate =Rs.500	
Total	Rs. 49665/-

Total charge of complete Job **Rs. 8,71,103/-**

In all departmental work 10% contractors profit is to be deducted from the total value of work done which was not done. It was not explained to audit whether the estimates were prepared after deduction of 10% C.P. from the schedule of rate. The schedule of rates approved by the Government was not produced in audit. In light of this pending proper clarification the amount of Rs. 87110 (10% of 871103 total of complete job) which was paid with the bills, is held under objection.

26. (C)(II)

The scrutiny also revealed that under some items of work under the scheme was done in excess of estimates. The work has been completed and final payment have been made. Therefore it may be assumed that the estimate was not revised and moreover there is no chance of revision of the estimate.

Sl. No	Item of work	As per MB	As per Estimate	Excess	Rate	Amount paid in excess (Rs.)
1.	E/W in excavation and foundation trenches	252.25 Cft	137.5 Cft	114.75 Cft	773% Cft	88.70
2.	Providing 100AB/F/S joint filled with Local sand and all comp	1009.16 Sft	550 Sft	459.16 Sft	674.45 %Sft	3096.80
3.	Providing 100AB/W (1:4) with sone sand all complete job Drain raising	562.49 Cft	284.37 Cft	278.12 Cft	3829/% Cft	10649.21
4.	Providing CP (1:4) with sone sand and puning	975 Sft	718.9 Sft	256.% Sft	545.5% Sft	1397.03

5.	PCC (1:2:4) with sone sand and stone chips	9801.52 Cft	9683.50 Cft	118.02 Cft	596.60/%Cft	7041.78
					Total-	**22273.52**

The excess work was made over by less execution of work under Sl. No 10. Providing Picket bricks on edge soling joint filled with local sand and all compaction job etc and Sl. No.9 providing filling sandy soil on the flank of road and at Sl. No. 8 Providing cleaning of drain, mud, silt and garbage and remove by mechanical means and all comp job not done.

Providing filling sandy soil on flank of road a payment Rs. 774/- was made. As no carriage was charged for carring of sandy soil to the site. From this it may be assumed that this particular item was not done and therefore the payment for this particular work may be recovered. Excess payment of carriage of material used for work which was sone in excess of estimate is as under.

Sl. No	Item of work	Excess work done	Excess material	rate of carriage	Amount
1.	Providing 100 AB/F/S joints filled with Local sand and all comp	459./6 Sft	Brick 1378 nos	305%	420.29
			Sand 23 Cft	164.1% Cft	37.74
2.	Providing 100 B/W (1:4) with sone sand and drain wall raising all comp job	278.12 Cft	Brick 3198nos	305%	975.39
			Sone sand 89Cft	2966.75% Cft	2640.41
			Cement 22.25 bags (3.94MT)	58.35/ MT	229.80
				Total-	**4303.63**

The total sum of Rs. 27351.15 i.e Rs. 27351.00 which had been paid in excess under this scheme may be recovered from the Agency. (Work done in excess of estimate Rs. 22273.52 + payment for work not done Rs. 774+ Excess carriage paid Rs. 4303.64).

26. (D)

Scheme No.-	18/2005-06 (NSDP)
Name of Scheme-	Const. of PCC road and drain from Daroga Total to K.P. School at ward No-24
Estimated Amount-	Rs. 7,78,000.00

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Technical Sanctioned-	E.E., NREP. Battiah 18.06.05
Administrating approval-	D.D.C., west champaran, vide letter No. 183 dt 02.09.05
Name of agency:-	Sri Indal Kumar, (N.H.C)
Actual Payment as per N.B-	Rs. 7,77,862.00
Amount as per Voucher:-	Rs. 7,77,862.00

On scrutiny of file, estimate, M.B and vouchers the following irregularities were noticed;-

(i) The following works was done in construction of drain without PCC work and cement plaster work

(1)	E/W in excavation -59.38 Cft @773%.Cft	Rs. 46.00
(2)	100A Brick works (1:4) 178.11 Cft @ 3829.10. Cft	Rs. 6820.00
(3)	100A Brick flate soling 237.50Sft. @ 674.75%Cft	Rs. 1602.00
	Total-	**8468.00**

As per estimate PCC work (1:3:6) and cement Plaster (1:4) was done in drain, but this item of work was not done. So the genuineness of work is doubtful and payment of Rs. 8468.00 is in admissible.

(2) Purchase voucher indicated that 4089 Cft of Jhama Metal was provided to this work; Materials were not staked as such deduction of void was not done. Volume of Jhama Metas actually supplied to work= 4089 Cft. 25% void=3066.75 Cft with supply of 3066.75 Cft Jhama metal can only be done on volume 2044.25 Cft where as payment had been made for 2726.24 Cft @ 2305.50% Cft. Excess- (2726.24 Cft-2044.50 Cft)=681.74. cft. @ 2305.50% Cft=Rs. 15718.00

(3) Purchase voucher indicated that 4604 Cft. of stone chips was provided to this work. Materials were not staked as such deduction of void was not done.

Volume of stone chips actually supplied to work:-

=4604 Cft x12/13_= 4249.85 cft

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Less PCC work done in drain (4249.85 Cft.-475.94 Cft)=3773.91 Cft. With the 3773.91 Cft of stone chips can only be done in volume 4193.23 Cft. where as payment had been made for 4587.71 Cft. @ 5966.60%. Cft. Excess: - (4587.79 cft-4193.23 Cft) =394 Cft @ 5966.60% Cft. Rs. =23542.00. Thus excess payment of Rs. 47728.00 (Sl. 1,2 &3) stands for recovery.

26. (E)

Scheme No.-	14/2005-06 (NSDP)
Name of Work-	Const. of PCC road and drain from H/o Md. Hama to Middle School, Beswaria in ward No.-23
Estimated Amount-	Rs. 7,32,100.00
Technical Sanctioned-	E.E., NREP. Battiah / 18.06.05
Administrator	D.D.C., Bettiah, No. 183 dt 02.09.05
Name of agency:-	Sri Rajan Prasad.
Actual Payment	Rs. 7,30,976.00
Amount as per Voucher:-	Rs. 7,30,976.00

Scrutiny of file estimate, M.B and voucher the following irregularities were noticed:-

(I) The Following Work Was Done In Construction of Drain		
(a)	E/W in excavation 263.13 Cft @ 773%. Cft	Rs. 203.00
(b)	Brick flat soling 1052.51Sft @ 674.45% Sft	Rs. 7098.00
(c)	Brick work (1:4) 789.37 Cft @ 3829.10%. Cft	Rs. 30226.00
	Total-	**37527.00**

As per estimate PCC work (1:3:6) and cement plaster (1:4) was done in the drain, but this item of works was not done. So that the geniuoness of work was doubtful and payment of Rs.-37527.00 not admissible in audit.

(ii) As per estimate Rs. 33874.00 was provided for 1260 kg Iron bar @ 26884/ MT. But the same item of work was not done and also not deducted from the estimate whereas the payment was made. As such excess payment of Rs. 32750.00 as detailed below was made which stands recoverable:-

(a)	Estimated amount :-	Rs. 7,32,100
(b)	Loss amount of Iron bar:-	Rs. 33874
(c)	Actual estimate amount:-	Rs. 6,98,226
(d)	Payment made:-	Rs. 7,30,976
(e)	Excess Payment:-	Rs. 32750

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(iii) The payment was made for item of work was done Sundry soil of 2333 Cft. @ 658.12% Cft = Rs. 1539.00. No voucher was found against this payment. As such payment of Rs. 1539.00 is doubtful.

(iv) Purchase Voucher indicated that 1387 Cft. of Jhama Metal was provided to this work. Material was not stoked. As such deduction of void was not done.

Volume of Jhama Metal actually supplied to work. =3187 Cft-25% Void=2390.25 Cft with the supply of 2390 Cft. Jhama Metal can only be done in Volume 1593.50 Cft. whereas payment had been made for 2124.44 Cft.@ 2305.50% Cft. Excess:- 2124.44 Cft-1593.50 Cft=550.94 =Rs. 12241.00

(v) Purchase Voucher indicated that 3749 Cft. Stone Chips was provided to this work. Materials were not stoked as such deduction of void was not done. Volume of stone chips actually supplied to work. =3749 Cft x 12/13 = 3460.62 Cft.

Less PCC work in drain = (3460.62 Cft – 242.29 Cft) = 3218.33 Cft with the 3218.33 Cft of stone chips can only be done in volume 3575.92 Cft. whereas payment had been made for 3896.88 Cft. @ 5966.60% Cft.

Excess: - (3896.88 Cft -3575.92Cft) =320.96 Cft. @ 5966.60 % Cft =Rs. 1950.00 Thus excess payment of Rs. 1,03,207.00 Sl.no. 1 to 5 stands recoverable.

26. (F)

Scheme No.-	11/2005-06 (NSDP)
Name of Scheme-	Const. of PCC road and drain from H/o Satys Narayan Passi to Ghasan pura chowk at w. No- 22
Estimated Amount-	Rs. 643700.00
Actual Payment	Rs. 6,41,837.00
Payment as per Voucher:-	Rs. 6,41,837.00
Technical Sanctioned-	E.E., NREP. Battiah 18.06.05
Administrate approval-	D.D.C., Bettiah, No. 183 / 02.09.05

Scrutiny of file estimate, M.B. and voucher the following irregularities were noticed:-

(i) The Following Work Was Done In Const. of Drain		
(a)	E/W in excavation 190.88 Cft @ 773%. Cft	Rs. 148.00
(b)	100A Brick flate soling 2324.47Sft @ 674.45% Sft	Rs. 15677.00
(c)	100A Brick work (1:4) 314.71 Cft @ 3829.10%. Cft	Rs. 12051.00
	Total-	**Rs. 27876.00**

As per estimate, PCC work and cement Plaster (1:40 was done in drain, but this item of work done. So that the geniunness of the work is doubtful and payment of Rs. 27876.00 also doubtful and not admitted.

(ii) Purchase Voucher indicated that 3433 Cft of Jhama Metal was provided to this work. Materials were not staked as such deduction of void was not done.

Volume of Jhama Metal actually supplied to work. =3433 Cft- 25% void=2574.75 Cft with the supply of 2574.75 Cft of Jhams Metal can only be done in volume 1716.50 Cft. where as payment had been made for 2288.43 Cft. @ 2305.50% Cft.

Excess: - 2288.43 Cft-1716.50. Cft=571.93 Cft @ 2305.50% Cft= 13186.00

(iii) Purchase voucher indicated that 4301 Cft. of stone chips was provided to this work. Materials were not staked; as such deduction of void was not done.

Volume of stons chips actually supplied to work =4301 Cft x 12/13 = 3970.15 Cft less PCC work in drain= (3970.15 Cft – 310.25 Cft) = 3659.90 Cft, with the 3659.90 Cft of stone chips can only be done in volume 4066.55 Cft., where as payment had been made for 4434.34 Cft. @ 5966.60% Cft.

Excess: - 4434.34 Cft – 4066.55 Cft =367.79 Cft @ 5966.60% Cft= Rs. 21945. Thus excess payment of Rs. 63007.00 (SL 1 to 3) stands recoverable.

26. (G)

Scheme No.-	23/2005-06 (NSDP)
Name of Scheme-	Const. of PCC road and drain from daffodils school to H/o Awadhesh Singh ward No- 25
Name of Agency:-	Sri Suresh Pd. NHC
Technical Sanctioned-	E.E., NREP. Battiah / 18.06.05
Administrative approval-	D.D.C., Bettiah, No. 183 / 02.09.05
Estimated Cost-	Rs. 5,31,100.00
Actual Payment	Rs. 5,29,365.00
Payment as per Voucher:-	Rs. 5,29,365.00

Scrutiny of file estimate, M.B. and voucher the following irregularities were noticed:-

(i) The Following Work had bee Done In Const. of Drain		
(a)	E/W in excavation 177.56 Cft @ 773%. Cft	Rs. 137.00
(b)	100A Brick flate soling 710.387Sft @ 674.45% Sft	Rs. 4791.00
(c)	100A Brick work (1:4) 648.72 Cft @ 3829.10%. Cft	Rs. 24840.00
	Total-	**Rs. 29768.00**

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As per estimate, PCC work and cement Plaster was to be done in drain, but this item of work was not done. So that the genuineness of work is doubtful and payments of Rs. 29768.00 also doubtful and in admissible.

(ii) Purchase voucher indicated Rs. that 1576. Cft. of Jhams Metal was provided to this work. Materials was not staked, as such deduction of void was not done.

Volume of Jhams Metal actually supplied to work =1576 Cft. – 25% void =1182Cft. with the supply of 1182 Cft. Jhams Metal can only be done in volume 783 Cft. whereas payment had been made for 1050.87 Cft @ 2305.50% Cft.

Excess:- 1050.87 Cft – 788 Cft = 262.87 Cft. @ 2305.50% Cft = Rs. 6060.00

(iii) Purchase voucher indicated that 3921 Cft of stone chips was provided for this work. Materials were not staked; as such deduction of void was not done.

Volume of stone chips actually supplied to work. =3921 Cft x 12/13 = 3619.38 Cft. with the supply of 3619.38 Cft stone chips can only be done in volume 4021.53 Cft., where as payment had been made for 4356.30 Cft. @ 5966.60% Cft.

Excess= 4356.30 Cft.- 4021.53 Cft= 334.77 Cft @ 5966.60% Cft = Rs. 19974. Thus excess payment of Rs. 55802.00 (SL 1 to 3) Stands recoverable.

26. (h)

Scheme No.-	3/2005-06 (NSDP)
Name of Scheme-	Const. of PCC road and drain from O/o communist Party to Home of Pendeg fee at W. No-24
Name of Agency:-	Sri Indal Kumar, NHC
Estimated Cost-	Rs. 648300.00
Technical Sanctioned-	E.E., NREP. Battiah 28.06.05
Administrative approval-	D.D.C., Bettiah, No. 183 / 02.09.05
Actual Payment	Rs. 648247.00
Amount as per Voucher:-	Rs. 648247.00

Scrutiny of file estimate, M.B. and voucher the following irregularities were noticed:-

(i) The Following Work was Done In Drain		
(a)	E/W in excavation 255 Cft @ 773%. Cft	Rs. 198.00
(b)	100A Brick flate soling 1023.30 Sft @ 674.45% Sft	Rs. 6902.00
(c)	Brick work (1:4) 767.50 Cft @ 3829.10%. Cft	Rs. 29388.00
	Total-	**Rs. 36488.00**

As per estimate, PCC work and cement Plaster was to be done in drain, but this item of work was not done. So that the geniunious of work is doubtful and payments of Rs. 36488.00 also doubtful and not admitted.

(ii) Purchase voucher indicated that 3597. Cft. of Jhams Metal was provided to this work. Materials were not staked, as such deduction of void was not done.

Volume of Jhams Metal actually supplied to work =3597 Cft. – 25% void =2697.75Cft. with the supply of 2697.75 Cft of Jhams Metal can only be done in volume 1798.50 Cft. where as payment had been made for 2397.89 Cft @ 2305.50% Cft.

Excess:- 2397.89 Cft – 1798.50 Cft = 599.39 Cft. @ 2305.50% Cft. = Rs. 13819.00 stands recoverable.

(iii) Purchase voucher indicated that 4432 Cft of stone chips was provided for this work. Materials were not staked, as such deduction of void was not done.

Volume of stone chips actually supplied to work. = 4432 Cft x 12/13 = 4091.07 Cft less PCC (1:3:6) in drain = 4091.07 Cft. – 125.32 Cft = 3965.75 Cft, with 3965.75 Cft. of stone chips can only be done in volume 4406.38 Cft. whereas payment was made for 4795.77 Cft. @ 5966.60%Cft.

Excess = 4795.77 Cft. – 4406.38 Cft = 389.39 Cft. @ 5966.60% Cft = Rs. 23233.00 stands recoverable.

Thus excess payment of Rs. 73540.00 (Rs. 36488.00 + Rs. 13819.00 + Rs. 23233.00) stands recoverable.

26. (i) SALES TAX/VAT AND ROYALTY

On scrutiny of schemes files and M.B. revealed that sales Tax/ VAT and Royalty were recovered from the final bill. A total sum of Rs. 1,10,500/- was deducted as sales Tax/VAT and Rs. 63,644/- as Royalty but the deposit of the same in concerned head of Govt. account could not be verified in audit. Connecting papers in this regard may be shown to next audit. (Detailed vide Appendix **XIV** to the report)

27. ADVANCE

Generally advance is granted for urgent work. Second and subsequent advance is to be granted after the adjustment of first advance. But contrary to this advance was being granted without adjusting the previous.

27. (a) Advance ledger of scheme and Misc. Advance of the Nagar Parishad was not maintained properly and previous year balance was also not carried forward. Due to which the actual

position of advance outstanding as on 01.04.2000, adjustment during 2000-01 to 2006-07 and outstanding as on 31.07.07 could not be ascertained. On scrutiny of cash book revealed that a total sum of Rs. 4,59,500.00 was granted as advance during the period under audit. Vide in Appendix no. XV to the report. But their entry was not found in advance ledger and also no adjustment was made available to audit. As such outstanding advance other then salary as on 31.03.07 was Rs. 4,59,500 which was not entered in Advance ledger. The same may be entered in Advance ledger and adjustment thereof shown to next audit.

27. (b) Advance ledger of salary advance was neither maintained nor produced in Audit. However scrutiny of cash book revealed that a total sum of Rs. 35,81,984 was granted to the staff of the Parishad vide details in Appendix no XVI to the report but in absence of advance ledger the adjustment of the same could not be verified.

Effective steps may be taken to adjust/recover the same.

28. DISCUSSION WITH THE EXECUTIVES.

Important points raised in course of audit were discussed with the Executive officer time to time and at the end of audit.

29. RESULT OF AUDIT.

Following are the result of audit

(a)	Amount suggested for recovery-	6861489.00
(b)	Amount suggested for recovery through surcharge	94,900.00
(c)	Amount held under objection-	1,62,12673

(Appendix-**XVII** to the report)

30. GENERAL REMARKS

There was much scope for improvement in the maintenance of accounts and register. Most of records like demand and collection register, Progress register, Grant register. Loan register, Property register etc. were not maintained. Mis-appropriation of Municipal fund, irregular expenditure of I.D.S.M.T. Grant, Excess payment, irregular payment, Loss due to non-realisation of professional tax and offensive and dangerous Trade, direct appropriation, non-maintenance of advance ledger (staff), diversion of fund etc. were noticed. The financial position of Nagar Parishad in not sound. Attention of the authorities is invited towards the improvement of the collection of Municipal revenue and restricts the avoidable expenditure.

Sd/-
Satya Prakash Singh
Section Officer.

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No. L.A/ULB/Sur/ 901 **Dated:-** 31/3/08

Forwarded to the Executive Officer, Nagar Parishad, Bettiah for information and necessary action. He is requested to send the replies within three months from the date of receipt of audit report to this office through proper channel.

Sd/-
Audit Officer/ Surcharge

No. L.A/ULB/Sur/ 902 **Dated:-** 31/3/08

Copy to-

1. The Secretary to Government of Bihar. Urban Development Department, Patna
2. District Magistrate, West Champaran, Bettiah.
3. S.O. /Sur.

for information and necessary action.

31/3/08

Audit Officer/ Surcharge

SURCHARGE STATEMENT - 1

~~APPENDIX~~ :-

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Statement showing Surcharge Proposal Statement

Sl. No.	Para No.	Name of Surcharge	Amount surcharged (in Rs.)
1.	23 (a) -	(1) Sri L.N. Dubey, Executive Magistrate cum Ex. Officer, N.P., Bettiah (2) Sri S. John Dikruj, Account cum Head Clerk (3) Sri Surendra Prasad, Assistant	4500=00
2.	23 (b) -	(1) Sri Vijay Ranjan, C.O. cum Executive Officer, N.P., Bettiah (2) Sri S. John Dikruj, H.C cum Accountant (3) " Surendra Prasad, Assistant (4) " Harendra Patel, Account Incharge	80650=00
3.	23 (c) -	(1) Sri Vijay Ranjan, C.O. cum Ex. Officer, N.P., Bettiah (2) Sri S. John Dikruj, H.C, cum Accountant (3) " Surendra Prasad, Assistant (4) " Harendra Patel, Accountant Incharge	12
4.	23 (d)	(1) Sri Vijay Ranjan, C.O. cum Ex. Officer, N.P., Bettiah (2) Sri S. John Dikruj, H cum Accountant (3) " Surendra Pra (4) " Harendra P	

Total

APPENDIX – I (A)

Statement showing records and registers produced and checked in audit

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

Sl. No	Name of records and registers
01.	Account Cash Book :- 26.2.02 to 31.3.07
02.	Payment vouchers
03.	Scheme Register of (1) T.D.S.N.P.
04	" " of Adhar bheet Sanctions
05.	" " of XIth Finance Commission
06.	" " " Removal of road and approaching
07.	Concerned Scheme files of (1) T.D.S.N.P.
08	" " " " NSDP
09	" " " " Adhar bheet Sanctions
10	" " " " 11th F.C
11	" " " " 12th F.C
12	" " " " Removal of Road additions
13	Register regarding Payment of Gratuity
14.	Proceeding Register
15	Pay Arrear Cover Roll Register of Staff
16	" " " " of Daily wages
17.	Holding Receipts Books.
18	Miscellanious Receipts Books
19.	Stock register of receipts book from 01/04/04 to 31.3.2007
20.	Appointment file (Partly)
21.	Daily Collection Register
22.	Shop Rent Register (Partly)
23.	[illegible] Book

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APPENDIX :- II(B)

Statement showing records and registers which produced for Checked in audit.
(Referred to in Para NO:- 3 of the report)

S.NO	Name of records and Registers
1.	Accounting Cash Book 1.4.2000 to 25.6.2002
2.	Stock Register of Receipt Books 1.4.2000 - 1.12.01
3.	Demand Register of Holding tax etc.
4.	Bank Pass Book and on Bank Statement of all accounts
5.	Cheque Counter Files
6.	P.F ledger and concerned Pass Book
7.	Stock Register of Permanent articles
8.	Property Register
9	Dead Stock register
10.	Grant and loan registers
11	Loan appropriation
12.	Scheme register of 10th F.C, SJSRY
13	Service Book
14	Annual account and Budget estimate
15	Demand and Collection Register (Partly
16.	Proceeding Registers
17	Vouchers Partly.

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APPENDIX - III

Statement showing Salary paid to retired Sanitation Staff After 40 Year of Service upto Sept. 06 (Referred to Para NO. 11 of the report)

Sl. No.	Name of Staff		Period	Amount
01.	Sri	Biroda Mallik	13.2.01 to 30.6.06	11036=00
02.	"	Chandra Mallik	1.7.02 to 30.9.06	157416=00
03	Smt	Phali Jhariya Mehtarani	1.12.05 to 30.9.06	41000=00
04.	"	Rajkalia "	—do—	170664=00
05	"	Kalpalia "	1.10.02 to 30.9.06	171293=00
06	"	Budhia "	1.11.05 to 30.9.06	40475=00
07	"	Bhikharania "	1.2.03 to 30.9.06	141390=00
08	"	Lilawati "	1.2.04 to 30.9.06	124551=00
09	Sri	Bhoj Mallik	1.02.06 to 30.9.06	52,625=00
10	Smt	Radhika Mehtarani	1.8.06 to 30.9.06	73500=00
11	"	Meera "	1.4.06 to 30.9.06	65600=00
		Total		1049850=00

Sd/-

APPENDIX - VII

(60)

Statement showing Salary paid to Staff after date of retirement due to negligence of N.F. (Referred to in Para No. 11 of the Report)

Sl. No.	Name of Staff S/Sri	Period	Amount
1.	Shiva Kant Dubey	1.2.98 to 31.5.2000	53404=00
2.	Smt. Kushmi Mehtarani	1.4.98 to 31.5.2000	49099=00
3.	Sri Bijli Mallik	1.12.98 to 31.5.2000	20163=00
4	" Anshik Miyon	1.5.98 to 31.5.2000	47518=00
5	" Ram Dhari Mahto	1.10.97 to 31.5.2000	60628=00
6.	" Jokhan Raut	1.12.98 to 31.5.2000	45815=00
7	Smt Kalawati Mehtarani	1.1.97 to 31.5.2000	77268=00
	Total	Rs.	3,53,895=00

A Agarwal
Sr. Auditor

ABSTRACTS

1. 7 employees retired after age of 58 years and 11 employees retired Rs- 3,53,895=00

2) " employees continued ~~retired~~ after completion of 40 years Rs. 10 49 850

Total Rs 14,03,745=00

Statement – IV

59

43

Statement showing the difference between the work in project approved by central Govt. and Schemes under taken By Nagar Parisad under IDSMT.

(Referred to Para No – 14 of the report)

As per approved project report				As per schemes under taken			
Sl no	Name of Work	Item of Work	Estimated Cost	Sl no	Item of Work	Estimated Cost	Difference between Estimate (4-7)
1	2	3	4 Rs in Lakh	5	6	7	8
1.	T-2 Upgradation of road from Hari watika Chowk to Teen lanten Chowk	PCC road	41.06	1/05-06 (Part A)	PCC road	1,71800	
				2/05-06 (Part B)	Black top road	2493700	
	T-3 ~~Upgr~~ do – From Collectoriate to Station Chock.	– do –	11.46	3/05-06 - doC	– do –	2493700	
				4/05-06 Part D	– do –	485500	
			52.52			56,44700	3,92,700
2.	T-6 Upgradation of road. From house of Idarish Miyan to Hassan Tara	– do –	0.89	5/05-06	PCC road	131,000	42,000
[3.	T-8 PCC road to Nuniya toli	250 mt – do – Drain	2.44 / 1.15 / 3.59	6/05-06	179.22 mt PCC road & Drain	358,000	257360].
3.	T-14. Upgradation of road From Maharati Toli to Kabristan	– do – and Drain	1.48 / 0.70 / 2.18	11/05-06	PCC road & Drain	396000	1,78,000
4.	C-4. Shoping Centre at Alok Bharti Chowk.	27 Shops	15.33	12/05-06 part A	27 Shops	1754400	2,21,400
5.	International steel to Vidyavati's House	PCC road Drain	1.48 / ~~0.70~~ / ~~2.18~~	17/05-06	PCC road & Drain	599700	3,81700
					Total		12,15,800

58

Statement showing the details of difference between the project approved by Govt and estimate which should have been for the estimates issued ~~by~~ approved by Nagar Parisad. under IDSMT.

As per approved project report				As per schemes under taken				
Sl.No.	Name of Work	Item of Work	Estimated Cost Rs in Lakh	Sl.no	Item of Work	Estimated cost	Estimated cost as per length of Work.	(7-8) Difference in Cost
1	2	3	4	5	6	7	8	9
1.	T-8. PCC road and Drain to Nuniya tole.	PCC road 250mt and Drain "	2.44 1.15 3.59	6/05-06	PCC road & Drain	179.22mt 358000	257360	100640
2.	T-9. Upgradation of road from Chilpatti to back offate of Bantuk school in ward no. 8	—do— 150mt	1.48 0.70 2.18	7/05-06	—do— 109.73mt	217400	159474	57926
3.	T-11. Upgradation of road from Dr. Rameshwar Prasad clinic to Kalibag	—do—	1.48 0.70 2.18	9/05-06	—do— 109.42mt	217800	158387	59413
4.	T-13 Upgradation of road from Suresh Prasad's House to Hiswa Pura Chowk.	—do—	1.48 0.70 2.18	15/05-06	—do— 146.30mt	4,31500	2,12,622	218878
5.	T-7. Upgradation of Main road to Kargiahiya road	—do— 183mt	1.79 0.84 2.63	13/05-06	—do— 120.40mt	216400	173033	43367
6.	T-15 Upgradation of road from Shaijee's house to Viswanath's House	—do— 270mt	2.68 1.26 3.94	16/05-06	—do— 220.98mt	513200	322465	208735

Total 688959

+ 1215800

1904759 = a

श्रीमती रंजना श्रीवास्तव

[illegible]

सदस्य [illegible]
सदस्य मध्याह्न भोजन [illegible] समिति
सदस्य सर्व शिक्षा अभियान समिति
सदस्य भारत विकास परिषद
सदस्य पी० सी० एण्ड पी० एन० डी०टी० एक्ट, सिवान
सह पूर्व जिलाध्यक्षा भारतीय जनता पार्टी महिला मोर्चा, सिवान

संजय कुमार

पूर्व [illegible]

[illegible]

सह

सदस्य शांति समिति [illegible]

पत्रांक.....

दिनांक 5.1.2018

सेवा में,

प्रधान सचिव महोदय,
भारत विकास एवम आपदा विभाग,
बिहार सरकार

विषय:- क्रय समिति सदस्य के विषय में।

उपर्युक्त विषय के संबंध में कहना है कि सामान्य स्थायी समिति के सदस्य होने के कारण मुझे क्रय समिति में नहीं रहना है। अतः मैं रंजना श्रीवास्तव (सदस्य, सामान्य स्थायी समिति) क्रय समिति के सदस्य से इस्तीफा दे रही हूँ जो आज से ही मान्य होगा।

रंजना श्रीवास्तव
5.1.2018

APPENDIX V

Statement showing details of Voucher and Measurement Book were not found in Schemes 1-16 (Referred to in Para No. 16 (13) to the report)

Sl.No	Name of Schemes	Actual Exp	Remarks
1.	Sinking of hand Pump in different Place at Baswadis under NSDP	60000	Vr. and M not found
2.	Const. of drain from H/o Mahesh Ram to H/o Raghubeer Ram, W.No-25	47738	Vr. not found
3.	Const. of PCC road from Idgah Eleli School to H/o Abdi Hussain, W.No-24	103397	"
4.	Const. of drain from Pipal Tree to H/o Vishwanath Prasad at W.No-24	203513	"
5.	Const. of drain from Ganesh Chauk to H/o Bhikhari Sharma at W.No-24	298193	"
6.	Brick Soling from H/o Bhal to Marsan at W.No-25	99673	"
7.	Brick Soling from H/o Ramakant to Ramal Ram at W.No-25	164424	"
8.	Const. of drain from Petral Pump to H/o Sons Mallik	174671	"
9.	Const. of drain from H/o Nizam to Dom Teli Pee road W.No-23	149467	"
10.	Const. of PCC road from H/o Zakkan Lal to Gopal Lal. W.No-23	119263	"
11.	Const. of Lader and Chabutra at Jagjeevan Nagar at W.No-23	22370	
12.	Const. of drain from H/o Biko Ram to Deena Ram at W.No-25	180800	
		16.77.141	

Statement - VI

पावर हाउस के पास अवस्थित नगर परिषद की दुकानों से संबंधित बकाया विवरणी मार्च '07 तक

Para No. 23 (A) के सम्बन्ध में

क्र.सं.	स्थान	दुकान सं.	दुकानदार का नाम	बकाया अवधि 31.3.'07 तक	दर मासिक	कुल मह	राशि
1.	पावर हाउस के पास	1	म० हारून	दिसम्बर'04 से मई 05	144.00	6	864.00
				जून'05 से मार्च 07	166.00	22	3652.00
2.	"	2	अख्तर हुसेन	अगस्त'04 से मई'05	144.00	10	1440.00
				जून'05 से मार्च'07	166.00	22	3652.00
3	"	3	उपेन्द्र मिश्री	जून'05 से मार्च'07	166.00	22	3652.00
4	"	4	माया देवी	—	—	—	—
5	"	8	विश्वनाथ सिंह	मार्च'02 से मई'05	144.00	39	5,616.00
				जून'05 से मार्च'07	166.00	22	3,652.00
6	"	9	मदन मिश्री	जून'05 से मार्च'07	166.00	22	3,652.00
7	"	12	वकील महतो	जुलाई'03 से मई'05	144.00	23	3,312.00
				जून'05 से मार्च'07	166.00	22	3,652.00
8	"	14	सुरेश प्रसाद	दिसम्बर'04 से मई'05	168.00	6	1,008.00
				जून'05 से मार्च'07	194.00	22	4,268.00
9	"	15	बागड़ महतो	जनवरी'07 से मार्च'07	221.00	3	663.00
10	"	17	रामचन्द्र प्रसाद	जनवरी'04 से मई'05	192.00	17	3,264.00
				जून'05 से मार्च'07	221.00	22	4,862.00
11	"	18	शंकर प्रसाद	जनवरी'03 से मई'05	192.00	29	5,568.00
				जून'05 से मार्च'07	221.00	22	4,862.00
12	"	20	भीखारी शर्मा	मार्च'07	221.00	1	221.00
13	"	21	संजय कुमार साह	फरवरी'06 से मार्च'07	221.00	14	3,094.00
14	"	22	कपिलदेव साह	अक्टूबर'06 से मार्च'07	221.00	6	1,326.00
15	"	23	कृपा मिश्री	नवम्बर'03 से मई'05	192.00	19	3,648.00
				जून'05 से मार्च'07	221.00	22	4,862.00
16	"	24	हरेन्द्र प्रसाद	जुलाई'06 से मार्च'07	221.00	9	1,989.00
17	"	27	हीरालाल महतो	अगस्त'03 से मई'05	192.00	22	4,224.00
				जून'05 से मार्च'07	221.00	22	4,862.00
18	"	28	नीरज कुमार	फरवरी'05 से मई'05	192.00	4	768.00
				जून'05 से मार्च'07	221.00	22	4,862.00
19	"	29	सुरेन्द्र कुमार	अप्रील'06 से मार्च'07	221.00	12	2,652.00
							90,147.00

(56)

क्र.सं.	स्थान	दुकान सं.	दुकानदार का नाम	किराया अवधि 31-3-07 तक	दर मासिक	कुल माह	राशि
1.	समाहरणालय से पूरब (रेलवे रोड)	7	हीरा साह	दिसम्बर '06 से मार्च '07	202.00	4	808=00
2.	"	9	विश्वदेव प्रसाद	दिसम्बर '06 से मार्च '07	202.00	4	808=00
3	"	10	रामेश्वर प्रसाद	जुलाई '04 से मार्च '07	152.00	9	1,368=00
4	"	14	विजय कुमार	अक्टूबर '04 से मार्च '07	202.00	30	6,060=00
5.	"	15	तुलसी ठाकुर	सितम्बर '06 से मार्च '07	152.00	7	1,064.00
6	"	16	बैजू लाल	जनवरी '06 से मार्च '07	202.00	15	3,030.00
							13,138.00
1.	यतीमखाना के सामने	4	सै. म. समीउद्दीन	मार्च '07	30.00	1	30=00
2.	नगरपरिषद कार्या.	गुमटी	मो० कमरूद्दीन	फरवरी '05 से मार्च '07	30.00	26	780=00
							810.00

Statement VII — 54

(Referred to in Para 23(i) of the report)

Statement showing Health cess and Education cess collected by the Municipality during 2000-01 to 2006-07

Sl. No.	Date	Education cess Rs	Health cess Rs
1	2	3	4
		2000-01	
1	20.4.00	2607.85	2607.85
2	26.4.00	4954.12	4954.12
3.	4.5.00	1897.24	1897.24
4.	8.5.00	586.76	586.76
5.	11.5.00	1321.53	1321.53
6.	15.5.00	580.32	580.32
7.	22.5.00	2648.94	2648.94
8.	1.6.00	3447.72	3447.72
9.	5.6.00	1431.50	1431.50
10.	8.6.00	1197.82	1197.82
11.	12.6.00	3134.66	3134.66
12	19.6.00	4444.87	4444.87
13.	22.6.00	830.14	830.14
14.	29.6.00	1141.91	1141.91
15.	3.7.00	1229.29	1229.29
16.	6.7.00	868.07	868.07
17.	10.7.00	1233.18	1233.18
18.	13.7.00	502.57	502.57
19.	17.7.00	5136.63	5136.63
20.	20.7.00	2121.69	2121.69
21.	27.7.00	1975.16	1975.16
22.	27.7.00	720.08	720.08
23.	31.7.00	1388.79	1388.79
24.	3.8.00	201.42	201.42
25.	7.8.00	1554.54	1554.54
26.	7.8.00	401.24	401.24
27.	10.8.00	337.56	337.56
28.	21.8.00	849.94	849.94
29.	24.8.00	294.80	294.80
30.	28.9.00	4490.54	4490.54
	T.C.F	53530.88	53530.88

1	2	3	4
	BF.	53530.88	53530.88
31.	3.10.00	1202.32	1202.32
32.	12.10.00	2615.15	2615.15
33.	19.10.00	9409.39	9409.39
34	,,	590.21	590.21
35.	23.10.00	3307.87	3307.87
36.	24.10.00	14535.95	14535.95
37.	30.10.00	9280.86	9280.86
38.	6.11.00	7771.33	7771.33
39.	16.11.00	2526.46	2526.46
40.	20.11.00	2712.89	2712.89
41.	23.11.00	377.22	377.22
42.	26.11.00	874.97	874.97
43.	6.12.00	3712.10	3712.10
44.	,,	3930.66	3930.66
45.	18.12.00	3776.23	3776.23
46.	18.12.00	2380.81	2380.81
47.	21.12.00	1369.37	1369.37
48.	26.12.00	298.85	298.85
49.	26.12.00	629.06	629.06
50.	4.1.01	3043.26	3043.26
51.	,,	559.67	559.67
52.	15.1.01	1514.98	1514.98
53.	15.1.01	2008.56	2008.56
54.	18.1.01	957.30	957.30
55.	18.1.01	1826.02	1826.02
56.	22.1.01	3631.55	3631.55
57.	,,	807.61	807.61
58.	25.1.01	631.69	631.69
59.	1.2.01	2097.66	2097.66
60.	1.2.01	3923.08	3923.08
61.	9.2.01	6417.19	6417.19
62.	15.2.01	3389.75	3389.75
63.	15.2.01	3051.09	3051.09
	T.C.F	1,58,691.99	1,58,691.99

1	2	3	4
~~64.~~		B. F 1,58,691.99	1,58,691.99
64.	26.2.01	1707.66	1707.66
65.	26.2.01	2530.52	2530.52
66.	8.3.01	3,391.86	3391.86
67.	12.3.01	4425.21	4425.21
68.	12.3.01	143.61	143.61
69.	15.3.01	1382.48	1382.48
70.	26.3.01	7116.66	7116.66
71.	26.3.01	1297.38	1297.38
72.	29.3.01	1146.68	1146.68
73.	29.3.01	1143.26	1143.26
74.	29.3.01	1613.30	1613.30
~~75.~~		Total 1,84,590.61	1,84,590.61

2001-02

1.	3.4.04.	6403.67	6403.67
2.	16.4.04.	11995.68	11995.68
3.	26.4.04.	1386.66	1386.66
4.	30.4.04.	7787.42	7787.42
5.	3.5.04.	1252.16	1252.16
6.	8.5.04	5068.80	5068.80
7.	8.5.04	183.09	183.09
8.	10.5.04	3864.21	3864.21
9.	15.5.04	4640.01	4640.01
10.	17.5.04	2978.17	2978.17
11.	24.5.04	388.92	388.92
12.	24.5.04	3883.31	3883.31
13.	28.5.04	4403.45	4403.45
14.	28.5.04	368.05	368.05
15.	31.5.04	3690.50	3690.50
		T.CF 58294.10	58294.10

1	2	3	4
	BF	58294.10	58294.10
16.	4.6.01	8681.87	8681.87
17.	7.6.01	1090.00	1090.00
18.	11.6.01	5768.54	5768.54
19.	14.6.01	7306.58	7306.58
20.	18.6.01	5729.92	5729.92
21.	21.6.01	5901.64	5901.64
22.	25.6.01	3265.98	3265.98
23.	28.6.01	3283.15	3283.15
24.	4.7.01	3588.05	3588.05
25.	5.7.01	1885.99	1885.99
26.	9.7.01	3038.74	3038.74
27.	9.7.01	993.15	993.15
28.	12.7.01	2631.65	2631.65
29.	16.7.01	3855.23	3855.23
30.	16.7.01	2028.26	2028.26
31.	19.7.01	826.47	826.47
32.	24.7.01	481.94	481.94
33.	26.7.01	7329.48	7329.48
34.	30.7.01	632.85	632.85
35.	2.8.01	910.27	910.27
36.	2.8.01	1016.68	1016.68
37.	6.8.01	1710.72	1710.72
38.	9.8.01	992.42	992.42
39.	13.8.01	224.92	224.92
40.	13.8.01	10352.21	10352.21
41.	16.8.01	2765.67	2765.67
42.	20.8.01	1069.61	1069.61
43.	20.8.01	3045.22	3045.22
44.	23.8.01	366.23	366.23
		CF Rs 149067.54	149067=54

1	2	3	4
45.	23.8.01	715.26	715.26
46.	27.8.01	1833.89	1833.89
47.	30.8.01	1641.58	1641.58
48.	1.9.01	15234.40	15234.40
49.	3.9.01	479.86	479.86
50.	6.9.01	1008.67	1008.67
51.	10.9.01	632.12	632.12
52.	10.9.01	2334.23	2334.23
53.	13.9.01	929.69	929.69
54.	20.9.01	1040.26	1040.26
55.	24.9.01	623.57	623.57
56.	26.9.01	1842.62	1842.62
57.	4.10.01	1339.31	1339.31
58.	4.10.01	411=02	411=02
59.	8.10.01	2,287=54	2,287=54
60.	11.10.01	1,569=24	1,569=24
61.	15.10.01	2762=82	2762=82
62.	18.10.01	962=73	962=73
63.	22.10.01	3932=15	3932=15
64.	29.10.01	1716=18	1716=18
65.	5.11.01	1948=32	1948=32
66.	8.11.01	1439=86	1439=86
67.	8.11.01	454=18	454=18
68.	19.11.01	2640=06	2640=06
69.	26.11.01	~~119~~ 1415=96	1415=96
70.	29.11.01	1234=00	1234=00
71.	6.12.01	2235=26	2235=26
72.	10.12.01	390=86	390=86
73.	10.12.01	1213=73	1213=73
74.	13.12.01	957=61	957=61
75.	20.12.01	1097=52	1097=52
76.	24.12.01	806=16	806=16
77.	26.12.01	1238=01	1238=01
78.	3.1.01	1785=27	1785=27
79.	7.1.01	2237=29	2237=29
80.	10.1.01	2106=74	2106=74
81.	24.1.01	3076=04	3076=04
	CF	Rs 2,18,641=55	2,18,641=55

BF Rs 2,18,641=55 2,18,641=55

1	2	3	4
82.	19.2.02	5730.21	5730.21
83	19.2.02	8887.78	8887.78
84	20.2.02	8862.59	8862.59
85	21.2.02	1375.86	1375.86
86	25.2.02	1290.65	1290.65
87.	1.3.02	14020.77	14020.77
88.	4.3.02	9863.18	9863.18
89.	5.3.02	2322.72	2322.72
90.	6.3.02	11801.64	11801.64
91.	11.3.02	7234.32	7234.32
92.	14.3.02	8597.87	8597.87
93.	14.3.02	16848.47	16848.47
94.	18.3.02	1324.04	1324.04
95.	21.3.02	1828.83	1828.83
96.	21.3.02	825.89	825.89
Rs		3,19,456=37	3,19,456=37

2002-03

1.	1.4.02	1442.07	1442.07
2.	1.4.02	1452.17	1452.17
3.	4.4.02	7473.85	7473.85
4.	8.4.02	12795.61	12795.61
5.	11.4.02	2588.78	2588.78
6.	15.4.02	1722.76	1722.76
7.	18.4.02	4689.78	4689.78
8.	29.4.02	942.50	942.50
9.	6.5.02	1475.01	1475.01
10.	6.5.02	1410.46	1410.46
11.	13.5.02	2474.19	2474.19
12.	13.5.02	2493.47	2493.47
13.	20.5.02	665.22	665.22
14.	23.5.02	628.18	628.18
TCF Rs		42,254=05	42,254=05

BF Rs 42254=05 42254=05

1	2	3	4
	BF		
15.	27.5.02	~~628.18~~ 1588.52	1588.52
16.	30.5.02	666.44	666.44
17.	3.6.02	392.84	392.84
18.	10.6.02	1171.65	1171.65
19.	20.6.02	4287.82	4287.82
20.	24.6.02	809.12	809.12
21.	1.7.02	4866.56	5866.54
22.	1.7.02	1856.24	1856.24
23.	4.7.02	1876.97	1876.97
24.	8.7.02	2470.70	2470.70
23.	11.7.02	2050.43	2050.43
24.	15.7.02	8861.27	8861.27
25.	18.7.02	1932.24	1932.24
26.	22.7.02	453.85	453.85
27.	25.7.02	658.95	658.95
28.	29.7.02	2663.25	2663.25
30.	1.8.02	849.38	849.38
31.	5.8.02	1460.50	1460.50
32.	8.8.02	9093.55	9093.55
33.	12.8.02	2140.64	2140.64
34.	19.8.02	541.10	541.10
35.	26.8.02	2837.14	2837.14
36.	29.8.02	979.79	979.79
37.	2.9.02	1536.75	1536.75
38	5.9.02	1567.96	1567.96
40	5.9.02	89.23	89.23
41	9.9.02	371.98	371.98
42.	12.9.02	2365.79	2365.79
43.	16.9.02	1251.38	1251.38
44.	16.9.02	845.00	845.00
45.	19.9.02	1282.61	1282.61
46.	19.9.02	1188.06	1188.06
47.	23.9.02	2590.07	2590.07
48.	25.9.02	885.90	885.90

C.F Rs : 1,10,737=73 1,10,737=73

1	2	3	4
		BF Rs 1,10,737=73	1,10,737=73
49.	30.9.02	1561.32	1561.32
50.	3.10.02	2458.64	2458.64
51.	5.10.02	67.50	67.50
52.	7.10.02	421.16	421.16
53.	7.10.02	1632.02	1632.02
54.	10.10.02	1999.53	1999.53
55.	17.10.02	2845.41	2845.41
56.	21.10.02	893.53	893.53
57.	28.10.02	1546.03	1546.03
58.	28.10.02	742.56	742.56
59.	31.10.02	1408.76	1408.76
60.	14.11.02	1483.72	1483.72
61.	18.11.02	532.96	532.96
62.	21.11.02	1989.65	1989.65
63.	24.11.02	2130.00	2130.00
64.	28.11.02	1249.52	1249.52
65.	2.12.02	818.01	818.01
66.	5.12.02	1038.86	1038.86
67.	9.12.02	987.19	987.19
68.	12.12.02	1411.63	1411.63
69.	16.12.02	1422.00	1422.00
70.	19.12.02	3652.23	3652.23
71.	23.12.02	970.62	970.62
72.	21.12.03	1749.83	1749.83
73.	13.1.03	1683.95	1683.95
74.	16.1.03	589.08	589.08
75.	5.3.03	4010.01	4010.01
76.	5.3.03	2850.25	2850.25
77.	10.3.03	2466.21	2466.21
78.	26.3.03	10406.65	10406.65
79.	26.3.03	1265.24	1265.24
		G Total Rs 1,69,015=80	1,69,015=80

2003-04

1	2	3	4
1.	3.4.03	8901.02	8901.02
2.	7.4.03	2328.54	2328.54
3.	10.4.03	1689.25	1689.25
4.	17.4.03	16187.00	16187.00
5.	21.4.03	456.71	456.71
6.	24.4.03	321.83	321.83
7.	24.4.03	1839.66	1839.66
8.	28.4.03	734.82	734.82
9.	5.5.03	1837.52	1837.52
10.	8.5.03	2164.05	2164.05
11.	12.5.03	2429.77	2429.77
12.	19.5.03	1043.69	1043.69
13.	22.5.03	855.57	855.57
14.	22.5.03	1169.15	1169.15
15.	29.5.03	1506.18	1506.18
16.	2.6.03	1391.70	1391.70
17.	5.6.03	3622.05	3622.05
18.	9.6.03	1813.56	1813.56
19.	12.6.03	302.22	302.22
20.	13.6.03	2801.58	2801.58
21.	26.10.03	3939.14	3939.14
22.	6.11.03	1325.48	1325.48
23.	13.11.03	367.68	367.68
24.	17.11.03	884.66	884.66
25.	20.11.03	578.55	578.55
26.	27.11.03	154.58	154.58
27.	11.12.03	97.66	97.66
28.	5.1.04	60.76	60.76
29.	22.1.04	1176.48	1176.48
30.	5.2.04	4678.24	4678.24
31.	9.2.04	2186.02	2186.02
32.	12.2.04	2886.21	2886.21
33.	16.2.04	1965.59	1965.59
34.	19.2.04	1905.36	1905.36
35.	23.2.04	1758.28	1758.28
36.	26.2.04	2219.03	2219.03
	TCF	Rs 79,579.59	79,579.59

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B.F Rs 79,579:59 79,579:59

2003-04

1	2	3	4
37.	15.3.04	3218.06	3218.06
38.	15.3.04	11175.77	11175.77
39.	18.3.04	6334.81	6334.81
40.	22.3.04	643.16	643.16
41.	25.3.04	2084.34	2084.34

G Total 103035:73 1,03,035=73

2004-05

1.	1.4.04	1494.02	1494.02
2.	5.4.04	3287.70	3287.70
3.	8.4.04	8007.08	8007.08
4.	12.4.04	1684.87	1684.87
5.	15.4.04	2853.14	2853.14
6.	6.5.04	3160.75	3160.75
7.	6.5.04	2165.27	2165.27
8.	10.5.04	1923.11	1923.11
9.	12.5.04	2228.77	2228.77
10.	13.5.04	1031.67	1031.67
11.	20.5.04	3623.57	3623.57
12.	24.5.04	199.83	199.83
13.	31.5.04	3893.87	3893.87
14.	3.6.04	1848.15	1848.15
15.	6.6.04	864.44	864.44
16.	14.6.04	3060.16	3060.16
17.	17.6.04	4781.00	4781.00
18.	21.6.04	1138.39	1138.39
19.	24.6.04	354.00	354.00
20.	28.6.04	5483.77	5483.77
21.	29.7.04	1531.00	1531.00
22.	5.7.04	4402.44	4402.44
23.	8.7.04	2519.67	2519.67
24.	12.7.04	4249.73	4249.73
25.	15.7.04	807.62	807.62
26.	19.7.04	2048.55	2048.55
27.	22.7.04	585.85	585.85
28.	22.7.04	1650.00	1650.00

TCF Rs 70,878:42 70,878=42

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B.F Rs 70,878.42 70,878.42

1	2	3	4
29.	26.7.04	1002.32	1002.32
30.	27.7.04	899.96	899.96
31.	29.7.04	325.28	325.28
32.	2.8.04	1609.19	1609.19
33.	16.8.04	6397.40	6397.40
34.	19.8.04	4996.62	4996.62
35.	23.8.04	4594.79	4594.79
36.	26.8.04	5465.90	5465.90
37.	30.8.04	1004.25	1004.25
38.	2.9.04	9202.64	9202.64
39.	13.9.04	6932.14	6932.14
40.	16.9.04	18110.00	18110.00
41.	27.9.04	5460.82	5460.82
42.	30.9.04	3276.26	3276.26
43.	4.10.04	7181.12	7181.12
44.	7.10.04	4000.60	4000.60
45.	11.10.04	3221.09	3221.09
46.	14.10.04	209.80	209.80
47.	18.10.04	4043.28	4043.28
48.	18.10.04	2620.25	2620.25
49.	30.10.04	2301.29	2301.29
50.	4.11.04	1410.00	1410.00
51.	8.11.04	3990=86	3990=86
52.	22.11.04	5609=65	5609=65
53.	25.11.04	897=89	897=89.
54.	2.12.04	6041=72	6041=72
55.	6.12.04	3832=18	3832=18
56.	9.12.04	5485=27	5485=27
57.	9.12.04	6082=82	6082=82
58.	20.12.04	3195=28	3195=28
59.	13.12.04	~~2672.18~~ 2672.18	~~262~~ 2672.18
60.	23.12.04	1958.35	1958.35
61	27.12.04	461-82	461-82
62	30.12.04	1314.60	1314.60
63	30.12.04	1742.30	1742.30
64	3.1.05	7354=93	7354=93
65	6.1.05	3701=34	3701=34

T C F Rs 2,19,484=61 2,19,484=61

BF 2,19,484=61 219484:61

1	2	3	4
66.	10.1.05	1500.89	1500.89
67.	20.1.05	1314.60	1314.60
68.	24.1.05	4461.45	4461.45
69	31.1.05	1032=69	1032.68
70	3.2.05	7198=82	7198.82
71	7.2.05	4069=33	4069.33
72	10.2.05	1835=72	1835=72
73	14.2.05	4014=76	4014=76
74	17.2.05	4573=93	4573=93
75	28.2.05	13366.60	13366=60
76	28.2.05	16167=47	16167=47
77	7.3.05	6464=70	6464=70
78	3.3.05	1995=33	1995=33
79	10.3.05	786=53	786=53
80	14.3.05	6049=00	6049=00
81	17.3.05	2475=22	2475=22
82	24.3.05	6010=65	6010=65
83	29.3.05	8570=05	8570=05
~~84~~			
		3,04,173=52	304173=52

2005-06

1.	4.4.05	2834=64	2834=64
2.	6.4.05	1975=39	1975=39
3.	11.4.05	1874=49	1874=49
4.	15.4.05	1019=98	1019=98
5.	21.4.05	4285=69	4285=69
6.	25.4.05	1893=31	1893=31
7.	28.4.05	3858=64	3858=64
8.	2.5.05	1259=88	1259=88
9.	9.5.05	5517=03	5517=03
10.	12.5.05	2435=89	2435=89
11.	16.5.05	1999=91	1999=91
12.	26.5.05	3105=02	3105=02
13.	30.5.05	1134=16	1134=16
14.	2.6.05	1681=38	1681=38
15.	6.6.05	3162=18	3162=18
16.	9.6.05	1173=45	1173=45
17.	13.6.05	832=96	832=96
18.	16.6.05	2254=35	2254=35
		TCF 42,298.35	42298=35

42

67

BF 42298.35 42298=35

1	2	3	4
19.	23-6-05	700=61	700=61
20.	27.6.05	1915=56	1915=56
21.	4.7.05	8246=02	8246=02
22.	7.7.05	5747=28	5747=28
23.	18.7.05	6133=87	6133=87
24.	21.7.05	3730=81	3730=81
25.	25.7.05	1684=91	1684=91
26.	27.7.05	2717=46	2717=46
27.	4.8.05	339=92	339=92
28.	11.8.05	377=25	377=25
29.	13.8.05	5632=00	5632=00
30.	19.8.05	5165=26	5165=26
31.	27.8.05	3888=05	3888=05
32.	3.9.05	4683=55	4683=55
33.	12.9.05	7334=52	7334=52
34.	19.9.05	28190=59	28190=59
35.	,,	10462=21	10462=21
36.	22.9.05	2435=98	2435=98
37.	29.9.05	3308=49	3308=49
38.	13.10.05	3083=10	3083=10
39.	17.10.05	1662=67	1662=67
40.	20.10.05	1692=01	1692=01
41.	24.10.05	1688=86	1688=86
42.	21.11.05	7585=94	7585=94
43.	24.11.05	3078=78	3078=78
44.	28.11.05	540=00	540=00
45.	1.12.05	456=36	456=36
46.	5.12.05	1988=33	1988=33
47.	12.12.05	5533=89	5533=89
48.	15.12.05	2771=16	2771=16
49.	19.12.05	4231=43	4231=43
50.	22.12.05	909=45	909=45
51.	26.12.05	5578=53	5578=53
52.	2.1.06	7778=32	7778=32
53.	16.1.06	8165=30	8165=30
54	27.1.06	10,463=57	10,463=57
55	2.2.06	9183=32	9183=32
56	6.2.06	13172=82	13172=82
57	13.2.06	5560=42	5560=42
58.	20.2.06	10825=80	10825=80

TCF 245,382.33 245382=33

1	2	3	4
	BF	245382=37	245282=33
5.9	27.2.06	10,147=46	10,147=46
60	9.3.06	5,887=33	5,887=33
61	13.3.06	3,046=96	3,046=96
62	16.3.06	7,740=51	7,740=51
63	23.3.06	4,710=24	4,710=24
64	31.3.06	6,727=64	6727=63
	G Total	283642=47	283642=47

06 - 07

1.	6.4.06	780=24	780=24
2.	3.4.06	3620=63	3620=60
3.	10.4.06	6554=89	6554=89
4.	17.4.06	4071=24	4071=24
5.	29.4.06	523=54	523=54
6		15650=54	15650=54

(67) (40)

BF 15650=54 15650=54

1	2	3	4
6	8.5.06	1078=44	1078=44
7	15.5.06	2513=62	2513=62
8	"	568=32	568=32
9	18.5.06	3500=00	3500=00
10	19.5.06	3327=03	3327=03
11	29.5.06	941=65	941=65
12	12.6.06	13067=28	13067=28
13	29.6.06	2086=82	2086=82
14.	3.7.06	278=95	278=95
15.	13.7.06	3906=38	3906=38
16.	17.7.06	819=60	819=60
17.	7.8.06	727=58	727=58
18.	14.8.06	2599=91	2599=91
19.	17.8.06	2121=44	2121=44
20.	18.8.06	4057=44	4057=44
21.	4.9.06	3212=12	3212=12
22.	7.9.06	12757=18	12757=18
23.	8.9.06	2583=01	2583=01
25.	14.9.06	9312=34	9312=34
26.	21.9.06	6377=71	6377=71
27.	29.9.06	9921=69	9921=69
28.	16.10.06	531=98	531=98
29.	16.10.06	6261=62	6261=62
30.	30.10.06	4762=07	4762=07
31.	6.11.06	7690=52	7690=52
32.	9.11.06	10945=99	10945=99
33.	5.12.06	10555=20	10555=20
34.	"	2576=89	2576=82
35.	"	4916=36	4916=36
36.	27.2.07	636=22	636=22
37.	12.3.07	956=56	956=56
38.	14.3.07	3835=54	3835=54
39.	29.3.07	4449=74	4449=74
G Total		159527=67	159527=67

singh
S.O(A)

Statement no — VII A (103) (39)

Statement showing Non/short deposit of Sai Ram Pradhan Ltd. Tax Collector cum Ex Cashier N.P. Patna

Referred to in para 22(a) of the report

Sl.No	Date of Collection	Amount Collected	Amount Deposited	Non/Short deposit
1	2	3	4.	5
1.	18.4.2000 to 20.4.2000	18043.80	14543.80	3500=00
2.	4.5.2000	75325.79	66735.79	8590=00
3.	1.6.2000	35902=28	33402=28	2500=00
4.	12.6.2000 to 13.6.2000	24459=22	20459=22	4000=00
5.	13.7.2000	6236:16	——	6236:16
6.	24.7.2000	10776=21	10755=21	21=00
7	27.7.2000	3603=32	——	3603=32
8	7.8.2000 to 24.8.2000	19042=76	——	19042=76
9.	25.8.2000	31605=00	24605=00	7000=00
10.	28.9.2000 to 30.10.2000	287128=65	——	287128=65
11.	27.11.2000	7729.41	4429.41	3300=00
12.	15.1.2001	212321.68	209270.68	3051=00
13.	1.4.2002 to 29.4.02	263953.47	62000=00	201953=47
14.	2.5.02 to 30.5.02	240365=53	110000=00	130365=53
15.	3.6.02 to 24.6.02	71115=04	——	71115=04
16.	1.7.02 to 29.7.02	235301=65	20052=00	215249=65
17.	18.02 to 30.8.02	80993=31	56357=00	24636=31
18	29.02 to 30.9.02	136879=30	60044=00	76835=30
19.	1.10.02 to 31.10.02	255889=58	63756=00	192133=58
20.	14.11.02 to 28.11.02	84299=11	67990=00	16309=11
21.	2.12.02 to 23.12.02	107477=12	102072=00	5405=12
22.	2.1.03 to 27.3.03	458412=88	455261=00	3151=88
				1285127=40

1	2	3	4	5
	B.F			1285127=40
23.	3.4.03 to 28.5.03	705569=73	692871.00	12698=73
24.	2.6.03 to 16.6.03	254294.23	102852.00	151442=23
25.	24.10.03 to 28.10.03	84818=71	———	84818=71
26.	6.11.03 to ~~30.11.03~~ 30.12.03	221935=31	198615=00	23320=31
27.	5.01.04 to 22.1.04	48490=06	———	48490=06
28.	5.2.04 to 26.2.04	208626=97	126000=00	82626=97
29.	12.3.04 to 21.4.04	1168959=75	864017=00	304942.75
30.	6.5.04 to 31.5.04	143883=51	97800=00	46083=51
31.	2.6.04 to 28.6.04	138455=38	10000=00	128455=38
32	1.7.04 to 29.7.04	141003=73	60423=00	80580=73
33	2.8.04 to 30.10.04	~~632587=46~~ 632587=55	502261=00	130326=55
34	4.11.04 to 25.11.04	114071=42	~~10000~~ 10000=00	104071=42
35	3.12.04 to 22.12.04	263340=92	100000=00	163340=92
36.	3.1.05 to 31.1.05	139939=81	~~21312~~ 21312=00	118627=81
37.	3.2.05 to 28.2.05	342103=85	215511=00	126592=85
38.	2.3.05 to 29.3.05	1273655=28	900715=00	372943=28
39.	4.4.05 to 28.4.05	117769=41	83399=00	34370=41
40.	2.5.05 to 30.5.05	120182=65	57865=00	62317=65
41.	1.6.05 to 27.6.05	121988=16	19328=00	102660=16
42	4.7.05 to 28.7.05	182946=07	———	182946=07
43.	4.8.05 to 27.8.05	94464=49	78632=00	15832=49
				36,62,618=39

1	2	3	4	5
	BF			36,62,618=39
44.	1.9.05 to 29.9.05	190158=74	37855=00	152303=74
45	13.10.05 to 24.10.05	104583=93	60937=00	43646=93
46.	21.11.05 to 28.11.05	61037=75	———	61037=75
47.	1.12.05 to 26.12.05	219517=94	———	219517=94
48.	1.1.06 to 27.1.06	196072=91	———	196072=91
49.	2.2.06 to 27.2.06	342545=60	———	342545=60
50.	2.3.06 to 31.3.06	191434=81	29800=00	161634=81
51.	3.4.06 to 29.4.06	10,71,932.51	994026=00	77906=51
				49,17,284=58

So. Ogh.

APPENDIX – VII (B)

Statement showing non credit by Cashier Sri Abdul Wahab and amount directly appropriated towards expenditure (Referred to Para No. 22 (a) of the report)

Sl.No.	Date of Collection	Page No. of Cashier Cash Book	Amount
1.	27.10.2006	24	8068=98
2.	31.10.2006	24	7471=32
3.	8.11.2006	24	2394=06
4.	13.11.2006	24	200=16
5.	13.11.2006	24	832=48
6.	13.11.2006	24	22611=22
7.	5.12.2006	24	10950=04
8.	5.12.2006	24	9038=58
9.	22.1.2007	27	31168=13
10.	14.3.2007	29	25653=13
11.	29.3.2007	31	24375=62
			142763=72
	Less amount directly appropriated by Sri Abdul Wahab, Cashier		(–) 128647=00
			Rs. 14,116=72

Non Credit

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Statement showing M.R. not produced to audit.
(Referred to in Para 23(j) of the report

Sl. No	Date of issue	M.R. No.	To whom issue	Returned / Not returned
1.	6.1.01	2001 - 2100	Sri Surendra Pd., A.A	Returned
2.	1.6.01	1001 - 1100	"	"
3	31.10.01	4501 - 4600	" L.N. Dubey, E.O.	"
4	19.12.01	4901 - 5000	" Surendra Pd.	"
5.	7.1.02	3701 - 3800	" Ram Ayodhya Pd. T.C	"
6	1.3.02	3101 - 3200	" Surendra Pd.	"
7.	2.3.02	3601 - 3700	"	"
8	6.3.02	4801 - 4900	"	"
9.	31.3.02	3701 - 3800 ~~3801 - 3800~~ 3601 - 3700 1201 - 1300 2401 - 2500	" J.N.P. Srivastava, T.D	Retd. " " Not returned "
10.	19.7.02	2901 - 3000	" Ram Ayodhya Pd. T.C	Return
11	25.9.02	4401 - 4500	"	"
12.	5.12.02	3501 - 3600	"	"
13	10/3/03	1401 - 1500	"	"
14	16.6.03	2501 - 2600	"	"
15	5.1.04	3501 - 3600	"	"
16	29.1.04	1601 - 1700	Sri Surendra Prasad	"
17.	5/5/04	2801 - 2900	" R.A. Prasad	"
18.	12.7.04	4501 - 4600	"	"
19.	13.7.04	2601 - 2700	" Surendra Pd.	"
20.	27.9.04	3801 - 3900	" Ram Ayodhya Pd. T.C	"
21.	29.12.04	3301 - 3400	"	Not Return
22.	24.1.05	3001 - 3100	" M.K. Mishra, E.O.	"
23.	——	4201 - 4300	" Ram Ayodhya Pd.	N.R
24	——	4601 - 4700	"	Return
25	2.10.05	1701 - 1800	"	N.R
26.	16.1.06	4301 - 4400	" Surendra Pd.	N.R
27	18.2.06	3301 - 3400	" Abhay Kumar	"
28	15.9.06	4101 - 4200	" Ram Ayodhya Pd.	"

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STATEMENT

Statement showing H. Receipts not produced

Sl. No	Date of issue	H. R. NO	To whom issued S/Sri	Remarks
1	2	3	4	5
1.	6.2.01	1001-1100	Raghu Nath Rd.	Returned
2.	27.1.01	1-100	"	"
3.	22.3.01	301-400	Abhay Kumar	"
4.	21.4.01	501-600	Raghu Nath Rd.	"
6.	12.7.01	1501-1600	"	"
7.	23.8.01	2601-2700	"	"
7	15.10.01	3301-3400	"	"
8.	24.12.01	3801-3900	"	"
9.	15.2.02	4601-4700	"	"
10.	19.2.02	4301-4400	"	"
11.	21.2.02	4501-4600	"	"
12	7.3.02	4701-4800	Abdul wahab	Not Returned
13.	14.3.02	4901-5000	Raghu Nath Rd.	"
14.	26.3.02	5201-5300	R.N. Jha	"
15.	31.3.02	5801-5900	T.N.P. Srivastava	"
16	"	5901-6000	"	"
17	"	5401-5500	"	Returned
18	"	5701-5800	"	Not return
19	3.8.02	6601-6700	R.N. Rd.	"
20.	12.8.02	6501-6600	Abdul wahab	Return
21.	10.9.02	6301-6400	R.N. Rd	"
22.	25.9.02	9301-9400	Abhay Kumar	"
23.	4.10.02	9201-9300	R.A. Rd.	"
24.	9.10.02	9101-9200	"	"
25.	"	9001-9100	A. wahab	"
26.	8.11.02	8901-9000	Abhay Kumar	"
27	20.11.02	8801-8900	R.A. Rd.	"
28	29.11.02	9601-9700	R.N. Rd.	Not returned
29.	9.12.02	9701-9800	A. wahab	Return
30.	21.1.03	9801-9900	Abhay Kumar	"
31	10.3.03	8601-8700	A. wahab	"
32	13.3.03	8701-8800	R.A. Rd	"
33	5.4.03	8501-8600	Abhay Kumar	"
34	12.5.03	8201-8300	R.A. Rd	"

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1	2	3	4	5
35	19.5.03	8001-8100	A. wahab	Not Returned
36.	27.5.03	8101-8200	R.N. Pd.	"
37	15.1.04	101-200	A. wahab	Returned
38	7.2.04	401-500	R.N. Pd.	Not Returned
39	1.3.04	701-800	A. wahab	Returned
40.	6.5.04	1101-1200	"	"
41.	27.7.04	1701-1800	Abhay kum	"
42	6.8.04	801-900	"	"
43	7.8.04	1101-1200	"	"
44.	9.8.04	1601-1700	Mahesh Pd.	"
45	"	2101-2200	Abhay kumar	"
46	12.8.04	1901-2000	"	"
47	17.8.04	5501-5600	"	"
48	9.9.04	2001-2100	R.N. Pd.	Not returned
49	19.10.04	2401-2500	"	Returned
50.	8.2.05	3101-3200	Julus Sah	"
51.	17.3.05	3401-3500	"	"
52.	24.4.05	3801-3900	"	"
53.	30.5.05	8001-8100	"	"
54	5.11.05	9401-9500	"	"
55.	22.6.06	5701-5800	Abhay Kumar	Not returned
~~56~~	~~12.8.06~~		"	"
56	12.8.06	12501-12600	"	"
57	"	12601-12700	Julus Sah	Returned
58	28.2.07	14201-14400		

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Statement showing M.R. not produced to audit.
(Reference to Para 23(j) of the Depra-

Sl. No	Date of issue	M.R. No.	To whom issue	Returned / Not returned
1.	6.1.01	2001 – 2100	Sri Surendra Pd. 4.A	Returned
2.	1.6.01	1001 – 1100	"	"
3	31.10.01	4501 – 4600	" L.N. Dubey, E.O.	"
4	19.12.01	4901. 5000	" Surendra Pd.	"
5.	7.1.02	3701. 3800	" Ram Ayodhya Pd. T.C	"
6	1.3.02	3101 – 3200	" Surendra Pd.	"
7	2.3.02	3601 – 3700	"	"
8	6.3.02	4861 – 4900	"	"
9.	31.3.02	3701 – 3800 ~~3601 – 3800~~ 3601 – 3700 1201 – 1300 2401 – 2500	" J.N.P. Srivastava, Retd. T.D	" " Not returned "
10.	19.7.02	2901 – 3000	" Ram Ayodhya Pd. T.C	Return
11	25.9.02	4401 – 4500	"	"
12.	5.12.02	3501 – 3600	"	"
13	10/3/03	1401 – 1500	"	"
14	16.6.03	2501 – 2600	"	"
15	5.1.04	3501 – 3600	"	"
16	29.1.04	1601 – 1700	Sri Surendra Prasad	"
17.	5/5/04	2801 – 2900	" R.A. Prasad	"
18.	12.7.04	4501 – 4600	"	"
19.	13.7.04	2601 – 2700	" Surendra Pd.	"
20	29.9.04	3801 – 3900	" Ram Ayodhya Pd. T.C	"
21.	29.12.04	3301 – 3400	"	Not Return
22.	24.1.05	3001 – 3100	" M.K. Mishra, E.O.	"
23.	——	4201. 4300	" Ram Ayodhya Pd	N.R
24	——	4601 – 4700	"	Return
25	2.10.05	1701 – 1800	"	N.R
26.	16.1.06	4301 – 4400	" Surendra Pd.	N.R
27	18.2.06	3301 – 3400	" Abhay Kumar	"
28	15.9.06	4101 – 4200	" Ram Ayodhya Pd	"

1	2	3	4	5
35	19.5.03	8001. 8100	A. wahab	Not. Returned
36.	27.5.03	8101- 8200	R.N. Pd.	"
37	15.1.04	401. 500	A. wahab	Returned
38	7.2.04	401. 500	R.N. Pd.	Not Returned
39	1.3.04	701- 800	A. wahab	Returned
40	6.5.04	1101. 1200	"	"
41	27.7.04	1701- 1800	Abhay Kumar	"
42	6.8.04	801- 900	"	"
43	7.8.04	1101-1200	"	"
44	9.8.04	1601. 1700	Mahesh Pd.	"
45	"	2101-2200	Abhay Kumar	"
46	12.8.04	1901. 2000	"	"
47	17.8.04	5501- 5600	"	"
48	9.9.04	2001-2100	R.N. Pd.	Not returned
49	19.10.04	2401. 2500	"	Returned
50.	8.2.05	3101- 3200	Julun Sah	"
51.	17.3.05	3401- 3500	"	"
52.	24.4.05	3801. 3900	"	"
53.	30.5.05	8001. 8100	"	"
54	5.11.05	9401. 9500	"	"
55.	22.6.06	5701. 5800	Abhay Kumar	"
~~56~~	~~[illegible]~~		"	Not returned
57	12.8.06	12501- 12600	"	"
58	"	12601. 12700	Julun Sah	Returned
59	28.2.07	14201- 14400		

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STATEMENT

Statement Showing H. Receipts not Produced

Sl. No	Date of Issue	H. R. NO	To whom issued S/Sri	Remarks
1	2	3	4	5
1.	6.2.01	1001-1100	Raghu Nath Pd.	Returned
2.	27.1.01	1-100	"	"
3.	22.3.01	301-400	Abhay Kumar	"
4.	21.4.01	501-600	Raghu Nath Pd.	"
6.	12.7.01	1501-1600	"	"
7.	23.8.01	2601-2700	"	"
7	15.10.01	3301-3400	"	"
8.	24.12.01	3801-3900	"	"
9.	15.2.02	4601-4700	"	"
10.	19.2.02	4301-4400	"	"
11.	22.2.02	4501-4600	"	Not Returned
12	7.3.02	4701-4800	Abdul wahab	"
13.	14.3.02	4901-5000	Raghu Nath Pd.	"
14.	26.3.02	5201-5300	R.N. Jha	"
15.	31.3.02	5801-5900	J.N.P. Srivastava	"
16	"	5901-6000	"	Returned
17	"	5401-5500	"	Not return
18	"	5701-5800	"	"
19	3.8.02	6601-6700	R.N. Pd.	Return
20.	12.8.02	6501-6600	Abdul wahab	"
21.	10.9.02	6301-6400	R.N. Pd	"
22.	25.9.02	9301-9400	Abhay Kumar	"
23.	4.10.02	9201-9300	R.A. Pd.	"
24.	9.10.02	9101-9200	"	"
25.	"	9001-9100	A. wahab	"
26.	8.11.02	8901-9000	Abhay Kumar	"
27	20.11.02	8801-8900	R.A. Pd.	Not returned
28	29.11.02	9601-9700	R.N. Pd.	Return
29.	9.12.02	9701-9800	A. wahab	"
30.	21.1.03	9801-9900	Abhay Kumar	"
31	10.3.03	8601-8700	A. wahab	"
32	13.3.03	8701-8800	R.A. Pd	"
33	5.4.03	8501-8600	Abhay Kumar	"
34	12.5.03	8201-8300	R.A. Pd	"

Statement - IX

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(Referred to Para No-25 (a)

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Statement showing gratuity paid during 2000-01 to 2006-07.

SL No.	Name of Retired/ Dead employee	Voucher no. /ch no.	Date	Amount	Remarks
1	2	3	4	5	6
1.	Shri/Smt. Lt Umesh Prasad. Asstt	133	21.6.01	2000	
		Cash	17.6.05	10,000	
2.	,, Ashariji Prasad. ,,	Ch no. 0182148	24.1.03	16,000	
		,, 989837	7.4.04	16,000	
		,, 589576	24.8.04	4,000	
		,, 136549	8.10.06	5000	
3.	,, Anand Biharilal ,,	~~,, 144215~~ Vn 133	21.6.01	2,000	
		Ch 585171	8.11.02	11,684	
4.	,, Mahes Prasad. TC.	Ch 578931	14.8.02	38,841	
5.	,, Ramjatan Jha. ,,	Vn 133	21.6.01	2000	
		0182150	24.1.03	10,000	
		589568	19.6.04	10,000	
		036047	5.12.05	700	
		811537	2.5.06	9545	
6.	,, Raghunath Prasad. ,,	136548	8.10.06	10,000	
		136537	2.3.07	500	
7.	,, Mahadeo Ram Ward jamadar	Vn 222	29.12.00	3,000	
		Ch 323229	28.8.03	10,798	
8.	,, Vishwanath Pd. ,,	348	23.11.01	15,000	
		Ch 585176	31.10.02	20,000	
		0182136	25.11.02	15,000	
9.	,, Sitaram ,,	Ch 838172 Vn 838172	28.5.01	5000	
		Cash	8.11.02	1000	
		0182147	24.1.03	10,000	
		0876878	27.5.03	5000	
		323250	13.11.03	9096	
10.	,, Vishwanath Ram	Cash	8.11.02	1000	
		Ch 323151	24.1.03	3000	
		589535	7.8.03	10,000	
		589563	19.6.04	15,000	
		811479	23.3.05	1000	
		36047	5.12.05	700	
		136524	8.8.06	4000	
		136557	2.3.07	500	
				277364	

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BF 277364

1	2	3	4	5	6
11.	Rabinder Ram ~~Driver~~ Carrier	133	21.6.01	2000	
		ch 589576	24.8.04	1000	
		ch 36047	5.12.05	700	
		Cash	11.6.05	1000	
12.	Dwarika Prasad	,, 139	22.6.01	2000	
		ch 585172	8.11.02	7124	
13.	Aniruddh Prasad	133	21.6.01	2000	
		ch 578938	5.9.02	12039	
14.	Ashik Mian Road Coli	133	21.6.01	2000	
		Cash	17.6.05	2000	
		ch ~~170810~~ 136589	30.5.07	5000	
		ch 144894	13.3.07	4000	
15.	Ram Dhari Mahto	Vn 135	22.6.01	2000	
		ch 1153607	20.11.03	5000	
		036047	5.12.05	700	
16.	~~Gojat~~ Jagat Diwadi	Vn 133	21.6.01	2000	
		Cash	28.8.02	5000	
		Cash	8.11.02	1000	
		ch 589517	3.5.03	2000	
		ch 1153603	20.11.03	2000	
		989236	7.4.04	16837	
17.	Shivakant Dewadi	133	21.6.01	2000	
		Cash	8.11.02	1000	
		ch 589516	3.5.03	2000	
		1153602	20.11.03	2000	
		811516	12.8.05	10000	
		036047	5.12.05	700	
		136552	30.12.06	13441	
18.	Gopal Ram Carrier	81	25.5.01	5000	
		Cash	15.9.02	3000	
		Cash	1.10.02	10,000	
		ch 0182149	24.1.03	6000	
		589518	3.5.03	5494	
19.	Ramchand Upadhaya	,, 345652	2.2.01	4000	
		585158	1.10.02	6637	
				426,036	

1	2	3	4	5	6	7
20.	Rashmi Domin	Ch 036047	5.12.05	700/-		
21.	Sinhora Malik	133	21.6.01	2000		
		Ch 036047	5.12.05	700		
		Ch 136524	8.8.06	5436		
22.	Lt Prasad Malik	323190	6.2.03	2000		
		1153606	20.11.03	5000		
		811479	23.3.05	1000		
		~~Cash~~				
		Cash	11.6.05	1000		
		036047	5.12.05	700		
23.	Mahadeo Raut	~~144~~ 323152	24.1.03	5000		
		811479	23.3.05	1000		
		36047	5.12.05	700		
		136557	2.3.07	500		
24.	Ashanfi Malik.	589576	24.8.04	1000		
		811479	23.3.05	1000		
		Cash	16.6.05	1000		
		136524	8.8.06	5260		
25.	Chandrashaker Malik	Cash	8.11.02	1000		
		Ch 323162	24.1.03	3000		
		589576	24.8.04	1000		
		811479	23.3.05	1000		
		Cash	11.6.05	1000		
		036047	5.12.05	700		
		136557	2.3.07	~~9500~~ 500		
		~~Cash~~				
26.	Bindeshwari Malik	589576	24.8.04	1000		
		811979	23.3.05	1000		
		Cash	11.6.05	1000		
		36047	5.12.05	700		
27.	Nathenu Raut	589515	2.5.03	2000		
		811479	23.3.05	1000		
		036047	3.12.05	700		
		136524	8.8.06	2976		
28.	Yamuna Raut	Cash	8.11.02	1000		
		589511	3.5.05	2000		
		637042	15.12.05	700		
		~~14482~~				
				487608		

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Brought Forward 487608

1	2	3	4	5	6
29.	Gona Raut	ch 989204	29.11.03	3000	
		589576	24.8.04	3000	
30.	Prakschan Raut	136557	2.3.07	500	
	Prakschan Raut	Cash	8.11.02	1000	
31	Bachan Malik	323153	24.1.03	5000	
		~~Cash~~	11.6.05	1000	
		Cash	5.12.05	700	
		36047	2.3.07	500	
		136557	3.5.03	2000	
32.	Bighin Raut	ch 589524	24.8.03	3000	
		589576	15.12.05	700	
		036047	19.7.06	3000	
		136515	2.3.07	500	
		136557	3.5.03	2000	
33.	Radha Malik	589526	5.12.05	700	
		36047	21.6.01	2000	
34.	Lt Phuni Raut	133	21.6.01	2000	
35.	Romeshwar Raut	133	8.11.02	1000	
		Cash	24.1.03	5000	
		ch 323154	23.3.05	1000	
		811479	11.6.05	1000	
		Cash	5.12.05	700	
		36047	8.8.06	4000	
		136524	2.3.07	500	
		136557	8.11.02	1000	
36.	Lt Mathura Raut →	Cash	3.5.03	2000	
		589514	5.12.05	700	
		36047	8.8.06	547	
		136524	24.1.03	5000	
	~~37. Bardh Nath Raut~~	323161	20.11.03	5000	
38.	Lt Beejli Malik	1153601	24.8.04	1000	
		589576	23.3.05	1000	
		811479	11.6.05	1000	
		Cash	3.5.03	2000	
39	Kalawathi Devi	589519	5.12.05	700	
		36047	22.6.02	3000	
40.	Chanchal Malik	Cash	13.7.02	4000	
		Cash	8.11.02	1000	
		Cash	24.1.03	3000	
		323163	24.8.04	1000	
		589576		563355	

BF 5,63,355

1	2	3	4	5	6
		811479	24.3.05	1000	
		Cash	3.6.05	1000	
		36047	5.12.05	700	
		136557	2.3.07	500	
41.	Kishor Raut	Cash	8.11.02	1000	
		589512	3.5.03	2000	
		36047	5.12.05	700	
42.	Jhokhan Raut	133	21.6.01	2000	
		Ch 323155	24.1.03	5000	
		589576	24.8.04	4000	
		036047	5.12.05	700	
		136524	8.8.06	5000	
43.	Ganesh Raut	133	21.6.01	2000	
		Ch 136557	2.3.07	500	
44.	Birda Malik	Cash	8.11.02	1000	
		323164	24.1.03	3000	
		589576	24.8.04	1000	
			11.6.05	1000	
		Cash	5.12.05	700	
		36047			
45.	Nathuni Malik	Cash	9.11.02	1000	
		Ch 589525	3.5.03	2000	
		989202	29.11.03	7800	
46.	Tahal Malik	Ch 589576	24.8.04	1000	
		811479	23.3.05	1000	
		136557	2.3.07	500	
47.	Lt Bhagminia Doan	133	21.6.01	2000	
48	Lt ~~Ramshakia~~ Kailisha Domin	Ch 589521	3.5.03	2000	
		589576	24.8.04	1000	
		Cash	11.6.05	1000	
		036047	5.12.05	700	
49.	Bashmatia Mehtrani	136524	8.8.06	6410	
50.	Thalwa Mehatrani	323160	24.1.03	2000	
		323191	6.3.03	7000	
		876876	24.5.03	5000	
		1153604	20.11.03	10000	
		989240	8.4.04	10,000	
		Cash	18.6.05	1000	
		36047	5.12.05	700	
		136524	8.8.06	5000	
		136557	2.3.07	500	
				661,765	

29 124

BF 661,765

1	2	3	4	5	6
51.	Kohli Mahatarani	36043	24.11.05	50000	
52.	Yalbaria Dominch	589576	24.8.04	1000	
		Cash	12.7.05	1000	
		36047	5.12.05	700	
		136524	8.8.06	5979	
53.	Surat Raut.	cash	8.11.02	1000	
		ch 589576	24.8.04	1000	
		136557	2.3.07	500	
54.	Daulatia Mahatarani	323156	24.1.03	3000	
		323192	6.3.03	10000	
		876877	24.5.03	5000	
		1153605	20.11.03	3000	
		989239	8.1.04	10000	
		Cash	24.6.05	1000	
		36047	5.12.05	700	
		136557	2.3.07	500	
55.	Kokilwa Mahatarani	133	21.6.01	2000.	
56.	Kushmi "	ch 323165	24.1.03	10,000	
		811479	24.3.05	1000	
		36047	5.12.05	700	
57.	Bhikhania Mahatarani	Cash	25.5.02	5000	
		ch 585170	8.11.02	10,000	
		589576	24.8.04	1000	
		811479	24.3.05	1000	
		36047	5.12.05	700	
		136524	8.8.06	8346	
58.	Manmatia Mahatarani	323204	9.6.03	10,000	
		989205	29.11.03	10,000	
		811479	24.3.05	1000	
		36047	5.12.05	700	
		136524	8.8.06	5000	
59.	Lagani Mahatarani	589522	3.5.03	2000	
		589576	24.8.04	1000	
		Cash	23.7.05	1000	
		36047	5.12.05	700	
		136513	17.7.06	5000	
60.	Sanmatia Mahatarani	133	21.6.01	2000	
61.	Guljaria Mahatarani	589576	24.8.04	4000	
		36047	5.12.05	700	
		136524	8.8.06	5015	
62.	Tarishai Mahatarani	136588	30.5.07	5000	
				849,005	

BF 849005

1	2	3	4	5	6
63.	~~Harkaria~~ Domin	Cash	4.7.05 ~~1000~~	1000	
		36047	5.12.05	700	
		136557	2.3.07	500	
64.	~~Sonwalia~~ Sugria Mahatarani	589576	24.8.04	5000	
		36047	5.12.05	700	
		136524	8.8.06	1203	
65.	Kalwalia Mahatarani	323157	24.1.03	3000	
		811479	24.3.05	1000	
		36047	5.12.05	700	
66.	Alakria Domin	36047	5.12.05	700	
67.	Rajkalia Mahatarani	Vn 133	21.6.01	2000	
		Ch 182144	10.1.03	7250	
		989210	2.12.03	7250	
68.	Ahalia "	589523	3.5.03	2000	
		589568	20.7.04	6309	
69.	Bauki Domin	323158	24.1.03	3000	
		989209	2.12.03	5000	
		Cash	6.7.05	1000	
		36047	5.12.05	700	
		136524	8.8.06	5000	
70.	Munia Mahatarani	989208	2.12.03	10000	
		36047	5.12.05	700	
71.	Lagani Mahatarani	989203	29.11.03	5000	
		36047	5.12.05	700	
		136557	2.3.07	500	
72.	Ambika Mahatarani	Vn. 133	21.6.01	2000	
		Ch 176524	8.8.06	7715	
73.	Lt Md. Kamil	036047	5.12.05	700	
74.	Sundri Mahatarani	Cash	20.4.02	15000	
		Cash	23.7.02	15000	
		182118	8.11.02	19351	
~~75.~~	~~Chandal Malik~~	~~26047~~	~~5.12.05~~		
75.	Lt Sham Raut	585142	14.8.02	3000	
		323159	24.1.03	3000	
		989238	8.4.04	5596	
76.	Shaim Shomd	136536	23.9.06	12,734	
~~77.~~	~~Lt Batulia Devi~~	~~133~~	~~21.6.01~~	~~2000~~	
77.	Lt Batulia Devi	133	21.6.01	2000	
		Cash	18.5.02	2000	
				1008013	

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BF 10,08,013

1	2	3	4	5	6
78.	Dularia Devi	Vm 278	27.2.01	3000	
79.	Singhasni Devi	61	8.5.01	4000	
80.	Lolan Raut	133	21.6.01	2000	
81.	Shukdev Singh	133	21.6.01	2000	
		589520	3.5.03	2000	
		Cash	11.6.05	3667	
82.	Basu Raut	133	21.6.01	2000	
		585154	30.9.02	5453	
83.	Lt Yadunath Mishra	589508	10.4.03	5405	
84.	Lt Bhola Raut	589513	3.5.03	2000	
		36047	5.12.05	700	
		136524	8.8.06	2040	
		G. Total		10,39,278	

Singh
S.D(A)

Statement - X

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(21)

Statement showing payment to Daily Wages
(Referred to Para No - 25(b)

SL NO	Month of	Voucher No	Date	Amount
1	2	3	4	5
1	Jun/02	187	31.10.02	13447
2	7/02	188	"	13666
3	8/02	189	"	13616
4	—	—	7/2/	5490
5	—	—	25.1.03	5077
6	—	347	"	3469
7	12/02	310	21.2.03	~~5767~~ 8481
8	12/02	—	4.3.03	52582
9	—	327	7.3.03	5866
10	1/03	348	"	3071
11	—	349	"	55889
12	—	350	22.4.03	3317
13	2/03	351	"	2514
14	3/03	—	30.4.03	68843
15	4/03	—	"	76560
16	"	—	"	22569
17	"	349	2.5.03	1307
18	"	369	8.5.03	2614
19	"	59	5.6.03	2664
20	—	60	"	1407
21	—	—	25.6.03	5000
22	—	—	"	1407
23	5/03	—	7.7.03	1935
24	4/03	146	18.7.03	14860
25	5/03	147	29.7.03	94990
26	—	148	"	97700
27	—	151	"	2286
28	—	149	"	7740
29	—	150	"	20708
30	6/03	—	"	4339
31	—	—	4.9.03	106327
32	—	—	11.8.3	1758
33	Jul/03	—	"	4632
34	—	—	21.10.03	121919
35	—	—	28.8.03	3840
36	—	—	4.9.03	4572
37	—	—	"	1406
38	—	—	"	3870
39	8/03	—	27.9.03	6098
40	—	—	13.10.03	11460
41	8/03	—	"	4047
			21.10.03	123934

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1	2	3	4	5
	9/03	—	13.9.03	125500
42	~~13.9.03~~			
43	—	P/74	21.10.03	30,015
44	—	P/75	7.2.04	1230
45	—	P/76	,,	13370
46	10/03	P/82	18.,,	132886
47	—	P/83	19.2.04	4544
48	—	,,	5.3.04	7176
49	11/03	P/90	13.4.04	127274
50	Adv	P/97	13.4.04	95111
51	—	P/98	3.3.04	16629
52	Dec/03	P/104	13.4.04	123392
53	1/04	P/110	,,	124654
54	—	P/111	,,	10764
55	—	,,	,,	7176
56	2/04	P/117	,,	121746
57	—	P/118	4.6.04	18078
58	—	,,	,,	19527
59	3/04	P/125	15.9.04	1,07,036
60	4/04	P/133	,,	120554
61	—	P/134	,,	47685
62	—	P/135	20.9.04	3020
63	—	,,	,,	3048
64	—	P/136	~~[illegible]~~	7620
65	9/04(Adv)	P/137	~~30.9.04~~	22000
66.	5/04	P/138	10.11.04	56,220
67.	Adv	P/~~158~~	9.5.05	1660
68.	5/04	—	,,	34,432
69.	6/04	—	,,	11708
70	7/04	—	,,	54860
71	8/04	—	,,	56330
72	9/04 & 2/05	—	,,	101084
73.	9/04	—	,,	121404
74.	10/04	—	,,	133494
75	11/04	—	27.2.06	1,11,200
76	1/05	—	,,	7000
77	2/05	—	,,	56822
78	3/05	—	,,	94186
79	4/05	—	,,	109326
80	5/05	—	,,	126070
81	6/05	—	,,	142686
82	7/05	—	,,	110960
83	8/05	—	13.4.06	141897
84	9/05	—	23.7.06	102076
85	10/05	—	20.7.06	139838
86	11/05	—		

1	2	3	4	5
87	12/05	—	20.7.06	1,41,778
88	1/05	—	27.2.04	884
89	12/04	—	"	884
90	2/05	—	"	1632
91	3/05	—	"	3212
92	4/05	—	"	9068
93	5/05	—	"	15856
94	6/05	—	"	18934
95	7/05	—	"	23054
96	8/05	—	"	12144
97.	9/05	—	12.4.06	15452
98.	10/05	—	10.7.06	11192
99	11/05	—	20.7.06	11084
100	12/05	—	"	17352

Total 42,85,783

Singh
S.O.(A)

Statement no - XI

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Statement showing PF money deducted from Salary of employees during 2000-01 to 2006-07.
(Referred to in Para 25(c) to the report)

SL No.	For the Month	Voucher no	date	Amount.
1	2	3	4	5
1	Feb/99	4	10.4.00	5010
2.	March/99	6	,,	5010
3.	April/99	7	,,	~~5000~~ 5104
4.	May/99	8	,,	5234
5.	June/99	9	,,	5364
6.	July/99	10	,,	5364
7.	Aug/99	282	2.3.01	2016
8.	Sept/99	283	,,	2860
9.	Oct/99	284	,,	3612
10.	Nov/99	285	,,	3742
11.	—	62	23.5.00	122
12.	—	143	15.7.00	2057
13.	—	154	24.7.00	272
14.	—	157	28.7.00	502
15.	—	159	,,	1249
16.	—	178	7.8.00	216
17.	Dec/99	286	2.3.01	3662
18.	Jan/00	287	,,	3994
19.	Feb/00	288	,,	4036
20.	Mar/00	290	2.3.01	4288
21.	—	232	4.1.01	2165
22.	April/00	291	2.3.01	5258
23.	May/00	292	,,	5022
24.	Jun/00	293	,,	4788
25.	July/00	294	,,	4788
26.	Aug/00	23	16.4.01	4520
27.	Sept/00	24	16.4.01	4410
28.	Oct/00	25	16.4.01	4520
29.	Nov/00	26	,,	4654
30.	Dec/00	27	,,	4654
31.	Jan/01	175	12.7.01	3168
32.	Feb/01	212	3.8.01	3660
33.	Mar/01	407	29.12.01	1626
34.	April/01	408	,,	3760

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1	2	3	4	5
35.	May/01	409	29.12.01	3196
36.	June/01	410A	29.12.01	3662
37.	July/01	410	,,	3988
38.	Aug/01	412	,,	4212
39.	Sept/01	413	,,	4324
40.	Oct/01	1	26.3.02	4222
41.	Nov/01	2	,,	4334
42.	Dec/01	—	21.6.02	5768
43.	Jan/02	—	,,	5768
44.	Feb/02	—	,,	5642
45.	April/02	—	31.10.02	5778
46.	May/02	~~151~~	31.10.02	6014
47.	June/02	—	,,	6124
48.	July/02	~~,,~~	,,	5148
49.	Aug/02	~~,,~~	,,	5762
50.	Sept/02	~~,,~~	,,	5872
51.	Oct/02	—	18.1.03	5778
52.	Nov/02	—	,,	5888
53.	Dec/02	—	7.3.03	5872
54.	Jan/03	—	,,	5872
55.	Feb/03	—	30.4.03	5620
56.	Mar/03	—	,,	5620
57.	April/03	63	10.6.03	5328
58.	May/03	—	29.7.03	5384
59.	July/03	—	7.8.03	5584
60.	July/03	—	20.10.03	~~49~~ 4336
61.	Aug/03	—	,,	4464
62.	Sept/03	—	16.4.04	4608
63.	Oct/03	—	,,	5212
64.	Nov/03	—	,,	5216
65.	Dec/03	—	,,	5200
66.	Jan/04	—	,,	5200
67.	Feb/04	—	,,	5072
68.	Mar/04	—	1.9.04	5072
69.	April/04	—	15.9.04	5222
70.	May/04	—	,,	5208
71.	June/04	—	—	5208
72.	July/04	—	—	5094
73.	Aug/04	—	—	5094
74.	Sept/04	—	—	5478
75.	Oct/04	—	—	5592
76.	Nov/04	—	—	5592

1	2	3	4	5	
77.	Dec/04	—	—	5580	Lady sweeper
78.	Jan/05	—	—	5580	,,
79.	Feb/05	—	—	5580	,,
80.	Mar/05	—	—	5580	,,
81	April/05	—	—	5580	
82	May/05	—	27/2/06	5580	
83	Jun/05	—	,,	5580	,,
84	July/05	—	,,	5452	
85	Aug/05	—	,,	5452	,,
86	Sept/05	—	13.4.06	5452	,,
87	Oct/05	—	20.7.06	5580	,,
88	Nov/05	—	,,	5580	,,
89	Jan/06	—	25.2.07	5452	,,
90	Dec/05	—	20.7.06	5324	,,
91	Feb/06	—	25.2.07	5324	,,
92	Mar/06	—	,,	5196	,,
94.	Feb/99	5	10.4.00	5010	(office staff)
95.	Mar/99	6	,,	5010	
96.	April/99	7	,,	5104	
97.	May/99	8	,,	5234	
98.	June/99	9	,,	5364	
99.	July/99	10	,,	5364	
100.	Aug/99	282	2.3.01	2016	
101.	Sept/99	283	,,	2860	
102.	Oct/99	284	,,	3612	
103.	Nov/99	285	,,	3742	
104.	~~Dec/99~~	62	23.5.01	122.	
105	—	143	15.7.01	280	
106.	—	154	24.7.01	272	
107.	—	157	28.7.01	502	
108	—	159	,,	1249	
109	—	178	7.8.01	216	
110	~~280~~ Dec/99	286	2.3.01	3662	
111	Jan/00	287	,,	3994	
112	Feb/00	288	,,	4036	
113	Mar/00	290	,,	4288	
114	—	232	4.1.01	365	
115	April/00	291	2.3.01	5258	
116	May/00	292	,,	5022	

1	2	3	4	5
117.	~~293~~ Jun/00	~~2.3.01~~ 293	2.3.01	4788
118.	July/00	294	,,	4788
119.	Aug/00	23	16.4.01	4520
120.	Sept/00	24	,,	4410
121.	Oct/00	25	,,	4520
122.	Nov/00	26	,,	4654
123.	Dec/00	27	,,	4654
124.	Jan/01	175	12.7.01	3168
125.	Feb/01	212	3.8.01	3660
126.	Mar/01	407	29.12.01	1626
127.	April/01	408	,,	3760
128.	May/01	409	,,	3196
129.	Jun/01	410A	,,	3662
130.	July/01	410	,,	3988
131.	Aug/01	412	,,	4212
132.	Sep/01	413	,,	4324
133.	Oct/01	1	26.3.02	4222
134.	Nov/01	2	,,	4334
135.	Dec/01	—	22.6.02	4252
136.	Jan/02	—	,,	4256
137.	Feb/02	—	,,	4256
138.	Mar/02	—	—	4144
139.	April/02	—	31.10.02	3186
140.	May/02	—	,,	4352
141.	Jun/02	—	,,	4242
142.	July/02	—	13.12.02	3078
143.	Aug/02	—	,,	3450
144.	Sep/02	267	18.1.03	4224
145	Oct/02	268	,,	4004
146.	Nov/02	269	,,	4240
147.	Dec/02	312	7.3.03	4486
148.	Jan/03	313	,,	4486
149.	Feb/03	337	30.4.03	4360
150	Mar/03	338	,,	4360
151	April/03	61	10.6.03	3170
152	May/03	—	29.7.03	3928

1	2	3	4	5	
153	Jun/03	—	~~780.03~~ 7.8.03	4096	Office Staff
154	July/03	—	20.10.03	1018	
155	Aug/03	—	"	1006	
156.	Sep/03	—	13.4.04	1006	
157.	Oct/03	—	"	4464	
158.	Nov/03	—	"	3988	
159.	Dec/03	—	"	4004	
160.	Jan/04	—	"	4240	
161.	Feb/04	—	"	4352	
163.	Mar/04	—	1.9.04	4464	
164.	April/04	—	15.9.04	5106	
165.	May/04	—	"	4506	
166.	June/04	—	9.5.05	2554	
167.	July/04	—	12.5.05	~~4506~~ 2253	
168.	Aug/04	—	9.5.05	2252	
169.	Sept/04	—	"	2253	
170	Oct/04	—	"	2253	
171	Nov/04	—	"	2261	
172	Dec/04	—	27.2.06	4260	
173	Jan/05	—	"	4316	
174	Feb/05	—	"	4276	
175	Mar/05	—	"	4390	
176	4/05	—	"	4420	
177	5/05	—	"	4420	
178	6/05	—	"	4540	
179	7/05	—	"	4540	
180	8/05	—	"	4412	
181.	9/05	—	15.4.06	4412	
182.	10/05	—	20.7.06	4412	
183.	11/05	—	"	4412	
184.	12/05	—	"	4412	
185.	1/06	—	25.2.07	4296	
186.	2/06	—	"	4412	
187.	3/06	—	"	4412	

Total Rs 7,64,788/-

Amount S/O (1)

APPENDIX - XII (155)

Statement showing vouchers wanting
(Referred to Para No. 25 (e) of the report)

Sl. No	Vr. No/ Cheque No.	Date	Amt.	Particulars of Payments
1	2	3	4.	5
1.	46	16.7.02	36223	To m/s Gowrab Enterprises for Repf of JCB machine.
2.	54	26.7.02	5093	To Sunjay Sharma against Misc Vouch.
3	57(A)	31.7.02	8734	To Jai Nr. Rawt, Secrly N.H.C.
4	61	5.8.02	1080	To Ramesh Rd. Supply of grass
5	62	do	1080	do
6	63	do	1080	do
7.	70	14.8.02	7240	Payment to D.D.
8	97	19.9.02	1640	To Ramesh Rd. Supply of Gram
9	98	"	1640	do
10	99	"	1640	do
11	100	"	1640	do
12	101	"	1640	do
13	111	1.10.2002	1760	To Ramesh Rd. refund of S.D. money.
14	112	"	10639	do
15	114	"	609	To Mohan Rai, Hire charge of Vehicle
16	115	"	469	To Mahaveer Rd, "
17	116	"	609	To Ram Yash Ram "
18	117	"	1350	To Keshar Ram repair of furniture
19	140(A)	8.11.02	5028	To Ram Bodhya Rd. T.C for Special Sanitation.
20	141	"	5200	do for Misc. exp.
21	142	"	20550	"
22	143	"	7350	"
			123934	

1	2	3	4	5
		BF	123934	
23.	147	15.11.02	7000	To Ram Kishor Paul for Grass (पुआल)
24	148	"	4200	To D.W.
25	149	"	282	To Sunjay Sinha for Milk exp.
26	0182129	21.11.02	5151	Paid to Satya Nr. Pahal Fuel for Purchase of fuel.
~~27~~	~~197~~	~~7.12.02~~	~~4152~~	~~To Manoj Verma-I~~ (पुआल)
27	203	15.12.02	2685	To Ramesh Prasad for Paal
28	204	—do—	10000	To Mohit Enterprises for Tractor Parts
29	219	18.12.02	700	—do—
30	220	18.12.02	7500	To Dadi Brothers for Purchase of Battry
31	263	25.1.03	3500	To Secretary R.A.B.U, Sikshak Singh for advertisement charge
32	265	1.2.03	9040	To Suresh Pd. refund of S.D. money
33	283	8.2.03	3335	To Binod Kumar for Purchase of Green Pokon
34	284	—do—	1911	—do—
35	285	—do—	7350	—do—
36	300	20.2.03	5000	To M/s Somkabin Pharma for advertisement
37	301	26.2.03	22425	To M/s M.R.F Tyre for Two tyre of JCB
38	308	3.3.03	7899	To —do— and two tube
39	323	7.3.03	2000	To Abdul Hai for hire charge of tractor
40	324	—do—	2000	—do—
			225892	

1	2	3	4	5
		BF	225892	
41	40	24.5.03	4000	To Salam Sahil for advertise work
42	54	9.6.03	7708	To Ganesh Rd. for Pual
43	66	12.6.03	1262	To M/s Roja Traders for purchase of Bags
44	88	12.7.03	5865	For Special Sanitation
45	89	—do—	6451	"
46	90	—do—	1000	"
47	92	—do—	6850	To M/s S.M. Engineering more [illegible] for Iron Rode-
48	323217	14.7.03	24125	Special Sanitation
49	323219	24.7.03	32450	—do—
50	137	28.7.03	13490	To M/s S.M. Engineering for making barrier
51.	323221	—do—	24876	Special Sanitation
52	159	30.7.03	2450	To M/s Venus Engineering Workshop for repair of Trolly
53	159(A)	31.7.03	9150	To Pirbhu Kumar Supplier Teen Pokar.
54	163	2.8.03	11151	To Jagdeo Mistry for Cost of making Barrier
55.	179	7.8.03	50202	To M/s Kesar Traders for purchase of Pipe
56.	589534	—do—	27378	Special Sanitation
57	202 to 214	11.8.03	36918	—do—
			485353	

1	2	3	4	5
		BF	485353	
			17585	To Ramesh Prasad. for Pual
58	247 to 252	26.8.03	4934	Advertisement in Ag.
59	252(4)	—do—		special Sanitation
60	253 to 265(B)	—do—	19870	legal expenditure
61	285	28.8.03	593	To M/s Somikabin Papers on
62	286	"	5000	advertisement charge.
63.	379	5.11.03	13200	To Md. Safiullah for Computer Printing
64	989216	11.12.03	12356	Paid to M/s Hindustan Times for advertisement
65.	989218	"	12000	To M/s Sona Engineering Works for making Khoochi Kheli
66.	989237	7.4.04	20000.	M/s Ramchandra Service Station for fuel for JCB.
67	989253	8.4.04	38186	To Ram Ayodhya Pd. for hire of J.C.B. lorry.
68.	589560	17.6.04	8972	To Rameshwar Service Station for fuel for JCB.
69.	589566	19.7.04	16211	do
70.	589581	30.9.04	2930	To Ram Ayodhya Pd. for misc expenditure
71	589584	7.10.04	38430	do
72	989271	4.11.04	23284	To Ganesh Pd. for Pual.
73	811455	5.1.05	2350	To Harendra Pd. Advocate for legal fee.
74	811463	31.1.05	16507	To M/s Rameshwar Service Station for fuel
75	811472	28.2.05 ~~811472~~	23860	To Shailendra Jha Accountant for P.A to Staff for election
76	811474	15.3.05	5805	
			767366=00	

1	2	3	4	5
		BF	767366	
77	811481	28.3.05	10530	To Ramesh Rd. for Fuel.
78	811487	6.4.05	5265	— do —
79.	811489	7.4.05	15738	To M/s Hindustan Tiers
80	811450	12.5.05	6038	To Md. Mozamil for repair of Kirsachi Vehicle.
81	811501	27.5.05	11570	To Ramesh Service Station for fuel.
82	811514	13.7.05	15000	To Ramesh Rd. for Fuel.
83	811517	16.8.05	32715	To Shailesh Kumar supply of Oxo food.
84	811526	5.9.05	10682	To The Tiers of India
85	036048	8.12.05	21701	To Ramesh Service Station for fuel
		Total	896605/-	

Sr. Adv

APPENDIX - XIII

President 85

(8)

Statement showing payment of Wpay and PF of employees during the year 2000-01 to 2006-07 without the pay order of Executive Officer.

(~~Refer~~
(Referred to Para No. 25(f) of CA report)

Sl No	Payment of Wp Month	No	Date of payment	Amount	
1	2	3	4	5	
1	June/04	—	—	26530	(Female Sweepers)
2	July/04	—	—	128388	"
3.	Aug/04	—	—	111378	"
4.	Sept/04	—	—	134593	"
5.	Oct/04	—	—	160733	"
6.	Nov/04	—	—	170331	"
7.	Dec/04	—	—	5580	"
8.	Jan/05	—	—	5580	"
9.	Feb/05	—	—	8688	"
10.	Mar/05	—	—	35131	"
11.	April/05	—	—	63714	"
12.	May/05	—	—	182560	"
13.	Jun/05	—	—	128021	"
14.	July/05	—	—	147841	"
15.	Aug/05	—	—	164081	"
16.	Sept/05	—	—	138050	"
~~17. Oct/05~~		~~—~~			
17.	Nov/05	—	20206	15,0118	"
18.	Dec/05	—	"	157308	"
19.	Mar/02	—	—	90067	(office staff)
20.	6/04	—	—	35769	
21.	7/04	—	—	132177	
22.	8/04	—	—	98158	
23.	9/04	—	—	121935	
24.	10/04	—	—	172974	
25.	11/04	—	—	207738	
26.	12/04	—	—	7556	
27.	1/05	—	—	7574	
28.	2/05	—	—	7446	
29.	3/05	—	—	75836	
30.	4/05	—	—	140145	

86 (7)

1	2	3	4	5	
30.	5/05	—	—	178329	Male Sweepers
31	6/05	—	—	188796	
32	7/05	—	—	196947	
33	8/05	—	—	211575	
34	9/05	—	—	147782	
35	10/05	—	—	153245	
36	11/05	—	—	170605	
37	12/05	—	—	197262	
38	1/05	—	27.2.06	13658	Office staff
39	2/05	—	"	48628	"
40	3/05	—	"	72218	
41	4/05	—	"	81768	
42.	5/05	—	"	96890	
43.	6/05	—	"	111583	
44.	7/05	—	"	112544	
45.	8/05	—	"	105099	
46.	9/05	—	15.4.06	96,926	
47.	10/05	—	20.7.06	117209	
48.	11/05	—	"	117865	
49.	12/05	—	"	117207	

Total Rs 54,92,136

Singh
SO.(A)

Statement XIV

(6)

Statement showing sales Tax/VAT on royalty recovered
(Referred to in Para 26(i) of the report)

Sl no.	Scheme no	Royalty Rs	Sales Tax/VAT Rs
1	2	3	4
			Rs
Construction of road and renovation of road.			
1.	1/06-07	4395	4302
2.	2/06-07	4115	4456
3.	3/06-07	4296	4332
4.	4/06-07	3369	4134
5.	5/06-07	3751	3303
6.	8/06-07	3174	2842
7.	10/06-07	4204	5778
8.	11/06-07	4704	5376
9.	12/06-07	3916	5316
10.	15/06-07	3687	5380
11.	18/06-07	4195	4762
12.	19/06-07	3845	4415
13.	20/06-07	3810	4773
14.	24/06-07	4545	6429
15.	25/06-07	1937	2032
16.	32/06-07	2468	2658
17.	49/06-07	3232	6166
	Total	63,644	76454
IDSMT			
1.	6/05-06		5886
2.	7/05-06		3420
3.	8/05-06		3447
4.	9/05-06		3837
5.	10/05-06		17456
		Total	34,046

Gr. Total Rs 110,500.

(5)

APPENDIX:— XV

Statement showing amount of advance (unadjusted) during 2000-01 to 2006.07.
(Referred to in Para NO. 27(a) of the report)

Sl No	Vo. NO/ Ch. NO.	Date	Amount	Name of advance holder and Purpose of advance
01.	01	26.4.02	240000	Sri J.N.P. Srivastava for M. Election
02.	02	"	10000	m/s Ramakrishna Service Station for fuel
03.	103	20.9.02	2000	Sri. Ram Ayodhya Pd. T.C OSTA
04.	204	9.12.02	10000	m/s Mohit Enterprizes for Vehicle Part.
05.	233	2.1.03	5000	Sri: Manoj Kumar for Misc. exp.
06.	237	21.1.03	10000	—— do ——
07.	302	26.2.03	500	Sri. Ashok Prajapati.
08.	303	—do—	5000	Sri Manoj Kumar, Misc. exp
09	334	31.3.03	10000	Sri Sanjay Ram, Peon for Dhari exp.
10.	83	12.6.03	10000	Sri Manoj Kumar, Misc. exp.
11.	87	7.7.03	5000	— do — for making barrier
12.	115	14.7.03	2000	Sri Ram Ayodhya Pd. T.A.
13.	223	13.8.03	5000	" Manoj Kumar. Misc. exp.
14	176	5.8.03	5000	" " "
15.	312	5.9.03	10000	" " "
16.	344	15.9.03	5000	" Mahesh Pd. Misc. exp.
17.	360	24.10.03	8000	" Manoj Kumar. "
18.	370	8.11.03	10000	" " "
19.	381	15.11.03	1000	" Noor and. for legal exp.
20.	989200	6.12.03	20000	" Manoj Kumar, Misc. exp
21.	989215	11.12.03	10000	" " "
22	989255	13.4.03	10000	" " "
23	811541	6.5.06	5000	" Tulsi Sah, repair of tractor
24.	811514	13.7.05	15000	" Ramesh Pd., for Grass Supply
25.	811515	12.8.05	10000	" Manoj Kumar. Misc exp
26.	811527	15.11.05	8000	" " purchase of Ox
27	107	2.5.06	15000	" Ramesh Pd. for Grass Supply
			3000	" Abdul Wahab for Tube repair
			10000	" Sanjay Yadav, Dhari exp

APPENDIX – XVI

(4)

Statement Showing Salary advance Paid to Permanent Staff

(Referred to in Para No – 27 (b) of the report

Sl No	Vr. No	Date	Amt.	Particulars
1	2	3	4	5
01.	297	19.2.03	31000/-	Salary advance to 31 Staff
02	299	20/2/03	39000/-	" " " 39 "
03	46	29/5/03	2000/-	Sri Om Prakash, Ward Sweeper as Salary advance
04	50	—do—	2000/-	Sri Armon Miyan, Ghari Charwaha as Salary advance
05.	81	12/6/03	5000/-	Sri Ashok Prajapati as salary adv.
06.	141	28/7/03	5000/-	" Manoj Kumar, Salary adv.
07	269	28/8/03	2000/-	" Ashok Prajapati "
08	364	27/10/03	~~350000/-~~ 325000/-	To Sri Narendra Kumar for Salary advance to 67 Staff.
09	Ch. No-989201	29/11/03	13700/-	To Ram Ayodhya Pd. for salary advance to Staff
10.	989241	4.3.04	142000/-	To Sri Ayodhya Pd. for Salary advance @ 1000/- each.
11.	589569	7/8/04	11000/-	To Mohan Pd. for Salary adv. of 11 Staff.
12.	589576	24/8/04	36000/-	To Shyam Kumar Sinha for 18 Retd. Staff @ 2000/- each.
13	4741852	10/11/04	724338/-	To Ram Ayodhya Pd. Salary adv. of Staff @ 4000/- daily wage @ 2000/-
14	589588	11/4/05	592338/-	—do—
15	589589	—do—	132000/-	—do—
			2072376	

1	2	3	4	5
		B/F	2072376	
16	811464	12/2/05	20000/-	To Sri Ayodhya Prasad for payment of Salary advance for Sri Raghunath Ram and Prabhu Dayal.
17	811466	15/2/05	15000/-	To Sri Ayodhya Prasad for payment of Salary advance to Sri Sanjay Yadav.
18.	811478	23/3/05	787608/-	To Sri Ayodhya Prasad for payment of advance for Holi occasion.
19	811480	—do—	9000/-	To —do— for advance of three daily wages Staff.
20.	474/875	—do—	1760000/-	To Sri Shailendra John Dikram H.C for Payment to Female Staff on Salary advance.
21	811503	30/9/05	10000/-	To Sri Ram Ayodhya Prasad for Payment of Salary adv. to Sri Md. Armaan Miyan and Chhata Khan.
22	474/893	23/8/05	432000/-	To Ram Ayodhya Pd. for payment of Salary advance to the Staff of N.P.C @ 2000/- each Staff
~~23~~	~~811541~~	~~6.5.06~~	~~5000/-~~	
23	811547	9/6/06	10000/-	To Mahesh Sri Nandane, Rtd. Staff on Salary advance.
24	811549	13/6/06	5000/-	

1	2	3	4	5	Salary
		BF	3536984=-		
25.	0100412	26-6	20000/-	To Ram Balak Thakur on Salary advance	
26.	0100413	-do-	5000/-	To Ashok Bhagapati on Salary adv.	
~~27.~~	~~0100414~~	~~-do-~~			
27	Vr. 95	19.7.06	2000/-	To Abdul Wahab, Cashier on Salary advance of Shiv Nath Raut	
28	98	-do-	5000/-	To Sri Yadu Raut	
~~29~~	~~100~~	~~28.7.07~~	~~500000/-~~	~~To Abdul Wahab on Salary advance of Staff.~~	
~~30.~~	~~101~~	~~-do-~~	~~500000/-~~	~~-do-~~	
29	207	1.9.06	10000/-	To Abdul Wahab. for Staff on a/c of Salary advance.	
30.	303	26.9.06	3000/-	To Sri Ganpat Raut	
			35,81,984=-		

Appendix-XVII

Statement showing result of audit (Referred to Para no.29 of the audit)

Sl. No.	Para no.	Amount recovered at the instance of audit	Amount held under objection	Amount suggested for recovery	Amount suggested for recovery through surcharge
1	10	-	54957	[403745]	-
2	11	-	-	140374-5	-
3	14 II	-	2142818	-	-
4	15 (4)	-	1229952.00	-	-
5	16 (8)	-	23421	-	-
6	16 (10)	-	-	25181	-
7	16 (11)	-	-	3254	-
8	16 (13)	-	1677441	-	-
9	18 (7)	-	-	360	-
10	18 (8)	-	-	216	-
11	22 (a)	-	-	4931401	-
12	22 (b)	-	-	4597	-
13	23 (a)	-	-	-	4500
14	23 (b)	-	-	-	80650
15	23 (c)	-	-	-	1200
16	23 (d)	-	-	-	8550
17	24 (a)	-	-	11885	-
18	24 (c)	-	25044	-	-
19	24 (d)	-	154733		-
20	24 (e)	-	-	540	-
21	25 (a)	-	1039278	-	-
22	25 (b)	-	4285783		-
23	25 (d)	-	-	7002	-
24	25 (f)	-	542136.00	-	-
25	26 (a)	-	-	45408	-
26	26 (b)	-	-	57262	-
27	26 (c) (i)	-	87110	-	-
28	26 (c) (ii)	-	-	27351	-
29	26 (d)	-	-	47728.00	-
30	26 (e)	-	-	103207	-
31	26 (f)	-	-	63007	-
	26 (g)	-	-	55802	-
	26 (h)	-		73540	
	Total-	**NIL**	**1,62,12,673**	**68,61,489**	**94900**