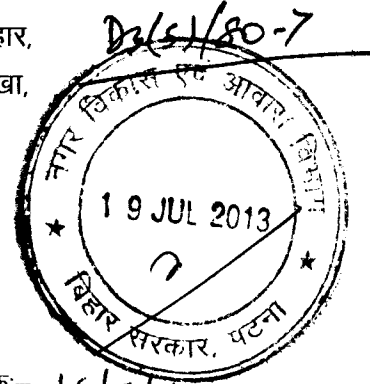




कार्यालय, महालेखाकार (लेखा परीक्षा), बिहार,
सामाजिक प्रक्षेत्र -I, स्थानीय लेखा परीक्षा शाखा,
वीरचन्द पटेल मार्ग, पटना - 800001



दिनांक:- 16/7/13

सं०. एल० ए० / एस० एस० --1/श० स्था० नि०/14362/1279
सेवा में,

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


महाशय,

नगर निगम भागलपुर के वर्ष 2011-12 तक के लेखाओं पर आधारित लेखा परीक्षा प्रतिवेदन सं० 531/12-13 आपके सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित है। अनुरोध है कि इस लेखा परीक्षा प्रतिवेदन की कंडिकाओं का अनुपालन, लेखापरीक्षा प्रतिवेदन प्राप्ति के 3 माह के अन्दर पूर्ववर्ती लेखा परीक्षा प्रतिवेदनों की लम्बित कंडिकाओं के अनुपालन के साथ अतिप्रमाणित साक्ष्य सहित नगर निगम बोर्ड से अनुमोदित कराकर जिला स्तरीय समिति के समीक्षोपरान्त प्रेषित करवाया जाय जिससे लेखा परीक्षा के उद्देश्यों की पूर्ति हो सके।

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

संलग्नक: यथोपरि

भवदीय,


15/07/13
लेखा परीक्षा अधिकारी
शहरी स्थानीय निकाय
सामाजिक प्रक्षेत्र-I
बिहार, पटना

3242(S)
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Bhagalpur Nagar Nigam
Audit report no:-531/2012-13
Period-2011-12

1. INTRODUCTION:-

The accounts of Bhagalpur Municipal Corporation for the period 2011-12 was test audited by Audit party of the office of Principal Accountant General (Audit), SS- I/LAD, Bihar, Patna during the period 12.12.2012 to 29.12.2012.

2. ADMINISTRATION:-

| | | |
|------------------------|----------------------|---------------------------|
| Mayor | Dr Bina Yadav | 01.04 .2011 to 31.03.2012 |
| Deputy Mayor | Md Ikbali Babul Khan | 01.04 .2011 to 31.03.2012 |
| Municipal Commissioner | Sri Birender Kumar | 01.04.2011 to 31.08.2011 |
| | Sri Bihari Das | 01.09.2011 to 31.03.2012 |

3. SCOPE OF AUDIT:-

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

4. PREVIOUS AUDIT REPORT

The position of outstanding paras of previous audit reports were as under:-

| Sl.No, | Audit Report No, | For the period | Outstanding Paras |
|--------|------------------|------------------|-------------------|
| 1 | 53/89-90 | 1984-85 to 86-87 | 45 |
| 2 | 160/90-91 | 1986-87 | 37 |
| 3 | 134/91-92 | 1987-88 to 89-90 | 69 |
| 4 | 160/92-93 | 1990-91 | 35 |
| 5 | 127/96-97 | 1991-92 to 92-93 | 77 |
| 6 | 69/99-2000 | 1993-94 | 54 |
| 7 | 18/2000-01 | 1994-95 | 47 |
| 8 | 08/2001-02 | 1995-96 | 56 |
| 9 | 22/2003-04 | 1996-97 to 97-98 | 47 |

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| | | | |
|----|-------------|--------------------|----|
| 10 | 755/205-06 | 1998-99 to 99-2000 | 15 |
| 11 | 466/2006-07 | 2000-01 to 05-06 | 10 |
| 12 | 118/2008-09 | 2006-07 | 30 |
| 13 | 414/2008-09 | 2007-08 | 45 |
| 14 | 691/2009-10 | 2008-09 | 36 |
| 15 | 590/2010-11 | 2009-10 | 37 |
| 16 | 541/2011-12 | 2010-11 | 42 |

Despite several requests and reminders no compliance regarding outstanding para was submitted in audit. The non compliance defeats the very purpose of audit, hence, it is requested that compliance to the outstanding paras may be prepared and after approval of Municipal Corporation Board, sent to this office.

5(A) FINANCIAL OVERVIEW

The municipal Corporation is financed by Government Grants and receipts from its own sources. The expenditure consisted of recurring towards execution of its duties and expenditure for the purposes for which grants received from Government. The overview of receipt and expenditure is as under.

| SL. No. | Name of Cashbook | Opening Balance | Receipt | Total | Expenditure | Closing Balance |
|---------|---------------------------------------|-----------------|----------|--------------|-----------------------|-----------------|
| 1 | General Cashbook | | | | | |
| (i) | SBI A/C No.11016673944 | 2261729.87 | 39945938 | 42207667.87 | 38125296 | 4082371.87 |
| (ii) | Union Bank of India A/C No.11384 | 22518341.33 | 24474299 | 46992640.33 | 44877119 | 2115521.33 |
| (iii) | AXIS Bank A/C No.1906538 | 11873.11 | 309 | 12182.11 | - | 12182.11 |
| (iv) | IDBI Bank A/C No. 0721104000021881 | - | 49951025 | 49951025 | 34527105 | 15423920 |
| 2 | PL A/C | 147189362.24 | 16198200 | 163387562.24 | 99728413 | 63659149.24 |
| 3 | BRGF | | | | | |
| i | Union Bank of India A/C No.941999 | 65647030 | 15620677 | 81267707 | 42985281 | 38282426 |
| ii | AXIS Bank No.32347570 | 13212866 | 214533 | 13427399 | 2584948 + 10784108 | 58343 |

| | | | | | transferred to UBI on 29.09.2010 | |
|----|--|----------|--------|----------|--|-----------|
| 4 | Construction & Renovation of Road | 3276311 | 00 | 3276311 | 3238323 | 37988 |
| 5 | NSDP | 7064675 | 00 | 7064675 | 94317 | 6970358 |
| 6 | SJSRY | 16204534 | 00 | 16204534 | 40275 | 16164259 |
| 7 | X TH & XI TH FC | 81697 | 00 | 81697.00 | 46978.00 | 34719.00 |
| 8 | BPL+Balika Samridhi + NSDP + Dangagrast | 632943 | 00 | 632943 | 00 | 632943.00 |
| 9 | Miscellaneous | 5597 | 00 | 5597 | 00 | 5597.00 |
| 10 | Handpump + SJSRY + Computer + 12 TH FC | 5528829 | 506839 | 6035668 | 659931 | 5375737 |

(B) CLOSING BALANCE:-

| SL No. | Name of Cashbook | As per Cashbook. | As per Bank. | Name of Bank. |
|--------|--------------------------------------|------------------|--------------|---------------------------------------|
| 1 | General Cashbook | | | |
| (i) | SBI A/C No.11016673944 | 4082371.87 | 4082371.87 | SBI A/C No.11016673944 |
| (ii) | Union Bank of India A/C No.11384 | 2115521.33 | 2115521.33 | Union Bank of India A/C No.11384 |
| (iii) | AXIS Bank A/C No.1906538 | 12182.11 | 7996.00 | AXIS Bank A/C No.1906538 |
| (iv) | IDBI Bank A/C No.0721104000021881 | 15423920 | 15423920.00 | IDBI Bank A/C No.0721104000021881 |
| 2 | PL A/C | 63659149 | 63659149.00 | Treasury |
| (i) | BRGF | | | |
| (ii) | Union Bank of India A/C No.941999 | 38282426.00 | 39229938.00 | Union Bank of India A/C No.941999 |
| 3 | AXIS Bank No.32347570 | 58343.00 | 49343.00 | AXIS Bank A/C No. 32347570 |
| 4 | Construction & Renovation of Road | 37988.00 | 57234.00 | United Bank of India A/C No.114165 |

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| | | | | |
|----|--|----------|---------------------------------------|--|
| 5 | NSDP | 6970358 | 1437.00 7250614.00 | SBI A/C No. 11016469145 IDBI A/C No. 8426 |
| 6 | SJSRY | 16164259 | 10226891.00 6637785.00 | AXIS Bank A/C No. 340476359 Central Bank of India A/c No.3081640693 |
| 7 | X th & XI th FC | 34719 | 36727 | Indian Bank No.854534145 |
| 8 | BPL + Balika Samridhi + NSDP + Dangagrast | 632943 | 11516.00 705754 | UCO Bank A/C No. 4726 United Bank of India No.101104172 |
| 9 | Miscellaneous | 5597 | 6712.00 | Bank of Baroda A/C No.011274 |
| 10 | Handpump + SJSRY + Computer + 12 th FC | 5375734 | 3960600.00 594833.00 2700934.00 | United Bank of India A/C No.114189 Bank of India A/C No.10000503. IDBI A/C No. 0721104000032391 |

Bank Reconciliation statement regarding the difference of balance was not furnished in the audit. It may be prepared and furnished in the next audit.

(C) Cashbook

The Municipal Corporation was maintaining 3(three) cashbooks during 2011-12 namely-

- PL A/C cashbook (Salary, 12TH FC, 12TH FC, Road, Pension and other retirement benefits, T/W)
- General cashbook for deposit of receipts from own sources and recurring expenditure.
- Cashbook for schemes under different grants other than those in PL.

The following irregularities were noticed in test check of the above cashbooks.

- Quarterly and Annual Accounts were not prepared in any of the cashbooks.
- There was no signature of cashier or any official maintaining it.
- There was no signature of any officer in token of checks applied by them.

4. The cashbooks at Sl. No. (b)&(c) were maintained bank account wise instead of date and month wise.

The cashbook is a very important record which reflects the basic financial system of any organization. Hence, Steps may be taken to avoid the above irregularities.

6 Important audit findings: -

| Sl. No. | Particulars | Para No | Amount (Rs. in lakh) |
|---------|---|---------|-----------------------|
| 1 | Outstanding Settlement amount of Bus Stand | 14 | 5.21 |
| 2 | Loss of Revenue | 15 | 1.15 |
| 3 | Mobile Towers Fee Outstanding | 16(i) | 110.35 |
| 4 | Payment of Carriage of Material | 19C | 119.26 |
| 5 | Non Deduction of Compensation for late completion | 19D | 62.39 |
| 6 | Payment of wages | 33 | 248.81 |
| 7 | Advance outstanding | 35 | 257.18 |

7. INTERNAL AUDIT

Section 97 of the Bihar Municipal Act, 2007 envisages the provision of internal audit of the day to day accounts of the Municipality.

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

The Municipal Corporation neither conducted internal audit of the day to day accounts of the Municipality provided in section 97 of the Act nor exercised the checks by Mayor, Deputy Mayor, Executive officer or any other officer of the Municipality provided in the Rule. As such several irregularities were noticed in the maintenance of records and others. Had such checks at regular intervals been exercised by the authority, there would have been no such irregularities as committed, taken place.

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8. BUDGET ESTIMATES

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

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

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

(4) The budget estimate shall state the amount of money to be raised as loan during the year next following.

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

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

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

Audit observation / comments

1. The establishment schedule of the Municipality as required under sub-section (1) of section 82 was not prepared along with the budget estimate for the year 2011-12.
2. The budget estimate for 2011-2012 did not state the rates at which various taxes, surcharges, cesses and fees to be levied by the Municipality in the year.
3. The budget estimate of 2011-12 did not state the amount of money to be raised as loan as required under sub-section 4.
4. It did not include the annual statements required to be enclosed with it under sub-section 7.

5. As per section 84, the Municipality shall consider the budget estimate and the recommendations and adopt the same by fifteenth day of March in each year.

The date on which it was presented to the Municipality, adopted and sent to Government was not pointed out.

6. The test check revealed that there was wide variation between the budget estimate and the actual.

| Head | As per Budget | Actual | variation in% |
|----------------------------|---------------|------------|---------------|
| Receipts through H receipt | 799.41 lks | 37.03 lks | (-) 95% |
| Expenditure on daily wages | 100.00 lks | 248.82 lks | (+) 249% |

From the above it may be concluded that the budget estimate for 2011-2012 was not prepared properly and was lacking in facts and figures, required under the Act. It is suggested that it should be prepared properly, contain all required facts and figures and, should be as near to actual and also presented and adopted on time.

9 (A) Government Grant: -

Government Grant Register was not maintained. Hence Opening balance for the year, grants received, expenditure and closing balance of different grant could not be ascertained. However, as per available cash books, the Municipal Corporation received a total sum of ₹77179502.00 as grants for different purposes during the year 2011-12. (Statement -I)

The authorities of the Corporation are requested to get the register maintained and produce in next audit.

(B) Road, drain and other civil amenities.

The Municipal Corporation received ₹522.29 lakhs for construction of roads, drains and other civil amenities vide Department of Urban development and Housing, Government of Bihar's letter No.116 dated 22.01.2009. As per Government direction, the Director, Urban Poverty Eradication, Urban development and housing Department, Government of Bihar was the DDO for the same. The money was transferred to BUDA under intimation to the Corporation.

BUDA did not send the utilization and progress report to the Corporation. Steps may be taken to obtain the same and ensure the progress of schemes, as BUDA was only the executing agency.

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(C) Temporary Diversion of BRGF Grant

The test check of BRGF Grant cash book revealed that a total sum of ₹28923011.00 was diverted towards payment of Salary and Pension of Employees / retired employees of the Corporation. Details as under:-

| Sl. No. | Voucher No. | Date | Particulars | Amount |
|---------|-------------|----------|---|-------------|
| 1 | 99 | 03.03.12 | Salary feb 12 | 19636596.00 |
| 2 | 100 | 03.03.12 | Pension feb 12 | 1119477.00 |
| 3 | 103 | 24.03.12 | Salary of B Churasia TC | 1033693.00 |
| 4 | 60 | 24.03.12 | Salary & pension Ad hock against Oct 11 | 937000.00 |
| 5 | 61 | 24.03.12 | Do | 1827000.00 |
| 6 | 80 | 08.01.12 | Salary & pension nov 11 | 4369245.00 |
| Total | | | | 28923011.00 |

The diversion was made recouped in Oct 2012. The authorities of the Corporation are requested to avoid such practice in future.

10(A) Short deposit by Cashier due to theft at the bank (₹1 Lakh)

The test check of Cashiers' Cashbook with Bank Pass Book (SBI A/C No. 11016673944) revealed that the cashier collected a total sum of ₹ 139667.00 on 07.01.2012 from different tax collectors but, only ₹39667.00 was deposited in bank. Thus ₹100000.00 were short deposited.

The reason for short deposit was ₹100000.00 got thefts at the bank. The same may be recovered from persons at fault.

10 (B) Non / Short deposit by Tax Collectors

Test check of collections and deposits by different Tax Collectors revealed that a total sum of ₹10219.00 was non / short deposited by them. Details vide statement No.II to the report.

The amount due from the Tax Collectors may be recovered from them and deposited into the Municipal fund under intimation to audit office. The credit at the same may be shown to next audit.

Further, a total sum of ₹ 26772.00 were collected during 2011- 12 but not deposited in the municipal fund. After pointed out by audit, the amount of ₹26,772.00 deposited through different misc. receipts. Credit of misc. receipts in the municipal fund may shown in the next audit. Details vide statement No. III to the Report.

11. H- Receipt Books not produced in audit

11(Eleven) books of H-Receipts issued to different tax collectors were not produced in audit. Details vide Statement No.IV to the Report.

Non-Production of H-Receipt book may not rule out the possibility of leakage of revenue. Hence, the Municipal Commissioner should ensure that the amount collected through that receipts deposited in the municipal fund.

12. Holding Tax

The Holding Tax were being collected on the basis of Assessments made applicable from 01.04.1997 (as informed by Tax Daroga)

As per statement submitted in audit, position of taxes collected from holdings through H-Receipts during 2011-12 as under:

| | Demand | Collection | (%) | Balance |
|---------|---------------|-------------------|------------|----------------|
| Arrear | 66285262 | 25253205 | 38% | 41032057 |
| Current | 25189203 | 11772272 | 47% | 13416931 |
| Total | 91474465 | 37025477 | 40% | 54448988 |

The collection was 40% of total Annual demand and it needs to be increased. The assessment on which taxes are being levied is 16 years old which requires to be revised so that the more revenue may be generated.

13. Non-Remittance of Health and Education Cess to the State Government(₹148.10 lakh)

As per statement submitted in audit, a sum of ₹8227885.00 was collected on a/c of Education Cess and another sum of ₹8227885.00 were collected on a/c of Health Cess. The health cess and education cess realized by the Corporation was to be remitted to the State Government after deduction of 10% of the amount collected as collection charges.

| Cess | Collected | Collection charges 10% | To be remitted. |
|-------------|-----------|---------------------------|-----------------|
| Health cess | 8227885 | 822788 | 7405097 |
| Health cess | 8227885 | 822788 | 7405097 |

Thus ₹7405097 on a/c of health cess and another sum of ₹7405097 on a/c of education cess were not remitted to Government revenue. The same may be remitted at the earliest and shown to next audit.

14. Outstanding Settlement amount of bus stand(₹5.21 lakh)

The bus stand was settled for the year 2010-11 for ₹1280851.00 but only ₹1041000.00 was deposited by Sri Rama Sankar Yadav S/o Deep Narayan Yadav, Bhabanipur, Bhagalpur. Hence, a sum of ₹239851.00 outstanding against him.

The Empowered Standing Committee decided to extend the settlement to 3 years i. e. from 01.04.2010 to 31.03.13 for the same amount in the meeting dated 12.02.10. Against that Sri Ramasankar deposited ₹1000000.00 for 2011-12(₹500000.00 on 29.04.11 & ₹500000.00 on 15.11.11) leaving a balance of ₹280851.00

Thus, Total outstanding amount was ₹ 520702.00 (280851+ 239851) against the settle i.e Sri Rama Sankar Yadav for the year 2010-11 & 2011-12.

Audit observation / comments

1. The reason for extending the settlement from one year to three years was not pointed out.
2. The decision of Empowered Standing Committee to extend the settlement to 3 years is not justifiable as it leads to loss of revenue to Municipality. Thus, the outstanding amount of ₹520702.00 are suggested for recovery form Sri Yadav.

15. Loss of revenue due to Agreement of settlement not made on Stamp paper(₹1.15 lakh)

Agreement for settlement of Bus stand to be made on the stamp paper for the sum equal to 3% of settled amount .The bus stand was settled for ₹1280851.00 per year for three years i.e. for ₹3842553.00 (2010-11 to 2012-13) with Sri Ramasankar Yadav. But, agreement was not made on required stamp paper.

Hence, State Government suffered loss of revenue on a/c of stamp duty for ₹115278.00(3% of ₹1280851.00 i.e. 38426 x 3). The amount of loss of revenue ₹115278.00 may be recovered from the person(s) at fault.

16(i) Outstanding Mobile Towers Fee

The test check of files of Mobile towers revealed that a total sum of ₹11035000.00 was outstanding dues against mobile towers of 12 telecom companies. Details vide statement No.V to the Report.

The State Government vide Gazette No.3692 dated 08.10.2012 prescribed Bihar Communication Towers & related Structure Rule, 2012. It prescribes that rate of registration and annual tax.

On this basis, the Nigam prepared dues for the towers in its notice and prepared a demand of ₹11035000.00 to be sent to Telecom Companies. It was pointed out that survey would be conducted to ascertain actual dues.

Steps may be taken for realization of dues as early as possible.

16(ii) Shop rent Outstanding (₹20.64 lakh)

The Municipal Corporation had shops at three places namely Ghantaghar Foothpath, Tilkamanjihi Shopping Centre and Mayaganj. Following was the position of demand and collection from them.

| Name of market | Demand | Collection | Balance |
|------------------------------|------------|------------|------------|
| Ghantaghar Foothpath | 2155500 | 454000 | 1701500 |
| Tilkamanjihi Shopping Centre | 346902 | 107310 | 239592 |
| Mayaganj | 169120 | 46076 | 123044 |
| Total | 2671522.00 | 607386.00 | 2064136.00 |

Out of total demand of ₹2671522.00 only a sum of ₹607386.00 was collected i.e. 23% of total demand.

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Audit observation/ comments

1. The collection was very poor; steps may be taken to expedite it.
2. The rate of rent of shops is very less. Steps may be taken to revise the rent so that the revenue from own sources may be increased.

17. Tax on advertisements.

The Bihar Municipal Act 2007, Chapter XVII, under section 145 to 152, provides for Tax on advertisement other than Advertisement in newspapers and Licence fee for advertisement spaces. The Municipal Corporation only fixes rates for advertisement through hoarding at the following rates:-

Hoarding on flanks of roads @ ₹25 per sft.

Hoarding on private land/buildings @ ₹15 per sft.

Further, there were total 14 Advertisement Agencies registered under the Municipal Corporation during 2011-12. Two of them have not deposited any amount of tax for using advertisement space on private land/buildings. Details of their dues are as under:-

| Sl No. | Name of Agency | year | Sft space used | rate | Amount |
|--------|----------------|---------|----------------|------|---------------|
| 1 | Mahendra Art | 2009-10 | 4400 | 15 | 66000 |
| | | 2010-11 | 4400 | 15 | 66000 |
| | | 2011-12 | 4400 | 15 | 66000 |
| Total | | | | | 198000 |
| 2 | Art Corner | 2009-10 | 2260 | 15 | 33900 |
| | | 2010-11 | 2260 | 15 | 33900 |
| | | 2011-12 | 2260 | 15 | 33900 |
| Total | | | | | 101700 |

The authorities are requested to take necessary steps for collection of the above amounts from them.

As per information made available in the audit, ₹1011950.00 was outstanding on a/c of tax on hoardings on Municipal flanks against different advertisement agencies. Details vide statement No.VI to the Report.

Necessary steps may be taken for collection of the same.

18. Payment to Remky Enviro engineers Ltd

Department of Urban Development and Housing, Government of Bihar in its meeting dated 25.08.09 decided that private agencies may be engaged by Municipal Corporation Bhagalpur for solid waste management.

In the light of letter no. 712 dated 09.09.2009 of Department of Urban Development and Housing, Government of Bihar tender was invited and Remky Enviro engineers Ltd the lowest tenderer was engaged and allotted work of garbage lifting @ 712 per MT. As per Term of Reference para No. 4.1 of model Agreement, the bidder should furnish a bid security for an amount of ₹2 lakh and as per para no. 9.1 of agreement, the successful bidder should furnish the performance security for an amount equal to ₹10 lakh. The same were to be returned after completion of period of contract.

An Agreement was done on 19.01.2010 between Remky and the Corporation having the following terms:-

1. Permission of lifting of garbage from 1 to 13 wards (except ward No. 4) and 10 main roads from 21.01.2010
2. The contract was valid for 7 years.
3. The rate of lifting will be Rs 760 per MT including all taxes except service tax and the rates will not be changed in any case, the rate will be increased @ 3.5% per year.
4. The Corporation will provide space for keeping equipments.
5. Wet garbage, dry garbage, MSW Rule 2000, workshop site, trenching ground, door to door garbage collection, mechanical street sweeping and storm water drain cleaning and etc was done.
6. Vide Pre- operational activities (para No. 25) Remky had to provide within 45 days all equipment, vehicles, all labour, supervisory, Management staff, Vehicles wise man power, recruitment of staff for operating control room and establish within 60 days Establishment of regular repairing and maintenance of vehicles including arrangement of skilled staff. Other then this providing 2 days training of fields, meeting regularly with competent authority and etc.
7. Under Para 28.7, Uniform and adequate safety gear and desired implements to be provided and under para No.28.8 workshop facility as per requirement and under para 28.9 vehicles shall have valid pollution control certificate at all times.

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8. As per para 19.4 of TOR, human Resources. Driver's driving test will be conducted by Corporation, contractor will not utilise the services of staffs of the Corporation and itself be responsible for health safety measures of its employees.
 9. The contractor had to provide for the payment of wages and also provide other facilities in accordance to the Minimum Wages Act and Employees State Insurance scheme (para 19.5.11) and Annual medical checkup of each staff engaged with management and handling of MSW under this contract for communicable diseases at the contractor's cost and submit the report to the competent authority.
 10. The Corporation had to provide Trenching ground.

Remky Enviro Engineers Ltd furnished bill for ₹103949353.00 for the period April 2010 to July 2012 against which it was paid ₹92464388.00 and ₹2670979.00 was deposited as income tax. Details vide statement No.VII to the Report. A sum of ₹7270423.00 including income tax remains to be paid.

Audit observation

- (i) As per section 5 of Term of Reference (ToR) para 4.1 a sum of ₹200000.00 was to furnished by bidder as bid security deposit. The deposit of the same was not found in the municipal fund. On 07.11.2012 Remky applied for refund of ₹2 lakhs. As per his statement, he has deposited the amount- vide DD No. 199749 dated 07.09.2009 as earnest money deposit. It may be concluded that the DD was either deliberately or by mistake not deposited into municipal fund. Hence, the Corporation was put to a loss of ₹200000.00 and the same is suggested for recovery from person(s) responsible.
- (ii) As per para 9.5 (ToR) of Agreement, security deposit and bank guarantee was to be deposited for the entire period of 7 years of the contract. Remky deposited bank guarantee of AXIS Bank Hyderabad on 24.12.2010 of ₹100000.00, which was valid up to 23.12.2010. The company was allowed to work without bank guarantee from January 2011 to July 2012, which was contrary of the terms of agreement. The reason for the same was not pointed out to the audit. The same may be furnished in next audit.
- (iii) As per para 19.4.3 of TOR, the company was not allowed to utilize the services of the employees of the Corporation. Contrary to that 58 regular employees and 15 daily wage employees were engaged in the same wards from April 10 to September 10 (ward no. 1 to 13 except ward No. 4). The Municipal Commissioner ordered that amount equal to payments made to the above employees should be deducted from payment to Remky. During the period, the amount of ₹29,91,027.00 paid to regular employees. Payment

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made to daily wages was deducted from the bill of Remky, but payment of ₹2991027.00 made to regular staff was not deducted. The reason for non deduction of ₹2991027.00 was not pointed out to the audit. The sum ₹ 2991027.00 are suggested for recovery from Remky Enviro engineers Ltd.

(iv) As per agreement, the Corporation had to provide land for office and for keeping and maintaining of equipments. The Corporation provided 72 M² for office and 1127.80 M² for keeping and maintaining of equipments. There was no mention about rent in the Agreement. The reason for not charging rent was not pointed out to audit. Rent may be fixed for the land to avoid the recurring loss.

19. Irregularities found in execution of schemes test checked.

(A) Irregularities in award of tender

Scheme No. 20 / 2009 – 10 (renovation of road)

Name of work: - Construction of PCC road from PWD Barari road via Tinmanjila to Zero Mile.

Technical sanction by Executive Engineer on 26.06.2009.

Administrative Approval by Department of Urban development and Housing, Government of Bihar.

Estimated cost: - ₹3192602.00

Agreement No. 143 /28.08.09 Agreement cost ₹3192602

Name of agency: - Sri Akshay Kumar Mandel

Measurement Book No. 125 / 09-10 & 74 / 2010-11

Total amount paid ₹3192602.

Audit observation / comments

- (i) Two tenders were received for this scheme, one from Jai Tara construction and the another from Akshay Kumar Mandal. On opening of technical bids, documents in respect of Jai Tara Construction were not found as per requirement and the same was rejected on technical ground. Sri Akshay Kumar Mandal's bid was accepted as single bid and work allotted to

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him. In case of single bid approval of one step higher authority is required but approval of one step higher authority was not obtained. Thus the allotment of work was irregular.

- (ii) The Estimate was revised by the A.E. for which neither T.S of Executive Engineer was obtained nor Administrative Approval of department of Urban Development and Housing was taken.

Reason for the same was not pointed out to audit. Reply may be furnished in next audit.

(B) Excess payment.

- (i) Scheme No. 3/2009-10 (Renovation of road)

Name of work:- construction of PCC road in D N Singh road from Khalifa Bag Chawk to Swamy Vivekanand Path.

Estimated cost: - ₹ 4164139.00

Agreement Amount: - ₹3705219.00

Technical Sanction by Executive Engineer on 24.11.08

Measurement Book No. 3

Measured value of work ₹3520396.00

Payment .

I 04.07.09 - ₹ 743163.00

II 13.08.09 - ₹ 1265745.00

III 29.08.09 - ₹1112324.00

IV 25.02.10 - ₹ 399164.00

Total ₹ 3520396.00

Audit observation / comment

As per measurement book page No. 49, item No. 3 PCC (1:1.5:3) was done for 1004.18 M³. For that 871.63 M³ of stone chips was required but as per page No. 51 of MB, carriage of stone chips was made for only 857.94 M³. Hence 13.69 M³ stone chips was less used & consequently 15.7718 M³ PCC costing ₹43894.00 was less done. That resulted in excess payment of ₹ 43894.00 which is suggested for recovery from person(s) responsible.

(ii) Scheme No: - 32/09-10 (Renovation of road)

Name of work: - Construction of PCC road and culvert in Brindavan Colony and PCC road in Narayan Das lane.

Estimated cost: - ₹1984266.00

Technical sanction by Executive Engineer B.M.C. on 02.07.09

Agreement No. 149/ 08.10.2009

Agreement amount ₹ 2008651.00

Name of Agency; - M/S Agrawal Construction

Measurement Book No. 135 / 2009 – 10.

Measured value of work ₹ 1918097.00

Work order on 08.10.2009.

Due date for completion of work 23.11.2009

Work completed 18.11.2009.

Payments made

- (i) 16.11.09 ₹1042225.00
- (ii) 29.01.10 ₹398778.00
- (iii) 23.09.10 ₹477094.00

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Audit observation / comments

PCC (1:1.5:3) was done for total 367.38 M³, so, total 318.88M³ i.e. 11250.30 cft stone chips was required for that work. But as per MB, Stone chips carried was 315.92 M³ i.e. 11145.66 cft. Hence 104.64 cft less stone chips was used and consequently 120.55 cft i.e. 3.42 M³ PCC work was less done.

Value of PCC 3.42 M³ @ ₹3030.72/ M³ = ₹10365.00

Hence sum of ₹10365.00 was paid in excess to work done and the same suggested for recovery from person responsible.

(C) Payment of carriage of material (₹119.27 lakh)

The test check of schemes files of different grants revealed that a total sum ₹11927222.00 was paid on account of carriage of material in 92 schemes. (Details vide statement No.VIII to the Report.)

In terms of Para 16 of part-2 of Chief Secretary's circular order no. 1/ESH-108/81-462, dated 30.03.82 the Mines and Mineral concession Rules 1972 and Government letter No. 585 dated 21.03.2007(Deptt. of Mines and Mineral), carriage of materials will only be allowed if the contractor submits challans along with Form M&N for all the materials purchased and used in the schemes.

But, neither challans nor M&N forms were found attached in any of the files during test checked in audit. On audit query, the Municipal Commissioner replied that in future, payment will be made on production of Challan and Form M & N. Till production of the above, sum of ₹11927222.00 is held under objection.

(D) Non deduction of compensation for late completion of schemes.

As per clause of agreements compensation was to be deducted from the payments of bills for delay in completion of schemes @1/2 % per day of Estimates maximum of 10% of the estimated cost. During the test checks of schemes, it was found that schemes were not completed on due date. But deduction of compensation for delay was not made. As per calculation made in the audit, A total sum of ₹6239317.00 should have been deducted. (Details vide statement No. X to the Report. On audit query, it was replied that application for extension of time are placed in other files. Reply was not satisfactory.

Hence, the amount of compensation ₹6239317.00 may be recovered from the responsible person(s).

2) Abnormal delay in final adjustment of NSDP- Scheme No. 16 / 01-02 leads to doubtful

Name of Scheme - Construction of pucca drain at kabirpur with culvert.

Estimated cost - ₹615900.00

T.S. by Executive Engineer, REO Bhagalpur on 31.11.01.

Work order -- 305/ 22.02.02.

Administrative approval by D.D.C. Bhagalpur.

Agency:- H.R. Chaudhary but after the first bill agency was changed and there after Sri Naveen Kumar Singh, Junior Engineer was made the Agency.

As per Measurement Book

First Bill on a/c date of measurement was 12.04.02. for ₹139308.00

Second Bill on a/c date of measurement was 30.08.02 for ₹357910.00

Third and final Bill date of measurement was 10.03.04 for ₹ 97348.00

Total MB value of work ₹594566.00

Final Payment made against this vide voucher No. 1 dated 01.07.11 to Sri Naveen Kr Singh was ₹94317.00 after deduction of Royalty and cost of empty bags (2445 + 586).

There was tempering in Measurement book on page number 21.

Audit observation / comments

1. The final measurement was made after one and half year of the second M.B. booking i.e. the work was abandoned for one and half year.
2. The final payment was made in July 2011 after 7 years and 9 months of completion of work.
3. No vouchers / bills of purchase of materials were attached in the scheme file.

The reasons for the above were not pointed out to audit. Vouchers / bills for purchase of materials used were not produced, hence, pending clarification and production of vouchers for a sum of ₹594566.00 is held under objection.

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20(A) Non deduction of labour cess (₹5.84 lakh)

As per Government orders vide Gazette No. 865 dated 18.02.08 labour cess @ 1% is to be deducted from bills of contractors. The test check of the scheme files, a/c bills, statements showing scheme details and cashbook produced in audit revealed that contrary to Government orders, labour cess was not deducted. A total sum of ₹584612.40 was not deducted. Details as under:-

| Sl. No. | Head of expenditure | Total expenditure(₹) | Labour cess(₹) |
|---------|---------------------|----------------------|----------------|
| 1 | BRGF (11-12) | 19083783.00 | 190837.83 |
| 2 | 12 TH FC | 3852142.00 | 38521.42 |
| 3 | Ghat / park (10-11) | 18118583.00 | 181185.83 |
| 4 | BRGF (10-11) | 17406732.00 | 174067.32 |
| Total | | | 584612.40 |

Lack of knowledge was cited as the reason for not deducting. None deduction of the cess was in favour of the contractors. Hence pending proper clarification, the sum of ₹584612.40 is held under objection.

(B) Non deduction of labour cess in buildings having estimated value of more than ₹10 lakhs.

Department of labour, Government of Bihar, vide its letter No.38 dated 19.06.2008 directs labour cess @ 1% of estimated cost of buildings having estimated value of more than ₹10 lakhs is to be realized at the time of approval of building Plan. The test check of building plan submitted by architects revealed that the building plan mentioned only area of buildings and there was no mention of the estimated cost. No amount on account of labour cess was collected in respect of any of the Building Plan.

The non-realization of labour cess puts the Government as well as the Corporation to loss. The authorities of the Corporation are impressed upon to get mention the estimated cost of buildings in approved building plan & realize the labour cess and intimated to the audit office.

21. Purchase of solar light.

Purchase committee on 10.04.2012 decided to purchase 12 solar light set for ward number 22 @ ₹31000.00 from M/s. Ganesh Traders S K Tarafdar Road, Adampur, Bhagalpur. Work granted vide work order No. 1066 dated 12.04.2012 and agreement was made on 12.04.2012. Ganesh Traders

supplied the solar light sets and ₹3,72,000.00 was paid to him vide voucher No. 64 dated 20.07.12 (cheque No. 026026).

Audit observation

- (i) As per letter No. 6193 dated 22.07.2010 of Principal Secretary, Panchayti Raj, Bihar, Patna all purchase and installation of solar light was to be done through BELTRON or BREDA or from agencies authorized by BREDA and in accordance with standard and specifications, fixed by BREDA. As per above standard and specifications, lights of 74 WP was to be installed. Contrary to that work was allotted to the above agency which was not authorized by BREDA.
- (ii) The companies of which solar light were installed by M/s Ganesh Traders could not be ascertained through bill or quotation. That was ascertained from the report of Technician of Zilavikas shakha.
- (iii) M/s Shubham Enterprises, quoted the rate(DG & SD rate) for 74W REIL make Solar light & Battery for ₹23,104.00(with 2 years free AMC) however M/s Ganesh Traders, quoted the rate for 75W Solar light & Battery (without quoted brand name) for ₹31000.00(with warranty 1 year on CFL bulb, 2 years on Battery & 5 years on others).
But, the purchase committee approved the quotation of M/s Ganesh Traders. If, the quotation of M/s Shubham Enterprises were accepted, the municipal corporation may save ₹94752.00(31000-23104 x 12).
- (iv) In terms of Sec. 40 of Bihar Vat Act, 2005 & Rule 28 of Bihar Vat Rules, 2005, the Vat on supply of goods may not be deducted from the payment made to supplies, if he submit Form C-III to the DDO. The supplier has not submitted the Form C-III, but the amount of VAT ₹17714.00 was not deducted from his payment. Hence, the amount of VAT ₹17714.00 may be recovered from the person(s) at fault.
- (v) The stock entry for the supply was also not made available to the audit.
Reply may be submitted in the next audit.

22. Deleted

23. Payment after court order.

- A. Test check of PL A/C cashbook alongwith vouchers revealed that a sum of ₹91960.00 was paid to Sri Pramod Kumar singh (retired), Professional Tax Inspector salary for the period from Jun 2005 to 12.06.06, vide voucher No. dated 30.04.11. The payment was made in the light of Honorable Patna High Court order in case No. CWJC 11242/2005.

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The details of salary paid were not attached with the voucher. The court order was not produced in audit, hence the correctness of payment could not be verified and the sum of ₹91960.00 is held under objection.

B. It was further noticed that a sum of ₹3668105.00 was drawn for deposit in A/C No. 11384 for payment of gratuity and family pension after court orders. Details as under:-

| Sl. No. | Voucher No. | Date | Particulars | Amount |
|---------|-------------|----------|---------------------------------------|------------|
| 1 | 30 | 25.11.11 | Family pension & gratuity | 1172692.00 |
| 2 | 31 | 25.11.11 | Family pension & gratuity | 1126978.00 |
| 3 | 32 | 25.11.11 | Family pension for Jan 10 To March 11 | 1368435.00 |
| Total | | | | 3668105.00 |

Audit comments / observation

- (i) The court order not made available. Pending production of records and clarification sum of ₹3668105.00 are held under objection.
- (ii) Proof of payment made to concerned persons was not shown in the audit.

24. Payment of pay and allowances to Municipal commissioner / Additional commissioner / Secretary.

Test check of General fund Cashbook revealed that a total sum of ₹1628295.00 (Details vide statement No. X to the report) was paid from Municipal Fund towards pay and allowances to Municipal Commissioners, Additional Municipal Commissioners and Municipal Secretaries during the year 2011-12. The appointments of the above are made under section 41 of The Bihar Municipal Act 2007.

The Act clearly specifies that the salary and allowances of officers appointed under section 41 will be wholly met by the State Government. But that was not met by State Government.

The reason for the same not pointed out. The State Government may be requested for the same.

25. Recruitment on contract

The Empowered Standing Committee in its meeting dated 14.12.2010 approved the engagement of staff for running of pumps and water Towers, transferred by BRJP, on daily wages basis and fixed remuneration of ₹3000.00 per months. Later on, the Empowered Standing Committee in its' meeting

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dated 30.07.2011 decided to engage them on contract basis instead of daily wage basis and approved their remuneration to ₹5000.00 per months. Hence, an office Order No. 1491 dated 24.05.2012 was issued by the Corporation in this regard.

A total sum of ₹4829307.00 were paid to such employees for the period Aug 2011 to Sept 2012.

Audit observation:-

1. Letter No. 2401 dated 18.07.2007 of Department of Personnel and administrative reforms, laid down the guide lines for engagement on contract. As per the guidelines:-
 - a. Appointment on contract should be through advertisement.
 - b. The period of appointment should be for a maximum of one year.
 - c. Roster of reservation should necessarily be followed.
 - d. The remuneration for them should fixed by committee selected by an officer appointed by secretary karmic and administrative reforms.
 - e. The procedure of recruitment should be followed as required for fill the post in normal recruitment.
 - f. One selection committee should be constituted for the process and should necessarily have a member from SC/ST community.

But, the Corporation did not follow the above guidelines. Moreover it has not got the approval of the State Government. On audit query, the corporation replied that such persons were previously employed in Jalkal. So, they were engaged on contract basis. Reply was not satisfactory. Hence till proper reply received from corporation/ex-post facto sanction given by State Govt., the amount of expenditure ₹48,29,307.00 is being held under audit objection.

26. Refund of deducted VAT Amount (₹0.22 lakh)

The test check of vouchers of PL A /C with cash book revealed that Sri Ganesh Electricals, Marbari Tola Lane, Bal Subodhni Pathsala Gali, Bhagalpur applied for refund of VAT amount ₹22035.00 which was deducted earlier Against which a sum of ₹21838.00 was refunded to him vide voucher No. 06 dated 09.04.11.

The amount of VAT, ₹22035.00 was deducted from the supplier, Sri Ganesh Electricals against supply of electrical goods worth ₹985722.00 during 2010-11. The supplier wrote in its application that he is himself IT/VAT payer and he has to deposit all taxes in March closing

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Audit observation/comments:-

In terms of Rule 28 of Bihar Vat Rules, 2005, the VAT should not be deducted if the supplier produces before the deducting authority a certificate in Form C-III issued by Commercial Tax Department .But the supplier was not produce Form C-III to the Municipal Council. The reason and circumstances under which the refund was made not pointed out. Hence, the sum of ₹21838.00 is suggested for recovery from person(s) responsible for refund.

27. Refund of Security Deposit

The test check of cashbook for schemes revealed that total sum of ₹424270.00 were paid to contractors on accounts of refund of security deposits deducted from the payments of their bills. (Details vide statement No. XI to the Report)

Audit observation / comments

1. The vouchers did not mention the date of completion of work and the period for which the deposits were to be kept. As such payment could not be verified with actual amount deducted.
2. Security Deposit disbursement Register was also not maintained. Hence the position of refunds could not be ascertained. It was complied that the same will be maintained in future and produced in next audit, till the production of the same the sum of ₹424270.00 is held under objection.

28. Sanctioned strength and men in position.

The Municipality had sanctioned strength of 937 (01.07.1970) against which they had 476 Men in position as on 31.03.2012. Details as under:-

| Sl. No. | Category | Sanctioned strength | Men in position | Vacant |
|---------|--------------|---------------------|-----------------|--------|
| 1 | Office staff | 201 | 132 | 69 |
| 2 | Water supply | 96 | 95 | 1 |
| 3 | sanitation | 640 | 249 | 391 |
| Total | | 937 | 476 | 461 |

_Another 290 staffs were engaged on daily wage basis.

| Sl. No. | category | Number |
|---------|-------------------|--------|
| 1 | Office | 15 |
| 2 | Water supply | 115 |
| 3 | Department | 33 |
| 4 | Store | 124 |
| 5 | Computer operator | 3 |
| Total | | 290 |

Action may be taken to fill up the vacant post as per provisions/rules.

29. Payment of Gratuity (₹23.05 lakh)

Death gratuity amounting to ₹2305310.00 (twenty-three lakh five thousand three hundred and ten.) was paid against dead persons vide details as under.

| SL. No. | Voucher No. | Date | To whom paid / Particulars. | Amount ₹ |
|---------|-------------|----------|---|------------|
| 1. | 1. | 09.04.11 | Mosmat Hira Devi, W/o Lt Ramdev Rai & others (12 persons). A/C No. given aganst dead persons. | 1455026.00 |
| 2. | 2. | 09.04.11 | Sri Suresh Misra & others (6 persons) A/C No. given. | 286694.00 |
| 3. | 3. | 09.04.11 | Lt. Sashidhar Jha & others (6 persons) A/C No. not given only names of dead person given. | 563590.00 |
| | | | Total | 2305310.00 |

Audit observation / comments

1. In voucher No. 3 only name of dead persons to whom gratuity was paid was given. Name of person to whom payment was made or the Bank Account No. in which amount was credited, was not given.
In the absence of above, the proof of payment / payment to correct persons could not be established.
2. Gratuity payment register, service book and calculation sheets were not produced in audit. Only payment register was produced after closing of audit i.e. during discussion with the commissioner. In the absence of the above documents, correctness of the payment could not

be checked. Pending production of records, the total sum of ₹2305310.00 is held under objection.

30. Payment of Family Pension.

Test check of PL A/C with vouchers revealed that a sum of ₹ 337418.00 was transferred from PL A/C to Union Bank of India A/C No. 11384 vide cheque No. BB459167 dated 19.05.11. for payment of pension. Details as under:-

| SL No. | Voucher No. | Date | Particulars | Amount |
|--------|-------------|----------|---|-----------|
| 1 | 77 | 19.5.11 | Smt Rita Devi for Jan 10 to March 11 | 56379.00 |
| 2 | 76 | 19.05.11 | Pramila Devi for Jan 10 to March 11 | 56379.00 |
| 3 | 75 | 19.5.11 | Remila Devi for Jan 10 to March 11 | 56379.00 |
| 4 | 74 | 19.5.11 | Smt Mira Devi for Jan 10 to March 11 | 56379.00 |
| 5 | 73 | 19.5.11 | Smt Rukmai Devi for Jan 10 to March 11 | 56379.00 |
| 6 | 78 | 19.5.11 | SindhaDevi and others for April 2011. (14 persons). | 55523.00 |
| Total | | | | 337418.00 |

Audit observation / comments

- (i) The Payee Receipts statement/passbook of Union Bank A/c, pension payment register were not produced in the audit. Hence, the correctness of payment may not verified. Pending production of records, the amount of ₹337418.00 is held under objection.
- (ii) The same may be produced in next audit.

31. Payment of Pension

Test check of PL A/C with vouchers revealed that a total sum of ₹218835 was paid to pensioners as under:-

| Sl. No. | Voucher No. | Date | Particulars | Date of retirement. | Amount |
|---------|-------------|----------|---|---------------------|--------|
| 1. | 44 | 30.04.11 | Babulal Hari for April 10 to March 11 | 31.03.10 | 58512 |
| 2. | 45 | 30.04.11 | Malti Mehaterani for March 10 to March 11 | 28.02.10 | 63100 |
| 3. | 46 | 30.04.11 | Kamli Mehaterani for June 10 to March 11 | - | 49336 |
| 4. | 47 | 30.04.11 | Suchi Mehaterani for June 10 to March 11 | 31.5.10 | 47887 |
| Total | | | | | 218835 |

Audit observations / comments

The payee receipt, pension paper, service books and calculation sheets were not produced in audit. Hence the correctness of the payments could not be verified. Pending production of the same sum of ₹218835 is held under objection. They may be produced in next audit.

32. Payment of Salary for the strike period.

The test check of PL A/C cashbook with vouchers revealed that the employees of Bhagalpur Municipal Corporation were on strike during 27.5.99 to 14.08.99 and 17.06.03. to 22.10.03. A total sum of ₹2330326.00 were paid on account of salary to employees for the strike period after regularizing their services by adjusting the strike period with leave as under:

| Sl. No. | Voucher No. | Date. | Particulars. | Amount ₹ |
|---------|-------------|----------|--|------------|
| 1. | 40 | 03.04.11 | Payment for strike period 27.05.99 to 14.08.99 (to 95 persons) Sri N.K.Jha and others. | 990363.00 |
| 2. | 41 | 03.04.11 | Payment for strike period 27.05.99 to 14.08.99 (to 50 persons) Ganesh Prasad Yadav and others. | 414904.00 |
| 3. | 42 | 03.04.11 | Payment for strike period 27.05.99 to 14.08.99 (to 51 persons) Gopendra Kumar Ghose and others | 925059.00 |
| Total | | | | 2330326.00 |

It was also noticed that PF was not deducted from the gross salary.

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Audit observations/comments

1. Order of Government / competent authority regularising the services not produced in audit.
2. The Rules / Authority under which the order of regularization was passed not pointed out.
3. The reason for non deduction of PF also not pointed out.

Reply may be furnished in next audit.

33. Payment of Daily wages(₹146.25 lakh)

Bihar Government has time to time instructed Local bodies not to engage labours on daily wage basis. A few government letters are given below.

| Sl. No. | Letter No. | Date |
|---------|--|------------|
| 1. | Nagar Vikash Vibhag, Government of Bihar. 1827 | 20.12.1972 |
| 2. | Nagar Vikash Vibhag, Government of Bihar. 7639 | 11.06.1986 |
| 3. | Nagar Vikash Vibhag, Government of Bihar. 8640 | 31.12.1988 |
| 4. | Nagar Vikash Vibhag, Government of Bihar. 4156 | 19.06.1991 |

Despite these the Nagar Nigam engaged 325 persons on daily wage basis during the year 2011-12 and a total sum of ₹14625401.00 was paid as wages to them. Details vide statement No. XII to the Report. On audit query, the corporation replied that persons were engaged as per requirements. Reply was not adequate. Hence, the payment of a total sum of ₹14625401.00 made against government order and without its sanction is held under objection.

34 Municipal Licenses

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

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

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

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

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

Section 344 provides for Municipal Licence for Private Markets.

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

Section 346 provides the prohibition of unlicensed activities

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

Audit observations / comments

There were a number of activities being carried out which require licence.

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

Reply may be furnished in the next audit.

35. Advance

The advance ledger was not maintained properly. The reference of date or year from which it (a particular advance) was carried forwarded from, was not given. As such, the period of outstanding advance could not be ascertained.

The ledger was not signed by any one; hence its authenticity is doubtful.

The following was the position of advance:-

| | |
|------------------------------|-------------|
| Opening balance | 26491797.00 |
| Advance made during the year | 377376.00 |
| Total | 26869173.00 |
| Adjusted during the year | 1150780.00 |
| Balance out standing | 2571893.00 |

Out of 220 advances only 9 amounting to ₹1150780.00 was adjusted during the year. Hence 211 advances of previous years remained unadjusted. On audit query, it has replied that outstanding advance will be adjusted at the earliest. Hence, it is requested that steps may be taken to adjust them or recover the same at the earliest.

36. Discussion with Executives.

All the important points raised during audit were discussed with Municipal Commissioner and Municipal Secretary of the Municipal Corporation from time to time and final discussion was made on 29th day of December 2012.

37. Result of Audit.

The result of Audit was as under:-

| | | |
|-----|---|--------------|
| I | Amount recovered at the instance of Audit. | NIL |
| II | Amount suggested for recovery through Surcharge | NIL |
| III | Amount suggested for recovery | ₹10270354 |
| IV | Amount held under objection | ₹39607006.40 |

Details vide statement No. XIII to the report.

38. General Remarks

It would appear from foregoing paragraphs that there was considerable scope for improvement in maintenance of records and registers. Daily collection was not maintained by the tax collectors, Demand and Collection register of fixed nature were not maintained, only Assessment Register was maintained. Many of the important Accounts, Records and Register were not maintained viz, Asset Register, Grant Register, Audit Register Annual accounts and etc.

Attention of the authorities is invited in this regard for improvement in the maintenance of accounts, records and registers and also to take requisite steps for correction of irregularities as pointed out.

-Sd-

Satya Prakash Singh

-Approved-

Dy.A.G. Social Sector-I
-Cum-
Examiner of Local Accounts
Bihar, Patna

232

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

Date:-

Forwarded The Municipal Commissioner, Nagar Nigam Bhagalpur with request to place the report in the meeting of the Board for necessary action. After obtaining approval of the Nagar Nigam Board the compliance report of the audit report may be sent to the undersigned within three months from the date of receipt of this report.

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

Sd/-
Audit Office/ULB
Local Audit Wing
Bihar, Patna

No. L.A. SS-I/ULB/14362/1279

Date:- 16/7/13

Copy forwarded for information and necessary action to:-

1. The District magistrate, Bhagalpur
- ✓ 2. The Pr Secy, UD & HD, Govt. of Bihar, Patna.

KBW
Audit Officer/ULB
Local Audit Wing,
Bihar, Patna
15/07/13

APPENDIX No:- I

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

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

1. Accountant Cashbook (General, P L A/c & Schemes)
2. Bank Statements
3. Cashier Cashbook.
4. Vouchers partly.
5. Scheme files.
6. Miscellaneous receipt books.
7. H receipt books.
8. Stock register and issue register of receipt books.
9. Unissued tin tokens.
10. Shop rent register.
11. Budget estimate

High
AAO

APPENDIX NO II

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

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

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

Singh
AAO

भागीपुर नगर निगम वर्ष 2011-12

Statement showing Grants Received during 2011-12

(Referred to in para No. 9A of the Report)

| क्रमांक 1 | पत्रांक संख्या 2 | दिनांक 3 | राशि 4 | विवरण 5 |
|--------------|--|-------------|--|--|
| 1. | नगर विकास एवं आवास विभाग (नगर सरकार परत) के पत्रांक - 4/22 ज 2010/06/2011 (2010-11) गृह की राशि | 11.5.2011 | 1,31,00,000/- 36,608/- | तेरहवीं वित्त आयोग |
| 2. | सर्वे पत्रांक 232 | 18.3.2011 | 38,125/- | संशोधन अन्य लागत के संरचना सुधारों में को सम्बन्धी गति में परिवर्तन |
| 3. | सर्वे पत्रांक 385 | 17.5.2011 | 8870989/- | डॉर अवरिण्ट प्रबंधन कार्य के लिए चर्चा रखने के मुद्दा के |
| 4. | उप विकास आयुक्त एवं आवास विभाग परित भागीपुर के पत्रांक - 118 | 12.5.2011 | 1,43,58,534/- | पिछड़ा क्षेत्र सुधार लागत |
| 5. | नगर विकास एवं आवास विभाग (नगर सरकार परत) के पत्रांक 21 (2011-12) | 4.8.2011 | 1,47,00,000/- | तेरहवीं वित्त आयोग |
| 6. | सिटी प्रोग्राम डायन रिप्लेस अन्य डायन प्रोग्राम एवं डाउरी विभाग के पत्रांक - 877 | 26.9.2011 | 37,59,663/- | सिटी प्रोग्राम |
| 7. | नगर विकास एवं आवास विभाग के पत्रांक - 15 | 23.08.2011 | 12,00,000/- | तेरहवीं वित्त आयोग का प्रथम वित्त आयोग |
| 8. | जिला पदाधिकारी भागीपुर के पत्रांक - 1135 | 5.01.2012 | 10,000/- | सिटी प्रोग्राम के लिए |
| 9. | नगर विकास एवं आवास विभाग परत के पत्रांक | | 90,00,000/- 9000,000/- 28,07,383/- | डॉर अवरिण्ट प्रबंधन कार्य के लिए |
| 10. | सर्वे के पत्रांक 36 | 25.01.2012 | 2,98,200/- | पत्रांक |

77179502/-

Ranjan
Atri

1993-1994

SI-MMS-100

1910

| क्र.सं. | विवरण | प्रमाणित | दिनांक |
|---------|-------|----------|--------|
| 1 | ... | ... | ... |
| 2 | ... | ... | ... |
| 3 | ... | ... | ... |
| 4 | ... | ... | ... |
| 5 | ... | ... | ... |
| 6 | ... | ... | ... |
| 7 | ... | ... | ... |
| 8 | ... | ... | ... |
| 9 | ... | ... | ... |
| 10 | ... | ... | ... |

0-01

Statement showing dues against Mobile Transmission Towers
Poha 16

| Sl No | Name of Company | Total amount due upto 2011-12 |
|----------|-----------------------------|----------------------------------|
| 1 | 2 | 3 |
| 1 | Estata, D.B Telecom Pvt Ltd | 45000 |
| 2 | T.R. Infra Ltd | 95000 |
| 3 | I.T.R. Ltd. | 190000 |
| 4 | G.T.L. Infrastructure Ltd | 190000 |
| 5 | Kupo Infrastructure Ltd | 90000 |
| 6 | Reliance Telecom Company | 1100000 |
| 7 | Bhimo Network Tata Tele | 45000 |
| | Services Company | |
| 8 | Air Tel Company | 2445000 |
| 9 | Voda Phon Company | 1500000 |
| 10 | B S N L Company | 1480000 |
| 11 | Tata Tele Services | 2490000 |
| 12 | Aircell Company | 1355000 |

Total 110,35,000 = 00

Singh
AAD

વર્ષ 2011-12 ના વિગતવાર નીચે

1229

મિત્રાનના નામના વિગતવાર નીચે

(Referred to in Para No. 17 of the Report)

| | | | | | | | |
|--|---|----------|----------|----------|----------|----------|---|
| 1. ગાંધીજી - ગાંધીજી - ગાંધીજી - ગાંધીજી - ગાંધીજી | N | - | 1,76,100 | - | 1,76,100 | - | N |
| 2. વા.કોમ્પોઝીટ - 50,000 | - | 50,000 | - | N | - | 1,00,000 | |
| 3. નાથી (સરોજી) - N | - | 1,12,900 | - | 1,12,900 | - | | |
| 4. શા.કો.પરિમલ - N | - | 57,500 | - | 57,500 | - | N | |
| 5. શિવેશ્વરજી - N | - | 25,675 | - | 19,000 | - | 15,675 | |
| 7. મુખેશજી - 86,350 | - | 30,675 | - | N | - | 87,025 | |
| 8. મહેશજી - N | - | 70,000 | - | 70,000 | - | N | |
| 9. હોમવેલ - N | - | 10,000 | - | 10,000 | - | N | |
| 10. વિશાલ (સરોજી) - 2,92,000 | - | 1,55,500 | - | N | - | 3,47,500 | |
| 11. શા.કો.કર્ક - 2,46,750 | - | 1,85,500 | - | N | - | 4,31,750 | |
| 12. બપરિ - N | - | 5,000 | - | 5,000 | - | N | |
| 13. કાપરોલિનેટ - 5,000 | - | 5,000 | - | N | - | 10,000 | |
| 14. ગાંધીજી - N | - | 20,000 | - | N | - | 20,000 | |

28/11/12

Total 10,11,950 = 00

Statement VII

APPENDIX

(228)

Details Payment to Ramky Enviro Engineers

LTD

L Referred to Paragraph No 18 of the Report

| SL NO | Month | Amount of bill | Payment | Income Tax deduc- tion | Balance to be Paymen |
|----------|-----------------------------|---------------------|---|------------------------------|----------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1. | April 10 to June 10 | 74,31,441.00 | 50,00,000/- 15,00,000/- | 3,38,000/- | |
| 2. | July 10 to Aug 10 | 72,30,263.00 | 56,25,175/- | 5,36,825/- | |
| | | 1,46,61,704.00 | 1,06,25,175 | 8,74,825/- | 16,61,700 |
| | | <u>OB</u> | | | |
| 3. | Sept 10 to Oct 2010 | 16,61,704.00 | 82,70,100.00 | 97,44,407 | 1,87,401/- Nil |
| | | | = 99,31,808/- | | |
| 4. | Nov & Dec 2010 (Part) | — | 60,00,000/- | 58,64,040/- | 1,35,960/- Nil |
| 5. | Dec 10 (Part) & Jan 2011 | — | 51,31,715/- | 51,31,715/- | 1,18,181/- Nil |
| 6. | Feb & March 2011 | — | 74,18,414/- | 72,50,312/- | 1,68,102/- Nil |
| 7. | April & May 2011 (Part) | — | 65,00,000/- | 63,52,710/- | 1,47,290/- Nil |
| 8. | May (Part) to June 2011 | — | 59,08,703/- | 57,74,817/- | 1,33,886/- Nil |
| 9. | July 2011 | — | 40,76,586/- | 39,84,210/- | 92,376/- Nil |
| 10. | Aug 11 to March 2012 | 2,70,49,994/- | 2,68,44,582/- 2,64,37,002/- | 6,12,952/- | 72,70,423/- |
| 11. | April 12 to July 2012 | 1,72,70,423/- | 98,00,000/- | 2,00,000/- | 72,70,423/- |
| | | <u>10,39,49,353</u> | <u>9,24,64,388</u> | <u>26,70,979</u> | <u>72,70,423</u> |
| | upto March 2012 | 866,78,930 | 826,64,388 | 24,70,979 | |

APPENDIX VIII

Statement showing details payment to Remky Enviro Engineers Ltd (Escalation Rate @ 3.5% per year) without approval of Municipal Board

[Referred to Paragraph 18 of the report]

| <u>SL NO</u> | <u>Month</u> | <u>Total garbage</u> (in MT) |
|--------------|-----------------|---------------------------------|
| 1. | April 2011 | 5848.630 |
| 2. | May 2011 | 5334.950 |
| 3. | June 2011 | 5581.110 |
| 4. | July 2011 | 5808.060 |
| 5. | August 2011 | 5415.330 |
| 6. | September 2011 | 5434.890 |
| 7. | October - 2011 | 5337.840 |
| 8. | November - 2011 | 5326.365 |
| 9. | December - 2011 | 5334.990 |
| 10. | January - 2012 | 5340.270 |
| 11. | February - 2012 | 5288.210 |
| 12. | March - 2012 | 5507.670 |
| | | <u>65,558.315 MT</u> |

Actual rate - Rs. 760 / MT

After escalation rate

@ 3.5% per year Rs. 786.60 / MT

Diff - Rs. 26.60 / MT

Total amount - $65,558.315 \text{ MT} \times 26.60 / \text{MT}$
= Rs. 17,43,851.00

P.T.O

| <u>SL No.</u> | <u>month</u> | <u>Total garbage</u> [in MT] |
|-------------------|---------------|--|
| 1. | April-2010 | 1682.859 |
| 2. | May-2010 | 3454.635 |
| 3. | June-2010 | 4640.72 |
| 4. | July-2010 | 5044.170 |
| 5. | August-2010 | (6035.177) 4804.104 (Diff-1231.073 MT) |
| 6. | Sept.-2010 | 4846.540 |
| 7. | October-2010 | 6035.177 |
| 8. | November-2010 | 4963.340 |
| 9. | December-2010 | 5771.610 |
| 10. | January-2011 | 5677.140 |
| 11. | February-2011 | 4114.390 |
| 12. | March-2011 | 6595.900 |
| | | <hr/> |
| | | 58,861.658 MT |
| | | (-) 1231.073 MT |
| | | <hr/> |
| | | i.e. 57,630.585 MT |

(10)

APPENDIX IX

Statement showing payment of carriage of material
in schemes

[Refer to Para No 19 E of the report]

| <u>Sl No</u> | <u>Scheme No</u> | <u>Grant</u> | <u>Total expenditure</u> | <u>carriage of materials</u> |
|------------------|------------------------------|-----------------------------------|--------------------------|----------------------------------|
| <u>1</u> | <u>2</u> | <u>3</u> | <u>4</u> | <u>5</u> |
| | | | <u>Rs.</u> | <u>Rs.</u> |
| 1 | 3/2009-10 (at Khalifabad) | Repair & Reno- -vation of Road | 35,20,396.00 | 7,38,020.00 |
| 2. | 4/2009-10 (at Khalifabad) | | 25,10,653.00 | 4,03,551.00 |
| 3. | 3/2009-10 | | 15,65,507.00 | 2,80,896.00 |
| 4. | 8/2009-10 | | 13,40,649.00 | 2,38,942.00 |
| 5. | 9/2009-10 | | 14,16,981.00 | 2,65,521.00 |
| 6. | 16/09-10 | | 31,94,933.00 | 5,41,092.00 |
| 7. | 18/09-10 | | 15,94,097.00 | 3,33,624.00 |
| 8. | 19/09-10 | | 15,82,071.00 | 2,77,578.00 |
| 9. | 14/09-10 | | 23,28,779.00 | 4,04,645.00 |
| 10. | 20/09-10 | | 31,86,483.00 | 5,97,013.00 |
| 11. | 21/09-10 | | 15,38,816.00 | 3,35,500.00 |
| 12. | 22/09-10 | | 26,07,285.00 | 4,84,036.00 |
| 13. | 24/09-10 | | 18,69,644.00 | 3,66,729.00 |
| 14. | 25/09-10 | | 15,98,027.00 | 3,15,280.00 |
| 15. | 27/09-10 | | 17,56,963.00 | 3,76,087.00 |
| 16. | 31/09-10 | | 13,22,868.00 | 2,67,657.00 |
| 17. | 32/09-10 | | 19,18,127.00 | 4,34,570.00 |
| | | | <u>34,85,227.00</u> | <u>66,60,741.00</u> |

P.T.O

| <u>1</u> | <u>2</u> | <u>3</u> | <u>4</u> | <u>5</u> |
|----------|---------------------------------|-----------------------|----------------|----------------|
| | | BF:- | 3,48,52,279.00 | 66,60,741.00 |
| 18. | 1/10-11 (Buddha Nath Temple) | Renovation of Road | 35,20,396.00 | 6,65,685.00 |
| 19. | 1/10-11 | | 8,53,066.00 | 1,81,245.00 |
| 20. | 2/10-11 | | 22,65,133.00 | 5,18,460.00 |
| 21. | 3/10-11 | | 22,23,648.00 | 5,65,955.00 |
| 22. | 4/10-11 | | 23,14,235.00 | 5,54,523.00 |
| 23. | 5/10-11 | | 29,74,602.00 | 6,47,236.00 |
| 24. | 6/10-11 | | 27,84,435.00 | 6,08,793.00 |
| 25. | 7/10-11 | | 24,90,910.00 | 5,88,997.00 |
| Total:- | | | 5,42,78,704.00 | 1,09,91,635.00 |

B 289687

| 1 | 2 | 3 | 4 | 5 |
|-----|----------|---------|------------------|------------------------|
| 37 | 13/10-11 | 12th FC | 66700 | 7785 |
| 38 | 14/10-11 | " | 66600 | 6851 |
| 39 | 15/10-11 | " | 66700 | 7786 |
| 40. | 12/10-11 | " | 66700 | 7787 |
| 41. | 11/10-11 | " | 66700 | 7784 |
| 42. | 10/10-11 | " | 66700 | 7785 |
| 43. | 9/10-11 | " | 66700 | 7787 |
| 44. | 8/10-11 | " | 66700 | 7785 |
| 45. | 07/10-11 | " | 66700 | 7775 |
| 46. | 06/10-11 | " | 352392 | 30106 |
| 47. | 05/10-11 | " | 315449 | 38140 |
| 48. | 04/10-11 | " | 315775 | 47691 |
| 49. | 03/10-11 | " | 255529 | 54726 |
| 50 | 02/10-11 | " | 236837 | 38811 |
| 51 | 01/10-11 | " | 239194 | 42170.00 |
| 52. | 10/10-11 | BRGF | 259811 | 13347 |
| 53. | 09/10-11 | " | 275600 | 7507 |
| 54. | 08/10-11 | " | 275600 | 7509 |
| 55. | 07/10-11 | " | 260480 | 20623 |
| 56 | 06/10-11 | " | 160586 | 16286 |
| 57. | 03/10-11 | " | 266998 | 3689 |
| 58. | 02/10-11 | " | 270115 | 23002 |
| 59. | 1/10-11 | " | 260516 | 17449 24155 |
| 60. | 37/10-11 | " | 262584 | 7041 |
| 61 | 36/10-11 | " | 250209 | 6830 |
| 62 | 35/10-11 | " | 272530 | 6970 |
| 63 | 32/10-11 | " | 270560 | 6933 |
| 64 | 26/10-11 | " | 314032 | 22726 |
| 65 | 25/10-11 | " | 272876 | 5907 |
| 66 | 21/10-11 | " | 244030 | 7509 |
| 67. | 1/10-11 | Road | 2510653 | 5444 145097 |

 935587

Statement showing payment of Carriage of Materials

| Sl No | Scheme No | Grant | Total Expenditure | Carriage of Material |
|----------|-----------|---------------------|---------------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 1. | 40/10-11 | 12 th FC | 61339=00 | 7289 |
| 2. | 39/10-11 | " | 61339=00 | 7283 |
| 3. | 38/10-11 | " | 44924=00 | 3944 |
| 4. | 37/10-11 | " | 64356=00 | 6120 |
| 5. | 36/10-11 | " | 66700=00 | 6306 |
| 6. | 35/10-11 | " | 61340=00 | 7283 |
| 7. | 34/10-11 | " | 61344=00 | 6050 |
| 8. | 33/10-11 | " | 59250=00 | 5279 |
| 9. | 32/10-11 | " | 57652=00 | 7289 |
| 10. | 31/10-11 | " | 60183=00 | 5716 |
| 11. | 30/10-11 | " | 61342 61342=00 | 7242 |
| 12. | 29/10-11 | " | 66529=00 | 6591 |
| 13. | 28/10-11 | " | 66185=00 | 12532 |
| 14. | 27/10-11 | " | 66385=00 | 9112 |
| 15. | 26/10-11 | " | 59045=00 | 7577 |
| 16. | 25/10-11 | " | 60545=00 | 8278 |
| 17. | 24/10-11 | " | 62079=00 | 8519 |
| 18. | 23/10-11 | " | 65300=00 | 11415 |
| 19. | 22/10-11 | " | 66350=00 | 5367 |
| 20. | 21/10-11 | " | 66175=00 | 12522 |
| 21. | 54/10-11 | " | 62813=00 | 7861 |
| 22. | 51/10-11 | " | 59248=00 | 6852 |
| 23. | 50/10-11 | " | 60241=00 | 10185 |
| 24. | 49/10-11 | " | 60030=00 | 8427 |
| 25. | 48/10-11 | " | 60630=00 | 7785 |
| 26. | 47/10-11 | " | 62196=00 | 7786 |
| 27. | 46/10-11 | " | 89806=00 | 18987 |
| 28. | 45/10-11 | " | 58252=00 | 6836 |
| 29. | 44/10-11 | " | 66407=00 | 6020 |
| 30. | 43/10-11 | " | 57396=00 | 4893 |
| 31. | 42/10-11 | " | 60183=00 | 5716 |
| 32. | 41/10-11 | " | 66700=00 | 6306 |
| 33. | 17/10-11 | " | 66366=00 | 7786 |
| 34. | 18/10-11 | " | 66125=00 | 7805 |
| 35. | 19/10-11 | " | 60862=00 | 12196 |
| 36. | 20/10-11 | " | 66185=00 | 12532 |
| C.F | | | | 289687 |

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Statement of ~~work~~ showing non-deduction of compensation for late completion schemes.

St Scheme no. Estimated Work order completed ^{work to be} completed. delay Amount Remarks

| | | | | | | | |
|-----|---------------------------------|---------|---------------|-----------------|----------|--------|--|
| 1. | 32/10-11(1244) | 66068 | 3346402.11 | 28.2.11 | 8.12.11 | 6606 | |
| 2. | 06/10-11(1244 th FC) | 3292488 | (1319/6.7.10) | 6.9.10 | 25.8.11 | 396446 | |
| 3. | 05/10-11 | 350499 | 900/14.5.10 | 13.7.10 | 29.3.11 | 350500 | |
| 4. | 04/10-11 | 350809 | 399/14.5.10 | 99 | 2.5.11 | 350811 | |
| 5. | 03/10-11 | 313850 | 1318/6.05.10 | 6 th | 6.6.11 | 31385 | |
| 6. | 01/10-11 | 346954 | 898/14.05.10 | 13.6.10 | 3.2.11 | 34695 | |
| 7. | 10/10-11 | 363980 | 1553/11.6.11 | 10.9.11 | 8.12.11 | 36390 | |
| 8. | 9/10-11 | 825680 | 1701/22.6.11 | 26.9.11 | 20.2.12 | 82560 | |
| 9. | 08/10-11 | 275600 | 1449/8.2.11 | 07.8.12 | | | |
| 9. | 07/10-11 | 363900 | 1702/22.6.11 | 26.9.11 | 1.2.12 | 36390 | |
| 10. | 06/10-11 | 243000 | 1534/2.4.11 | 22.7.14 | 18.1.12 | 24300 | |
| 11. | 3/10-11 | 899800 | 370/9.2.11 | 9.5.11 | 15.11.11 | 89980 | |
| 12. | 2/10-11 | 299800 | 396/1.2.2.11 | 10.5.11 | 14.9.11 | 29980 | |
| 13. | 37/10-11 | 275600 | 1604/17.6.11 | 16.9.11 | 18.4.12 | 27560 | |
| 14. | 36/10-11 | 275600 | 1874/8.5.11 | 27.08.11 | 12.10.11 | 27560 | |
| 15. | 34/10-11 | 363980 | 8200/5.8.11 | 4.11.11 | 8.7.12 | 36390 | |
| 16. | 32/10-11 | 275600 | 1847/5.7.11 | 6.10.11 | 18.11.11 | 27560 | |
| 17. | 26/10-11 | 325710 | 1782/20.6.11 | 22.8.11 | 9.6.12 | 32571 | |
| 18. | 25/10-11 | 275600 | 1700/27.04.11 | 29.9.11 | 14.12.11 | 275600 | |
| 19. | 21/10-11 | 275600 | 1781/30.6.11 | 29.9.11 | 30.11.11 | 27560 | |
| 20. | 1/9-10 Road | 3086335 | 1146/13.6.09 | 30.7.09 | 20.2.12 | 308633 | |

(Working Bank to Budhanath)
Special grant for 4 roads received with 16 no 3854 dated 18/11/11 876637/-
df 8.8.07

20/4

(2)

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|-------|----------|-----------|--------------|--------------|-----------|----------|----------------------|
| 21 | 7/10-11 | Road | 3604500 | 1539/5.8.10 | 1.9.10.10 | 4.9.11 | 3604500=00 |
| 22 | 2/10-11 | " | 2043000 | 1533/4.8.10 | 3.10.10 | 10.12.10 | 2043000=00 |
| 23 | 3/10-11 | " | 2223648 | 1532/4.8.10 | 3.10.10 | 2.7.11 | 222365=00 (survived) |
| 24 | 4/10-11 | " | 2355777 | 1531/4.8.10 | 3.10.11 | 27.12.10 | 235578=00 (") |
| 25 | 5/10-11 | " | 2974602 | 1530/4.8.10 | 3.10.11 | 9.9.11 | 297460=00 (") |
| 26 | 6/10-11 | " | 2865461 | 1529/4.8.10 | 3.10.10 | 14.3.11 | 286546=00 (") |
| 27 | 7/10-11 | " | 2498000 | 198/25.1.11 | 25.3.11 | 25.4.11 | 2498000=00 (") |
| 28 | 1/09-10 | " | 2510653 | 1146/13.6.09 | 30.7.09 | 2.2.11 | 251065=00 (") |
| 29 | 3/09-10 | " | 3705219 | 1091/6.6.09 | 5.09.09 | 5.5.10 | 370521=00 (") |
| 30 | 21/09-10 | " | 1591611 | 1720/6.8.09 | 19.9.09 | 30.3.10 | 159161=00 (") |
| 31 | 22/09-10 | " | 2893688 | 3011/29.9.09 | 14.11.09 | 15.5.10 | 289368=00 (") |
| 32 | 27/09-10 | " | 1745267 | 1701/6.9.09 | 19.9.09 | 8.2.10 | 174526=00 (") |
| 33 | 18/09-10 | " | 1594094 | 1879/27.8.09 | 10.10.09 | 24.5.11 | 159409=00 (") |
| 34 | 20/09-10 | " | 3192602 | 1877/27.8.09 | 10.10.09 | 6.7.11 | 319260=00 (") |
| 35 | 19/09-10 | " | 1597888 | 1881/27.8.09 | 10.10.09 | 30.4.11 | 159788=00 (") |
| 36 | 31/09-10 | " | 1723755 | 3013/29.9.09 | 15.11.09 | 10.7.11 | 172375=00 (") |
| 37 | 16/09-10 | " | 3194138 | 3033/5.10.09 | 23.11.09 | 31.5.11 | 319493=00 (") |
| 38 | 03/10-11 | Shot/Rock | 499235 | 1298/20.5.11 | 19.11.11 | 20.8.12 | 499923=00 (") |
| 39 | 2/10-11 | " | 4333100 | 1033/21.4.11 | 20.10.11 | 29.6.12 | 433310=00 (") |
| 40 | 1/10-11 | " | 1979820 | 1297/20.5.11 | 19.11.11 | 10.4.12 | 197982=00 (") |
| Total | | | 62,39,317=00 | | | | |
| | | | | Average 140 | | | |

परिशिष्ट - २० XI

भवन निर्माणा लगे प्रावर्तकित शरि (५२५००/Sft)
 जोस ५०.०० के ऊपर की थी वता निवशनी

[निवृत्त कंडिका 20B पर]

| क्र० 1 | भतान भाकि कु को नाम 2 | क्षेत्रफल 3 | ता. वि. 4 |
|-----------|--|--------------------------|--------------------------------|
| 1. | श्रीमति श्रीमती चौरवरी, अहमं - 1227123, ली. सी. मुलजी रोड भागलपुर, नर्स ले. - 23 | 10323.60 Sft | 72,30,720.00 |
| 2. | श्री शिवशंकर शर्मा, अहमं - 93 शहाशमि सिन्हा रोड, भागलपुर नर्स ले. - 23 | 12375.076 Sft | 86,62,553.00 |
| 3. | श्री अशोक कुमार सिन्हा अहमं - 988, राजा एस. एम. रोड नर्स ले. - 23 | 7602.478 Sft | 53,21,735.00 |
| 4. | श्री राजेश्वर प्र. सिंह 31-चं नर्स ले. - 22 अहमं - 25 एस. के तपस्वर रोड, भागलपुर | 19658.52 Sft 12675.28 | 1,37,60,964.00 88,72,696.00 |
| 5. | श्रीमति दिप्ती महाचार्मी नर्स ले. - 7/20 अहमं - 60 पुष्पगच्छ, भागलपुर | | |
| 6. | श्री नरेश्वर शंकर सहाय नर्स ले. - 9/32 अहमं - 18 पुष्पगच्छ रोड, भागलपुर | 3172.15 Sft | 64,20,505.00 |
| 7. | श्री अशोक कुमार गुप्ता नर्स ले. - 19 अहमं - 25 काजलकी चक, भागलपुर | 27550.33 Sft | 1,92,85,231.00 |
| 8. | श्री संजय कुमार नर्स ले. - 5/23 अहमं - 15 ली. ए. सिंह रोड भागलपुर | 3467.67 Sft | 24,28,769.00 |
| | | | RS 7,19,83,173.00 |

R19

I 2 3 4

BF - Rs. 7,19,83,173.00

9. શ્રી વિનોદ કુમાર હેનિમા

વર્ડ નં - 13/38 ગ્રહ નં - 103,115,
117 582

16994.99 SF 1,18,76,493.00

ડીપજન સિંદ રોડ, આગલપુર

10. શ્રી નિર્મલ કુમાર જીન જી. અન્ય 8912.16 SF 60,98,512.00

વર્ડ નં - 20 ગ્રહ નં - 110 A પત્ર

Rs. 8,99,78,178.00

બુદાનાથ રોડ, ગોડાસર, આગલપુર

કુલ રાશિ - Rs. 8,99,78,178.00

શ્રદ્ધા હેતુ 1% - Rs. 8,99,782.00

Statement No. XII

Statement showing payment to Municipal commissioner/
Secretary from Municipal Fund during the year 2011-12
(Referred to in Para No. 24 of the Report)

| Sl No | Voucher No | Date | Particulars | Amount | Remarks |
|----------|---------------|---------|--|----------------------|---------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1. | 14 | 8.4.11 | paid to Anil Kumar Singh MS Salary for Feb 11 | 41647=00 | |
| 2. | 61 | 13.4.11 | " Sri Brindra Kumar MC Salary for March 11 | 42740=00 33080=00 | |
| 3. | 62 | 18.4.11 | Deduction - do | | |
| 4. | 63 | 18.4.11 | " Sri Anil Kumar Singh MS Salary for March 11 | 41647=00 | |
| 5. | 70 | 21.4.11 | " Sri Ajay Kumar Singh AM Salary for Feb 11 | 72655=00 | |
| 6. | 71 | 21.4.11 | " do for March 11 | 72655=00 | |
| 7. | 93 | 7.5.11 | " Sri Birendra Kumar MC DA areas Salary for Jan 11 to Mar 11 | 8583=00 | |
| 8. | 94 | 7.5.11 | " Sri Anil K Singh MS DA areas for Jan 11 to March 11 | 4812=00 | |
| 9. | 95 | 7.5.11 | " Ajay K Singh AMC do | 8298=00 | |
| 10. | 119 | 18.5.11 | " Sri Brindra Kumar MC Salary for April 11 | 48561=00 | |
| 11. | 120 | 18.5.11 | " do - Deduction | 30120=00 | |
| 12. | 121 | 18.5.11 | " Sri Anil Kumar Singh MS Salary for April 11 | 43251=00 | |
| 13. | 136 | 4.6.11 | " Ajay Kumar Singh AMC Salary for April 11 | 75421=00 | |
| 14. | 163 | 21.6.11 | " Birendra Kumar MC Salary for May 11 | 48561=00 | |
| 15. | 164 | 21.6.11 | " do - Deduction | 30120=00 | |
| 16. | 162 | 21.6.11 | " Anil Kumar Singh MS Salary for May 11 | 70644=00 | |
| | | | CIF | 672795=00 | |

PTD

| 1. | 2. | 3. | 4. | 5. | 6. |
|-------|------|----------|---|------------|----|
| | | | B/F | 672795=00 | |
| 17. | 165. | 21.6.11 | Sri Ajay Kumar Singh AMC for the Month of May 11 | 75421=00 | |
| 18. | 222 | 20.7.11 | " Brindora Kumar MC Jun 11 | 48561=00 | |
| 19. | 223 | 20.7.11 | " — do — Deduction | 30120=00 | |
| 20. | 224 | 20.7.11 | " Ajay Kumar Singh AMC for Jun 11 | 75421=00 | |
| 21. | 285 | 19.8.11 | " Brindora Kumar MC for July 11 (Deduction) | 35120=00 | |
| 22. | 284 | 19.8.11 | " — do — salary | 45863=00 | |
| 23. | 285 | 19.8.11 | " Ajay Kumar Singh AMC July 11 | 77659=00 | |
| 24. | 287 | 19.8.11 | " Arun Kumar AMC July 11 | 48418=00 | |
| 25. | 288 | 19.8.11 | " — do — deduction | 15120=00 | |
| 26. | 341 | 21.8.11 | " Brindora Kumar AMC Aug 11 | 45863=00 | |
| 27. | 343 | 31.8.11 | " — do — deduction | 35120=00 | |
| 28. | 344 | 31.8.11 | " Ajay Kumar Singh AMC Aug 11 | 77659=00 | |
| 29. | 345 | 31.8.11 | " Arun Kumar AMC Aug 11 (Salary) | 62527=00 | |
| 30. | 346 | 31.8.11 | " — do — deduction | 15120=00 | |
| 31. | 369 | 22.9.11 | " Ramashis Paswan ^{24th} Salary of 1.7.10 | 2100=00 | |
| 32. | 372 | 01.10.11 | " Ajay Kumar Singh AMC Sept 11 | 77659=00 | |
| 33. | 373 | 1.10.11 | " Arun Kumar AMC Sept 11 | 60527=00 | |
| 34. | 413 | 20.10.11 | " — do — deduction | 15120=00 | |
| 35. | 442 | 11.11.11 | " Ajay Kumar Singh AMC Oct 11 + D.A arrears | 112102=00 | |
| Total | | | | 1628295=00 | |

Singh

Statement showing refund of Security Deposits
from BRGF (Fund) during 2011-12.

| Sl No | Voucher No | Date | Scheme No | Amount | Remarks |
|----------|---------------|----------|----------------------------------|---------------|------------|
| | 1 | 2 | 3 | 4 | 5 |
| 1. | 13 | 9.6.11 | 2/09-10 | 2559 | Union Bank |
| 2. | 14 | 9.6.11 | 29/09-10 | 10265 | " |
| 3. | 16 | 26.6.11 | 4/09-10 | 11328 | " |
| 4. | 40 | 3.8.11 | Su Praveen Kt. Prasah (Shmo?) | 14032 | " |
| 5. | 70 | 9.12.11 | 32/09-10 | 83121 | " |
| 6. | 74 | 16.12.11 | 7/09-10 | 10137 | " |
| 7. | 95 | 11.2.12 | 20/10-11 | 13780 | " |
| 8. | 96 | 17.2.12 | 2/09-10 | 11433 | " |
| 9. | 97 | 25.2.12 | 19/10-11 | 13780 | " |
| 10. | 101 | 17.3.12 | 20/10-11 | 13257 | " |
| | | | | <u>183692</u> | |
| 11. | 01 | 20.5.11 | 17/09-10 | 10703 | Axis Bank |

Total ₹ 194395

Road 46978

10+11th FC 151071

12th FC 424370-00

Gr T 2

Singh

Road

| Sl No | V ^o No | Date | Scheme no. | Amount | Remarks |
|-------|----------------------|---------|----------------|--------|-------------|
| 1 | 03 | 27.6.11 | 04/09-10 | 22747 | United Bank |
| 2 | 05 | 9.11.11 | Basant K Singh | 9079 | |
| | | | | 31826 | |

10th FC + 11th FC

| | | | | | |
|---|---|---------|------------------|-------|-----|
| 1 | 1 | 25.4.11 | Sri M. Kumar | 3538 | I B |
| 2 | 2 | 22 | Sri Rajesh Kumar | 1229 | |
| 3 | 3 | 20.5.11 | 33/09-10 | 4822 | |
| 4 | 4 | —do | 29/09-10 | 6028 | |
| 5 | 5 | 27.6.11 | 4/10-11 | 15559 | |
| 6 | 6 | 27.6.11 | 5/10-11 | 15779 | |
| | | | | 46978 | |

Providing Drinking water + SJSRY + Computer + 12th FC
(100/5)

| | | | | | |
|----|----|----------|------------------------|-------|-------------------------|
| 1 | 01 | 13.4.11 | Paretha Shankar Pandey | 677 | 12 th FC PCY |
| 2 | 15 | 9.8.11 | 2/08-09 | 15552 | " " |
| 3 | 17 | 19.8.11 | Parsuram Mandal | 3883 | " " |
| 4 | 23 | 11.10.11 | 16/09-10 | 5590 | " " |
| 5 | 22 | " | 01/09-10 | 11955 | " " |
| 6 | 27 | 13.12.11 | 11/10-11 | 3322 | " " |
| 7 | 28 | —do | 10/10-11 | 3335 | " " |
| 8 | 29 | —do | 23/10-11 | 3335 | " " |
| 9 | 30 | —do— | 12/10-11 | 3335 | " " |
| 10 | 31 | —do— | 44/10-11 | 3320 | " " |
| 11 | 32 | 16.12.11 | 15/09-10 | 5199 | " " |
| 12 | 35 | 31.1.12 | 14/10-11 | 3001 | " " |
| 13 | 36 | —do | 17/10-11 | 3319 | " " |

PTC

| | | | | |
|-----|---------|---------|----------|-------|
| 37 | 22.2.12 | 22.2.12 | 56/10-11 | 3001 |
| 15. | 38 | — do — | 47/10-11 | 3002 |
| 16. | 39 | — do — | 48/10-11 | 3001 |
| 17. | 40 | — do — | 7/10-11 | 3335 |
| 18. | 41 | — do — | 8/10-11 | 3335 |
| 19. | 42 | — do — | 13/10-11 | 3335 |
| 20. | 43 | 25.2.12 | 41/10-11 | 3335 |
| 21. | 44 | 29.2.12 | 24/10-11 | 3104 |
| 22. | 45 | 29.2.12 | 27/10-11 | 3319 |
| 23. | 46 | 17.3.12 | 3/10-11 | 12776 |
| 24. | 47 | — do — | 4/09-10 | 5265 |
| 25. | 48 | — do — | 5/09-10 | 3351 |
| 26. | 49 | — do — | 8/09-10 | 5903 |
| 27. | 50 | — do — | 18/09-10 | 5601 |
| 28. | 51 | — do — | 6/10-11 | 17619 |
| 29. | 52 | 23.3.12 | 25/10-11 | 3001 |
| 30. | 53 | — do — | 26/10-11 | 2959 |

Rs 151071

Statement No:- XIII

Statement Showing Payment of wages during 2011-12

(Referred to in Para 33 of the Report)

| SBI | | | Particulars | Amount |
|-------|------------|---------|---|------------|
| SL No | Voucher No | Date | | |
| 1 | 2 | 3 | 4 | 5 |
| 1. | 02 | 5.4.11 | Gulab Hari & others for Oct 10 to Feb 11 | 78087 |
| 2. | 03 | 5/4/11 | Arvindh Hari & others for Oct 10 to Feb 11 | 26181 |
| 3 | 10 | 7/4/11 | Hikamal Ali & others for Feb 11 to Mar 11 | 342388 |
| 4. | 11 | 7/4/11 | Crantem & others for 26/2/11 to 16/3/11 | 10716 |
| 5. | 21. | 9/4/11 | Japalith Ray & others for Dec 10 to Feb 11 | 15930 |
| 6. | 39 | 12/4/11 | Md Jabor Alan & others for March 11 | 162343 |
| 7. | 40 | 12/4/11 | Gulab Hari & others for Mar 11 | 376696 |
| 8. | 41. | 12/4/11 | Rabi Aali & others for July 10 | 15370 |
| 9. | 57 | 18/4/11 | Miwjan Malahui & others for Mar 10 to June 10 | 23890 |
| 10. | 54. | 18/4/11 | Ram Hari & others for Mar 11 | 136240 |
| 11. | 79 | 29/4/11 | Srinath pandit & others for April 11 | 2000 |
| 12. | 103 | 13/5/11 | Gulab Hari & others for April 11 | 403616 |
| | | | | T. 1593387 |

| 1 | 2 | 3 | 4 | 5 |
|-----|-----|---------|---|----------------|
| 13. | 104 | 13/5/11 | Tabir Alam & others for April 11 | 138242 |
| 14. | 112 | 16/5/11 | Karu Hari & others for April 11 | 127532 |
| 15. | 116 | 18/5/11 | Sri Subodh 12r & others for April 11 | 10188 |
| 16. | 124 | 21/5/11 | Pappu Das & others for April 11 | 15232 |
| 17. | 139 | 5/6/11 | Md Hikeund ali & others for May 11 | 341652 |
| 18. | 152 | 16/6/11 | Karu Hari & others for May 11 | 128594 |
| 19. | 158 | 21/6/11 | Dicky Distidee & others for Feb 11, March and May 11 | 123998 |
| 20. | 167 | 23/6/11 | Jalappa Begau & others for May 11 | 85540 |
| 21. | 173 | 27/6/11 | Pappu Das & others for May 11 | 9282 |
| 22. | 174 | 27/6/11 | Poingm Awi & others for May 11 | 2868 |
| 23. | 175 | 28/6/11 | Tabir Alam & others for May | 28938 |
| 24. | 182 | 6/7/11 | Md Hikeund ali & others for June 11 | 329294 |
| 25. | 187 | 6/7/11 | Dam Deo Yadav & others for June 11 | 4000 |
| 26. | 200 | 10/7/11 | Chulab Hari & others for June 11 | 399890 |
| 27. | 209 | 12/7/11 | Tabir Alam & others for June 11 | 172118 |
| 28. | 216 | 15/7/11 | Karu Hari & others for June 11 | 1392 133592 |
| T. | | | | 2050960 |

| 1 | 2 | 3 | 4 | 5 | 3 |
|-----|-----|---------|---|--------|---|
| 29. | 228 | 25/7/11 | Suresh Das & others for June 11 | 11428 | |
| 30. | 236 | 27/7/11 | Rajmani Panjan & others for June 11 | 41412 | |
| 31. | 242 | 01/8/11 | Bikram Hari & others for June 11 | 18564 | |
| 32. | 243 | 01/8/11 | Tarjan Ali & others for June 11 | 12852 | |
| 33. | 244 | 01/8/11 | Ajjan Hari & others for June 11 | 7497 | |
| 34. | 245 | 01/8/11 | Sandeep Hari & others for May 11 | 6188 | |
| 36. | 246 | 01/8/11 | Sandeep Hari & others for June 11 | 1190 | |
| 37. | 247 | 01/8/11 | Gowinda Hari & others for June 11 | 10710 | |
| 38. | 248 | 01/8/11 | Devesh Hari & others for June 11 | 2856 | |
| 39. | 249 | 01/8/11 | Parnesh Hari & others for April 11 | 24752 | |
| 40. | 250 | 01/8/11 | Chandran Hari & others for April 11 | 19992 | |
| 41. | 268 | 5/8/11 | Md Hikmat & others for July 11 | 342388 | |
| 42. | 275 | 13/8/11 | Md Jabir Alam & others for July 11 | 140286 | |
| 43. | 289 | 25/8/11 | Bikram Hari & others for July 11 | 15470 | |
| 44. | 290 | 25/8/11 | Prakash Hari & others for June 11 | 15470 | |
| 45. | 291 | 25/8/11 | Gowinda Hari & others for July 11 | 8568 | |
| 46. | 292 | 25/8/11 | Gowinda Hari & others for July 11 | 9996 | |
| 47. | 293 | 25/8/11 | Rajam Hari & others for June & July 11 | 29988 | |
| | | | | 719607 | |

| 1 | 2 | 3 | 4 | 5 |
|----|-----|----------|--|-----------|
| 48 | 294 | 25/8/11 | Damru Dom & others for July 11 | 6188 |
| 49 | 309 | 27/8/11 | Rajmani Ranjan & others for July 11 | 201524 |
| 50 | 347 | 7/9/11 | Mad Hikerat Ali & others for Aug 11 | 342348 |
| 51 | 353 | 16/9/11 | Udab Hari & others for Aug - 11 | 409771 |
| 52 | 354 | 16/9/11 | Sri Rajmani Ranjan & others for Aug - 11 | 225981 |
| 53 | 364 | 16/9/11 | Karu Hari & others for Aug 11 | 153786 |
| 54 | 365 | 16/9/11 | Tabir Alarm & others for Aug - 11 | 144791 |
| 55 | 374 | 01/10/11 | Udab Hari & others for Sep - 11 | 398604 |
| 56 | 383 | 3/10/11 | Raju Hari & others for Sep - 11 | 14280 |
| 57 | 384 | 3/10/11 | Damru Hari & others for Sep - 11 | 6426 |
| 58 | 385 | 3/10/11 | Manju Hari & others for Sep - 11 | 14280 |
| 59 | 386 | 3/10/11 | Pradeep Hari & others for Sep - 11 | 16422 |
| 60 | 387 | 3/10/11 | Rajesh Hari & others for Sep - 11 | 14994 |
| 61 | 388 | 3/10/11 | Rupesh Hari & others for Sep - 11 | 14399 |
| 62 | 389 | 3/10/11 | Nandlal Hari & others for Sep - 11 | 5474 |
| 63 | 390 | 3/10/11 | Saxidand Hari & others for Sep - 11 | 4760 |
| 64 | 391 | 3/10/11 | Rupesh Hari & others for Sep - 11 | 14280 |
| 65 | 392 | 3/10/11 | Narain Dom & others for Sep - 11 | 957 |
| | | | | T. 195960 |

| 1 | 2 | 3 | 4 | 5 |
|----|-----|--|---|---------|
| 66 | 393 | Ranjit Hari & Ranjita Hari's 3/10/11 | others for Sep-11 | 14280 |
| 68 | 394 | 3/10/11 | Lachinda Hari's others for Sep-11 | 14280 |
| 69 | 395 | 3/10/11 | Chandlan Hari's others for Sep-11 | 24273 |
| 70 | 396 | 3/10/11 | Mithun Hari's others for Sep-11 | 14280 |
| 71 | 397 | 3/10/11 | Bikram Hari & others for Sep-11 | 11543 |
| 72 | 398 | 3/10/11 | Rajmani Ranjan & others for Sep-11 | 731211 |
| 73 | 430 | 3/11/11 | Nathu Pandit & others for Oct-11 | 5704 |
| 74 | 431 | 3/11/11 | Adam Singh Diner & others for Oct-11 | 3704 |
| 75 | 468 | 21/11/11 | Gulab Hari's & others for Oct-11 | 249770 |
| 76 | 469 | 21/11/11 | Manoj Hari's & others for Oct-11 | 30417 |
| 77 | 470 | 21/11/11 | Rajeev Hari's & others for Oct-11 | 74508 |
| 78 | 471 | 21/11/11 | Md Tabir alam & others for Oct-11 | 68675 |
| 79 | 477 | 24/11/11 | Damru Hari's & others for Oct-11 | 214319 |
| 80 | 478 | 24/11/11 | Arjun Hari's & others for Oct-11 | 57596 |
| 81 | 479 | 24/11/11 | Subodh Yadav & others for Oct-11 | 5214 |
| 82 | 499 | 6/12/11 | Md Hi Rasat & others for | 280968 |
| T. | | | | 1297748 |

| 1 | 2 | 3 | 4 | 5 |
|-----|-----|----------|--|------------------|
| 83. | S00 | 6/12/11 | Subodh yadav & others for Nov-11 | 42230 |
| 84. | S01 | 12/12/11 | Sri Parmanu Panjan & others for Oct-11 | 239100 |
| 85. | S09 | 12/12/11 | Udam Singh & others for Nov-11 | 11040 |
| 86. | S14 | 13/12/11 | Sri Sanjay Kumar & Gyulab Harri others for 25/11/11 05/11/11 Nov-11 | 283961 |
| 87. | S16 | 16/12/11 | Damru Harri & others for Nov-11 | 223244 |
| 88. | S17 | 16/12/11 | Sri Ramdeo yadav & others for Nov-11 | 4000 |
| 89. | S26 | 20/12/11 | Raj Bhadraraj & others for Nov-11 | 9473 |
| 90. | S33 | 22/12/11 | Rajeev Harri & others for Nov-11 | 151510 |
| 91. | S34 | 22/12/11 | Tabri Alam & others for Nov-11 | 96086 |
| 92. | S62 | 7/01/12 | Md Aikurath Ali & others for Dec-11 | 306714 |
| 93. | S63 | 7/01/12 | Sri Subodh pal & others for Dec-11 | 48240 |
| 94. | S68 | 12/01/12 | Udam Singh & others for Dec-11 | 12028 |
| 95. | S75 | 12/01/12 | Gyulab Harri & others for April 11 to Nov-11 | 169942 |
| 96. | S77 | 13/01/12 | Office D/CO & others for Dec-11 | 122485 |
| 97. | S98 | 21/01/12 | Chandrar Harri & others for Dec-11 | 492660 |
| | | | | <hr/> T. 1769319 |

| 1 | 2 | 3 | 4 | 5 |
|------|-----|----------|--|-------------------|
| 98. | 612 | 25/01/12 | Crabab Hari & others for Dec-11 | 415455 |
| 99. | 613 | 25/01/12 | Bablu Daman & others for Dec-11 | 8269 |
| 100. | 614 | 25/01/12 | Rajeev Hari & others for Dec-11 | 166574 |
| 101. | 625 | 7/2/12 | Bikram Hari & others for Jan 2012 | 12028 |
| 102. | 626 | 7/2/12 | Ramen Yadav & others for Jan'12 | 7500 |
| 103. | 628 | 8/2/12 | Sri Krishna Dora & others for Nov-11 | 552 |
| 104. | 629 | 8/2/12 | Shobha Maharani & others for Dec-11 | 4850 |
| 105. | 642 | 23/2/12 | Rajeev Hari & others for Jan'12 | 124608 |
| 106. | 649 | 23/2/12 | Bishwadeo Choudhary & others for Jan'12 | 63260 |
| 107. | 669 | 01/3/12 | Rajamani Panjan & others for Nov 11 & Dec-11 | 493250 |
| 108. | 672 | 5/3/12 | Bikram Hari & others for Feb'12 | 18252 |
| 109. | 684 | 5/3/12 | Bhawan Hari & others for Jan'12 | 43500 |
| 110. | 685 | 5/3/12 | Bimal Hari & others for Jan'12 | 84500 |
| 111. | 686 | 5/3/12 | Chandran Hari & others for Jan'12 | 133375 |
| 112. | 689 | 6/3/12 | Baman Hari & others for Aug-11 & Sep-11 | 5950 7.1581323 |

| 1 | 2 | 3 | 4 | 5 |
|-----|-----|---------|---|-------|
| 113 | 691 | 6/3/12 | Manoj Kumar & others for Oct '11 | 11444 |
| 114 | 698 | 13/3/12 | Anil Yadav & others for Oct '11 & Feb '2012 | 15113 |
| 115 | 703 | 20/3/12 | Shaloon Dax & others for Dec '11 | 5044 |

Union Bank

| | | | | |
|------|-----|---------|---|--------------------------------------|
| 116. | 325 | 14/3/12 | Rajkumar & others for Dec '11 & Jan '12 | 33625 |
| 117. | 326 | 17/3/12 | Crudab Hari & others for Feb '12 | 168479 |
| 118. | 327 | 17/3/12 | Rajeev Hari & others for Feb '12 | 57342 |
| 119. | 328 | 17/3/12 | Bishun Deo Chauhan & others for Feb '12 | 33084 |
| 120. | 333 | 17/3/12 | Rajendra Kumar & others for Feb '12 | 3625 |
| 121. | 334 | 17/3/12 | Abhishek Yadav & others for Feb '12 | 3625 |
| 122. | 33 | 2/5/11 | Tahir Saleem & others for April '11 | 5000 |
| 123. | 34 | 5/5/11 | Md Hakeem ali & others for April '11 | 327454 |
| 124 | 65 | 20/5/11 | Pappu Hari & others for Mar & April '11 | 26418 |
| 125. | 66 | 20/5/11 | Pappu Hari & others for Mar 2011 | 43911 |
| 126. | 67 | 20/5/11 | Pappu Hari & others for Feb '11 | 19040 695862 753204 |

| 1 | 2 | 3 | 4 | 5 |
|-----|-----|---------|--|-----------|
| 127 | 68 | 20/5/11 | Ramesh Hari & others for Jan' 2011 | 23800 |
| 128 | 69 | 20/5/11 | Pappu Hari & others for April-11 | 1428 |
| 129 | 70 | 20/5/11 | Pappu Hari & others for Mar & April 11 | 2142 |
| 130 | 71 | 20/5/11 | Suresh Hari & others for Mar 2011 | 5712 |
| 131 | 72 | 20/5/11 | Mithu Hari & others for Mar 2011 | 27846 |
| 132 | 73 | 20/5/11 | Bikram Hari & others for April 2011 | 18564 |
| 133 | 74 | 20/5/11 | Mithu Hari & others for April 11 | 49504 |
| 134 | 75 | 20/5/11 | Asit Hari & others for Mar 2011 | 30940 |
| 135 | 76 | 20/5/11 | Rajesh Hari & others for Mar 11 | 15564 |
| 136 | 78 | 20/5/11 | Damodar Singh & others for May 2011 | 3000 |
| 137 | 77 | 20/5/11 | Kapildeo Sah & others for May 11 | 2000 |
| 138 | 79 | 20/5/11 | Rajmanu Ranjan & others for April 11 | 41411 |
| 139 | 94 | 13/6/11 | Lalab Hari & others for May 2011 | 393173 |
| 140 | 100 | 21/6/11 | Rajesh Hari & others for April to May-11 | 42126 |
| 141 | 101 | 21/6/11 | Anjana Hari & others for May 2011 | 37247 |
| | | | | T. 697457 |

| 1 | 2 | 3 | 4 | 5 |
|-----|-----|----------|--|-----------|
| 142 | 102 | 21/6/11 | Chandlan Hari & others for April & June 2011 | 62118 |
| 143 | 103 | 21/6/11 | Sanjay Hari & others for June '11 | 4284 |
| 144 | 104 | 21/6/11 | Chandlan Hari & others for June 2011 | 9996 |
| 145 | 105 | 21/6/11 | Sagar Hari & others for June 2011 | 7497 |
| 146 | 106 | 24/06/11 | Jardan & others for April 11 & May 11 | 56882 |
| 147 | 107 | 21/6/11 | Mithan & others for April to May 11 | 27846 |
| 148 | 108 | 21/6/11 | Durga Hari & others for April to June 2011 | 42126 |
| 149 | 109 | 21/6/11 | Sagar Hari & others for April to May 2011 | 16065 |
| 150 | 110 | 21/6/11 | Nandlal Hari & others for May 2011 | 27896 |
| 151 | 111 | 21/6/11 | Vikram & others for May 2011 | 4284 |
| 152 | 112 | 21/6/11 | Bachha & others for May 2011 | 18326 |
| 153 | 113 | 21/6/11 | Grachha & others for April 2011 | 18088 |
| 154 | 114 | 21/6/11 | Dipik Hari & others for April to May 11 | 31416 |
| 155 | 115 | 21/6/11 | Chandlan Hari & others for May 2011 | 36652 |
| | | | | T. 363476 |

| 1 | 2 | 3 | 4 | 5 |
|-----|-----|---------|---|-----------|
| 156 | 116 | 21/6/11 | Dinesh & others for month of April 11 | 33677 |
| 157 | 117 | 21/6/11 | Lanesh Hari & others for April 2011 | 37842 |
| 158 | 181 | 17/8/11 | Sri Ashtab Hari & others for June to July 11 | 420462 |
| 159 | 188 | 27/8/11 | Satendra Hari & others for Aug 2011 | 28679 |
| 160 | 189 | 27/8/11 | Ramesh Hari & others for May 2011 | 24752 |
| 161 | 190 | 27/8/11 | Laxmi Hari & others for Aug 2011 | 22848 |
| 162 | 191 | 27/8/11 | Raju Hari & others for Aug 2011 | 10710 |
| 163 | 192 | 27/8/11 | Bikram Hari & others for July to Aug 11 | 9282 |
| 164 | 193 | 27/8/11 | Pappu Hari & others for Aug 2011 | 9282 |
| 165 | 194 | 27/8/11 | Arjun Hari & others for Aug 2011 | 3094 |
| 166 | 195 | 27/8/11 | Bikram Hari & others for Aug 2011 | 10710 |
| 167 | 196 | 27/8/11 | Chandran Hari & others for Aug 2011 | 1904 |
| 168 | 197 | 27/8/11 | Bikram Hari & others for Aug 2011 | 7854 |
| 169 | 198 | 27/8/11 | Ritash Hari & others for Aug 2011 | 10710 |
| 170 | 199 | 27/8/11 | Sikandar Hari & others for Aug 2011 | 3570 |
| 171 | 200 | 27/8/11 | Pappu Hari & others for Aug 2011 | 7854 |
| | | | | T. 643230 |

| 1 | 2 | 3 | 4 | 5 |
|-----|-----|---------|--|------------|
| 172 | 201 | 27/8/11 | Rahel Hari & others for Aug' 2011 | 3094 |
| 173 | 202 | 27/8/11 | Raju Hari & others for Aug' 2011 | 10710 |
| 174 | 203 | 27/8/11 | Masud Hari & others for Aug' 2011 | 10710 |
| 175 | 204 | 27/8/11 | Suresh Hari & others for Aug' 2011 | 10115 |
| 176 | 205 | 27/8/11 | Sahan Hari & others for Aug' 2011 | 30940 |
| 177 | 206 | 27/8/11 | Ajablal Hari & others for July to Aug' 2011 | 18564 |
| 178 | 207 | 27/8/11 | Masud Hari & others for July to Aug' 11 | 68068 |
| 179 | 248 | 9/10/11 | Md Jabir Alam & others for Sep' 2011 | 142744 |
| 180 | 249 | 9/10/11 | Rajeev Hari & others for Sep' 2011 | 149016 |
| 181 | 250 | 9/10/11 | Md Hikamath Ali & others Sep' 2011 | 328774 |
| 182 | 304 | 17/2/12 | Lalab Hari & others for Jan' 2012 | 421778 |
| 183 | 305 | 17/2/12 | Dhruv Hari & others for Jan' 2011 | 4577 |
| | | | | T. 1196090 |

Page No.

Amount

| | |
|------------|-----------------|
| 1. | 1593387 |
| 2. | 2050960 |
| 3. | 719607 |
| 4. | 1959600 |
| 5. | 1297748 |
| 6. | 1769319 |
| 7. | 158123 |
| 8. | 753204 |
| 9. | 697457 |
| 10. | 363476 |
| 11. | 643230 |
| 12. | 1196090 |
| <u>10.</u> | <u>24881901</u> |

Saurabh Kumar

Achr

18/12/12

STATEMENT No. XIII
Statement showing the result of audit.
(Referred to Para No. 37 of the Report.)

| Sl. No. | Para No. | Held under objection | Suggested for recovery | Recovered at instance of Audit |
|--------------|-----------|----------------------|------------------------|--------------------------------|
| 1. | 10(A) | 00 | 100000.00 | - |
| 2. | 10(B) | 00 | 10219.00 | - |
| 3. | 14 | 00 | 520702.00 | - |
| 4. | 15 | 00 | 115278.00 | - |
| 5. | 18(i) | 00 | 200000.00 | - |
| 6. | 18(iii) | 00 | 2991027.00 | - |
| 7. | 19(B)(i) | 00 | 43894.00 | - |
| 8. | 19(B)(ii) | 00 | 10365.00 | - |
| 9. | 19(C) | 11927222.00 | 00 | - |
| 10. | 19(D) | 00 | 6239317.00 | - |
| 11. | 19(E) | 594566.00 | 00 | - |
| 12. | 20(A) | 584612.40 | 00 | - |
| 13. | 21(iv) | 00 | 17714.00 | - |
| 14. | 23(A) | 91960.00 | 00 | - |
| 15. | 23(B) | 3668105.00 | 00 | - |
| 16. | 25 | 4829307.00 | 00 | - |
| 17. | 26 | 00 | 21838.00 | - |
| 18. | 27 | 424270.00 | 00 | - |
| 19. | 29 | 2305310.00 | 00 | - |
| 20. | 30 | 337418.00 | 00 | - |
| 21. | 31 | 218835.00 | 00 | - |
| 22. | 33 | 14625401.00 | 00 | - |
| Total | | 39607006.40 | 10270354 | 00 |