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

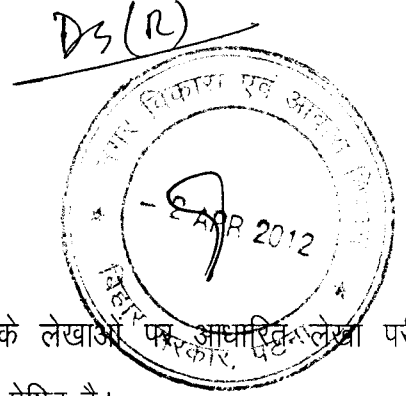
सं०. एल० ए० / एस० एस० -1/श० स्था० नि०/558

दिनांक:- 27-4-2012

सेवा में,

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

महाशय,



नगर पंचायत कॉटी के वर्ष 2009-10 से 2010-11 तक के लेखाओं पर आधारित लेखा परीक्षा प्रतिवेदन सं० 417/11-12 आपके सूचनार्थ एवं आवश्यक कार्यवाई हेतु प्रेषित है।

यह निरीक्षण प्रतिवेदन लेखा परीक्षित इकाई द्वारा समर्पित एवं उपलब्ध करये गए सूचनाओं/ विवरणी के आधार पर तैयार किया गया है। प्रधान 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,

27/4/12
लेखा परीक्षा अधिकारी
शहरी स्थानीय निकाय
सोशल सेक्टर-1
बिहार, पटना

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Nagar Panchayat Kanti Period- 2009-10 to 2010-11

1. INTRODUCTION

The accounts of the Nagar Panchayat, Kanti for the year 2009-10 to 2010-11 were test checked by an audit party of the office of the Pr. AG (Audit) LA Wing Bihar, Patna during 21.11.2011 to 24.11.2011. The audit work was supervised by the Sr. AO (I) during 21.11.2011 to 23.11.2011

2. ADMINISTRATION

1. Name of the Chairman

Sl. No	Name	Period
1.	Smt. Sunaina Devi	01-04-09 to 08-02-10
2.	Smt. Sobha Devi	10-03-10 to 31-03-2011

II. Name of the Vice- Chairman

Sl. No.	Name	Period
1.	Sri Mahesh Pd. Sah	01-04-09 to 31-03-11

III. Name of the Executive Officer

Sl. No.	Name	Period
1.	Sri Gagan	01-04-09 to 10-04-10
2.	Sri Ramji Prasad	10-04-10 to 31-03-11

3. Scope of Audit

A list showing those records and registers which were produced before audit is given at Appendix- I(A) and list showing those records which were either not maintained or not produced is given at Appendix- I(B) of the report.

4. Previous Audit Report

Despite efforts made in audit and even after reminder, the Executive of the Nagar Panchayat did not take steps for compliance of the old audit Paras contained in last and Previous Audit Reports.

As such, the outstanding Paragraphs contained in previous Audit Reports could not be recommended for settlement. The details of Paras outstanding for settlement are given below:

Sl. No.	A.R. No./Period of Audit	No. of Paras contained in A.R.	Paras outstanding	Remarks
1.	447/09-10/2005-06 to 2008-09	37	19	

Other previous Audit Report not made available to audit.

Due to non compliance of previous audit reports the very Purpose of audit was defeated. Early and effective steps may be taken for compliance of outstanding paras contained in previous audit reports.

5. Important Audit Findings

SL. No.	Particulars	Para No.
1.	Non- Preparation of budget estimates/ Expenditure was out of budgetary control- ₹ 89.09 lakh	9
2.	Abandoned work (Construction of Administrative building for Nagar Panchayat) ₹ 6.92 lakh	14
3.	Non execution of scheme	15
4.	Non remittance of health cess/education cess into Govt. Account- ₹ 3.36 lakh	16
5.	Sanctioned strength and men in- position of Nagar Panchayat	20

6. Overview of Finances

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The Nagar Panchayat was financed by the grants from the State government either for the pay and allowances or for the execution of schemes and substantially supported by its own resources. The Panchayat maintained a general cash book showing abstract of receipts and expenditure of different heads. In addition to general cash book, subsidiary cash books were also maintained for each major head of transaction. The following abstract shows the position of finances based on general cash book:-

Particulars	2009-10	2010-11
(A) Opening balance	1,40,71,629	1,79,14,617
(B) Receipt during the year		
(I) Govt. grants	52,52,944	66,50,200
(II) Intt.	2,68,169	4,68,593
(III) Own resources and other Misc receipts	20,59,172	19,05,661
(C) Total (A+B)	2,16,51,914	2,69,39,071
(D) Expenditure during the year	37,37,297	51,72,120
Closing balance (C- D)	1,79,14,617	2,17,66,951

Thus,

(I)	Closing balance of cash book as on 31.03.2011	2,17,66,951
(II)	Closing balance as per Bank/ Treasury Pass book as on 31.03.2011	2,17,69,169.19
	Difference	₹2,218.19

The difference between above two sets of figure may be reconciled and reconciliation may be done at regular interval and be shown to next audit.

7. Irregularities in maintenance of cash book.

The following irregularities were noticed in maintenance of cash book:

- (I) Monthly and Annual abstract of receipts were not found worked out in the cash book.
- (II) Reconciliation statement was not prepared at the end of the month.
- (III) Voucher numbers / Sub-Voucher numbers were not mentioned in the cash book which caused difficulties in vouching the expenditure.
- (IV) Description of source of receipts and head of expenditure were not mentioned in the cash book.
- (V) Signature of the Executive of the Panchayat was wanting in cash book.

The Executive may take effective steps for proper maintenance of cash book by removing aforesaid mentioned deficiencies.

8. NON-MAINTENANCE OF GRANT REGISTER

The grant register showing details of grants received from different agencies, unspent balance of grants at the beginning of the year, grants utilized during the year and balance at the end of the year was not maintained by the Nagar Panchayat and as such, it was difficult to ascertain the actual position of unspent grant at the end of the year.

However, from cash book, Sanctioning letters produced to audit, bank pass book/Treasury pass book and other relevant records, it was ascertained that a total sum of ₹11903144.00 was received by the Nagar Panchayat during the year 2009-10 to 2010-11 vide details in Appendix – II to the report.

Thus unspent balance at the end of the year 2010-11 i.e. on 31.03.2011 may be worked out and grant register may be maintained and shown to next audit.

9. NON- PREPARATION OF BUDGET ESTIMATES/ EXPENDITURE

WAS OUT OF BUDGETARY CONTROL ₹89.09 LAKH

As per provisions contained in section 73(2), 82, 83, 84, 85 and 105 of Bihar Municipal Act, (BMA) 2007, the municipal bodies have to prepare the budget estimate for the ensuing year and after its approval by the board, the budget was to be sent to the government till 15th march every year. Further the UD&HD, Govt. of Bihar circulated detail guidelines for preparation of budget (862/dt 21.02.08) in the light of sec. 82 of the Act.

But, despite all the provisions and instructions of the government, the Nagar Panchayat did not prepare the budget for the year 2009-11 and as such, total expenditure incurred during the year on different heads amounting to ₹8909417.00 was free from budgetary control.

The expenditure without budget provisions was in violation to section 75 of BMA 2007 and as such, it may be treated as unauthorized.

Attention of the authorities of the Panchayat is drawn towards the matter and it is impressed upon to take effective steps for preparation of the budget for the ensuing year 2012-13 and expenditure incurred during 2009-11 may be approved by the Board and shown to next audit.

10. Non Credit of Holding Tax

During checking of miscellaneous receipts(MR), DCR and cash book it was found that a sum of ₹ 300 was not deposited in the account of Nagar Panchayat, Kanti, Details of which is as follows:

Sl. No.	M.R. No.	Year	Amount`
1.	2278	2010-11	200.00
2.	2290	2010-11	100.00
		Total	300.00

When the matter was brought to notice by Audit, the same was deposited vide A/c No. 465610110002161 of Bank of India of Bank dt 23-11-2011.

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In future, the Executive may exercise regular checks over collection accounts to avoid aforesaid kind of irregularity.

11. Huge outstanding of H. Tax against Govt. Buildings ₹36.56 Lakh

During checking of H receipt utilized for collection of tax of govt. Building, it was observed that a huge amount to the tune of ₹3655831.00 was outstanding against Govt. buildings. Details of which are given in Appendix- III to the report.

Immediate action may be taken to realize the outstanding dues.

12. Short Deposit of collection money

While checking the Miscellaneous receipts with the cash book for the year 2009-11 and deposit of collection amount into Panchayat fund, it was observed that ₹300 was deposited short by collecting staff vide details given below:

Sl. No.	M.R. and date through which collection was made/date	Amount collected(₹)	Amount deposited (₹)	Short deposited(₹)
1.	87 to 97/17.06.10	5200.00	4900.00	300.00

When the matter was pointed out in audit, ₹300 was deposited in Bank of India. A/c No. 11465 on 23.11.2011. The Executive may exercise regular checks over collection account to avoid such irregularities in future.

13. Non maintenance of stock register of receipts

During checking the stock and issue register of miscellaneous Receipts (M.R) utilized for collection of Municipal revenue, it was observed that a total number of 5 books of M.R. bearing no. 1 to 500 were printed and out of that 3 volumes (1 to 300) were used and 2 volumes from Sl. No. 301 to 500 were unused. Further, it was not mentioned as to whom and when were the miscellaneous receipts issued. Further, during physical verification, it was found that M.R. bearing no. 201 to 300 and 401 to 500 were printed. They were in two copies which were blank and as such, destroyed in audit. But, double printing of same volume was a serious mistake.

Further, it was also noticed that stock register of 'H' receipts was also not maintained properly. Neither the date of issue nor order of the Executive for printing was mentioned in the register.

Thus, attention of the Executive is drawn towards the matter and it is impressed upon to take effective steps for proper maintenance of the stock register and the actual position may be pointed out to next audit.

14. Abandoned work (Construction of Administrative Building for Nagar Panchayat)- 6.92 lakh/ Recovery of ₹348093 from the working agency

The Nagar Panchayat received a sum of ₹28, 87,875.00 vide govt. letter no. 2/- 21/05-1398 dated 30.03.2007 (received on 11.04.2007) for construction of Administrative building for Nagar Panchayat. This amount was 75% share of the government and rest 25% of the estimate (₹38, 50,500.00) was to be met by the Nagar Panchayat itself. The model estimate and plan was approved by the UD & HD, govt. of Bihar and on that basis detail plan was to be prepared by the Panchayat within the estimate.

The J.E. Nagar Panchayat prepared the detailed plan and the work was awarded to Sri Vinay Sankar, VLW on 13.12.07 and agreement was executed on that very date (L.No. 401 dt. 13.12.07). To begin the work, a total sum of ₹7, 07,500.00 was paid to the agency vide detailed below.

Sl. No.	Ch. No./date	Amount
1	829521/13.12.07	7500.00
2	829522/09.05.08	250000.00
3	829523/02.07.08	300000.00
4	829524/29.03.09	50000.00
5	829525/07.05.09	100000.00
	Total:-	707500.00

Against the aforesaid advance, the agency submitted accounts for ₹695844.00 which had not been passed by the Executive of the Panchayat till 24.11.11. The details of accounts submitted are given in the statement Appendix No. IV to the report.

Cost of material	₹ 646474.00
Wages payment	₹ 49370.00
Total:-	₹ 695844.00

But from checking the vouchers and muster rolls, it was observed that laborers were engaged for the work till 31.05.08 however, between 25.09.08 to 20.02.09 materials worth ₹177232.00 was shown purchased. As far as MB is concerned, only ₹350407.00 was passed by the A.E and the Executive officer (16.06.08) and the J.E booked further M.B for ₹692316.00 (08.05.09) which was neither signed by the A.E nor by the Executive officer. On further enquiry, it came into notice that a good quantity of material is presently lying at site since long damaging the newly constructed building day by day. The work has been abandoned since long (31.05.08) and the working agency had been transferred to other Panchayat (May,09)

AUDIT COMMENTS

(i) Against the advance of ₹ 707500.00 to the working agency, the value of work done as per M.B was ₹ 359407.00 which was passed by the A.E. and the Executive officer of the Panchayat and after that the J.E. booked M.B. for ₹ 692316.00 which contradict the fact that materials worth ₹ 177232.00 was shown purchased after closing the work (on 31.05.08), M.B was neither signed by the A.E and the Executive officer and unused materials lying at work site. Thus, work valued ₹ 359407.00 was only acceptable to audit and in this way ₹ 348093.00(707500-359407) stands recoverable from the agency. The executive officer replied that the matter would be investigated and action would be taken accordingly.

(ii) No reasons were assigned as to why no action was taken against the agency for leaving the work in midway. The last advance of ₹ 100000.00 was paid on 07.05.09 when the work was left on 31.05.08 why?

(iii) No amount as VAT and royalty was deducted and bills were left unpassed since long.

Attention of the authorities of the Panchayat is drawn towards the matter and it is impressed upon to investigate the matter and action may be taken to recover ₹ 348093.00 from Sri Vinay Sankar VLW and for fruitless expenditure to the tune of ₹

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3.59 lakh. The outcome of the action taken may be pointed out to the Examiner of Local Accounts, Bihar, Patna.

15. DELETED

16. NON-REMITTANCE OF HEALTH CESS/ EDUCATION CESS INTO GOVERNMENT ACCOUNT ₹ 3.36 LAKH

As per direction of the Government, the amount collected on account of Health cess and Education cess were to be deposited into the concerned head of account in the Treasury after retaining 10% as collection charges by the Municipal bodies.

Nagar Panchayat, Kanti collected a total sum of ₹ 373917.00 during the period 2009-11 but entire amount was kept in the Panchayat fund and not remitted to the government account. The Details were as follows:

Sl. No.		Amount(₹)
1.	Health Cess and Education Cess collected during the year 2009-11	3,73,917
2.	Less 10% of total collected amount which was to be retained by the Panchayat	(-)37,391.70
3.	The amount which was to be remitted to the government account	3,36,525.30

When the matter was pointed out in audit, Nagar Panchayat replied that due to the poor financial condition of the Panchayat, the amount could not be remitted.

The Executive may take effective steps to remit the education and Health cess into concerned head of state government.

17. Non-Realisation of stamp fee for settlement of bus/jeep stand - ₹ 0.10 Lakh

As per instructions contained in letter no. 1920/ Re/ chief Secretary dated 14.8.02 and letter no. 549 dated 15.3.05 of secretary cum I.G Registration of Bihar, 3% of bid money was to be realized from the settlee as stamp fee.

But, from checking of the settlement account and other documents for the year 2009-11, it was noticed that Nagar Panchayat executed the agreement on plain paper rather than stamp paper for the value of 3% of settlement amount which caused loss of government revenue to the tune of ₹ 10,052 vide details below:

Sl. No.	Year of settlement	Particulars	Settlement amount	3% of bid money
1.	2009-10	Bus/Jeep Stand	1,52,300	4569
2.	2010-11	Bus/Jeep Stand	1,82,760	5483
				10,052

Reply of the Nagar Panchayat was not satisfactory.

The Executive of the Panchayat may take effective steps to realize the amount of Stamp fee ₹ 10,052.00 from the settlee and the same may be deposited into government's concerned head of account. In future agreement of settlement may be registered on the stamp paper for the value of 3% of settlement money to avoid the loss of government revenue.

18. Advance ledger

The Advance ledger was not maintained properly. In the ledger, only advance paid was entered and voucher wise adjustment of advance was not mentioned. The position of advance outstanding as on 1.4.09 was not mentioned in the ledger and as such the actual position of advance outstanding as on 31.3.2011 could not be ascertained in audit.

However, from the cash book and advance ledger, it was noticed that a total sum as ₹ 16,500 was outstanding for adjustment as on 21.11.2011 (the advances were paid till 31.3.11) vide detailed below:

Sl. No.	Ch. No./date	Amount of advance	Purpose of Advance	Name of the advance holder
1.	293526/18.9.09	8,500	Purchasing of stationary	Sri Chandan Kumar
2.	293517/4.8.10	8,000	Purchase of parts suction machine	Sri Ganesh Kumar Sharma
	Total	16,500		

The advance holder did not submit adjustment accounts even after lapse of more than 1 year.

Steps may be taken to maintain the Advance ledger properly and advance outstanding for long period may either be adjusted or recovered and shown to next audit.

19. Escaping of Advance from advance ledger.

From checking of subsidiary cash book and vouchers for the year 2009-11, it was noticed that a total sum of ₹ 898300.00 was paid as advance to the staff and NGO but, the same was not found entered into the Advance ledger. The details are given below:

SL. NO.	Ch. No. / date	Amount	Purpose	Name of the advance holder
1.	N.A/30.5.09	2,000	Drain Cleaniness	Sri Pankaj Kumar
2.	N.A/18.9.09	1,88,800	For SJRY Scheme	NGO, Patna
3.	829521/31.12.07	7,500	For administrative building	Binay Sankar Panchayat Secretary
4.	829522/9.5.08	2,50,000	do	Do
5.	829523/2.7.08	3,00,000	do	Do
6.	829524/29.2.09	50,000	do	Do
7.	829525/7.5.09	1,00,000	do	Do
		8,98,300		

The position of advance star marked above was ascertained from the concerned file and these were not found entered into ledger.

Escaping of advance from the advance ledger in a serious issue and the Executive may look into the matter and ensure the adjustment of escaping advances and the same may be shown to next audit.

20. Sanctioned strength and men-in-position of Nagar Panchayat / Nagar Panchayat is running without staff

The government sanctioned 9 posts for Nagar Panchayat, Kanti vide letter No. 4545 dated 20 October, 1986 as detailed below:

Type of post	Number	Remarks
Head Clerk cum Accountant	01	The government published in its gazette on 8 May, 2001
Tax Daroga	01	
Sweeper	05	
Peon	01	
Safai jamadar	01	
	09	

But, there was no regular staff working in the Panchayat. The Panchayat's works are being done by 08 staff working on daily wage basis since 2008(April), which is contrary to the instruction of the government. The government had banned the engagement of staff on daily wages (l. no. 9827/dt 20-12-76, 7204/dt 24-11-71, 3550/dt 02-08-88, 1231/dt. 6-5-92).

Further, the UD&HD of govt. of Bihar instructed vide letter no. 862 dated 21.2.08 that vacancies in Municipal bodies may be filled by outsourcing the cleanliness work and appointment of staff on contractual basis. For this purpose, advertisement was to be published and quotation was to be obtained from firms providing labourers. But, without observing necessary process, all the 08 staff are engaged on daily wage basis, which was irregular.

During the year 2009-11, a total sum of ₹ 363513.00 was paid to the daily wages staff vide details given in appendix (V) to the report. Thus the expenditure of ₹ 363513 was irregular and is held under objection.

The matter may be taken up with the government and regular staff may be appointed on regular basis or contractual basis.

21. Deleted

22. Discussion with the Executive

The important points raised during audit of the accounts of Nagar Panchayat, Kanti for the year 2009-10 to 2010-11 were discussed with the Executive time to time and final discussion with the Executive time to time and final discussion was held on 24-11-11.

23. Result of Audit

As a result of audit, a total sum of ₹ 358145.00 is suggested for recovery, a total sum of ₹ 363513.00 is held under objection and ₹ 600.00 was recovered at the instance of audit. The details are given in Appendix-VI to the report.

24. General Remarks

The maintenance of accounts of the Nagar Panchayat was not satisfactory and there was much scope of improvement. One of the main reasons for deficiencies in maintenance of accounts was that the Panchayat was running without any regular staff and all activities of the Panchayat were performed by the untrained daily wages staff. No appointment of regular staff was made since its inception/ establishment.


The important records like budget estimate, annual account, advance ledger. Asset register, daily collection register, stock register of articles etc were not maintained and the cash book had many irregularities. The collection of Municipal revenue was very meagre and no step was taken to enhance the collection. The construction of Administrative building out of government grant was left abandoned for even after incurring on expenditure of ₹ 7.07 lakh.

Thus, the authorities of the Nagar Panchayat is impressed upon to take up the matter of appointment of staff on regular basis with the government and effective steps may be taken to maintain all the important records as stated above and produced before the next audit.

-sd-

RAJEEV KUMAR
AAO (P)

Forwarded to the Executive officer, Nagar Panchayat Kanti for information and necessary action with a request that a complete compliance may be sent to the undersigned within three months the date from the date of receipt of the report.



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

No. L.A./SS-I/ULB/ 558
Copy to

Dated :- 27-4-2012

- ✓ 1. The secretary, Urban Development Deptt. Govt. of Bihar
2. The District Magistrate, Muzaffarpur

for Information and necessary action.


27/4/12
Audit Officer/ULB
Local Audit Wing
Bihar, Patna

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Referred to Para - 3 of the Report)

Appendix - I(A)

List of records/registers audited & produced to Audit

- 1) Accountant Cash book.
- 2) Bank Pass book
- 3) Scheme registers
- 4) Scheme files (Partially)
- 5) 'H' Receipt
- 6) Daily Collection Register
- 7) Miscellaneous Receipt

P Kumar
A.A.O. (P)

Appendix - I (B)

Referred to in Para - 3 of the Report)

List of records/registers either not maintained & not produced to Audit

- 1) Grant Register
- 2) Loan Register
- 3) Annual Account
- 4) Stock Register
- 5) Scheme files (Partially)
- 6) Demand & Collection Register
- 7) Property Register
- 8) Assessment Register
- 9) Assets & Liability Register
- 10) Ledger Book
- 11) Budget

Appendix I (V)

1. List of ...

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Appendix II (A)

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Referred to para No. - 8
Appendix (II)

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<u>Sr No.</u>	<u>Sanctioning letter</u>	<u>Amount of grant</u>	<u>Purpose</u>	<u>Year</u>
1.	1832/09-04-10	1750,000-00	Special grant for execution of schemes	2010-11
2.	753/12-04-10	670860-00	Stamp duty	-do-
3.	NIL/20-11-10	140,000-00	honorarium to city manager	-do-
4.	NIL/31-12-10	601,900-00	BRGF Scheme	-do-
5.	95/17-08-10	800000-00	13th F.C	-do-
6.	66/22-04-10	3108000-00	Special grant for scheme	-do-
7.	NIL/23-03-11	258300-00	BRGF grant	-do-
8.	341/22-05-09	1980071-00	SJSRY	2009-10
9.	NIL/05-09-09	772315-00	BRGF	-do-
10.	NIL/10-03-10	752600-00	BRGF	-do-
11.	1338/17-03-10	394399-00	12th FC	-do-
12.	26/16-03-10	958160-00	watching grant	-do-
13.	41/25-03-10	394399-00	12th FC	-do-
		<u>11903144-00</u>		

2/10/10 2/4/11

बकाया गृहकर (काटी नगर पंचायत), सरकारी भवन

क्र. सं.	भवन का नाम	क्षेत्रफल	होलिडिंग टैक्स	अभ्युक्ति
1	प्रखंड विकास कार्यालय	2000	30240	वर्ष 05-06 से बकाया
2	प्रखंड आपूर्ति कार्यालय	800	12096	वर्ष 05-06 से बकाया
3	लोक सेवा का अधिकार अधिनियम कार्यालय	300	648	वर्ष 10-11 का बकाया
4	अंचल कार्यालय	1500	22680	वर्ष 05-06 से बकाया
5	मनरेगा	2500	37800	वर्ष 05-06 से बकाया
6	अम्बेदकर भवन	1000	15120	वर्ष 05-06 से बकाया
7	प्रखंड विकास पदा 10 आवास	1200	18144	वर्ष 05-06 से बकाया
8	कर्मि आवास	600	9072	वर्ष 05-06 से बकाया
9	अंचलाधिकारी आवास	1200	18144	वर्ष 05-06 से बकाया
10	प्रखंड शिक्षा प्रसार पदा 10 कार्यालय	4800	72576	वर्ष 05-06 से बकाया
11	पशु चिकित्सालय	2000	30240	वर्ष 05-06 से बकाया
12	आत्मा भवन	1000	15120	वर्ष 05-06 से बकाया
13	निर्वाचन तथा सांख्यिकी कार्यालय	600	9072	वर्ष 05-06 से बकाया
14	चिकित्सालय	9000	136080	वर्ष 05-06 से बकाया
15	डाकघर	2000	30240	वर्ष 05-06 से बकाया
16	थाना	3000	45360	वर्ष 05-06 से बकाया
17	धूम सकट निश्रामालय	1500	22680	वर्ष 05-06 से बकाया
18	वार्ड 05 एवं 06 में निर्मित सरकारी भवन (एंगो टी 0 पी 0 सी 0 आवास)	2706060	3130519	वर्ष 05-06 से बकाया
	कुल		3,655,931.00	



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Appendix - (IV)

Serial No	Type of quantity	Quantity	Billing Date	Amount
1	2	3	4	5
01.	01 No. Brick	50000	30.04.08	130000 = 00
02.	Sand	5 m ³	02.05.08	3701 = 00
03.	Cement	100 bags	02.05.08	22700 = 00
04.	Cement	312 bags	Blank	70824 = 00
05.	Stone chips	40.22 m ³	Blank	55355 = 00
06.	for work of Santerising		01.07.08	4000 = 00
07.	Mixer Machine & Generator		Blank	4332 = 00
08.	Sone sand	32.86 m ³	23.04.08	24324 = 00
09.	Cement	312 bags	28.04.08	70824 = 00
10.	Iron Rod (12.10 mm)	2334.80	29.04.08	93938 = 00
11.	Iron Rod (16 mm)	99.48 Kg	30.04.08	3080 = 00
12.	" " (8.6 mm)	151.20 Kg	30.04.08	4820 = 00
13.	Iron	42 Kg	30.04.08	1344 = 00
14.	Stone chips	40.22 m ³	25.09.08	55355 = 00
15.	for Tractor fare		—	2812 = 00
16.	Iron Rod (16+12+10+8 mm)	972 Kg	20.03.09	40435 = 00
17.	Iron Rod Tmt (16+12+10+8 mm)	730	15.03.09	30368 = 00
18.	Cement	165	20.02.08	48262 = 00
TOTAL =				646474 = 00

ii) MUSTER ROLL

No. No.	Date of engagement	Amount Paid
1	2	3
01.	06.05.08 to 12.05.08	5920 = 00
02.	13.05.08 to 19.05.08	15547 = 00
03.	24.05.08 to 30.05.08	31208 = 00
04.	31.05.08	738 = 00
		53413 = 00

$$\begin{aligned}
 \text{Total} &= 53413.00 + 646474.00 \\
 &= 699887.00
 \end{aligned}$$

राजीव कुमार
(न. नं. 4-31)

Ref: Para No. - 20

WILLY WAUNBS STAFF SALARY OF NAVIAR PANCHAYAT KANTI OF 2009-10TO 2010-11

Sr. No	Cheque No. /	Date	Month	Amount
01.	04-843262 TO 65	07.05.09	April-2009	= 8224/-
02.	04-843270 TO 73	—	May-09	= 8190/-
03.	04-843278 TO 81	01.07.09	June-09	= 8190/-
04.	04-843282 TO 85	03.08.09	July-09	= 8118/-
05.	04-843294	—	Aug-09	= 8190/-
06.	04-843298-300 & 564021	16.10.09	Sep-09	= 17030/-
07.	04-504026-29	19.11.09	Oct.-09	= 17030/-
08.	04-000054 TO 57	—	Nov.-09	= 17030/-
09.	04-004726 TO 29	—	Dec.-09	= 17030/-
10.	04-004734 TO 37	06.02.10	January-10	= 17030/-
11.	04-004742 TO 45	26.02.10	Feb-10	= 17030/-
12.	04-004750 TO 53	01.04.10	March-10	= 17030/-
13.	04-004758 TO 61	15.07.10	April to June-10	= 51090/-
14.	04-004766 TO 69	04.08.10	July-10	= 16384/-
15.	04-004774 TO 77	—	August-10	= 17030/-
16.	04-004782 TO 85	—	Sep.-10	= 17030/-
17.	04-004790 TO 93	09.11.10	Oct.-10	= 17030/-
18.	04-004798 TO 01	03.12.10	Nov-10	= 17030/-
19.	04-004806 TO 09	13.01.11	Dec-10	= 16707/-
20.	04-293531- TO 34	08.02.11	Jan.-11	= 17030/-
21.	04-293543- TO 46	12.03.11	Feb-11	= 17030/-
22.	04-001260 TO 63	05.04.11	March-11	= 17030/-
TOTAL =				3,63,513/-

Raj Kumar, Des
Auditor

Appendix — (VI)

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(Referred to Para No. 23 of the Report)

Result of Audit

<u>Sl. No.</u>	<u>Para No.</u>	<u>Amount recovered at the instance of Audit</u>	<u>Amount suggested for recovery</u>	<u>Amount held under objection</u>
(1)	10	300 = 00	—	—
(2)	12	300 = 00	—	—
(3)	14	—	348093 = 00	359000 = 00
(4)	17	—	10052 = 00	363513
(5)	20	—	—	363713 = 00
		<u>600 = 00</u>	<u>358145 = 00</u>	<u>722713 = 00</u> 363513

अ. ज. अ. - १५१६

