



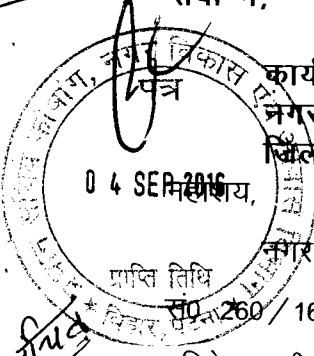
कार्यालय, महालेखाकार (लेखापरीक्षा), बिहार,
सामाजिक प्रक्षेत्र -I, स्थानीय लेखापरीक्षा शाखा,
वीरचन्द पटेल मार्ग, पटना - 800001

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दिनांक-

सेवा में,

कार्यपालक पदाधिकारी
नगर परिषद, लखीसराय
जिला- लखीसराय



नगर परिषद, लखीसराय के वर्ष 2014-15 से 2015-16 के लेखाओं पर आधारित लेखापरीक्षा प्रतिवेदन सं. 260/16-17 आपके सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित है। अनुरोध है कि इस लेखापरीक्षा प्रतिवेदन की कंडिकाओं का अनुपालन, लेखापरीक्षा प्रतिवेदन प्राप्ति के 3 माह के अन्दर पूर्ववर्ती लेखापरीक्षा प्रतिवेदनों की लम्बित कंडिकाओं के अनुपालन के साथ अभिप्रमाणित साक्ष्य सहित नगर परिषद बोर्ड से अनुमोदित कराकर जिला स्तरीय समिति के समीक्षोपरान्त प्रेषित किया/करवाया जाय जिससे लेखापरीक्षा के उद्देश्यों की पूर्ति हो सके।

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

संलग्नक: यथोपरि

भवदीय,

- ६० -

(विश्वम्भर कुमार)

वरीय लेखापरीक्षा अधिकारी
श0स्था0नि0/सामाजिक प्रक्षेत्र-1
स्थानीय लेखापरीक्षा शाखा, पटना



सं0-एल0ए0/एस.एस.-1/श0स्था0नि0/14592/208

दिनांक- 29.09.16

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित:-

1. सचिव, नगर विकास एवं आवास विभाग, बिहार सरकार, पटना
2. जिलाधिकारी, लखीसराय

(विश्वम्भर कुमार)

वरीय लेखापरीक्षा अधिकारी
श0स्था0नि0/सामाजिक प्रक्षेत्र-1
स्थानीय लेखापरीक्षा शाखा, पटना

S.S (JPM)

3/22 सी.ए.
5.0-7
18.5-8.16
3/22
05/10/16

3/22
Kimi
5/11/16

3/22
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06/10/16

Audit Report No- 260/16-17**Nagar Parishad, Lakhisarai****Period- 2014-15 to 2015-16****Part I. Introductory**

1	Name of Audited Entity	Lakhisarai Nagar Parishad
2	Period of audit	2013-14 to 2015-16
3	Scope of audit	List of documents checked in annexure I and list of documents which were not produced, incomplete or not checked in annexure II
4	Duration of audit	30.5.2016 to 11.6.2016
5	Administration	
A	Chairman	Period
1.	Mrs. Shashi Devi Pandey	01.04.2014 to 24.03.2016
2	Mrs. Sushma Devi	26.03.2016 to 31.03.2016
B	Vice Chairman	
1.	Shri Arvind Paaswan	01.04.2014 to 31.03.2016
C	Executive Officer	
1.	Mrs. Poonam Kumari	01.04.2014 to 28.08.2015
2.	Sri Santosh Kumar Rajak	28.08.2015 to 31.03.2016
6	Members of Audit Team	Sri Vimlesh R.S.P. Bharti , Assistant Audit Officer Sri Vikas Kr. Pandey , Assistant Audit Officer Sri Amit Kumar , Sr Auditor Sri Kumar Vivekanand, Auditor
7	Name of Supervisory Officer	Sri Rajnandan Kumar, Senior Audit Officer
8	Compliance of old paras	Replies were not furnished
9	Audit Comments	The objections that were not complied, were taken as Para in this report
10	Whether discussion was done with Head of Office	Yes (on 11.06.16)

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11. Result of Audit:

(i) Amount recovered at the instance of audit: Rs. 13084/-

(ii) Amount suggested for recovery: Rs. ~~44821347~~-

(iii) Amount held under objection: Rs. 105350139/-

12. Budget:

As per sec 82 to 84 of the Bihar Municipal Act 2007, the Chief Municipal Officer shall prepare a budget in each year before the 15th day of Feb and adopt the same by the board before the 15th March in each year. After passing the budget, a copy of budget may be sent to the state Govt. and the State Govt. has to return to the unit before the 31st day of March of that year. As per BMA, 2007, no expenditure should be made without budgetary provision.

But, on an enquiry it was told that budget was not prepared for the years from 2014-15 to 2015-16.

Reasons for non preparation of budget was not explained to the audit, however the Nagar Parishad said that budget for the year 2016-17 has been prepared.

13. Financial overview:

S.No.	Particulars	2014-15 (Rs.)	2015-16 (Rs.)
1	Opening Balance	136419051	127107136
2	Receipts during the year	185476587	194034062
3	Total receipts	321895638	321141198
4	Expenditure	194788502	163465719
5	Closing balance	127107136	157675479

(Details placed at Annexure III)

DISCLAIMER CERTIFICATE

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

Part II - Section (A)

Para 1: Shifted to para no 4, part- III

Part II – Section (B)

Para 2: Short credit/Non-credit

On comparing daily collection register, holding receipts with nazir cash book and bank pass book it was observed that an amount of Rs. 13084/- was not deposited to Najarat. Details are as under:

S. No.	H.R.No/date	Amount collected	Amount deposited	Short credit	Name of the Tax collector	Comments
1	22258/	2900	2440	460	Shri Mahesh Mandal	Deposited vide M.R. No.108 dated 09.06.16
2	13806/26.05 .14	590	288	302	Shri Pramod Pathak	Deposited vide M.R.No.108 dated 09.06.16
3	16540/11.11 .14	2330	00	2330	Shri Umashankar Singh	Deposited vide M.R.No.105 dated 09.06.16
4	24168/28.12 .15	69247	59255	9992	Shri Virendra Kumar	Deposited vide M.R. No.104 & 107 both dated 09.06.16
				13084		

The amount was deposited at Nazarat at the instance of audit. The amount may be deposited to the bank/treasury and suitable entry made in cash book may be shown next audit.

Para 3: Non-completion of water supply projects costing Rs.7.59 crore

The Govt of Bihar, UD&HD sanctioned two projects namely supply of water in Purana Bazar area (Rs.266.75 lakh) and Kali & Lali hills area (Rs.221.79 lakh) on 23.11.09 to Nagar Parishad, Lakhisarai. It allotted Rs.50 lakh each (total one crore) for the year 2009-10. The amount was to make available to the Executing Agency, PHED, Sheikhpura now PHED, Lakhisarai for implementation of the schemes. The Nagar Parishad, Lakhisarai transferred Rs. 1.00 crore to PHED, Sheikhpura on 24.2.10. The Govt of Bihar, UD&HD revised the estimate

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of the project-supply of water in Purana Bazar area from Rs.266.75 lakh to Rs.408.49265 lakh and the project- supply of water in Kali & Lali hills area from Rs.221.79 lakh to Rs.350.36824 in May 2013. As per statement of UD&HD dated 30/7/14 the whole amounts of both the projects sanctioned to NP, Lakhisarai were allotted to NP, Lakhisarai. .

The amounts provided to PHED,Sheikhpura/ Lakhisarai by NP, Lakhisarai are detailed below:

Sl. No.	Name of the scheme-	Details of amount provided		Remarks
		Draft No./ date	Amount	
	supply of water in Purana Bazar area (Rs. 408.49265 lakh)	ch 638106/20.2.10	*5000000	*Rs. 1.00 crore transferred to PHED, Sheikhpura
		938187/14.7.14	5000000	
		937665/1.9.14	21000000	
		938005/22.10.14	49265	
		938006/22.10.14	9800000	
		Total	40849265	
	supply of water in Kali & Lali hills area (Rs. 350.36824 lakh)	ch 638106/20.2.10	*5000000	
		937664/1.9.14	15000000	
		938005/22.10.14	536824	
		938006/22.10.14	6000000	
		Total	26536824	

The utilisation of fund by PHED, Lakhisarai is indicated below:

Sl. No.	Name of the scheme	Fund released to PHED	Expenditure
1.	Supply of water in Purana Bazar area (Rs. 408.49265 lakh)	Rs. 40849265	5000000+23881297= Rs.28881297
2.	supply of water in Kali & Lali hills area (Rs. 350.36824 lakh)	Rs.26536824	3468335+17034894= Rs.20503229

The main objective of the project was to supply water to the households by laying 9.21 km pipelines in Purani Bazar area and 3.09 km pipelines in Kali & Lali hills area by storing water in four water tank towers (Jalminars). There were no records available to verify that whether all the jalminars were erected and supply of water through pipelines got started in both the areas. Thus, two projects undertaken in the year 2009-10 by Nagar Parishad, Lakhisarai for supply of water in different areas could not be completed even after five years.

In reply Nagar Parishad stated that for completion of the projects of supply of water, a correspondence will be made with PHED. However, the facts remain that public could not be provided supply water as envisaged in the objective of the projects.

Para 4: Blockage of fund for construction of Nagar Parishad Bhavan (Rs.2.29 crore)

With a view to constructing Nagar Sarkar Bhawan the Govt. of Bihar, UD&HD sanctioned Rs.311.29 lakh for Nagar Parishad, Lakhisarai among 23 other Nagar Parishads and 55 Nagar Panchayats vide letter no.31 dated 13.11.2013 and allotted Rs.125 lakh as 1st instalment to Nagar Parishad, Lakhisarai. Again it allotted Rs.104.16 lakh to Nagar Parishad, Lakhisarai vide letter no.89 dated 6.02.2014. According to terms and conditions of grants- in -aid, the Nagar Parishad will withdraw 50% of the amount and make available the amount to DUDA, Lakhisarai. Rest amount will be withdrawn after an expenditure of 75% of the previous withdrawal. Nagar Parishad provided Rs.114.58 lakh to DUDA Lakhisarai vide draft no. 938415 dated 16.12.2014. Again Nagar Parishad provided Rs.114.58 lakh to DUDA Lakhisarai vide draft no. 939218 dated 25.02.2015. DUDA, Lakhisarai did not furnish any information about utilisation of the fund provided to it for construction Nagar Sarkar Bhawan for Nagar Parishad, Lakhisarai even after a span of 17 months of release of first instalment in December, 2014. It is also not known to Nagar Parishad as to whether construction of Nagar Bhawan has been started. Thus, Rs.2.29 crore (22916000) allotted by Govt. of Bihar, UD&HD for construction of Nagar Bhawan, Lakhisarai are blocked for more than two years.

Audit raised following objection in this regard.

1. The present status of the work. The location with details where the building was to be constructed. Whether the construction has been started? If yes, physical and financial progress report of the work.
2. Reasons for withdrawing the whole amount despite the guidelines that, the Nagar Parishad will withdraw 50% of the amount and make available the amount to DUDA, Lakhisarai. Rest amount will be withdrawn after an expenditure of 75% of the previous withdrawal.
3. Did DUDA, Lakhisarai furnish any information about utilisation of the fund provided to it for construction Nagar Sarkar Bhawan for Nagar Parishad, Lakhisarai even after a span of 17 months of release of first instalment in December, 2014. What action has been taken by NP, Lakhisarai in this regard.

In reply Nagar Parishad stated the procedure of tender is being executed by DUDA. Development in this regard may be intimated to this office.

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Para 5: Irregular Purchase of LED (Rs. 43.27 Lakh)

During test check of purchase file (Scheme No. 08/15-16) of LED from 14th Finance Commission, it is observed that rate was invited through NIT. The the three bidders namely 1.M/s. Abhinav Projects, Patliputra Colony, Patna 2. M/s Ashutosh Akshay Urja, Purani Bazar, Ward No. 8, Lakhisarai, Patna and 3. M/s Excel, 2B, Param Vihar Appartment, Patliputra, Road No. 3, Patna, quoted their rates. The bid was opened on 08.12.15 and the technical bid of M/s. Abhinav Projects, Patliputra Colony, Patna and M/s Ashutosh Akshay Urja, Purani Bazar, Ward No. 8, Lakhisarai, was rejected for the lack of requisite documents and the contract was given to M/s Excel, 2B, Param Vihar Appartment, Patliputra, Road No3, Patna as the firm had submitted all the requisited informations/documents .

Audit Observation:

1. The scheme was passed in the general meeting of the Board on 05.08.15, however, there was no details in file as to how many LED would be installed and what would be the estimated cost. The details of the meeting of board in which the decision for the installation of LED was passed, was not available in the file.
2. The estimated cost was no available in file, hence it could not be ascertained as to how many LED bulbs would be installed/purchased and what would be the cost of the scheme.
3. Work order letter no. 99 dated 15.01.2016 was issued to the successful bidder M/s Excel, Patna for the supply of 330 nos of LED (10 per ward). However, in the work order there was no mention of stipulated time when work would be completed.
4. As per file notings, all 344 LED bulbs were supplied to the Nagar Parishad for which after including 5% of performance guarantee Rs. 4327140/- Rs. was paid to the supplier.

Details of amount to be paid are as under :

The LED supplied by firm as per store record	330@15800=5214000/-
Payable amount as per agreement 60%	=3128400/-
Installed LED 200 (40% amount released)	=1200000/-
Total	4328400/

Details of payment made are as under

S.No.	Cheque no.	Date	Amount in Rs
1	Not mentioned in file	22.02.16	1080720/-
2	Not mentioned in file	09.03.16	948000/-
3	Not mentioned in file	28.03.16	500000/-
4	Not mentioned in file	30.03.16	1232000/-
5	329381	22.04.16	350000/-
	Security deposit deduction	22.04.16 (5%)	216420/-
			4327140/-

As per file all 330 LED bulbs have been supplied by the supplier, but according to file notings only 200 bulb have been installed. The remaining 130 bulbs have not been installed despite lapse of more than four and half months from the date of order and agreement (Date of agreement 06.01.2016 and date of work order 15.01.16).

5. Two bankers cheques both dated 10.08.2015 amounting to Rs. 25000/- was given to the Nagar Parishad by the M/s Excel, 2B, Param Vihar Apartment, Patliputra, Road No3, Patna as security deposit, but same are still lying in file and have not been deposited to the bank, hence Nagar Parishad did not receive any security deposit in real.
6. On the perusal of file it was observed that the bulbs were not installed under supervision of technical expert. The installation certificates were issued by the respective ward members who is not suppose to have technical knowledge of the LED. So whether the bulbs were installed as per the quality and specification or not could not be ascertained as same is not mentioned in the certificate. The certificates simply states that the bulbs have been installed and are working. (Details placed at Annexure- V)
7. Councillor of Ward No. 11 Mrs. Soni Devi vide her letter dated 01.04.06 stated that 6 bulbs are installed and remaining 4 four will be installed after monitoring the place. It seems that she does not have any knowledge of the place where the bulbs would be installed.
8. Councillor of Ward No. 13 Mrs. Lagvi Devi has given the installation certificate without mentioning the date. Any certificate without date is not a valid record.

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9. As per the file noting all 330 bulbs were supplied to Nagar Parishad out of which 200 were installed, and 100% payment has been made to the firm for installed 200 bulbs, however the installation certificate for only 156 bulb were given by respective councillors.

10. Rule 133 of the Bihar Financial Rule 2005, stipulates that while receiving good and materials, from supplier, the officer in charge of store should refer to the relevant contract terms and follow the prescribed procedure for receiving the materials. The materials so received is thereafter to be entered in the stock register.

The stock register for receiving and issue of vapour lights was not produced before audit.

The Nagar Parishad replied that action will be taken after enquiry. Development in this regard may be intimated.

Para 6: Irregular Purchase of Sodium Vapour Light (Rs. 20.68 Lakh)

During test check of purchase file of sodium vapour light from 13th Finance Commission, it has been observed that rate was invited through NIT. The three bidders namely 1. Shri Suresh Prasad Singh, Sheikhpura, 2. Aviral Infra, Ashiyana Hariniwas Complex, Dak Bamgla Road, Patna and 3. M/s Excel, 2B, Param Vihar Appartment, Patliputra, Road No. 3, Patna, quoted their rates. The bid of Shri Suresh Prasad Singh, Sheikhpura was rejected as he had not submitted the Balance sheet for last three years and the certificate from the manufacturer. The bid of M/s Aviral Infra, Ashiyana Hariniwas Complex, Dak Bamgla Road, Patna was rejected on the ground that the firm/supplier has not submitted the balance sheet for last three years. The contract was given to M/s Excel, 2B, Param Vihar Appartment, Patliputra, Road No3, Patna..

Audit comments:

1. There was no mention of the proposal through which the scheme was selected by the Board /committee, however in the file notings, it was mentioned that in the meeting of Empowered Standing Committee the decision was taken to install vapour light worth Rs. 1.50 lakh in each ward (except ward no. 18). However a draft of the meeting was placed in file where it was mentioned that the meeting of Empowered Standing Committed was held on 16.01.14 wherein a decision was taken for electrification (except ward no. 18). However the draft was not signed by the competent authority.

2 The estimate cost was no available in file, hence it could not be ascertained how many sodium vapour light would be installed/purchased and what would be the cost of the material.

3. Work order letter no. 1055 dated 02.09.2014 was issued to the successful bidder M/s Excel, Patna for the supply of 200 nos of vapour lights. Supplier vide letter dated 27.09.14 requested Nagar Parishad, Lakhisrai, since the supplier has supplied vapour lights they may please be paid the balance amount of Rs. 916900/-out of total amount of Rs. 1357600/ (200x6788). However Bill was not given by the supplier. Payment without proper bill is irregular.

4. Payment was made to the firm as detailed below :-

S.No.	Cheque no.	Date	Amount in Rs
1	296929	18.09.14	271000/-
2	718516	29.09.14	500000/-
3	718520	27.10.14	400000/
		15.02.15	204558/-
	Income tax deduction including other deduction	15.02.15	15982/-
			1391540/

However, as per file notings (page 14), it was stated that the 205 vapour light was supplied to the Nagar Parishad for which final bill was made of Rs. 1391540/- (205x6788).

5. Assistant Engineer, Shri Brajesh Kumar vide letter dated 24.10.2014 has given installation certificate for only 187 vapour lights. The installation status of remaining 18 was not intimated to the audit.

6. On the security of the file it was further observed that another Work order vide letter no. 1531 dated 02.09.2014 was issued for the supply of 100 nos (Estimated cost Rs. 678800).

The details of the payment are as under:

S.No.	Cheque no.	Date	Amount in Rs
1	718559	27.01.15	300000/-
2	718602	31.07.15	200000/-
3	718608	18.09.15.	172012/
	Income tax deduction	18.09.15 (1%)	6788/-
			678800/-

A certificate for the installation of 92 vapour lights was issued by shri Ritesh Kumar (Rank not mentioned without any date). In installation certificate mentioned at S.No. 56, 57 and 58 it was

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mentioned that 10, 12 and 4 vapour lights were installed respectively, but places where vapour lights were installed were not mentioned. So on what basis installation certificate was given by shri Kumar without knowing the location was not clear. From the certificate, it is not clear who is shri Ritesh Kumar, and installation certificate without date is not a valid record. It seems the certificate was just given to complete the formality and the certificate has no validity as many places where vapour lights were installed is not mentioned. In the certificate it was mentioned 92 vapour lights were installed under his supervision and rest 8 vapour lights are kept in Nagar Parishad under his supervision, but the quality and technical specification and whether light is working or not column has been left unmarked/blank, hence it could not be ascertained whether the quality vapour lights have been supplied as per the agreement and specifications and the vapour lights are working or not.

7. 305 vapour light were purchased but the warranty card is not available in file. Nagar Parishad was requested to produce warranty card against each vapour lights purchased.

8. Rule 133 of the Bihar Financial Rule 2005, stipulates that while receiving good and materials, from supplier, the officer in charge of store should refer to the relevant contract terms and follow the prescribed procedure for receiving the materials. The materials so received are thereafter to be entered in the stock register.

The stock register for receiving and issue of vapour lights was not produced to the audit in order to verify the facts.

The Nagar Parishad replied that action will be taken after enquiry. Development in this regard may be intimated.

Para 7: Non deduction of Compensation amount - Rs. 17.87 lakh

Clause 2 of the conditions of the contract provides that the time allowed for carrying out work as entered in the tender shall be strictly observed by the contractor and shall be reckoned from the date on which the written order to commence the work is given to the contractor. The contractor shall pay as compensation an amount ½ percent per day on the amount of estimated cost of the whole work if the work remains uncommenced or unfinished after the proper date a maximum of 10% of the estimated cost of work.

During test check of contract files it was seen that an amount of Rs. 1787126/- was to be deducted as compensation from contractors of difficult work, however, no deduction on account of compensation was made from the contractors' bills. (Details are enclosed in annexure- VI)

Nagar Parishad replied that after enquiry necessary action will be taken. Hence, Rs. 1787126/- may be recovered from responsible persons.

Para 8: Excess payment and less deduction of royalty Rs.5.19 lakh

Scheme No. 08/14-15

Name of the fund: Stamp duty

Name of scheme: In ward No. 2 in kavaiya road, the construction of PCC and drain from the field of Sitaram yadav to the field of Prmeshwar Ram.

Estimated cost : Rs. 995100/-

Work as per M.B. Rs. 987140/- (06.08.15)

Name of the contractor: Shri Basant Kumar Varma (on estimated cost)

Payment : Rs. 987140/-

Various taxes

Vat : Rs. 49357/-

Royalty : 13893/-

Income Tax : 9871/-

Labour cess : 9871/-

On perusal of files a comparison was made between the estimate and measurement book and it was found that excess work was done in many sub-works details are as under :

S.No.	Name of work	Work as per estimate	Work as per MB	MB page no.	Excess work /Rate	Excess payment (in Rs.)
1	Clearing of grass	0.837 hec	1.6783 hec	1 & 6	0.8053@9912	7982
2	Local sand filling	120.63 cu. M	201.82 cu.m	2 & 7	81.19@186.30	15126
3	PCC 1:3:6	52.15 cum	68.09 cu.m	2 & 7	15.94@2987.8	47626
4	PCC 1:1.5:3	104.3 cum	179.36 cu.m	2 & 7	75.06@3736.3	280447
5	Brick on edge flooring (1:4)	143.48 sq..m	Work not done			
6	RCC 1:1.5:3	4.91	5.45 cu. M	8	0.54@3903.4	2108
7	Reinforcement for RCC	346.5 kg	385 kg	8	38.5 kg@65.7	2529
		Total				355818

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Audit comments :

1. From the table above it is clear that excess of work was booked in MB and an excess payment of Rs. 355818/ was made to the contractor, hence the excess payment Rs. 355818/- may please be recovered from the responsible person.
2. The item mentioned at S.No. 5 (Brick on edge flooring 1:4) was not done, however the carriage of 7699 bricks was evaluated in M.B. The booking of expenditure for carriage of bricks is fictitious. Hence the amount paid to the contractor for carriage of bricks Rs. 4699/- may be recovered from the contractor.
3. A royalty of Rs. 73818/- was to be deducted from the bill of contractor but only Rs. 13893/- was deducted. Details are as under :

S.No.	Material	Quantity	Royalty Rate.	Royalty to be deducted	Actual deduction	M.B. Page No.
1	L.Sand	79.34 cu.m	50/cu.m	3967		3
2	K.Sand	50.50 cu.m	50/cu.m	2525		3
3	S.Chips	101.18 cu.m	100/cu.m	10118		3
4	L.Sand	122.48 cu.m	50/cu.m	6124		9
5	K.Sand	79.36 cu.m	50/cu.m	3968		9
6	S.Chips	471.16 cu.m	100/cu.m	47116		9
		Total		73818	13893	

Less deduction of royalty : 59925/-

Hence an amount of Rs. 59925/- was less deducted as royalty. , the same may be realised from the responsible person and deposited to the concerned government head.

4. As per the work order dated 08.11.2014 the work was to be completed within 60 days from the date of work order, but the work was completed on 06.08.15. However no extension of time was sought by the contractor, but Nagar Parishad did not impose any penalty for the delay in completion of work. Hence an amount of Rs. 98714/- (10% of 987140) as penalty may please be realised from the contractor.

Total recoverable amount is 519156. In reply to audit query executive officer stated that proper action shall be taken after scrutiny. Action taken may be intimated to audit.

Para 9(A) Non-remittance of stamp fee - Rs. 1.85 Lakh

On scrutiny of Sairat files, it was seen that Rs 186510/- was realised as stamp fee from successful bidders but the agreement was made on the stamp paper of Rs. 2000/- only. Balance amount Rs. 184510/- was not remitted to concerned head of account of State Government.

Details are as follows:

Name of sairat	Year	Amount of settlement	Amount of stamp realised	of fee	Value of stamp paper on which agreement was done	MR No and date	Amount to be remitted to the concerned Govt. Head
Ambedkar Bus Stand	2014-15	1181000	35430		1000/-	3001/28.02.14	34430
Laalu Bus Stand	2014-15	5036000	151080		1000/-	2924/28.03.14	150080
Total			186510		2000/-		184510

The Nagar Parishad replied that the amount will be deposited to the concerned government head, the same may be deposited and intimated to audit this office may please be informed accordingly.

(B) Non realisation of stamp duty of RS. 1.47 Lac

During scrutiny of sairat files, it was revealed that the Nagar parishad had not made agreement of the settlement of Sairat on Stamp Paper of 3% of bid value (Rs. 151350/-) vide letter no.- 1920/Chief Secretary dated 14.08.2002 and 549 dated 15.03.2005 of UD & HD but agreement was made on stamp paper of value Rs. 4000/- only. As such, loss of govt. revenue to the tune of Rs. 147350.00 was occurred. Details are as follows:

Sl. No.	Name of Sairats	Name of Bidder	Year	Amount on which settlement done	Stamp duty @3% to be paid by bidder	Actual stamp duty paid by bidder as stamp paper	amount of stamp fee not realised from bidder
1	Laalu Bus Stand	Shri Rajkumar Gupta	2015-16	5045000	151350	4000	147350
		Total		5045000	151350	4000	147350

The Nagar Parishad replied that the amount will be realised from concerned bidders and same will be deposited to the concerned government head. Action taken may be intimated to audit.

Para 10: Excess payment and less deduction of royalty Rs.1.11 lakh

Scheme No.20/14-15

Name of the fund: Stamp duty

Name of scheme: In ward No. 18, the construction of PCC and drain from Kali Sthan to Bhushan Paswan, passing through aanganwadi to primary school

Estimated cost : Rs. 1000000/-

Work as per M.B. Rs. 984095/- (06.08.15)

Name of the contractor: Shri Basant Kumar Verma (on estimated cost)

Payment: Rs. 987140/-

186
Various taxes

Vat : Rs. 49205/-

Royalty : 16737/-

Income Tax : 9841/-

Labour cess : 9841/-

Audit comments :

1. The item mentioned at S.No. 5 (Centring and shuttering) in the estimate amounting to Rs. 11268/- was not done.
2. A royalty of Rs. 27589/- was to be deducted from the bill of contractor but only Rs. 16737/- was deducted. Details are as under :

S.No.	Material	Quantity	Royalty Rate	Royalty to be deducted	Actual deduction	M.B. Page No.
1	L.Sand	302.06 cu.m	50/cu.m	15103	4531	5
2	K.Sand	47.65 cu.m	50/cu.m	2382	2382	5
3	S.Chips	92.02 cu.m	100/cu.m	9202	9202	5
3	Bricks	31087	29/thousand	902	622	5
		Total		27589	16737	

Less deduction of royalty: 10852/-

Hence an amount of Rs. 10852/- was less deducted as royalty, same may be realised from the responsible person and deposited to the concerned government head.

3. As per the terms of the tender the work was to be completed within 2 months from the date of work order, but the work was completed on 06.08.15. However the work order was issued on 16.12.14, the work should have been completed by 15.02.2015. No extension was sought by the contractor, but Nagar Parishad did not impose any penalty for the delay in completion of work. Hence an amount of Rs. 100000/- (10% of 1000000) may be realised from the responsible person. Total recoverable amount 110852 (10852+100000). In reply to audit query the executive officer stated that proper action shall be taken after scrutiny.