

25/11/10

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

No. L. A. Sur/ 2312

Dated: - 24.12.09

To
The Principal Secretary to the Government of Bihar,
Urban Development and Housing Department,
Patna.

Sir,

Audit Report No.-328/2009-10 on the accounts of Nagar Parishad, Phulwarisharif for the period 2007-08 to 2008-09 is enclosed for your kind information and necessary action..

Yours Sincerely

[Signature]
24.12.09

Sr. Audit Officer/Surcharge

Encl: -As above

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AUDIT REPORT NO.- 328/ 2009-10
NAGAR PARISHAD PHULWARISHARIF

INTRODUCTION:-

The accounts of Nagar Parishad Phulwarisharif, for the Period 2007-08 to 2008-09 were test audited by an audit party of the office of the principal Accountant General (Audit), Bihar, Local Audit Wing, Patna during the 17.08.2009 to 05.09.2009.

2. ADMINISTRATION:-

(i)	Name of Mukhya Parshad (Chairman)	Period
1	Md. Aftab Alam	01.04.2007 to 08.06.2007
2	Smt. Khalida Yusuf	09.06.2007 to 31.03.2009

(ii)	Name of Upmukhya Parshad (Vice-Chairman)	Period
1	Sri Chitranjan Paswan	01.04.2007 to 08.06.2007
2	Sri Syed Tasnim Rizwi	09.06.2007 to 31.03.2009

(iii)	Name of the Executive Officer (S/Sri)	Period
1	Kamal Kumar Vasudeva, B.E.S.	01.04.07 to 05.09.07
2	Lalit Mohan Prasad	05.09.07 to 31.03.08
3	Sandip Shekhar Priyadarshi, B.A.S.	31.03.08 to 26.02.09
4	Manoj Kumar, B.A.S.	26.02.09 to 31.03.09

3. SCOPE OF AUDIT:-

A list of records and registers test checked in audit has been given in Appendix- I to the report and a list of records and registers which were either not produced in audit or were incomplete & not maintained, has been given in Appendix- II of the report.

4. PREVIOUS AUDIT REPORT:-

The position of outstanding paras of previous audit reports are given below:-

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Sl. No.	Audit Report No.	Outstanding Paragraph
1	371/ 80-81 for 78-79 to 79-80	3
2	195/ 81-82 for 80-81	5
3	381/ 81-82 for 80-81	4
4	137/ 83-84 for 81-82	17
5	189/ 83-84 for 82-83	7
6	108/ 87-88 for 83-84 to 86-87	5
7	91/ 91-92 for 87-88 to 90-91	16
(As per letter no. L.A. Sur- 12226/30-31 Dt. 04.06.07)		
8	116/ 94-95 for 91-92 to 93-94	2
9	120/ 97-98 for 94-95 to 96-97	13
10	122/ 98-99 for 97-98	11
11	38/ 02-03 for 98-99 to 01-02	8
12	426/ 07-08 for 02-03 to 06-07	32

(Source: Settlement Register available in Surcharge Section of audit Office)

Effective steps may be taken to comply the outstanding paragraph.

5. FINANCIAL OVERVIEW

The Nagar Parishad was financed by Grants from state Government and its own resources. A summary of receipts and payment of the Nagar Parishad for the period under audit i.e. 2007-08 & 2008-09 is given below:-

Sl. No.	Particulars	2007-08	2008-09
1	Opening Balance	77,50,847	49,33,962
2	Receipts	2,04,11,404	3,91,34,919
3	Total	2,81,62,251	4,40,68,881
4	Expenditure	2,32,28,289	1,07,55,605
5	Closing Balance	49,33,962	3,33,13,276

6. **CLOSING BALANCE**

Details of Closing Balance as on 31.03.2009 (as per accountant cash book):-

Sl. No.	Particulars	Amount
1	Municipal Fund	2,05,97,762.42
2	Matching Grant	1,66,152.00
3	MLA Tubewell	20,69,680.00
4	MLC Tubewell	2,19,044.00
5	12th Finance Commission	6,50,717.00
6	BRGF	39,76,722.00
7	ILCS	47,29,358.00
8	SJSRY	9,03,840.85
	Total-	3,33,13,276.27

All grants received prior to 2008-09 were merged in Municipal fund.

Closing Balance of Treasury P/L & Bank A/cs as on 31.03.2009 were as under:-

Sl. No.	Name of A/c	Amount Balance
1	Treasury P/L A/c	1,98,02,621.91
2	Canara Bank, Phulwarisharif S/B A/c No. 2885 (New A/c No. 2819101002885)	5,23,470.00
3	SBI, Anisabad, S/B A/c No. 30411966655	39,76,722.00
4	Madhya Bihar Gramin Bank, Phulwarishrif A/c No. 465	47,29,358.00
5	Allahabad Bank, Phulwarisharif S/B A/c No. 112729 (20956875057- New)	61555.85
6	Allahabad Bank, Phulwarisharif S/B A/c No. 112480 (20956873990- New)	972.00
7	Canara Bank, Phulwarisharif S/B A/c No. 1874 (2819101001874- New)	841313.00
	Total-	2,99,36012.76
	Advance to different supplies / persons as per advance ledger	34,10,632.00
	Cash with Accountant	181.51
	Gross Total-	3,33,46,826.27

Bank Reconciliation prepared by Nagar Parishad:-

Balance as per Accountant Cash Book - 3,33,13,276.27

Add:-

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(i) Cheque issued but not presented to Treasury

Cheque No.	Date	Amount	
BB 217084	14.02.09	550	
BB 217086	14.02.09	16000	
BB 217087	14.02.09	3000	
BB 217088	14.02.09	4000	23,550.00

(ii) Amount withdrawn from Treasury Vide Ch. No. BB 217059 on 24.12.08,
But not debited by Treasury 10,000.00

Balances of Treasury P/L A/c Bank A/c etc.- 3,33,46,826.27

7. ACCOUNTANTS CASH BOOK

Following discrepancies were noticed in Accountant's Cash Book:-

(A) A sum of Rs. 1691/- was excess drawn by the cashier, which may be recovered & shown to next audit.-

Sl. No.	Vouchers Nos. & Date	Amount of Voucher booked in cash book	Amount of cheque issued	Excess Drawn	Cheque No. & Date	Treasury/ Bank
1	218-248 dt. 20.08.07	2,04,801	205302	501	128244/20.08.07	Treasury
2	625 dt. 28.03.08	48,560	48968	408		Amount Spent from cash in hand with Sri Ramsewaj Sharma
3	15 dt. 17.05.08	8280	8980	700	927914/17.05.08	Canara Bank
4	65-97 dt. 25.06.08	11510	9217	82	217011/25.06.08	Treasury
			2375	1691	217013/25.06.08	- do -
	Total-	273151	274842			

(B) Treasury cheque no. 217033 was issued on 06.08.2008 for Rs. 96,000, but only Rs. 70,000 was booked in advance ledger. Disbursement of balance amount Rs. 26,000 was not shown to audit. This shows that the amount of Rs. 26000/- was kept in hand by the cashier, which may be recovered from him.

(C) Cheque no. 926839 was issued on 19.03.08 for Rs. 1,60,975/- but only Rs. 1,60,607/- was booked in cash book. Balance Rs. 368/- may be recovered from persons concerned.

Keeping aforesaid facts in view, the bank reconciliation prepared by the Nagar Parishad was not correct. Correction of discrepancies in Accountant's cash book may be made & the corrected bank reconciliation may be prepared & shown to next audit.

8. IMPORTANT AUDIT FINDINGS

Sl. No.	Para No.	Particulars	Amount in Rs.
1	14	Non-Short Credit of collection money	Rs. 711572/-
2	15	Non-Realisation of Mobile Tower Fee	320000/-
3	16	Lapse of Bank D/D due to negligence	296950/-
4	24	Doubtful execution of works	800700/-
5	25	Excess payment in execution of schemes	319863/-
6	26	Execution of work without labour & material	66838/-
7	27	Fake muster rolls	108742/-
8	28	Muster Roll without date	46130/-
9	31	Cement lying with Executing Agent	102220/-
10	32	Irregular finalisation of Tender	18105891/-
11	33	Non-Deduction of VAT	741296/-
12	34	Non- Remittance of Royalty & VAT	1067857/-
13	36	Voucher not passed for	1435674/-
14	37	doubtful payment for diesel	23238/-
15	38	Voucher wanting	849347/-

9. INTERNAL AUDIT

Under Section 97 of the Bihar Municipal Act, 2007, the municipality may proscribe for internal audit of the day to day accounts or the municipality.

So, the Mukhya Parshad or Upmukhya Parshad or Empowered stranding Committee or Executive Officer may exercise internal checks to avoid irregularities in the municipal accounts. On scrutiny of the records, revealed that no such checks were conducted by anyone so that a lot of irregularities were noticed. These irregularities have

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been discussed in subsequent paragraph. It is therefore impressed upon the authority to conduct day to day check to stop recurrence of such irregularities in future.

10. GOVT GRANT

Govt. Grant Register was not maintained properly. Only the grant received was indicated in the register but voucher wise expenditure against each grant was not recorded. Thus, could not be ascertained in audit than whether the grants received were utilised on the purposes for which these were received.

Grants received prior to 2008-09 were merged in Nagar Parishad fund. However a sum of Rs. 3,41,09,503/- (Detailed in Appendix- III of the report) was received as grant during 2007-08 to 2008-09. Govt. Grant Register may be maintained properly and shown to next audit.

11. BUDGET

Budget Estimates for 2007-08 was not shown to audit. Budget Estimates for the year 2008-09 was discussed in the meeting on 11.03.2008. After discussion and finalization of budget it was sent to the Govt. vide letter no. 151 lk0 dated 26.03.08. Approval from the Govt. was still awaited.

12. COLLECTION ACCOUNT OF TAXES

The Demand and Collection Register, which is a basic record for collection of taxes, was not maintained, so actual position of taxes for the period under audit could not be ascertained. However, from the figure furnished by Nagar Parishad, position of demand & collection of holding taxes during 2007-08 & 2008-09 was as under:-

Year	2007-08	2008-09
Demand Arrear	5,95,511	5,28,822
Demand Current	5,54,059	25,00,810
Total Demand	11,49,570	30,29,632
Collection	6,20,748	24,87,049
Balance	5,28,822	5,42,583

Effective steps may be taken for improvement of collection of taxes.

Demand and collection register may be maintained & shown to next audit.

13. NON-IMPOSITION OF PROFESSIONAL TAX & OFFENSIVE DANGEROUS TRADE TAX

Professional Taxes offensive & Dangerous Trade Tax were not imposed by the Nagar Parishad till the date of audit.

Effective steps may be taken to impose the same enhance the own source of income.

2010-11 Report (containing) para no. 3.4

14. NON/ SHORT CREDIT

A total sum of Rs. 711572 (684872 + 26700) was found short/ non- deposited by the officials of Nagar Parishad. When pointed in audit Rs. 26700/- was deposited in the bank at the instance of audit credit of which in bank account (ay) be shown to next audit. Balance amount of Rs. 684872/- may be recovered and deposited into municipal fund & shown to next audit. (Details in Appendix- IVA & B to the Report)

684872
26700
✓ 711572

14. (A) NON-PRODUCTION OF MISC. RECEIPT BOOK

Three Receipts Books Sl. No. 1701 -1800, 2101 - 2200 & 2801 - 2900 were not produced in the audit as ascertained during physical verification of Misc. Receipts Books. The authority may ensure the available of the same & these may be produced in the next audit.

15. NON-REALISATION OF MOBILE TOWER FEE

As per list furnished by Nagar Parishad, A sum of Rs. 3,20,000/- was outstanding against cellular mobiles companies as on 31.03.2009 as detailed under:-

Sl. No.	Name of Collular Co.	Outstanding Amount
1	Tota Indicom	80,000
2	Bharti Televentures Ltd. (Air tel)	1,60,000
3	Air cell	80,000
	Total outstanding amount	3,20,000

Efforts may be made to release the outstanding amount from the concerned cellular companies, and deposited into municipal fund & shown to next audit.

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16. LAPSE OF BANK DEMAND DRAFT AMOUNTING RS. 2,96,950/-
DUE TO NEGLIGENCE

Following amounts were received by the Nagar Parishad in the firm of Bank Demand draft/ Pay order/ Banker's cheque as detailed under:-

Sl. No.	Particulars	No. of D/D/ Pay order/ Banker's Cheque	Amount in Rs.
1	Sale of 78 BOQ for tender of Schemes (390 of BRGF, IDSMT & other during Feb' 2009	78	72,000
2	Registration fee from 21 contractors D/D Dated 9/6/08 - 17/6/08	21	1,27,500
3	Sale of BOQ to S/Sri Ravishankar Kumar & Vivekanand Singh D/D Nos. 774020 & 774021 Dated: 22.05.08 issued from SBI, Main Branch, Patna. Amount - Rs. 5000/- each	2	10,000
4	Earnest money deposited by Sri Ravishankar Kumar D/D No. 232773 Dt. 25.05.08 issued from SBI, Main Branch, Patna	1	41,200
5	Amount deposited by Sri Ravishandkar at the time of executing agreement	2	62,000
	D/D No.	Date	Amount
	535786	27.06.08	40000
	535790	28.06.08	22000
	issued by Bank of India, Anisabad Branch, Patna.		
	Total-	104	3,12,700

During scrutiny of records/ files, it was noticed that a total of 104 Bank D/Ds were not deposited in the treasury/ bank rather kept in files / hand. Thus, they became

time-barred. Due to negligence, the municipality suffered a less of huge interest on Rs. 3,12,700/-.

On Audit query, the Nagar Parishad deposited some bank D/Ds in Canara Bank S/B A/c No. 2819101002885 & the bank credited Rs. 15750/- on 26.08.2009 being the amount of 15 bank d/ds out of 78 Bank D/Ds mentioned at Sl. No. 1. Balance 89 Bank D/Ds /Banker's cheque amounting Rs. 2,96,950/- may be got revalidated and deposited in the treasury/ treasury/ bank may be shown to next audit. Besides above, the responsibility of non-deposit of the time-barred bank demand draft/ banker's cheque may be fixed.

17. **SWARNA JAYANTI SAHRI ROZGAR YOJNA (S.J.S.R.Y)**

The financial position of S.G.S.R.Y. was as under:-

	2006-07	2007-08
O.B	98,364.85	1339710.85
Receipt	2130670.00	78879 (Intt.)
Total	2229034.85	1418589.85
Expenditure	889324	546324
Balance	1339710.85	872265.85

It is obvious there opening balance for 01.04.08 came to Rs. 872265.85 but Rs. 874073.75 was shown in the next Cash Book on 01.04.08 this resulted into over statement of balance of Rs. 1807.90. Interest received during 2008-09 was Rs. 29767 and expenditure was nil. Thus the closing balance as on 31.03.09 should have been Rs. 902032.85 instead of showing Rs. 903840.85. Discrepancies in both the figures may be removed and shown to next audit.

Grant of Rs. 2130670/- was received vide letter no. 243 न०वि०वि० dated 27.06.06 by the Nagar Parishad. As per instructions contained in the said letter, target was fixed for imparting training to 147 trainees and 117 micro enterprises (grant to beneficiaries). As per the utilisation certificate sent to the Govt. vide L.N. 365 dt. 28.07.08 the item wise expenditure was as under.

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Particulars	Amount (Rs.)	
Expenditure on Urban wage employment programme (UWEP)	Rs. 10,84,168	
Grant (Micro enterprises)	Rs. 729450	
Training and training material		
Paid to Mithila Vikas Ashram, Sri Ram Path Punai chak, Patna	Rs. 150000	
Paid to samadhan Sava Samiti, South Chanmari Road Kankar bag, Patna	Rs. 187200	Rs. 337200
		Rs. 2150818

AUDIT REMRKS

(i) As per utilisation Certificate Rs. 2150818 was shown utilised but as per cash book the figure of expenditure was arrived at only Rs. 14,35,648/- during 2006-07 to 2008-09. This showed that the utilisation certificate sent to Govt. was not correct.

(ii) Attendance Register of 147 trainees to whom training was imparted and acknowledgement from the trainees to whom the training materials were supplied was not shown to audit. The same may be shown to next audit till then the entire expenditure of Rs. 337200 in this account is held under audit objection.

18. NATIONAL SLUM AREA DEVELOPMENT PROGRAMME

No. grant was received during 2007-08 to 2008-09 under N.S.D.P. A sum of Rs. 28073/- was lying unspent since 24.08.06 and the Cash Book was not written since 01.04.08. The Cash Book may be updated and the balance amount may be either utilised or refunded to the sanctioning authority.

19. DELETED

20. BACKWARD REGION GRANT FUND (BRGF)

A sum of Rs. 3919562 was received by Nagar Panchayt vide D.D.C. Patna letter No. 3/ लेखा जिनोशो dated 21.04.08 which was deposited in Treasury vide Chalan no. even dated 14.05.08. The said amount along with interest was lying unspent as on 31.03.09 resulting in blockage of fund. The grant almost one year may be utilised as per sanctioning at the earliest to achieve the purpose of receiving the grant.

21. DELETED

22. GRANT FOR ADMINISTRATIVE BUILDING.

A sum of Rs. 3879075/- was received by Nagar Parishad vide letter no. U.D. & D. depts 1398 dated 30.03.07 for construction of administrative building. No sincere efforts have been made for utilisation on construction of the administrative building even after completion of two years which has resulted in blockage of money. The Grant may be either utilised or refunded to the sanctioning authority.

23. PHYSICAL PROGRESS OF SCHEMES

The details of Schemes under taken and Completed during the period under audit was as under.

(Rs. in)

Year	Fund	Number of Scheme				Estimated cost of incomplete scheme	Advance involved in incomplete scheme
		Under taken	Completed	Closed	In completed		
2007-08	Nagar Parishad	124	89	1	34	5142604	3371100
	U.D. &H Grant	5	3	Nil	2	934000	600000
	XII F.C.	2	1	Nil	1	687900	661500
	S.J.S.R.Y	1	1	Nil	Nil	Nil	Nil
2008-09	Nagar Parishad	8	0	0	8	158600	60,000
	Total-	140	94	1	45	6923104	4692600

140 Schemes were under taken during 2007-08 to 2008-09 by the Nagar Parishad out of which 94 schemes were completed, 1 scheme was closed and rest 45 schemes remained incomplete till date. The estimated cost of incomplete schemes was Rs. 6923104/- and Rs. 4692600/- was lying as advance with different executing Agencies.

Sincere efforts may be made to completed the schemes early.

24. DOUBTFUL EXECUTION OF WORKS WORTH RS. 8,00,700/-

(I) Scheme No. 89 (MU)/ 07-08	Construction of P.C.C. Road from the house of Sabir Hussain to the house of Jank Miya in Nahaspura (North) ward no- 16
Estimated Cost	Rs. 374300/-
Executing Agent	Sri Md. Jamil Alam
Work Order	30.10.2007
Date of Completion of work	29.02.08

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Details of Measurement:-

First Running Account bill 28.11.07	Rs. 95476
Second Running Account bill 12.12.07	Rs. 111394
Third and final Running Account bill 30.01.08	Rs. 166574
Sing Board	Rs. 1000
Total Rs.	374444 limited to Rs. 374300/-

Details of Material purchased:-

18.12.07	Stone Chips 2820 cft @ Rs. 3135.50 % cft	Rs. 88421
	Cement 120 bags @ Rs. 190	Rs. 24320
	Mixture Machine 45hr. @ Rs. 186	Rs. 8370
	Centering 780 cft	Rs. 3510
		Rs. 124621
25.11.07	Earth 73 Trailer	Rs. 27900
	Picket 19620 Mos	Rs. 40327
	Local Sand 2687 cft	Rs. 12890
	Sone Sand 1410 cft	Rs. 17815
		Rs. 98932
02.12.07	Cement 70 bag @ Rs. 195	Rs. 13650
06.12.07	Cement 50 bag @ Rs. 195	Rs. 9750
12.12.07	Cement 40 bag @ Rs. 195	Rs. 7800
		Rs. 31200
02.01.08	300 bag cement departmentally supplied	

The details of Second running account bill of Rs. 111394/- was as under:-

P.C.C. in 3393 sft x 4½" = 1255.4 cft @ Rs. 6570% cft	Rs. 82485
extra 236 bags of Cement @ Rs. 40/ bag	Rs. 9440
Carriage of Sone Sand 565 cft	Rs. 5952
Stone Chips 1130 cft	Rs. 21023
Total	Rs. 118900
Less C.P.	(-) Rs. 7506
	Rs. 111394/-

How the measurement of P.C.C. work was done on 12.12.07 as no stone Chips was available on that date (purchased on 18.12.07) only 120 bags of cement were

available on that date No reply was furnished to audit as to how the P.C.C. work was done without stone chips and sufficient quantity of cement.

(II) Scheme No. 86 (MU)/ 07-08	Renovation of Drain and Construction of P.C.C. Road in ward no. 14, Kharakuan Mohalla.
Name of the Executive Agency	Sri Ram Sewak Sharma
Estimated Cost	Rs. 426400/-
Work done as per M.B.	Rs. 435157 limited to Rs. 426400/-
Amount Paid to the Agency	Rs. 426400/-
Date of Completion of work as per M.B.	21.01.2008

Details of Vouchers

(a) Material

Sl. No.	Firm	Bill /date	Particulars	Amount in Rs.
1	P & S stone Chips Co.	115/02.12.07	Stone Chips 1554 cft	48718
2	Hind Bricks	112/02.12.07	Bricks 21693 Nos	47724
3	Patna Cement Bhandar	Even/30.12.07	Earth 2448 cft	Rs. 9792
			Local Sand 270 cft	Rs. 1350
			Sone Sand 1095 cft	Rs. 13688
			Cement 356 bags	Rs. 67640
				92470
4	Surbhi IRON	Even/15.01.08	M.S. Gril 4492 kg.	174739
(b)	Hire Charge of Mixture machine and Vibratory Machine			11750

(C) Muster Rolls

06.12.07 to 12.12.07 28 labour	Rs. 14098	
20.12.07 to 26.12.07 65 labour	Rs. 32584	
17.01.08 to 20.01.08 18 labour	Rs. 5160	
		51842
	Total-Rs.	427243

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Scrutiny of vouchers revealed that Bricks, Earth, Local Sand, Sone Sand and Cement were purchased on 30.12.07 but as per Measurement Book and Mustor Roll said materials were shown utilised in scheme prior to 30.12.07 i.e. between 06.12.07 to 26.12.07. How the work was completed without required quantity of Bricks, Earth Local Sand, Sone Sand and Cement, remained unexplained in audit.

AUDIT REMARKS:-

Keeping the above facts noticed in both the scheme it is evident that

- (a) False measurement of works was is practice in the Nagar Parishad.
- (b) Final payment was being made without any superior checks of M.B., vouchers, Scheme progress, Running Accounts bill and other Connecting papers, exercising by the Assistant Engineer/ Executive Engineer/ Executive Officer.
- (c) Execution of scheme no. 86 (MU)/ 2007-08 and 89 (MU)/ 2007-08 was thus doubtful.

The matter requires high level enquiry and the enquiry report may be sent to the Examiner of Local Accounts Bihar, Patna.

Till then the entire payment made in execution of both the scheme amounting to Rs. 800700/- is held under audit objection.

25. EXCESS PAYMENT OF RS. 319863/- IN EXECUTION OF SCHEME.

(i) Scheme no. 9/ MU/2007-08	Construction of Cannal and P.C.C. Road in ward 16 from House of Kedar Sharma to Hose of Late Madhu Raj.
Executing Agent	Sri Ram Sevak Sharma
Estimated cost	Rs. 491700/-
Value of work done as per M.B.	Rs. 492759 limited to Rs. 491700/-
Actual Amount paid to Agency	Rs. 491700/-

Details of Vouchers

Earth Brick, Local Sand	Rs. 152495	
Sone Sand	Rs. 16762	
Cement & Stone Chips	Rs. 92673	
Hume Pipe	Rs. 80510	
Notice Board	Rs. 1000	
Muster Roll		
04.05.07 to 10.05.07	19964/-	
10.07.07 to 16.07.07	33296/-	Rs. 53260
		Rs. 396700

As least of the 3 item viz Estimated Cost, Value of work done as per M.B. and amount of vouchers is payable to the Executing Agency. So, Excess payment of Rs. 95000/- (Rs. 491700 - Rs. 396700) was made to the executing agent which may be recovered from the responsible person and deposited in Nagar Parishad fund.

(ii) Scheme no. 16/ MU/2007-08	Construction of P.C.C. Road from the house of Md. Ali to Nahar (Canal) in ward no. 14, Ishanajar
Executing Agent	Sri Ram Sevak Sharma
Estimated cost	Rs. 497400/-
Value of work done as per M.B.	Rs. 499219/-
Work completed on	01.08.07
Actual Amount paid to Agency	Rs. 497400/- (including Royalty of Rs. 13650)

Details of Voucher

Materials (Rs. 1,87,127 + Rs. 257176)	Rs. 444303
Notice board	Rs. 1000
Muster Roll (11.05.07 to 17.05.07)	Rs. 20884
Note - Muster Rolls amounting to Rs. 32240 was not passed and checked by any superior authority hence not admissible in audit and not taken here	Rs. 466187
Less:- Cost of unutilised cement lying with the executing Agency 212 bags (As per vouchers 674 bags - As per M.B. consumption of 462 bags) @ Rs. 190	(-) Rs. 40280
	Rs. 425907

Least of the three items Estimated cost Rs. 497400, work done as per M.B. Rs. 499219 and amount of vouchers Rs. 425907/- is payable to the Executing Agency. Thus Rs. 71493/- (Rs. 497400 - Rs. 425907) was paid to Executing Agency in excess which may be recovered from person responsible and deposited into Nagar Parishad Fund.

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(iii) Scheme no. 18/ MU/2007-08	Construction of underground Drain and P.C.C. Road from Patna Khagaul main road to House of Sri Arshad Abdullah
Name of Executing Agent	Sri Ram Sevak Sharma
Estimated cost	Rs. 731800/-
Actual Amount paid to Agency	Rs. 731800/-
Value of work done	Rs. 733334/- Limited to Rs. 731800

Details of Vouchers

Brick Bat (Rs. 155109 - Rs. 583)	Rs. 154526
Sone Sand and Hume pipe	Rs. 138742
Earth	Rs. 18000
Stone metal	Rs. 119593
Morum	Rs. 7335
Stone Chips	Rs. 84206
Cement 60 bags	Rs. 11400
Hire Charge of Road Roller	Rs. 13700
Muster Roll (35812 + 53486)	Rs. 89298
	Rs. 636800

Least of the three items Estimated cost Rs. 731800/- work done as per M.B. Rs. 733334/- and amount of vouchers Rs. 636800/- is payable to the Executing Agency. Thus Rs. 95000 (Rs. 731800 - Rs. 636800) was paid to Executive Agency in excess which may be recovered from person responsible and deposited into Nagar Parishad Fund.

(iv) Scheme no. 01/2007-08	Construction of hume pipe Drain and P.C.C. Road from the house of Jagdish Prasad to the house of Nathun Ram in Road no. 3, Ward no- 4
Estimated cost	Rs. 428300
Executing Agent	Md. Jamil Alam
Physical Status	Completed

As per vouchers, 573 bags of Cement was purchased and payment was made accordingly but as per Measurement book 401 bags of cement only was utilised in the scheme as detailed below:-

450 feet laying of 1 feet diameter N.P. hume pipe 450x9/100 i.e.	40 bags
P.C.C. work 2006.50 cft x 18 /100 ----	361 bags
Total-	401 bags

As such payment for 172 bags (573 - 401) made to Executing Agent was in excess, Cost of which Rs. 32680/- (172 bags @ Rs. 190) may be recovered from the responsible person and deposited into Nagar Panchayat fund.

(v) Scheme no. 15/2007-08	Construction of Drain and P.C.C. Road in Ishanagar ward no. -15
Executing Agent	Ram Sevak Sharma

As per vouchers 696 bags of cement and 2592 cft of stone chips were purchased and payment was made accordingly but the materials utilised as per M.B. was as under.

P.C.C. Road 2746.34 Cft x 18/ 100	494 bags
Messory Brick Drain 435 feet x 20/100	87 bags
Total-	581 bags
Stone Chips utilised in P.C.C.	2472 cft

As such payment for 115 bags (696 - 581) of cement and 120 cft (2592-2472) of stone chips was in excess cost of which Rs. 25690/- (115 bags @ Rs. 190 and 120 cft @ 3200 per hundred cft) may be recovered from the person responsible and deposited into Nagar Parishad Fund.

Abstract

Scheme no.	Amount (Rs.)
9/07-08	95000
16/07-08	71493
18/07-08	95000
1/07-08	32680
15/07-08	25690
	Rs. 319863

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26. **EXECUTION OF WORK WITHOUT LABOUR AND MATERIAL**

Test check of scheme files M.Bs and other connecting papers in respect of schemes taken up from own source during 207-08 reveled that sinking of Hand Pump was done departmentally and agreements were made with departmental staff. The following schemes were completed and payment was made accordingly.

Sl. No.	Scheme no. and details	Final payment (Rs.)	Name of Agency S/Sri
1	46 (MU)/ 07-08, Sinking of Hand Pump in Jama Khari quarter near Rastriya ganj mohalla in ward no. - 7, Estimate Cost Rs. 17619/-	15800	Ram Sevak Sharma
2	45 (MU)/ 07-08, Sinking of Hand Pump in Harijan Toli Bagicha in Kumhar Tli, Ward no. 6, Estimated cost Rs. 17619	15800	-do-
3	101 (MU)/07-08 Sinking of Hand Pump in front of D.S.P. office , Estimated Cost Rs. 17619/-	17619	-do-
4	102/07-08 Sinking of Hand Pump in opposite of Mahavir Sansthan, Harunnagar Phase I, ward no. 8, Estimated Cost Rs. 17619/	17619	-do-
	Total-	Rs. 66838/-	

As per norms payment was to be made on the basis of Muster Roll and Material consumed but schemes were completed and payment was made without any engagement of labour and use of material, So, the execution of schemes seems to be doubtful and as such entire payment of Rs. 66838/- is not acceptable in audit. The same may be recovered from the executing agents/ J.E. and deposited in Nagar Parishad fund.

27. **FAKE MUSTER ROLLS**

Test check of scheme files for the year 2007-08 revealed the following facts

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(i) In Muster Roll -I (Sl. No. 03,25,39) of scheme no 2/07-08 and Muster Roll -I (Sl. No. 25,46,57) of scheme no 3/07-08 for the period 10.12.07 to 17.12.07, names of 3 Labourers were Common while name of 20 labourers were with Comon names and different Surnames.

(ii) In Muster Roll I of Scheme no 3/07-08 (Sl. No. 8, 10, 14, 15, 17, 18, 19, 24) for the period 10.12.07 to 17.12.07 and in Muster Roll -I of Scheme no. 4/07-08 (Sl. No. 10, 7, 13, 14, 16, 42, 19, 49) for the period 15.12.07 to 22.12.07 names of 8 labourers were common for Commen period.

(iii) Muster Roll- I of the Scheme no. 2/ 07-08 did not bear the payment order of the Executive order.

(iv) Complete address of labourers was not indicated in any of the Muster Rolls.

Keeping the aforesaid facts in view the Muster Rolls amounting to Rs. 1,08,742/- was fake as detailed below:-

Sl. No.	Scheme	Period of M.R.	Amount Rs.	Name of executive agency
1	2/07-08	10.12.07 to 17.12.07	36122	Sri Ram Sevak Sharma
2	3/07-08	10.12.07 to 17.12.07	35664	
3	4/07-08	15.12.07 to 22.12.07	36956	
		Total-	108742/-	

The matter require through investigation by the higher authorizing. Pending Compliance the entire expenditure of Rs. 1,08,742/- on a/c of muster roll is held under objection.

28. MUSTER ROLL WITHOUT DATE

Test check of scheme files revealed that muster rolls amounting to Rs. 46130/- in 15 schemes did not bear the date of engagement of labours.

Details are as under:-