

CHAPTER – VII

STATUS OF RECOVERY BY SURCHARGE PROCEEDINGS

7.1 Under Local Fund Audit Act, 1925 the Examiner of Local Accounts, Bihar is vested with the powers of Surcharge and initiate recovery by Surcharge proceedings in case any payment appears to be contrary to law, deficiency or loss caused by the negligence or misconduct of any person and any sum collected which ought to have been brought to account were not accounted for and deposited. In Audit Report of Kaimur Zila Parishad two cases of non- realization of settlement money of bus stand of Rs. 1.26 lakh and in the Audit Report of Rohtas Zila Parishad one case of non-realisation of settlement money of Rs. 0.25 lakh and one case of non-recovery of time barred advance for Rs. 0.25 lakh were proposed for recovery by Surcharge proceedings and above 4 cases are under process.

Table-38 Current position of Surcharge notices issued/served/acted upon as at the end of March 2006

Sl. No.	Name of the fund	AR No.	Para No.	Amount of surcharge (Rs. in lakh)	No. of surcharge	Notice No. and date of issue	Date of service	Remarks
1	ZP Kaimur	541/06-07	15(A) (i)	0.16	2	39/07-08 Dt. 21.8.07	Not yet served	
2	-Do-	-Do-	15(A)(ii)	1.10				
3	ZP Rohtas	559/06-07	13	0.25	5	37/07-08/Dt. 21.8.07	Served to 4 staff/labourers on 21.9.07-31.10.07	Reply furnished by two surchargees
4	-Do-	-Do-	28(3)	0.25	1	38/07-08 Dt.21.8.07	21.9.2007	Reply not yet furnished
Total				1.76				

The audit faces constraint in serving of notices to the Surchargees concerned as the notice is to be served by District Magistrates and in most of the cases the notices are either not served or served after much delay.