



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

सं०.एल०ए० / एस०एस०-1 / श०स्था०नि० /

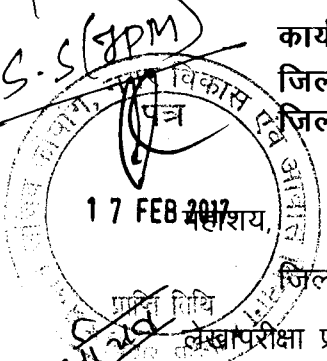
दिनांक- 15.02.17

सेवा में,

कार्यपालक अभिगंता

जिला शहरी विकास अभिकरण (DUDA-1), पटना

जिला- पटना



जिला शहरी विकास अभिकरण, पटना के 18.08.2011 से सितम्बर 2016 के लेखाओं पर आधारित लेखापरीक्षा प्रतिवेदन सं० 767/16-17 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 अभिप्रमाणित साक्ष्य सहित 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,

हो

वरीय लेखापरीक्षा अधिकारी
श०स्था०नि० / सामाजिक प्रक्षेत्र-1
स्थानीय लेखापरीक्षा शाखा, पटना

सं०-एल०ए० / एस.एस.-1 / श०स्था०नि० / 14640/430

दिनांक- 15.02.17

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित:-

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



वरीय लेखापरीक्षा अधिकारी
श०स्था०नि० / सामाजिक प्रक्षेत्र-1
स्थानीय लेखापरीक्षा शाखा, पटना

कार्यालय, महालेखाकार (लेखापरीक्षा), बिहार, पटना

सामाजिक प्रक्षेत्र-1

निरीक्षण प्रतिवेदन संख्या-767/16-17

भाग-1

प्रस्तावना

| | | |
|---|--|---|
| 1 | कार्यालय का नाम | जिला शहरी विकास अभिकरण (डूडा-1), पटना |
| 2 | कार्यालय प्रमुख का नाम एवं अवधि | श्री के.पी. देव, कार्यपालक अभियंता |
| 3 | लेखा की अवधि | 18/08/2011 से सितम्बर 2016 तक |
| 4 | लेखा परीक्षा की अवधि | दिनांक 13.10.2016 से 24.10.2016 तक |
| 5 | लेखा परीक्षा का कार्यक्षेत्र | अभिकरण के माह 08/2011 से माह 09/2016 तक के लेखाओं की नमूना जाँच की गयी। उक्त अवधि में कोषागार में जमा की गयी राशियों का सत्यापन किया गया। माह 09/2016 के लेखाओं की विस्तृत जाँच एवं माह 08/2016 के लेखाओं की अंकगणितीय जाँच की गयी। उक्त अवधि के लिए स्थापना से संबंधित अभिलेखों की भी जाँच की गयी। |
| 6 | लेखा परीक्षा दल के सदस्यगण | श्री सत्य प्रकाश सिंह ले०प०अधि० श्री निखिल कुमार गौतम, स०ले०प०अ० श्री तारिक जमील, पर्यवेक्षक श्री विजय शंकर, ले०प० |
| 7 | क्या कार्यपालक अभियन्ता के साथ विचार विमर्श हुआ? | हाँ दिनांक 24/10/2016 को विचार विमर्श किया गया। |

दावा अस्वीकरण प्रमाण पत्र

DISCLAIMER CERTIFICATE

यह निरीक्षण प्रतिवेदन कार्यपालक अभियन्ता, जिला शहरी विकास अभिकरण (डूडा- 1), पटना द्वारा उपलब्ध कराए गए सूचनाओं एवं अभिलेखों पर आधारित है। कार्यालय महालेखाकार (लेखापरीक्षा), बिहार, पटना लेखा परीक्षित इकाई/कार्यालय द्वारा गलत सूचना उपलब्ध कराए जाने हेतु कतई उत्तरदायी नहीं होगा।

Part- II (B)

PARA- 1 BLOCKADE OF COMPENSATION REALISED FOR LATE COMPLETION OF SCHEMES ₹ 714381

Test check of Cashbooks produced in audit revealed that money deducted on account of compensation for late completion was accounted for in the cashbook of schemes of UD&HD. A total sum of Rs 714381 was realised on account of compensation for late completion.

The money deducted on account of compensation for late completion may be considered as Government revenue and the same is to be deposited with the Government.

However, the money deducted on account of compensation for late completion was neither deposited to concerned head of Government Revenue nor kept in separate bank account.

PARA 2 BLOCKADE OF CENTAGE MONEY ₹ 2739490

Test check of Cashbooks produced in audit revealed that money received on Account of centage was accounted for in the cashbook. A total sum of Rs 2739490 was balance of money received on Account of centage as on 30.09.16.

The salary of only two JE and expenses on advertisement was being met from the centage money.

The salary of other employees is met by the Government.

AUDIT OBSERVATION / COMMENT

1. The money received on Account of centage was for meeting the cost of expenditure other than the value of work.
2. List showing scheme wise centage received was not furnished to audit at the earliest.
3. The total sum of Rs 2739490 was the balance of money received on account of centage as on 30.09.16.
4. Such a huge amount should not be utilised on salary of only two JE and expenses on advertisement. After deducting a suitable amount for permitted expenditure rest amount may have been refunded to Government. It may be pointed out to Audit why the money was kept blockade.
5. The sum of Rs 2739490 and the interest earned there upon was kept blocked by the office. If the same had been deposited with the Government, it would have been utilised for other purposes by the Government.
6. The interest earned on the above should be pointed out at the earliest.

The Executive Engineer replied that direction in this regard will be asked from UD&HD and followed.

A total sum of Rs. 2739490 and the interest earned upon the same was blockade of government revenue.

PARA 3 BLOCKADE OF INTEREST MONEY ₹ 12929798

A total sum of Rs 35727438.00 was received on account of interest from the bank as detailed below:-

| Sl. No. | particulars | Amount |
|---------|--|-------------|
| 1 | Total interest received in A/C No. 31900525888 SBI, Salary | 219591.00 |
| 2 | Total interest received in A/C No. Andhra Bank Administrative building | 962778.00 |
| 3 | Total interest received in A/C No. Andra Bank, MMNVY | 29883587.00 |
| 4 | Total interest received in A/C No. Andra Bank, Rajya yojna | 4671482.00 |
| 5 | Total interest received | 35737438.00 |
| 6 | Total interest refunded to Government | 22797640.00 |
| | Balance | 12939798.00 |

The money received on account of interest from bank on the money received for execution of schemes is Government revenue and the same is to be deposited with the Government.

However, a total sum of Rs. 12939798 was not remitted to the Governemt will the close of audit.

The Executive Engineer replied that the interest has been refunded to the funding agency from time to time. The remaining interest will be refunded to the funding agency.

Hence, the remaining interest may be refunded to the funding agency at the earliest.

PARA 4 BLOCKADE OF FUND (₹ 56.59 Lakh)

Test check of cashbooks and other files produced in audit revealed that the a total sum of ₹ 56.59 Lakh was received for execution of 6 scheme as detailed below:-

Details:-

| S L No | Letter No | Date | Cheque No | Name of Scheme | Amount |
|-----------------------|-----------|------------|-----------|--|-------------------|
| 1. | 376 | 04.07.2012 | 117387 | Rajeev nagar me K P Singh ke makan se shiv mandir tak road No-14 me avshesh Path ewam Nala Nirman | 750000.00 |
| 2. | 376 | 04.07.2012 | - DO - | Ward no -06 me Rajeev nagar road no -18 me dyal sadan se Rajeev nagar main nala tak PCC ewam bhoogarm nala ka jirnodwar | 1420600.00 |
| 3. | 376 | 04.07.2012 | - DO - | Rajeev Nagar Road No-24 janshakti colony me sri khagendra Thakur ke makan se sri sunil kumar sinha adhivkta ke makan tak path ewam Nala nirman | 325000.00 |
| 4. | 376 | 04.07.2012 | - DO - | Ward No -06 me keshri nagar sthit Moti sadan se Lalbabu Mishra ke Ghar tak nala me milam hetu bhoogrm Nala Nirman | 112500.00 |
| 5. | 376 | 04.07.2012 | - DO - | Ward No -02 Aanand vihar colony me sarvesh kumar ke makan se tranphammar tak sarak Nirmaan | 351150.00 |
| 6. | 54 | 26.02.2014 | R.T.G.S | Rajvanshi Nagar jastis Mandal Path me Park ka Nirman | 2700000.00 |
| Total Amount = | | | | | 5659250.00 |

The same was refunded after four (04) years as detailed below:-

| S L No | Letter No | Date | Cheque No | Name of Scheme | Amount |
|-----------------------|-----------|------------|-----------|--|-------------------|
| 1. | 1769 | 16.09.2016 | 786603 | Rajeev nagar me K P Singh ke makan se shiv mandir tak road No-14 me avshesh Path ewam Nala Nirman | 750000.00 |
| 2. | 1769 | 16.09.2016 | 786603 | Ward no -06 me Rajeev nagar road no -18 me dyal sadan se Rajeev nagar main nala tak PCC ewam bhoogarm nala ka jirnodwar | 1420600.00 |
| 3. | 1769 | 16.09.2016 | 786603 | Rajeev Nagar Road No-24 janshakti colony me sri khagendra Thakur ke makan se sri sunil kumar sinha adhivkta ke makan tak path ewam Nala nirman | 325000.00 |
| 4. | 1769 | 16.09.2016 | 786603 | Ward No -06 me keshri nagar sthit Moti sadan se Lalbabu Mishra ke Ghar tak nala me milam hetu bhoogrm Nala Nirman | 112500.00 |
| 5. | 1769 | 15.10.2016 | 786619 | Ward No -02 Aanand vihar colony me sarvesh kumar ke makan se tranphammar tak sarak Nirmaan | 351150.00 |
| 6. | 2004 | 18.12.2015 | 136093 | Constrution of Park in Rajvanshi Nagar Near jastis Mandal | 2700000.00 |
| Total Amount = | | | | | 5659250.00 |

Audit observations:-

(1) The reason stated for non start of works and refund of the grant was non availability of land. Hence It appears that the estimates were prepared without visiting the site because if there was availability of Government land at that the time of preparation of estimates then how it could not be located for execution of works.

(2) The money was blocked for a period of 2 to 4 years. Details are as under:-

| Sl No | Date of allotment | Date of surrender | DELAY |
|-------|-------------------|-------------------|-------|
| 1. | 04.07.2012 | 16.09.2016 | 4Y 2M |
| 2. | 04.07.2012 | 16.09.2016 | 4Y 2M |
| 3. | 04.07.2012 | 16.09.2016 | 4Y 2M |
| 4. | 04.07.2012 | 16.09.2016 | 4Y 2M |
| 5. | 04.07.2012 | 15.10.2016 | 4Y 3M |
| 6. | 26.02.2014 | 18.12.2015 | 1Y9M |

The Executive Engineer replied that the money was refunded to the funding agency.

The reply does not clarify the points raised in audit. Money was blocked for a period of 2 to 4 years and it was not refunded along with interest earned on it.

PARA 5 BLOCKADE OF GOVERNMENT REVENUE

Test check of Cashbooks produced in audit revealed that money received on account of sale of BOQ was deposited in bank and taken into the cashbook. A total sum of Rs 7862930.00 (3281400 + 4567755) on account of sale of BOQ was retained by DUDA till date. Details attached in Annexure- I

The money received on account of sale of BOQ is Government revenue and the same is to be deposited with the Government.

Audit observation / comment

1. The money received on account of sale of BOQ is Government revenue. It was neither deposited to concerned head of Government Revenue nor kept in separate Bank Account.
2. The sum of Rs 7862930 and the interest earned there upon was kept blocked.

The Executive Engineer replied that direction in this regard will be obtained from UD&HD and followed.

Para 6 UNFRUITFUL EXPENDITURE ON SCHEME NO. 75/14-15 (600890)

Name of Scheme :- Construction of street in Maharani college, Gulgarbagh

Scheme No. 75/14-15

Agreement No. 11F2/2014-15

Estimate as per BOQ ₹ 3925743.00

Agreement below 15%, Agreement value of work 3336881.00

Name of Agency:- Ashok Kumar, Jai Mata Di Road Construction Pvt. Ltd.

Value of work done:- ₹ 600890

Payment made to Agency Rs. 510756

Other deduction:- Rs. 90134

Test check of the scheme file, Measurement Book and other records produced in audit revealed the following;

The work was construction of road and following items of works were to be done:-

| Sl. No. | Ref No. | Particulars | Quantity | Rate | Amount |
|---------|-----------------|--|------------------------|---------|------------|
| 1 | RCD 3.16(ii) | Earth work in filling for structure as per drawing technical specification clause 305.1 | 2135.33 M ³ | 264.86 | 565563 |
| 2 | RCD 4.1(B) | Consturction of granular Sub-base by providing well graded material, spreading in uniform layers with motor grader on prepared surface | 417.60 M ³ | 615.09 | 256824 |
| 3 | BCD 2.28 | Supplying and Filling in plinth with local sand and under Floors | 30.06 M ³ | 186.30 | 5600 |
| 4 | BCD 11.72 | Providing brick on edge soling with designation 100A bricks | 216.85 M ² | 416.58 | 90335 |
| 5 | BCD 4.52 | Providing and Laying in Position cement concrete of Specefied grade | 385.48 M ³ | 4072.70 | 1569944.00 |
| 6 | BCD 5.14.1 | Providing Centering and shuttering in any Wall Thickness | 336.98 M ² | 137.78 | 46429 |

The work was stopped after doing the following items of work only,

| Sl. No. | Particulars | Quantity | Rate | Amount | |
|---------|---|------------------------|--------|-----------|--|
| 1 | Construction of embankment with 5 km lead | 1717.97 M ³ | 264.86 | 455022 | |
| 2 | GBS Gr iii | 58.64 M ³ | 615.09 | 36069 | |
| 3 | Carriage of material, stone metals dust | 75.06 M ³ | 75.06 | 102638 | |
| 4 | Notice Board | | | 7161 | |
| | | | | 600890.00 | |

As per file there was no availability of government land for the construction and therefore the work was stopped after first on A/C Bill having date of measurement as 04.10.14

The agency expressed its inability to execute the work any further. Finally the work was closed by the order of the Executive Engineer DUDA¹Patna, stating the reason that the local people

had created dispute on the ownership of land and were demanding compensation for their land. The Executive Engineer suggested that the scheme should be closed. A letter in this regard was sent to the Dist Magistrate Patna. on 01.06.16.

Audit observation / comments

1. It was not pointed out to audit that if Government land was available at the time of estimate preparation, then how land was not available at the time of execution.
2. There was a total expenditure of Rs. 600890.00 on this scheme. It cannot be completed and the expenditure was unfruitful. Responsibility may be fixed and proper action may be taken in this regard.

The Executive Engineer replied that the dispute came to light after the execution of the first stage of work. Road is in use and it is fruitful.

PARA 7 IRREGULARITIES NOTICED IN SCHEME NO. 127/12-13

Name of Scheme:- PCC Road Drain construction in Raja Bazar, AG Colony, Machali Gali, Jayprakash Nagar.

Scheme No. 127/12-13

Agreement No. 119F2/2012-13

Estimate as per BOQ 13571688.00

Agreement below 15%, Agreement value of work 11535934.00

Name of Agency – Shri Amit Kumar

Test check of the scheme file, Measurement Book and other records produced to audit revealed the following;

1. Deviation from the estimate was noticed in many items of work. Details as under:-

| SI No. | Item of Work | As per BOQ | As per MB |
|--------|---|------------------------|------------------------|
| 1 | Construction of embankment with approved materials | 474.75 M ³ | 474.75 M ³ |
| 2 | Construction of embankment with approved material obtained from borrow pits | 802.21 M ³ | 508.64 M ³ |
| 3 | Construction of granular sub base by providing well graded material | 561.93 M ³ | 616.10 M ³ |
| 4 | providing sand filling in foundation trenches | 362.74 M ³ | 391.014 M ³ |
| 5 | providing brick on edge soling with designation 100A | 1589.70 M ³ | 1747.78 M ³ |
| 6 | Plain/reinforced cement concrete in substructure complete | 912.75 M ³ | 1002.15 M ³ |
| 7 | providing brick flat soling with designation 100A brick | 816.92 M ² | 898.60 M ² |
| 8 | Earth work in excavation for structure | 1036.64 M ³ | 1138.65 M ³ |
| 9 | Providing concrete for plain/reinforced concrete | 64.40 M ³ | 70.77 M ³ |
| 10 | Labour for laying fitting and fixing NP3 pipe | 100 M ² | 100 M ² |
| 11 | Supplying of NP3 RCC Hume pipe | 100 M ² | 100 M ² |
| 12 | Brick masonry work in cement mortar (1.4) in foundation | 16.25 M ³ | 16.25 M ³ |
| 13 | 15mm thick cement plaster with c.m (1.4) on brick work | 65 M ² | 65 M ² |
| 14 | 1.5 mm Neat Cement punning | 2050.13 M ² | 2253.07 M ² |
| 15 | 6mm thick cement plaster with cm (1.4) on brick work | 1985.13 M ² | 2183.64 M ² |
| 16 | Reinforced cement concrete grade M25 in substructure | 457.07 M ³ | 502.777 M ³ |
| 17 | Supplying fitting placing TMF bar reinforcement (Fe 415) | 44.35MT | 46.97MT |
| 18 | Steel work welded in built up section framed. | 350 | 350 |

The reason for the deviation was not pointed out

2. Payment in excess of the agreement amount ₹ 907360.00

The measured value of work was Rs. 14639170.00

The estimate as per BOQ was Rs. 13571688.00

Tender was accepted 15% below BOQ and Agreement was done for Rs. 11535934.00

The measured value of work done was paid for vide different A/C Bill was as under;

| Sl. No. | A/C Bill No. | Amount in Rs. |
|---------|--------------|---------------|
| 1 | 1 | 4434463 |
| 2 | 2 | 910063 |
| 3 | 3 | 1526533 |
| 4 | 4 | 2735132 |
| 5 | 5 | 605760 |
| 6 | 6 | 1174285 |
| 7 | 7 | 1057058 |
| 8 | 8 | - 5903 |
| | Total | 12443294 |

Thus, there was excess payment of Rs. 907360.00 (11535934 - 12443294) over the agreed amount.

The reason for the above payment of Rs. 907360.00 was not pointed out.

4. Payment of carriage of material in violation of Government order (Rs. 2555240.00)

The test check of scheme files revealed that a total sum Rs 2555240.00 was paid on account of carriage of material in schemes. (Details as under)

| Sl. No. | Scheme No. | Bricks | Stone chips | Q Sand | Local Sand | Earth |
|---------|------------|--------|-------------|--------|------------|-------|
| 1 | 127/12-13 | 57328 | 1884714 | 488498 | 75727 | 48973 |

As per rule 40(10) of Bihar Minor Mineral Concession Rule 1972, to prevent evasion of royalty it has been provided that works contractor shall purchase the minerals from lessee/permit holder and authorised dealers only and no Works Department shall receive the bill for which the works contractor submits to recover cost etc. of mineral used by them in completion of the works under any agreement if the said bill is not accompanied by an affidavit in Form 'M' and Form 'N'. It shall be the duty of the officer who receives or on whose behalf the said bill is received to send the photocopy of the affidavit and particulars to the District Mining Officer/Assistant Mining Officer for verification within whose jurisdiction the mineral was purchased.

If contents of the said affidavit on verification by the concerned District Mining Officer/Assistant Mining Officer is found to be false either wholly or partially it shall be presumed that the concerned mineral was obtained by illegal mining and in that event the said District Mining Officer/Assistant Mining Officer shall take action as prescribed in these rules against the maker of the said affidavit.

During scrutiny, it was observed that form 'M' & 'N' was not obtained from the contractor for minor minerals used in the work. In absence of aforesaid forms possibility of lifting of minor minerals from places other than the specified quarries cannot be ruled out.

Neither challans nor M&N forms were attached in any of the files test checked in audit.

No reply was furnished in this regard.

PARA 8 IRREGULARITIES NOTICED IN SCHEME NO. 13/11-12

Name of Scheme:- Construction of PCC Road and drainage from New Bypass to RCC Bridge

Scheme No. 13/11-12

Agreement No. 03F2/2012-13

Estimate as per BOQ 4683561.00

Agreement value of work 4683561.00

Name of Agency:- Ms Kanchan Construction

Test check of the scheme file, Measurement Book and other records produced to audit revealed the following;

1. Deviation from the estimate was noticed in most item of work. Details as under:-

| Sl No. | Item of Work | As per BOQ | As per MB |
|--------|--|------------------------|------------------------|
| 1 | Earth work in excavation for structure as per drawing | 202.68M ³ | 202.68 M ³ |
| 2 | loosening of ground upto a level of 300 mm below the sub grade level | 391.60 M ³ | 346 M ³ |
| 3 | Construction of embankment with approved material obtained from borrow pit | 1609.26 M ³ | 1304.51 M ³ |
| 4 | Construction of sub grade & Earthen Shoulder | 187.65 M ³ | 82.50 M ³ |
| 5 | Construction of granular sub - base by providing well graded material | 325.23 M ³ | 276.79 M ³ |
| 6 | Dry lean cement concrete Sub-base | 216.82 M ³ | 187.47 M ³ |
| 7 | Local sand filling in foundation trenches | 76.745 M ³ | 47.09 M ³ |
| 8 | Providing brick flat soling with designation 100A brick | 176.5M ² | 176.50M ² |
| 9 | Providing brick on edge soling with designation 100A | 312.75M ² | 137.50M ² |
| 10 | Construction of un-reinforced plain cement concrete pavement | 433.65 M ³ | 377.53 M ³ |
| 11 | Providing concrete for plain/reinforced concrete | 25.46 M ³ | 20.41 M ³ |
| 12 | Brick masonry work in cement mortar(1:4) in foundation | 37.65 M ³ | 17.40 M ³ |

| | | | |
|----|---|-----------------------|----------------------|
| 13 | Reinforced cement concrete grade M25 | 22.78 M ³ | 5.78M ³ |
| 14 | Supplying fitting placing TMT bar reinforcement | 2.527 | 0.521MT |
| 15 | 15 mm Thick Cement Plaster with CM (1:4) | 138.00 M ² | 84.00M ² |
| 16 | Neat cementing punning | 138.00 M ² | 84.00 M ² |
| 17 | Boring providing and installing board cast-in-situ | 75.00 | 00 |
| 18 | Steel work, Welded in built up Section/framed work including cutting, | 350 | 350Kg |
| 19 | Labour for laying fitting and fixing NP3 Pipe with collars | 130.00 | 130M |
| 20 | Supplying of NP3 RCC Hume Pipe | 130.00 | 130M |

The reason for the above difference was not attached in file.

The Executive Engineer replied that the payments were made as per clause of agreement. Deviation of quantity of the items and amount are under the permissible limit in accordance to PWD Code 294(IV).

However, the reason for deviation was not pointed out.

3. Payment of carriage of material in violation of Government order (₹ 225357.00)

The test check of scheme files revealed that a total sum Rs 225357.00 was paid on account of carriage of material on minor minerals (Details as under)

| Sl. No. | Scheme No. | Stone agregular | Q Sand | Local Sand |
|---------|------------|-----------------|--------|------------|
| 1 | 13/11-12 | 211197 | 10108 | 4052 |

As per rule 40(10) of Bihar Minor Mineral Concession Rule 1972, to prevent evasion of royalty it has been provided that works contractor shall purchase the minerals from lessee/permit holder and authorised dealers only and no Works Department shall receive the bill for which the works contractor submits to recover cost etc. of mineral used by them in completion of the works under any agreement if the said bill is not accompanied by an affidavit in Form 'M' and Form 'N'. It shall be the duty of the officer who receives or on whose behalf the said bill is received to send the photocopy of the affidavit and particulars to the District Mining Officer/Assistant Mining Officer for verification within whose jurisdiction the mineral was purchased.

If contents of the said affidavit after verification by the concerned District Mining Officer/Assistant Mining Officer is found to be false either wholly or partially it shall be presumed that the concerned mineral was obtained by illegal mining and in that event the said District Mining Officer/Assistant Mining Officer shall take action as prescribed in these rules against the maker of the said affidavit.

During scrutiny, it was observed that form 'M' & 'N' was not obtained from the contractor for minor minerals used in the work. In absence of aforesaid forms possibility of lifting of minor minerals from places other than the specified quarries cannot be ruled out.

The executive Engineer replied that the payments were made as per clause of agreement.

4. NON DEDUCTION OF COMPENSATION FOR LATE COMPLETION OF SCHEMES.

As per clause 2 of condition of contract schedule XLV form No. 21, BIHAR PUBLIC WORKS DEPARTMENT compensation was to be deducted from the payments of bills for delay in completion of schemes @1/2 % per day of Estimates upto to a maximum of 10% of the estimated cost.

There was short deduction of compensation for delay in completion of schemes. A total sum of Rs 468356 should have been deducted but only ₹ 282331 was deducted on account of the above. Thus there was a short deduction of Rs. 186025. Details as under:-

| Sl. No. | Scheme No. (Advert No.) | Agreement No. | Estimated cost | Due date of completion | Date of completion | Compensation Rs. |
|---------|-------------------------|-------------------------|----------------|------------------------|--------------------|------------------|
| 1 | 13/11-12 | 03F ₂ /12-13 | 4683561 | 03.10.12 | 15.11.12 | 468356 |
| | | | | | deducted | 282331 |
| | | | | | short | 186025 |

The Executive Engineer replied that the payments were made as per clause of agreement.

The reply cannot be accepted as the agreement had not been followed and excess payment had been made.

PARA 9(A) NON DEDUCTION OF COMPENSATION FOR LATE COMPLETION OF SCHEMES.

As per clause 2 of condition of contract schedule XLV form No. 21, BIHAR PUBLIC WORKS DEPARTMENT 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.

There was no deduction of compensation for delay in completion of schemes. A total sum of Rs 2542984.00 was not deducted on account of the above. Details in Appendix No. III

None deduction lead to excess payment to contractors.

Executive Engineer replied that the clause of agreement is for maximum penalty that is given to contractor. The reply is not tenable. The above sum is suggested for recovery from person(s) responsibility.

PARA 9(B) PAYMENT WITHOUT MUSTER ROLL AND CASHMEMO BILL ₹ 66.26 LAKHS

The Government of Bihar vide its notification No. 873 Dated 6th of May 1977 and 1956 dated 10th of June 1980 directed that except during emergency situation i.e flood, earth quake etc no payments shall be made on Hand Receipt. In departmental works labour payments must be made on muster roll and payment for materials purchased should be done on cash memo only. The test check of files of departmental works revealed that labour payments were not made on muster roll and payment for materials purchased were not done on cash memo.

A total expenditure of Rs 6625823 was done on 10 schemes of which Rs 1181744 was for labour payment without Muster Roll and Rs 5444079 was on materials used without Cash Memo in those schemes. Details vide Appendix No. II to the Report.

The Executive Engineer replied that it is noted for future guidance.

PARA 10 NON SHORT DEDUCTION OF COMPENSATION FOR LATE COMPLETION OF SCHEMES.

As per clause 2 of condition of contract schedule XLV form No. 21, BIHAR PUBLIC WORKS DEPARTMENT 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.

The test check was done of the scheme files, MB, Cashbook and other records made available. There was no deduction of compensation for delay in completion of schemes. A total sum of Rs 1383030.00 should have been deducted but the same was not deducted on account of the above. Details as under:-

| Sl. No. | Scheme No. (Advert No.) | Agreement No. | Due date of completion | Actual date of completion | Estimated cost | Compensation |
|---------|-------------------------|--------------------------|------------------------|---------------------------|----------------|--------------|
| 1. | 65/14-15 | 25F ₂ /14-15 | 04.10.14 | 12.06.15 | 4084627 | 408462 |
| 2 | 73/14-15 | 10F ₂ /14-15 | 04.10.14 | 20.08.15 | 3409873 | 340987 |
| 3 | 211/14-15 | 140F ₂ /14-15 | 15.04.15 | 15.06.16 | 1381522 | 138152 |
| 4 | 70/14-15 | 20F ₂ /14-15 | 05.10.14 | 20.04.16 | 3495629 | 349563 |
| 5 | 252/14-15 | 13F ₂ /14-15 | 10.07.15 | 2.07.16 | 1458663 | 145866 |
| Total | | | | | | 1383030 |

The Executive Engineer replied that the clause of agreement is for maximum penalty that is given to contractor.

The reply cannot be accepted as the Government order had not been followed and excess payment had been made.

PARA 11 IRREGULAR PAYMENT ON CARRIAGE WITHOUT FORM 'M' AND 'N'- RS. 27.8 LAKH

As per rule 40(10) of Bihar Minor Mineral Concession Rule 1972, to prevent evasion of royalty it has been provided that works contractor shall purchase the minerals from lessee/permit holder and authorised dealers only and no Works Department shall receive the bill for which the works contractor submits to recover cost etc. of mineral used by them in completion of the works under any agreement in the said bill is not accompanied by an affidavit in Form 'M' and Form 'N'. It shall be the duty of the officer who receives or on whose behalf the said bill is received to send the photocopy of the affidavit and particulars to the District Mining Officer/Assistant Mining Officer for verification within whose jurisdiction the mineral was purchased.

If contents of the said affidavit on verification by the concerned District Mining Officer/Assistant Mining Officer is found to be false either wholly or partially it shall be presumed that the concerned mineral was obtained by illegal mining and in that event the said District Mining Officer/Assistant Mining Officer shall take action as prescribed in these rules against the maker of the said affidavit.

During scrutiny, it was observed that form 'M' & 'N' was not obtained from the contractor for minor minerals used in the work. In absence of aforesaid forms possibility of lifting of minor minerals from places other than the specified quarries cannot be ruled out. Details of payment on carriage on minor minerals was as follows:-

| Scheme no A.G NO | Name of Minor mineral | Quantity of minor mineral used | rate of carriage | Payment on carriage |
|---------------------|--------------------------|-----------------------------------|---------------------|------------------------|
| 65/2014-15 | sone sand | 29.69 | 1006.28 | 29876.00 |
| 25f2 14-15 | stone aggregate | 25.09 | 1367.41 | 34308.00 |
| | local sand | 97.41 | 192.30 | 18732.00 |
| 73/2014-15 | sone sand | 22.61 | 1006.28 | 22752.00 |
| 10f2 14-15 | stone aggregate | 23.44 | 1367.41 | 32052.00 |
| | local sand | 86.31 | 192.30 | 16597.90 |
| 70/2014-15 | sone sand | 48.48 | 1006.28 | 48784.0 |
| 20f2/14-15 | local sand | 84.34 | 192.30 | 16219.00 |
| 211/14-15 | sone sand | 38.50 | 783.27 | 30156.00 |
| 140f2/14-15 | stone aggregate | 77.01 | 1367.41 | 105304.00 |
| | stone metal dust | 114.63 | 1367.41 | 156746.00 |
| 123/2012-13 | Sone Sand | 172.81 | 664.22 | 114784 |
| 104f2/12-13 | stone aggrade | 229.90 | 868.90 | 199760 |
| | local sands | 611.82 | 162.84 | 99629 |
| | stone chips | 84.37 | 829.00 | 69943 |
| 44/2011-12 | stone chief | 198.17 | 1612.40 | 319529 |
| 13f2/11-12 | sone sand | 132.13 | 906.80 | 119815 |
| | local sand | 269.599 | 151.80 | 40925 |
| 41/2011-12 | stone chief | 62.837 | 1612.40 | 101318 |
| 15f2/11-12 | sone sand | 52.137 | 906.80 | 47278 |
| | local sand | 97.50 | 151.80 | 14800 |
| 109/2011-12 | Sone sand | 78.8 | 620.48 | 48886 |
| 83f2 2011-12 | stone chips | 137.28 | 830.65 | 14032 |
| | local sand | 149.37 | 153.10 | 22869 |
| 21/2013-14 | Sone sand | 145.77 | 616.20 | 89823 |
| 108f2/13-14 | stone chips | 235.86 | 1324.49 | 312394 |
| | local sand | 232.45 | 183.28 | 42603 |
| 59/2011-12 | Stone metals | 213.02 | 1113.80 | 237262 |
| 21f2/12-13 | Stone chief | 192.78 | 1113.80 | 214718 |
| | sone sand | 96.39 | 580.04 | 55910 |
| | local sand | 45.15 | 150.04 | 6774 |
| 42/2011-12 | stone chips | 39.283 | 1612.40 | 63340 |
| 16f2 2011-12 | sone sand | 29.966 | 906.80 | 26992 |
| | local sand | 58.21 | 151.80 | 8836 |
| | | | | 2783746 |

It is evident from above table that payment for carriage amounting Rs. 2783746 was irregularly made without obtaining Form M & N.

AUDIT OBSERVATION/COMMENT

1. Neither challans nor M&N forms were attached in any of the files test checked in audit.
2. The reason for making payment on account of carriage of materials without submission of the above was not explained.

The Executive Engineer replied that payment was made as per the Agreement

The reply cannot be accepted as Government instructions were not complied with. Thus, carriage charges amounting to Rs 2783746 was irregularly paid to the contractor.

PARA 12 NON-ADJUSTMENT OF TEMPORARY ADVANCE, RS. 95.55 LAKH.

As per Rule 100 of Bihar P.W.A. Code, when a disbursing officer makes remittances to a subordinate officer to enable him to make a number of specific petty payments on a muster roll or other vouchers which has already been passed for payments, the amount remitted should be treated as temporary advance. The account of a temporary advance shall be closed as soon as possible. Further, financial rule stipulates that no subsequent temporary advance should be granted without adjustment of previous advance.

During scrutiny of works cash book it was found that the amount of temporary advances remained unadjusted at the end of financial year and subsequent advance was released without adjustment of previous advances. Details of outstanding temporary advances are given below:

| Name | Advance as on 30/09 /16 |
|--------------------------|----------------------------|
| Sri Anil Kumar Mandal AE | 4630020 |
| Sri Suresh Paswan AE | 4924647 |
| Total | 9554667 |

Further, advance register has not been maintained by the Agency and there wasn't any other record except cash book to watch the adjustment of these advances. Advance given to the A.Es were recorded in the cash book without mentioning purposes of advance. Hand receipts of temporary advances are also not available in the division. Hence entries of temporary advances were not verifiable.

The Executive Engineer replied that work is in progress and advances will be adjusted after completing the work.

Advance Register may be maintained so that adjustment may be watched.

PART III
TEST AUDIT NOTE

TAN 1

The test check of Cashbooks produced in Audit revealed that there was a total balance of Rs 242562843.00 as on 30.09.16

Details as under:-

| Sl No. | Name of Cash book | |
|--------|-------------------------|--------------|
| 1 | Administrative Building | 19189107.00 |
| 2 | UDHD | 34242867.00 |
| 3 | MNVY | 189130869.00 |
| | | 242562843 |

The following details were not provided to audit:-

1. Scheme wise Centage amount forming part of closing balance.
2. Scheme wise amount of money received from sale of BOQ forming part of closing balance.
3. Scheme wise SD amount deducted forming part of closing balance.
4. Scheme wise TE amount deducted forming part of closing balance.
5. Scheme wise amount of Sale Tax deducted, deposited and the balance there after forming part of closing balance.
- 6 Scheme wise amount of Income Tax deducted, deposited and the balance there after forming part of closing balance.
7. Scheme wise amount of Royalty deducted, deposited and the balance there after forming part of closing balance.
8. Scheme wise amount of penalty on Royalty deducted, deposited and the balance there after forming part of closing balance.
9. Scheme wise amount of Labour Cess deducted, deposited and the balance there after forming part of closing balance.

The Executive Engineer replied that approximately 813 schemes are under only one head in MMNVY Similarly in other heads there are so many schemes. Cash book is written head wise. All above scheme wise details are present in the files of schemes. So the details may be found from files of schemes.

Details of closing balance may be prepared and shown to next audit.

-sd-
(NIKHIL KR. GAUTAM)
A.A.O.
--Approved--
Dy. Accountant General
(S.S.-I/Local Wing)

ANEXURE - I

STATEMENT SHOWING MONEY RECEIVED FROM SALE OF BOQ

| S. NO | NIT NO/YEAR | AMOUNT RECEIVED FROM SALE OF BOQ |
|-------|-------------|-------------------------------------|
| 1. | 1/2011-12 | 10000.00 |
| 2. | 2/2011-12 | 222500.00 |
| 3. | 3/2011-12 | 20000.00 |
| 4. | 4/2011-12 | 292500.00 |
| 5. | 5/2011-12 | 463000.00 |
| 6. | 6/2011-12 | 242500.00 |
| 7. | 7/2011-12 | 201250.00 |
| 8. | 8/2011-12 | 367500.00 |
| 9. | 9/2011-12 | 26250.00 |
| 10. | 1/2012-13 | 25000.00 |
| 11. | 2/2012-13 | 12500.00 |
| 12. | 3/2012-13 | 145000.00 |
| 13. | 4/2012-13 | 70000.00 |
| 14. | 2012-13 | 40000.00 |
| 15. | 5/2012-13 | 12500.00 |
| 16. | 6/2012-13 | 169750.00 |
| 17. | 7/2012-13 | 246500.00 |
| 18. | 8/2012-13 | 261950.00 |
| 19. | 9/2012-13 | 22500.00 |
| 20. | 10/12-13 | 245750.00 |
| 21. | 2012-13 | 77000.00 |
| 22. | 1/2013-14 | 27500.00 |
| 23. | 2/2013-14 | 81250.00 |
| 24. | 3/2013-14 | 139000.00 |
| 25. | 4/2013-14 | 107500.00 |
| 26. | 5/2013-14 | 8500.00 |
| 27. | 6/2013-14 | 320000.00 |
| 28. | 1/2013-14 | 2250.00 |
| 29. | 1/2013-14 | 97850.00 |
| 30. | 2/2013-14 | 12275.00 |
| 31. | 3/2013-14 | 128625.00 |
| 32. | 4/2013-14 | 23500.00 |
| 33. | 5/2013-14 | 502300.00 |
| 34. | 6/2013-14 | 325855.00 |
| 35. | 7/2013-14 | 220975.00 |
| 36. | 8/2013-14 | 30875.00 |
| 37. | 9/2013-14 | 89150.00 |
| 38. | 10/2013-14 | 65375.00 |
| 39. | 1/2013-14 | 80700.00 |
| 40. | 3/2014-15 | 123500.00 |
| 41. | 4/2014-15 | 101250.00 |
| 42. | 1/2014-15 | 40000.00 |
| 43. | 5/2014-15 | 12500.00 |
| 44. | 7/2014-15 | 530750.00 |
| 45. | 8/2014-15 | 27750.00 |
| 46. | 9/2014-15 | 102500.00 |
| 47. | 10/2014-15 | 5500.00 |

| | | |
|-----|------------|------------|
| 48. | 11/2014-15 | 113750.00 |
| 49. | 14/2014-15 | 30000.00 |
| 50. | 13/2014-15 | 45000.00 |
| 51. | 1/2015-16 | 85000.00 |
| 52. | 2/2015-16 | 60000.00 |
| 53. | 3/2015-16 | 46500.00 |
| 54. | 6/2015-16 | 35000.00 |
| 55. | 7/2015-16 | 3750.00 |
| 56. | 8/2015-16 | 361250.00 |
| 57. | 9/2015-16 | 11300.00 |
| 58. | 10/2015-16 | 59250.00 |
| 59. | 11/2015-16 | 194000.00 |
| 60. | 12/2015-16 | 77750.00 |
| 61. | 13/2015-16 | 358750.00 |
| 62. | 14/2015-16 | 26000.00 |
| 63. | 16/2015-16 | 246500.00 |
| 64. | 1/2016-17 | 190500.00 |
| 65. | 2/2016-17 | 322450.00 |
| 66. | 3/2016-17 | 12500.00 |
| 67. | 5/2016-17 | 12000.00 |
| 68. | 6/2016-17 | 36000.00 |
| 69. | 8/2016-17 | 75000.00 |
| 70. | 9/2016-17 | 29000.00 |
| | | 9113430.00 |

Deposited in Treasury vide cheque No. 508628 dated 26.03.12 Rs. 1250500.00

Balance Rs. 7862930.00

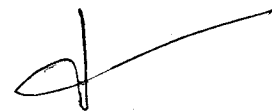
S.P. SINGH
AD

APP-11

पुनर्वासित किया गया। 19999 नम्बर है।

| क्र.सं. | योजना संख्या | योजना का नाम | मजदूरी पर भुगतान की राशि | सामग्री | कुल व्यय |
|---------|--------------|--|--|---------|----------|
| 1. | 01/2015-16 | वार्ड नं.-72 में देवेन्द्र साह के मकान से शत्रुधन राय के मकान तक पी.सी.सी.सड़क निर्माण। | 32510+23700 = 56210 | 643169 | 699379 |
| 2. | 02/2015-16 | वार्ड नं.-72 में शत्रुधन राय के भवन से तक पी.सी.सी.सड़क निर्माण। | 16664+21000+21000 = 58664 | 649063 | 707727 |
| 3. | 03/2015-16 | वार्ड नं.-72 दीदारगंज में रामजी यादव जी के घर से तेजनारायण यादव के घर तक पी.सी.सी.सड़क एवं नाला निर्माण कार्य। | 38120+36180+38120 = 112420 | 605042 | 717462 |
| 4. | 04/2015-16 | वार्ड नं.-72 दीदारगंज में धर्मेन्द्र सोनार से सुरेन्द्र ठाकुर एवं दयाल जी के घर तक पी.सी.सी.सड़क एवं नाला निर्माण कार्य। | 41612+41612+41612+41224 = 166060 | 551656 | 717716 |
| 5. | 05/2015-16 | वार्ड नं.-72 दीदारगंज में मंगल चौधरी के घर से देवी स्थान तक पी.सी.सी.सड़क एवं नाला निर्माण कार्य। | 41030+38120+38120+38120+776 = 156166 | 562412 | 718578 |
| 6. | 06/2015-16 | वार्ड नं.-72 दीदारगंज में नरेश राय से पंजाबी राय, लाल बाबू से अरविन्द राय, कपिलदेव राय से विजय राय के मकान तक पी.सी.सी.सड़क एवं नाला | 41444+40086+40086+40086+40086 = 201788 | 478916 | 680704 |

| | | | | | | |
|------------|------------|--|---------------------------|---------|---------|---------|
| 7. | 07/2015-16 | वार्ड नं.-72 दीदारगंज में देवी स्कूल से पूर्व 250 फीट लम्बाई में सड़क एवं लिंक गली में पी.सी.सी.सड़क एवं नाला निर्माण कार्य। | 27896+34240+38120+38120 = | 138376 | 579138 | 717514 |
| 8. | 08/2015-16 | वार्ड नं.-72 दीदारगंज में राम बाबू साह के मकान से अखिलेश प्लास्टिक फैक्ट्री तक पी.सी.सी.सड़क एवं नाला निर्माण कार्य। | 28000+29940+33060+33060 | 124060 | 592256 | 716316 |
| 9. | 09/2015-16 | वार्ड नं.-72 दीदारगंज में अखिलेश प्लास्टिक फैक्ट्री दीदारगंज धर्मशाला में रोड तक पी.सी.सी.सड़क एवं नाला निर्माण कार्य। | 40060+40060+40060 = | 120180 | 598058 | 718238 |
| 10. | 45/2015-16 | वार्ड नं. - 67 कैमासिको एल. आई. सी. के पीछे चन्दन शर्मा से राजेंद्र प्रसाद तक पी.सी.सी.सड़क एवं नाला निर्माण कार्य। | 47820 = | 47820 | 184369 | 232189 |
| कुल राशि = | | | | 1181744 | 5444079 | 6625823 |



Late fine

APP-III

175

| SL NO | SCHEME NO | AG NO | ESTIMATE AS PER AG | DUE DATE OF COMP | DATE OF COMP | DELAY | AMOUNT OF LATE FINE | DEDUCTION OF LATE FINE | BALANCE |
|-------|------------|--------------|--------------------|------------------|--------------|-------|---------------------|------------------------|---------|
| 1 | 28/2011-12 | 27F2/12-13 | 1785761.00 | 17.11.12 | 12.4.13 | | 178576 | 0000 | 178576 |
| 2 | 21/2011-12 | 17F2/11-12 | 4006417.00 | 28.9.12 | 26.12.12 | | 400641 | 0000 | 400641 |
| 3 | 24/2011-12 | 22F2/12-13 | 2479468.00 | 11.11.12 | 5.10.13 | | 247946 | 16095 | 231851 |
| 4 | 35/2011-12 | 46F2/12-13 | 4572407.00 | 18.6.12 | 25.3.13 | | 457240 | 46212 | 411028 |
| 5 | 27/2011-12 | 66F2/12-13 | 1650176.00 | 28.12.12 | 4.4.13 | | 165017 | 0000 | 165017 |
| 6 | 26/11-12 | 4F2/12-13 | 1873516.00 | 11.10.12 | 10.2.14 | | 187351 | 3611 | 183740 |
| 7 | 16/11-12 | 01F2/12-13 | 2202350.00 | 3.10.12 | 10.1.14 | | 220235 | 26839 | 193396 |
| 8 | 30/11-12 | 13F2/12-13 | 1250612.00 | 27.8.12 | 14.4.14 | | 125061 | 5760 | 119301 |
| 9 | 34/2011-12 | 07F2/12-13 | 1774299.00 | 23.10.2012 | 15.12.2013 | | 177429 | 5550 | 171879 |
| 10 | 14/2011-12 | 24F2/2012-13 | 1207427.00 | 15.9.12 | 30.5.14 | | 120742 | 36791 | 83951 |
| 11 | 25/11-12 | 62F2/12-13 | 1103083.00 | 28.10.2012 | 20.5.2014 | | 110308 | 11031 | 99277 |
| 12 | 32/211-12 | 8F2/2012-13 | 2080055.00 | 23.8.2012 | 20.6.2015 | | 208005 | - | 208005 |
| 13 | 22/11-12 | 25F2/2012-13 | 1068317.00 | 15.9.12 | 14.4.2014 | | 106831 | 10509 | 96322 |
| | | | | | | | | | 2542984 |

Total