



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

सं०.एल०ए०/एस०एस०-1/श०स्था०नि०/

दिनांक-

सेवा में,

S.S (JPM)

कार्यपालक अभियंता

जिला शहरी विकास अभिकरण(DUDA), बांका  
जिला- बांका



महाशय,

जिला शहरी विकास अभिकरण, बांका के अप्रैल 2017 से अक्टूबर 2017 तक के लेखाओं पर आधारित निरीक्षण प्रतिवेदन सं० 1137/17-18 आपके सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित है। अनुरोध है कि इस निरीक्षण प्रतिवेदन की कंडिकाओं का अनुपालन, निरीक्षण प्रतिवेदन प्राप्ति के 3 माह के अन्दर अभिप्रमाणित साक्ष्य सहित जिला स्तरीय समिति के समीक्षोपरान्त प्रेषित किया/कवाया 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,

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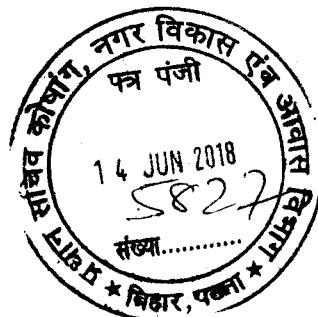
वरिय लेखापरीक्षा अधिकारी  
श०स्था०नि०/सामाजिक प्रक्षेत्र-1  
स्थानीय लेखापरीक्षा शाखा, पटना

सं०-एल०ए०/एस.एस.-1/श०स्था०नि०/14738/56

दिनांक- 11.06-2018

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित:-

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



जन्वीर हसन 11/06/18  
वरिय लेखापरीक्षा अधिकारी  
श०स्था०नि०/सामाजिक प्रक्षेत्र-1  
स्थानीय लेखापरीक्षा शाखा, पटना

प्रधान महालेखाकर कार्यालय (लेखापरीक्षा), बिहार, पटना  
निरीक्षण प्रतिवेदन सं.- 1137 / 17-18

भाग- I

प्रस्तावना

1.	निरीक्षित कार्यालय का नाम	जिला शहरी विकास अभिकरण, बांका
2.	लेखापरीक्षा का कार्य क्षेत्र	अप्रैल 2017 से अक्टूबर 2017 तक संबन्धित रोकड़ पंजी, बैंक पासबुक, योजना पंजी एवं योजना अभिलेखों की नमूना जांच।
3.	लेखापरीक्षा की अवधि	28.10.2017 से 06.11.2017 तक
4.	विस्तृत जांच के माह	अप्रैल 2017 से अक्टूबर 2017
5.	कार्यालय प्रधान का नाम	श्री संजय कुमार , कार्यपालक अभियंता
6.	लेखापरीक्षा दल के सदस्यगण	श्री सत्येन्द्र नारायण सिंह, वरीय लेखा परीक्षक श्री विमलेश रंजन एस.पी. भारती, स०ले०प०अ०
7.	निरीक्षण अधिकारी के नाम	श्री सत्य प्रकाश सिंह, ले.प.अ.
8.	क्या विभागीय उच्चाधिकारी वित्त विभाग द्वारा विभाग लेखा अभिलेख का निरीक्षण किया गया था?	नहीं, लेखापरीक्षा अवधि में उच्चाधिकारी द्वारा कोई निरीक्षण नहीं किया गया।
9.	सामान्य अभियुक्तियाँ	जिन आपत्तियों का निष्पादन लेखा परीक्षा के दौरान नहीं हो पाया उन्हें प्रतिवेदन में शामिल कर लिया गया
10.	क्या कार्यालय प्रधान के साथ आपत्तियों पर विचार- विमर्श किया गया ?	हाँ, सभी आपत्तियों पर विचार विमर्श किया गया एवं उनके जवाब प्राप्त किये गए।

दावा अस्वीकरण प्रमाण पत्र

(DISCLAIMERCERTIFICATE)

यह निरीक्षण प्रतिवेदन कार्यालय जिला शहरी विकास अभिकरण, बांका द्वारा उपलब्ध कराई गई सूचनाओं के आधार पर तैयार किया गया है। कार्यालय, प्रधान महालेखाकर (लेखापरीक्षा), बिहार, पटना निरीक्षित इकाई द्वारा उपलब्ध करायी गयी अपूर्ण / गलत सूचना के लिए कतई उत्तरदायी नहीं होगा।

**PART II (A)**

NIL

**PART II (B)**

**1. Irregularities noticed in Scheme No. 01F2/2016-17, Rs. 122.16 lakh**

Name of Scheme:- Construction of Administrative building of NP Office Amarpur.

Agreement No. 01F2/2016-17

Estimate as per BOQ 12637266.00

Agreement below 3.01% of BOQ rate, Agreement value of work 12256884.00

Name of Agency - Sri Om Prakash Tiwari

The test check of the Scheme file, Measurement Book and other records produced in Audit revealed the following;

1. There was no detailed noting in the note sheet of the file regarding tender process, process of selection, progress of work, on A/c Bills and payments.
2. The provision of obtaining the Quality Certificate was not pointed out. Only one certificate vide letter No. 9061/CFT/10130 dated 26.04.17 was submitted, having details as under;

Sl. No.	Date of casting	Date of testing	Load (Ton)	Comp strength in Kg/cm <sup>2</sup>
1	05.07.2016	06.04.2016	58	257.77
2	05.07.2016	06.04.2016	61	271.11
3	05.07.2016	06.04.2016	59	262.22

Date of signature of Lab Assistant 22.04.17

Date of signature of Prof Incharge Concrete 22.04.17

Details of payment are as under:

S.No.	Bill No/date	Amount of bill	Cheque No./Date	Amount paid after deducting taxes
1	1/27.07.16	2531006	000001/27.07.16	2182606
2	2/05.09.16	2000742	000003/05.09.16	1710857
3	3/05.11.16	2033941	000004/05.11.16	1769910
4	4/31.12.16	1554502	000008/31.12.16	1321327
5	5/24.03.17	2675164	000012/31.03.17	2242659
6	6/29.06.17	1420201	000015/20.06.17	1197364
	Total	12215556		10424723

The scrutiny of above reveals that date of casting was after date of testing, which is not possible. More over the certificate was issued after one year of testing.

**Audit observation**

(i) Five bills were paid without obtaining quality test certificate.

(ii) The dates on the certificate points out towards incorrectness of it.

(iii) The provision of obtaining the Quality Certificate was not pointed out. The provision for making payments after obtaining the Quality Certificate was also not pointed out.

### **3. No soil testing report**

The soil testing report was not found in the file without the soil testing report it is not possible to ascertain the type of foundation and design required for construction of the building.

### **4. Site Plan of the building**

Compliance of the site plan of the building with Building By Laws 2014 is necessary.

#### **Audit comments/ observation**

The site plan of the building was not produced without the site plan it was not possible to check whether the provisions of setback have been complied with or not.

### **5. Payment of carriage of material in violation of Government order (Rs. 597950.00)**

The test check of scheme files revealed that a total sum Rs. 597950.00 was paid on account of carriage of material. (Details as under)

Sl. No.	Stone chips	C Sand	Local Sand
1	442946	78405	76599

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.

**Audit observation/comment**

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

Reply: Executive Engineer DUDA stated that after the examination of report from Bihar Engineering College, Bhagalpur the outcome will be informed to the audit office. The royalty has been deducted from the bills of the contractor before payment.

Quality report, other than already attached, in the concerned file, had not been produced.

Since M & N form was not submitted, the reply is not satisfactory.

**2. Irregularities noticed in Scheme No.17F2/15-16 (Rs. 19.30 lakh)**

Name of Scheme:- Construction of P.C.C Road and RCC Drain from Main Road to Shantinagar Colony

Agreement No. 03F2/2012-13

Estimate as per BOQ 2144187.00

Agreement value of work 1929768.00

Name of Agency:- Sri Niraj Kumar Gupta

The test check of the Scheme file, Measurement Book and other records produced in Audit revealed the following;

- (i) There was no detailed noting on the note sheet of the file regarding tender process, process of selection, progress of work, on A/c Bills and payments.
- (ii) Quality test certificate was not found in file.
- (iii) 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 non-deduction of compensation for delay in completion of schemes. A total sum of Rs 214418 must have been deducted but the same was not deducted on account of the above. Details are as under:-

Sl. No.	Agreement No.	Estimated cost	Due date of completion	Date of completion	Compensation Rs.
1	17F2/15-16	2144187	18.10.15	19.02.17	214418

### Audit comment / observation

1. The reasons for none observance of the provisions of works department code was not pointed out to audit.
2. Short deduction led to excess payment to contractors.
3. Rs. 166025.00, excess payment to contractors due to non-deduction of compensation from the payments of bills for delay in completion of schemes may be recovered from person(s) responsible.
4. Soil testing report and traffic survey report were not attached in file.
5. There was no report in the file pointing out the purpose of the drain (for discharge of rain water or sewerage). The flow of drain and the final discharge was also not pointed out.

Exe-engineer, DUDA replied that in future all matters will be enumerated clearly. All the payments have been made after Quality Test Report. Before starting work all procedures have been followed by the funding Department.

No documentary evidence in support of reply had been submitted.

### **3. Unfruitful Expenditure on incomplete scheme (Rs. 5.54 lakh)**

**Name of Scheme:-Construction of drain from Banka Anand Colony to Jamuajor.**

Estimated cost: Rs. 1107630/-  
Amount of Agreement: Rs. 996867/-  
Agreement No. 16 F-2 of 20015-16  
Agreement below 10%,  
Value of work Rs. 553589/-  
Name of Agency: Shri Subodh Kumar Singh  
Date of work order: 19.08.15  
Due date of work completion: 18.10.15  
Actual Completion of work: Incomplete

Sl No. as per BOQ	Item of Work	As per BOQ	As per MB	% of work done
1.	Earth work in excavation in foundation trenches	318.33 M <sup>3</sup>	180.689 M <sup>3</sup>	56.76
2.	Supplying & filling in plinth with local sand	42.53 M <sup>3</sup>	23.576 M <sup>3</sup>	55.44
3	Providing brick edge soling	279..75 M <sup>2</sup>	154.71 M <sup>2</sup>	55.30
4	Providing and laying cement concrete (1:1.5:3)	50.02 M <sup>3</sup>	32.002 M <sup>3</sup>	64.00
5	P/V laying in position specified grade of reinforced cement	15.09 M <sup>3</sup>	3.963 M <sup>3</sup>	26.26
6	Brick works with bricks in foundation (1:4)	109.30 M <sup>3</sup>	60.674M <sup>3</sup>	55.51
7	Reinforcement for RCC including straightening , cutting and other work	542.10 kg	385.70 kg	71.14
8	Providing 12 mm cement plaster & punning	38.22 M <sup>2</sup>	63.969 M <sup>2</sup>	167
9	Centring and shuttering	00 M <sup>2</sup>	33.12 M <sup>2</sup>	

### **Audit Observation/Comments**

- (1) On comparing the MB with estimate it was found that in various items the work done was 26 to 167% of the estimate.
- (2) On perusal of scheme it could not be ascertained why the scheme has been closed in mid way.
- (3) In item of work mentioned at S.No. 8 (providing 12 mm cement plaster and punning) the work executed is 167% of the estimate. However in other items of work done is from 26 to 71%. The reason for sharp variation in quantity of item was not pointed out.
- (4) The item mentioned at S.No. 9 (Providing Centring & Shuttering) where 33.12 sq.m. of work is shown in MB has been executed without its provision.

Reply: Executive Engineer DUDA stated that the work had to be abandoned due to land dispute and the matter is sub justice.

The matter should have been highlighted in the Site Inspection Report before the start of the work itself. Lack of due diligence resulted in stoppage of work mid way thereby rendering the expenditure unfruitful.

#### **4. Unfruitful Expenditure on incomplete scheme (Rs. 2.82 lakh)**

**Name of Scheme:-Construciton of PCC road in Banka Naya Tola, Ward No. 16, Near RMK High School. Narayan Yadav house to Ramkishor murmur house**

Estimated cost:	Rs. 459400/-
Amount of Agreement:	Rs. 437547/-
Agreement No.	1 F-2 of 2014-15
Agreement	below 10%,
Value of work	Rs. 284200/-
Name of Agency:	Shri Pramod Kumar Sinha
Date of work order:	21.05.14
Due date of work completion:	20.08.14
Actual Completion of work:	Incomplete

Sl No. as per BOQ	Item of Work	As per BOQ	As per MB	% of work done
1.	Construction of Road Embankment	29.77 M <sup>3</sup>	00 M <sup>3</sup>	
2.	Earth work in excavation in foundations	76.50 M <sup>3</sup>	63.45 M <sup>3</sup>	82.94
3	Construction of granular sub-base	28.87 M <sup>3</sup>	20.21 M <sup>3</sup>	70.00
4	WBM Grading-3, with mooram, providing layering spreading and other work.	21.09 M <sup>3</sup>	15.157 M <sup>3</sup>	71.87
5	Providing and laying cement concrete (1:1.5:3)	56.25 M <sup>3</sup>	35.25M <sup>3</sup>	62.67
6	Centring and shuttering	30 M <sup>2</sup>	18.80 M <sup>2</sup>	

### Audit Observation/Comments

- (i) On comparing the MB with estimate it was found that in various items the work done was 62 to 83% of the estimate. On perusal of scheme file it could not be ascertained why the scheme had been closed in mid way.
- (ii) The item mentioned at S.No. 6 (Providing Centring & Shuttering) where 18.80 sq.m. of work is shown in MB has been executed without provision.
- (iii) The item mentioned at S.No. 1 (Construction of Road Embankment) where 29.77 sq.m. of work was to be completed was not done.

Reply: Executive Engineer DUDA stated that the work had to be abandoned due to land dispute and the matter is sub judice.

The matter should have been highlighted in the Site Inspection Report before the start of the work itself, lack of due diligence resulted in stoppage of work mid way thereby making the expenditure unfruitful.

### 5. Release of security deposit (Rs. 12.31 lakhs)

As per the PWD Bihar guidelines the security money should be returned to the contractors after one year from the completion, if no deficiency/shortcoming is noticed. On scrutiny of records, it was found that an amount of Rs. 1231720/- was released to the contractors within four months to one year from the completion of work. Details are as under:-

S.No.	Agreement No.	Date of completion	Date of refund of SD	Amount of SD
1	5 of F2/13-14	30.10.13	22.05.14	38889
2	4 of F2/13-14	30.10.13	22.05.14	94688
3	3 of F2/13-14	21.10.13	22.05.14	137613
4	2 of F2/13-14	21.10.13	28.04.16	26706
5	3 of F2/15-16	29.08.15	26.07.16	41515
6	5 of F2/15-16	29.08.15	28.07.16	102464
7	4 of F2/15-16	04.09.15	29.07.16	8669
8	8 of F2/15-16	27.09.15	21.04.16	56674
9	10 of F2/15-16	27.09.15	21.07.16	73303
10	11 of F2/15-16	27.09.15	28.04.16	49241
11	12 of F2/15-16	27.09.15	28.04.16	107217
12	15 of F2/15-16	10.10.15	22.04.16	73803
13	19 of F2/15-16	17.03.16	21.10.16	51151
14	20 of F2/15-16	07.04.16	01.09.16	17006
15	21 of F2/15-16	23.04.16	02.09.16	103613
16	22 of F2/15-16	23.04.16	31.08.16	39805
17	24 of F2/15-16	28.04.16	22.12.16	75241
18	25 of F2/15-16	28.04.16	28.08.16	38519
19	27 of F2/15-16	28.04.16	21.08.16	53619
20	28 of F2/15-16	28.04.16	28.12.16	20992
21	30 of F2/15-16	06.04.16	22.12.16	20992
			Total	1231720



The reason for release of Security Deposit before the stipulated period was not pointed out. No reply was furnished by the audit unit.

**6. Blockade of centage money (Rs. 9.53 lakh)**

The 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.953390/-was the balance of money received on Account of centage as on 31.10.17. The division got Four Percent of the cost of schemes as centage.

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.

Rs. 953390/- and the interest earned on the same may be treated as blockade of Government revenue.

Reply: The money will be deposited into concerned Government head at the earliest.

Outcome of the action taken may be intimated to audit.

**7. Blockade of Government Revenue (Rs. 5.29 lakh)**

The 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. 528700 on Account of sale of BOQ was retained by DUDA till date.

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

Reply: The money will be deposited into concerned Government head at the earliest. Outcome of the action taken may be intimated to audit.

**8. Blockade of Interest money Rs. 29.23 lakh**

The test check of Cashbooks produced in Audit revealed that a total sum of Rs. 2923716 received on account of interest from bank on the money for execution of schemes was retained by DUDA till date.

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

Reply: The money will be deposited into concerned Government head at the earliest. Outcome of the action taken may be intimated to audit.

-sd-

(S.P. Singh)

Sr.AO

-Approved-

Dy. A.G. (SS-I/LB)