



कार्यालय, महालेखाकार (लेखापरीक्षा), बिहार,  
सामाजिक प्रक्षेत्र -I, स्थानीय लेखापरीक्षा शाखा,  
बीरचन्द पटेल मार्ग, पटना - 800091

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दिनांक-

सेवा में,

प्रबन्ध निदेशक,  
बिहार राज्य जल पर्वद, पटना

महाशय,



बिहार राज्य जल पर्वद, पटना के वर्ष 2016-17 के लेखाओं पर आधारित लेखापरीक्षा प्रतिवेदन सं0 1132/17-18 प्रेषित कर अनुरोध है कि इस लेखापरीक्षा प्रतिवेदन के कंडिकाओं का अनुपालन, लेखापरीक्षा प्रतिवेदन प्राप्ति के 4 सप्ताह के अंदर पूर्ववर्ती लेखापरीक्षा प्रतिवेदनों की लंबित कंडिकाओं के अनुपालन के साथ अभिप्रमाणित सचिव सहित प्रेषित किया जाय जिससे लेखापरीक्षा के उद्देश्यों की पूर्ति हो सके।

यह निरोधक प्रतिवेदन लेखापरीक्षित इकाई द्वारा समर्पित एवं उपलब्ध कराये गए सूचनाओं/विवरणों के आधार पर तैयार किया गया है। महालेखाकार (लेखापरीक्षा), बिहार पटना का कार्यालय लेखापरीक्षित इकाई द्वारा किसी भी गलत सूचना देने अथवा ग़ीबत छिपाने की जवाबदेही का दावा नहीं करता है।

संलग्नक: यथोपरि

भवदीय,

- ६० -  
दरीय लेखापरीक्षा अधिकारी  
शहरी स्थानीय निकाय  
सोशल सेक्टर-1  
बिहार, पटना

सं0-एल0ए0/एस0एल0-1/श0स्था0नि0/14754/132

दिनांक- 31.08.18

प्रतिलिपि सूचनाएं एवं आवश्यक कार्रवाई हेतु प्रेषित-

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

ननवीर हसन 31/08/18

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



कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा), बिहार, पटना  
सामाजिक प्रक्षेत्र- I

निरीक्षण प्रतिवेदन संख्या:- 1132/17-18

भाग-I

प्रस्तावना

1	निरीक्षित कार्यालय का नाम:	बिहार राज्य जल पर्षद, पटना
2	कार्यालय प्रधान का नाम एवं पदनाम:	श्री राजेश मीणा, प्रबंध निदेशक, बिहार राज्य जल पर्षद, पटना
3	लेखा की अवधि:	वर्ष 2016-17
4	लेखापरीक्षा की अवधि:	13.11.17 से 13.01.18
5	लेखापरीक्षा दल के सदस्य:	श्री रोशन कुमार-1, सहायक लेखापरीक्षा अधिकारी श्री विशाल कुमार, सहायक लेखापरीक्षा अधिकारी श्री राकेश कुमार सिंह, वरीय लेखापरीक्षक
6	निरीक्षण अधिकारी का नाम	श्री अनिल कुमार प्रसाद, वरीय लेखापरीक्षा अधिकारी
7	लेखापरीक्षा का क्षेत्र:	वर्ष 2016-17 के लेखाओं के नमूना जांच की गई। माह नवंबर 2016 के लेखाओं की विस्तृत जांच, कोषागार से किए गए आहरणों एवं कोषागार में जमा की गई राशियों का सत्यापन कोषागार के अभिलेखों से किया गया। माह जून 2016 के लेखाओं की अंकगणितीय जांच की गई। इसी क्रम में उपलब्ध कराये गये अन्य अभिलेखों की भी जांच की गई।
8	पूर्व निरीक्षण प्रतिवेदन में लंबित कंडिकाओं की वर्तमान स्थिति	अप्रस्तुत
9	क्या कार्यालय प्रधान से विचार विमर्श किया गया था?	हां

दावा अस्वीकार प्रमाण-पत्र

**DISCLAIMER CERTIFICATE**

यह निरीक्षण प्रतिवेदन बिहार राज्य जल पर्षद, पटना द्वारा उपलब्ध कराए गए सूचनाओं एवं अभिलेखों पर आधारित है। कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा), बिहार, पटना लेखा परीक्षित कार्यालय द्वारा गलत सूचना उपलब्ध कराए जाने हेतु कतई उत्तरदायी नहीं होगा।

## 10. Financial Overview

As per provisions contained in the section 35(1) of the Bihar JalParshad Act, 1982 the BRJP was to prepare annual statement of accounts. The Annual Accounts for the period 2016-17 were not prepared by the BRJP. It was also observed that the General/main cash book was not maintained rather scheme wise/head wise cash books were written. The cash books were written under double entry system however, the ledger was not prepared for any account. As such, the actual financial overview viz., opening balance at the beginning of the financial year, receipt and expenditure for the period 2016-17 could not be ascertained.

However, the position of opening balance, receipt, expenditure and closing balance for the year 2016-17 was prepared by audit on the basis of entries made in the 21 subsidiary cash books which is detailed below:

(₹ in lakh)						
sl.no	Name of account	Opening Balance	Receipt during the year	Total Receipt	Expenditure during the year	Closing balance
1	Plan/non-Plan	6900.19	4246.13	11146.32	3014.93	8131.39
2	State Plan	3889.81	172.99	4062.80	59.92	4002.88
3	Nagar Nikai W/S	7059.31	6457.90	13517.21	9021.90	4495.31
4	PMC W/S	1349.51	87.86	1437.37	386.00	1051.37
5	Amrut	293.20	20120.11	20413.31	10919.55	9493.76
6	JnNURM	3150.19	1463.31	4613.50	3150.19	1463.31
7	Revenue	2205.88	308.61	2514.49	0	2514.49
8	HUDCO W/s	98.33	2.93	101.26	0	101.26
9	Special Repair	74.55	0.67	75.22	0	75.22
10	G. Bagh	12.635	0.005	12.64	0	12.64
11	PPF	46.36	0.08	46.44	0	46.44
12	Kankarbagh Drainage	41.12	0.06	41.18	0	41.18
13	Hajipur EPIP/BIADA	6.92	0	6.92	0	6.92
14	United Fund	6.75	0.27	7.02	0	7.02
15	GAP-I	179.28	0.54	179.82	0	179.82
16	GAP-II	52.18	0.12	52.30	0	52.30
17	NRCP	5.40	0.22	5.62	0	5.62
18	PHED	546.87	112.91	659.78	0	659.78
19	12 <sup>th</sup> FC	1016.75	36.50	1053.25	0	1053.25
20	P/L Account	45.57	0	45.57	0	45.57
21	SBI Plan/non-plan	0.48	0.01	0.49	0	0.49
	Total	26981.285	33011.225	59992.51	26552.49	33440.02

It is evident from the above table that during 2016-17, against the total available fund of 599.92 crore, the BRJP could utilise only 265.52 crore (44 *percent*): The major financial transactions during 2016-17 were done through the four accounts mentioned at sl. no. 1, 3, 5 & 6 of the above table.

In reply it was stated that 42 accounts are being maintained by us and a detail list for the same have been produced to audit party.

Reply was not acceptable as no annual accounts had been prepared by the board. In absence of annual accounts, the assests and liability of board could not be ascertained.

## **Part- II A- NIL**

### **Part- II B**

#### **Para 1: Avoidable payment of Delayed Payment Surcharge (DPS) – Rs. 17.58 lakh**

As per provisions of the electricity regulations and tariff orders of the South Bihar Power Distribution Company Limited (SBPDCL), in case a consumer does not pay energy bills in full within 10 days grace period after due date specified in the bill, a Delayed Payment Surcharge (DPS) of 1.5% per month for Low Tension (LT) consumers and 0.5% per week for High Tension (HT) consumers or part thereof on the principal amount of the bill will be levied from the original due date for payment until the payment is made in full.

Scrutiny of electricity bills of the BRJP Head Quarter and its subordinate divisions for the period 2016-17 revealed that the electricity bills were not paid by the due date specified in the bills and the Head quarter and the divisions had to pay Rs. 1757765/- as DPS to the SBPDCL for delay payment of electricity bills vide details given below:

<b>Name of Division</b>	<b>DPS charged in Electricity Bills for the period</b>	<b>Amount of DPS (in Rs.)</b>
BRJP(HQ)	2016-17	48250 (38882+9368)
Division-1, Saidpur	2016-17	307815
Division-2, Beur	August-16 to November-16	14433
Division-5, Pahari	April-16 to February-17	82213
Works Division, Kankarbagh	2016-17	1305054
	<b>Total</b>	<b>1757765</b>

(Annexure- I)

Had the electricity bills been paid within due time, the payment of DPS could have been avoided.

It was replied by BRJP (HQ) that delay in receipt of electricity bills was the reason for delay in payment of electricity bills. A complaint for the same has been lodged with the Electricity office. The executive engineer, Division-I, Saidpur replied that after receiving allotment from BRJP (Hqr.) against electricity bill, payment was made to electricity department. The EE Division-2 Beur replied that electricity bills were received late and due to holiday bill could not be paid in time. In future arrangement will be made to deposit before stipulated date. The EE, division-5 pahari replied that the reason for delayed payment of electricity bill was the non-availability of fund in this head. After getting the electricity bill from Electricity Board,

requisition for Electricity bills were sent to BRJP HQ for allotment of funds and the payment was made to the Electricity Board as and when the fund was received. The EE, Works division kankarbagh replied that the electricity bill is not sent by SBPDCL regularly and in time. The payment of energy bill is subject to availability of fund with division which is demanded from BRJP (HQ). The electricity bill is paid in due time if the fund is available with works division. As per regulations of SBPDCL delayed surcharge is to be paid by the government organization also. Hence, payment of DPS charged in energy bill is paid.

The reply was not acceptable as the sufficient time (10 days grace period after due date) was available for payment of bills and as for unavailability of fund, the Divisions could have made timely requisition of fund from the BRJP(HQ). Besides, the UD&HD was releasing funds to the BRJP every year in advance for payment of electricity bills. Hence, the payment of Rs.1757765/- could have been avoided.

**Para:2. Loss of revenue due to Non-revision of rent and outstanding rent (Rs. 11.34 lakh)**

Scrutiny of rent register and concerned rent file of the Bank of India at BRJP (HQ), Borring canal road, Indian Bank and Delhi Model High School at Ganga Bhawan, Kankarbagh, and Indian bank at Beur, Patna revealed the following irregularities:

**1. Bank of India at BRJP (HQ)**

Scrutiny of rent register and concerned file maintained at BRJP (HQ) revealed that the Deed of lease was made with the Bank of India, Birchand Patel Marg Branch, Sone Bhawan, Patna on 29.07.2004 for 809 sqft area including bath-room, staircase and open space for opening of extension counter of the Bank at the BRJP (HQ) premises. The agreed rent was Rs. 5.00 per sqft and the rent was payable in advance. As per terms and conditions of the deed, the rent was to be increased each year at the rate of 5%. The period of lease was ten years from 01.10.2003 to 30.09.2013. Later, it was found (March 2009) by the BRJP that instead of 809 sq. ft., the Bank was using 820.22 sq. ft. area from October 2003 and from March 2009 *i.e.*, after extension of the branch, 1227.84 sq.ft. additional area *i.e.* total 2048.08 sqft. was being used by the bank. Further, it was noticed that no fresh agreement had been done for additional area occupied by bank from March 2009.

It was also observed that Parshad had not followed Bihar Building Control act, (Lease, Rent and Eviction) 1984, House controller for fixation of fair rent under Section 5 of this act which would be determined on the basis of the market rent prevailing in the area.

As per agreement lease, period of BOI ended on 30.09.13. It was also observed that a meeting was held on 23.07.15 with Bank on this issue, it was decided that a fresh agreement of lease will be made with new rent at rate of Rs. 10 per sqft. and rent was to be increased each year at the rate of 5%.

However, neither the fresh lease/agreement was made with the Bank nor the rent was revised. As a result bank was paying old rent. It was also found that rent was not revised as per agreement which was to be increased each year at the rate of 5%. A minimum difference to be recoverable from BOI due to non-revision of rent is as below:

Period of rent	rate of rent	rent amount	actual rent paid by Bank	Remarks
04/2003 to 09/2004	18X4101	73818	47655	total area occupied by bank is 820.22 sqft and rent calculated by Rs. 5 per sqft. and 5% increased each year
10/2004 to 09/2005	12X4306	51672	63104	
10/2005 to 09/2006	12X4521	54252	46722.50	
10/2006 to 09/2007	12X4747	56964	118115.25	
10/2007 to 09/2008	12X4984	59808	60470.25	
10/2008 to 02/2009	5X5233	26165	25078	
03/2009 to 09/2009	7X13067	91469	30336	Total area extended from 820.22 sqft. to 2048.08 sqft.
10/2009 to 09/2010	12X13720	164640	156844	
10/2010 to 09/2011	12X14406	172872	127282	
10/2011 to 09/2012	12X15126	181512	128352	
10/2012 to 09/2013	12X15882	190584	128352	
10/2013 to 09/2014	12X20481	245772	187744	
10/2014 to 09/2015	12X21505	258060	101952	on the basis of minutes of meeting was held on 23.7.15 rent calculated by Rs. 10 per sqft. and 5% increased each year. Rent paid by bank only upto march 17.
10/2015 to 09/2016	12X22580	270960	165672	
10/2016 to 09/2017	12X23709	284508	89208	
<b>Total</b>		<b>2183056</b>	<b>1476887</b>	

As per agreement and meeting held on 23.07.15. Total rent due from 04/2003 to 09/2003 was 2183056/- (worked out in audit), but lessee paid only 1476887/- upto march 2017. Hence, a sum of Rs. 706169/- (minimum) stands recoverable from lessee.

## **2. Indian Bank at Div.2 Patna, Beur**

The deed of lease was made with the Indian bank, Ganga Project Division, Beur, Patna on 25.02.2006. As per terms of the lease deed, rent for 496 sqft carpet area was fixed at Rs. 1,736.00 per month (at the rate of Rs. 3 50 per sq. ft.) with annual increase of 5%. The lease period was five years from 23.10.2005 to 22.10.2010 with an option on the lessee's part to have the terms of the lease extended by a further period of 5 years on the same terms and terminable. It was also observed that Parshaad had not followed Bihar Building Control act, (Lease, Rent and Eviction) 1984. House controller for fixation of fair rent under Section 5 of this act which would be determined on the basis of the market rent prevailing in the area.

As per agreement lease period of Indian bank ended on 22.10.10 but no fresh lease agreement had been done yet. It was also observed that a meeting was held on 23.07.15 with Bank on this issue, it was decided that a fresh agreement of lease will be made with new rent at rate of Rs. 10 per sqft. and rent was to be increased each year at the rate of 5%.

However, neither the fresh lease/agreement was made with the Bank nor the rent was revised. As a result bank was paying old rent. It was also found that rent was not revised as per agreement which was to be increased each year at the rate of 5%. A minimum difference to be recoverable by Indian bank due to non-revision of rent is as below:

Period of rent	rate of rent (increased @ 5% each year)	rent amount	actual rent paid by Bank	Remarks
10/2005 to 09/2006	12X1736	20832	10879	Rent paid at the rate of 5 per sqft with 5% increment each year of total area 496 sqft.
10/2006 to 09/2007	12X1823	21876	0	
10/2007 to 09/2008	12X1914	22968	40696	
10/2008 to 09/2009	12X2010	24120	32380	
10/2009 to 09/2010	12X2111	25332	29140	
10/2010 to 09/2011	12X2216	26592	26370	
10/2011 to 09/2012	12X2327	27924	25475	
10/2012 to 09/2013	12X2443	29316	29072	
10/2013 to 09/2014	12X2565	30780	30524	
10/2014 to 09/2015	12X2693	32316	32048	
10/2015 to 09/2016	12X4960	59520	32304	
10/2016 to 09/2017	12X5208	62496	26921	
<b>Total</b>		<b>384072</b>	<b>315809</b>	

As per agreement and meeting held on 23.07.15. Total rent due from 10/2005 to 09/2017 was 384072/- (minimum amount worked out in audit), but lessee paid only 315809/- upto June 2017. Hence, a sum of Rs. 68263/- (minimum) stands recoverable from lessee (Recoverable amount may be enhanced if rent revised by market rate and new agreement period).

### **3. Indian Bank at Ganga Bhawan, Kankarbagh**

The deed of lease was made with the Indian bank, Ganga Bhawan, Kankarbagh, Patna on 23.06.05. As per terms of the lease deed, rent for 1084 sqft carpet area was fixed at the rate of Rs. 5 per sq.ft. with annual increase of 5%. The lease period was five years from 01.10.2003 to 30.09.2008 with an option on the lessee's part to have the terms of the lease extended by a further period of 5 years on the same terms and conditions.

It was also observed that Parshad had not followed Bihar Building Control act, (Lease, Rent and Eviction) 1984, House controller for fixation of fair rent under Section 5 of this act which would be determined on the basis of the market rent prevailing in the area.

As per agreement lease period of Indian bank ended on 30.09.2008 but no fresh lease agreement had been done yet. It was also observed that a meeting was held on 23.07.15 with Bank this issue. It was decided that a fresh agreement of lease will be made with new rent at rate of Rs. 10 per sqft. and rent was to be increased each year at the rate of 5%.

However, neither the fresh lease/agreement was made with the Bank nor the rent was revised. As a result bank was paying old rent. It was also found that rent was not revised as per agreement which was to be increased each year at the rate of 5%. A minimum difference to be recoverable from Indian bank due to non-revision of rent is as below:



Period of rent	rate of rent (increased @ 5% each year)	rent amount	actual rent paid by Bank	Remarks
10/2003 to 09/2004	12X5420	65040	0	Rent paid at the rate of 5 per sqft with 5% increment each year of total area 1084 sqft.
10/2004 to 09/2005	12X5691	68292	92542	
10/2005 to 09/2006	12X5976	71712	58890	
10/2006 to 09/2007	12X6275	75300	54360	
10/2007 to 09/2008	12X6584	79068	120423	
10/2008 to 09/2009	12X6918	83016	97201	
10/2009 to 09/2010	12X7264	87168	85657	
10/2010 to 09/2011	12X7627	91524	65890	
10/2011 to 09/2012	12X8008	96096	52712	
10/2012 to 09/2013	12X8408	100896	98835	
10/2013 to 09/2014	12X10840	130080	79068	On the basis of minutes of meeting was held on 23.7.15 rent calculated by Rs. 10 per sqft. and 5% increased each year from 10/2013. Rent paid by bank only upto July 2017.
10/2014 to 09/2015	12X11382	136584	196255	
10/2015 to 09/2016	12X11951	143412	72479	
10/2016 to 09/2017	12X12549	150588	65890	
<b>Total</b>		<b>1378776</b>	<b>1140202</b>	

As per agreement and meeting was held on 23.07.15, total rent due from 10/2003 to 09/2017 is 1378776/- (minimum amount worked out in audit), but lessee paid only 1140202/- upto July 2017. Hence, a sum of Rs. 238574/- (minimum) stands recoverable from lessee (Recoverable amount may be enhanced if rent revised by market rate and new agreement period).

#### **4. Delhi Model High school at Ganga Bhawan, Kankarbagh**

The deed of lease was made with the Delhi Model High School, Ganga Bhawan, Kankarbagh, Patna on 22.07.05. As per terms of the lease deed, rent for 11889 sqft carpet area was fixed at the rate of Rs. 27950 per month with annual increase of 4%. The lease period was eleven years from 01.08.2005 to 01.08.2016.

It was also observed that Parshad had not followed Bihar Building Control act, (Lease, Rent and Eviction) 1984. House controller for fixation of fair rent under Section 5 of this act which would be determined on the basis of the market rent prevailing in the area.

As per agreement lease period of Delhi Model High School ended on 01.08.16. However, neither the fresh lease/agreement was made with the Bank nor the rent was revised. As a result bank was paying old rent. It was also found that rent was not revised as per agreement which was to be "increased each year at the rate of 4%". A minimum difference to be recoverable from Delhi Model High School due to non-revision of rent is as below:

Period of rent	rate of rent (increased @ 5% each year)	rent amount	actual rent paid by Bank	Remarks
08/2005 to 07/2006	12X27950	335400	307450	
08/2006 to 07/2007	12X29068	348816	251550	
08/2007 to 07/2008	12X30231	362772	199004	
08/2008 to 07/2009	12X31440	377280	601484	
08/2009 to 07/2010	12X32698	392376	375648	
08/2010 to 07/2011	12X34006	408072	344344	
08/2011 to 07/2012	12X35366	424392	375648	
08/2012 to 07/2013	12X36781	441372	407048	
08/2013 to 07/2014	12X38252	459024	565638	
08/2014 to 07/2015	12X39782	477384	528158	
08/2015 to 07/2016	12X41373	496476	477384	
08/2016 to 07/2017	12X43028	516336	489154	
08/2017 to 10/2017	03X44749	134247	130805	
<b>Total</b>		<b>5173947</b>	<b>5053315</b>	

As per agreement total rent due from 08/2005 to 10/2017 is 5173947/- (minimum amount worked out in audit), but lessee paid only 5053315/-. Hence, a sum of Rs. 120632/- (minimum) stands recoverable from lessee (Recoverable amount may be enhanced if rent revised by market rate and new agreement period).

No reply/comment on the above mentioned audit observation was given by audit entity.

**Para:3. Loss due to non-realisation of settlement amount of Rs.4.51 lakh**

Settlement of fish pond was done in 2007 for a period of three years (2007-10) with Shri Rajiv Ranjan Kumar for Rs. 9.02 lakh. According to agreement Shri Kumar had deposited half of the settlement amount i.e., Rs. 4.51 lakh and the rest amount had to be deposited by him in two equal instalments on or before 30.04.09. Despite several reminders the balance amount (Rs. 4.51 lakh) was not deposited by the bidder till date.

It was observed that the Secretary, BRJP had instructed (June 2011) the Executive Engineer, Division-5 to take action against the settlee under the PDR Act and lodge FIR against him for recovery of the balance amount. In compliance to this letter, the EE, Division-5 sent (July 2011) a letter to the Agamkuan police station for lodging FIR against the settlee.

Further, scrutiny revealed that efforts were made by the division for settlement of fish pond in July 2011 and August 2011 with base rate of Rs. 9,92,200.00 and Rs. 10,37,300.00 respectively. But the bidders were not turning up at this base rate. After lapse of one year the EE, Division-5 had requested vide its letter no 179 dated 25.03.12 to the District Fisheries officer, Patna to decide the base rate for settlement of fish pond as the bidders were not turning up at the earliest base rate.

**Audit Observations:**

1. Why the agreement was not cancelled after 30.04.09?
2. Was FIR lodged against the settlee? Copy of FIR may be produced in audit. If no, what further actions were being taken by division may be stated.
3. No further action regarding realisation of settlement amount was found in the file.
4. No further action regarding settlement of fish pond was found in the file since then.

The EE, division-5 pahari replied that for settlement of Rs. 4.51 lakh efforts were made so many times but still could not succeed. For this, FIR was lodged, but it was quashed by the Hon'ble Court, Patna. Again we will try to recover money with the help of board lawyer.

Action taken report after recovery may be intimated to this office.

**Para:4. Work awarded to in excess of estimated/NIT value of Rs. 2461.05 Lakh**

Test check of records relating to tender disposal committee, maintained in the office of Chief Engineer, BRJP, Patna revealed that the construction of water supply schemes under AMRUT and State Plan were being executed by the Ganga Project Division Nos, I, II, III, IV and V at Patna and and Bhagalpur. There were 31 scheme out of 32 (Stated Plan) and nine scheme out of 21 (AMRUT) being run in 17 and 11 district respectively. Out of which 19 scheme have been reviewed in the division Nos. I, II, III, IV and V.

Test check of records relating to minutes of tender disposal committee revealed that the works were allotted to the contractos in excess of estimated cost ranging between 9.5% and 9.999%. It was also observed that "two bidders had participated in technical bid and after negotiation, the contractor stated that due to increase of rate, schedule of new building rate have been increased. Besides the excise duty of rising and distribution system of pipe were deducted before tender. After that on the basis of above the works were awarded to contractors in excess of 9.55 to 9.999% of above rate. It was never found in minutes that the work was allotted to the contractor below this rate. It is presumed that the work were allotted either to M/s. J.P. Enterprises, Patna now converted into M/s Ganadhipati construction Pvt. Ltd. Patna or M/s Nalanda Engicom Pvt. Ltd. Patna. The maximum works were allotted to the both of them.

Due to above reasons works were allotted in excess of Rs. 2461.05 lakh of estimated cost details of which are given in Annexure- IA. If the NIT was published in a National Level News paper/e-tendering and one, minimum three bidders would have participated and all eligible contractors would have had opportunity to participate in the bid.

Due to non-participation of other contractors, healthy competition was never conducted by the BRJP. If the above process was adopted, other bidder may have agreed to do the work below the estimated cost.

On the above observations it was replied that BRJP works under the UD&HD and executed the work as authorized/directed by the department. All tenders works have been executed as per two bid systems of technical and financial bid and through e-tendering through the technical support from the eproc.bihar gov.in and GoB guideline. The NIT have been widely circulated

in state and national level newspaper and through e-tendering website, giving the bidder always sufficient time to bid for the works.

In all the tenders disposed, about which the audit has discussed, all tenderers has been examined on technical matters and all the papers of the participant bidders have been examined by the technical bid evaluation committee. As per recommendation of the technical bid evaluation committee, the financial bid is opened only after decision from the departmental tender committee. Upon approval of Departmental tenders committee, the financial bid is opened and lowest bidder has been allotted works only after proper rate negotiation. All the above processes have been followed during the tender process of earlier state plan schemes (31 Nos) and also, during the recent tenders for the works under AMRUT MISSION schemes (9 Nos).

Following through advertisement of the NITs in national newspapers, the no of bidders taking part in BRJP work has gone up in recent times. Therefore, it is submitted that all the tenders have been disposed through following all the established rules of SBD, BFC. etc.

Reply was not acceptable as minutes of discussion with the bidder to negotiate the rate was not made available. In absence of minutes of negotiation it could not be ascertain that whether the negotiation of rate was done or not.

**Para:5. Unfruitful expenditure on partial functioning of STP Rs. 406.27 Lakh**

**(A) STP Saidpur**

The Sewerage Treatment Plant (STP) Saidpur of 45.0 MLD operating capacity came into functioning in 1999 and it was being operated and maintained by the BRJP Division-I, Saidpur, Patna. Scrutiny of log books of the STP Saidpur, assessment report of inspection and progress report revealed that total 7 motors of 60 HP were installed in the STP total average of motors 38 to 42 hours (running alternately). The status of function of motors is shown in annexure IV. Out of 7 motors of 60 HP installed in the STP only 4 motors of 60 HP were functioning permanently. Motor no. 3 & 5 functional partially in 2016-17. However, motor no. 4 has not been functioning since 2016-17. This resulted in average capacity of STP down from 45 MLD to 33 to 35 MLD in 2016-17. At present (October 2017) the average capacity of STP has been reported only 28 MLD. Further, scrutiny of cash book and assessment report of inspection of STP revealed that during 2016-17, as per assessment report recurring expenditure of Rs. 9664320/- was made on the alternately functioning STP on accunts of electricity bills (approx 4500000), manpower (4912320), Chemical (132000) and periodical repairs (120000). As per cash book recurring expenditure of Rs. 15616601/- was made on the alternately functioning

STP on accounts of manpower, chemical and other expenses (4899412), electricity bill (4219309) and O&M (6497830).

Test check of the weekly performance report of the STP (prepared by the Division-1, Saidpur) for the period 2016-17 revealed that the performance of aerated lagoon process was much below the permissible limits and water quality after treatment was not satisfactory vide details given in annexure IV. The water quality after treatment was not up-to-mark as per the permissible limits

**(B) STP Beur**

The Sewerage Treatment Plant (STP) Beur of 15 MLD was constructed in May 1986. After its augmentation, 35 MLD (20MLD Secondary treatment & 15 MLD primary treatment) operating capacity came into functioning in 1992-93 and it was being operated and maintained by the BRJP Division-II, Beur, Patna. As per report of STP and I&D dated 10.10.15 it was observed that sewage flow of western Patna comes to STP for treatment. There are three nos. I&D (Kurji, Rajapur & Mandiri), Four nos. pumping station (Shastri Nagar, Mithapur, Babu Bazar & Police Colony Anishabad) and three nos intermediate pumping station (Dhobhighat, Riding road & P-point) under STP Beur. Further scrutiny of log books and status report of STP Beur dated 30.03.17 revealed that out of total 5motors installed in the STP (3 nos 75HP, 1 nos 50HP and 1 nos 30 HP), only two motors (one 75 HP and another 50 HP capacity) was function regularly in 2016-17. Rest three motors (2 nos 75 HP and one 30 HP) did not function in 2016-17.

Recurring expenditure of Rs. 17,82,853/- was made on the partial functioning of STP on accounts of electricity bills (6505132/-), security services (422820/-), payment of daily wage staff engaged for operation of the STP (6894167/-), Advertisement (50747/-) Lab (150000), OM to STP & I&D (360000) STP, I&D work (2787987) and other contingency expenses (120000). Test check of the monthly performance report of the STP (prepared by the Division-II, Beur) for the period 2016-17 revealed that the performance of aerated lagoon process was much below the permissible limits and water quality after treatment was not satisfactory vide details given in annexure IV.

**(C) STP Bhagalpur**

Scrutiny of records related to the STP, Bhagalpur maintained at the Division-3, Bhagalpur revealed that the STP of 11 MLD capacity came into functioning in 1992-93 tapping 7 main Nalas (University Nala, Naya Bazar, Skhichand, Jogeser, Adampur, KoyalaGhat and MaharajGhat) through which the sewage are sent to the STP. As mentioned in IR No.673/2016-17, Report of STP was sent to Sr. Audit Officer, SS-i, A.G. (Audit), Bihar vide letter no. 371 dated 24.08.17 and report of NRCP, the STP was not functioning in full capacity. The actual operating capacity of the STP was 1.50 to 1.75 MLD (13-16%) against the installed capacity of 11 MLD and the four main Intermediate Pumping Station (IPS) and I&D plants were not functioning.

Further scrutiny of log book revealed that out of 5 MPs motors installed in the STP (3 MPs 15 HP & 2 MPs 10 HP), only 1 MP of 15 HP was partially functioning April to 21.01.17 and No. 2 MP of 15 HP was partially functioning upto 11.10.15 rest MPs not functioning during 2016-

17 to till date. All MPs have not been functioning since 21.01.17. All aerators of Pond-1 and Pond-II were non-functional. The IPS at Naya Bazar, Koyalaghat and sMaharajaghat were not functioning. There was no discharge from Pond-I, Pond-II and fish pond and the STP was not receiving raw sewage since May 2015. There was Nil functional MLD since August 2015. Due to non-functioning of the aerators, the laboratory was also not functioning despite having all the necessary equipment and chemicals.

Thus, due to non-functioning of the STP, the untreated water is being discharged in Ganga River which is polluting the river. Hence, the objective of the establishment of STP could not be fulfilled. As such, the total recurring expenditure of Rs. 2059013/- made during 2016-17 on accounts of electricity bills (Rs. 370553/-), payment of 15 daily wage staff engaged for operating of the non-functional STP, IPS and I&D plants (Rs. 1583140/-), Lab/chemical (Rs. 20000) and O&M (Rs. 85320/-) rendered unfruitful.

#### **(D) STP Karmalichak**

The Sewerage Treatment Plant (STP) Karmalichak of 4.0 MLD operating capacity started functioning since September 2007 and it was being operated and maintained by the BRJP Division – 4, Karmalichak, Patna. Scrutiny of the files and log books of the STP Karmalichak for the period 2016-17 revealed that out of total 3 motors and 4 aerators installed in the STP, only one motor of 10 HP capacity was functioning regularly and one motors of 10 HP capacity was functioning partially. Rest one motor and 4 aerators (one motor-10 HP, one aerator-5 HP and two aerator- 2 HP) did not function at all. The status of functioning of motors is shown in annexure IV.

Out of 3 motors and 4 aerators installed in the STP, only two motor (10 HP) were functioning alternately in 2016-17. It was observed that during 2016-17 recurring expenditure of Rs. 2182577/- was made on the partial functioning of STP on accounts of electricity bills (Rs. 690588/-), payment of daily wage staff engaged for operation of the STP (Rs. 1138238/-), payment of security guard (Rs.222751/-) and O&M (Rs. 131000). Performance of STPs under the BRJP were regularly monitored through Ganga Water Quality Monitoring Project, Patna-5 under the National River Conservation Project (NRCP). However, it was noticed that the STP Karmalichak was not included in the list of monitoring plants. It was found that the actual functioning capacity of the STP during 2016-17 was 2 MLD (50%) against the total operating capacity of 4.0 MLD. As per report sent to chief engineer for check list of National Mission for clean Ganga on 22.05.17, the reduction of B.O.D., C.O.D and T.S.S. after treatment ranged from 20 to 50% only. Thus, due to partial

functioning of the STP, the untreated water is being discharged in Punpun River which is polluting the river.

**(E) STP Pahari**

The Sewerage Treatment Plant (STP) Pahari of 25.0 MLD operating capacity came into functioning in June 1994 and it was being operated and maintained by the BRJP Division-5, Pahari, Patna. Scrutiny of IR No. 673/2016-17 and log books of the STP Pahari revealed that out of total 5 motors installed in the STP, only two motors of 60 HP capacity were functioning regularly while another motor of 60 HP capacity functioned only for a few months during 2014-16. Rest two motors (30 HP each) did not function at all. Further, scrutiny of progress report of STP revealed that out of 12 Nos Aerator installed (09 New and 3 old) only 9 new aerators were working and rest 03 old aerators did not function during 2016-17. The status of function of motors is shown in annexure- IV.

Out of total 5 motors installed in the STP, only two motors (60 HP each) were functioning full time. It was also observed that the motors at sl. no. 4 and 5 were not functioning at all since last 9 years. Further scrutiny revealed that during 2016-17, recurring expenditure of Rs. 3785807/- was made on the partial functioning STP on accounts of electricity bills (1633497), security services (422368), payment of daily wage staff engaged for operation of the STP (1385204) and other contingency expenses (344738).

Test check of the weekly performance report of the STP (prepared by the Division-5, Pahari) for the period 2016-17 revealed that the performance of aerated lagoon process was much below the permissible limits and water quality after treatment was not satisfactory vide details given in annexure IV. The water quality after treatment was not up-to-mark as per the permissible limits.

Thus, due to partial functioning of the STPs, the objective of the establishment of STPs could not be fulfilled. As such, the total recurring expenditure Rs.4062694/- incurred on the partial functioning STPs became unfruitful.

On this being pointed out in audit, the executive engineer, Division-I, Saidpur replied that many parts of STP have been damaged by BUIDCO (as the renovation of STP has been done by BUIDCO), the STP is not functioning to full capacity. The executive engineer of division-III replied that estimate for renovation of STP has been prepared and sent to headquarter for sanctioning. The renovation of STP by BUIDCO is being proposed. The EE, division-4, karmalichak replied that the actual capacity of STP is 2.5 MLD against its operating capacity 4 MLD due to siltation in the network pipe as it is 25 years old. Some motors are in running condition. Estimate had been prepared and sent to BRJP (HQ) for grant. Now the STP has been re-designed by BUIDCO to expand its operating capacity to 37 MLD. Division II & V have not given any comment on this.

Steps may kindly be taken to make all the STPs fully functional at the earliest.

**Para:6. Idle/Unutilised C.I. pipes- Rs. 323.83 lakh**

Scrutiny of site accounts and files related to C.I. pipes of the BRJP divisions revealed that 13572.20 meter C.I. pipes of different sizes worth Rs.323.83 lakh were lying idle in the campus of divisions for more than five years. Division wise details are as below:

**(I) C.I pipes of Rs. 41.75 lakh lying idle in the division-1, Saidpur**

Scrutiny of site accounts and files related to C.I. pipes of the division revealed that 1829.10 meter C.I. Pipes of different sizes worth Rs. 4174533/- were lying idle even after completion of the following schemes:-

SL.No.	Name of scheme	Size of C.I. Pipes	Quantity of C.I Pipes (Meter)	Rate per metre(RS.)	Total amount (Rs.)
1.	Kadamkuan W/S Scheme	300 mm dia	56.90	3850.00	219065.00
2.	Vitt Colony and Magistrate colony W/S scheme	350 mm dia	66.70	4854.00	323761.00
		300 mm dia	306.35	3850.00	1179447.00
		250 mm dia	39.50	2106.00	83187.00
		200 mm dia	5.00	1563.00	7815.00
		150 mm dia	1258.35	1505.00	1893817.00
3.	Sinking of 3''x1.5' dia T/W under PMC area under GPD-1	40 mm dia	8.00	4854.00	38832.00
4.	Augmentation of STP under GPD-1	400 mm dia	80.25	4854.00	389534.00
5.	Drainage scheme at saidpur area PMC ward No-36	750 mm dia	8.05	4854.00	39075.00
			<b>1829.10</b>		<b>4174533.00</b>

Despite lapse of three to nine years, CI pipes could not be utilised in other schemes which resulted into these pipes lying idle in the stock.

**Audit Observations:**

1. It was also found that the stock register of C.I. pipes was not maintained by the Division.
2. Due to non-utilisation depreciation in the quality of C.I. Pipe could not be ruled out.

The executive engineer, Division-I, Saidpur replied that since the water supply schemes are now being executed on turnkey contract basis, most of the pipe are now in damaged condition, the balance pipe could not be utilized and the same may be utilized if there would be requirement with the approval of higher authority.

**(II) C.I pipes of Rs. 227.38 lakh lying idle in the division-2, Beur**

Scrutiny of site accounts and files provided in audit related to C.I. pipes of the division revealed that 10366.10 meter C.I. Pipes of different sizes worth Rs. 22738107/- were lying idle even after completion of the following scheme:-