

CHAPTER-V

MISCELLANEOUS IRREGULARITIES

5.1 Irregular Purchase of Car by Raising Loan in ZP Samastipur

As per Section 83(1) of BPR 2006, a Zila Parishad may raise loans with the approval of the State Government and create sinking fund for the repayment of loans. In addition, Section 88(4) of the Act *ibid.* provides that the CEO shall ensure that no expenditure is incurred except under proper sanction and in accordance with this Act, the rules and regulations there under and shall disallow any expenditure not warranted by the Act or rules and regulations or for which no provision is made in the Budget.

Contrary to these provisions, the ZP Samastipur raised a loan of ₹ 4.18 lakh from the United Bank of India, Samastipur and purchased a car for use of the Chairman without prior sanction of the Government and without creating the required sinking fund (July 2006). The ZP made re-payment of loan and interests of ₹ 5.07 lakh against required ₹ 4.34 lakh vide Cheque no. 464187 dt. 20/07/2006 and 114022 dt. 10/07/2009. The ZP failed to repay the instalments of loan on time and incurred a loss of ₹ 73,000/- due to penal interest.

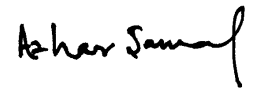
5.2 Non-Deposit of Provident Fund Amount

Audit scrutiny of related records revealed that in three ZPs-Sitamarhi, Khagaria and Buxar a sum of ₹ 39.18 lakh (Sitamarhi ₹ 35.83 lakh, Khagaria ₹ 2.40 lakh and Buxar ₹ 0.95 lakh) was deducted during 1996-97 to 2009-10 from salary bills of the employees on account of subscriptions and contributions to Provident Fund (PF). But, the said amount was not deposited into their respective PF account. Non-deposit of PF contribution into the PF account resulted in the deprivation of the timely interest payable to the employees.

5.3 Expenditure on Idle Staff in ZP Patna - ₹42.30 Lakh

In Zila Parishad Patna, the medical staff remained idle because neither any medicine nor any equipment were supplied to the dispensaries. As such utilisation of services of the medical staff viz. *Vaidyas* and compounder remained doubtful. An amount of ₹ 42.30 lakh was spent towards their pay and allowances during 2009-10. Despite incurring this expenditure Zila Parishad failed to utilise the services of medical staff.

When the matter was pointed out it was replied that ZP Board decided to attach these doctors to Primary Health Centres in its meeting on 03/08/2011.



Place: Patna

Date: 16.12.2013

(Azhar Jamal)
DAG (SS-I)-cum-Examiner, LAD
Bihar, Patna

Countersigned



Place: Patna

Date: 16.12.2013

(P.K.Singh)
Accountant General (Audit),
Bihar, Patna