

**7.1 Fraudulent payment of wage through non-existent Post Office accounts**

A total payment of wage amounting to ₹ 28,946/- in scheme no. 491/07-08 executed by the ZP was shown paid to 51 numbers of labourers through advice and shown remitted to Laukahi post office, Madhubani. But on verification, it was observed that these accounts were not maintained by the post office. Further, the Post Master of the head post office, Madhubani also admitted that the said accounts did not exist in the Laukahi post office rather these were maintained by Khajauli (other block headquarter) post office. Thus, fake advice by mentioning non-existent accounts was prepared by the executing agency and amount was drawn in irregular way. When the matter was raised in audit ₹ 19,270/- was refunded by the working agents to MGNREGS account and balances ₹ 9,676/- was yet to be refunded.

**7.2 Over payment of wages to the labourers**

In Aurangabad, payment of wages to the labourers was not made as per Muster Rolls. In nine works, excess payment of wages to the tune of ₹ 30,616 were made. The amount of wages actually paid as per bank advice was in excess of amount of wages shown in the Muster Rolls (**Annexure LII**).

**7.3 Doubtful expenditure**

In two blocks (Biroul and Baheri) of Darbhanga, 14 number of scheme files related to execution of works by the Panchayat Samitis were not produced before audit. Thus, expenditure involved in these works amounting to ₹ 33.60 lakh could not be verified.

It was replied by the P.O. Biroul that the files along with Muster Rolls and vouchers were lost. Further, the present PRS of Bhachhi (GP) did not turn up with files and replied that these files were not handed over him by the then PRS. The matter needs to be investigated (**Annexure LIII**).

**7.4 Post Master retained a portion of wage in the name of unrecognised charges.**

During verification of job card and beneficiary survey of the labourers of GP Lasovaiya (PS Manjhaulia, Dist West Champaran) it came to notice that although the full amount of wages as per advice was credited by the Post office but at the time of drawl of wages by the labourers, the Post Master retained a portion of wage illegally towards *to and fro* carriage charges of the fund. Sri Niranjan Sah (Job card no. 2244) and Sri Shaiyad Nutt (Job card no. 2221) and Sri Pandit Choubey (Job card no. 2238) of the village pointed out the issue to audit in presence of the Programme Officer and the charges leveled were accepted by the Post Master.

### **7.5 Suspected irregular payment on account of re-measurement of earth works**

In Nalanda, scrutiny of scheme files revealed that 28 numbers of earth works of three blocks<sup>22</sup> were executed and payment was made to the executing agencies after measurement of works (April to June 2007). However, after lapse of more than one year from the date of measurement and almost two rainy seasons, the works were again re-measured by the order of the DPC (04.12.07) of the district without mentioning reasons for such re-measurement. Instead of decreasing the value of work, the value was increased after re-measurement which was not possible as no addition in work was done after the first measurement and generally earth work reduces after rainy season. Due to this enhancement in the value of work done, a total sum of ₹ 22.84 lakh was paid as difference between first and second measurement. Further, the records to justify re-measurement were also not produced before audit and it appeared the DPC issued order arbitrarily (**Annexure-LIV**).

### **7.6 Proper measurement was not done**

In West Champaran, proper measurement was not done in five works<sup>23</sup> involving ₹ 33.10 lakh. The measurement was entered in one line in the MB and detail measurement was not shown in case of pond renovation work and in case of construction of *bund*, estimate was prepared as per graphical method but in M.B graphical measurement was not shown. As a result, actual quantity of work done could not be verified from M.B.

Although these irregularities were not found in all the sampled districts, yet these were hurdle in achieving the intended objective of the scheme and as such need to be addressed for the benefit of large section of society.

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<sup>22</sup> Islampur, Chandi and Noor Sarai

<sup>23</sup> Four works (1, 2, 3 & 4/10-11) of pond renovation and one work (40/07-08) of construction of bund