जिला कोषागार कार्यालय, शेखपुरा

प्रेषक,

पत्रांक.....65...../

उपायुक्त –सह –
वरीय कोषागार पदाधिकारी,
शेखपुरा।

सेवा में,

Government Polytechnic College, Sheikhpura
PHED Divison, Sheikhpura
DPO EST. (Education) Sheikhpura

शेखपुरा, दिनांक– 19-2-2026/

विषयः– महालेखाकार Reference Number : OBS-2274883 द्वारा लगाए गये आप्पतियों का प्रेषण के सबंध में।

प्रसंगः– **Inspection report Ltr No: Deputy Accountant General/2025-2026/DIS-3320625 Date: 09 Jan 2026**

महाशय,

उपर्युक्त विषयक के सम्बन्ध में कहना है कि महालेखाकार ,बिहार पटना द्वारा लगाये गये आप्पतियों जो निम्न प्रकार है

Sl. NO.	DDO Office Name	Irregularity found	Remarks
1	Government Polytechnic College, Sheikhpura	No TDS was deducted from the voucher	Reference Number: OBS-2274883 छाया प्रति संलग्न
2	PHED Divison, Sheikhpura	Original Vouchers were not defaced.	Reference Number: OBS-2274883 छाया प्रति संलग्न
3	DPO EST. (Education) Sheikhpura	Vouchers was not inconsistency in serial number and date of the passed vouchers	Reference Number: OBS-2274883 छाया प्रति संलग्न

उपरोक्त आप्पतियो का निराकरण कर जिला कोषागार कार्यालय शेखपुरा को सूचित करे ताकि महालेखाकार बिहार पटना को इस सम्बन्ध में पत्राचार किया जा सकें।

विश्वासभाजन
19/2/2026
उपायुक्त–सह–
वरीय कोषागार पदाधिकारी,
शेखपुरा

ज्ञापांक...../ शेखपुरा,दिनांक...../

प्रतिलिपि :– जिला पदाधिकारी, शेखपुरा के सेवा में सादर सूचनार्थ समर्पित।
प्रतिलिपि :– आयुक्त के सचिव, मुंगेर प्रमण्डल मुंगेर के सेवा में सादर सूचनार्थ समर्पित।
प्रतिलिपि :– सचिव (व्यय) वित्त विभाग के सेवा में सादर सूचनार्थ समर्पित।
प्रतिलिपि :– महालेखाकार बिहार पटना के सेवा में सादर सूचनार्थ समर्पित।

उपायुक्त –सह –
वरीय कोषागार पदाधिकारी,
शेखपुरा

19. Reference Number: OBS-2274883

Subject: Inspection of various DDOs under District Treasury, Sheikhpura

A. Government Polytechnic College, Sheikhpura:

During the inspection, the Party visited Office of the Principal, Government Polytechnic College, Sheikhpura and noticed following discrepancies:

a. No TDS was deducted from the vouchers passed for Rs. 4,99,842/- vide bill number 20250128036389 (Bill No. 182/2024-25) dated 28.01.2025.
b. Bill Reference Number paid and cancelled etc. had not been mentioned on some of the vouchers. For example, bill passed for Rs. 8657/- vide memo number 605 dated 29.08.2024

B. Public Health Engineering Division, Sheikhpura:

a. The Inspection Party visited office of the Executive Engineer, Public Health Engineering Division, Sheikhpura and noticed that some bills had been passed but original vouchers were not defaced. Bill reference number paid and cancelled etc. had not been marked on the vouchers properly. Such instances can be observed in Bill passed for Rs. 4,99,920/- favouring M/s. Super Industry vide Vr. No. 13 dated 21.09.2024 and bill passed for Rs. 2,35,657/- in favour of M/s. Satendra Kumar on 30.08.2024.
b. It was also observed during the inspection that payment at a large scale were being made to M/s. Super Industry by the Executive Engineer based on the quotations obtained from only two vendors (one being M/s. Super Industry and another M/s. Bharti Industry). Thus, it was observed that these purchases were contradictory to provisions contained in Rule 131 of the Bihar Finance Rules.

C. District Programing Officer/Estt., Sheikhpura:

During inspection, it was observed that purchase of Bench Desk at a large scale (approximately 3-4 Crores) had been made under the Office of the District Planning Officer/Estt., Sheikhpura but inconsistency in serial number and date of the passed vouchers was observed. Details of such vouchers have been mentioned below:

Voucher No. (as mentioned on the vouchers)	Bill No. of the Vendor	Bill date of the Vendor	Name of Vendor	Amount
292/2024-25	840	25.07.2024	SRI RAM TRADERS	50,000/-
293/2024-25	842	25.07.2024	-do-	1,50,000/-
294/2024-25	843	29.07.2024	-do-	25,000/-
295/2024-25	845	29.07.2024	-do-	1,50,000/-
296/2024-25	846	29.07.2024	-do-	1,00,000/-
297/2024-25	847	29.07.2024	-do-	1,00,000/-
298/2024-25	848	29.07.2024	-do-	1,95,000/-
299/2024-25	849	29.07.2024	-do-	2,00,000/-
300/2024-25	850	29.07.2024	-do-	3,80,000/-
301/2024-25	853	29.07.2024	-do-	1,50,000/-
302/2024-25	841	30.07.2024	-do-	65,000/-
303/2024-25	692	27.07.2024	-do-	3,75,000/-

304/2024-25	688	16.08.2024	-do-	3,75,000/-
305/2024-25	836	29.07.2024	-do-	3,70,000/-
306/2024-25	607	26.07.2024	-do-	90,000/-
307/2024-25	663	31.07.2024	-do-	1,80,000/-

In reply, Sr. Treasury Officer stated that concerned DDOs will be communicated for rectification.

The Sr. Treasury Officer, Sheikhpura is requested to make communication with the concerned DDOs with direction to ensure compliance of relevant Financial Rules and other codal provisions while passing bills.

20. Reference Number: OBS-2274930

Subject: Security of Strong Room

According to rule 377 of Bihar Treasury Code-2011, without the permission of State government, no place should be used as strong-room unless it is first certified to be secure and fit for use by an officer of the Public Works department not below the rank of an Executive Engineer. Existing Strong rooms should be inspected annually by an Executive Engineer rank officer, who will grant certificate of safety, and it is the duty of the treasury officer to obtain such a certificate annually.

The District Superintendent of Police or the Commanding Officer of the guard if a Military one, should record an order prescribing the position of the sentries and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights etc., but the responsibility for the security of the building and its fixtures shall remain with Executive Engineer, and that for the security of chests and other treasury furniture not forming part of the building or fixtures, with the officer in charge of the treasury.

A copy of the inspecting officer's certificate and of the District Superintendent's or the Commanding Officer's order should be hung in a conspicuous place within the Strong room. It is the duty of the Treasury Officer to see that any conditions as to the manner of storage stated in these documents are complied with.

The doors and the windows of the Strong room must remain permanently closed and locked, except during the time necessary for moving coin or other valuables into or out of it. The Treasury Officer must be personally present during the whole time between the opening and shutting of the Strong- Room.

As an exception of this rule, the opening of the shutters may be permitted, during the office hours, in an aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building, provided that coin or valuables remain securely packed under lock and key.

During the verification of Strong Room of Sheikhpura District Treasury, it had been observed that:

1. Strong Room was situated on the first floor of the Treasury Office, Building and found almost empty.
2. 2 + 1 security guards were deployed for security of the Strong Room.