



CAG Audit Paras

SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest

Fraudulent Payment to an Advertising agency in the Tourism Department in Telangana

Background:

- ❖ Tourism Department issued Advertisements through an Agency for **Branding of Telangana Tourism in other States** in buses run by Bangalore Metropolitan Transport Corporation (BMTTC), Metropolitan Transport Corporation (MTC), Chennai and Kerala State Road Transport Corporation (KSRTC), Trivandrum and Indigo Airlines.

Audit Observations:

- **Department has issued work orders based on the proposals received from the agency,** without resorting to tender procedure and without ascertaining genuineness.
- Out of the 300 BMTC vehicle numbers for which advertisements were given, the Registration Numbers of **81 Vehicles were not traceable** on the National Register e-services (vahan.nic.in) portal.
- Name of the agency through which advertisements were given to BMTC was **not available on the website of BMTC as an authorised agency** for the advertisement
- **No advertisements were displayed in BMTC buses** promoting Telangana Tourism during the period audited.

Audit Observations...

- **Digital photographs** provided along with vehicle numbers as proof of advertisements had **not been verified** by the Tourism Department **before making payment**.
- **No advertisements** about Telangana Tourism on **MTC, Chennai Buses**.
- KSRTC - Advertisements were given in **225 buses against the work order for 300 buses**.
- Agency had claimed the amounts for **five months**, though the advertisement was given on the **flights for only four months**.

Internal Audit Issues

Internal Audit failed to assess whether:

- Controls existed to **verify** the actual display of advertisements **before payment**.
- Mechanisms were in place to **validate vendor credentials**.
- **Independent confirmations** were obtained from transport undertakings and airlines.
- Billed quantities were reconciled with actual deployment.
- **Robust oversight mechanism existed** to monitor and control outsourced publicity expenditure, including approvals, documentation, and periodic review.

Suspected Fraud in the Implementation of Sheep Rearing Development Scheme

Background:

- ❖ Government of Telangana launched the '***Sheep Rearing Development Scheme***' (SRDS) in June 2017.
- ❖ Objective of SRDS is to supply sheep to beneficiaries belonging to shepherd communities.
- ❖ Under this scheme, Animal Husbandry Department purchases sheep units (each unit consisting of 20 ewes and 1 ram) from outside the State, arranges transportation to the destination villages and supplies them to the approved beneficiaries.
- ❖ Cost of each unit was ₹1.25 lakh, out of which 75 *per cent* was a subsidy.
- ❖ Total of 1,34,505 sheep units were stated to have been given to beneficiaries in these seven districts, and a total subsidy amount of ₹1,153.94 crore was spent on the purchase and transportation of sheep.

Audit Observations

- **Non-maintenance of Beneficiary-wise Files** (i.e., Beneficiary's Application, Receipt of Beneficiary Contribution, Sanction of Beneficiary, Purchase of Sheep, Transportation of Sheep and Supply to Beneficiary) by the Department;
- **Non-furnishing of invoices** in support of the **transportation of sheep**;
- Payments made on **Improper/Manipulated Invoices**;
- Invoices containing **Fake Vehicle Registration Numbers**;
- Invoices showing **transportation of a higher number of sheep units than was possible/**permitted;
- Assigning **Duplicate Tag Numbers** (2,17,643) to Multiple Sheep;
- **Non-supply of feed** to the supplied sheep due to non-availability of sheep on the ground;
- **Benefits** shown as given to persons **who had died**; and
- **Non-conducting** of a **third-party evaluation** of the scheme



Vehicle No. 'TS 08 UB 5323' stated to have been used for transportation of 168 sheep in a single trip in Mahabubnagar District.

Photo source: e-Challan page of the official website of Telangana State Police

(<https://echallan.tspolice.gov.in/publicview/>)



Vehicle No. 'AP 16 W 7585' stated to have been used for transportation of 84 sheep in a single trip in Khammam District.

Photo source: e-Challan page of the official website of Andhra Pradesh Police (<https://apechallan.org/>)



Vehicle No. 'AP 12 B 6985' stated to have been used for transportation of 126 sheep in a single trip in Sangareddy District.

Photo source: e-Challan page of the official website of Telangana State Police

(<https://echallan.tspolice.gov.in/publicview/>)



Vehicle No. 'AP 29 TB 9231' stated to have been used for transportation of 126 sheep in a single trip in Nalgonda District.

Photo source: e-Challan page of the official website of Telangana State Police

(<https://echallan.tspolice.gov.in/publicview/>)

Internal Audit Issues

Internal Audit failed to assess whether:

- controls existed for **maintaining complete beneficiary-wise records.**
- control process was in place for **validating transportation invoices and authenticating vehicle details.**
- controls relating to **tagging, tracking and monitoring of sheep** supplied were adequate.
- systems ensured reconciliation of **sheep units actually delivered** with quantities billed.
- **oversight mechanisms** such as **third-party evaluation and field checks** were in place and functioning effectively.

Detecting Fraud In Tamil Nadu Prisons

Audit scrutiny mainly focused on the **procurement of raw materials and the supply process to user departments**

- Prisoners were trained and engaged in **weaving, book-binding, file-pad making, tailoring, and carpentry.**
- Finished goods were **supplied free of cost** to Government Departments through **Gate Passes based on indents.**

Audit Observations

Non-production of Records: Register of Orders (2017–21) **not produced**

▪ **Procurement Discrepancies:**

- Invoices & Purchases (₹8.06 crore) **not reflected in Suppliers' GST returns**
- **No e-Way Bills** were generated for the **supply of raw materials**

▪ **Supply Verification:**

- **Gate Passes Digitised & Cross-checked with User Department Records**
- 78 State Government Offices visited → Products shown as supplied **were not actually received.**

- Despite non-production of records, audit using **innovative methodology (CAATs & Data Mining)** established suspected fraud in **both procurement & supply of prison products.**

Internal Audit Issues

Internal Audit failed to -

1. Examine processes for **validating procurement transactions** through GST returns, e Way Bills and Supplier-side Data
2. Review controls for **authenticating the movement of raw materials** into prison units
3. Assess the adequacy of controls for issuing, recording and **reconciling Gate Passes**.
4. Evaluate processes for **cross-verification of supplies** with User Department

Acknowledgements

Fraudulent Drawal of Fund

DGP, Nagaland drew an amount Rs. 18 crore against fictitious bills

Sl. No	Name of the Entity	Entities Bill No. and date	Items procured	Amount (₹)
1.	Ordnance Factory Khamaria, Jabalpur (M.P.)	C/149 Nagaland dt. 5.5.2009	Arms/Ammunition	4,30,29,260
2.	-do-	C/150 Nagaland dt. 5.5.2009	-do-	1,48,24,440
3.	Bridgegap Associates	BA/NL/P/11/2009 dt. 5.5.2009	Equipment	7,81,86,960
4.	Laggar Industries Limited	LIL/DD/18/2009 dt. 6.5.2009	Defence Vehicles	1,50,01,000
5.	Tata Motors Limited	AO-GUW/Bill/25/09 dt. 4.5.2009	22 Vehicles	2,02,09,996
6.	Sanchar Telesystems Limited	STL/NPHQ/2009/19 dt. 4.5.2009	Equipment	87,48,684
TOTAL				18,00,00,340

Audit Observations

Several Inconsistencies

- Totalling Errors
- Abnormally Low Rates - Prima Facie Indicative of Fraud
- Ordinance Factory, Jabalpur said – 1 & 2 not issued by them and stated items are not in their production range
- Not Registered or not functioning – Sl. 4
- Not Supplied Goods - Sl. 3,5, and 6

Performance Audit on Construction & Maintenance Of Roads by the State Highways Department

(Use of Python in Determining Cartel Formation)

- ❖ **Focus Area:** A thorough examination of the **e-procurement system** for awarding contracts through e-tenders was conducted.
- ❖ **Background:** Government of Tamil Nadu implemented e-tendering through the e-procurement portal in the Highways Department with effect from August 2019.
- ❖ During the period from August 2019 – August 2021, the Highways department invited **2,819 tenders worth ₹17,303.53 crores** through the e-procurement system, and they received **8,771 bids from 862 contractors**

Bid Collusion Patterns

CONTRACTOR (C1)	TENDERS PARTICIPATED BY C1	CONTRACTOR (C2)	NO. OF BIDS BY C2 WITH C1 AS CO-BIDDER	CONTRACTOR (C3)	BIDS BY C3 WITH C1 AS CO-BIDDER
UDHAYAGIRI & CO	48	S PARTHIBARAJAN	46		
KEVARR & CO	26	RAVISHANKAR	23	D S AKBAL	24
T KOLAINDAVELU & CO	34	VRV CONSTRUCTIONS	30	P SIVAPERUMAL	31
JF JAVID HUSSAIN	14	LUCKY ASSOCIATES	14		
SASI ROAD FINISHERS	18	P. BASKAR	16	D S AKBAL	16

Group of Contractors

	A	B	C	D	E	F	G	H	I	J	K
1	ST SELVAM	110	HARIWAY LINES PRIVATE LIMITED	110	EZHIL MARAN	110	S.Gunasekaran	110			
2	2019_HWAY_148137_1	19519780.13	21870000	Tiruppur Circle							
3	309793	ST SELVAM	selvamhighways@yahoo.com	7373046662	selvamhighways@yahoo.com	157.50.90.159	2019-12-22 20:31	L1 is Acce	2304271C	18.05	5.36
4	310121	EZHIL MARAN	ezhilmaran973@gmail.com	9942904577	ezhilmaran973@gmail.com	106.197.180.107	2019-12-23 11:46	Work Awa	22681985	16.2	3.71
5	309867	S.Gunasekaran	kumanan.vallal@gmail.com	9095110939	kumanan.vallal@gmail.com	103.219.207.246	2019-12-22 14:52	L1 is Acce	2284595C	17.04	4.46
6	309983	RAMASAMY SUBRAMANIAM	vpkpraveen103@gmail.com	8760119000	vpkpraveen103@gmail.com	157.50.79.48	2019-12-21 18:50	Rejected			
7	2020_HWAY_167360_1	30651128	34330000	Salem Circle							
8	355604	EZHIL MARAN	ezhilmaran973@gmail.com	9942904577	ezhilmaran973@gmail.com	223.228.188.197	2020-07-11 20:51	Quoted a	34844202	13.68	1.5
9	355616	ST SELVAM	selvamhighways@yahoo.com	7373046662	selvamhighways@yahoo.com	106.66.186.208	2020-07-11 21:37	Quoted a	35015845	14.24	2
10	355599	RISHI ENTERPRISES	rishiroadsafety@gmail.com	9942985504	rishiroadsafety@gmail.com	103.219.207.246	2020-07-11 20:07	Quoted le	34758375	13.4	1.25
11	2020_HWAY_175698_1	58658963	65700000	Tirunelveli Circle							
12	376063	ST SELVAM	selvamhighways@yahoo.com	7373046662	selvamhighways@yahoo.com	1.38.196.156	2020-09-05 17:43:22.236000				
13	376047	HARIWAY LINES PRIVATE LIMITED	hariroadsafety@gmail.com	9942985504	hariroadsafety@gmail.com	103.219.207.246	2020-09-06 14:01:46.950000				
14	376115	EZHIL MARAN	ezhilmaran973@gmail.com	9942904577	ezhilmaran973@gmail.com	157.49.246.8	2020-09-06 19:13:57.762000				
15	2020_HWAY_184243_1	3852344.02	4315000	Coimbatore Circle							
16	395390	S.Gunasekaran	kumanan.vallal@gmail.com	9095110939	kumanan.vallal@gmail.com	1.38.196.156	2020-11-18 17:39	Technically Disqualified			
17	395447	HARIWAY LINES PRIVATE LIMITED	hariroadsafety@gmail.com	9942985504	hariroadsafety@gmail.com	103.219.207.246	2020-11-18 19:04	Lowest qu	4357771	13.12	0.99
18	395480	ST SELVAM	selvamhighways@yahoo.com	7373046662	selvamhighways@yahoo.com	106.211.217.224	2020-11-19 10:46	Highest q	4422491	14.8	2.49
19	2020_HWAY_189152_1	4199834.68	4704000	Coimbatore Circle							
20	408506	HARIWAY LINES PRIVATE LIMITED	hariroadsafety@gmail.com	9942985504	hariroadsafety@gmail.com	103.219.207.246	2021-01-14 11:07	lowest ra	4746150	13.01	0.9
21	408508	ST SELVAM	selvamhighways@yahoo.com	7373046662	selvamhighways@yahoo.com	157.51.188.150	2021-01-15 11:48	Highest ra	4769669	13.57	1.4
22	408505	EZHIL MARAN	ezhilmaran973@gmail.com	9942904577	ezhilmaran973@gmail.com	1.38.196.24	2021-01-15 16:28	Highest ra	4812003	14.58	2.3
23	2019_HWAY_137870_1	42588257.6	47700000	Coimbatore Circle							
24	281691	S.Gunasekaran	kumanan.vallal@gmail.com	9095110939	kumanan.vallal@gmail.com	106.211.205.98	2019-10-13 19:50	Highest R	50465382	18.5	5.8
25	281730	ST SELVAM	selvamhighways@yahoo.com	7373046662	selvamhighways@yahoo.com	106.76.5.54	2019-10-13 19:25	Highest R	50083792	17.6	5
26	281635	RISHI ENTERPRISES	rishiroadsafety@gmail.com	9942985504	rishiroadsafety@gmail.com	103.219.207.246	2019-10-14 12:25	Lowest ra	49034416	15.14	2.8
27	2020_HWAY_155425_1	22491367.86	25200000	Salem Circle							
28	324155	S.Gunasekaran	kumanan.vallal@gmail.com	9095110939	kumanan.vallal@gmail.com	106.66.177.104	2020-02-24 22:34	Pre qualification not satisfied			
29	324140	ST SELVAM	selvamhighways@yahoo.com	7373046662	selvamhighways@yahoo.com	106.203.51.50	2020-02-24 18:28	Quoted a	26278554	16.84	4.28
30	324129	HARIWAY LINES PRIVATE LIMITED	hariroadsafety@gmail.com	9942985504	hariroadsafety@gmail.com	103.219.207.246	2020-02-24 13:41	Quoted le	26059398	15.86	3.41
31	2019_HWAY_140623_1	7785960	8750000	Coimbatore Circle							
32	286153	ST SELVAM	selvamhighways@yahoo.com	7373046662	selvamhighways@yahoo.com	103.219.207.246	2019-10-28 14:24	Higher Ra	9156289	17.6	4.64
33	286160	EZHIL MARAN	ezhilmaran973@gmail.com	9942904577	ezhilmaran973@gmail.com	117.202.244.78	2019-10-28 17:02	Higher Ra	9199891	18.16	5.14
34	286147	HARIWAY LINES PRIVATE LIMITED	hariroadsafety@gmail.com	9942985504	hariroadsafety@gmail.com	106.198.2.116	2019-10-28 14:28	Lowest ra	8981884	15.36	2.65

Cartel formation among the Group of contractors: participated in 63 of the works.

Remarkably, all 63 contracts were awarded to this group of contractors.

Same Mobile Numbers

Mobile Num	Contractor 1	Contractor 2	Contractor 3
9443644770	SANKARANTHI AND CO	VELAN BUILDERS PRIVATE LIMITED	
9942910617	ADHEESWARA CONSTRUCTIONS	A D Elango	
9688220002	M/S SAMRI INFRA DEVELOPERS	K T R AND CO	
9715462477	SHRI SENTHUR VELAN INFRAS	SHRI SENTHUR VELAN INFRAS	
9715150777	SOLAIAPPAN CONSTRUCTIONS	SOLAIAPPAN CONSTRUCTIONS	
9047044999	R. MANI	M Ramasamy	
9047017837	VMI CONSTRUCTIONS	VMI Constructions	
9841122951	SRI AMMAN CONSTRUCTION	SRI AMMAN CONSTRUCTIONS	
9442621166	SAV CONSTRUCTIONS	S A V CONSTRUCTIONS	
9443022529	R K BUILDERS	R KRISHNASWAMY	
9047048431	PPSandCo	P Paramasivam	PPS and Co
9750996628	Paapa Builders Limited	Paapa Builders Limited	
9442611865	MANOHARAN A	MANOHARAN	
9444395008	Sri Thyagarajan Enterprises	Gurumurthy Engineering Enterprises	GG INFRASTRUCTURE
9842225433	Arthi & Co	M/s Arthi and Co	
9443530234	TCB CONSTRUCTION	Baskar	
9443344558	SHRI R S CONSTRUCTIONS	SHRI R S CONSTRUCTIONS	
9942985504	HARIWAY LINES PRIVATE LIMITED	RISHI ENTERPRISES	
9894876769	N.R.M.RAGHAVAN	N R M RAGHAVAN CONSTRUCTION	
9443041227	muraliandco	Murali and Co	
9787654919	JSV INFRA	S VAITHILINGAM	
9840342681	individual	GUNASEKARAN SATHANANTHAM	
9443157814	K MOHANKUMAR	M K M CONSTRUCTION	
9443242087	M/S JAWAHAR CONSTRUCTIONS	JAWAHAR CONSTRUCTIONS	
9442361392	SRI KUMARAN CONSTRUCTION	R.PALANIKUMAR	
9786561976	SATHEESH R	RAJENDRA PRASATH	
9842122356	S VELLAISAMY CONTRACTOR	S VELLAICHAMY CONTRACTOR	

Contractors/Bidders using the systems of the Highways Department Officials to upload their Tender Documents

WORK ID	DISPLAY NAME	BID DATE	IP ADDRESS BIDDER	IP ADDRESS DEPARTMENT	DIVISION	STATUS
2019_HWAY_1497 24_1	UDHAYAGIRI AND CO	14-12-2019	59.92.179.18	59.92.179.18	COIMBATORE CIRCLE	LOWEST RATE QUOTED
2021_HWAY_1904 18_1	TPC INFRA AND GREEN ENERGIES	24-01-2021	45.115.91.35	45.115.91.35	TRICHY CIRCLE	FINAL NEGOTIATED TENDERER
2020_HWAY_1574 61_1	ABHISAN	19-02-2020	49.207.136.123	49.207.136.123	CHENNAI CIRCLE	LOWEST NEGOTIATED BIDDER
2020_HWAY_1658 21_1	VENU SEETHARAMAN	07-07-2020	112.133.236.115	112.133.236.115	VILLUPURAM CIRCLE	LOWEST BIDDER

Contractors/Bidders using same systems – Same IP Address

SL.N O	WORK ITEM REF NO.	DISPLAY NAME	IP ADDRESS	BID PLACE DATE	TENDER TITLE	L1 AWARDED AMOUNT	CIRCLE NAME
	2019_HWAY _137571_1	SENBAGAM CONSTRUCTION	220.158.140.3 3	11/10/2019	TN 08 19 20 HDO DT 05 09 19 PKG 56 DHARAPURAM DIVISION	6,55,02,392	TIRUPPUR
1		SABARI CONSTRUCTION	220.158.140.3 3	12/10/2019			TIRUPPUR
		KANGANAM CONSTRUCTION	220.158.140.3 3	10/10/2019			TIRUPPUR
	2019_HWAY _137572_1	KANGANAM CONSTRUCTION	220.158.140.3 3	10/10/2019	TN 08 19 20 HDO DT 05 09 19 PKG 57 DHARAPURAM DIVISION	6,46,35,000	TIRUPPUR
2		SABARI CONSTRUCTION	220.158.140.3 3	12/10/2019			TIRUPPUR
		SENBAGAM CONSTRUCTION	220.158.140.3 3	10/10/2019			TIRUPPUR

Cartel Formation Among Family Members

- Data cross verified with the master data of companies available on the website of Ministry of Corporate Affairs, Government of India
- Shri J.F. Javid Hussain and Partners of Lucky Associates Jameem Banu & Jafar Hussain (both related to J.F. Javid Hussain as wife and brother) have participated together in six tenders.
- Out of which, Lucky associates was awarded three valuing ₹16.32 crores and one tender valuing ₹5.42 crores was awarded to J.F. Javid Hussain.

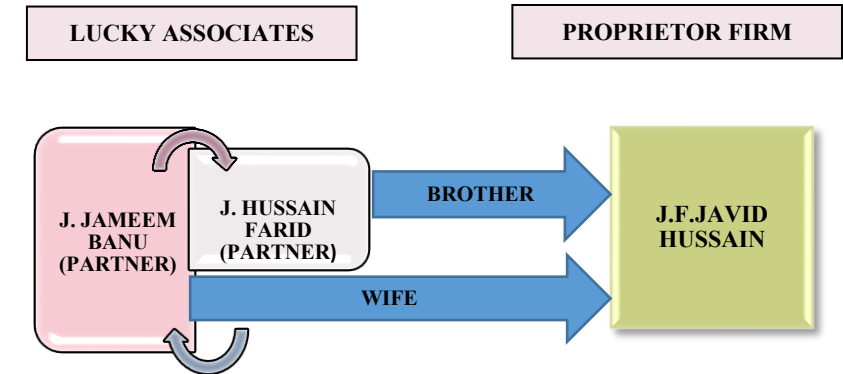
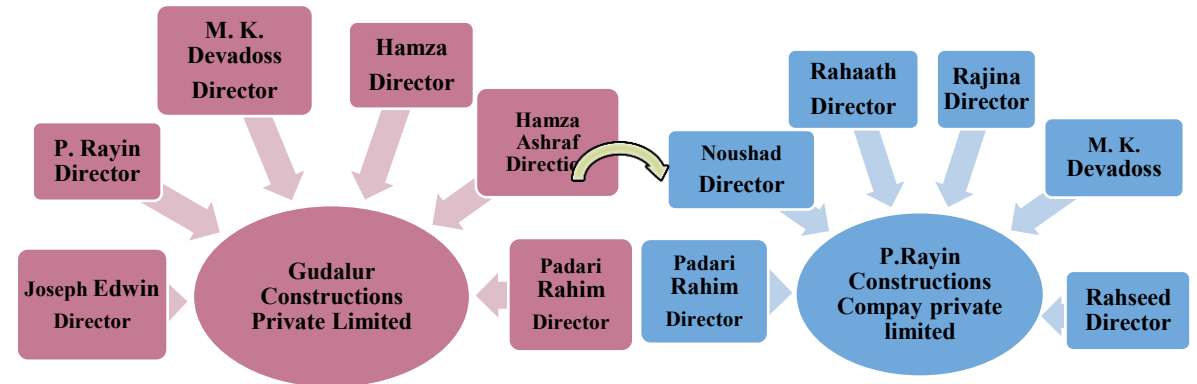


Fig. showing Deed of Partnership of Lucky Associates firm confirming the contractors having familial relationship

Cartel Formation among Business Partners

- Bidders have business interests among themselves, and some of them are related to each other also.
- Bidders participated in 20 tenders in which no other bids were received from other contractors, and the work was awarded to one among them.
- Value of such contracts was worth 15.29 crore.



Earnest Money Deposits (EMDs)

1. WHEN THE SAME CONTRACTOR SUBMITTED SAME EMD FOR MULTIPLE WORKS
2. WHEN DIFFERENT CONTRACTORS SUBMITTED SAME EMD FOR THE SAME WORK AND
3. WHEN DIFFERENT CONTRACTORS SUBMITTED THE SAME EMD FOR DIFFERENT WORKS.

BENEFITS FROM THE EXCELLENCE/INITIATIVE

Illustration - Same EMD Document uploaded by different contractors for different works

 जमा रसीद Deposit Receipt	
ANACUT MMD-GEN-PUB-EXACT-1Y 0080666 शाखा / Branch टैलीबार सं. टी16/एमटीडीबी TDR No. T16/MTDAB	
किससे प्राप्त / Received from DIVISIONAL ENGINEER HIGHWAYS (C AND M) VANIYAMBADI ACCOUNT R NATARAJAN	खाता संख्या / Account No. 6896621106 राशि / Amount INR 3,60,000/- अवधि/ब्याज प्रति वर्ष Period/Interest p.a. 5.45% जमा की तारीख Date of Deposit 04/07/2020
राशि / A Sum of RUPEES THREE LAKHS SIXTY ONLY	देय दिनांक / Due on 04/07/2021 परिपक्वता मूल्य Maturity Value INR 3,80,025/- किससे देय / Payable to SELF
As.....TERM.....जमा के रूप में/Deposit यदि नवीकरण नहीं किया जाता है तो परिपक्वता की तारीख के बाद इस जमा पर ब्याज मिलना बंद हो जाएगा। Interest on this deposit will cease after the date of maturity unless renewed.	
अंतरणीय नहीं / Non-transferable के लिए भारतीय बैंक / For Indian Bank एस.एस.सं. S.S. No. 1304 एस.एस.सं. S.S. No. 1304 प्राधिकृत हस्ताक्षर कर्ता / Authorised Signatories	

EMD document no - 0080666
 Contractor Name - Natarajan R
 Work ID - 2020_HWAY_166493_1

 जमा रसीद Deposit Receipt	
ANACUT MMD-GEN-PUB-EXACT-1Y 0080666 शाखा / Branch टैलीबार सं. टी16/एमटीडीबी TDR No. T16/MTDAB	
किससे प्राप्त / Received from DIVISIONAL ENGINEER HIGHWAYS (C AND M) VANIYAMBADI ACCOUNT R NATARAJAN	खाता संख्या / Account No. 6896621106 राशि / Amount INR 3,60,000/- अवधि/ब्याज प्रति वर्ष Period/Interest p.a. 5.45% जमा की तारीख Date of Deposit 04/07/2020
राशि / A Sum of RUPEES THREE LAKHS SIXTY ONLY	देय दिनांक / Due on 04/07/2021 परिपक्वता मूल्य Maturity Value INR 3,80,025/- किससे देय / Payable to SELF
As.....TERM.....जमा के रूप में/Deposit यदि नवीकरण नहीं किया जाता है तो परिपक्वता की तारीख के बाद इस जमा पर ब्याज मिलना बंद हो जाएगा। Interest on this deposit will cease after the date of maturity unless renewed.	
अंतरणीय नहीं / Non-transferable के लिए भारतीय बैंक / For Indian Bank एस.एस.सं. S.S. No. 1304 एस.एस.सं. S.S. No. 1304 प्राधिकृत हस्ताक्षर कर्ता / Authorised Signatories	

EMD document no - 0080666
 Contractor Name - M
 Work ID - 2020_HWAY_166493_1



Illustration - Same EMD uploaded for more than one work by the same contractor

Bank of Baroda
DIVISIONAL ENGINEER HIGHWAYS C & M NAGAPATTINAM

मानगुडी - 614 001 (Tiruvannamalai Dist.)
RTGS/NEFT PSC CODE: BARBOMANTIR

डिमांड DEMAND
ड्राफ्ट DRAFT

मौलि जाने पर
Rupees Fifty Two Thousand only

मूल्य प्राप्त हुआ / FOR VALUE RECEIVED

***** Not Over INR. 3,42,000.00 *****

Purchaser Name: NATARAJAN S D
NAGAPA

For Bank of Baroda

DD/2014/VH
(DD Alpha Prefix) **MANTIR** (NAGAPA)
138665

अदाकर्ता शाखा / Drawee Branch
संयुक्त प्रबंधक / Joint Manager
शाखा प्रबंधक / Branch Manager

हसन / S.S. NO. () हसन / S.S. NO. ()

138665 614012002 204250 16

Contractor - Dharani Hi Tech Projects Pvt Ltd
Work ID - 2019_HWAY_137519_6

Bank of Baroda
DIVISIONAL ENGINEER HIGHWAYS C & M NAGAPATTINAM

मानगुडी - 614 001 (Tiruvannamalai Dist.)
RTGS/NEFT PSC CODE: BARBOMANTIR

डिमांड DEMAND
ड्राफ्ट DRAFT

मौलि जाने पर
Rupees Fifty Two Thousand only

मूल्य प्राप्त हुआ / FOR VALUE RECEIVED

***** Not Over INR. 3,42,000.00 *****

Purchaser Name: NATARAJAN S D
NAGAPA

For Bank of Baroda

DD/2014/VH
(DD Alpha Prefix) **MANTIR** (NAGAPA)
138665

अदाकर्ता शाखा / Drawee Branch
संयुक्त प्रबंधक / Joint Manager
शाखा प्रबंधक / Branch Manager

हसन / S.S. NO. () हसन / S.S. NO. ()

138665 614012002 204250 16

Contractor- Dharani Hi Tech Projects Pvt Ltd
Work ID - 2019_HWAY_137519_3

Illustration - Same EMD uploaded by different contractors for the same work

TMB
ON DEMAND PAY DIVISIONAL ENGINEER HIGHWAYS C & M NAGERCOIL

मानगुडी - 717 001 (Tiruvannamalai Dist.)
RTGS/NEFT PSC CODE: BARBOMANTIR

डिमांड DEMAND
ड्राफ्ट DRAFT

मौलि जाने पर
RUPEES Fifty Two Thousand only *****

मूल्य प्राप्त हुआ / FOR VALUE RECEIVED

***** Not Over INR. 52,000.00 *****

PURCHASER: TTR CONSTRUCTION
F *****

DD No. 5 OL 314814

952 CPC, NAGERCOIL

CODE NO. DRAWEE BRANCH

AUTHORISED SIGNATORY
M. SATHEESH (2330) PA No. 1

Assistant Manager K. KRISHNA KARTHIKEYAN P.A.No.2549

314814 000060000 16

Contractor Name - T. Kanagaraj
Work ID - 2020_HWAY_162448_1

TMB
ON DEMAND PAY DIVISIONAL ENGINEER HIGHWAYS C & M NAGERCOIL

मानगुडी - 717 001 (Tiruvannamalai Dist.)
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314814 000060000 16

Contractor Name - T. Tamilraj
Work ID - 2020_HWAY_162448_1

Performance Audit on Systems and Controls in Assessment and Collection of Mining Receipts in Bihar

Audit Objectives are designed to give a comprehensive picture of mining in Bihar.

- ❖ Mining activity was not seen in isolation and highlighted how it was linked with other Departments.
- ❖ Audit Teams focused on the Complete Chain – systemic lapses to linkages with illegal mining.
- ❖ Extensive use of available technical tools for Data Analysis – IDEA, MS Excel, Tableau
- ❖ In-house Capacity Building of Audit Teams to use Google Earth Pro for analysis of 106 Sand Ghats.

Audit Observations

- Systemic lapses in the approval of mining plans
- Systemic lapses were linked with the extent of illegal mining observed through
 - GIS study where about 80% of the mining was found to be carried out illegally.
- In 86/106 Ghats, extractions were observed beyond the approved area
- Under-reporting of actual extractions to the tune of 59% on a conservative
 - Basis through Google Earth Pro in 6 Cars, Buses, Ambulances, Motorcycles
- Data analysis brought out the use of for
- Mining as well as irregular generation of e-challans (861 times in a day for single vehicle).
- Losses to the tune of ₹3,390 crores owing to non-compliance to extant rules and procedures.

‘Fraudulent claims and payments’ in the Planning Department, Telangana

Background:

- ❖ To address the **Drinking Water Problem** in Asifabad Constituency, **Drilling of Bore Wells** was taken up by the Government under various schemes such as Constituency Development Programme (CDP), Special Development Fund (SDF), Crucial Balancing Fund CBF), etc.
- ❖ Audit test checked (February 2020) the records of Chief Planning Officer (CPO), Kumarambheem (KB), Asifabad relating to execution of works under SDF and CDP, which revealed that **46 instances of double payments had been made for the same works under different schemes.**

Audit Observations

- Double payments of 32.83 lakh were made for 46 bore-well works by using two Measurement Books for the same works under CDP and SDF.
- Bill particulars were not entered in the **Constituency-wise Assets Register**, preventing the detection of Earlier Payments.
- Second Set of Manipulated Measurements was produced to secure repeat payment, indicating deliberate duplication.

Internal Audit Issues

IA failed to assess -

- controls for maintaining and updating the scheme and asset registers.
- processes for validation and cross-checking of measurement books.
- controls that prevent the same work from being billed under multiple schemes.



Thank You

Dedicated to the Service of the Nation