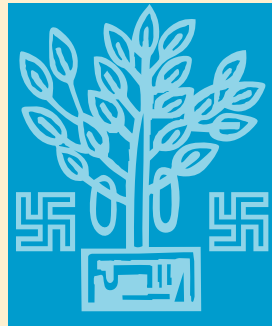




सत्यमेव जयते

**Report of the
Comptroller and Auditor General of India
on
General, Social and Economic Sector
for the year ended March 2015**



Government of Bihar
Report No. 2 of the year 2015

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PREFACE

1. This Report is prepared for submission to the Governor of the State of Bihar under Article 151 of the Constitution of India.
2. The audit of expenditure by the Departments of the State Government is conducted under Section 13 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.
3. The Report contains significant results of the performance audit and compliance audit of the Departments of the Government of Bihar under the General, Social and Economic Sectors.
4. The cases mentioned in this Report are those, which came to notice in the course of test audit during the year 2014-15 as well as those, which came to notice in earlier years, but could not be dealt with in the previous Reports; matters relating to the period subsequent to 2014-15 have also been included, wherever necessary.
5. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

OVERVIEW

This Report comprises three Chapters: the first Chapter contains the financial profile of the State, planning and conduct of audit and follow-up on Audit Reports. Second Chapter of this Report deals with the findings of five Performance Audit reviews including one Thematic Audit and one Follow-up Audit and third Chapter deals with Compliance Audit in the various Departments. The Audit findings included in the Performance Audits, Thematic audits/Follow-up audit and Compliance Audit paragraphs in this Report have total money value of ₹ 6299.22 crore.

The audit has been conducted in accordance with the Auditing Standards prescribed for the Indian Audit and Accounts Department. Audit samples have been drawn based on statistical sampling as well as risk based judgmental sampling. The specific audit methodology adopted has been mentioned in each Performance Audit. The audit conclusions have been drawn and recommendations have been made taking into consideration the views of the Government. A summary of main audit findings is presented in this overview.

1. Performance Audit of programmes/activities/Departments

(i) Implementation of National Rural Health Mission (NRHM) in Bihar

The National Rural Health Mission (NRHM) is a comprehensive health programme launched by Government of India (GoI) in April 2005 to provide quality health care services to all sections of society.

Due to inadequate antenatal care and shortage of gynecologists in health care units nearly half of the pregnant women opted for home delivery. Maternal Mortality Rate was 208 against the targeted rate of 100 out of 1,00,000 pregnant women.

Referral Hospitals (RHs), Primary Health Centres (PHCs) and Health Sub-centres (HSCs) required in the State were 923, 3077 and 18,460 respectively. However, the State had only 70 RHs, 1883 PHCs and 9729 HSCs.

AYUSH set up was not provided in each RH/PHC and regular supply of AYUSH drugs was not ensured.

Sanctioned strength of Medical Officers/Specialist Medical Officers (MOs) in the State was 12,178 against which MOs posted were only 5212. The required number of Auxiliary Nurse and Midwives (ANM)/Staff Nurse in the State was 29,582 against which 20,917 were posted.

(Paragraphs 2.1)

(ii) Working of Building Construction Department

The objective of Building Construction Department (BCD) is construction, renovation and maintenance of residential and non-residential buildings of all Government Departments except the buildings of Irrigation and Forest Departments and Bihar Police Building Construction Corporation.

BCD prepared the annual plan of works without obtaining the proposals of CEs and without ascertaining their actual fund requirements resulting in

surplus funds in certain works while certain other works suffered due to inadequacy of funds.

Bill of Quantities of seven works under four works divisions were prepared by BCD at higher rates resulting in excess payment of ₹8.32 crore.

There was cost overrun of ₹158.12 crore in 11 test-checked works due to delay in according Technical Sanction by Chief Engineer (Design).

BCD did not have adequate technical manpower for implementation of construction works as against 24 sanctioned posts of Superintending Engineers (SE) and 496 posts of Junior Engineers (JE), the BCD had only 11 SEs and 170 JEs.

(Paragraphs 2.2)

(iii) Accelerated Irrigation Benefits Programme

Accelerated Irrigation Benefits Programme (AIBP) was launched in 1996-97 by the Government of India (GOI) to provide central assistance (CA) to Major and Medium irrigation projects of the state.

Due to failure of the Water Resources Department to spend the earmarked funds of AIBP and to submit the claim in time, only seven *per cent* of Central Assistance could be received from GoI.

Despite an expenditure of ₹2849.15 crore, four out of five test-checked projects under AIBP remained incomplete due to non-acquisition of land, delay in forest clearance, pending rehabilitation work and non-payment to farmers.

The delay led to cost overrun and time overrun in all the test checked projects under implementation.

(Paragraphs 2.3)

(iv) Thematic Audit of “Implementation of Bihar Right to Public Services Legislation”

Government of Bihar had implemented the Bihar Right to Public Services (RTPS) Act from 15 August 2011 in the State.

Fifty one notified services including major services *viz.* issue of Caste, Income, Residential, Character Certificate, Social Security Pension, Mutation, Land Possession Certificate and Registration services etc. pertaining to nine departments *viz.* Commercial Taxes, Food and Consumer Protection, General Administration Department, Home, Education, Registration Excise and Prohibition, Revenue and Land Reforms, Social Welfare and Transport were being covered under the Act.

The thematic audit of RTPS disclosed that the notified services such as distribution of scholarships, results and mark sheets after publication by Bihar School Examination Board, correcting and re-totaling of mark sheets, migration certificates etc. under Education Department were not being provided in the offices of nine test checked District Education Officers and two Universities.

Food & Consumer Protection, Revenue and Land Reforms and Social Welfare Departments could dispose off only 27 to 61 *per cent* of applications in time due to inadequate manpower.

(Paragraphs 2.4)

(v) Follow up audit on “Information Technology Audit of General Provident Fund System”

The accepted recommendations of the PA included in the Audit Report for the year ended March 2010 were yet to be implemented by the Directorate of Provident Fund (DPF).

Against the recommendation for ensuring preparation of System Design Documentation and Updation, it was noticed that though the DPF approved the System Design Document of newly developed e-GPF system, it was still dependent on the software developer for updation of data.

Despite accepting the recommendation to establish through validation checks, the integrity and reliability of all mandatory records and centralised database, it was observed that the e-GPF system did not contain sufficient validation checks and input controls resulting in generation of incomplete and unreliable data by the system.

Against the recommendation to ensure establishment of an effective access control mechanism, it was noticed that the system allowed various discrepancies including withdrawals in excess of subscription.

Despite being accepted, the recommendation to establish an effective Disaster Recovery and Business Continuity Plan was not yet implemented.

(Paragraphs 2.5)

2. Compliance Audit Findings

Audit observed significant deficiencies in critical areas, which impact the effectiveness of the State Government. Some important findings arising out of Compliance Audit (12 paragraphs) are featured in the Report. The major observations relate to non-compliance with rules and regulations, audit against propriety and cases of expenditure without adequate justification and failure of oversight/governance. Some of them are mentioned below:

- Due to non installation of separate meters in 83 staff quarters of Beur Jail, Patna and supply of electric energy from High Tension connections for domestic use coupled with consumption of excess Contract Demand resulted in avoidable expenditure of ₹1.12 crore.

(Paragraphs 3.1)

- The purchase and installation of solar street lights by the DPOs, Darbhanga and Khagaria at higher rate than finalised by BREDA resulted in excess expenditure of ₹ 7.01 crore.

(Paragraphs 3.2)

- Rural Works Division, Purnea failed to prepare Detailed Project Reports for bridges while constructing roads between Sahangawn to Tiarpara under PMGSY. State Technical Agency and Bihar Rural Road Development Agency also failed to notice this omission. As a result, the roads constructed at a cost of ₹4.15 crore remained unconnected across the rivers since September 2013 rendering the expenditure unfruitful.

(Paragraphs 3.3)

- Commencement of work without ensuring encumbrance-free land resulted in foreclosure of the work, defeated the objective of providing all-weather connectivity to the schedule caste habitation and wasteful expenditure of ₹83.60 lakh.

(Paragraphs 3.4)

- Injudicious provision of lead in procurement of Minor Minerals in construction of five roads under Pradhan Mantri Gram Sadak Yojna resulted into an avoidable expenditure of ₹2.01 crore and loss to the Government to that extent.

(Paragraphs 3.5)

- The amount of ₹4.42 crore spent on preparation of six Detailed Project Reports (DPRs) became infructuous as Dwelling Units could not be constructed at the allotted sites due to encroachment and the Department did not take effective steps to provide hindrance-free sites for construction.

(Paragraphs 3.6)

- Non adherence to the provision of Bihar Financial Rules, lack of monitoring by the District Programme Officers (DPOs) and non-adjustment/non recovery of fund from the Head Masters/Secretary, VSS led to irregular retention of ₹2.72 crore in seven DPOs.

(Paragraphs 3.7)

- Lack of monitoring by District Agriculture Officer led to fraudulent payment of subsidy of ₹2.29 crore to farmers against fake invoices presented by them for procurement of tractors.

(Paragraphs 3.8)

- Non-adherence to the provisions of the Bihar Agriculture Produced Market Regulation, 1975 and failure of the Special Officer-cum-Sub Divisional Officer in checking the daily collection of receipts and their deposit in the bank account resulted in defalcation of the Government money amounting to ₹50.40 lakh.

(Paragraphs 3.9)

- Due to injudicious decision of curtailing the boulder revetment work recommended by Anti Erosion Committee before flood 2010, the Government incurred a wasteful expenditure of ₹1.18 crore.

(Paragraphs 3.10)

- Due to irregular inclusion of service tax (ST) in the estimate by the Chief Engineers, in violation of GoI notification of exemption of ST, resulted in avoidable excess payment of ₹11.23 crore to the contractor.
(Paragraphs 3.11)
- Non-adherence to the provisions of the resolution of Sugarcane Development Department led to inadmissible re-imburement of central excise duty amounting to ₹5.85 crore.
(Paragraphs 3.12)

CHAPTER-I

INTRODUCTION

CHAPTER-I INTRODUCTION

1.1 Budget profile

There are 44 departments and 28 autonomous bodies in the State. The position of budget estimates and actual thereagainst by the State Government during 2010-15 is given in **Table no. 1.1** below:

Table no.1.1 Budget and expenditure of the State Government during 2010-15
(₹ in crore)

Particulars	2010-11		2011-12		2012-13		2013-14		2014-15	
	Budget Estimates	Actuals	Budget Estimates	Actuals	Budget Estimates	Actuals	Budget Estimates	Actuals	Budget Estimates	Actuals
Revenue expenditure										
General services	15448.33	15286.97	18505.11	17729.72	22192.64	18645.11	25469.15	22018.47	28155.44	26408.18
Social services	17816.09	15089.42	20862.15	18728.78	25632.67	23107.37	32004.63	26394.85	43617.60	31712.71
Economic services	7409.82	7836.28	10562.18	10037.82	13129.83	12709.96	15779.73	14060.06	19988.27	14445.05
Grants-in-aid and contributions	4.12	3.25	4.12	3.17	4.12	3.71	4.12	3.85	4.12	4.04
Total (1)	40678.36	38215.92	49933.56	46499.49	60959.26	54466.15	73257.63	62477.23	91765.43	72569.98
Capital expenditure										
Capital Outlay	13080.19	9195.94	15392.31	8852.01	17727.56	9584.52	18830.30	14001.00	25120.74	18150.41
Loans and advances disbursed	730.67	1102.63	1036.60	1906.08	1260.71	2085.95	1394.38	807.38	406.49	368.71
Repayment of Public Debt	1915.56	2190.03	2907.89	2922.46	3054.48	3069.96	3238.73	3119.56	3562.90	3608.95
Contingency Fund	0	1150.00	0	800.00	0	2250.00	0	1450.43		1650.00
Public Accounts disbursements	5068.21	16749.02	5819.74	21393.22	7108.79	24798.82	7019.00	29452.57	12143.96	39200.48
Closing Cash balance	0	2735.44	0	1509.45	0	3715.58	0	6156.39		6337.11
Total (1)	40678.36	38215.92	49933.56	46499.49	60959.26	54466.15	73257.63	62477.23	91765.43	72569.98
Total (2)	20794.63	33123.06	25156.54	37383.22	29151.54	45504.83	30482.41	54987.33	41234.09	69315.66
Grand Total (1+2)	61472.99	71338.98	75090.10	83882.71	90110.80	99970.98	103740.04	117464.56	132999.52	141885.64

(Source: Finance Accounts and Abstract of State Budget)

1.2 Application of resources of the State Government

As against the total outlay of the budget of ₹140022.59 crore, total expenditure was ₹96096.79 crore during 2014-15. The total expenditure comprising revenue expenditure, capital expenditure and loans and advances of the state increased from ₹48515 crore to ₹91089 crore during 2010-15, the revenue expenditure of the State Government increased by 90 per cent from ₹38216 crore in 2010-11 to ₹72570 crore in 2014-15. Non-plan revenue expenditure increased by 72 per cent from ₹27316 crore to ₹47059 crore and capital expenditure increased by 97 per cent from ₹9196 crore to ₹18150 crore during the period 2010-15.

The revenue expenditure constituted 79 to 82 per cent of the total expenditure during the years 2010-15 and capital expenditure to 14 to 20 per cent. During

this period, total expenditure increased at an annual average rate of 17.06 per cent, whereas revenue receipts grew at an annual average growth rate of 17.42 per cent during 2010-15.

1.3 Persistent savings

In 11 cases there were persistent savings of more than ₹20 crore in each case and ranged between 13 to 76 per cent of the total grants during the last five years as per details given in **Table no. 1.2**.

Table no.1.2 List of grants with persistent savings during 2010-15

(₹ in crore)

Sl. No.	No. and Name of the grant	Amount and percentage of savings									
		2010-11		2011-12		2012-13		2013-14		2014-15	
		Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
Revenue-Voted											
1	2-Animal and Fisheries Resources Department	165.72	40.67	210.59	43.22	426.49	44.31	607.69	62.55	211.59	32.11
2	12-Finance Department	55.64	13.46	122.72	43.27	223.31	31.97	106.32	27.48	124.99	45.19
3	20-Health Department	479.42	23.92	528.85	21.52	569.78	22.26	623.24	22.30	914.11	21.60
4	27-Law Department	130.41	26.37	148.50	26.19	151.31	26.11	141.61	22.78	179.09	26.60
5	40-Revenue and Land Reforms Department	128.43	23.06	148.70	24.05	72.52	14.96	132.67	21.20	224.14	31.73
6	41-Road Construction Department	198.29	33.58	120.06	18.44	109.32	16.45	413.22	32.96	359.65	28.57
7	50-Minor Water Resource Department	108.29	15.78	291.77	50.39	92.81	25.99	668.14	66.10	375.41	57.59
Total		1266.20		1571.19		1645.54		2692.89		2388.98	
Capital-Voted											
8	3-Building Construction Department	66.52	36.16	292.26	57.49	722.07	69.33	659.52	40.88	1719.79	60.50
9	36-Public Health Engineering Department	268.62	29.99	137.81	31.09	265.47	50.66	97.55	13.62	601.57	40.46
10	49-Water Resources Department	1722.91	56.81	625.86	26.65	672.73	27.47	1853.56	53.61	1262.62	50.27
11	50-Minor Water Resource Department	181.26	75.96	110.50	42.42	127.24	43.26	108.10	35.51	181.00	50.03
Total		2239.31		1166.43		1787.51		2718.73		3764.98	
Grand Total		3505.51		2737.62		3433.05		5411.62		6153.96	

(Source: Appropriation Accounts of the respective years)

1.4 Funds transferred directly to the State implementing agencies

During 2014-15, GoI directly transferred ₹651.74 crore to various State implementing agencies. Since these funds are not routed through the State Budget/State Treasuries, these are not reflected in the accounts of the Government.

1.5 Grants-in-aid from Government of India

The Grants-in-aid from GoI increased from ₹9699 crore in 2010-11 to ₹19146 crore in 2014-15 as shown in **Table no. 1.3**.

Table no. 1.3: Grants-in-aid from GoI

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Non-Plan Grants	1924.78	2562.62	2412.58	3288.13	3271.21
Grants for State Plan Schemes	5456.95	5065.39	5051.97	6238.39	14935.68
Grants for Central Plan Scheme	175.70	95.78	35.69	136.65	117.49
Grants for Centrally Sponsored Schemes	2141.13	2159.19	2777.68	2920.96	821.88
Total	9698.56	9882.98	10277.92	12584.03	19146.26
Percentage of increase over previous year	28.22	1.90	4.00	22.44	52.15
Revenue Receipts	44532	51320	59567	68919	78417
Total grants as a percentage of Revenue Receipts	21.78	19.26	17.25	18.26	24.42

(Source: Finance Accounts of the State for the respective years)

1.6 Planning and conduct of audit

The Audit process starts with the risk assessment of various departments, autonomous bodies, schemes/projects, etc., criticality/complexity of activities, level of delegated financial powers, internal controls and concerns of stakeholders and previous audit findings. Based on this risk assessment, the frequency and extent of audit are decided and an Annual Audit Plan is formulated.

After completion of audit, Inspection Report containing audit findings is issued to the head of the office with request to furnish replies within one month. Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations pointed out in these Inspection Reports are processed for inclusion in the Audit Reports of the Comptroller and Auditor General of India, which are submitted to the Governor of Bihar under Article 151 of the Constitution of India.

During 2014-15, Compliance Audit of 941 Drawing and Disbursing Officers (DDOs) of the State and 11 autonomous bodies were conducted by the office of the Accountant General (Audit), Bihar. Besides, five Performance Audit reviews including one Thematic Audit and one Follow-up Audit were also conducted.

1.7 Lack of responsiveness of Government to Inspection Reports

The Accountant General (Audit), Bihar conducts periodical inspection of Government Departments by test check of transactions and verify the

maintenance of important accounting and other records as per the prescribed rules and procedures. These inspections are followed by issue of Audit Inspection Reports (IRs). When important irregularities, etc., detected during audit inspection are not settled on the spot, these IRs are issued to the heads of offices inspected, with copies to next higher authorities.

The heads of offices and next higher authorities are required to report their compliance to the AG (Audit) within four weeks of receipt of IRs. Serious irregularities are also brought to the notice of the Heads of the departments by the office of the AG (Audit), Bihar through a half yearly report of pending IRs sent to the Principal Secretary (Finance).

Based on the results of test audit, 32089 audit observations contained in 5441 IRs outstanding as on 31 March 2015¹ are given in **Table no.1.4**.

Table no.1.4: Outstanding Inspection Reports / Paragraphs

(₹ in crore)

Sr. No.	Name of Sector	Inspection Reports	Paragraphs	Amount involved
1	General Sector	653	3526	7723.68
2	Social Sector	3149	19268	81608.57
3	Economic Sector (Non PSUs)	1639	9295	58018.97
Total		5441	32089	147351.22

(Source: Information compiled by different sectors of this office)

During 2014-15, three meetings of the Audit Committee were held in which only three paragraphs were settled.

A detailed review of the IRs issued to 3167 DDOs upto September 2014 pertaining to 38 Departments showed that 32089 paragraphs having financial implications of about ₹ 147351.22 relating to 5441 IRs remained outstanding at the end of 31 March 2015. The year-wise position of these outstanding 5441 IRs and 32089 paragraphs is detailed in **Appendix 1.1** and types of irregularities in **Appendix 1.2**.

The departmental officers failed to take action on observations contained in outstanding IRs within the prescribed timeframe resulting in erosion of accountability.

It is recommended that the Government may look into the matter to ensure prompt and proper response to the audit observations.

1.8 Government response to significant audit observations (draft paragraphs/reviews)

In the last few years, Audit has reported on several significant deficiencies in implementation of various programmes/activities as well as on the quality of internal controls in selected departments, which have negative impact on the success of programmes and functioning of the departments. The focus was on auditing the specific programmes/schemes and to offer suitable

¹ Including IRs and paragraphs issued upto 30 September 2014 and outstanding as on 31 March 2015.

recommendations to the executive for taking corrective action and improving service delivery to the citizens.

As per the provisions of Comptroller and Auditor General of India's Regulations on Audit and Accounts, 2007, the departments are required to send their responses to draft performance audit reports/draft paragraphs proposed for inclusion in the Comptroller and Auditor General of India's Audit Reports within six weeks. It was brought to their personal attention that in view of likely inclusion of such paragraphs in the Reports of the Comptroller and Auditor General of India to be placed before the State Legislature, it would be desirable to include their comments in the matter. They were also advised to have meeting with the Accountant General to discuss the draft reports of Performance Audits and draft audit paragraphs. These draft reports and paragraphs proposed for inclusion in the Report were also forwarded to the Principal Secretaries/Secretaries concerned for seeking their replies. For the present Audit Report, draft reports on five Performance Audit reviews (including one Thematic Audit Para and one Para on Follow-up Audit) and 12 draft paragraphs were forwarded to the concerned Administrative Secretaries. Replies of the Government/department have been received for all the Performance Audit reviews including Thematic Audit, Follow-up Audit paras and four draft paragraphs.

1.9 Follow-up on Audit Reports

According to the Rules of procedure for the internal working of the Committee on Public Accounts, the Administrative Departments were to initiate, *suomotu* action on all Audit Paragraphs and Reviews featuring in the Comptroller and Auditor General's Audit Reports (ARs) regardless of whether these are taken up for examination by the Public Accounts Committee or not. They were also to furnish detailed notes, duly vetted by audit indicating the remedial action taken or proposed to be taken by them within two months of the presentation of the ARs to the State Legislature.

The position regarding receipt of Action taken Notes (ATNs) on the paragraphs included in the ARs upto the period ended 31 March 2015, as on 30 September 2015 is given in **Table no. 1.5**.

Table no. 1.5: Position regarding receipt of ATNs on the paragraphs included in the ARs

Audit Reports	Year	ATNs pending as of 30 September 2015 (No. of Paragraphs)	Date of presentation in the State Legislature	Due date for receipt of ATNs
General, Social and Economic Sectors	2011-12	1	1/8/2013	1/10/2013
	2012-13	8	15/7/2014	15/9/2014
	2013-14	15	7/4/2015	7/6/2015
State Finances	2011-12	28	2/4/2013	2/6/2013
	2012-13	34	21/2/2014	21/4/2014
	2013-14	32	7/4/2015	7/6/2015

(Source: Information compiled by Public Accounts Committee section of this office)

1.10 Recoveries at the instance of Audit

The audit findings involving recoveries that came to notice in the course of test audit of accounts of the Departments of the State Government were referred to various departmental DDOs for confirmation and further necessary action under intimation to audit.

Recoveries of altogether ₹ 1511.24 lakh were pointed out (2014-15) in 25 cases. However, total recoveries effected during 2014-15 was ₹ 119.99 lakh in three cases as detailed in **Table no. 1.6**.

Table no. 1.6: Recoveries pointed out by Audit and accepted / recovered by the Departments

(₹ in lakh)

Name of Sector	Recoveries pointed out in Audit and accepted by the Departments during 2014-15		Recoveries effected during 2014-15		Department	Particulars of recoveries noticed
	Number of cases	Amount involved	Number of cases	Amount involved		
General Sector	Nil	Nil	Nil	Nil		
Social Sector	14	352.39	1	40.00	Education	Non-refund of un-utilised food grains
			1	0.02	Health	Excess payment of pay and allowances
Economic Sector	11	1158.85	1	79.97	WRD	Excess payment to contractor

(Source: Information compiled by different sectors of this office)

1.11 Status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly

Several Autonomous Bodies (AB) have been setup by the State government. A large number of these bodies are audited by the Comptroller and Auditor General of India for verification of their transactions, operational activities and accounts, regulatory compliance audit, review of internal management, financial control and review of systems and procedure, etc. The audit of accounts of four autonomous bodies in the State has been entrusted to the Comptroller and Auditor General of India out of which three have not been renewed. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Report and its placement in the Legislature is indicated in **Appendix 1.3**.

As the entrustment of audit of three ABs was not renewed and annual accounts of one AB for the year 2014-15 was not received, the four ABs were not audited during 2014-15 and Separate Audit Reports were not issued (**Appendix 1.3**).

CHAPTER-II

PERFORMANCE AUDIT

CHAPTER-II

PERFORMANCE AUDIT

HEALTH DEPARTMENT

2.1 Implementation of National Rural Health Mission (NRHM) in Bihar

Executive Summary

Introduction

NRHM aims to provide quality health care services to all sections of society, especially to those residing in rural areas and women and children by increasing the resources available for the public health system, optimising and synergising human resources, reducing regional imbalances in the health infrastructure, decentralisation and district level management of the health programmes and community participation.

(Paragraph 2.1.1)

Financial Management

The financial statements of State Health Society, Bihar, an agency entrusted with the task of providing guidance to NRHM, were not reliable and they did not represent the true status of NRHM as the figures for opening balances, fund received and expenditure for the same components were different in various financial statements.

(Paragraph 2.1.8)

Deficiencies in health action plan

The planning process of NRHM was not in accordance with the prescribed guidelines as bottom-up approach was not adopted and plans were prepared without constituting village to district level planning teams. Consequently, actual requirements of NRHM at the ground level were not ascertained resulting in cases of 'nil' expenditure despite budget allocations and expenditure without budget allocation under the scheme.

(Paragraph 2.1.9)

Reproductive and Child health programme

Despite completion of first Mission period of NRHM (*i.e.* 2005-12), the gap between target and achievement of Maternal Mortality Rates in the State as on 2012-13 was more than 100 *per cent* and in respect of Infant Mortality Rates, the gap was 40 *per cent*. It was mainly attributed to inadequate ante-natal care and lower number of institutional deliveries in the State.

(Paragraph 2.1.10)

Implementation of school health programme and Nayee Pidhi Swasthya Gurantee Karyakram

Health check-ups for school children did not succeed in the State as only 25.17 lakh (13 per cent) out of 187.95 lakh school children in the State could be covered during 2010-11. Under Nayee Pidhi Swasthya Guarantee Karyakram, Health Cards of 1.16 crore out of 3.55 crore school children in the State were not distributed to them.

(Paragraph 2.1.10.5 & 2.1.10.6)

Inadequacy of Health care units/health care infrastructure

The number of Referral Hospitals in the State was only 70 compared to the requirement of 923 as per the population norms in the State. The shortage of HSCs/PHCs/APHCs in the State ranged from 39 to 47 per cent. The test checked health care units did not have the required number of beds and diagnostic facilities like x-ray, sonography and pathology services. The civil works for construction of buildings of health care units and Trauma centres were not completed despite availability of funds.

(Paragraph 2.1.11)

Insufficient mainstreaming of AYUSH

AYUSH set up was not provided in each RH/PHC and regular supply of AYUSH drugs was not ensured.

(Paragraph 2.1.12)

Disease elimination programmes

Kala-azar could not be eliminated from the State due to shortage of manpower and non-spraying of DDT periodically. National Programme for Control of Blindness suffered due to inadequate infrastructure and shortage of manpower. National Leprosy Eradication Programme missed the goal of leprosy elimination due to shortage of specialised medical staff.

(Paragraph 2.1.14.1, 2.1.14.2, 2.1.14.3 and 2.1.14.4)

Inadequate manpower

Fifty seven per cent posts of Medical/Specialist Medical Officers were lying vacant while the shortage of para-medical staff ranged from 29 to 72 per cent of the sanctioned strength.

(Paragraph 2.1.15)

Monitoring and evaluation

Monitoring and evaluation was not effective as Health Monitoring Committees/District level Vigilance and Monitoring Committees were not constituted and regular meetings of Governing Body/EC of health societies were not held.

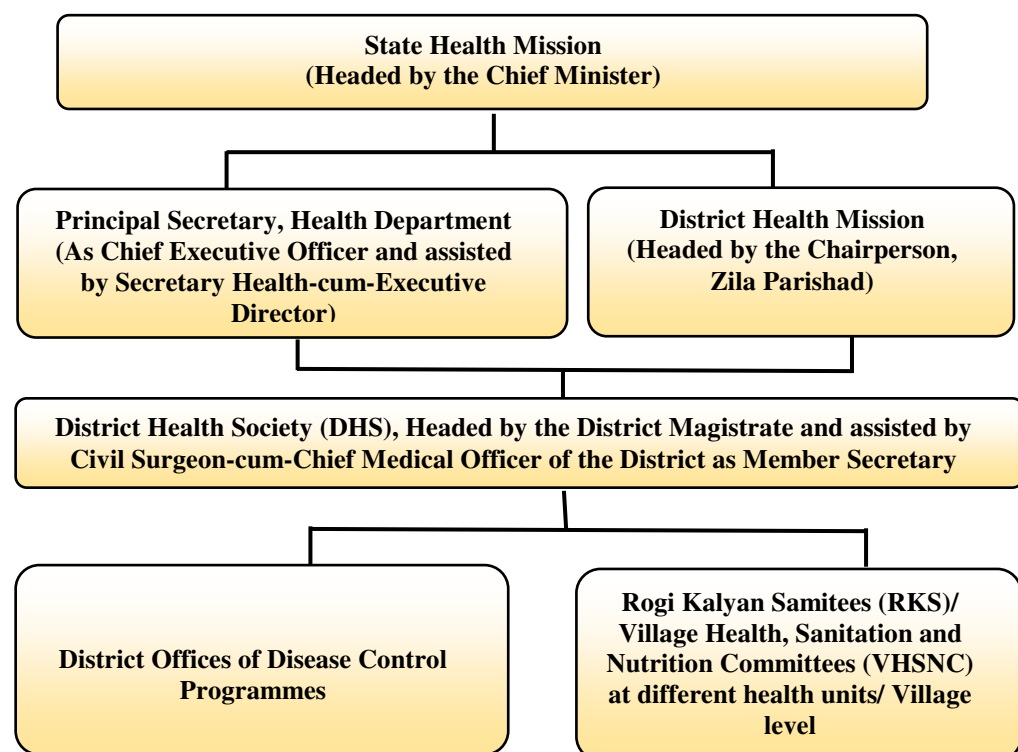
(Paragraph 2.1.16)

2.1.1 Introduction

The National Rural Health Mission (NRHM) is a comprehensive health programme launched by Government of India (GoI) in April 2005 to provide quality health care services to all sections of society, especially those residing in rural areas and women and children. The programmes under NRHM are divided into four broad components *i.e.* Part-A (Maternal Health, Child Health, Family Planning, Janani Suraksha Yojna etc.), Part-B (additionalities like creation of infrastructure facilities, ASHA etc.), Part-C (Immunisation and Pulse Polio activities) and Part-D (various National Disease Control Programmes). The goal of NRHM was to be ensured by increasing the resources available for the public health system, optimising and synergising human resources, reducing regional imbalances in the health infrastructure, decentralisation and district level management of the health programmes and community participation as well as ownership of the health initiatives by March 2012. Further, the mission period was extended (May 2013) for the period 2012-17 under the National Health Mission (NHM) encompassing the two sub-missions, the NRHM and the National Urban Health Mission (NUHM).

2.1.2 Organisational structure

At the State level, NRHM functions under the overall guidance of the State Health Mission (SHM) with the Chief Minister as Chairman. The activities of the SHM were carried out through the State Health Society, Bihar (SHSB) headed by the Principal Secretary, Health cum Chief Executive Officer (CEO). The organisational structure of the NRHM in the State is given below:



(Source: Information provided by SHSB)

2.1.3 Audit objectives

The performance audit was taken up to assess whether:

- Financial controls were in place to safeguard NRHM funds/assets, the accounts fairly present the financial status of the Societies under NRHM and assessment, release of fund and their utilisation were prompt and adequate;
- planning with adequate community participation at various levels facilitated the achievement of mission's objective;
- child and maternal mortality was reduced and universal access to public health care services was available with emphasis on services addressing women and child health;
- strengthening of physical infrastructure, procurement of drugs, equipment and human resources at different levels were achieved as planned and targeted;
- AYUSH wing was created in PHCs/CHCs to revitalise local/traditional health care practices;
- Disease control programmes were implemented effectively; and
- Monitoring mechanism and evaluation procedure were in place to ensure that the mission's objectives were achieved and community was involved.

2.1.4 Audit criteria

The criteria adopted to arrive at the audit conclusions were:-

- The GoI framework on implementation of NRHM;
- Financial/Operational Guidelines issued by GoI for various components of NRHM, health programmes and disease control programmes etc;
- Circulars, orders and instructions issued by GoI/GoB containing directions for activities; and
- Norms of Indian Public Health Standards (IPHS).

2.1.5 Audit coverage and methodology

The performance audit of NRHM was conducted during April to July 2015 for the period 2010-15. During this period, the records of Health Department, Government of Bihar (GoB), State Health Society, Bihar (SHSB) as well as District Health Societies (DHS), Referral Hospitals (RHs), Primary Health Centres (PHCs), Additional Primary health Centres (APHC) and Health Sub Centres (HSCs) of the selected 10 districts (Araria, East Champaran, Gaya, Katihar, Kishanganj, Madhubani, Muzaffarpur, Saran, Siwan and West Champaran) were test checked. In 10 test checked districts, 10 out of 18 RHs, 64 out of 177 PHCs, 108 out of 492 APHCs and 256 out of 3766 HSCs were test checked (*Appendix-2.1.1*). The districts were selected by using probability proportionate to size without replacement (PPSWoR) method

whereas PHCs and RHs were selected by using simple random sampling without replacement (SRSWoR) method.

The Audit Methodology included document analysis, response to audit queries, collection of information through questionnaires, proforma and joint physical verification. Audit observations were based on analysis of information and data collected from SHSB, DHSs and other health units. An entry conference was held (March 2015) with the Secretary, Health Department-cum-Executive Director, SHSB to explain the audit objectives, audit criteria and methodology. The Exit Conference was held (October 2015) with the Principal Secretary, Health Department, GoB. The replies and views expressed in the Exit Conference were incorporated at appropriate place for balanced reporting.

2.1.6 Audit findings of earlier performance audit

Performance audit on NRHM for the period 2005-09 was included in the Audit Report (Civil) of the Comptroller and Auditor General of India for the year ended 31 March 2009, Government of Bihar (Paragraph 1.1). Major audit findings featured in the Report were as follows:

- Neither household and facility surveys were done by the SHSB nor perspective plans and annual plans were prepared by it during 2005-09;
- Financial management was deficient and discrepancies in accounts records indicated that they were not based on accurate facts and figures;
- There was huge shortage of health centres (RH, PHC and HSC) ranging from 52 to 93 *per cent* and in case of manpower, shortfall ranged from 11 to 49 *per cent* against sanctioned medical and para medical staff;
- Drugs were procured at higher than approved rates resulting into extra payment; and
- Community monitoring and Planning Committees at different levels were not formed.

2.1.7 Present status of NRHM implementation in the State

In course of audit it was observed that the shortcomings indicated in previous performance audit were not rectified. The household and facility surveys were not being done and annual plans were being prepared without including village level plans. The deficiencies in financial management were not still rectified. Against the requirement of 18460 Health Sub Centres (HSC), 3077 Primary/Additional Primary Health Centres and 923 Referral Hospitals (RH), only 9729 (53 *per cent*), 1883 (61 *per cent*) and 70 (eight *per cent*) respectively were only available. The posts of medical and para medical staffs were yet to be filled up as only 5212 (43 *per cent*) Medical Officer/Specialist Medical Officers and 20917 (71 *per cent*) ANM/Staff Nurses were posted against the sanctioned strength of 12178 Medical Officer/Specialist Medical Officers and 29582 ANM/Staff Nurses respectively. During 2012-13 drugs were procured by BMSICL at higher rate than the contracted rate of SHSB. Community monitoring and Planning Committees were also not formed.

Besides, number of indoor patients has decreased from 44.32 lakh to 41.07 lakh whereas the number of outdoor patients decreased from 791.52 lakh to 738.78 lakh during 2013-14 to 2014-15.

2.1.8 Financial management

The SHSB was responsible for financial management of NRHM funds including preparation and submission of annual Project Implementation Plan (PIP) to the Government of India (GoI) showing physical targets and required funds under the different components. GoI released funds (in the ratio of 85:15 between GoI and GoB upto 2011-12 and 75:25 from 2012-13) to the states as per the approved PIP which was termed as Record of Proceedings (ROP).

Principal Cash Book containing details of all components under NRHM was not maintained

As per operational guidelines for financial management of NRHM, SHSB was to maintain different books of accounts, such as Principal Cash Book (a principal book for recording all receipts and payments), Advance Register, and Funds Received Register etc.

Financial statements of SHSB did not represent the true status of NRHM funds

Scrutiny of records revealed that SHSB had not maintained Principal Cash Book to record all the transactions under NRHM. Besides, Fund Received Register and Advance Register were also not maintained properly by the SHSB. It was also observed that the SHSB did not maintain component wise allocation of GoB share as required under approved plan. Due to improper maintenance of accounts, different figures of opening balances, fund received and expenditure with substantive difference were indicated for the same components in different books of accounts/statements like ROP, quarterly Statement of Fund Position (SFP), Chartered Accountant (CA) Reports Financial Management Report (FMR) and financial statements submitted by the SHSB. Resultantly, the SHSB was not in a position to provide the fund position of NRHM to audit. However, SHSB provided (August 2015) an incomplete financial statement which dealt with only three (Part –A, B and C) out of four components of the scheme and GoB share of NRHM. Analysis of the furnished statement disclosed discrepancies in respect of expenditure amount of GoI and GoB share during 2014-15. The statement was further amended (October 2015) by the SHSB as shown in **Table no. 2.1.1:**

Table no. 2.1.1

Available funds and expenditure under NRHM Part A, B, C and GoB during 2010-15
(₹ in crore)

Year	Opening Balance		Fund Received		Expenditure		Closing balance	
	GoI	GoB	GoI	GoB	Central Share	State Share	GoI	GoB
1	2	3	4	5	6	7	8 (2+4-6)	9 (3+5-7)
2010-11	142.83	355.58	1152.88	295.28	994.72	195.34	300.99	455.52
2011-12	300.99	455.52	699.31	322.32	937.83	442.98	62.47	334.86
2012-13	62.47	334.86	1289.48	501.66	1238.76	419.42	113.19	417.10
2013-14	113.19	417.10	1300.81	368.23	1263.14	539.93	158.39	270.23
2014-15	158.39	270.24	1154.21	286.69	1273.27	356.67	48.83	215.13
Total			5596.69	1774.18	5707.72	1954.34		

(Source: Information provided by SHSB)

Further, scrutiny of the financial statement shown in above **Table no. 2.1.1** disclosed that fund received upto 2010-13 was inclusive of the amount of interests and other receipts. This indicated that the SHSB had not maintained separate accounts of GoI/GoB's proportionate share and amount of accrued interest during the period.

Thus, the incomplete financial statements of the NRHM funds did not represent the true status of NRHM funds received and spent in the State.

In reply, the Executive Director (ED), SHSB requested (October 2015) to treat the figure of CA report as final for SHS financial book keeping. The ED also stated that an internal team was constituted to re-verify the audited CA report with the bank statement and cash book of all the units to ascertain whether the audited CA report is genuine.

Recommendation: *SHSB should ensure maintenance of accounts in accordance with NRHM guidelines and reconcile the differences of financial statements.*

2.1.9 Deficiencies in health action plan

Framework and Operational guidelines for Financial Management of NRHM stipulated a bottom-up approach in formulation of the annual Programme Implementation Plan (PIP) in the State (State Plan). It should include details regarding human resource plan, capacity development plan, financing of health care, monitoring etc. An annual PIP based on resource availability and prioritisation was to be prepared at the village and block levels and consolidated at district level (District Plan). The District Plans were compiled and aggregated at the State level by SHSB for framing of the State Plan. Such a planning needed setting up of planning teams and committees at various levels such as Habitation/village and Gram panchayat level, PHC(cluster level), Community Health Centre (CHC)/Block level and District level.

Scrutiny of records revealed that such a bottom-up approach was not adopted during preparation of plan as planning teams and committees were not constituted at any level in any test checked districts. As a result, the villages in the test checked districts did not provide the annual draft plans to the blocks causing nearly half of the blocks to prepare their plan without any inputs from villages. The remaining blocks of test checked districts did not prepare the annual plans during 2010-15. Consequently, the District/State plans did not contain inputs of all the blocks of the State.

During exit conference, the Principal Secretary, Health Department stated that every district prepared only two Block Health Action Plans and 10 Village Health Action Plans as per fund allocated by GoI and assured that planning teams would be activated at all levels in future subject to fund availability.

2.1.9.1 Non-conduct of household and facility surveys

Household surveys and facility surveys of HSCs, PHCs, RHs etc. were to be conducted at regular intervals. These surveys were essential for planning and monitoring so as to construct a baseline annual plan for each health facility to access financial and human resources and for clear commitments of service guarantees.

Comprehensive bottom up approach for preparation of state/ district level plans was not adopted.

Scrutiny of records of test checked districts revealed that no such surveys were conducted during 2010-15.

ED replied (October 2015) that SHSB issued instructions (May 2015) for house hold survey through ASHA and Anganwadi workers.

2.1.9.2 Non-preparation of perspective plan

Framework for implementation of NRHM (2005-12) prescribed that a Perspective Plan (PP) on the basis of Village Health Plan (VHP) outlining the year-wise resources and activity needs of the district should be prepared. GoI also instructed (October 2013) SHSB to prepare and submit the PP for the period 2014-17 by December 2013.

However, the PP for the period 2005-12 was not prepared by any of the test checked districts. Though, the PP for the period 2014-17 was submitted to GoI (May 2014) by the SHSB, the same was devoid of any village plans.

The ED accepted (October 2015) that PP was not prepared during 2005-12.

Thus, the planning process was deficient as neither the bottom-up approach was adopted nor community participation was ensured. As a result, the plans failed to address the needs of the villages and instances of 'nil' expenditure despite budget allocation was noticed in 168 sub-components and expenditure without budget allocation was noticed in 500 sub-components out of a total 1942 sub-components of NRHM.

Recommendation: SHSB should ensure community participation in planning with constitution of planning teams and committees at Habitation/village to District level.

Programme implementation

The shortcomings noticed in implementation of various components of NRHM i.e. Reproductive and Child Health Care programmes which included Maternal Health, Child Health, Family Planning, Janani Suraksha Yojna etc., additionalities like utilisation of Annual Maintenance Grants which included creation of infrastructure, procurement of drugs etc., Immunisation and Pulse Polio activities and various National Disease Control Programmes are discussed in the succeeding paragraphs.

2.1.10 Reproductive and Child Health Programmes (Part-A)

Reproductive and Child Health Programme (RCH-II) was launched in 2005 as the principal vehicle for reducing Infant Mortality Rate (IMR) and Maternal Mortality Rate (MMR). The objective of the Mission was to achieve an MMR ratio of 100:100000 and IMR ratio of 30:1000 by March 2012. However, as per the survey report (2012-13) of GoI, the MMR and IMR ratios of the State were 208:100000 and 42:1000 respectively.

Thus, despite completion of the first Mission period of NRHM (*i.e.* 2005-12), the State was lagging behind the set target of MMR by more than 100 *per cent* and the IMR by 40 *per cent*. The non-achievement of intended MMR and IMR was attributable to the shortcomings discussed in succeeding paragraphs:

The MMR and IMR in the State was lagging behind the set target

2.1.10.1 Antenatal care

The antenatal care prescribed by NRHM Framework for pregnant women specified that early registration of pregnancy, ideally within first trimester (*i.e.* before 12th week of pregnancy) should be ensured along with minimum three antenatal check-ups and supplementation of Iron and Folic Acid (IFA) tablets for at least 100 days.

Scrutiny of records in the test checked DHSs disclosed that these required measures for pregnant women were not taken as shown in **Table no. 2.1.2** below:

Table no. 2.1.2
Details of Antenatal care to pregnant women in the test checked districts

Year	Registered pregnant women	Registered in first trimester (<i>per cent</i>)	Three ANC check-up provided (<i>per cent</i>)	pregnant women received 100 IFA tablets (<i>per cent</i>)
2010-11	732047	357194 (49)	332311 (45)	710726 (97)
2011-12	889931	473866 (53)	485615 (55)	646365 (73)
2012-13	849244	366664 (43)	446867 (53)	518598 (61)
2013-14	955129	410325 (43)	561210 (59)	640650 (67)
2014-15	955663	459081 (48)	603523 (63)	538755 (56)
Total	4382014	2067130 (47)	2429526 (55)	3055094 (70)

(Source: Information provided by test checked districts)

From the **Table no. 2.1.2** it would be evident that during 2010-15, only 43 *per cent* to 53 *per cent* of the pregnant women were registered within first trimester of pregnancy due to shortage of manpower, lack of tracking by ASHAs etc. Three ANC check-ups were provided to only 45 *per cent* to 63 *per cent* of the registered pregnant women due to coverage of large areas, under the scheme, vast population unreached and unmotivated staff. IFA tablets for at least 100 days were provided only to 56 *per cent* to 97 *per cent* of the registered pregnant women due to failure of ASHAs to encourage pregnant women to have tablets and inability of ASHAs to remain in touch with rural population. Besides, 57,420 stillbirths were noticed against total institutional delivery of 23,19,252 during 2010-15 in the test checked districts due to inadequate health check-ups, mother's poor state of health etc.

During exit conference (October 2015), the Pr. Secretary, attributed the stillbirths to shortage of doctors, medical staff, early marriage and social economic conditions and stated that the non-achieving of targets of MMR and IMR was due to shortage of gynaecologist at Health centres. He also stated that MMR and IMR was continuously decreasing in the State.

2.1.10.2 Janani Suraksha Yojana

The Janani Suraksha Yojana (JSY) was launched (April 2005) under NRHM for reducing maternal and neo-natal mortality by promoting institutional delivery among pregnant women. Under the scheme, all pregnant women who deliver in health centres were eligible for a cash incentive of ₹1400

(in rural areas) and ₹1000 (in urban areas) to meet both direct and indirect expenses incurred towards delivery.

Audit scrutiny of implementation of JSY in the test checked districts revealed that the scheme was not succeeded in promoting the institutional deliveries as envisaged in the **Table no. 2.1.3** below:

Table no. 2.1.3
Details of Institutional and Home Deliveries

Year	No. of registered pregnant women	No. of Deliveries		No. of Beneficiaries to whom payments were made	
		Institutional (per cent)	Home (per cent)	Institutional (per cent)	Home (per cent)
2010-11	732047	374728 (51)	69075 (9)	187552 (50)	8636 (13)
2011-12	889931	459533 (52)	157689 (18)	253597 (55)	9832 (6)
2012-13	849244	466032 (55)	189991 (22)	415186 (89)	16575 (9)
2013-14	955129	527636 (55)	200321 (21)	470062 (89)	18475 (9)
2014-15	955663	491323 (51)	229688 (24)	325448 (66)	22927 (10)
Total	4382014	2319252 (53)	846764 (19)	1651845 (71)	76445 (9)

(Source: Information provided by test checked districts)

As evident from the **Table no. 2.1.3** above, institutional delivery remained almost static during 2010-15 (*i.e.* 51 to 55 *per cent*) whereas home delivery increased from nine *per cent* in 2010-11 to 24 *per cent* in 2014-15 due to lack of infrastructure facility, shortage of Medical Officers and ANM etc. in health centres. Besides, 28 *per cent* of pregnancy cases remained unreported which may be due to opting of private health facilities.

Further, cash assistance was provided to only 50 *per cent* to 89 *per cent* of the institutional delivery cases and six *per cent* to 13 *per cent* of the home delivery cases during 2010-15 due to shortage of fund, absence of bank accounts for beneficiaries etc. It was also observed that payments to 6027 beneficiaries of JSY amounting to ₹82.35 lakh pertaining to 27 test checked RHs/PHCs was entered in cash book but the cheques remained undelivered to beneficiaries as on date of audit (June-July 2015). Besides, payments were made after delay ranging from one to 24 months in test checked 2855 cases of nine RHs/PHCs.

During exit conference (October 2015), the Pr. Secretary stated that efforts were being made to provide adequate doctors and well equipped labour rooms in health centres to improve the position. It was further stated that due to delay in opening of bank accounts by beneficiaries, cheques could not be collected by them and it would be sorted out in due course.

2.1.10.3 Operation of APHC and HSC as Level-1 Mother Child Health Centres

For better institutional delivery facility within the community, CS-cum-CMO of all districts were directed by SHSB (July 2010 and September 2010) to develop two HSCs under each district and one APHC under each block as level -1 Mother Child Health (MCH) centre. Further, it was also decided (January 2013) by SHSB to develop each of the HSCs of the State as Level- 1 MCH centre in a phased manner during 2013-14. For proper functioning of

Level-1 MCH centre, SHSB instructed (December 2013) that it should have two Medical Officers (one MBBS and one AYUSH) and three trained staff nurses/ANMs.

**Level 1 MCH
(24x7 basis) centre
remained non
functional**

Scrutiny of records in the test checked districts revealed that against the target of 177 APHCs and 354 HSCs, only 109 APHCs and 36 HSCs were functioning as Level-1 MCH centre and there were shortage of manpower in all the centres. Even 14 APHCs were functioning without any Medical Officer whereas another 14 APHCs and one HSC had no ANMs. Besides, three ANMs were not posted in any of the Level-1 MCH centres of the test checked districts (*Appendix-2.1.2*). However, the available ANMs had also to do immunisation works on two days in a week at Anganwadi centres and attend the weekly meetings at PHCs. Even during physical verification of 15 Level-1 centres, it was observed that five centres were found closed whereas in 10 centres, activities were not yet commenced (as on July 2015).

Thus, due to non-availability of required man power, no centre in test checked districts were functioning on 24x7 basis as Level-1 MCH centre.

In reply the ED, SHSB stated (October 2015) that SHSB was committed to fill the gaps of manpower for strengthening the L-1 MCH centres by the end of this year.

Recommendation: Health care units should ensure antenatal care to each registered pregnant women and Mother Child Health centres should be made functional with doctors, para medical staff and equipment for institutional deliveries and to minimise the MMR and IMR.

2.1.10.4 Basic Life Support Ambulances under RCH

The essential component of NRHM was to ensure free referral transport for the pregnant women and sick new born to public health institutions for service delivery. Accordingly, SHSB purchased (July 2011) 504 Basic Life Support Ambulances (BLSA) with prescribed medicines and equipment and agreements were executed (December 2011) by concerned DHSs with an agency under PPP mode. However, the SHSB decided (February 2014) not to renew the contracts after the expiry of agreements in January 2014 due to unsatisfactory performance and the District Magistrates were required to make arrangements for running the ambulance services till further orders.

Scrutiny of records of SHSB revealed that the agency did not return 90 ambulances to respective DHSs. In this context, it was pertinent to mention that the agency filed writ petition against SHSB in the Honourable High Court (February 2014) for payment of dues. The Court directed the Development Commissioner (DC), GoB to consider and dispose of the dispute. The DC directed (June 2015) SHSB to pay 25 *per cent* of the admitted dues to the agency and simultaneously the agency was also directed to return 90 ambulances after receipt of the same. However, as of August 2015 neither payment was made by the SHSB nor ambulances were returned by the agency.

**Basic Life Support
Ambulances were
running without
required medicines
and equipment**

Further scrutiny of records in 10 test-checked districts revealed that 55 out of 231 ambulances were non-functional whereas the remaining ambulances were running without required medicines and equipment as noticed in the joint physical verification (May/July 2015) with departmental officials.



Ambulances purchased under MCH were lying in the campus of the office of C.S. Motihari in defective condition from February 2014

Thus, the free referral transport services for pregnant women and sick new born babies remained inadequate and in absence of essential medicines and equipment in the ambulances, the services were restricted to transportation only.

In reply the SHSB stated (October 2015) that legal opinion was being obtained to return the vehicles by the agency and necessary directions had been given to all DHSs to maintain necessary medicines and equipment as per the mandate.

2.1.10.5 Creation of Special New Born Care Unit (SNCU)/New Born Care Corner (NBCC)

One of the objectives of the child health programme was to strengthen neonatal care services by setting up Special New Born Care Units (SNCU) in districts hospitals (DH) and New Born Care Corners (NBCC) in all PHCs. Accordingly, the work for construction of 34 SNCU buildings was awarded by SHSB to an agency and agreements worth ₹15.69 crore were executed in August 2010 and August 2011. However, only nine buildings were completed as of July 2015 after payment of ₹13.73 crore to the agency till April 2015.

As per GoB instruction (2011-12), four equipment (*i.e.* Radiant Warmer, Oxygen Concentrator, Basinet Trolley and Glucometer) and 14 essential drugs were to be kept in NBCCs. Physical verification of 23 PHCs disclosed that the NBCCs were not functioning properly due to defective equipment, unavailability of essential drugs, untrained ANMs etc.

On being asked, the SHSB replied (October 2015) that 13 SNCU units were completed till date and others were near completion stage. During exit conference (October 2015), Pr. Secretary, stated that more ANMs would be trained for proper functioning of NBCCs. However the reply was silent about shortage of equipment and essential drugs.

Thus, it was evident that the objective to strengthen neo natal care services in the PHCs/DHs was yet to be achieved.

2.1.10.6 Implementation of School Health Programme

Under School Health Programme, annual health check-up of every children enrolled in schools was to be conducted and deficiencies related to health and nutrition were to be identified and methods were to be suggested to overcome such deficiencies. According to financial instruction of SHSB, 100 children was to be included in a Health Check-up Camp and the programme was to be closed in March 2011.

It was observed from the records of SHSB that 1,87,946 camps were required for coverage of 1,87,94,644 children during the year 2010-11. However, 38,889 (21 per cent) camps only were organised in which 25,17,431 (13 per cent) children were covered resulting in inadequate implementation of School Health Programme.

During exit conference (October 2015), Pr. Secretary stated that coverage was less due to non-availability of vehicles/staff etc. and process was initiated to improve the situation.

2.1.10.7 Implementation of Nayee Pidhi Swasthya Guarantee Karyakram

Nayee Pidhi Swasthya Guarantee Karyakram (NPSGK) was launched (March 2011) by SHSB in which health cards were to be issued after health check up to children in the age group of 0-14 years and to adolescent girls upto 18 years of age.

Scrutiny of records of SHSB disclosed that target for coverage of children was fixed during 2013-14 and 2014-15 only. Besides, the number of children covered under the scheme was reduced in 2014-15 (20.98 lakh) from 2011-12 (1.52 crore). Further, out of 3.55 crore health cards issued by SHSB to different DHSs, only 2.39 crore cards were issued to children till September 2015 while remaining 1.16 crore cards valued ₹2.60 crore (at the rate of ₹2.24 per card) were retained with SHSB and DHSs though the scheme was closed with initiation of Rastriya Bal Suraksha Karyakram.

Recommendation: DHSs should take steps to cover each school going children under health check-up programmes and ensure handing over of Health Cards to the children.

2.1.11 Additionalities under NRHM (Part-B)

Any additional activities which were essential for health system improvement but cannot be funded from any other programme of NRHM was to be funded from the component ‘Additionalities under NRHM’. The component covered creation of infrastructure, procurement of drugs, ASHA, AYUSH etc.

2.1.11.1 Inadequacy of health care units/health care infrastructure

The component envisaged functional health facilities in the State through revitalisation of existing infrastructure and fresh construction or renovation. As per Census 2011, rural population in the State was 9.23 crore and the number of health units required and available in the State (as on March 2015) was shown in **Table no. 2.1.4:**

Health cards valuing ₹ 2.60 crore remained unutilised

Table no. 2.1.4
Required and available health care units in the State/ test checked districts

Health care units	Population norm for one health unit	Required number of health units		Number of health units available		Shortage of health units (Percentage)	
		State	Test checked district	State	Test checked district	State	Test checked district
HSC	5000	18460	6884	9729	3766	8731 (47)	3118 (45)
PHCs/A PHCs	30000	3077	1147	1883	648	1194 (39)	499 (44)
RHs	100000	923	344	70	14	853 (92)	330 (96)

(Source: Information provided by SHSB and test checked DHSs)

There was shortage of 39 to 92 per cent of health care units

From the **Table no. 2.1.4**, it was evident that the State did not have the required number of Health Care Units and the shortage ranged from 39 to 92 per cent. The actual shortage in number of PHCs was much larger than the above shown figure as the number of PHCs was inclusive of APHCs which were not providing indoor facilities on 24X7 basis, as observed in the test checked districts.

Audit also revealed that in test checked districts, only 14 out of 18 RHs and 156 out of 177 PHCs were functional. Against 983 APHCs and 5906 HSCs sanctioned by the Health Department (out of which 591 APHCs and 2484 HSCs were sanctioned in December 2006, whereas remaining were sanctioned earlier), only 492 APHCs and 3766 HSCs were functional due to non-availability of buildings and lack of trained manpower, non-completion of civil work by implementing agencies etc.

In reply the SHSB stated (October 2015) that construction of sanctioned health care units would be undertaken in a phased manner upon availability of fund and land on priority basis.

2.1.11.2 Adequacy of beds

NRHM guidelines envisaged to provide 500 public hospital beds for a population of 10 lakhs.

It was observed that the test checked 64 PHCs and 10 RHs were covering rural population of 1.37 crore with only 507 beds against the required norm of 6850 beds.

2.1.11.3 Radiological and pathological services

SHSB executed (February 2009) an agreement with an agency to provide X-ray and sonography facilities in each of the RHs and PHCs of the State and directed (January 2014) the agency to provide X-ray facility in two APHCs of each district. Besides, Pathological services were also outsourced to different agencies in 28 districts of the State till December 2013 and in the remaining 10 districts, by June 2014 and SHSB decided to provide Semi Auto-Analyser

(SAA) to each RH and PHC (January 2014) and two APHCs in each district (June 2014) for pathological tests.

Scrutiny revealed that X-ray facility was available in only 37 RHs (53 per cent), 276 PHCs (52 per cent) and 22 APHCs (29 per cent) of the State. Sonography facility was available in only 10 RHs (14 per cent) and 47 PHCs (Nine per cent) of the State. Pathology/SAA was available in 38 RHs (54 per cent), 183 PHCs (34 per cent) and 46 APHCs (61 per cent) of the State. Thus, health care units in the State did not have the required diagnostic facilities.

During joint physical verification of 30 RHs/PHCs, along with DHS officials, SAA was not found operational in 25 health centres. Lack of centrifuging machine, incubator, fridge, reagent and laboratory technician were the reasons for non-operation of SAA as reported by the concerned health centres. Besides, SHSB failed to monitor the operation of radiological services by outsourced agency in the required health care units.

In reply the SHSB stated (October 2015) that these facilities would be increased and the respective equipment would be made operational.

Recommendation: SHSB should ensure the establishment of required number of health care units according to the population and provide adequate radiological and pathological services along with trained manpower.

2.1.11.4 Operation of Mobile Medical Unit

As per framework for implementation of NRHM, one Mobile Medical Unit (MMU) should be provided in each district for reaching health care to the door steps of the public in the rural areas. For operationalising MMUs in 38 districts, agreements were executed (March 2009 to November 2009) with three agencies. However, the agreement with one agency was terminated in February 2012 while agreement with the other two agencies were not extended beyond March 2014 due to their unsatisfactory performance. As a result, the MMUs were not operational in any of the districts of the State (July 2015).

In reply the SHSB stated (October 2015) that operationalisation of approved number of MMUs would be started after finalisation of tender process.

2.1.11.5 Non-commencement of civil works by BMSICL

GoB constituted (May 2010) Bihar Medical Services and Infrastructure Corporation Limited (BMSICL) for procurement of medicines, equipment, services and construction works including construction of buildings for APHCs/ HSCs and up-gradation of PHCs into 30 bedded hospitals in each of the Block .

SHSB released (April 2011 to February 2014) ₹ 446.17 crore to BMSICL for construction of 50 residential quarters for Medical Officers and Nurses, construction of building for 101 APHCs, 136 CHCs, 10 Sub Divisional Hospitals (SDHs) and one Sadar Hospital. However, out of total 298 construction works, only five works were completed upto March 2015 while 35 works remained incomplete and 258 works were not yet started. Out of this, Detailed Project Reports (DPRs) were yet to be prepared in nine works,

Despite availability of funds, out of 298 health units, construction works of 258 units were not yet started.

tender process was to be finalised in 141 works and execution of work was not yet started despite execution of agreement in 108 works (*Appendix- 2.1.3*). Thus, despite availability of funds, adequate health care infrastructure facilities could not be constructed by the SHSB. Besides, funds amounting to ₹ 383.40 crore remained blocked in the accounts of BMSICL for periods ranging from one to four years.

During exit conference, the Principal Secretary, Health Department assured that the matter would be examined.

2.1.11.6 Non-completion of Trauma Centres

To augment and upgrade the accidents and emergency services in selected government hospitals located in most accident prone areas of national highways, GoI signed (May 2009) an MoU with State government to operationalise nine trauma centres at a cost of ₹ 62.39 crore¹ and released ₹ 6.45 crore to the nine government hospitals during the year 2010-11.

However, the agency did not complete the work in time and the agreement was cancelled (December 2012) by SHSB after one year from the scheduled date of completion. As no payment was released to the agency, the amount of ₹ 7.38 crore (including interest) remained parked with SHSB and the objective of providing trauma care emergency facilities could not be achieved.

On being asked the SHSB stated (October 2015) that entire project was being reviewed due to slow work progress by the executing agency.

2.1.11.7 Idle equipment

SHSB executed an agreement (September 2009) with five agencies for purchase of equipment for 26 proposed Sick New born Care Units (SNCU) to be supplied to Districts Hospitals.

Audit scrutiny of records of three DHSs (East Champaran, Katihar, Madhubani) revealed that equipment worth ₹ 68.36 lakh was supplied (February 2010 to September 2011) to DHSs and ₹ 44.79 lakh was paid to suppliers without taking adequate action to get the SNCU buildings constructed in the district hospitals. As a result, the equipment remained unutilised with DHSs as on July 2015.

Other short comings such as non-availability of OPD rooms, outdoor/indoor facility, labour room and water supply etc. were also noticed in health care units of test checked districts (*Appendix-2.1.4*).

In reply the SHSB stated (October 2015) that the matter would be enquired and suitable action would be taken.

¹ Rate of five trauma centres – building: ₹ 0.65 crore and equipment, manpower etc.: ₹ 4.125 crore and rate of four trauma centres – building: ₹ 0.80 crore and equipment, manpower etc.: ₹ 8.83 crore

2.1.11.8 Shortcomings in procurement of drugs

NRHM Framework emphasises access to good hospital care through assured availability of drugs at PHC/CHC level. GoB nominated SHSB as State Purchase Organisation for drugs in April 2007. The SHSB entered into agreements with different agencies for supply of drugs for different periods (upto October 2012). Thereafter, the rate contracts was being done by BMSICL which was nominated (May 2010) by Health Department, GoB as State Purchase Organisation for supplying drugs to all health institutions. The shortcomings noticed in procurement of drugs are discussed in the succeeding paragraphs:

Extra cost borne on payment on procurement of medicines

Scrutiny of records disclosed that SHSB finalised (October 2012) the rates of 126 drugs/surgical items which was valid till March 2014. In the meantime, BMSICL had also floated a tender (February 2013) for procurement of medicines and finalised (September 2013) the rates of 234 medicines. It was however observed that the rates of 60 medicines finalised by BMSICL was more than the contracted rates of SHSB. Further, BMSICL procured these 60 medicines worth ₹ 19.48 crore, whose corresponding value was ₹ 16.62 crore according to SHSB rates (*Appendix-2.1.5*).

During exit conference, the Principal Secretary, Health Department stated that the tender by BMSICL was done after three years of rate contract of SHSB, hence there were differences in rates.

The reply was not in conformity of facts as the rate contract of SHSB was valid during the rate contract period of BMSICL. Thus, extra cost amounting to ₹ 2.86 crore was incurred by BMSICL on procurement of medicines as of March 2014.

Irregular advance to agencies for supply of medicines

As per terms and conditions of rate contracts finalised by SHSB, payment was to be made on 'cash and carry' basis *i.e.* payment was to be made to the agency while taking delivery of all items/drugs.

Scrutiny of records in six test checked DHSs disclosed that in contravention of terms of contracts, advance payments were made (September 2010 to December 2013) to 24 agencies before taking delivery of drugs valuing ₹ 1.23 crore (*Appendix-2.1.6*). However, no records were made available to audit to ascertain that the drugs were received by the concerned DHSs (July 2015).

In reply the SHSB stated (October 2015) that recovery of advances would be ensured.

Liquidated damages not charged from agencies for delayed supply of drugs

As per terms and conditions of rate contract executed with agency for supply of drugs, the first supply of medicines was to be ensured within 30 days of the receipt of the first order. Liquidated damages (LD) should be levied at the rate of 0.5 *per cent* of the value of supply order for indented medicines per day subject to a maximum of 35 *per cent* of bill amount for any delayed supply.

Scrutiny of records revealed that 41 agencies delayed the supply of drugs valued ₹11.77 crore upto 418 days in test checked districts (*Appendix-2.1.7*). However, no action was initiated by the DHSs against suppliers for the delayed supplies.

During exit conference, the Principal Secretary, Health Department assured that action would be taken in this regard.

Non-deduction of testing charges of drugs from supplier's bill

As per agreement of rate contract for supply of drugs executed during August 2011 to December 2011 and October 2012 to March 2014, a sum of two *per cent* of total bill amount, exclusive of sales tax, was to be deducted from the bills of the supplies of the medicines towards testing charges of the drugs.

Scrutiny of records revealed that ₹ 14.51 crore was paid to suppliers in test checked districts for procurement of drugs without deducting testing charges amounting to ₹ 29.01 lakh (*Appendix- 2.1.8*).

In reply the SHSB agreed with observation and stated (October 2015) that some of the districts had mistakenly not deducted testing charges. It was further said that DHSs/Civil Surgeons were instructed to ensure the deduction of testing charges.

Quality test of biological drugs not ensured

As per terms and conditions of rate contract for supply of drugs, samples of drugs of each and every batch should be taken for test by the respective Drug Inspector from company's godown. As the State did not have the facilities to test the quality of biological drugs such as antibiotics, injectable and vaccines, the SHSB decided (December 2013) to conduct tests in three NABL accredited test laboratories at the rate contract approved by BMSICL, Patna.

Scrutiny of records in test checked districts revealed that no biological drugs were sent to these NABL accredited laboratories for quality testing, though the SHSB had collected ₹28.81 lakh from 10 DHSs (Begusarai, Darbhanga, East Champaran, Nalanda, Nawada, Patna, Samastipur, Shekhpura, Supaul and West Champaran.) as testing charges till March 2015. Thus, biological drugs were being used in the State without any testing.

During exit conference, the Principal Secretary, Health Department stated that the matter would be looked into.

Recommendation: Care should be taken by the SHSB to ensure timely supply of drugs by agencies. SHSB should also arrange to conduct quality tests of medicines.

2.1.11.9 Selection and training of ASHAs

Under NRHM, one female Accredited Social Health Activist (ASHA) was to be selected in every village with a population of 1000 to work as a link between the community and health facilities and was to be provided four phases of training. At the State level, there was 85239 ASHAs in the State against requirement of 87135. However, the required training was not imparted to them as only 55195 and 6836 ASHAs could get third and fourth phase of training by October 2015.

In reply the SHSB stated (October 2015) that selection process of new training agencies was in process.

ASHA Drug Kit

ASHAs were to have a drug kit with 15 medicines to provide primary health care services to the community and these medicines were to be replenished quarterly. To provide drug kits to ASHAs, SHSB executed an agreement with an agency to supply 87135 drug kits between November 2010 and January 2011 to 38 districts at the rate of ₹2082 per kit.

Scrutiny revealed that the SHSB procured 3731 kits worth ₹80.79 lakh in excess of available ASHAs in test-checked districts. As a result, 1942 ASHA drug kits were lying unutilised in stores of PHCs in test checked districts since the appointed ASHAs were less than the sanctioned posts. Besides, medicines of ASHA Kits were never replenished during 2011-15 in the test checked districts. A joint physical verification of three PHCs (Muraul-Muzaffarpur, Paharpur-East Champaran and Chanpatia-West Champaran) also revealed that medicines inside 51 ASHA drug kits had expired.

In reply the SHSB stated (October 2015) that replenishment of drugs through PHC was being thought of so as to avoid the delay.

ASHA Neonatal Kit

Under Home Based Newborn Care (HBNC) scheme, ASHAs were to be provided with Neo Natal kits during training to reduce neonatal mortality. SHSB executed an agreement with an agency to supply 87135 Neonatal kits to 38 districts at the rate of ₹1100 per kit. As per the agreement, if the kit did not match the sample, it should be replaced or else the performance security should be forfeited.

Scrutiny of records of SHSB revealed that Neonatal kits were not supplied in seven districts (Aurangabad, Bhagalpur, Jamui, Patna, Saharsa, Sheohar and Sitamarhi) as per sample. However, the kits were not replaced till March 2015 and the performance guarantee was lapsed in May 2014. Further, scrutiny of records in test checked districts revealed that though 27,609 ASHAs were only trained, 31,836 Neonatal kits were purchased resulting in excess procurement of 4227 kits amounting to ₹46.50 lakh.

In reply the SHSB stated (October 2015) that Neonatal kits were procured against target of ASHA and distribution of kits was under process.

Reply was not acceptable as the kits should have been procured as per number of trained ASHAs.

2.1.12 Insufficient mainstreaming of AYUSH

One of the strategies of NRHM was to promote co-location of AYUSH (Ayurvedic, Yoga, Unani, Sidha and Homeopathy) services with other mainstream health facilities. As per NRHM framework, separate AYUSH set up would be provided by SHSB in each RH/PHC by appointing one contractual AYUSH doctor to strengthen outpatient services. Further, two AYUSH doctors were also to be included in the mobile health teams and two mobile health teams were to be constituted in each block to conduct screening

and follow up treatment of children under Rashtriya Bal Swasthya Karyakram (RBSK)².

2.1.12.1 Availability of AYUSH doctors

Due to shortage of AYUSH doctors, RBSK was yet to commence in the State

During scrutiny of records of SHSB, it was observed that only 1264 AYUSH doctors were posted (March 2015) against the sanctioned strength of 1724 in the PHCs/APHCs of the State. Further, no post of AYUSH doctor was sanctioned by GoB for the RHs. It was also observed that 1068 mobile teams (for all the 534 Blocks in the State) could not be constituted due to non-appointment of 2136 AYUSH doctors as on March 2015. Therefore, RBSK which was to be started in 2012-13, failed to commence in the State as on March 2015.

2.1.12.2 Availability of AYUSH drugs

Scrutiny of records of SHSB disclosed that AYUSH medicines were procured in June 2010 for 271 APHCs. During August 2010, the SHSB also appointed 1384 AYUSH doctors including 428 Homeopath doctors in the said APHCs. However, AYUSH medicines excluding Homeopathic medicines were procured in June 2011 only while Homeopathic medicines were purchased in April 2013. As a result, all the AYUSH medicines were not available in the APHCs upto April 2013 and as per the records of SHSB, the AYUSH doctors prescribed Allopathic medicines to the patients of APHCs thereby failing to achieve the mainstreaming of AYUSH in the State.

During exit conference, the Principal Secretary, Health Department stated that recruitment of AYUSH for RBSK was done in July 2015 while tendering process for purchase of AYUSH drugs was under progress.

Recommendation: AYUSH set up need to be provided in each RH/PHC and regular supply of AYUSH drugs should be ensured for mainstreaming of AYUSH.

2.1.13 Routine Immunisation and Pulse Polio Immunisation Programme (Part-C)

The programme for immunisation of children against preventable fatal diseases such as tuberculosis, diphtheria, pertussis, tetanus, polio, measles, Hepatitis-B etc was implemented through routine immunization (RI) Programme.

The achievement under RI in the State was appreciable and as per Annual Health Survey report (2011-12) published by GoI, the figure of complete immunisation in Bihar was 65.6 per cent which was more than the national figure of 61 per cent. The percentage of complete immunization in the State further increased to 72 per cent in 2013-14 as per World Health Organisation (WHO) report.

Achievement under RI/PPI was appreciable in the state.

² RBSK was a new initiative in February 2013 aiming at screening of children from the 0-18 years age group in school for 4 Ds-Defects at birth, diseases, deficiencies and development delays including disabilities.

Similarly, performance of the State under Pulse polio immunization (PPI) programme was also noteworthy and the targets of PPI was almost achieved during 2010-15 and no new polio case was detected after 2011-12.

During exit conference, the Principal Secretary, Health Department stated that RI was now 78 per cent in the State as per data (June 2015) of WHO.

2.1.14 National Disease Control Programmes (Part-D)

2.1.14.1 Kala-azar Elimination Programme

Kala-azar is a parasite disease and prevalent in 54 districts in the country of which 33 districts belong to Bihar. The National Health Policy-2002 set the goal of Kala-azar elimination in India by the year 2010 (later revised to 2015). The preventive measure for this endemic disease was Indoor Residual Spray (IRS) of Dichloro Diphenyl Trichloroethane (DDT) in the affected areas. The details regarding cases of Kala-azar, its treatment and death due to Kala-azar in the State as well in the test checked districts were as under:

Table no. 2.1.5

Total cases of Kala-azar, its treatment and reported death cases during 2010-15

Cases detected		Medical treatment provided		Death cases reported	
State	Test checked Districts	State	Test checked Districts	State	Test checked Districts
82568	33971	82144	33953	224	115

(Source: SPO, Malaria/Kala-azar and test checked DHSs)

Thus, it was evident from the **Table no. 2.1.5** that Kala-azar could not be eliminated from the State upto March 2015. On the contrary, the disease spread from 31 districts in 2010 to 33 districts in 2015.

2.1.14.2 Spray of DDT beyond the prescribed period

The population of vector of kala-azar was built up in March and transmitted in June to October. However, GoI guidelines envisaged that DDT was to be sprayed twice a year (February/March and June/July) as a preventive measure to control the population of vector. In nine test-checked districts, it was observed that several rounds of DDT were sprayed during non-breeding season of kala-azar parasite. This made the preventive measure for which an expenditure of ₹7.36 crore was incurred, ineffective.

It was also noticed that against the sanctioned strength of 3556, only 600 persons (12 per cent) were working in the State Kala-azar/Malaria office where as in the test checked districts, only 131 staff (15 per cent) were posted against the strength of 892 which adversely affected the implementation of the programme.

In reply the SHSB accepted (October 2015) that delay in DDT spray was due to non-availability of DDT and delayed release of fund by GoI.

2.1.14.3 National Programme for Control of Blindness

With a view to reduce the prevalence of blindness among the population from 1.4 per cent to 0.3 per cent by the year 2020, GoI had launched the National Programme for Control of Blindness (NPCB) in 1976.

Scrutiny of records of State Programme Officer (SPO) responsible for implementation of NPCB in the State disclosed that against 400 vision centers to be established, only 105 were established in 27 districts. Further, only one specialist and 19 ophthalmic assistants were available under the programme against sanctioned strength of 10 specialists and 220 ophthalmic assistants. It was further observed that SPO had neither maintained the data regarding prevalence of blindness during 2010-15 nor had the financial details of the programme.

In reply the SHSB accepted (October 2015) the facts.

2.1.14.4 National Leprosy Eradication Programme (NLEP)

National Leprosy Eradication Programme (NLEP) was incepted in the year 1983 and the country achieved the goal of leprosy elimination *i.e.* prevalence rate (PR) of less than one case per 10,000 population at National level by December 2005, as set by National Health Policy 2002.

Scrutiny revealed that during the audit period, the prevalence rate in the State was more than the prescribed limit of one case (1.12 cases in 2010-11 and 1.20 cases in 2012-13). Further, in the year 2014-15, the prevalence rate was more than the prescribed limit of one case in three test checked districts (Araria, Gaya and Saran) due to shortage of manpower such as District Leprosy Officer, non- medical officer etc.

On being asked in audit, the SHSB stated that GoB had taken the matter seriously and was initiating remedial steps.

Recommendation: To achieve the target of kala-azar elimination, SHSB should ensure timely spray of DDT and adequate manpower. The SHSB should also ensure adequate number of vision centres for control of blindness in the State.

2.1.15 Inadequate manpower

The Mission seeks to provide minimum two ANMs at each HSC and three Staff Nurses at each PHCs to ensure round the clock health facilities in every PHC. The framework for implementation of NRHM also stipulated seven specialists doctors and nine staff nurses in every RH. However, GoB sanctioned (September 2006) four posts of specialist doctors (Surgeon, Paediatrics, Gynaecology and Anaesthetist) for each RH/CHC as well as PHC. In RH, one additional post of medicine was also sanctioned.

The availability of medical and para medical staff in the State as well as in test checked units as on 31 March 2015 were as shown in **Table no. 2.1.6:**

Table no. 2.1.6
Status of Man power in the State as well as in the test checked units

Sl No	Post	Sanctioned		Men in Position			
		State	Test checked health care units	State (per cent)		Test checked health care units (per cent)	
				No. of posts	per cent of shortage	No. of posts	per cent of shortage
1	Medical Officer/ Specialist Medical Officer	12178	714	5212	57	295	59
2	ANM/ Grade A/ Staff Nurse	29582	1068	20917	29	487	54
3	Lady Health Visitor	1201	172	342	72	13	92
4	Pharmacist	NA	182	NA		49	73
5	Lab Technician	NA	182	NA		42	77
6	Male Health Worker	NA	256	NA		11	96

(Source: Data furnished by SHSB and test checked districts)

Fifty seven per cent post of medical/ specialist medical officers were lying vacant in the State.

From the **Table no. 2.1.6**, 57 per cent of posts of Medical/Specialist Medical Officers were lying vacant in the State while there was shortage of 29 to 72 per cent in the sanctioned strength of para-medical staff.

Scrutiny of records of health care units in the test checked districts disclosed that against requirement of 798 specialist doctors in RHs and PHCs, only 49 (6 per cent) specialist doctors were available. Five test checked RHs were running without any specialist doctors whereas two Gynaecologists were posted at RH Sakra. It was also observed that seven PHCs and 29 APHCs did not have any doctors and 11 PHCs were functioning with only one doctor in the test checked districts. Further, no ANM was posted in nine HSCs and 54 APHCs (**Appendix- 2.1.9**).

Thus, despite completion of almost 10 years of NRHM, the health centres of the State did not have the required strength of medical/para-medical staff.

In reply the SHSB stated (October 2015) that the Department was taking necessary steps to overcome the shortage of manpower for more effective implementation of the programme.

Recommendation: SHSB should ensure the appointment of required number of doctors and para-medical staff at each health care unit.

2.1.16 Monitoring and Evaluation

NRHM frame works stipulates formation of Health Monitoring and Planning Committees (HMPC) at PHC, Block, District and State levels to ensure regular monitoring of activities at respective levels. Besides, according to MoUs (May 2005 and March 2013) between GoI and GoB, Governing Body (GB) and Executive Committee (EC) of SHS/DHS should meet at prescribed intervals to review the progress in implementation of Annual Action Plan, issues related to inter-sectoral co-ordination and status of follow up action on earlier taken decisions.

Though no information was provided by SHSB regarding constitution of State level HMPC, it was observed in the test check that HMPCs were not

constituted at district, block and PHC levels. Besides, meeting of GB/EC was also not regular at State level as only 10 meetings of EC was held during 2010-15 against required 30 meetings. In the test checked districts, against required 100 GBs during 2010-15, only 23 (23 per cent) meetings were held. Besides, *Jan Sambad/Jan Sunwai* was also not organised in any test checked districts for improving the transparency and accountability of health care system.

In reply, SHSB stated that the meeting of EC/GB was held as per required agenda. However, no reply was furnished about the constitution of HMPC and the regularity of EC/GB meetings.

Recommendation: SHSB should ensure formation of Health Monitoring and Planning Committees at each level (from block to State). Besides, monitoring of NRHM should be ensured through periodical meetings of Monitoring Committees.

2.1.17 Conclusion

- The financial statements of State Health Society, Bihar did not represent the true status of NRHM in the State as different figures were indicated in different financial statements as opening balances, funds received and expenditure for the same components.
- Action plans were not decentralised with a bottom-up approach resulting in scant community participation in the Mission.
- Despite completion of Mission period of 2005-12, nearly half of the pregnant women in the State failed to register in the first trimester of pregnancy. This resulted in inadequate antenatal care which along with deliveries at home in nearly half of the cases due to insufficient healthcare facilities caused the Mission to miss the targeted Maternal and Infant mortality rates.
- Despite shortage of physical infrastructure and availability of funds, construction of buildings for health care units and trauma centres were not completed.
- Procurement system of drugs was not efficient as liquidated damages and undue advances were not recovered from agencies. Quality of biological drugs were not ensured in the State;
- AYUSH set up was not provided in each RH/PHC and regular supply of AYUSH drugs were not ensured.
- The Kala-azar Elimination Programme was marred with shortage of manpower and delayed spray of DDT etc. and missed the target date;
- National Programme for Control of Blindness Suffered due to inadequate infrastructure and shortage of manpower. National Leprosy Eradication Programme missed the goal of leprosy elimination due to shortage of specialised medical staff.
- Fifty seven per cent posts of Medical/Specialist Medical Officers was lying vacant while there was shortage of 29 to 72 per cent of para-medical staff in the State.
- Monitoring and evaluation was deficient due to non- constitution of Health Monitoring Committees at various levels.

BUILDING CONSTRUCTION DEPARTMENT

2.2 Working of Building Construction Department

Executive Summary

Introduction

Building Construction Department (BCD) came into existence in the year 1982. The basic objective of the BCD is construction, renovation and maintenance of residential and non-residential Government buildings of various departments except Irrigation and Forest Departments and buildings under Bihar Police Buildings Construction Corporation.

(Paragraph 2.2.1)

Performance of works

Against targeted construction of 2966 buildings, BCD had taken up construction of 2708 works only during 2010-15. Out of this, BCD could complete 1582 works only and the construction of the remaining 1126 works were not completed (October 2015) due to delay in according TS, delayed finalisation of tendering process and land disputes.

(Paragraph 2.2.6)

Planning of works

BCD prepared annual plan of works without obtaining proposals of the Chief Engineers (CEs) and without ascertaining the financial requirements of works in violation of the prescribed norms of BPWD code. The scheduled timeline for according Technical Sanction and finalisation of tendering process was not adhered to by the construction Divisions. Though most of the districts of Bihar falls under seismic zones, the BCD did not constitute Hazard Safety Cells to impart training to engineers, architects, masons etc.

(Paragraph 2.2.7)

Financial Management

Savings against provision of funds during 2010-15 ranged from 25 to 61 *per cent* under Plan head and 21 to 35 *per cent* under Non-plan head. The persistent savings and further allocation of funds under supplementary provisions indicated deficiencies in budgeting process. Inadequate funds were released to certain works while funds were released in excess to certain other works by the BCD. As a result, certain works remained incomplete while some divisions surrendered surplus funds.

(Paragraph 2.2.8)

Implementation of works

The preparation of SoRs was faulty, BoQs were prepared by inflating the rates of SoR and enhanced rates of CPWD were taken into BoQs of the works in place of existing lower rates of the SoRs of BCD. There was cost overrun of ₹158.12 crore due to delay in according TS by CE (Design) in 11 test checked works. As the R&M works were not planned properly, works of certain buildings were carried out repeatedly while certain other buildings were left out. The Standard Measurement Book was not being maintained for repair and maintenance works and cases of deviation from approved priority list were

noticed. The gardening works were not satisfactory as gardening works were done in only 22 to 307 out of 781 notified buildings.

(Paragraph 2.2.9)

Manpower Management

BCD did not have adequate technical manpower for implementation of construction works and at field level, more than 50 per cent posts of Superintending Engineers (SEs) and Junior Engineers (JEs) were vacant.

(Paragraph 2.2.10)

Monitoring

The CEs and SEs did not conduct inspections of the subordinate offices during 2010-15 as prescribed in BPWD Code.

(Paragraph 2.2.11)

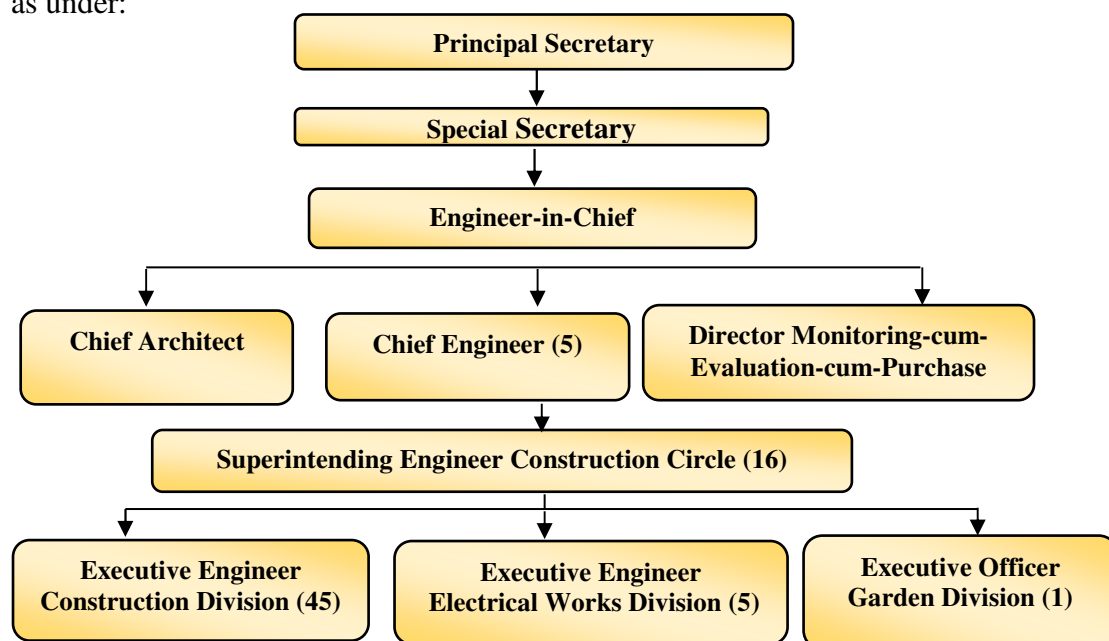
2.2.1 Introduction

Building Construction Department (BCD) came into existence in the year 1982. Prior to this, the BCD was under the control of Public Works Department (PWD) along with Road Construction Department and Rural Engineering Organisation. The objective of the BCD is construction, renovation and maintenance of residential and non-residential buildings of all Government Departments except the buildings of Irrigation and Forest Departments and Bihar Police Building Construction Corporation.

However, the budgets for construction of buildings, other than for the BCD are operated by concerned administrative departments and the BCD plays the role of executing agency for construction of these buildings.

2.2.2 Organisational set-up

BCD is headed by Principal Secretary and assisted by Special Secretary, Engineer-in-Chief, Chief Architect and Director, Monitoring-cum-Evaluation-cum-Purchase at Headquarters level. The organisational set up of the BCD is as under:



(Source: As provided by BCD)

2.2.3 Audit Objectives

The performance audit of ‘Working of Building Construction Department’ was taken up with a view to assess whether:

- Planning process for construction, renovation and maintenance of residential and non-residential government buildings was efficient and effective;
- Available funds were adequate and according to the plan of the BCD;
- Implementation of projects was efficient, effective and economical;
- Human resource management in the BCD was efficient; and
- An effective and adequate Review and Monitoring Mechanism was in existence.

2.2.4 Audit Criteria

The criteria to be adopted to arrive at the audit conclusions are:

- Bihar Public Works Department (BPWD) and Bihar Public Works Accounts (BPWA) Codes;
- Bihar Budget Manual;
- Bihar Financial Rules;
- Bihar Treasury Code; and
- Relevant Circulars, instructions, notifications etc. issued from time to time by the BCD.

2.2.5 Scope and methodology

Performance audit for the period 2010-15 was conducted during April to July 2015. During audit, records maintained by the BCD, offices of Engineer-in-Chief (EIC) and Chief Architect, Director, Monitoring-cum-Evaluation-cum-Purchase were test-checked at headquarter level. Records relating to two CEs out of five, four SEs out of 16 and 11 EEs out of 45 were also test-checked. Records of Garden Division and one out of five Electrical Divisions were also test checked. The Divisions were selected by using Probability Proportional to Size with Replacement (PPSWR) method of random sampling. Details are enclosed in *Appendix-2.2.1*.

Audit methodology included examination of records, issuance of questionnaire, consideration of replies of the Department to the audit memos issued and physical verification of construction sites with Department’s officials etc. In order to explain the objectives, methodology, scope and coverage of the performance audit and to elicit the departmental views, an entry conference was held with the Principal Secretary of the BCD in March 2015. The exit conference was held with the Principal Secretary, BCD in October 2015. The reply/views of the BCD had been suitably incorporated at appropriate places.

2.2.6 Performances of works

The BCD executed the construction of buildings of 21 Departments during 2010-15 (*Appendix 2.2.2.*). Target of works, works actually taken up and works completed by the BCD during the period 2010-15 are indicated in **Table no 2.2.1:**

Table no. 2.2.1
Physical and financial performance of works in the State during 2010-15
(₹ in crore)

Year	Target of works		No. of works actually taken up		No. of works completed		No. of incomplete works	
	Number	Value of work	Number	Value of work	Number	Value of work	Number	Value of work
2010-11	72	261.58	67	253.47	54	108.75	13	122.55
2011-12	264	983.75	237	969.27	189	364.45	48	579.67
2012-13	602	633.41	553	497.00	457	220.42	96	301.16
2013-14	1878	1841.53	1714	633.29	864	49.57	850	750.70
2014-15	150	1070.44	137	371.34	18	8.73	119	269.03
Total	2966	4790.71	2708	2724.37	1582	751.92	1126	2023.11

(Source: Information furnished by the BCD)

It can be seen from **Table no. 2.2.1** that during 2010-15, 258 works were not commenced by BCD against 2966 approved works and 1126 works were incomplete (October 2015). Scrutiny of records disclosed that non-commencement of works was due to non-availability of land.

Further scrutiny of records disclosed that out of 258 works not taken up for execution, 234 works were related to the department of Minority Welfare (56), Prison (54), Revenue and Land Reforms (45), Food and Consumer Protection (27), Rural Development (26) and Animal and Fisheries Resources (26) (*Appendix-2.2.2*). These works mainly related to construction of Minority Hostels for Boys and Girls (Minority Welfare Department), Data centre-cum-record room (Revenue and Land Reforms Department), development of prisons and prison wards (Prison Department) and Block Development Offices and Circle Offices (Rural Development Department). As the works of construction buildings for these departments were not taken up, the intended objectives for providing residential facilities to minority boys and girls, infrastructure for computerisation of land records, accommodation for prisoners and office buildings could not be achieved.

Besides, during 2010-15, 11 test-checked construction divisions executed 2009 agreements worth ₹1762.92 crore for construction works out of which 78 agreements at a cost of ₹1268.95 crore were scrutinised in audit (*Appendix-2.2.3*). Of them, 23 works (30 per cent) were completed and due dates of completion of eight works (10 per cent) were not yet over. Remaining 47 works (60 per cent) remained incomplete after incurring an expenditure of ₹202.16 crore, though due dates of completion of these works had lapsed by a fortnight to over three years. The works remained incomplete due to land issues (19 works), lack of fund from the BCD (13 works) and reluctance of contractors to complete the works (15 works).

In exit conference, the Pr. Secretary stated (October 2015) that works were not started or remained incomplete due to land issues. However, availability of land would be ensured before taking up of work.

Against target for construction of 2966 works, only 1582 could be completed and 258 works were not taken up in the State

2.2.7 Planning of works

Considering the entrusted responsibilities, the BCD should have robust planning process for maintaining economy and timeliness in construction, renovation and maintenance of residential and non-residential government buildings. However, scrutiny of records of the BCD and field Divisions revealed the following shortcomings in planning process:

2.2.7.1 Preparation of annual plans

As per BPWD Code, the CE should prepare annual plans for the portion of works under his control as soon as possible after the close of each year and prepare a report of the progress made during that period.

Annual plans for works of BCD were not based on actual requirement

Scrutiny of records of the 11 test-checked divisions, revealed that EEs of the divisions did not maintain Register of Works and failed to prepare completion reports of works, though prescribed in BPWA Code. In absence of these basic records, the divisional offices were not in a position to analyse the cost of works in a particular year. Further, CEs were also not in a position to compile division wise requirement of funds for preparation of annual plan. As a result, the CEs did not send the annual plans for the portion of work under their control. However, BCD prepared the annual plan without the inputs from the concerned CEs. Thus, the annual plans for works of the BCD were not based on the requirement of funds for execution of works. Consequently, wrong allocation of funds made to the divisions and certain works remained incomplete due to inadequacy of funds as noticed in five out of 11 test-checked divisions which is discussed in Paragraph 2.2.8.3 and funds were also released in excess to certain other works by the BCD which led to surrender of funds as discussed in Paragraph 2.2.8.

During exit conference (October 2015) the Principal Secretary, BCD stated that the suggestions of audit would be followed.

2.2.7.2 Delay in planning of works

As per the time frame fixed (November 2013) by BCD for speedy execution of works, Technical Sanction (TS) was to be accorded by the CE (Design) after six days of Administrative Approval (AA) from the concerned Departments. Besides, six days time from TS was allowed to the concerned CE for approval of the Bill of Quantities (BOQs) and publishing the Notice Inviting Tender (NIT) by concerned EE of the Divisions. After publishing NIT, 30 days were allowed for finalisation of the tender by the competent authority. However, the BCD did not frame any timeline for execution of works prior to November 2013.

The delay in according TS from one and half months to over five years whereas the delay in finalisation of tender ranged between three and 231 days

Records relating to adherence of time schedule in according TS and finalisation of tender were scrutinised in 68 works in 11 test-checked Divisions (*Appendix-2.2.4*). Scrutiny revealed that the prescribed time frame was not adhered to by the competent authority in all these works. The overall delay in according TS by competent authority was ranged from one and half months to over five years in 65 works. Further, in 38 out of 68 works, delay in finalization of tender ranged between three and 231 days.

The delay in according TS caused cost overrun of ₹158.12 crore in 11 test-checked works (five divisions) due to revision of schedule of rates (SoR) as

indicated in paragraph 2.2.9.5. Further, the delay in finalisation of tender resulted in delayed commencement/completion of 38 works in 11 divisions.

During exit conference (October 2015), the Principal Secretary, BCD agreed with the audit observations and stated that the Department would initiate action to avoid delay in planning.

2.2.7.3 Construction in seismic zones

The construction of buildings in seismic zones was to be planned and executed according to the Code of the Bureau of Indian Standards (BIS Code) and Hazard Safety Cells should be constituted to impart training to engineers, architects, masons etc. for implementation of the BIS Code. Further, surveys of lifeline buildings like hospitals, schools, cinema halls, multi-storied buildings etc. were also to be carried out for necessary retrofitting.

Though BIS Code was followed by the BCD for construction since 34 out of 38 districts of Bihar comes under seismic zones (IV and V), Hazard Safety Cells were not constituted so far. Further, surveys for retrofitting and conservation work in the old and heritage buildings were not being carried out (May 2015).

During exit conference (October 2015), the Pr. Secretary stated that the Department was in the process of constitution of Hazard Safety Cells and position would be improved in future.

Recommendation: BCD should prepare annual plans after taking inputs from CEs to assess the actual requirement of funds and should adhere to the time frame fixed by the Government for grant of approvals relating to works.

2.2.8 Financial Management

BCD executed building construction and R&M works under Plan and Non-plan heads respectively. The budget provisions and expenditure during 2010-15 are given in the Table no. 2.2.2 below.

Table no. 2.2.2
Budget provision and expenditure of the BCD

(₹ in crore)

Year	Plan Head			Non-Plan Head		
	Budget Provision	Expenditure incurred	Funds surrendered (per cent)	Budget Provision	Expenditure incurred	Funds surrendered (per cent)
2010-11	159.81	119.20	40.61(25)	155.64	121.40	34.24(22)
2011-12	478.27	209.56	268.71(56)	174.59	122.73	51.86(30)
2012-13	823.94	322.14	501.80(61)	195.92	147.87	48.05(25)
2013-14	1280.38	891.68	388.70(30)	355.31	246.93	108.38(31)
2014-15	2269.61	1061.36	1208.25(53)	385.00	305.73	79.27(21)
Total:	5012.01	2603.94	2408.07(48)	1266.46	944.66	321.80(25)

(Source: Information provided by the BCD)

Table no. 2.2.2 showed that there was persistent savings under Plan as well as Non-plan heads during 2010-15. The savings during 2010-15 ranged from 25 to 61 per cent under Plan head and 21 to 31 per cent under Non-plan head. Despite such savings, the BCD made supplementary provisions for ₹529.77 crore during 2011-13 and 2014-15 as mentioned in succeeding paragraph. During 2012-15, it was also noticed that funds were surrendered by the BCD

Hazard safety cells were not constituted and survey for retrofitting was not carried out

Savings during 2010-15 ranged from 25 to 61 per cent under Plan head and 21 to 31 per cent under Non-plan head.

on the last day of the financial year. As a result, the surrendered funds could not be re-appropriated.

Scrutiny of records relating to release of funds to the 13 test checked Divisions attributed the savings to delayed and unnecessary release of funds by the BCD. It was also noticed that despite persistent surrender of funds by the BCD during 2010-15, 13 test-checked works remained incomplete due to inadequacy of fund in five out of 11 test-checked divisions as discussed in paragraph 2.2.8.3.

During exit conference (October 2015), the Pr. Secretary stated that surrender of funds would be minimised in future.

Further, other important shortcomings noticed were as under:

2.2.8.1 Unnecessary supplementary provisions

Bihar Budget Manual stipulates that supplementary provisions should be sought for meeting additional requirement of funds for expenditure for which original provisions are insufficient.

Scrutiny of records revealed that despite significant savings in the original provision during 2011-13 and 2014-15, BCD made unnecessary supplementary provisions under plan head as indicated in **Table no. 2.2.3** below:

Table no. 2.2.3
Unnecessary supplementary provision

Year	Original Provision	Suppl. Provision (per cent)	Total	(₹ in crore)	
				Expenditure (per cent)	Savings
2011-12	340.08	138.19 (41)	478.27	209.56 (62)	268.71
2012-13	626.00	197.94 (32)	823.94	322.14 (51)	501.80
2014-15	2075.97	193.64 (9)	2269.61	1061.36 (51)	1208.25
Total:	3042.05	529.77	3571.82	1593.06	1978.76

(Source: Information provided by the BCD)

Despite significant savings in the original provision, supplementary provision were made

It can be seen from **Table no. 2.2.3** that during 2011-13 and 2014-15, BCD made supplementary provisions ranging from 9 to 41 per cent of the original provisions, though the expenditure during the said period ranged from 51 to 62 per cent of the original provisions only.

In reply, the BCD stated (October 2015) that delayed approval of new schemes caused supplementary provision and it would be minimised.

2.2.8.2 Delayed release of fund

According to Bihar Financial Rules read with orders (January 2007) of Finance Department, GoB, all heads of Departments should ensure release of sanction of funds and allotment thereof by the month of January of each financial year.

An amount of ₹ 105.85 crore were released in the last week of the financial year

Scrutiny of records disclosed that BCD made allotments for ₹4434.61 crore (Plan: ₹3273.15 crore and Non-Plan: ₹1161.46 crore) during 2010-15. Out of this, allotments for ₹624.82 crore were released to the concerned Divisions between February and March only which included ₹105.85 crore released in the last week of March. This resulted into surrender of funds.

On being asked, the BCD assured (October 2015) that funds would be released timely in future.

2.2.8.3 Inadequacy of funds

Thirteen scheduled works could not be completed for want of fund.

In five out of 11 test-checked Divisions, it was noticed that the concerned EEs of the Divisions did not receive funds from the BCD for their 13 scheduled works. As a result, 13 works costing ₹30.32 crore pertaining to the period 2010-14 could not be completed despite a lapse of 15 to 1065 days of scheduled time of completion and incurring an expenditure of ₹20.68 crore as indicated in *Appendix-2.2.3*.

During exit conference (October 2015), the Pr. Secretary agreed with the audit observations and stated that CEs would be instructed to provide the requirement of funds.

2.2.8.4 Non-receipt of Utilisation Certificates

UCs for ₹ 101.49 crore were not received from Electrical Division.

Scrutiny of records in 11 test-checked construction divisions disclosed that ₹101.49 crore were transferred to concerned Electrical Works Divisions for executing electrical works in buildings during 2010-15 (*Appendix-2.2.5*). Even though, Utilisation Certificates (UCs) for the same were not received from the concerned electrical divisions, the construction divisions booked the amount as expenditure.

During exit conference (October 2015), the Pr. Secretary assured that UCs would be obtained from the respective divisions.

Recommendation: *BCD should avoid unnecessary supplementary budget provisions and funds to the divisions should not be delayed.*

2.2.9 Implementation of works

In course of performance audit, records such as schedule of rates (SoR), estimate/ BoQ, tender process, execution of agreements etc. relating to 78 works were test-checked. Scrutiny of records disclosed various deficiencies in implementation of works such as faulty preparation of SoR and BoQ, undue favour in consultancy works, delay in execution of agreements, inflated rate of items in agreements, cost overrun due to delay in TS, unauthorised and unfruitful expenditure etc. Shortcomings were also noticed in R&M and gardening works of the BCD. The details of shortcomings noticed during audit are discussed in succeeding paragraphs:

2.2.9.1 Inflated rate of items in the Schedule of Rates

According to BPWD Code, to facilitate the preparation of estimates, a SoR for each kind of work commonly executed should be prepared by the State Level Committee for SoR of works departments at least once a year and by January of each calendar year, so that it could be effective from next financial year.

The SoR of the BCD had been revised four times (June 2011, July 2012, August 2013 and September 2014) during 2010-15. In the SoR, the revised rate of items such as brick, stone aggregate, stone dust, cement, bitumen emulsion, moorum, sand, steel and iron were taken as per rate approved by the State Level Committee for SoR. The rate of remaining materials in the SoR

was derived on the basis of difference in wholesale price index (WSPI) published by Government of India (GoI).

Overlapping of months led to inflated rate of items in the SoR

In SoR 2011, the BCD had taken difference of WSPI between February 2011 and October 2009 for deriving the multiplying factor in order to get the increase in cost of materials. In SoR 2012, cost of materials had been derived by taking the difference of WSPI between April 2012 and February 2011. Thus, it was clear that in SoR 2012, there was no overlapping of months as price index of last month (February 2011) of previous year SoR (2011) had been taken in the SoR of 2012. However, audit observed that while preparing two subsequent SoRs, (SoRs for 2013 and 2014), the period for rate calculation were taken as WSPI for March 2012 to April 2013 and WSPI for March 2013 to June 2014 instead of April 2012 to August 2013 and April 2013 to June 2014 as indicated in **Appendix-2.2.6**. Thus, it was clear that due to overlapping of months (i.e. March 2012 in SoR 2013 and March 2013 in SoR 2014), the rates of items derived on the basis of WSPI were inflated by 1.629 per cent (August 2013) and 0.751 per cent (September 2014) in these two SoRs. Consequently, the cost of materials which were derived on the basis of WSPI in all the estimates prepared by the BCD on SoR 2013 and SoR 2014 were inflated by 1.629 and 0.751 per cent respectively. As a result, 139 works valuing ₹1061.55 crore sanctioned by the BCD during 2013-15 on these two SoRs were affected.

In reply, the BCD stated (October 2015) that after 2007, materials taken in SoR 2012 was not indexed and taken as same as in DSR 2012. Similarly, rate published in 2013 was based on WSPI of March 2012 as taken in DSR 2012 and in 2014, rates were based on WSPI of March 2013 as taken in DSR 2013. It was also stated that there was no overlapping and the rates had already been approved by State Level Scheduled Rate Committee. The contention of BCD was not correct as rates of SoR 2012 were taken from DSR 2012. However, in SoR 2013 and 2014, rates were derived on the basis of multiplying difference of WSPI in the rates of previous year rates and there was overlapping of months.

2.2.9.2 Inflated rate of items in agreement

According to BPWD Code, Estimates/ BoQs for each kind of work should be prepared on the basis of current SoR. The rates of any non-scheduled items required in a work could be adopted from DGSD rates also. In case of non-availability of DGSD rates, the relevant SoR of CPWD applicable to the concerned zones may be adopted. The BCD also directed (June 2011) all the EEs and SEs to include the existing rate of material and labour component while preparing and approving BoQ of a work.

The adoption of incorrect rates and inclusion of higher rates of material and labour in BoQ resulted in inflated provision of ₹ 22.30 crore in civil works

Scrutiny of BoQs for scheduled items of civil works prepared by consultants relating to five out of 78 agreements in three test-checked Divisions revealed that the rate of items quoted in the agreements were higher in comparison to rates indicated in the respective SoRs on the basis of which BoQs were prepared. Consequently, the item rate were inflated by an amount of ₹5.34 crore, out of which ₹1.13 crore was paid so far to the contractors (July 2015) as indicated in **Appendix-2.2.7**.

Similarly, in six agreements of four out of 11 test-checked Divisions, rate for various scheduled items of civil works had been taken from SoR of CPWD (Delhi) which was based on the rates for materials and labours prevalent in Delhi, though the rates for labour and materials were already existed in Bihar SoR at lower rate. The application of higher rate of Delhi SoR resulted in inflated rates of materials and labour in BoQs amounting to ₹16.96 crore, out of which ₹7.19 crore was paid so far to the contractors (July 2015) as indicated in **Appendix-2.2.8**.

The adoption of incorrect rates and inclusion of higher rates of material and labour in BoQs resulted in inflated provision of ₹22.30 crore in the civil works and consequent excess payment of ₹8.32 crore to the contractors so far (July 2015).

In reply, the Principal Secretary, BCD agreed (October 2015) to scrutinise matter and assured that the recommendation of audit would be taken care of.

2.2.9.3 Execution of works through unregistered contractors

According to Bihar Enlistment of Contractors Rules, 2007 (revised in 2011) contractors registered with the BCD were only eligible to execute the works.

In one (Construction No.-1, Patna) out of 11 test-checked divisions (four works), it was seen that contractors were neither registered with the BCD nor the BCD ensured them to be registered as enlisted contractors. Details are as indicated in **Table no. 2.2.4**.

Table no. 2.2.4
Works executed through unregistered contractors

(₹ in lakh)				
Sl. No.	Name of work	Name of contractor	Agreement No.	Agreement value
1	Accoustical treatment in JTI	M/s DNV Industrial Systems (P) Ltd., Noida UP	8F2/13-14	47.40
2	Statues of Lady of Justice & Dr. Rajendra Prasad	M/s Works for Artists foundry, Jaipur	8F2/14-15	12.15
3	Accoustical treatment in Sinchai Bhawan	M/s Rajeev Kumar	Quotation basis	63.93
4	Supply of auditorium chair	M/s Bharat Commercial Agency, Patna	9F2/14-15	29.74
Total:				153.22

(Source: Records of the Division)

Four works worth ₹ 1.53 crore were executed through unregistered contractors

From **Table no. 2.2.4** it was evident that works valuing ₹1.53 crore were irregularly executed through unregistered contractors.

On being asked, the BCD stated (October 2015) that all these works were executed by inviting quotations from experienced people or firms who may be a registered contractor or not. The reply was not in consonance with codal provision as the works were to be executed through registered contractors only.

2.2.9.4 Delayed execution of agreement

As per timelines fixed by the BCD (2013), the EEs of the Divisions should execute agreements with the concerned contractors within seven days of finalisation of tender by the competent authority.

Delay in executing 58 agreements ranged between four to 316 days led to delayed commencement and completion of works

Records relating to finalisation of tender and agreement register of 11 test-checked construction Divisions revealed that there were inordinate delays in executing 58 agreements by the concerned EEs which ranged from four to 316 days (*Appendix-2.2.4*). As a result, dates of commencement as well as due dates of completion of all these works were consequently delayed.

In reply, the BCD stated (October 2015) that all concerned CEs, SEs and EEs were being instructed to issue work order and execute agreement on the basis of time frame laid down by the Department.

2.2.9.5 Cost overrun

As per time frame fixed by the BCD (November 2013), TS of a work was to be accorded within six days after receipt of AA and tendering process was to be finalised within 36 days of according TS. However, prior to November 2013, no time frame was fixed by BCD for according TS and finalisation of tendering process.

Delay in according TS by CE (Design) caused cost overrun of ₹ 158.12 crore

During audit, it was noticed in five out of 11 divisions (11 test-checked works) there was cost overrun of ₹ 158.12 crore due to delay in according TS by CE (Design) which ranged between 160 and 1732 days. The reasons for delayed accordance of TS were due to delayed submission of estimates by the division, non-publication of NIT by the EEs on previously approved TS, injudicious cancellation of tender followed by retendering the work on revised SoR and award of work to the same bidder whose technical bid was not considered in earlier bids (*Appendix-2.2.9*).

In reply, the BCD stated (October 2015) that all the concerned officers were directed to do the technical sanction and tender process in prescribed time length.

In addition, Building Construction Division, Biharshariff (other than the selected division) did not invoke the risk and cost clause in a work of construction of the Government Polytechnic building (Main and Institutional) including Boys and Girls Hostels, Class rooms and guest houses etc as mentioned in clause 14 of the Standard Bidding Document of the tender. As a result, the cost of work left incomplete by the contractor amounting to ₹ 2.91 crore became an additional burden on the State exchequer.

On this being pointed out (September 2015), the EE of the Division stated that proposal for initiating recovery was submitted to the higher authorities in July/August 2015 and orders were awaited.

The matter has been reported to the Government (April 2015), despite reminder (May 2015), the reply is still awaited.

2.2.9.6 Unauthorised payments for excess quantity of works

As per BPWA code read with the Technical Examiner Cell, Cabinet (Vigilance) Department direction (December 1983), the EE, SE and CE are respectively empowered to sanction 10, 15 and 25 *per cent* of excess quantity

of items as provided in the agreement. However, excess quantities beyond the power of the CEs were to be approved by the concerned administrative Department.

Payment of excess quantity of works without sanction of competent authority led to unauthorised payment of ₹ 7.28 crore

Scrutiny of 14 works in six out of 11 test-checked Divisions revealed that the EEs paid ₹7.28 crore (*Appendix-2.2.10*) for items executed beyond 10 per cent of the quantities provided in the agreements for which sanctions of the competent authorities were not obtained. Since EEs were not empowered to sanction excess quantities beyond 10 per cent, the payment of ₹7.28 crore was unauthorised.

On being asked, the BCD stated (October 2015) that the concerned officers were being directed to take necessary approval from the competent authority before making the payment.

2.2.9.7 Unfruitful expenditure due to incomplete works

Fore-closure and abandonment of works midway rendered expenditure of ₹3.84 crore unfruitful.

In four out of 11 test checked Divisions, it was noticed that seven test-checked works with an agreement value of ₹4.29 crore were stopped and left abandoned after incurring an expenditure of ₹3.84 crore as on July 2015 as indicated in *Appendix-2.2.11*. It was noticed that the concerned EEs of the divisions closed the four works (sl. no. 1, 2, 3 and 6 of Appendix) after lapse of two to three years from the due date of completion of works, which indicated that EEs did not take proper action to get the works completed. Scrutiny of records also disclosed that three works (sl. no. 4, 6 and 7 of Appendix) could not be completed as the BCD failed to take revised AA from the concerned administrative department and consequently these works remained abandoned/ closed due to lack of funds. Besides, EE Jehanabad incurred expenditure on execution of one work (sl. no. 5 of Appendix) without ensuring appropriate land for it and work was abandoned due to land issues.



Abandoned work of Civil Surgeon office and office-cum-residence (38F2/07-08 of Darbhanga Division)



Abandoned 3rd grade staff quarter at PMCH, Patna (9F2/07-08 of Construction Division No.-1, Patna)

Thus, failure of the EEs and BCD led to fore-closure/ abandonment of works midway rendering the entire expenditure of ₹3.84 crore, unfruitful.

In reply, the BCD stated (October 2015) that administrative Department of these works were different and the problem would be sorted out in inter departmental monthly meeting.

2.2.9.8 Inadequacy in Repair and Maintenance works

As per BPWA Code, Government buildings (residential and non-residential) were to be maintained by executing Repair and Maintenance (R&M) works which included white washing, repair of broken plaster and sewerage, glass etc. of the buildings. According to BPWD Code, each EE should keep a register of all buildings within the Division. Funds were to be made available by the BCD to the concerned Divisions on the basis of existing plinth area of buildings under the Division.

During audit, it was noticed that the EEs of Jehanabad and Patna Divisions had not maintained Register of Buildings. As a result, the actual plinth area and number of buildings under these Divisions could not be ascertained in audit. Further, records relating to works approved and executed under R&M during 2010-12 were not available in two Divisions (Bhagalpur and Jehanabad). The year-wise status of government buildings under the jurisdiction of divisions, priority list finalised and works under R&M carried out during 2012-15 in seven test-checked Divisions are indicated in **Table no. 2.2.5** below:

Table no. 2.2.5

Total number of Government buildings, works approved and executed

Year	Number of buildings	R&M Works approved	R&M Works executed	Number of Buildings where R&M works not executed (<i>per-cent</i>)
		Number	Number	
2012-13	5844	2745	2385	3459 (59)
2013-14	5844	4033	3651	2193 (38)
2014-15	5844	4146	3990	1854 (32)

(Source: Furnished by the test-checked Divisions)

There was inadequate planning for R&M works as well as shortfall in its execution

From **Table no. 2.2.5**, it was seen that the number of buildings in each year remained static at 5844 during 2012-15, although 17 building works (Araria-1, Bhagalpur-6, Jamui-4 and Kishanganj-6) were noticed as completed during the period in four of the seven test-checked Divisions. This indicated that the Building Register was not updated in the four Divisions. Besides, the test-checked Divisions did not plan for maintenance of all buildings under their jurisdiction and the shortfall in execution of R&M works ranged between 32 and 59 *per cent*. Scrutiny of records in the test-checked Divisions also disclosed that there were no prescribed criteria for selection of buildings for R&M works. As a result, all the buildings were not maintained annually. R&M works of the buildings of the Departments like Education, Agriculture, Animal Husbandry etc. were not carried out at all, while maintenance of the same buildings under General Administration and Judiciary Departments were repeatedly carried out during 2010-15.

In reply, the BCD stated (October 2015) that Building Register of Patna division had been updated in July 2015 and EE, Jehanabad was being directed to maintain the Building Register. However, position would be improved in future.

Execution of R&M works beyond priority list

As per Government directions (October 1998) works of R&M was to be carried out on the basis of approved priority list by the committee under the chairmanship of District Magistrate (DM) and District-cum-Session Judge (DJ) for non-judicial and judicial buildings respectively.

R&M works valuing ₹3.11 crore were executed, though not included in the priority list

It was noticed in three out of 11 test-checked Divisions that 161 R&M works valuing ₹3.11 crore were executed which was not in priority list approved by the competent authority (*Appendix-2.2.12*).

In reply, the BCD stated (October 2015) that EEs were being directed to not carry out any R&M works beyond priority list.

Non-maintenance of Complaint Register

As per State Government decision (February 1987) annexed with BPWA Code, a Complaint Cell for maintenance of buildings, sanitary installations etc. was to be established under the control of respective EEs. All the allottees were required to enter complaints regarding the buildings (residential and non-residential) in the Complaint Register prescribed for this purpose.

Complaint registers were not maintained in test-checked divisions

During audit, it was noticed that Complaint Registers were not maintained in any of the test-checked divisions during 2010-15. Hence, divisional offices were unaware about necessity of R &M works of a particular building, though priority list for executing R&M works had been prepared by EE of the concerned divisions. Thus, priority lists prepared by the EEs during 2010-15 were not based on complaints recorded in the Division.

The BCD stated (October 2015) that the issue was noted for future implementation.

Non-maintenance of Standard Measurement Book

As per BPWD Code, to facilitate the preparation of estimates for periodical repairs, a Standard Measurement Book (SMB) should be kept in the office of each EE showing the detailed measurements of each kind of work in the Division.

Standard Measurement Books were not maintained in test-checked divisions

During audit, it was noticed that the SMB was not maintained in any of the test-checked divisions. In absence of this basic record, the actual item of work done in the previous year in the particular building could not be ascertained and watched by the divisional office.

The BCD stated (October 2015) that the issue was noted for future implementation.

Non-certification of quality of works

As per BPWA Code, the work of maintenance should be finished before the month of June every year and the entries of the work should be entered in MB and the certificate about quality of work should be given by the SE. The work of maintenance which was not completed till June should invariably be stopped.

Quality of works were not certified by SEs

Scrutiny revealed that certificates about quality of work were not given by the SEs in any of the R&M works executed though such works were executed throughout the years in all the test-checked divisions.

The BCD stated (October 2015) that SEs were being instructed to do the needful as per the BPWA code.

2.2.9.9 Gardening works

The Garden Division was established (1983) to develop and maintain garden in the premises of all eligible government residential and non-residential buildings situated in Patna and the BCD provided funds on the basis of approved annual priority list. The shortcomings noticed in execution of gardening works are discussed in the succeeding paragraphs:

Inadequate planning**Inadequate planning and coverage of gardening works**

Scrutiny of records disclosed that the Division could execute gardening works in only three to 39 *per cent* of the eligible buildings during 2010-15 as shown in the **Table no. 2.2.6** below:

Table no. 2.2.6
Status of gardening work

Year	No. of buildings eligible for gardening	No. of works planned for gardening (<i>per cent</i>)	No. of Buildings where work was executed	Execution percentage
2010-11	781	79 (10)	79	10
2011-12	781	83 (11)	83	11
2012-13	781	329 (42)	307	39
2013-14	781	0	22	3
2014-15	781	271 (35)	271	35

(Source: Furnished by Garden Division, Patna)

It was however observed that the Division had prepared plans to cover only 10 to 42 *per cent* of eligible buildings. Further, scrutiny revealed that during 2013-14, no plan was prepared by the division. However, 22 works of gardening were executed.

During exit conference (October 2015), the Pr. Secretary stated that the planning and execution of gardening works would be improved in future.

Deficiencies in gardening works

Bihar Financial Rules, 2005 stipulate that the terms of contract must be precise, definite and without any ambiguities. Besides, as per BPWD Code, the MB must be looked upon as the most important record since it was the basis for accounts of quantities, whether of work done by the daily labour, or by the piece or by contract, or of materials received which had to be counted or measured. Final payment may, however, in no case be made without any detailed measurement.

Gardening works of more than one residential gardens were combined in a single agreement

Scrutiny of estimates/BoQs pertaining to the period 2014-15 disclosed that gardening works of more than one residential gardens were combined in a single agreement which did not provide the information regarding supply of flower plants, earthen pots, garden implement set and quantity of chemical fertilisers etc. Neither the estimates nor the agreements provided details of actual quantities of material for a particular residence. Further, scrutiny of respective MBs pertaining to the agreement disclosed that the MBs did not disclose the detailed supplies made by the contractor (residence wise) and expenditure on gardening works were booked during 2014-15 without mentioning detailed measurements.

The BCD stated (October 2015) that deficiencies in gardening works would be sorted out in near future by taking proper steps.

Recommendations:

- (i) *The BCD should avoid inordinate delays in according TS and executing agreements so that time and cost overrun of the projects could be avoided and all the codal provisions should be followed to minimise cases of unfruitful, avoidable and excess expenditure;*
- (ii) *R&M and gardening works should be executed periodically in respect of all government buildings.*

2.2.10 Manpower management

The overall performance of the BCD depends upon efficient implementation of its schemes which needed availability of adequate and trained manpower. The manpower of the BCD is indicated in **Table no. 2.2.7**.

Table no. 2.2.7

Sanctioned strength and men-in-position in the BCD

Sl. No.	Name of post	Sanctioned strength	Men-in-position	Vacancy (per cent)
Technical				
1	Engineer-in-Chief	01	01	Nil
2	Chief Engineer	05	01	04 (80)
3	Superintending Engineer	24	11	13 (54)
4	Executive Engineer	86	67	19 (22)
5	Assistant Engineer	320	246	74 (23)
6	Junior Engineer	496	170	326 (66)
7	Non-technical	173	99	74 (43)

(Source: Furnished by the BCD)

Large number of posts were vacant in the BCD

The **Table no. 2.2.7** indicated that vacancy position in the technical cadre post was ranged between 22 and 80 per cent whereas it was 43 per cent in non-technical posts. At field level, more than 50 per cent posts of SEs and JEs were vacant affecting the execution of works undertaken by BCD.

In reply, the BCD agreed (October 2015) with audit observations and stated that Department was preparing its recruitment policies for filling the vacancies of different posts.

Recommendations: The BCD should take urgent measures to fill up the vacancies.

2.2.11 Monitoring

According to the BPWD Code, the CE was required to inspect each Circle Office under his charge once in every two years and each divisional office once in every three years and submit a report to the Government. It was further stipulated that whenever inspections, could not be conducted, a report stating the reasons thereof should be submitted to the Government by the 7th January of the year following the year in which the inspection was due. Further, it was the duty of the SE to inspect the state of various works within the circle and to satisfy himself that the system of management prevailing was efficient and economical. Moreover, whenever inspections, could not be conducted, a report stating the reasons thereof should be submitted to the CE by the 25th December of the year following the year in which the inspection was due.

CEs and SEs did not inspect the offices under their control.

In test-checked Divisions, it was noticed that the concerned CEs and SEs failed to inspect the subordinate offices during 2010-15. Cases of inordinate delay in planning of work, large number of incomplete works, unfruitful expenditure on abandoned/incomplete works, unauthorised payments etc. as mentioned in the previous paragraphs could be minimised by carrying out periodic inspection/monitoring.

In reply, the BCD stated (October 2015) that all CEs, SEs were instructed (February and March 2015) to inspect the works on regular basis so that, progress of quality of works may be ensured.

Recommendations: The CEs and SEs should adhere to the norms prescribed in BPWD code for inspection in subordinate offices.

2.2.12 Conclusion

- BCD prepared the annual plan of works without obtaining the proposals of CEs and without ascertaining their actual fund requirements resulting in surplus funds in certain works while certain other works suffered due to inadequacy of funds;
- Persistent savings and further supplementary provisions indicated deficiencies in budgeting process. Delayed and excess release of funds to the divisions showed deficient financial management of the BCD which needed to be strengthened;
- The preparation of SoRs was faulty, BoQs were prepared by inflating the rates of SoR and enhanced rates of CPWD were considered for BOQs of works in place of existing lower rates of the SoRs of BCD. There was cost overrun in 11 test checked districts due to delay in according TS;
- The Standard Measurement Book was not being maintained for repair and maintenance works and cases of deviation from approved priority list were noticed. Gardening works were done in only 22 to 307 building out of the 781 notified buildings during 2010-15;
- Vacancy position in technical cadre posts ranged between 22 and 80 per cent which affected the implementation of works;
- Though prescribed, CEs and SEs had not inspected subordinate offices during 2010-15.

WATER RESOURCES DEPARTMENT

2.3 Accelerated Irrigation Benefits Programme

Executive Summary

Introduction

Accelerated Irrigation Benefits Programme (AIBP) was launched in 1996-97 by the Government of India (GoI) to provide central assistance (CA) in the form of grants to Major and Medium irrigation projects having investment clearance of Planning Commission and are in advanced stage of construction and can be completed in the next four financial years. In Bihar, 10 Major/Medium Irrigation Projects were included under AIBP during 1996-97 to 2008-09 and thereafter no other project was included.

(Paragraph 2.3.1)

Financial Management

As against the budgetary provision of ₹1429 crore, ₹1378.83 crore was allotted by Government of Bihar for selected projects during the year 2010-15. Against the admissible CA of ₹1019.24 crore, only ₹68.52 crore was released by GoI during 2010-15 for selected projects due to delay/non-submission/non-approval of proposals by GoI.

(Paragraph 2.3.6)

Planning

Failure to address issues involving acquisition of land, forest clearance and rehabilitation and resettlement in Durgawati Reservoir, Punpun Barrage, Western Kosi and Eastern Kosi Canal projects resulted in non-completion of the projects. Though funds were allotted to Special Land Acquisition Officers, only 88 per cent land acquired against requirement and only 51 per cent of the funds were utilised due to non-settlement of issues with land owners.

(Paragraph 2.3.7)

Irrigation Potential

In selected projects, against the target for creation/restoration of 956820 hectare, Irrigation Potential, the achievement was only 832580 hectare as of March 2015. In Punpun Barrage Project, no IP was created as of March 2015 due to non-completion of head works as well as main/branch canal, distributaries and minors. The shortfall in creation of IP was mainly due to non-acquisition of land, delay in forest clearance and rehabilitation work.

(Paragraph 2.3.8)

Project implementation

Four out of five selected projects could not be completed even after six to 14 years from the investment clearance by GoI though it was to be completed in four financial years. The non-adherence of provisions of guidelines to complete the pre project activities before initiation of the projects led to cost overrun of ₹515 crore and ₹881 crore in Durgawati Reservoir project and Western Kosi Canal project respectively. The non-inclusion of important safety measures in the revised estimate and execution of agreements without availability of land affected the progress of the projects. Payments without sanction, loss to Government due to incorrect method of calculation of work

value and short realisation of royalty were also noticed in test checked projects.

(Paragraph 2.3.9.1 to 2.3.9.4)

Quality control and Evaluation

Quality was not ensured before making the payment for the work done. The concurrent evaluation by an independent agency was not carried out for ongoing projects though it was mandatory under the guidelines.

(Paragraph 2.3.10 & 2.3.11)

2.3.1 Introduction

Accelerated Irrigation Benefits Programme (AIBP) was launched in 1996-97 by the Government of India (GoI) to provide central assistance (CA) in the form of grants to major and medium irrigation projects having investment clearance of Planning Commission and are in an advanced stage of construction and can be completed in the next four financial years.

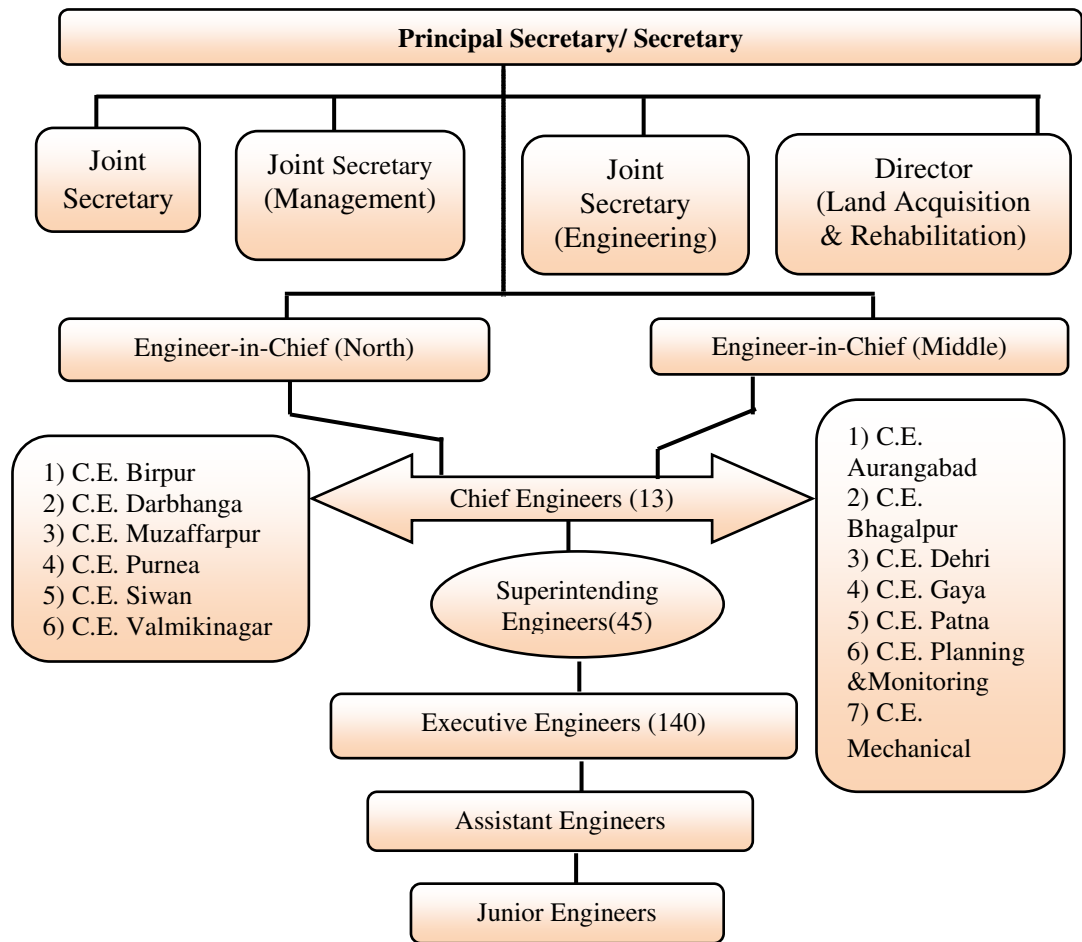
In Bihar, ten Major/Medium projects *viz.* Bansagar Reservoir Project, Durgawati Reservoir Project, Upper Kiul Reservoir Project, Western Kosi Canal Project, Orni Reservoir Project, Bilasi Reservoir Project, Sone Canal Modernisation Project, Batane Reservoir Project, Punpun Barrage Scheme and Restoration of Kosi Barrage and its appurtenants Project were included during 1996-97 to 2008-09 and thereafter no other project was included under AIBP. Out of this, Upper Kiul, Orni, Bilasi and Sone Canal Modernisation projects were completed before 2010 while the Restoration of Kosi Barrage project was completed during the period 2010-11.

Further, Water Resources Department (Department), Government of Bihar (GoB) proposed three new projects *viz.* Bateshwarsthan Ganga Pump Canal Project, Extension, renovation and modernisation of Eastern Kosi Canal (ERM) Project and Nepal Benefit (Gandak Project) Scheme for inclusion under AIBP and decided (July 2013) to exclude Batane Reservoir Project, Bansagar Dam Project and Western Kosi Canal Project from AIBP due to delays in land acquisition and inter-state issues. However, GoI did not accept the proposal of inclusion of new projects as of August 2015. Besides, seven¹ command area development programmes were also included under the AIBP during 2010-15. The target for creation/restoration of Irrigation Potential (IP) under AIBP was 9,56,820 hectare (ha) in the State, while, the achievement of IP was 8,32,580 ha as of March 2015.

2.3.2 Organisational set-up

The Secretary, Water Resources Department (WRD) is responsible for implementation of AIBP in the State. He is assisted by two Engineers-in-Chief and one Chief Engineer (CE) at headquarter level. 12 CEs and 45 Superintending Engineers (SE) supervise the execution of work of 140 Executive Engineers (EE) at Division level shown in following chart:

¹ *Sone, North Koyal, Gandak, Kosi, Kiul, Badua and Chandan Command Area Development Programmes*



2.3.3 Audit Objectives

The performance audit was conducted to assess whether:

- adequate funds as well as central assistance were released in time and the same were utilised properly ;
- project planning and execution of work of ongoing projects was done in a systematic manner ;
- the programme achieved its objective of creating targeted irrigation potential and its utilisation ;
- projects were executed in an economic, efficient and effective manner; and
- the monitoring and evaluation mechanism and other instruments of governance were adequate and effective.

2.3.4 Audit Criteria

Audit criteria adopted for the Performance audit were:

- Guidelines of AIBP issued by Ministry of Water Resources (MoWR), GoI;
- Guidelines issued by Central Water Commission (CWC) for preparation of Detailed Project Report;

- Provisions of Bihar Public Works Account Code, Bihar Public Works Departmental Code, Bihar Financial Rules and Bihar Treasury Code; and
- Other circulars, instructions issued by MoWR, GoI and Government of Bihar (GoB);

2.3.5 Scope of Performance Audit

Performance audit of AIBP for the period 2010-15 was carried out during April to July 2015. During the performance audit, four irrigation projects (Punpun Barrage Scheme, Durgawati Reservoir Project, Western Kosi Canal Project and Restoration of Kosi Barrage) out of 10 major/Medium Irrigation projects were test checked. Apart from this, Extension, Renovation and Modernisation of Eastern Kosi Canal project (newly proposed irrigation project) and Gandak Command Area Development programme out of seven such programmes were also selected for audit (*Appendix-2.3.1*). The sample selection for audit was done through Probability Proportional to Size without Replacement method. The scrutiny of records at headquarters level, six Zonal Chief Engineers level relating to the selected projects and 11 out of 43 divisions involved in these projects were carried out (*Appendix-2.3.2*). The entry conference with the Secretary, WRD, GoB was held (March 2015) to discuss the audit objectives and scope of audit. The suggestions of the Department were duly considered while selecting the projects. The exit conference was held (October 2015) in the presence of Secretary, WRD and other officials of the Department. The audit findings were discussed and the replies furnished by the Department were suitably incorporated at appropriate places.

2.3.6 Financial management

Under AIBP, central grant equivalent to 25 per cent (in case of non-special category States) and 75 per cent (in case of special areas such as drought prone, desert prone, tribal and flood prone areas) of the project cost is released to the States. The grant is released on a yearly basis with funding for subsequent years released on receipt of utilisation certificates (UCs) for previous year. Ninety per cent of the grant is released in advance after release of 50 per cent share of the State and the remaining 10 per cent to be released after obtaining UC of 50 per cent of CA released earlier. The balance cost of the project should be arranged by the State Government from its own resources.

Scrutiny of records of WRD for the period 2010-15 revealed that against the allotment of ₹1621.77 crore for nine Major/Medium irrigation projects under AIBP an expenditure of ₹1409.88 crore was incurred there against in the State. Apart from Major/Medium irrigation projects, WRD, GoB also made budgetary provision of ₹428.29 crore during the period 2010-15 for seven Command Area Development and Water Management (CADWM) programmes and an expenditure of ₹406.09 crore was incurred during the period 2010-15 under AIBP. The project wise budget provision, allotment, expenditure, CA admissible and received during the period 2010-15 for five selected projects and the one selected Command Area Development Agency are given in **Table No.-2.3.1** below:

Table No.-2.3.1
Budget provision, allotment, expenditure and CA of the selected projects
during the year 2010-15

(₹ in crore)

Sl. No	Name of the project	Year of inclusion in AIBP	Latest estimated cost	Budget provision by the State	Allotment	Expenditure	CA admissible from GoI	CA received (per cent)
1	2	3	4	5	6	7	8	9
1	Durgawati Reservoir Project	1996-97	983.10	380.74	308.52	284.28	209.30	0.00
2	Punpun Barrage Scheme	2007-08	658.12	79.41	113.81	108.90	39.85	0.00
3	Restoration of Kosi Barrage	2008-09	85.65	24.54	24.54	24.54	0.00	0.00
4	Eastern Kosi Canal System	Proposed for inclusion	750.75	597.71	572.00	520.78	569.23	0.00
5	Western Kosi Canal System	1996-97	1307.21	180.94	197.43	116.93	155.74	23.40
6	Gandak Command Area Development Agency (GADA)	2010-11	1723.76	165.67	162.53	164.31	45.12	45.12
	Total		5508.59	1429.00	1378.83	1219.74	1019.24	68.52(7)

Table no.-2.3.1 above disclosed the following:

- During 2010-15, no CA was released by GoI for selected Major/ Medium Irrigation Projects under AIBP except the release of ₹23.40 crore for Western Kosi Canal Project during 2010-11. In respect of seven CADWM programmes, CA of ₹124.95 crore was released by GoI during the period 2010-15 under AIBP of which ₹45.12 crore was released for Gandak Command Area Development project.
- During 2010-11, funds of ₹24.54 crore was allotted by the Department for the project 'Restoration of Kosi Barrage' for which the CA of ₹66.66 crore was released by the GoI during the year 2009-10 and the project was completed during 2010-11 and is functioning properly.

2.3.6.1 Short-release of central assistance

CA of only ₹ 68.52 crore was released by GoI against the admissible CA of ₹ 1019.24 crore due to delay/non-submission/non-of proposals approval.

Scrutiny of records at headquarters' as well as Chief Engineers' level revealed that against the admissible CA of ₹1019.24 crore only ₹68.52 crore was released by GoI during 2010-15. The reasons for release of seven *per cent* of CA were as given below:

- No proposal for CA was sent by the Department during 2010-12 for Durgawati Reservoir project as the project was held up during 2005-12 due to forest clearance.
- The proposal for CA for Punpun Barrage project was not recommended by Central Water Commission during 2010-12 due to failure of the project authorities to spend the earmarked funds of ₹45 crore provided in 2009-10. The expenditure was only ₹16.20 crore and ₹8.02 crore during 2010-11 and 2011-12 respectively.

- In Western Kosi Canal project, the proposal of CA was not approved due to non-utilisation of ₹86.20 crore during 2011-12.
- No CA was released for Eastern Kosi Canal project as the proposal for inclusion of this project under AIBP was not accepted by GoI as of September 2015.
- Short release of CA was also due to delay in submission of proposals by respective Chief Engineers (CE) of different projects ranging between two to seven months for the year 2012-13 and 2014-15 and delay in compliance of CWC queries.

The Department accepted (October 2015) the audit objections.

2.3.6.2 Irregular expenditure over allotment and non-utilisation of interest amount

As per CADWM guidelines, funds/assistance to the implementing agencies should be released by GoB after fulfilment of the specified conditions. The expenditure on establishment, if any, over and above the 20 per cent of the expenditure on works has to be met by the State Government from their budget.

Scrutiny of records of CADWM at Gandak Command Area Development Agency (GADA) headquarter level disclosed that during the period 2010-15, funds of ₹63.63 crore was allotted to the GADA for implementation of schemes under CADWM programmes though the expenditure incurred was ₹64.86 crore. The excess expenditure over allotment was met from the remaining amount of last financial year.

In respect of establishment cost, there was an excess expenditure of ₹ 9.05 crore over allotment.

Further, scrutiny revealed that an excess expenditure of ₹9.05 crore over allotment was incurred on the establishment head of the GADA pertaining to period prior to 2010-11 and during 2010-15 which was not regularised by the Department by releasing the supplementary allotment.

An interest of ₹11.40 crore was also accrued as of March 2015 as the fund was kept in the bank account of the GADA after withdrawing the allotment from the treasury by the Area Development Commissioner (ADC), GADA. However, neither there was any provision mentioned in the guidelines of the scheme nor the Government issued any instructions to utilise the amount of interest. Further, we also observed that the allotment was withdrawn and kept in the bank account of GADA in violation of Rule 78 of Bihar Treasury Code.

The Department replied (October 2015) that GoB provided grant-in-aid to Command Area Development Agencies (CADAs) for establishment and work component under CADWM Programme. Expenditure over and above the amount of grant-in-aid given to the CADAs was expected to be borne by the respective CADAs from their own sources of income. However, no reply was provided regarding the interest earned on deposits of funds allotted to CADA.

Recommendation: The Department/Project authority should ensure that the earmarked funds are spent timely and claims are submitted without any delay so that projects are not deprived of Central Assistance.

2.3.7 Planning

Proper planning is the key factor for timely and effective implementation of any project. Planning implies that preparatory works such as acquisition of land, environment and forest clearance, rehabilitation and resettlement (R&R) activities were to be completed before taking up execution of the projects.

Scrutiny of records of four out of five selected projects revealed that projects were delayed due to issue relating to land acquisition, forest clearance and resettlement activities as discussed in the succeeding paragraphs:

2.3.7.1 Land Acquisition

As per Resolution (July 1986) of Cabinet Secretariat and Coordination Department, proper survey and site verification was mandatory before preparation of all estimates and the process of tender disposal should be done only after the technical sanction was accorded for the work, allotment of funds was ensured, and land acquisition, wherever required, was completed.

The status of land required, land acquired, fund transferred to respective Special Land Acquisition Officers (SLAO) and utilisation there against in respect of four out of five selected projects were as follows:

Table No.-2.3.2
Status of land required and land acquired

(Amount: ₹ in crore)

Sl. No.	Name of Project	Total Land Required (in Hec.)	Total Land Acquired as of March 2015 (per cent)	Balance to be acquired	Amount transferred to SLAO	Amount paid by SLAO (per cent)	Balance amount to be paid
1	Durgawati Reservoir Project	3419.085	3211.575 (94)	207.51	146.277	12.345 (8)	133.932
2	Punpun Barrage Project	1028.70	803.77 (78)	34.28	240.54	64.35 (27)	176.19
3	Eastern Kosi Project	24.07	0.00	24.07	10.62	0.00	10.62
4	Western Kosi Project	1899.66	1622.98 (85)	0.912	344.58	301.91 (88)	42.678
	Total	6371.52	5638.33 (88)	266.77	742.02	378.61 (51)	363.42

(Source: Director, Land Acquisition, WRD, GoB, Patna)

The overall percentage of area of land acquired was 88 per cent and the fund utilised was 51 per cent of amount transferred to SLAOs. The short-utilisation of funds was mainly due to non-settlement of the problems such as payment to non-entitled persons, acquisition of land without issuing the notice etc. The land was acquired but the possession could not be taken by the project authorities which delayed the execution of project.

The Department replied (October 2015) that the short utilisation of the transferred amount to the SLAOs was mainly due to enforcement of the new Land Acquisition, Rehabilitation and Resettlement Act 2013 from January 2014 and subsequently implementation of the new rule from October 2014 by the GoB. Further, the land owners also demanded compensation as per the provision of new rule.

Despite availability of fund only 88 per cent of the required land could be acquired against which payment of only 51 per cent was made

The work of Durgawati Reservoir Project delayed since 2005-06 till December 2013 due to forest clearance and resettlement problem

2.3.7.2 Forest clearance

During scrutiny it was noticed that 2029.802 ha forest land was required for Durgawati Reservoir project included in AIBP in 1996-97. However, forest clearance was not obtained and the project remained held up upto March 2012. As a result, the project remained incomplete as of March 2015.

The Department replied (October 2015) that after obtaining the final approval by the Ministry of Environment and Forests (MoEF), GoI in April 2012 and resolving (November 2013) the issues of rehabilitation, the work were started in January 2014. The change in land transfer policies of Forest Land in 1996 by Hon'ble Supreme Court, caused the delay of the project.

2.3.7.3 Rehabilitation of project affected persons

Rehabilitation and resettlement (R & R) activities for 276 affected families of Durgawati Reservoir project was to be carried out by the State.

Scrutiny of DPR of Durgawati Reservoir Project revealed that the rehabilitation work was not included in the DPR of the Project which delayed the rehabilitation work.

Further scrutiny revealed that rehabilitation work such as panchayat bhawan, health sub-centre, primary school, community hall, pond, well, hand pump, PCC road, land levelling, approach road, temple, construction of drain, boundary pillar, provision of relief work during transit period were to be carried out during 2014-15 with an estimated cost of ₹8.85 crore which was approved by the Chief Engineer, WRD, Dehri in September 2014.

However, it was observed that no work except construction of PCC road and work relating to school were carried out. Thus, the non-execution of R & R activities delayed the execution of project.

Recommendation: The Department should complete the pre-project activities such as acquisition of land, forest clearance and resettlement and rehabilitation so that projects could be completed in time without any cost overruns.

2.3.8 Creation/ restoration of Irrigation potential

The target of creation/restoration of irrigation potential in four selected projects and achievement there against upto March 2015 are given in **Table No.- 2.3.3** below:

Table No.-2.3.3
Irrigation potential targeted and created/restored under AIBP
(In hectare)

Sl. No.	Name of the project/ taken up under AIBP	Targeted IP		Created/restored		
		Ultimate on completion	Under AIBP	Upto 2009-10	During 2010-15	Total
1	Durgawati Reservoir/ 1996-97	39610	23590	3300*	1600	4900
2	Punpun Barrage project /2007-08	13680	13680	Nil	Nil	Nil
3	Eastern Kosi Canal System / proposed	707500	707500	NA	675000	675000
4	Western Kosi Canal project/ 1996-97	234800	212050	145675*	7005	152680
	Total	995590	956820	148975	683605	8325820

*excluding the IP created prior to inclusion of the project under AIBP (i.e. Durgawati Reservoir: 16020 ha and Western Kosi Canal Project: 22750 ha prior to 2009-10).

Against the target creation/ restoration of 956820 ha IP, the achievement was 832580 ha (87 per cent) only as of March 2015 in four selected projects. Further, in Punpun Barrage Project, no IP was created as of March 2015 due to non-completion of head works as well as main/branch canal, distributaries and minors. The shortfall in creation of IP was mainly due to non-acquisition of land, delay in forest clearance and rehabilitation work which is discussed in paragraph No.-2.3.7.5.

The Department replied (October 2015) that the IP creation of Durgawati Reservoir Project could be announced only after construction of distributaries whereas through field to field irrigation, the farmers were getting benefit from left and right canal and its system. The work of Punpun Barrage Project was not complete hence IP could not be created. After the devastation of flood 2008, IP of Eastern Kosi Canal system was lost and 6.52 lakh ha IP had been restored as of October 2015. The created 1.75 lakh ha IP of WKC Project could not be utilised due to non-completion of distributaries and water courses. However, during 2010-15 the *kharif* irrigation achievement was 161887 ha.

Recommendation: The issues relating to land acquisition, delays in forest clearance and rehabilitation work should be sorted out by the Department at the earliest to ensure timely completion of projects and creation of targeted IP.

2.3.9 Project Implementation

Scrutiny of records relating to execution of work of five selected projects revealed the following facts:

2.3.9.1 Durgawati Reservoir Project

The Durgawati Reservoir Project is spread in Kaimur and Rohtas districts of Bihar. The project envisages creation of irrigation potential of 39,610 ha in Irrigation Command of 40,131 ha (Gross Command Area or GCA) and 32,467 ha (Culturable Command Area or CCA). The project could not be completed even after lapse of 14 years from the investment clearance by Planning Commission, GoI in 2001. Though 99 per cent of the head works was

completed, the construction of branch canal/distributaries/watercourses was completed only by 33 per cent. While against the targeted construction of 723 structures only 121 (17 per cent) was completed as of March 2015. The original and latest revised estimated cost of the project was ₹234.41 crore and ₹983.10 crore respectively while an expenditure of ₹749.37 crore was incurred as of March 2015 resulting in cost overrun of ₹514.96 crore. The extended date of completion of the project was March 2016. The important findings are discussed in succeeding paragraphs:

Non-inclusion of important component/safety measures in the revised estimate

The Department was deprived of AIBP funding due to non-inclusion of important components in the revised estimates

Scrutiny of records of Chief Engineer, Dehri and Durgawati Dam Division, Chenari revealed that items of works such as works for safety to the dam from decaying Sherghati hill, pitching/revetment of main branch canal to check the erosion, inflow design of the water flowing from hill area for safe escape into the downstream of the river and construction of road to provide access to the people residing beyond the hill were not included in DPR upto fourth revised estimate, though these works related to safety of the dam. It was also essential to protect the anticipated damage to head works structures of the dam from decaying Sherghati hill. The inflow design of the water into the right canal area flowing from hill area was to be considered for safe escape into downstream to prevent the safety of the head works structure and canal.

Contrary to the request of the Department, the CWC refused to provide consultancy services for survey design and drawing for the extra items of the work and suggested to appoint a consultancy firm for this purpose.

Resultantly, these items involving expected expenditure of ₹17.30 crore was not approved by CWC and the Department was deprived of AIBP funding to that extent. The Department did not take the final decision (June 2015) in this regard though the proposal was sent by the division in September 2014.

The Department replied (October 2015) that the Durgawati project related consultancy was taken up by CWC. The concerned drawings were supposed to be supplied by the CWC authority but after their refusal, the outsourcing for appointing consultant was under process.

2.3.9.2 Punpun Barrage Project

The Punpun Barrage project was proposed on river Punpun near Hamidnagar village in Aurangabad. The project envisaged creation of irrigation potential of 13680 ha in Irrigation command of 17101 ha (GCA) and 13680 ha (CCA). The project could not be completed even after lapse of eight years from the investment clearance by Planning Commission, GoI in 2007. The construction of main canal, branch canal, distributaries and water course was not done while as against the targeted construction of 815 structures only two was completed as of March 2015. The original and latest revised estimated cost of the project was ₹199.41 crore and ₹658.12 crore while the expenditure of ₹324.33 crore was incurred as of March 2015. Thus, there was cost overrun of ₹124.92 crore. The extended date of completion of the project was March 2017. The important findings are discussed in succeeding paragraphs:

Works could not be carried out due to non-availability of land and public hindrance for non-payment to land owners

Works could not be commenced due to non-availability of land

Out of 11 test checked divisions, in one division of Punpun Barrage Division No.-1, Goh, Aurangabad, it was observed that four agreements² of ₹15.57 crore was executed by the Executive Engineer, for construction of Right Main Canal during the period June 2008 to May 2009. But scrutiny revealed that two³ out of four agreements were closed by the division during the period September and December 2012 due to non-availability of land. The remaining two agreements were not closed as of June 2015. However no work was carried out by any of the agencies. Further, no fresh agreements were executed for the construction of Right Main Canal after closer of two agreements due to non-availability of land.

Thus, due to non-availability of the land these works could not be carried out as of June 2015.

The Department replied (October 2015) that payment to the land owners was still not completed hence work in construction of main canal could not be started. The Department also replied that the construction work of canal network was hampered due to public hindrance and thus irrigation could not be provided through the carrier canal. A new project for providing the irrigation to the affected areas through lift irrigation was in process.

Non-completion of mechanical works

The work of gates hoist, stop log, cranes and other allied works at Punpun Barrage was awarded to an agency in January 2011 at an agreement value of ₹14.35 crore. The work was to be for completion by January 2012.

Scrutiny revealed that despite time extension upto June 2014, 95 per cent of mechanical works and 70 per cent of automation work was only completed at an expenditure of ₹13.07 crore as of March 2015. The work was completely stopped from 2013-14 due to non-completion of related civil works and problems of land acquisition and rehabilitation work and proposal for further time extension upto June 2015 was forwarded (July 2014) by Chief Engineer Mechanical Patna to Engineer-in-Chief. Though the fabrication work of barrage gate had been completed (December 2012) by the agency, the erection and automation work was still pending as of March 2015 due to non-completion of civil works.

Installation of barrage gates remained incomplete due to non-completion of civil works



Photograph of Punpun Barrage showing incomplete erection work of the barrage

² Agreement Nos.: 5F2/2008-09, 6F2/2008-09, 7F2/2008-09 and 1F2/2009-10

³ Agreement Nos.: 5F2/2008-09 and 7F2/2008-09

The Department replied (October 2015) that gates had been fabricated but installation of gates was pending due to public hindrance for non-payment of land acquisition of this project.

Short recovery of mobilisation advance and interest

Short recovery of mobilisation advance of ₹ 7.14 crore and interest thereon of ₹ 6.41 crore

Out of 11 divisions test checked, in one Punpun Barrage Division No.-1, Goh, Aurangabad, it was observed that mobilisation advance (MA) of ₹13.74 crore was given to the agencies against two agreements out of which ₹7.14 crore was not recovered as of June 2015. Further, interest on MA was recovered by the Division by adopting wrong method of calculation. This resulted in short recovery of interest on MA ₹6.41 crore (**Appendix- 2.3.3**).

The Department replied (October 2015) that the balance amount would be recovered.

2.3.9.3 Eastern Kosi Canal Project

The Eastern Kosi Canal off takes from the eastern side of Kosi Barrage at Bhimnagar in Nepal. The project is situated in Supaul, Saharsa, Madhepura, Purnea, Araria and Katihar districts of Bihar. The CCA of the canal system was 6.12 lakh ha and after completion, an annual IP of 7.075 lakh ha was to be created. Out of which an IP of 6.750 lakh ha was created up to March 2015. The extension, renovation and modernisation work of main/branch canal/distributaries/ water courses was completed upto 94 *per cent* while as against the targeted 13490 structures, only 7201 (53 *per cent*) was completed despite expenditure of ₹567.55 crore as of March 2015. The extended date of completion of the project was March 2016. The important findings are discussed in succeeding paragraphs:

Payment without sanction

As per rule 182A of Bihar BPWD code, the items of work outside the Bill of Quantity (BoQ) should be treated as extra item and payment for these extra items should be made after obtaining the sanction from competent authority. This payment should be made after executing the supplementary agreement.

Scrutiny of records of two Chief Engineers of Eastern Kosi Canal project revealed that there was huge variations of quantities of different items of works which ranged between 26 to 2448 *per cent* in Birpur zone and 26 to 12296 *per cent* in Purnea zone. The cost of variation of quantities was ₹105.60 crore in both the zones.

Payment of ₹ 16.30 crore was made for enhanced/extra quantities of materials without prior sanction

Further, scrutiny of records of four⁴ out of 11 test checked divisions revealed that two divisions (Araria and Murliganj) paid ₹16.30 crore for execution of exceeded quantities ranging between 17 to 2500 *per cent* without obtaining the approval of competent authority and without executing any supplementary agreement. However, the enhanced/extra quantities were approved by the Department in September 2014. Thus, unauthorised payment for enhanced/extra quantities was made by the two divisions of Purnea zone. The audit findings were accepted by the Executive Engineers of Purnea zone.

The Department replied (October 2015) that all the enhanced quantities/new items had been executed after due instructions from competent authority

⁴ Irrigation Division Araria, Birpur, Murliganj and Headworks Division Birpur

during the execution of work and as per site conditions in the interest of work and the Department had approved the enhanced quantities in September 2014. However, Chief Engineer, Purnea had been instructed to frame charges against Engineers responsible for formulation of the estimate with deficient provisions.

Loss to the Government

(A) Scrutiny of records of three⁵ out of 11 test checked divisions, revealed that the incorrect method of deduction of royalty from the bill value resulted in short recovery of royalty and loss to the Government as discussed in the succeeding paragraphs:

As per Standard Bidding Document (SBD) and General Conditions of Contract, if the contract provides for payments for work done at a specified percentage below or above the rates entered in the sanctioned estimate of the work (or the Schedule of Rates), the percentage should be calculated on the gross, and not on the net amounts of the bills for the work done.

Scrutiny of three⁶ out of 11 test checked divisions revealed that two works relating to Extension, Renovation and Modernisation of Eastern Kosi Canal system were awarded (March 2010) to two different agencies at an agreement value of ₹322.91 crore (15 per cent below) and ₹225.27 crore (11.30 per cent below) respectively. However, while calculating the work value of RA bills, the amount of royalty was deducted from the up to date work value and thereafter deduction of 15 per cent/11.30 per cent was made and the value of royalty was re-added to calculate the net value of RA bills. The incorrect method adopted for calculation of bills by the divisions against the provisions of SBD led to an excess payment of ₹4.15 crore (**Appendix-2.3.4**) to the contractors.

The Department replied (October 2015) that the rate in the bill of quantity had been arrived at by adding the royalty amount in the schedule rates, and this was known to all the intending tenderers. The tenderers were supposed to quote the lower or higher on the BoQ rate excluding the royalty amount. The criteria for deduction of built-in royalty had been fixed vide Water Resources Department letter dated 13/6/2011 in consequence of the suggestion of the Finance Department, Government of Bihar. The reply was not acceptable as the same criteria for deduction of royalty was not adopted in the case of higher rate than BoQ by the other Divisions.

(B) As per notification issued (January 2012) by the Mines and Mineral Department, Government of Bihar, the rate of royalty on earth was revised from ₹15 to ₹22 per cum. The revised rate was effective from the date of issue of Gazette Notification.

Out of 11 divisions test checked, in two⁷ divisions of Eastern Kosi Canal project, it was observed that the royalty for earth was deducted at ₹15 per cum instead of ₹22 per cum. As 27.41 lakh cum earth work was carried out by both

Loss of ₹ 4.15 crore to the Government due to incorrect method adopted for calculation of work value

Loss of ₹1.92 crore due to short realization of royalty

⁵ Irrigation Divisions Araria, Birpur and Murliganj

⁶ Irrigation Divisions Araria, Birpur and Murliganj

⁷ Irrigation Division Birpur and Murliganj

the agencies, this resulted in short deduction of royalty of ₹1.92 crore as of March 2015 (*Appendix- 2.3.5*).

The Department replied (October 2015) that the royalties/taxes were to be deducted at current rates as per clause 2 of the special condition of contract of the agreement. Any specific instances of the referred losses to Government would be looked into by the Department.

Short recovery of interest

Short recovery of interest of ₹1.01 crore on mobilisation advance

Out of 11 test checked divisions, in one division (Irrigation Division, Araria) of ERM project it was observed that MA of ₹16 crore was given (March 2010) to the agency against the work of ERM. Further it was observed that, as against the accrued interest of ₹2.74 crore only ₹1.73 crore was recovered as of March 2015. Thus, the interest of ₹1.01 crore was not recovered though the full amount of MA was recovered.

The Department replied (October 2015) that the recovery was to be done as per norms of SBD. The amount of MA of ₹16 crore had been recovered and the interest amount of ₹1.01 crore remains to be recovered which would be done from the next bill.

2.3.9.4 Western Kosi Canal Project

Western Kosi Canal Project takes off from the western side of the Kosi Barrage at Bhimnagar in Nepal and consists of the Main Canal 91.82 km long of which first 35.13 km is located in Nepal territory and rest 56.69 km is located in Indian Territory. The project is situated in Supaul, Madhubani, Darbhanga and Samastipur districts and envisages construction of canal system to irrigate CCA of 2.033 lakh ha. The project after completion would create IP of 2.348 lakh ha. The project was not completed as 12 per cent work of distributaries/minors/water course was still to be completed as of June 2015 though the extended date of completion of the project was March 2012. However, the project was declared completed by the Department in July 2013 though it was not accepted by CWC as of March 2015. The original and latest revised estimated cost of the project was ₹326.61 crore and ₹1307.21 crore respectively while an expenditure of ₹1207.90 crore was incurred as of July 2013. Thus, there was cost overrun of ₹881.29 crore as of March 2015. The important findings are discussed in succeeding paragraphs:

Works could not be commenced due to non-availability of land

Execution of agreements without availability of land led to non-commencement of works

Scrutiny of records of CE, Darbhanga disclosed that 48 works worth ₹140.63 crore⁸ were executed under CE, Darbhanga Zone of the Western Kosi Canal Projects (WKC). The execution of these works were severely affected and delayed due to non-possession of the required land, non-availability of the chart land and non-payment to the farmers for their acquired land by the SLAO. Resultantly, none of the works could be completed as of October 2013 and 75.58 lakh cum earth work (main/ branch canal, distributary/sub-distributary/minor and water course), 56480 sqm of Lining, 2300 Nos. of Regulators, 63 Nos. of Fall, 254 Nos. of CD work, 426 Nos. of Bridges and

⁸ Agreement value of 13 SBD agreements: ₹121.57 crore; Agreement value of 35 F2 agreements: ₹19.06 crore

three escape channels were yet to be carried out at the time of closing of these agreements.

Meanwhile in order to exclude the WKC project from AIBP funding, the Engineer-in-Chief (EIC), WRD directed (October 2013) the CE, Darbhanga to take action for closing of all the ongoing 48 agreements after final measurement, grant time extension to all the agreements and prepare fresh estimate for residual works. He also directed to invite fresh tender for residual works project. However, the Project Completion Report (PCR) submitted by the department to CWC in July 2013 was not yet approved by CWC/ Ministry of Water Resources (MoWR). Resultantly no CA under AIBP was made available to the project. Thus, the physical progress of the WKC project remained stagnant except only one *per cent* increase in construction of distributaries despite expenditure of ₹52.19 crore during the period 2010-13.

The Department replied (October 2015) that WKC project was withdrawn from AIBP by the Department as the project was by and large complete. It was felt that it would be worthwhile to withdraw it from AIBP, and complete from state's own fund and in its place propose a new project for CA under AIBP. However, as per MoWR Guidelines issued in November 2013 no project of this state could qualify for inclusion under AIBP. After withdrawal of the project from AIBP, GoB decided to complete the project with funding from State, for which Administrative approval of ₹179.20 crore was accorded.

Recommendation: The Department should ensure that codal provisions/Government directions are followed while sanctioning payments.

2.3.9.5 Implementation of Command Area Development and Water Management (CADWM) Programme

The CADWM programme was to be implemented in a holistic manner so that the programme not only improves water use efficiency but also increases agricultural productivity and production and brings sustainability in the irrigated agriculture in a participatory environment. In Bihar, seven CADWM programmes namely Gandak, Sone, Kosi, North Koyel, Chandan, Badua and Kiul projects were included under AIBP during 2010-11. The test-check of Gandak CADWM revealed the following deficiencies:

Non-formation of Water Users' Associations (WUA)

The implementation includes formation of Water Users' Associations (WUA) before taking up On Farm Development (OFD) activities. The OFD work must be implemented with active involvement of WUAs and handed over to them after completion. After the OFD works have been completed and all outlets were saturated, an MoU must be signed between Minor /distributor committees and the Department for future maintenance. A minimum of 10 *per cent* contribution of total cost by the beneficiaries was mandatory for execution of OFD work.

Scrutiny revealed that no WUA had been constituted in the command area. It was also observed that 10 *per cent* contributions from the beneficiaries were never realised. Thus, in absence of registered WUAs and failure of the beneficiaries to contribute even the 10 *per cent* of the total cost, the MoU signed with the unregistered group of beneficiaries could not ensure the maintenance of field channels.

The Department replied (October 2015) that initially Adhoc Committees were formed at Village/Scheme level to start the work of Participatory Irrigation Management (PIM). Fifty three Distributaries/Sub-Distributaries/ Minors under WRD, Bihar had been transferred to the registered WUAs after signing MoU between the WRD, Bihar and the Concerned WUAs and 28 Distributaries were in the process of transfer.

The reply was not tenable as only one registered WUA was in existence under GADA as on March 2015.

Decrease in food grain production

There was decrease in production of food grains despite expenditure of ₹ 64.87 crore on CADWM programme

Scrutiny of the data of food grain production obtained by the GADA from the Agriculture department revealed the decline of productivity from 21.41 to 16.56 lakh tonnes (LT) in Paddy, 3.61 to 2.72LT in Maize, 22.39 to 22.13LT in wheat and in production of oil seed from 70980 to 31627 tonnes in thousand per hectare during 2011-14. Thus, the command area development scheme failed to increase the productivity despite expenditure of ₹64.87 crore during 2010-15.

The Department replied (October 2015) that the agricultural production was dependent on many factors like cropping pattern, quality and proper dose of seeds and fertilizers, method of cultivation besides proper and timely irrigation. Command Area Development facilitates efficient use of irrigation water from canals.

The reply was not in conformity with the objective of the scheme as the increased efficiency in use of irrigation water for canals could not stabilise the production of food grains which declined continuously during 2011-14.

Non-implementation of project for Reclamation of Waterlogged areas and diversion of fund

Water logging in the Command area of irrigation project had affected the health of the soil and reduced the agricultural productivity. The assessment of problem areas in the commands of irrigation projects, planning and designing for preventive and reclamation measures like land management; drainage etc. were to be carried out under this component of CADWM programme.

An amount of ₹ 7.64 crore allotted for reclamation of waterlogged areas was diverted and utilised for construction of PFCs

Scrutiny of records revealed that during 2011-12, a project for Reclamation of 9087 ha of waterlogged areas was prepared and submitted to CADWM, MoWR, GoI for approval. However, after two years, the project proposal was returned for necessary rectification and to prepare the project estimate at prevailing schedule of rates. The project remained a non-starter as of April 2015. Meanwhile the Directorate, CAD, GoB directed (April 2015) to utilise the amount of ₹7.64 crore for construction of Pucca Field Channel (PFC) under work head. Thus, the implementation of reclamation of waterlogged area could not be carried out during 2011-15 and the amount of ₹7.64 crore was diverted for construction of PFCs.

The Department replied (October 2015) that CWC, Patna communicated in October 2014 that the schemes related to reclamation of water logged areas pertaining to 'Chauris' (Waterlogged area) were not part of Culturable Command Area. Massive flood control schemes were required for protection of such areas which were beyond the scope of CADWM Programme. In order

to utilise the unspent amount of ₹7.64 crore, it was decided to utilise it for execution of PFC which was also one of the work component under CADWM programme.

The reply was not tenable as necessary approvals for diversion of funds were not obtained from competent authority.

Recommendation: *The department should ensure that Water Users Association are formed for each project and the mandatory contributions are recovered from beneficiaries.*

2.3.10 Quality of the work not ensured during execution

As per the guidelines of AIBP, the State Government should submit a Quality Assurance report certifying that all mandatory quality checks prescribed for construction material, construction procedure both in number and frequency were carried out and all the results were within prescribed limits. Further, as per the work order issued (February 2010) by the Chief Engineer, the payment to the agency should only be made after obtaining quality test report from the Quality Control and Investigation Division, Khagaul, Patna.

During scrutiny of records of three⁹ out of 11 test checked Divisions, it was observed that the quality of the work was not ensured during execution of the work. However, ₹151.21 crore was paid to the agencies for the works without obtaining the quality control report for which ₹5.26 crore (**Appendix- 2.3.6**) only was held up by four divisions as five *per cent* of the bill value during the period 2010-15.

An amount of ₹ 151.21 crore was paid to the agencies prior to quality certification

The Department replied (October 2015) that lack of sufficient manpower sometimes caused delay in submission of test reports in time. Since priority was to maintain the progress of the work as well as cash flow, bills had been paid after withholding a certain amount. In case of any adverse quality report, the work done was liable for rectification/dismantling and even recovery of paid amount. The reply was not acceptable as the guidelines of AIBP and the directions issued by the Department specified that payment should only be made after receipt of quality report as per provision of the work order and withholding of five *per cent* of the bill value was not specified in the guideline/directions.

2.3.11 Monitoring and evaluation

The AIBP guidelines envisaged a two tier detailed monitoring mechanism, one at the State level and the other at project level which should meet quarterly and monthly. The members of the committee constituted for the purpose were required to visit sites of projects at least twice a year to monitor physical progress of the project. CWC should monitor the projects at central level. All major and medium projects, where funds were released in previous years, were to be monitored once in a year by concerned field offices of CWC. The concurrent evaluation of the projects by State Government was mandatory at the end of each financial year during the period of funding as per modified guideline issued in October 2013 by GoI.

⁹ Irrigation Division Araria, Murliganj and Head Works Division Birpur

The concurrent evaluation by an independent agency was not conducted in any of the project though it was mandatory under the guideline

Scrutiny revealed that the State level monitoring meetings under chairmanship of Secretary, WRD were held in every month to monitor the progress of AIBP projects. The concurrent evaluation of Punpun and Durgawati Project was carried out by the retired Chief Engineer of WRD in September 2014. However, report was not accepted by CWC and directed the Department to get it done by an independent agency. The Department decided to get the evaluation done by NIT, Patna in November 2014 but NIT did not initiate the study as of June 2015 though an amount ₹2.34 lakh was given in November 2014.

Further CWC had conducted monitoring visit once in a year for four out of five selected projects before recommending the proposals for onward transmission to MoWR, GoI. The department also submitted the action taken report to CWC based on monitoring visit report.

The Department replied (October 2015) that Project level monitoring was done by the concerned Chief Engineer and Superintending Engineer. NIT Patna had done the concurrent evaluation work for the year 2014-15 and the report would be submitted very soon.

Recommendation- Concurrent evaluation by independent body should be conducted for ongoing projects.

2.3.12 Conclusion

- During 2010-15, only seven *per cent* of the Central Assistance was received from GoI due to failure of the Department/ project authorities to spend the earmarked funds and to submit the claims in time.
- Failure to address issues relating to acquisition of land, forest clearance and rehabilitation and resettlement resulted in non-completion of Durgawati Reservoir, Punpun Barrage, Western Kosi and Eastern Kosi Canal projects. The delay also caused cost overruns in the projects.
- The creation/ restoration of IP was only 8,32,580 ha against the target of 9,56,820 ha in four selected projects as of March 2015. No IP was created as of March 2015 in Punpun Barrage Project (PBP) included in AIBP in 2007-08 due to incomplete works.
- Non-inclusion of important safety measures in the revised estimates and execution of agreement without availability of land affected the progress of works.
- Water Users Associations were not constituted in each of the project and the beneficiary contributions were not recovered in test checked projects.
- The concurrent evaluation by an independent agency was not conducted in any of the projects though it was mandatory under the guideline.

GENERAL ADMINISTRATION DEPARTMENT

2.4 Thematic Audit of “Implementation of Bihar Right to Public Services Legislation”

2.4.1 Introduction

Government of Bihar implemented the Bihar Right to Public Services (RTPS) Act from 15 August 2011 in the State to usher in accountability and transparency as a part of Government’s ongoing administrative reforms. Important public services meant for common citizens had been included under this Act and were required to be delivered within the stipulated timeline. There were provisions in the Act for appeal and fixing of responsibility for any delay in delivery of services. For all types of applications, it was mandatory for the concerned officers to issue acknowledgements to applicants. Further, in order to carry out the provisions of the Act, the State Government had also enacted (May 2011) the Bihar Right to Public Services Rules, 2011.

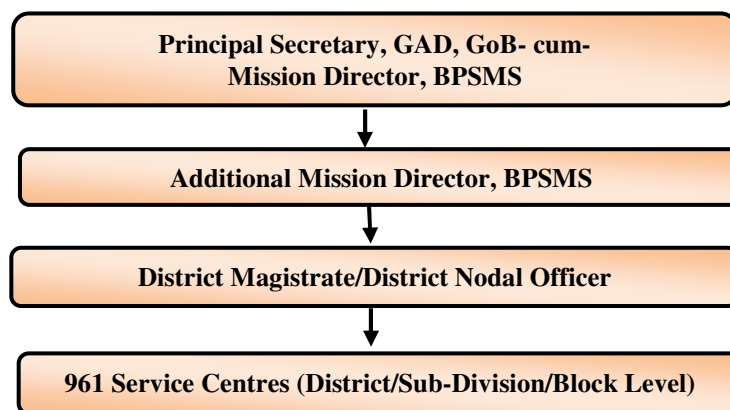
The RTPS Act was being implemented for 51 services notified (May 2011) pertaining to nine departments *viz.* Commercial Taxes, Food and Consumer Protection, General Administration, Home, Education, Registration Excise and Prohibition, Revenue and Land Reform, Social Welfare and Transport. The 51 notified services include major services such as issue of Caste, Income, Residential and Character Certificates, Social Security Pension, Mutation, Land Possession Certificate and Registration services etc. (*Appendix-2.4.1*). Under the Act, Designated Public Servants were made accountable for providing the services within the scheduled period and in case of delay/denial of services, the appellate and reviewing authorities would be responsible for grievance redressal within the specified time period.

The General Administration Department (GAD), Government of Bihar (GoB) was responsible for implementation of the RTPS Act in the State.

2.4.2 Organisational set-up

The Bihar Prashasanik Sudhar Mission Society (BPSMS) was formed (November 2008) by Government of Bihar (GoB) to provide better services to citizens of the State and to execute comprehensive administrative reforms programme and the implementation and monitoring of the RTPS Act was facilitated by the BPSMS. The Principal Secretary, GAD was the Mission Director of the BPSMS. The services of RTPS Act were provided by the Designated Public Servants (DPS) at the service centre level. At the District level the implementation of the Act was supervised by District Nodal Officers under the control of District Magistrates (DM). They were getting additional support from IT Managers, IT Assistants and Executive Assistants¹ provided by BPSMS. The organogram of the Department is given below:

¹ Executive Assistants were appointed by District Magistrates on contract basis for execution of basic level data entry works.



2.4.3 Audit Objective

The objectives of the performance audit were to assess whether:

- selection of services under the Act was done properly;
- adequate institutional arrangements were available for delivery of services;
- the Act was implemented as per the provisions;
- adequate provision was made for capacity development;
- necessary arrangements were made for awareness generation among the citizen; and
- mechanism for monitoring the delivery of services and coordination with departments responsible for providing services were adequate and redressal of grievances were ensured.

2.4.4 Audit Criteria

The implementation of the Act in the State was evaluated with reference to the following audit criteria:

- The Bihar Right to Public Services Act/Rules 2011;
- Administrative orders/instructions/circulars issued by the Department/ Government; and
- Finance and Accounting Manual, November 2009 (prepared by BPSMS).

2.4.5 Scope of Audit and Methodology

The records in the office of the Principal Secretary, GAD, Mission Director, BPSMS and implementation of 27 services by six departments during 2012-15 in nine sampled districts² at District/Block level were test checked during April to August 2015 as given in the **Table no.-2.4.1** below:

² Aurangabad, Araria, Bhojpur, East Champaran, Jamui, Muzaffarpur, Patna, Samastipur and Vaishali.

Table No. – 2.4.1
Name of services under RTPS covered in Thematic Audit

Name of Department	Name of Services	No. of Services
(1) Food & Consumer Protection	(i) Decision on Application for new ration card	1
(2) General Administration	(i) Issuance of Caste Certificate (CO) (ii) Issuance of Caste Certificate (DM) (iii) Issuance of Caste Certificate (SDO) (iv) Issuance of Income Certificate (CO) (v) Issuance of Income Certificate (DM) (vi) Issuance of Income Certificate (SDO) (vii) Issuance of Residential Certificate (CO) (viii) Issuance of Residential Certificate (DM) (ix) Issuance of Residential Certificate (SDO)	9
(3) Home	(i) Character Certificate	1
(4) Education	(i) Distribution of Scholarship (ii) Provision of consolidated result and individual mark-sheet received from DEO offices/ Issuance of mark-sheet to the concerned boys/girls by the schools (iii) Application for Registration and College Leaving Certificate (iv) Temporary or original certificate (Higher Education)/Action for correcting/re-totalling of mark sheet/Migration certificate (v) Attestation of certificates issued by Universities (vi) Action for correcting/re-totalling of mark sheet and issue of duplicate certificate	6
(5) Revenue & Land Reforms	(i) Mutation with/without Objection/Issuance of Correction Slip from the date of final order (ii) Land Possession Certificate (LPC)	2
(6) Social Welfare	(i) Mukhyamantri Kanya Vivah Yojna (ii) Pension Scheme (BSSPS) (iii) Pension Scheme (IGNOAPS) (iv) Pension Scheme (IGNWPS) (v) Pension Scheme (LBSSPS) (vi) Pension Scheme (BDPS) (vii) Pension Scheme (IGNDPS) (viii) Rashtriya Parivarik Labh Yojna	8
Total		27 Services

The names of test checked offices in selected districts and headquarter level offices are given in the **Appendix-2.4.2**. The selection of Districts was made through Probability Proportional to Size with Replacement (PPSWR) method whereas Blocks and Circle Offices were selected through Simple Random Sampling with Replacement (SRSWR) method. During scrutiny of records, audit evidences were obtained as replies to audit queries, copies of documents and information furnished by the audited entities. An entry conference was held (March 2015) with the Principal Secretary, GAD, GoB to discuss the audit objectives, audit criteria and methodology of the audit. At the conclusion of the audit, an exit conference was also held in October 2015 to discuss and obtain the views/replies of the Government to the audit observations.

2.4.6 Financial management

For the purpose of providing better services to citizens of the State and as a Comprehensive Administrative Reform Programme, the BPSMS was formed as a financially assisted project by GoB along with the Department for International Development (DFID), Government of UK. The source of the funds consisted of grants provided by GoB, Government of India (GoI) and DFID. Though GAD, GoB provided (July 2014 - March 2015) grants of ₹53.82 crore for overall functioning of BPSMS and DFID provided funds amounting to £18 million (approx ₹144 crore) during September 2008 to June 2014 no funds were provided by GoI so far. However, no funds were earmarked for implementation of RTPS.

Audit findings

2.4.7 Selection of services

According to Section 3 of RTPS Act, the State Government may, from time to time, notify the services to which this Act shall apply. Scrutiny of records revealed that the services were selected on the basis of recommendations of concerned Departments. Fifty one services pertaining to nine departments were notified (May 2011) by the GAD for delivery of services under the RTPS Act. The GAD included (August 2012) two new services viz. Rashtriya Parivarik Labh Yojna and Mukhyamantri Kanya Vivah Yojna and excluded (December 2013) two services viz. State Social Security Pension Scheme and Determination of Holding in Urban Areas under the Act.

Scrutiny revealed that BPSMS invited (November 2013) names of services from Departments of GoB for inclusion under RTPS Act. Three Departments³ requested (November 2013) the BPSMS to include five of their services viz. Issue of Disability Certificate, Certified copy of Khatiyani, Certified copy of Rural Map, Measurement/Demarcation of Land and Addition and Deletion of name in Ration Card under RTPS Act. However, these services were not yet included under RTPS Act (September 2015).

The Principal Secretary, GAD replied (October 2015) that there was no provision in the Act for mandatory or regular inclusion of services under RTPS Act and selection of services was a policy matter. However, no reasons were provided by GAD for not including the five services in the RTPS Act as per the request of the three departments.

Recommendation: The GAD should maintain transparency in selection of services under RTPS.

2.4.8 Institutional arrangement

To facilitate the implementation of the Act, proper institutional arrangement should be established.

Scrutiny of records disclosed that GAD nominated nodal authorities at State as well as districts level. The Designated Public Servants (DPS), Appellate Authorities and Reviewing Officers were declared for notified services under the Act and Service Centers had been setup from District to Block level to provide services under the Act.

2.4.9 Delivery of services under the Act

According to Section 5 (2) of the RTPS Act, the DPS on receipt of an application under sub section (1) shall within the stipulated time limit, provide the services or reject the application. In case of rejection of application, the DPS shall record the reasons in writing and intimate the applicant.

As per database of BPSMS, the department-wise status of disposal of applications during 2012-15 was as under **Table 2.4.2** below:

³ Health Department, Revenue and Land Reform Department and Food and Consumer Protection Department.

Table no.-2.4.2
Department-wise status of disposal of applications during 2012-13 to 2014-15

Sl. No.	Main services (Department)	Total no. of applications received	Total no. of applications disposed off	No. of applications disposed within specified time	Percentage of applications disposed off within the specified time
1	Registration under VAT (Commercial Taxes)	71339	71215	64959	91
2	New ration card (Food & Consumer Protection)	23349	23321	6212	27
3	Caste, Income and Residential Certificate (GAD)	60436107	60303306	52035024	86
4	Character Certificate (Home)	1889939	1880608	1574314	84
5	Issuance of mark sheet (Education)	101697	101627	91026	90
6	Registration and delivery of registered documents (Registration, Excise and Prohibition)	7558264	7557946	7358925	97
7	Mutation and LPC ⁴ (Revenue & Land Reforms)	6649473	6579606	4036958	61
8	Social Security Pension, RPLY ⁵ and MKVY ⁶ (Social Welfare)	4953459	4730681	2179135	46
9	DTO and MVI services (Transport)	2423686	2377743	1928077	81
	Total	84107313	83626053	69274630	83

(Source: - Information provided by BPSMS)

From the **Table no- 2.4.2** above it was evident that in respect of the Departments of Food and Consumer Protection, Revenue and Land Reforms and Social Welfare the percentage of disposal of cases within time limit was 27 to 61 *per cent* only. However, department-wise analysis of implementation of the RTPS Act in test checked offices revealed the following facts:

2.4.9.1 Education Department

Under Education Department, services such as distribution of scholarship, provision of consolidated result and individual mark-sheet received from District Education Officers (DEOs), issuance of mark-sheet to the concerned boys/girls by the schools, application for registration and college leaving certificate, temporary or original certificate (Higher Education), action for correcting/re-totalling of mark-sheet and issue of duplicate certificate, attestation of certificates issued by Universities and action for correcting/re-totalling of mark-sheets and issue of duplicate certificate were to be delivered under the RTPS Act.

Scrutiny of records in test checked offices revealed the following facts:

⁴ LPC - Land Possession Certificate

⁵ RPLY- Rashtriya Parivarik Labh Yojna

⁶ MKVY- Mukhyamantri Kanya Vivah Yojna

Non-implementation of notified services

According to Section 4 of RTPS Act, the DPS shall provide the services notified under Section 3 of the Act to the person eligible to obtain the services, within the stipulated time limit.

During scrutiny of records, it was observed that the under mentioned services of Education Department, GoB though included under RTPS was not being implemented in the following test checked offices:

District Education Officers /Programme Officers

The District Education Officers (DEOs)/Programme Officers (POs) were notified (May 2011) as DPS for delivery of services of distribution of scholarships, consolidated results and individual mark-sheets after publishing of the results of examinations conducted by Bihar School Examination Board (BSEB). Scrutiny disclosed that in violation of instruction of RTPS Act notification, these services were not being implemented in the offices of DEOs of nine test checked Districts during 2012-15.

Bihar School Examination Board

Actions for correcting/re-totalling of mark sheet and issue of duplicate certificates were notified (May 2011) services under RTPS for delivery by BSEB. However, it was observed that during 2012-15, services in respect of re-totalling of mark sheets were not provided under RTPS Act.

Universities

The services for correcting/re-totalling the mark sheet issue of temporary or original certificates and migration certificates were notified (May 2011) under RTPS Act and to be provided by Controller of Examination of Universities. As per direction of Mission Director, BPSMS (June 2011), RTPS software was to be used for computerised receipt of applications, issue of acknowledgement and monitoring of disposed off application. It was observed that these notified services were not being provided by two out of three test checked Universities viz. Veer Kunwar Singh University, Ara and Babasaheb Bhimrao Ambedkar Bihar University, Muzaffarpur. Further, Patna University was not using the RTPS software for notified services and accepted applications for only 3-4 years old cases only.

During exit conference (October 2015) the Principal Secretary, GAD stated that poor disposal rates would be looked into. The Principal Secretary further stated that the RTPS Act was mandatory and has to be followed by all DPSs.

Recommendation: The GAD should ensure the implementation of the notified services under RTPS by all concerned Departments.

2.4.9.2 Social Welfare Department

Under Social Welfare Department the services of Mukhyamantri Kanya Vivah Yojna (MKVY), Rashtriya Parivarik Labh Yojna (RPLY) and Social Security Pension were delivered under the RTPS Act.

The status of disposal of applications during 2012-15 in 16 Blocks of the eight⁷ test checked districts is given in the **Table no. 2.4.3** below:

Table no.-2.4.3
Status of disposal of applications in test checked offices

Name of services	Total application received	Total application disposed	Service Delivered		Rejected after scrutiny (per cent)	Pending
			Within time (per cent)	After time (per cent)		
Mukhyamantri Kanya Vivah Yojna	50127	49767	28175 (56)	16748 (34)	4844 (10)	360
Rashtriya Parivarik Labh Yojna	13521	12905	5737 (45)	4825 (37)	2343 (18)	616
Social Security Pension	185891	180505	86046 (48)	58294 (32)	36165 (20)	5386

(Source: - Information provided by test checked Block offices)

It was evident from the above **Table no-2.4.3** that 32 to 37 per cent applications for services were not disposed off within the stipulated time. It was also observed that upto 20 per cent applications were rejected under the above services.

During exit conference (October 2015) the Principal Secretary, GAD stated that the concerned departments would be advised to take action for timely delivery.

The shortcomings noticed in course of audit of test checked offices are discussed in succeeding paragraphs:

Erroneous display of applications

As per RTPS Act notification (May 2011), disposal of applications related to approval for various types of Social Security Pensions were required to be made within 42 days, which was equally divided between Block and Sub-Divisional Offices. The received applications were to be presented before the Sub-Divisional Officer by Block Development Officer. After requisite verification, the decision along with recommendation was to be issued by SDO. Thus, the cases were required to be disposed off after its sanction from SDO. Further, the Mission Director, BPSMS instructed (June 2011) all Principal Secretaries/Secretaries of Departments to make available the letter number and date of disposed off services to update the disposal of services in the software. It was also instructed to all DMs (August 2011) that disposed off services would be updated on daily basis in computer database so that the applicant gets the message through SMS.

Scrutiny of records regarding disposal of applications in test checked offices of the five districts disclosed following facts:

Incorrect disposal of applications

Twenty one cases of pension were sanctioned by SDO Patna prior to forwarding of these cases by BDO Patna Sadar.

Further, in Mushahari (Muzaffarpur), Obra (Aurangabad) and Patori (Samastipur) blocks, 95 cases involving services such as Rastriya Pariwarik Labh Yojna (RPLY), Indira Gandhi National Old Age Pension Scheme

⁷ Araria, Bhojpur, East Champaran, Jamui, Muzaffarpur, Patna, Samstipur and Vaishali

(IGNOAPS) etc. (**Appendix-2.4.3**) were shown as disposed off though they were yet to be sanctioned by sub-division office. Applications were shown as disposed off prior to seven to 288 days of its sanction and actual disposal.

Rejection of cases on insufficient ground

As per instruction of Additional Mission Director, BPSMS (November 2011), no additional documents were to be demanded by DPS along with application except for documents mentioned in the checklist. In case of age proof in applications for IGNOAPS, the photo copy of age certificate should be attached or else the age mentioned in government record viz. electoral roll, family list etc. should be entered in the application. The age of the applicants would be assumed as final after verification by concerned BDO.

During scrutiny of records of IGNOAPS it was found that 2196 number of applications (Jitwarpur 1621, Motipur 147, Motihari 115, Hajipur 27, Jamui 238 and Sikandra 48) of persons belonging to BPL families and whose age were certified by concerned BDOs were rejected by SDOs in six test checked blocks for reasons such as non-enclosure of voters list, age in photograph appeared less than 60 years and verification of age/epic number from the election commission website.

Delay in delivery of services

Under Mukhyamantri Kanya Vivah Yojna (MKVY), financial assistance of ₹5,000 was payable to married women and GAD had notified (December 2013) that it should be paid within 15 days of availability of fund.

During scrutiny of records, it was found that 20,783 out of 25,935 number of applications were pending for payment in 11 Block offices of six test checked Districts whereas ₹283.70 lakh was available for payment to 5674 applications (**Appendix-2.4.4**) even though pendency of applications were attributed to non-availability of fund, delayed withdrawal of fund and non-issue of cheques. Hence, the instruction contained in notification of RTPS Act for payment to applicants within 15 days of availability of fund was not followed.

Rejected cases shown as accepted in computer database

As per format of Issue Register, the issue number of rejected cases and disposal date were required to be entered in the Issue Register along with the reason for rejection.

During scrutiny of records of 7 offices⁸ in 3 test checked Districts, it was found that although 346 cases were rejected, these were shown as accepted in computer database (**Appendix-2.4.5**) due to lack of experienced staff at RTPS counters. As a result, incorrect information was given to applicants through SMS regarding the disposal of their services leading to harassment to applicants.

Irregular disposal of lost applications

In BDO Sikandra (Jamui), the application for 170 pension cases of Indira Gandhi National Widow Pension Scheme (IGNWPS), IGNOAPS and Lakshmi Bai Samajik Suraksha Pension Scheme (LBSSPS) were lost at BDO

⁸ BDO –Mushahari, Motipur, Patori, Sikandra, Aurangabad and CO-Motipur, Jitwarpur, Patori, Shahpur, Kalyanpur, Sikandra, Obra and Aurangabad

level prior to its disposal and shown as disposed off by entering zero as issue number.

Unauthorised disposal of applications

In BDO Sikandra (Jamui), 269 pension cases (IGNWPS, IGNOAPS, LBSSPS) were rejected at BDO level though the received applications were to be presented before SDO as per provisions of Act.

Incorrect depiction of un-disposed applications

Scrutiny of records of BDO Patori, Samastipur pertaining to 2014-15 revealed that non-disposed off applications of pension cases (IGNOAPS, LBSSPS, IGNWPS) were being shown as disposed off in the data base. As per office records, the number of pending pension cases were found as 530 whereas, in computer database no cases were shown as outstanding.

During exit conference (October 2015) the Principal Secretary, GAD stated that all these issues were serious and appropriate action would be taken against the concerned DPSs after verification.

Recommendation: Correct entry regarding disposal of applications should be ensured in the database by all Designated Public Servants.

2.4.9.3 Revenue and Land Reform Department

Under Revenue and Land Reform Department, the services of mutation and issue of Land Possession Certificate (LPC) were delivered under the RTPS Act.

The status of disposal of applications under the services of Revenue and Land Reforms Department during 2012-15 in 16 Circle Offices of the eight⁹ test checked districts was given in the **Table no-2.4.4** below:

**Table no.-2.4.4
Status of disposal of applications in test checked offices**

Name of services	Total application received	Total application disposed	Service Delivered		Rejected after scrutiny (per cent)	Pending
			Within time (per cent)	After time (per cent)		
Mutation	301233	299189	179798 (60)	91616 (31)	27775 (9)	2044
Land Possession Certificate	84565	84565	59842 (70)	21576 (26)	3147 (4)	0

(Source: - Information provided by test checked Circle Offices)

It was evident from the above **Table no-2.4.4** that 26 to 31 per cent applications for services were not disposed off within the stipulated time. The District Nodal Officers attributed the delay in delivery of services to shortage of staff.

Delay in delivery of service

As per RTPS notification (December 2013), the time limit for disposal of mutation cases was 18 days where no objection was raised and 60 days where objection was raised. During test check of records it was found that in four test

⁹ Araria, Bhojpur, East Champaran, Jamui, Muzaffarpur, Patna, Samstipur and Vaishali

checked Circle Offices¹⁰ the due date for disposal of mutation cases were shown as 60 days instead of 18 days in violation of the RTPS Act notification. Further, in Jamui Circle Office, it was noticed that in 124 test checked cases of mutation of 2014-15, though no objection was received, but time extension was granted in violation of the provision of the Act.

Disposal of un-disposed applications

Scrutiny of records of CO Patori, Samastipur and CO Mushahari, Muzaffarpur pertaining to 2014-15 revealed that non-disposed off applications of land possession certificate and mutation cases were being shown as disposed off in the data base as given in the **Table no-2.4.5** below:

Table no.- 2.4.5
Statement of discrepancy in pendency of applications

Sl. No.	Name of Offices	Name of Service	No. of cases pending	
			As per office records	As per computer data base
1	CO Patori, Samastipur	LPC, Mutation	183	Nil
2	CO Mushahari, Muzaffarpur	Mutation	1109	199

(Source: - Information provided by test checked Circle offices)

From the above **Table no-2.4.5**, it was evident that incorrect information was provided in computer database resulting in intimation of incorrect status of applications to the applicants.

Rejected cases shown as accepted in computer database

During scrutiny of records of 8 offices¹¹ in six Districts, it was found that although 658 cases were rejected, these were shown as accepted in computer database (**Appendix-2.4.5**). As a result, incorrect information was provided to applicants through SMS regarding disposal of their applications for services.

Non-use of auto generated Issue numbers for services

For services such as issue of Caste Certificates, Residential Certificates, Income Certificates, Mutation and LPC by Circle Offices, an issue number was generated automatically and its disposal was to be made accordingly. Further, all DMs were also instructed (February 2012) by BPSMS to ensure that the provisions of the Act were adhered to.

During scrutiny of records, it was found that in two out of 64 test checked offices¹², last four digits of ID Number were used as issue numbers for the services offered by those offices and auto generated issue numbers (Vaad No.) were not used for disposal of Mutation and LPC services in five Circle Offices¹³.

During exit conference (October 2015) the Principal Secretary, GAD stated that all these issues were serious and appropriate action would be taken against the concerned DPSs after verification.

¹⁰ CO- Forbesganj, Kalyanpur, Mushahari and Jitwarpur

¹¹ CO-Motipur, Jitwarpur, Patori, Shahpur, Kalyanpur, Sikandra, Obra and Aurangabad

¹² CO –Motipur and Forbesganj

¹³ CO- Jitwarpur, Motipur, Patori, Jamui and Sikandra

2.4.9.4 General Administration Department

Under General Administration Department the services of issue of caste, income and residential certificate were delivered under the RTPS Act.

The status of disposal of applications under various services during 2012-15 in 16 Blocks and 16 Circle Offices of the eight¹⁴ test checked districts was given in the **Table no-2.4.6** below:

Table no.-2.4.6
Status of disposal of applications in test checked offices

Name of services	Total application received	Total application disposed	Service Delivered		Rejected after scrutiny (per cent)	Pending
			Within time (per cent)	After time (per cent)		
Caste Certificate	579335	579335	483577 (84)	89347 (15)	6411 (1)	0
Income Certificate	516463	516450	450582 (87)	61461 (12)	4407 (1)	13
Residential Certificate	883021	883021	786398 (89)	92213 (11)	4410 (0)	0

(Source: - Information provided by test checked Circle offices)

It was evident from the **Table no-2.4.6** that 84 to 89 per cent of applications for services were disposed off within the stipulated time. Therefore, the achievement of GAD under the Act was satisfactory.

2.4.9.5 Home Department

Under Home Department the services of issue of character certificate were delivered under the RTPS Act.

The status of disposal of applications of issue of character certificates during 2012-15 in test checked offices of Superintendent of Police (SP) was given in the **Table no-2.4.7** below:

Table no.-2.4.7
Status of disposal of applications in test checked offices

Name of service	Total application received	Total application disposed	Service Delivered		Rejected after scrutiny (per cent)	Pending
			Within time (per cent)	After time (per cent)		
Issue of Character Certificate	647880	647874	557929 (86)	80890 (13)	9055 (1)	6

(Source: - Information provided by test checked SP offices)

It was evident from the above **Table No. 2.4.7** that 86 per cent applications were disposed within stipulated time. Thus the achievement under the Act by the Home Department was satisfactory.

2.4.9.6 Food and Consumer Protection Department

Under Food and Consumer Protection Department the services of decision on application for new ration card were delivered under the RTPS Act.

The state-wise status of delivery of services under Food and Consumer Protection Department is given in the **Table no- 2.4.8** below:

¹⁴ Araria, Bhojpur, East Champaran, Jamui, Muzaffarpur, Patna, Samstipur and Vaishali

Table no-2.4.8
State-wise status of delivery of services

Sl. No.	Main services	Total no. of applications received	Total no. of applications disposed	No. of applications disposed within time	Percentage of applications disposed within time
1.	New ration card	23349	23321	6212	27

From the above **Table no-2.4.8**, it was evident that only 27 per cent applications for new ration card were disposed off within time. However, the number of applications received for this service during 2012-15 in five¹⁵ test checked SDOs was only 22. The concerned SDOs stated that applications were not received for this service.

2.4.10 Capacity development of service providers

Capacity development is an important factor for effective implementation of a scheme.

2.4.10.1 Manpower management

Efficient functioning of an organisation depends upon the availability of requisite manpower and proper management of the available manpower. As per data provided by BPSMS, it was found that 2655 contractual staffs were engaged for execution of services under RTPS Act against the sanctioned post of 2756. However, the existing organisational set-up was not restructured for better service delivery.

Further, according to the direction of Additional Mission Director, BPSMS (July 2011), in addition to contractual staff, one experienced staff from concerned offices was required to be deputed at RTPS counters to check the applications at the time of receipt. Scrutiny disclosed that no such staff was deputed in 31 out of 64 RTPS counters of test checked offices (**Appendix-2.4.6**). As the applications could not be checked at the time of receipt, large number of applications were rejected at circle/block level as discussed in **paragraph no. 2.4.9.3**.

During exit conference (October 2015) the Principal Secretary, GAD agreed with the facts and stated that the staff posted at RTPS counters were supposed to be experienced.

2.4.10.2 Training and infrastructure

(A) According to Rule 18(4) of the RTPS Rules, trainings were to be imparted to Designated Public Servants, Appellate and Reviewing Authorities about their duties under the Act.

To enhance the capacity of the persons involved in implementation of the Act, the training of trainers was conducted at Headquarters level. At District level the training of concerned frontline officers and staff was conducted by trained officers at initial stage (May-June 2011). Besides, training of IT resources on RTPS software was also conducted. However, scrutiny of records of 64 test checked offices under nine districts disclosed that training was not imparted to 41 DPSs (**Appendix-2.4.6**).

¹⁵ Hajipur, Jamui, Muzaffarpur, Patna and Samastipur

During exit conference (October 2015) the Principal Secretary, GAD stated that dissemination and training was to be provided to the extent of availability of financial and other resources. He, further, stated that training was regularly being imparted and it would be imparted to newly recruited DPSs also.

(B) For timely execution of services, adequate infrastructure at service centers i.e. shade, sitting chairs, computer system along with printer etc. was required to be provided. As per contract agreement of Executive Assistants, the computer system, printer, data card etc. were being arranged by them at their own expenses.

Scrutiny of records of 64 test checked offices of nine Districts disclosed that 16 RTPS counters were running without shade and sitting arrangements were not available at 32 RTPS counters (*Appendix-2.4.7*).



(RTPS center running without shade at Senior Superintendent of Police Office, Patna)

During exit conference (October 2015) the Principal Secretary, GAD stated that as per Act, shade and sitting arrangements were not mandatory for each counter. However, efforts were being made to provide basic minimum facilities to as many counters as possible.

Recommendation: For better service delivery posting of experienced staff at the RTPS counter should be made. Besides, training may also be imparted to all DPSs and infrastructure should be strengthened.

2.4.11 Awareness generation

2.4.11.1 As per Rule 18(1) and (2) of RTPS Rules, the State Government may, to the extent of availability of financial and other resources, develop and organise campaigns and programmes to advance the understanding of the public, in particular of the disadvantaged communities, as to how to exercise the rights contemplated under this Act.

BPSMS informed that arrangement for awareness generation and sensitization of the Act among the citizens and the public servants was made through print, hoardings, website and Radio jingles. Accordingly, the notice boards and hoardings regarding details of services, designated officials and appellate authorities were displayed. It was, however, observed that no fund was available in offices for awareness generation and sensitisation about the Act in 58 test checked offices and no specific programme/ campaign for awareness of disadvantaged communities was conducted in 61 out of 64 selected offices of nine test checked Districts (*Appendix-2.4.8*).

During exit conference (October 2015) the Principal Secretary, GAD stated that awareness generation programmes were conducted mostly on centralised basis. However, department did not reply on specific programme/ campaign for creating awareness among disadvantaged communities.

2.4.11.2 The Mission Director, BPSMS instructed (June 2011) to establish ‘May I Help You’ counters to provide information to citizens regarding services provided by Government in all the districts. These counters were to be utilised primarily to provide information regarding Bihar Right to Public Services Act to the citizen. Scrutiny of records in the test checked Districts revealed that ‘May I Help You’ counters were not set up in three¹⁶ out of nine test checked districts.

Recommendation: *The GAD should ensure arrangement of fund and establishment of Help Counters in each districts for necessary awareness generation.*

2.4.12 Mechanism for monitoring and redressal of grievances

According to Rule 19 of RTPS Rules, the State Government shall introduce a system for centralised monitoring of the timely delivery of notified services, including service delivery through use of Information and Communication Technologies, and for monitoring various provisions of the Act. Accordingly, the Principal Secretary, GAD issued (February 2013) instructions to all DMs for:

- conducting surprise checks in offices of DPSs by senior officers of the district office organising monthly;
- meetings with all related officers/officials; and
- conducting raids to eliminate middlemen and send report to BPSMS.

During scrutiny of records, though all the three instructions were being followed by the offices of DPSs, the shortcomings noticed in grievance redressal mechanism of the services are discussed in the succeeding paragraphs:

2.4.12.1 Shortcomings in appeal cases

According to Section 6 of RTPS Act, any person whose application was rejected under sub-section (2) of section-5 or who was not provided the service within the stipulated time limit, may file an appeal to the Appellate Authority within thirty days from the date of rejection of application or the expiry of the stipulated time limit. Filing of such appeal shall be duly acknowledged by the Appellate Authority by providing signed receipt of the same. The DPS or the Applicant aggrieved by any order of the Appellate Authority, may make a second appeal within 60 days from the date of that order to the Reviewing Authority, who shall dispose off the appeal according to the prescribed procedure.

Scrutiny of records of BPSMS disclosed that 86 *per cent* first appeals were disposed off during 2013-15. The year wise disposal of appeals is given in the **Table 2.4.9** below:

¹⁶ Muzaffarpur, Samastipur and Vaishali

Table no.- 2.4.9
Statement of year-wise filing and disposal of details of first appeal

Year	No. of first appeals filed	Disposal of appeals	Percentage of disposal
2013-14	170599	114282	67
2014-15	535333	496346	93
Total	705932	610628	86

(Source: - Information provided by BPSMS)

However, the status of un-disposed cases of first appeal was yet to be intimated. BPSMS had not provided the data of second appeal to audit.

During exit conference (October 2015) the Principal Secretary, GAD stated that the issue would be analysed and necessary action would be taken.

2.4.12.2 Non-documentation of disposed appeal cases

According to Rule 17 of RTPS Rules, the DPS, Appellate Authority and Reviewing Authority shall maintain records of all the cases in the prescribed formats. During scrutiny of records, it was found that documentation of appeal cases was not done by 49 out of 64 (*Appendix-2.4.9*) test checked offices of DPS, Appellate Authorities and Reviewing Authorities.

2.4.12.3 Non-recovery of penalty

According to Section 7 of RTPS Act, where the Appellate Authority was of the opinion that the DPS had failed to provide services without sufficient and reasonable cause, then he/she may impose a lump sum penalty on Designated Public Servant. In cases where the Reviewing Authority was of the opinion that the Appellate Authority had failed to decide the appeal within the stipulated time limit without any sufficient and reasonable cause, then he/she may impose a penalty on Appellate Authority. Under Rule 8 of the RTPS Rules, the penalty shall not be less than ₹500 and not more than ₹5000. According to Rule 16(1) of RTPS Rules, the concerned authority shall cause to recover the penalty from the next salary/honorarium/remuneration of the Designated Public Servant or the Appellate Authority or officers and staff as decided by the Appellate/Reviewing Authority.

From the data provided by the BPSMS, the status of imposition of penalty and its recovery during 2013-15 was as provided in **Table no. 2.4.10** below:

Table no.- 2.4.10
Statement of year-wise penalty imposed and recovered

Year	Penalty imposed (₹in lakh)	Penalty recovered (₹in lakh)	Percentage of recovery
2013-14	68.52	18.85	28
2014-15	86.00	7.35	9
Total	154.52	26.20	17

(Source: - Information provided by BPSMS)

From the above **Table no. 2.4.10** above, it was evident that ₹26.20 lakh only could be recovered against the imposed penalty of ₹154.52 lakh.

During exit conference (October 2015) the Principal Secretary, GAD stated that controlling offices would be directed to ensure that wherever penalties have been imposed following the proper procedure, recovery should be ensured as per provisions of the Act and Rules.

2.4.13. Conclusion

- Despite specified in the RTPS Act, the Education Department did not provide the notified services in the offices of nine test checked DEOs and two Universities.
- The Departments of Food & Consumer Protection, Revenue and Land Reforms and Social Welfare were lagging behind in providing timely delivery of notified services.
- Applications were rejected on insufficient grounds resulting in denial of services to common citizens.
- Incorrect depiction of applications in the database such as display of rejected applications for various services of two departments as accepted and pending applications as disposed off indicated the inadequacy in institutional arrangement for implementation of Act.
- The grievance redressal mechanism was inadequate as no documents regarding appeal cases were maintained in 49 out of 64 test checked offices of Designated Public Servants, Appellate Authorities and Reviewing Authorities. Recovery of penalty for delay in providing services was only 17 *per cent* of total imposed penalty.

FINANCE DEPARTMENT

2.5 Follow up audit on “Information Technology Audit of General Provident Fund System”

2.5.1 Introduction

A performance audit on ‘Information Technology audit of General Provident Fund System’ was included in the Report of the Comptroller & Auditor General of India (Civil) for the year ended 31 March 2010, Government of Bihar (GoB) for the period from 2005-06 to 2009-10. During performance audit, the records and data pertaining to *Bhavishyanidhi* (i.e. an application software prepared by National Informatics Centre Services Incorporated for maintenance of General Provident Fund (GPF) accounts of the All India Service officers posted in Bihar and officers/officials of the Bihar Government) maintained by Directorate of Provident Fund (DPF) under Finance Department (FD) was scrutinised. The following recommendations of the performance audit were accepted by the FD:

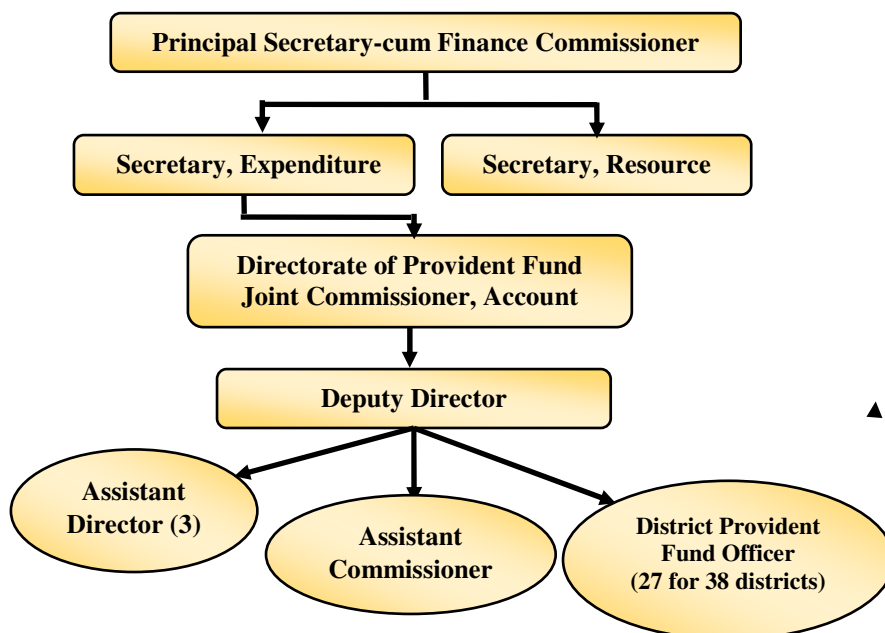
- Ensure preparation of the System Design Documentation and update;
- Establish thorough validation checks to ensure the integrity and reliability of all mandatory records and centralised database;
- Ensure establishment of an effective access control mechanism for allocation and prioritisation to access the information system; and
- Establish an effective Disaster Recovery and Business Continuity Plan.

2.5.2 Scope of audit and methodology

The main objective of conducting a follow-up audit was to assess the progress made towards implementation of the accepted recommendations of the previous performance audit by the audit entity.

Audit methodology included examination of records maintained by the Directorate of Provident Fund (DPF), collection of information from e-GPF system, web copies of subscribers etc. To ascertain the integrity and reliability of e-GPF data base, interest calculation sheets and Comprehensive Treasury Management Information System (CTMIS) sheets of three¹ District Provident Fund Officers (DPFOs) were test checked and IDEA was used as a tool for data analysis. The organisation set-up of Finance Department is given below:

¹ *Madhubani, Motihari and Sitamarhi*



(Source:-Information downloaded from <http://e-gpf.bihar.govt.in>)

In order to explain the objectives of the follow-up audit, its methodology, scope and elicit departmental views, an entry conference was held in May 2015 with the Secretary, (Resource) FD, GoB. Exit conference was held with the Secretary, (Resource) and Secretary, (Expenditure) of the FD (September 2015) and their views were duly incorporated at appropriate places.

2.5.3 Business Rule Mapping

The DPFO was responsible for maintaining the GPF accounts of staffs posted in the concerned districts and works under the overall control and supervision of the DPF. The maintenance of such GPF accounts was done through the application software *Bhavishyanidhi* during 2005 to 2011. Drawing and Disbursing Officers in the respective government offices were responsible for deducting the GPF subscriptions from the salaries of the officers/officials and submission of an account of such deductions to the concerned treasury. Under *Bhavishyanidhi*, data entry of deductions/advances/withdrawals of the subscribers were manually done by the concerned DPFOs from 'Monthly Schedules' provided by the Treasury Officers.

Later, *Bhavishyanidhi* was replaced with e-GPF system developed by M/s Tata Consultancy Services Limited (TCS) in 2011. As mentioned in the System Requirement Specifications (SRS) the system would fetch the monthly contribution and advance details of the employees from CTMIS application. In case of non-availability of the said data from CTMIS, e-GPF system had to provide facility to capture the information.

2.5.4. Accepted recommendations and their compliance by the Department

A scrutiny of the e-GPF system now adopted by the DPF revealed the following deficiencies:

2.5.4.1 Preparation of System Design Document

The System Design Document (SDD) describes the system requirements, operating environment, system and sub-system architecture, files and database design, input formats, output layouts, human-machine interfaces, detailed design, processing logic, and external interfaces of the IT application of e-GPF system.

During audit, it was noticed that SDD of IT application of e-GPF system prepared by the TCS was approved (November 2011) by the Bihar State Electronics Corporation Limited (BSEDC)². However, as and when errors or contradictions were noticed in documents generated by the system, DPF approached the application developer of TCS for rectification. Thus, the DPF still remained dependent on the software provider for updation of the software.

During exit conference (September 2015), Secretary, FD (Expenditure), GoB stated that due to lack of capable personnel, modification/updation was being done by TCS only.

2.5.4.2 Input control and validation checks

As per the accepted recommendation, the DPF was required to establish validation checks to ensure the integrity and reliability of all mandatory records and centralised database of the e-GPF system.

During course of audit, it was noticed that the e-GPF software had also have deficiencies as the database of this software was incomplete, inaccurate and accepting junk data entries. Further, DPF also failed to incorporate validation checks for accurate data entries as mentioned below:

Inaccurate and junk data

During analysis of 100,63,673 records of the e-GPF data base of 2010-15 following discrepancies were noticed:

- Out of 3,13,566 GPF accounts, 379 accounts showed only **comma (,)**, **V**, **ve**, **0000** etc instead of the relevant account number;
- Against the admissible rate of interest (eight to 8.6 *per cent* per annum) on GPF deposits during 2006-12, higher rate of interest (i.e. nine to 12 *per cent* per annum) was allowed in 116 GPF accounts as given in the **Table no.2.5.1** below:

Table no.-2.5.1

Incorrect interest given to account holders

Sl. No.	Period	Interest entitled (in <i>per cent</i>)	Interest given (in <i>per cent</i>)	No. of GPF accounts
1	1/1/2006 to 30/11/2011	8	9 to 12	111
2	1/12/2011 to 31/3/2012	8.6	9 to 12	5
Total				116

(Source: Data provided by Directorate of Provident Fund)

² State designated agency for execution of IT works in the departments of Government of Bihar.

The discrepancies indicated that adequate validation checks at the entry points were not developed and applied by TCS. Therefore, the data base of e-GPF were not reliable.

During exit conference (September 2015), Secretary, FD (Expenditure), GoB assured that action would be taken to ensure uniform pattern of GPF numbers. He further stated that cases of higher rate of interest allowed would be examined and intimated to audit at the earliest.

Incomplete and unreliable report generated by e-GPF

Five reports i.e. Performance Monitoring Management Information System (MIS) Reports, Financial MIS Reports, Contribution MIS Reports, View PDF Reports and Diary MIS Reports were generated by the e-GPF system to monitor the functions of the DPF. Scrutiny of reports of e-GPF and CTMIS reports in three test checked DPFs, revealed that:

- Closing balances of 77 out of 429 subscribers for the period 2011-15 were shown as minus figures. It indicated that the data base of e-GPF were incomplete (***Appendix-2.5.1***).
- A comparison of CTMIS data and e-GPF data pertaining to 60 out of 429 test checked records of 2013-15 revealed that the amount of data of both the systems were not the same. (***Appendix-2.5.2***).

It was also noticed that the subscriber's accounts in test checked districts kept in e-GPF were not updated for the periods ranging from 2010-11 to 2014-15 in 70 out of 429 test checked records (***Appendix-2.5.3***). It indicated that the data base of CTMIS were not automatically transferred to e-GPF as claimed by the DPF.

During exit conference, Secretary, FD (Expenditure), GoB stated that missing entries of few subscribers for few years led to unreliable data in subsequent years and efforts were on to resolve the issue. The Secretary also stated that there was no bridge between CTMIS system and e-GPF system and every month, dump data were taken from CTMIS and uploaded in e-GPF system.

Reply of the Department was not in consonance with facts as the Chief Secretary GoB stated (April 2013) that all the data regarding contribution/recoveries was automatically transferred from pay bill i.e. CTMIS to e-GPF system.

2.5.4.3 Application Control

During audit in three test checked districts, it was noticed that application control mechanism was not adequately developed in the software of TCS. During 2011-15 the following discrepancies were noticed:

- During 2011-15, 48 out of 429 subscribers were allowed refundable and non-refundable advances amounting to ₹ 1.19 crore in excess of their entitlement (***Appendix-2.5.4***).
- During 2013-15, out of 429 subscribers, final withdrawals of ₹ 88.78 lakh were sanctioned to 19 subscribers against available balance of ₹ 24.06 lakh in their GPF accounts as shown in the data base of e-GPF (***Appendix-2.5.5***).

- The GPF accounts of three (Sitamarhi) out of 429 test checked subscribers had balances ₹ 5.79 lakh in their respective accounts despite final withdrawals by the subscribers (**Appendix-2.5.6**).
- Data entries were allowed at both ends i.e. CTMIS (from pay bills) and e-GPF (collateral evidences), which resulted in non-reconciliation of the entered data.
- Subscriptions from pay bills and advances on the basis of Drawing and Disbursing Officers (DDO) records were drawn from the CTMIS without taking into account as shown in the balances e-GPF system resulting in unreconciled GPF balances.

It was evident from the aforesaid facts that the access control mechanism was not fully developed in the e-GPF system.

During exit conference, Secretary, FD (Expenditure), GoB stated that the matter would be examined to identify the deficiencies in the system.

2.5.4.4 Disaster Recovery and Business Continuity Plan

Scrutiny disclosed that despite acceptance of the audit recommendation, the department had not yet initiated any action to establish Disaster Recovery and Business Continuity Plan.

During exit conference, the Secretary, FD (Expenditure), GoB intimated that space had been provided by the National Data Centre at New Delhi for back up of data, which would be utilised shortly as Disaster Recovery Centre.

2.5.4 Conclusion

The follow-up audit disclosed that the accepted recommendations of the previous Performance Audit was yet to be followed by the DPF as the shortcoming noticed earlier were still not addressed as detailed below:

- Though the DPF approved the System Design Document of e-GPF system, it was still dependent on the software developer for updation of data in the system;
- The new e-GPF system developed by the software developer did not contain sufficient validation checks and input controls resulting in generation of incomplete and unreliable data by the system;
- As the Access Control Mechanism was inadequate, the system allowed various discrepancies in database; and
- Disaster Recovery and Business Continuity Plan was not yet established by the DPF.

CHAPTER-III COMPLIANCE AUDIT

CHAPTER III COMPLIANCE AUDIT

Compliance Audit of the Government departments, their field formations as well as that of autonomous bodies brought out several instances of lapses in management of resources and failures in the observance of the norms of regularity, propriety and economy. These have been presented sector-wise in the succeeding paragraphs.

GENERAL SECTOR

HOME DEPARTMENT

3.1 *Loss to the Government*

Due to non installation of separate meters in 83 staff quarters of Beur Jail, Patna and supply of electric energy from High Tension connections for domestic use coupled with consumption of electricity in excess of Contract Demand resulted in avoidable expenditure of ₹1.12 crore.

Para 7.1 of Bihar Electricity Regulation Commission (BERC) Tariff order stipulated that if in any month the recorded maximum demand exceeds 110 *per cent* of Contract Demand the excess portion of the demand would be billed at twice the normal charges.

A test check of records of Superintendent, Model Adarsh Kendriya Kara, Beur, Patna (Jail) disclosed (December 2014) that an agreement was executed (August 2005) between Bihar Electricity Board and the Superintendent, Jail for providing electric connection of 11 KV (three phase) High Tension (H.T) supply with Contract Demand of 371 KVA. Superintending Engineer, Patna Electrical Supply Unit (PESU), West Circle, Patna generated bills for Jail premises which included ₹1.12 crore as penal demand charges for the period from April 2007 to March 2015 for utilisation of load above the Contract Demand which ranged from 427.40 KVA to 845 KVA.

Scrutiny further disclosed that electricity charges paid for jail premises include charges for 83 staff quarters¹ also as no separate meters were installed for these staff quarters since 2007-08. Separate meters for staff quarters would have reduced the electricity charges for jail premises and the amount paid against the penal demand charges for utilisation of load above Contract Demand could have been avoided. Finance Department, Government of Bihar also stated (October 2013) that there was no provision to pay electricity charges of staff quarters by the offices concerned.

Thus, due to non-installation of separate meters in 83 staff quarters of Beur Jail, Patna and supply of electric energy from the H.T connection of the jail for domestic use resulted in the electricity consumption exceeding the Contract Demand and avoidable expenditure of ₹1.12 crore.

¹ *The load assessment report in respect of staff quarters submitted by the board authority showed that the load was 249 KW (311.25 KVA)*

Inspector General (Prison) replied (September 2015) that notice was issued to staffs for installing domestic service connections in staff quarters and action was initiated to enhance the load for electric connection in the jail.

The matter has been reported to the Government (June 2015); despite reminder (August 2015), their replies have not yet been received.

PLANNING AND DEVELOPMENT DEPARTMENT

3.2 Excess expenditure on purchase and installation of solar street lights

The purchase and installation of solar street lights by the District Planning Officers, Darbhanga and Khagaria at higher rates than finalised by BREDA resulted in excess expenditure of ₹7.01 crore.

As per Rule 126 of the Bihar Finance (Amendment) Rules (BFR), 2005, every authority delegated with financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy and transparency in matters relating to public procurement and should satisfy himself that the price of the selected offer is reasonable and consistent with the quality required.

A test check (September 2014 and June 2015) of records relating to purchase and installation of solar street lights under MPLADS² by the District Planning Officer (DPO), Darbhanga and Khagaria revealed that the State Government replaced (September 2012) BELTRON with BREDA³ as the State Purchase Organisation (SPO) for purchase of solar equipment. The Assistant Director, BREDA also issued instructions (January 2013) to DPO, Darbhanga for purchase of solar equipment from the licensed channel partners/shops authorised by BREDA such as Akshay Urja Shop, Begusarai at rates finalised by BREDA. This was corroborated (June 2013) by the Principal Secretary, Planning and Development Department, Government of Bihar. The Director, BREDA also instructed (July 2013) that the work of purchase and installation of solar street lights should be done through tendering process from Akshay Urja Shops. The BREDA finalised (September 2013) the rate of purchase and installation of solar light⁴ as per the specification of Ministry of New and Renewable Energy (MNRE), Government of India at ₹61,775 per light.

Despite availability of rates finalised by BREDA (₹61,775), the DPO, Darbhanga and Khagaria placed orders (August 2013 to February 2014) for purchase and installation of 674 and 28 solar street lights respectively with Akshay Urja Shop, Begusarai at ₹1.75 lakh per light. Though an amount of ₹10.83 crore was paid against the total cost of ₹12.29 crore, 596 and 23 solar lights respectively were only installed (upto July 2015) in Darbhanga and Khagaria. Thus, the failure of the DPOs to purchase solar street lights from Akshay Urja Shop through tendering process at rates finalised by BREDA, despite instructions in this regard, resulted in excess expenditure of ₹7.01 crore.

² Member of Parliament Local Area Development Scheme

³ Bihar Renewable Energy Development Agency

⁴ (4x11w) arms light with Lead Acid tubular Flooded Battery

On this being pointed out, the DPO, Darbhanga and Khagaria stated (September 2014) that on the basis of the letter (January 2013) of the Assistant Director, BREDA declaring Akshay Urja Shop, Begusarai as a licenced/channel partner of BREDA, the work of installation of solar lights was allotted to it. The DPO, Khagaria stated that the orders could not be implemented as he was not aware of the orders issued by the Director, BREDA in July 2013.

The replies of the DPOs were not acceptable as DPO Darbhanga and Khagaria neither followed the tendering process for the purchases from Akshay Urja Shops nor ensured that the rates were as prescribed by BREDA.

The matter has been reported to the Government (June 2015); despite reminder (August 2015), their replies have not been received.

SOCIAL SECTOR

RURAL WORKS DEPARTMENT

3.3 *Unfruitful expenditure*

Rural Works Division, Purnea failed to prepare Detailed Project Reports for bridges while constructing roads between Sahangawn to Tiarpara under PMGSY. State Technical Agency and Bihar Rural Road Development Agency also failed to notice this omission. As a result, the roads constructed at a cost of ₹4.15 crore remained unconnected across the rivers since September 2013 rendering the expenditure unfruitful.

Government of Bihar (GoB) identified (December 2000) Rural Works Department (RWD) as executing agency for works under Pradhan Mantri Gram Sadak Yojana (PMGSY) and appointed (June 2007) RWD, Works Division, Purnea as Programme Implementation Unit (PIU). The PIU was responsible for co-ordination and implementation of PMGSY and ensure that Detailed Project Report (DPR) was prepared for bridges, the span size of which exceeds 25m after joint site inspection by the Superintending Engineer, RWD and the State Technical Agency⁵ (STA) appointed (August 2004) by the National Rural Road Development Agency. The RWD also appointed (June 2007) a DPR consultant for preparation of DPR for the road. The DPR was to be scrutinised subsequently by the STA and the State Rural Road Development Agency (SRRDA)⁶ in the light of the PMGSY Guidelines.

A test-check (February 2014) of records of the Executive Engineer (EE) Rural Works Department (RWD), Works Division, Purnea⁷ revealed that a road of length 9.991 km was to be constructed between Sahangawn to Tiarpara village

⁵ NRRDA (National Rural Roads Development Agency) has identified in consultation with each State Government, reputed Technical Institutions, designated as State Technical Agencies (STA) to provide outsourced technical support to the PIUs. In case of Bihar it was Bhagalpur College of Engineering, Bhagalpur; BESU, Howrah; MIT, Muzaffarpur and NIT, Patna

⁶ Bihar Rural Road Development Agency (BRRDA)

⁷ Appointed (June 2007) as PIU by the State Government. Later the work was transferred to RWD, Works Division, Baisi in March 2012

under PMGSY to provide all-weather connectivity to Tiarpara village. The road-profile was intersected by two rivers⁸.

The DPR for the road prepared (August 2008) by the DPR consultant specified the requirement of slab culverts/bridges having span of more than 25 meters at two different chainages⁹. However, the PIU failed to prepare DPRs for the bridges. The Administrative approval (AA) and Technical sanctions accorded for ₹467.77 lakh (March 2007 and August 2008 respectively) and the revised AA given for ₹571.11 lakh (July 2009) were without provision for bridges across the rivers for connecting the two sides of the roads. The work (without provision for bridges) was awarded (December 2009) to an agency at an agreed cost of ₹5.25 crore¹⁰ for completion by June 2011. The construction of road costing ₹4.15 crore was completed (September 2013) but the absence of bridges across the two rivers defeated the objective of PMGSY to provide all-weather connectivity to the targeted habitation. Thus, the failure of the PIU to prepare the DPR for the bridge and lack of scrutiny for the DPR by STA and SRRDA as specified by PMGSY guidelines resulted in the unfruitful expenditure of ₹4.15 crore.

Joint physical verification (July 2014) of the site by audit personnel with Assistant Engineer, Works Division, Amour confirmed that the villagers were using boats to cross the river.

The Secretary RWD, GoB accepted (July 2015) that preparation of DPR was delayed and the same was under preparation by the Works Division, Baisi. Construction of the bridge would be commenced after approval of DPR by Government of India, so that all-weather connectivity could be provided.

3.4 Wasteful expenditure

Commencement of work without ensuring encumbrance-free land resulted in foreclosure of the work and defeated the objective of providing all-weather connectivity to the scheduled caste habitation and wasteful expenditure of ₹83.60 lakh.

The objective of Special Component Programme (SCP) under Rural Works Department (RWD), Government of Bihar (GoB) was to provide all-weather road connectivity to Scheduled Caste (SC)/Scheduled Tribe (ST) habitations having a population of more than 200. Executive Engineer (EE) of the concerned district was entrusted with the task of timely completion of the road under SCP. As per Bihar Public Works Account (BPWA) Code, availability of land, free of all encumbrances should be ensured before commencement of works.

A test-check of records (September 2014) of the EE, RWD Works Division, Dumraon revealed that the contract for construction of village road from Kasiyan Mahadalit South Tola to Mathila Main road (2.15 Km) was awarded (March 2013) to an agency at an agreement cost of ₹1.62 crore by EE, RWD Works Division, Dumraon for completion by January 2014. The construction

⁸ Parman River and Bakhra River

⁹ Chainage 2290 (bridge) span 60 meter approx and chainage 7373 (bridge) span 50 meter approx

¹⁰ ₹4.93 crore for construction and ₹0.32 crore for maintenance of road for five years

of road included items of work such as Granular sub-base, Water bound Macadam (WBM) Grade-II and Grade-III, Prime and tack coats, Premixed carpet with seal coats etc. However, the contractor could complete only the sub-base and WBM Grade-II and III works upto 0.85 Km due to land dispute and the work executed was measured (July 2014) as costing ₹83.60 lakh.

Joint physical verification (May 2015) of work executed was carried out by Junior Engineer (JE) of RWD Works Division, Dumraon along with Audit team and it was confirmed that the work was completed only upto WBM Grade-III level in 0.85 Km and the executed work was damaged. Remaining 1.30 Km of road was an earthen track negotiable only during dry weather and no habitation was connected to it.



Constructed part of the road (0.85 km)

Earthen track (1.3 km)

On this being pointed out, the Secretary RWD replied (July 2015) that approximately 0.85 Km length of the road was constructed upto Grade-III level in non-disputed alignment of the proposed road and the idea of construction of rest portion of road was dropped as there was no provision for land acquisition in PMGSY road. However, the constructed part of the road was used to some extent by the villagers.

The reply was not tenable as the constructed portion of the road was deteriorated over time rendering the expenditure of ₹83.60 lakh on its construction wasteful and the non-completion of the village road defeated the objective of providing all-weather connectivity to SC/ST habitations.

3.5 Avoidable expenditure

Injudicious provision of lead in procurement of Minor Minerals in construction of five roads under Pradhan Mantri Gram Sadak Yojna resulted in an avoidable expenditure of ₹2.01 crore and loss to the Government.

Bihar Financial Rules (BFR) 2005 stipulated that every Government servant incurring or authorising expenditure from public funds should be guided by high standards of financial propriety. Rural Roads Manual (RRM) of Indian Road Congress stipulated that materials used in structural layers of the pavement should be selected based on availability, economy and previous experience.

A test check of records relating to five¹¹ roads constructed under Pradhan Mantri Gram Sadak Yojna (PMGSY) during December 2008 to June 2013 in Rural Works Department (RWD) revealed (November - December 2014) that provision for procurement of minor minerals¹² was made in the estimate from Pakur quarry, though the sites of the five works were located nearer to Sahkund quarry. The Mineral Development Officer (MDO), Bhagalpur confirmed (May 2015) that minor minerals such as stone aggregate, stone chips, stone metal for GSB, Gr.-II, Gr.-III etc were being produced and available in Sahkund quarry since 2008 to January 2013. Further, the distance from Pakur to work sites ranged from 113 to 172 Km whereas the distance of Sahkund to work sites ranged from 48 to 103 Km only in aforesaid five cases. Lead¹³ from Pakur was allowed by respective Executive Engineer (EEs) in cost estimate attached with Detailed Project Reports (DPR) and works were executed accordingly. This resulted in excess lead of 53 to 70 Km in respect of the five works under PMGSY and avoidable expenditure of ₹2.01 crore (*Appendix 3.1*).

On this being pointed out, the EEs stated (August 2015) that minor minerals were procured from Pakur quarry due to availability and quality of stone metals/minor minerals. Additional Chief Executive Officer-cum-Secretary (ACEO), Bihar Rural Roads Development Agency (BRRDA), Patna stated (September 2015) that both Sahkund and Pakur were approved quarries and because of insufficient availability of stone metals from Sahkund quarry, these were obtained from Pakur quarry.

The replies of EEs and ACEO were not acceptable as the MDO, Bhagalpur clearly stated that minor minerals were available in Sahkund quarry till January 2013. Audit also observed that Superintending Engineer (November 2009) approved procurement of stones from Sahkund quarry which was the least distant for another 33 road works in RWD (Works) Division Banka and was used in construction of 26 roads and eight bridges during 2008-13.

The matter has been reported to the Government (June 2015), despite reminder (August 2015), their reply is awaited.

¹¹ Three roads in Banka - I Division and two roads in Banka – II Division

¹² Stone metal for granular sub base (GSB), stone aggregate, crushed stone coarse aggregate, stone chips etc

¹³ Distance between quarry and worksite

URBAN DEVELOPMENT AND HOUSING DEPARTMENT

3.6 *Infructuous Expenditure*

The amount of ₹4.42 crore spent on preparation of six Detailed Project Reports (DPRs) became infructuous as Dwelling Units could not be constructed at the allotted sites due to encroachment and failure of the Department to provide hindrance-free sites for construction.

Basic services to urban poor (BSUP) was one of the components of Jawaharlal Nehru National Urban Renewal Mission (JNNURM) for integrated development of slums by providing shelter, basic services and other related civic amenities. Two cities (Patna and Bodh Gaya) of Bihar were selected under JNNURM by the Ministry of Urban Development and the period was seven years from the year 2005-2006.

Government of India (GoI) sanctioned (2007-09) 18 projects¹⁴ under Phase-I to VI for Patna and Bodh Gaya with a project cost of ₹709.98 crore for construction of 22,372 Dwelling Units (DUs). Bihar Urban Development Agency (BUDA), an agency under Urban Development and Housing Department (Department) Government of Bihar (GoB) was appointed as Nodal Agency (January 2008) for the project. The BUDA further appointed Housing and Urban Development Corporation Limited (HUDCO) as executing agency for preparation of Detailed Project Reports (DPRs) and a Memorandum of Understanding (MoU) was signed between them (January 2008) for execution of works.

The State Government allotted ₹102.42 crore including central share of ₹78.19 crore to the Department to provide funds to BUDA for implementation of the project (2007-10). The BUDA released ₹21.51 crore (March 2008 to September 2010) to HUDCO for preparation of 18 DPRs for construction of 22,372 DUs. But, HUDCO prepared only nine DPRs for construction of 14,596 DUs and works were started on the basis of three DPRs only. Accordingly, 480 DUs were constructed and the HUDCO charged ₹5.60 crore for preparation of nine DPRs out of which ₹4.42 crore pertain to preparation of six DPRs for construction of 11,268 DUs (*Appendix 3.2*).

HUDCO submitted a statement of expenditure of ₹19.37 crore to the BUDA for the project including for the DPRs and the balance amount of ₹2.14 crore was retained by them. As per the information provided (March 2015) by Director/BUDA, the remaining projects were surrendered (July 2014) by BUDA to the Ministry of Housing and Urban Poverty Alleviation, GoI, as these sites were encroached and the State Government could not provide any other encroachment-free land.

On this being pointed out in audit (November 2012 and January 2015), the Director BUDA replied (March 2015) that only 480 DUs were completed by HUDCO and handed over to the beneficiaries.

¹⁴ 17 projects at Patna and one project at Bodh Gaya

Thus, the expenditure of ₹4.42 crore incurred by HUDCO on preparation of six DPRs without ensuring availability of land became infructuous as no works were started as on March 2015. The slum dwellers were also deprived of improved housing, water supply, sanitation, health and social security offered by the BSUP scheme.

The matter was reported to the Government (May 2015), despite reminder (June 2015), the reply is still awaited.

EDUCATION DEPARTMENT

3.7 Irregular retention of Sarva Shiksha Abhiyan Fund

Non-adherence to the provision of Bihar Financial Rules, lack of monitoring by the District Programme Officers (DPOs) and non-adjustment/non-recovery of funds provided for implementation of Sarva shiksha Abhiyan Programme from the Head Masters/Secretary, Vidyalaya Shiksha Samiti led to irregular retention of ₹2.72 crore in seven DPOs.

Rule 9 read with Rule 39 of Bihar Financial Rules, 2005 (BFR) stipulated that every Government servant incurring or authorising expenditure from public fund should be guided by high standards of financial propriety and no amount due to Government should be left outstanding without sufficient reason, and where any dues appear to be irrecoverable, the orders of the competent authority must be sought for their adjustment.

Guidelines of Sarva Shiksha Abhiyaan (SSA) envisaged that construction should be carried out by the Vidyalaya Shiksha Samiti (VSS) of the school under an agreement to be made between the State Project Director, Bihar Education Project Council (BEPC) and or its representative (DPO/SSA) and VSS within three months from the date of receipt of fund. The funds provided for implementation of the programme to VSS were to be kept in nationalised/scheduled banks. The accounts of the VSS were to be operated with the joint signature of the Secretary, VSS and Head Master (HM) of the school. The DPO was responsible for regular supervision and guidance of the work.

A test check of records (December 2013 to February 2015) of seven DPOs¹⁵ disclosed that an amount of ₹5.12 crore was released to VSS of 48 schools during 2004-15 for construction of Additional Class Rooms (ACRs)/ New School Buildings (NSBs)/Resource Centre/HMs room and Store Room. Out of this, HMs/Secretary, VSS of 31 schools withdrew ₹2.70 crore and construction work for ₹1.54 crore was done and the remaining ₹1.16 crore was retained by the concerned HMs/Secretary, VSS. Subsequently, out of ₹5.12 crore, ₹1.56 crore was withdrawn by HMs/Secretary, VSS of 17 Schools but construction work was yet to be started (September 2015). These amounts were retained by the HMs/Secretary, VSS for periods ranging from one year to seven years. It was also noticed that out of this, two HMs of two districts¹⁶ were dead, eight HMs of four districts¹⁷ got retired (September 2012 to

¹⁵ Begusarai, Darbhanga, Katihar, Muzaffarpur, Purnea, Sitamarhi and Siwan

¹⁶ Katihar and Purnea

¹⁷ Begusarai, Darbhanga, Katihar and Siwan

January 2015) and 22 were relieved from the charge (*Appendix 3.3*). The act of relieving the HMs without recovery of outstanding amount was a serious lapse on the part of concerned DPOs, while the chances of recovery from retired/dead HMs was remote. The possibility of some of the amount withdrawn by HMs/Secretary, VSS being misappropriated by them could not be ruled out.

Thus, non-adherence to the provisions of Bihar Financial Rules, lack of monitoring by the DPOs and non-adjustment/non-recovery of fund from the Head Masters /Secretary, VSS led to irregular retention of ₹2.72 crore in seven DPOs.

On this being pointed out, the State Project Director, BEPC stated that (August 2015) directions were given to DPOs and BEOs to lodge FIRs and recover the amount from defaulters.

The replies of the DPOs were not acceptable as non adjustment/non-recovery of amount from the concerned HMs/Secretary, VSS by the DPOs was indicative of negligence and non-adherence to the above financial provisions/rules.

The matter was referred to the Government (May 2015); despite reminders their reply is still awaited (July 2015, August 2015 and September 2015).

ECONOMIC SECTOR

AGRICULTURE DEPARTMENT

3.8 *Fraudulent Payment of subsidy on fake invoices*

Lack of monitoring by District Agriculture Officer led to fraudulent payment of subsidy of ₹2.29 crore to farmers against fake invoices presented by them for procurement of tractors.

Under Farm Mechanisation Programme of Agricultural Department, Government of Bihar (Department), subsidy was to be provided to eligible farmers for purchase of agricultural tools. As per Implementation Instructions of Agricultural Road Map issued (2012-15) by the Agriculture Department Bihar, Patna, the District Agriculture Officer (DAOs) should issue a sanction letter for grant of subsidy to eligible farmers after proper verification of applications specifying that the farmer should purchase agricultural tools at subsidised rates from any authorised agency in Kisan Melas. The purchases should be verified by the DAOs by visiting farmers houses within two to six months of purchase. In order to ensure purchases of tools through Kisan Melas, the DAOs should countersign the cash memos and the farmer should claim subsidy on the basis of the countersigned cash memo. In case of any fraud, subsidy should be recovered from the farmer and action should be initiated as per law.

A test check (December 2014 to July 2015) of purchase invoices of agriculture tools (tractors) of nine DAOs¹⁸ disclosed that 486 tractors were shown as

¹⁸ Bhagalpur, Biharsharif, Chhapra, Gopalganj, Hajipur, Kishanganj, Madhubani, Motihari and Sitamarhi

purchased in Kisan Melas. However, a cross verification of the invoices with data in respect of registration of vehicles from concerned District Transport Officer (DTO) disclosed (December 2014 to July 2015) that out of 486 tractors, dates of purchase of 449 tractors were either before or after the Kisan Melas conducted during July 2012 to March 2015 and 37 were purchased though no Kisan Melas were conducted during the period. This showed that the farmers produced fake invoices to obtain subsidy of ₹2.29 crore (**Appendix 3.4**).

It was also noticed that:

- Twelve farmers (out of 486) under DAO, Bhagalpur, Chhapra, Hajipur, Kishanganj, Motihari and Sitamarhi and to whom subsidy of ₹5.70 lakh was sanctioned, submitted invoices for purchase of tractors which belonged to other persons as per DTO records (**Appendix 3.5**).
- Out of 486, 470 tractors were registered as commercial vehicles.

Thus, the lack of monitoring of purchases by the DAOs led to fraudulent payment of subsidy of ₹2.29 crore against fake invoices.

DAO Biharsharif replied (January 2015) that the matter would be reviewed and intimated to audit. DAO Kishanganj replied (February 2015) that correspondence had been made with DTO Kishanganj regarding date of purchase of the tractors. DAO Motihari replied (June 2015) that subsidy was given in the light of original invoices regarding purchase of tools by the farmers from Kisan Melas. DAO Gopalganj, Madhubani, Hajipur, Sitamarhi replied (March 2015 to May 2015) that action taken after the investigation of related documents would be intimated to audit. DAO Bhagalpur replied (July 2015) that payment was made to beneficiary farmers as per departmental guidelines. DAO Chhapra replied (June 2015) that subsidy was given to beneficiaries on the basis of cash memos regarding purchases in Melas held during 2012-13 and 2013-14.

The matter has been reported to the Government (May 2015), despite reminders (June 2015 and August 2015), the reply is still awaited.

3.9 Defalcation of Government money

Non-adherence to the provisions of the Bihar Agriculture Produced Market Regulation, 1975 and failure of the Special Officer-cum-Sub Divisional Officer in checking the daily collection of receipts and their deposit in the bank account resulted in defalcation of the Government money amounting to ₹50.40 lakh.

Rule 68 of Bihar Agriculture Produce Market (BAPM) Regulation, 1975 provides that all moneys received on behalf of Agriculture Committee should be estimated and deposited in a fund *viz.* 'Bazar Samittee Fund' and all moneys be kept in this fund should be deposited in State Bank of India at least once in a week. Further, Rule 84 (i) of BAPM Regulation, 1975 stipulates that signed receipts in triplicate should be given to persons from whom the amount was collected by the Government Servant duly authorised to collect/receive all moneys on behalf of *Bazar Samittee* and one copy of receipt would be kept for office record. As per notification 3875 dated 13 September 2006 issued by

Department of Agriculture, Government of Bihar (GoB), concerned Sub Divisional Officer was appointed as Special Officer (SO) of *Bazar Samittee*. The SO should take charge of all the movable and immovable property of the *Bazar Samittee* including shops and Godowns given on rent.

Test check of records of the Office of the Special Officer-cum-Sub Divisional Officer (SO-cum-SDO), Agriculture Produce Market Committee (APMC), Samastipur disclosed (December 2014) that:

- Rupees 28.13 lakh was received by *Bazar Samittee* from traders as rent through Money Receipts (MR) which were issued by Bihar State Agriculture Marketing Council, (BSAMC), Patna in favour of APMC, Samastipur during the period of August 2012 to July 2014. However, the amounts were neither entered in the cash book and Daily Collection Register (DCR) nor deposited in the bank account of APMC (*Appendix 3.6*).
- Rupees 43.96 lakh was collected by APMC through cheque and cash in 2013-14 and the opening balance of APMC for the year 2013-14 was ₹0.60 lakh. However, an amount of ₹29.31 lakh was only deposited in the bank resulting in short-deposit of ₹14.65 lakh in the bank account of APMC (*Appendix 3.6*).
- Rupees 7.63 lakh pertaining to the year 2011-12 and 2012-13 consisting of 11 receipts were not deposited in bank during February 2012 to December 2012 though these were entered in the cash book (*Appendix 3.6*).

On this being pointed out (December 2014), the SO-cum-SDO, APMC, Samastipur stated that the Accounts Clerk who retired on 31 January 2014 did not hand over the records for verification and an FIR (3 December 2014) and certificate case (13 January 2015) had been lodged against him. However, the reply was silent about the responsibility of the Controlling Officer to check regular credit of money into Government Account. Further, the reply and the action taken by the SO-cum-SDO was not acceptable as failure of the SO-cum-SDO in checking the daily collection of receipts and their deposits in bank was indicative of negligence and non-adherence to the rules of BAPM Regulations and Government notification.

Thus, non-adherence to the provisions of the BAPM Regulation and failure of the SO-cum-SDO in checking the daily collection of receipts and their deposit in the bank account resulted in defalcation of the Government money amounting to ₹50.40 lakh.

The matter has been reported to the Government (April 2015), despite reminders (May 2015), the reply is still awaited.

WATER RESOURCES DEPARTMENT

3.10 Wasteful Expenditure

Due to injudicious decision of curtailing the boulder revetment work recommended by Anti Erosion Committee before flood 2010, the Government incurred a wasteful expenditure of ₹1.18 crore.

Para 4.9 of Flood Management Rules, 2003 envisaged that every year, the field offices shall make a list of the flood protection works to be done before the next flood season on the basis of river behavior in the antecedent flood period and experience gained during the period. For this purpose, every Chief Engineer (CE) of the Water Resources Department (WRD) shall constitute an Anti Erosion Committee (AEC) for flood prone areas of his jurisdiction. Based on recommendation of the AEC, the field officers shall prepare the estimate and put up before the State Technical Advisory Committee (TAC). The field officers of the WRD shall submit the revised schemes based on the recommendation of the TAC to the Departmental Scheme Review Committee (SRC) for selecting the most essential schemes.

A test check of records (August 2013) of the Executive Engineer (EE), Flood Control Division (FCD), Begusarai (EE) revealed that anti-erosion work between 17.0 km to 18.0 km of Munger embankment near Village-Ayodhya, Baruni, on the left bank of river Ganga, administratively approved (AA) (December 2009) for ₹1.28 crore and technically sanctioned (TS) (January 2010) for ₹1.14 crore, was awarded (March 2010) to an agency for completion by May 2010 at a total cost of ₹1.18 crore. It was however observed that the proposal of AEC to do boulder and porcupine work¹⁹ (October 2009) for anti-erosion was changed by the TAC without mentioning any reason. The Department laid only porcupines on the recommendation of the TAC (October 2009) and the SRC (December 2009). The work started in March 2010 was completed in May 2010 by the agency and a payment of ₹1.18 crore was made to it. However, the executed work failed to sustain the current of river Ganga and most of the porcupines were washed away during flood 2010/2011.

Scrutiny further revealed that the AEC again recommended²⁰ (December 2010) for execution of the boulder and porcupines protection work before Flood 2011. The TAC and SRC approved the proposal after observing the past experience of failure of porcupines and an agreement was executed (February 2011) with a contractor for ₹6.04 crore. The work was completed in June 2011 and the payment of ₹6.04 crore was made. The work was intact till date (May 2015).

¹⁹ Boulder revetment in a length of 210M with end anchorage on both sides in front of channel with 22m X1.20M apron and 0.60 M thick slope pitching in panels of 16.5M C/C and laying of R.C.C. porcupine screen in 5 rows in two layers in a length of 150 M. across the channel.

²⁰ Boulder revetment with 22m X1.2m boulder (in panels of crated boulder) apron over N.C. base in length of 600m with both end anchorage and slope should be pitched with 0.6m thick boulder pitching over G.T.F. in panels and top should be capped with 1.5m X0.6m thick crated boulder and closure of channel with R.C.C. Porcupine M-200 with nominal mix (1:1:5:3) in foundation of various components of canal or embankment and placing of 600 manufactured porcupine rehandling and jhankhi filling.

Thus, due to injudicious decision of curtailing the boulder revetment work recommended by AEC before flood 2010, the Government incurred a wasteful expenditure of ₹1.18 crore.

In reply EE, FCD Begusarai accepted (August 2013) that the porcupines were washed away during flood 2010 and flood 2011. This was also confirmed by the CE, WRD Samastipur and the Joint Secretary, WRD, Government of Bihar (May 2015).

In reply Government stated (September 2015) that work was completed after administrative approval and technical sanction of ₹118.48 lakh. Work sustained the intensity and ferocity of flood 2010 and it was effective in minimising the damage to the site and fulfilled the purpose. Thus, the cost incurred on this anti erosion work was fruitful.

The reply was not acceptable as the structure was to be constructed as per the actual requirement of the site as recommended by AEC for its complete protection and not to minimize the damage to that extent. This was substantiated from the fact that TAC and SRC had approved the recommendation of AEC completely for the flood year 2011 and succeeded in keeping in work intact.

ROAD CONSTRUCTION DEPARTMENT

3.11 Avoidable excess payment

Due to irregular inclusion of service tax (ST) in the estimate by the Chief Engineers, in violation of GoI notification of exemption of ST, resulted in avoidable excess payment of ₹11.23 crore to the contractor.

As per the Ministry of Finance, Government of India (GoI) notification (July 2009) as amended, taxable services provided by any person in relation to management, maintenance, repair of roads are exempted from service tax leviable thereon.

Test check of records of six Road Divisions²¹ (RD) disclosed (May 2014 to May 2015) that the Road Construction Department (RCD) invited tenders (September 2013 and October 2013) for Long Term Output and Performance based Assets Maintenance Contracts (OPRMC) as per estimated cost value²² (ECV) of ₹329.22 crore which included service tax (ST) of ₹36.22 crore, though services relating to maintenance and repair of roads were exempted from ST. Accordingly, agreements were executed (December 2013 to February 2014) by the Executive Engineers (EEs) of concerned divisions for OPRMC at contract price which included ST also and the divisions¹ made payment of ₹102.05 crore (January 14 to May 2015) to the contractors including ST of ₹11.23 crore (*Appendix 3.7*). The inclusion of ST in the estimate was also not noticed at the time of execution of agreement by the EEs. Thus, the irregular inclusion of ST in the estimates by the CEs in violation of GoI notification of exemption of ST, resulted in avoidable excess payment of ₹11.23 crore to the contractors.

²¹ Bhabhua,, Katihar, Madhepura, New Capital Division Patna, Patna city Gulzarbagh, Sheikhpura

²² Prepared by Junior Engineer, Executive Engineer and finally approved by Chief Engineer

The EEs of RDs, Sheikhpura and Madhepura, replied (June 2014) that matter would be reported to higher authorities. However, RD, Sheikhpura deducted the ST from bills of contractors and kept in Deposit Head²³ but later on released the amounts to contractor in August 2014. The EEs, RDs, Katihar and Bhabhua replied (February 2015 and May 2015) that payments were made as per agreement. The EE, New Capital Division, Patna replied (September 2014) that there was no role for the division in the matter. The EE, Patna City, Gulzarbagh replied (January 2015) that as the amount of ST had been included in the estimates, instruction would be obtained from the Government. The remaining RDs²⁴ deducted ST from the Running Bills of the contractors and kept in Deposit Head. The replies of RDs, Katihar and Bhabhua were not acceptable as the amount of ST was irregularly included in the estimates.

The matter has been reported to the Government (May 2015). Despite reminder (June 2015), the reply is still awaited.

SUGARCANE INDUSTRY DEPARTMENT

3.12 *Inadmissible re-imburement of central excise duty*

Non-adherence to the provisions of the resolution of Sugarcane Development Department led to inadmissible re-imburement of central excise duty amounting to ₹5.85 crore.

Under the New Industrial Policy of the State, the Sugarcane Development Department (SDD) formulated (September 2006) an “Incentive Package 2006” for Private/Co-operative Sector to encourage the technical up-gradation and capacity expansion of Sugar Mills and to attract capital investment for establishment of new Sugar Mills. The Resolution stipulated that the benefit of the incentive policy is available only to mills which would enhance capacity by 5000 Tons of Cane per Day (TCD) within three years from the date of approval of State Investment Promotion Board (SIPB). The resolution also stipulated that central excise duty should be reimbursed on the quantity of excess sugar produced due to capacity expansion of the sugar mill. Further, as per Rules of Executive Business, 1979, Bihar no department shall, without previous consultation with the Department of Finance (DoF), authorise any order which directly or resultantly affect the finances of the State.

A test check of records of Sugarcane Industries Department (SID) disclosed (April 2015) that the SIPB approved the proposal for capacity expansion to the Jaishree Sugar Mill²⁵, Majhauria, West Champaran on October 2006 and the commercial production of 5000 TCD was attained by the company after four years in December 2010. Hence as per provisions of the Resolution, the mill was not eligible for any incentive. However, the Principal Secretary (PS), SID *vide* guidelines issued in July 2011 clarified that since most of the industries are taking three to four years in capacity expansion, it is essential to identify the two years preceding the year of capacity expansion. The Principal Secretary also directed that average value of sugar production in the crushing season of approval of SIPB and its preceding season should be considered for

²³ It is a part of Minor Head “Suspense” under rule 37 of Bihar Public Works Account Code

²⁴ Begusarai, Darbhanga, Jamui and Muzaffarpur

²⁵ Erstwhile M/s MP Chini Industries Ltd., Majhauria

working out excess production due to capacity expansion for Sugar Industries. This guideline was in contravention to the Resolution issued in September 2006. Besides, approval was also not obtained from the DoF under the Rules of the Executive Business 1979. Thus, the guidelines issued by the Principal Secretary in contravention to the Resolution issued by the Government resulted in inadmissible re-imburement of central excise duty amounting to ₹5.85 crore (₹1.47 crore, ₹ 1.77 crore and ₹ 2.61 crore during 2011-12, 2012-13 and 2013-14 respectively).

On this being pointed out (June 2015), the department replied (August 2015) that the approval for project of capacity expansion from 3500 TCD to 5000 TCD was given by the SIPB in two phases. The first approval was given on 9 December 2006 and the second on 8 March 2010 (4300 TCD to 5000 TCD). Further, it was also stated that in case of any dispute, the decision of the Secretary SID would be final.

The reply was not acceptable as the SIPB had already given approval for capacity expansion from 3500 TCD to 5000 TCD on 9 October 2006. However, the mill took over four years to attain commercial production after capacity expansion in December 2010. Secondly, the benefit of incentive policy remained intact in the next package (March 2014) also.

Patna
The



(P.K. SINGH)

Accountant General (Audit), Bihar

Countersigned



New Delhi
The

(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

APPENDICES

APPENDIX-1.1
(Refer: Paragraph 1.7; Page-4)

Statement showing Outstanding Inspection Reports/Paragraphs

(₹ in crore)

Year	General Sector			Social Sector			Economic Sector		
	No. of IRs	No. of Paras	Amount	No. of IRs	No. of Paras	Amount	No. of IRs	No. of Paras	Amount
2007-08	86	417	248.85	356	2184	4481.98	255	1215	8581.73
2008-09	126	425	590.27	462	3007	3757.80	342	1932	2790.91
2009-10	91	389	369.99	556	3155	6206.65	359	1883	2826.24
2010-11	86	321	554.24	492	2657	7888.50	261	1317	4926.69
2011-12	3	15	10.12	83	572	7133.30	83	543	12004.32
2012-13	51	426	3023.82	452	2877	31883.35	98	714	7354.15
2013-14	156	1185	1696.55	555	3452	16055.28	169	1193	16855.63
2014-15	54	348	1229.84	193	1364	4201.68	72	498	2679.27
Total	653	3526	7723.68	3149	19268	81608.54	1639	9295	58018.94

(Source: Information compiled by different sectors of this office)

APPENDIX-1.2

(Refer: Paragraph 1.7; Page-4)

Statement showing various types of irregularities in outstanding paragraphs of Inspection Reports

Year	No. of IRs	Fraud/misappropriation/ embezzlement/ losses detected in audit	Recoveries & instances of Overpayments detected in audit	Violation of contractual obligations and undue favours to contractors	Avoidable/excess expenditure	Wasteful/infuctious expenditure	Expenditure incurred without sanction from competent authority	Diversion of funds from one scheme to another or from one object head to another	Drawal of funds at the fag end of financial year with a view to avoiding lapse of funds	Incurring of expenditure on banned items or items of special nature without approval of competent authority	Purchase of stores/ stock in excess of actual requirements with a view to avoiding lapse of funds	Idle investment/ idle establishment/ blockade of funds	Payment of idle wages to staff	Delays in commissioning of equipment/ idle equipment and consequences owing thereto	Non-achievement of objectives/unfruitful expenditure	Miscellaneous observations	Total paragraphs
2007-08	697	82	256	49	72	209	43	134	4	14	20	187	37	6	179	2524	3816
2008-09	930	119	333	108	86	321	38	222	3	4	12	334	17	5	218	3543	5363
2009-10	1006	155	303	171	143	314	48	234	3	3	1	300	28	21	314	3389	5427
2010-11	839	57	332	66	86	224	23	165	1	6	17	250	22	19	252	2775	4295
2011-12	169	9	62	51	20	53	6	26	2	0	4	70	5	2	78	742	1130
2012-13	601	21	211	86	210	189	53	137	9	29	9	311	27	37	236	2452	4017
2013-14	880	113	220	147	244	294	46	120	16	80	16	450	36	43	334	3672	5831
2014-15	319	39	146	106	67	109	14	57	3	5	0	192	7	10	137	1318	2210
Total	5441	595	1863	784	928	1713	271	1095	41	141	79	2094	179	143	1748	20415	32089

(Source: Information compiled by different sectors of this office)

APPENDIX-1.3

(Refer: Paragraph 1.11; Page-6)

Statement showing status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly

Sl. No.	Name of Autonomous bodies	Status of entrustment	Rendering of accounts to audit		Issuance of SAR		Date of placement in the Legislature	Remarks
			Year of accounts	Date	Year of accounts	Date		
1	Bihar State Legal Services Authority, Patna	Permanent	2012-13	02/08/2014	2012-13	24/4/2015	Not communicated by the Department	SAR not issued in time due to late receipt of accounts and delay in ascertaining the facts and figures from concerned auditee unit to meet the queries.
2	Bihar State Housing Board, Patna	2003-04	2011-12	03/04/2014	Upto 2008-09	27/8/2014	Not communicated by the Department	The Audit for the period 2004-05 to 2008-09 was done on the basis of consent letter issued by Urban Development and Housing Department, Government of Bihar and SARs were issued.
3	Bihar State Khadi and Village industries Board, Patna	2009-10	2009-10	12/09/2013	2009-10	21/4/2014	Not communicated by the Department	
4	Rajendra Agriculture University, Pusa, Samastipur	2011-12	2012-13	19/11/2014	2010-11	11/11/2014	Not communicated by the Department	For entrustment of audit from the year 2012-13, letter have been written to Pr. Secretary, Government of Bihar and vice chancellor , RAU, Pusa, Samastipur vide letter no. ES (Hq/RAU/2015-16/492-493 dated 12/08/2015

(Source: Information compiled by different sectors of this office)

APPENDIX-2.1.1

(Refer: Paragraph: 2.1.5;Page-10)

Statement showing list of selected RH/PHC/APHC/HSC

Sl. No.	District	Name of RH	Name of PHC	Name of APHC	Name of HSC
1	East Champaran	Dhaka	Adapur	Majharia, Mahuawa	Sirsia Khurd, Uchidih, Katgenwa, Andhra
			Bankatwa	Jitna	Athmohan, Gola Pakariya, Jagirha, Bagha
			Paharpur	Siswa Bazar, Saraiya	Ibrahimpur, Sonwal, Balua, Tejpurwa
			Turkaulia	Mahnwa	Mathurapur, Parsurampur, Saphi, Mohabbat chapra
			Sangrampur	Madhubani Tola	Pakdi, Parsauna Sareya, Baduraha, Izra
			Kotwa	Machchargawa Mathbanwari	Bhopatpur, Dumra, Karariya, Jasauli Patti
			Banjaria	Phulwar, Phulwar Bazar	Mokhlishpur, Darogatola, Siswa, Budhwa
			Raxaul	Noriadih, Laukoria	Sri Rampur, Semri, Bharwalia, Gad Bahuari
			Fenhara	Deokulia	Gabandhi, Chakarpetta, Pashurampur, Bishnupur
Total	1	1	9	14	36
2	West Champaran	Lauria	Piprashi		Sauraha, Baluathori, Muradihtand, Manjhriya
			Bhitha		Machhaha, Palitola, Binahi, Aerha
			Bettiah	Barwat Sena, Pipra Pakari	Hardiya, Lohar Patti, Sekhona, Gonauli
			Bagha-1	Patilar, Bhairwaganj	Khairpokhara, Bargaon, Sirisiya, Bisunpurwa
			Madhubani	Dhonha	Katta, Noniapatti, Khotahwa, Marichawa
			Chanpatia	Gidha, Persa	Sirisiya, Paraina Gosai, Garbhua, Siswania
			Bagha-2	Valmikinagar, Semra	Mangalpur Awasani, Tinfedia, Rampur, Sirisiya
Total	1	1	7	9	28
3	Gaya	Dumaria	Dumaria	Maigra, Gajwalia	Karma, Kachar, Khajura, Maigra
			Imamganj	Kothi, Raniganj	Bansi, Bahera, Nagwa, Badauli
			Mohra	Jethian, Naudiha	Pasiya, Gehlore, Dariyapur, Sharshu
			Amas	Jhari	Vishnupur, Narayanpur, Akwana, Neema
			Gurua	Simri	Nadiyan, Bharaudha, Tarawa Chansi, Sagahi
			Bodhgaya	Khajbatti, Cherki	Dhanama, Bakror, Asmi, Janibigha
			Belaganj	Bhagwanpur,	Erki, Dadpur, Paraini,

Sl. No.	District	Name of RH	Name of PHC	Name of APHC	Name of HSC
				Maingram	Bajitpur
			Guraru	Ismailpur, Konchiverma	Sondiha, Manjhiawan, Barorah, Ghatara
			Sherghati		Srirampur, Mahmaddpur, Nawada, Chitab
Total	1	1	9	14	36
4	Muzaffarpur	Sakra	Mushahari	Shekhpur, Pakri Ismail	Susta, Patahi, Tarma Bakhari, Patahi Rup
			Muraul	Malpur, Mahmaddpur	Markan, Dardha, Mirapur, Bakhari Muraul
			Kanti	Birpur, Madhuban	Bariyarpur, Harchanda, Madhuban, Dadar
			Motipur	Haradi, Pansalwa	Bagwara, Paghiya, Nariyar, Kushahi
			Kudhani	Kermadih, Sonbarsa Sah	Razla, Padmaul, Blaur dih, Maricha
			Bochaha	Athar, Gharbhara	Graha, Barhetta, Karpur south, Balthi
Total	1	1	6	14	36
5	Araria	Forbesganj	Sikti	Bhutaha, Bardaha	Kasat, Dengari, Daniya, Ufrail chowk
			Araria Sadar	Madanpur, Pategna	Kamaldaha, Azamnagar, Palktola, Chikni
			Palasi	Dharamganj, Sohandar Halt	Pakari, Bhatwar, Urlaha, Balua
Total	1	1	3	6	12
6	Kishanganj	Chhattargachh	Bhadadurganj	Gangi, Rupni	Lohagara, Damohari, Bilasi, Sameshwar
			Kishanganj sadar (Belwa)		Gachapara, Halamala, Belwa, Motihara
			Thakurganj	Pauwakhali, Churli	Hulhuli, Jiyapokhar, Kadogown, Ruidhasa
Total	1	1	3	4	12
7	Katihar	Barari	Barari	Sujapur, Semapur	Bhaisdira, Uchla, Parjeli, Kabar
			Barsoi	Gawaltoli, Sudhani	Raghunathpur, Hat Bangrora, Abadhpur, Rangamatia
			Falka	Pothia, Rahata	Maheshpur, Darmahi, Gayarahika, Bhanga
			Amdabad	Durgapur, Dilli Diwanganj	Baida, Jhola Bathan, Nirpur, Bairiya
			Katihar Sadar	Haflaganj, Pokhariya	Hajipur, Maniya, Belwa, Golaghat
			Manihari	Kumaripur, Gandhitola	Mednipur, Mahuar, Bangri, Dilarpur
Total	1	1	6	12	24
8	Madhubani	Andhrathari	Andhrathadhi	Rudrapur, Mahrail	Nanor, Gor Gama, Bitauini, Marukiya
			Madhwapur	Balwa saharghat, Bishanpur	Salmpur, Bihari, Pirokhar, Sahar Ghat
			Benipatti	Akaur, Shiv Nagar	Kapasiya, Bankatta, Parjuar, Parkauli

Sl. No.	District	Name of RH	Name of PHC	Name of APHC	Name of HSC
			Lakhnaur	Tamuria, Belauncha	Kachuli, Kachuala, Umari, Manmohan
			Bisffi	Simri, Singhia	Chachhowa, Janipur, Ithar, Damla
			Babubarahi	Barhara, Bhatchaura	Bhatgama, Tirhuta, Sonmati, Bhupatti
			Rajnagar	Koilakh, Kaithahi	Madhubani Tole, Sahaspur, Chakdah, Rampatti
Total	1	1	7	14	28
9	Siwan	Siswan	Ander	Pareji, Ashaw	Masudaha, Tiyay, Kherai, Chhajwa Baliya
			Barharia	Bhopatpur, Chari	Paharpur, Madhopur, Balapur, Paltuhatta
			Nautan	Kilpur, Tilmapur	Baraipatti, Semariya, Thakur Ke Rampur, Angauta
			Siswan	Mehdar, Chainpur	Bangra, Ghoorghat, Bhagar, Bakhari
			Darauli	Dumrahar, Done	Amarpur, Karom, Biswania, Balhu
			Daraunda	Bagaura	Rukundipur, Satjora, Korari Kala, Bhar Ke Mathiya
			Mairwa	Sirisiya, Kodra	English, Badgaon, Kaithwali, Kabirpur
Total	1	1	7	13	28
10	Saran	Baniyapur	Baniyapur	Sohaigajan, Bhitthi	Harpur, Dhobwal Bazar, Dhanav, Dhangarha
			Manjhi	Daudpur, Mubarakpur	Chamarahiya, Tajpur, Mohamadpur, Nachap
			Lahladpur	Kateya	Murarpur, Dayalpur, Mirzapur, Senduar
			Amnaur	Katsa, Lachi Kaituka	Basdih, Sonho, Aphar, Patrahi
			Ekma	Parsa Garh, M.N. Mathiya	Mane Mathiya, Nawatan, Harpur, Rasulpur
			Revilganj	Sitabdiyara	Methwaliya, Dhelhari, Mukrera, Enani
			Taraiya		Chainpur, Usari Chandpura, Shankerdih, Harakhpura
Total	1	1	7	10	28
Grand Total	10	10	64	108	256

(Source: District Health Society of Selected Districts)

APPENDIX-2.1.2
(Refer: Paragraph: 2.1.10.3; Page-17)

Detail of MCH L-1 APHC and HSC running without Doctor and ANM

Sl. No.	District	Without Doctor			Without ANM		
		Sl.No.	Block	APHC	Sl.No.	Block	APHC/HSC
1	Gaya	1	Gurua	Simaru	1	Gurua	APHC Simaru
		2	Mohra	Jethian	2	Dumaria	APHC Maigra
		3	Manpur	Gera	3	Manpur	APHC Gera
		4	Fatehpur	Gamhari	4	Manpur	APHC Bhore
					5	Paraiya	APHC Solar
					6	N Bathani	APHC Khukhadi
					7	Fatehpur	APHC Gamhari
2	Madhubani	1	Jainagar	Kamlabari			
3	Muzaffarpur	1	Aurai	Sarhacchiya	1	Gayghat	APHC Kewatsa
		2	Gayghat	Kewtsa			
		3	Marwan	Subhankarpur			
		4	Minapur	Ghosaut			
		5	Motipur	Birhima Bazar			
		6	Paroo	Deoriya			
4	Katihar	1	Falka	Morsand	1	Falka	APHC Pothia
		2	Pranpur	Rosna	2	Mansahi	APHC Kuretha
					3	Amdabad	APHC Durgapur
					4	Balrampur	APHC Balrampur
5	W. Champaran	1	Lauria	Gobraur	1	Gaunaha	APHC Amolwa
6	Siwan				1	Siswan	HSC Gyaspur
	Total	14			14		

(Source: District Health Society of Selected Districts)

APPENDIX-2.1.3
(Refer: Paragraph: 2.1.11.5; Page-22)

Statement of work not started by BMSICL

(₹ in lakh)

Year	Name of work	Amount	Date	Work not started		Status
				No.	Amount involved	
2011-12	Construction of 100 APHC	4378.00	16.4.11	100	4378.00	Work not started
	Upgradation of 136 PHC into CHC	6566.66	16.4.11	136	12633.92	Tender was not done
	-do-	6067.26	27.3.12			
	One APHC at Narhan	75.99	27.5.11	1	75.99	-do-
	SH Madhepur	40.00	27.5.11	1	40.00	-do-
	9 SDH	7758.00	27.3.12	9	7758.00	Revised DPR is in process
2012-13	Construction of Residential quarter for MO and Nurses at 14 SDH	2217.39	5.4.12	2	316.77	For one work agreement was done while other work is not started
	Construction of Residential quarter for MO and Nurses at 8 RH	1200.00	5.4.12	1	150.00	Agreement done
	Construction of Residential quarter for MO and Nurses at 4 DH	633.54	5.4.12	2	316.77	Tender was not done
	Construction of Residential quarter for MO and Nurses at 10 DH	1583.85	13.9.12	1	158.39	Not started
	Construction of Residential quarter for MO and Nurses at 8 SDH	1267.08	13.9.12	2	316.77	-do-
	Construction of Residential quarter for MO and Nurses at 6 RH	950.31	13.9.12	2	316.77	-do-
	SDH at Biraul, Darbhanga	78.92	9.3.13	1	78.92	Tender was not done
	2013-14	Revised rate for Upgradation of 136 PHC into CHC (Rs 12633.92 was already released in 2011-12)	11800.00	1.2.14	0	11800.00
	Total	44617.00		258	38340.30	

(Source: BMSICL)

APPENDIX-2.1.4
(Refer: Paragraph: 2.1.11.7; Page-22)

Status of Infrastructure facilities available in test-checked health units

Sl. No.	Particulars	No. of HSCs	No. of APHCs	No. of PHCs
1.	Records of Health Centres checked by audit	256	108	64
2.	Building was not available	148	46	10
3.	Building was in a dilapidated condition	48	37	18
4.	OPD rooms/ cubicles were not available	NA	44	18
5.	Separate utilities for men and women were not available	NA	94	29
6.	Outdoor facility for patient was not available	NA	20	8
7.	Indoor facility for patients was not available	NA	90	15
8.	Labour room was not available (Where applicable)	NA	69	13
9.	Separate ward for male and female patients were not available/ Non-functional (Where applicable)	NA	101	35
10.	Non provision of water supply	122	49	11
11.	No provision for storage of water	NA	94	22
12.	Waiting rooms for patients were not available	NA	87	41
13.	Accommodation facilities for doctors were not available	NA	86	40
14.	Accommodation facilities for staff were not available	246	89	43
15.	No standby power supply/ generator	-	90	14
16.	No electricity connection/ power supply	-	83	15
17.	Citizens charter was not displayed	NA	102	49
18.	Cleanliness was poor	-	35	8
19.	Suggestion/ complaint box was not kept prominently	-	99	20
20.	HSC where Doctor not visited even once in a month	131	NA	NA
21.	HSC having only one room	123	NA	NA

(Source: PHCs, APHCs and HSCs)

APPENDIX-2.1.5
(Refer: Paragraph: 2.1.11.8; Page-23)

Statement showing status of drugs under BMSICL as of March 2014

Sl. No	Drug Code	Drug Name	Strength	Vendor Name	Total Purchase Order Quantity (POQ)	Received Quantity	BMSICL Rate with VAT	SHSB Rate with VAT	As per BMSICL rate		As per SHSB rate
									Total cost of PO qty	Total Cost of received qty	Total Cost of received qty
1	2	3	4	5	6	7	8	9	10 (6x8)	11 (7x8)	12 (7x9)
1	D0003	Aceclofenac	100 mg	Ravian Life Science Pvt. Ltd.	31005000	31004800	0.234885	0.22	7282609.43	7282562.45	6821056.00
2	D0010	Albendazole	10 ml (200 mg/5 ml)	Medipol Pharmaceutical India Pvt. Ltd.	535800	535800	3.906	3.11	2092834.80	2092834.80	1666338.00
3	D0013	Alprazolam	0.25mg	Zaneka Healthcare Pvt Ltd	9193800	8772800	0.084	0.08	772279.20	736915.20	701824.00
4	D0015	Alprazolam	0.5mg	Laborate Pharmaceuticals India Ltd.	1134400	1134400	0.09639	0.09	109344.82	109344.82	102096.00
5	D0016	Amikacin	Containing 500mg	Laborate Pharmaceuticals India Ltd.	1075029	1075029	6.9615	6.3	7483814.38	7483814.38	6772682.70
6	D0017	Amikacin	Containing 250mg	Embark Lifescience Pvt. Ltd.	253149	44950	4.62	4.25	1169548.38	207669.00	191037.50
7	D0023	Amlodipine	5mg	Laborate Pharmaceuticals India Ltd.	199380	199040	0.12852	0.1	25624.32	25580.62	19904.00
8	D0027	Amoxicillin+ Clavulanic Acid (Inj)	Each vial containing Amoxycillin-1000mg, Clavulanic Acid-200mg.- (1.2 gm vial)	Scott Edil Pharmacia Ltd.	1112500	838625	25.9875	25.44	28911093.75	21793767.19	21334620
9	D0029	Amoxicillin+ Clavulanic Acid (Tab)	500mg + 125mg	Laborate Pharmaceuticals India Ltd.	600000	600000	4.68027	4.49	2808162.00	2808162.00	2694000.00

Sl. No	Drug Code	Drug Name	Strength	Vendor Name	Total Purchase Order Quantity (POQ)	Received Quantity	BMSICL Rate with VAT	SHSB Rate with VAT	As per BMSICL rate		As per SHSB rate
									Total cost of PO qty	Total Cost of received qty	Total Cost of received qty
1	2	3	4	5	6	7	8	9	10 (6x8)	11 (7x8)	12 (7x9)
10	D0031	Amoxicillin+ Cloxacillin	60 ml syrup. Each 5 ml containing Amoxycillin-125 mg and Cloxacillin 125 mg	Medipol Pharmaceutical India Pvt. Ltd.	525000	181800	11.2455	10.76	5903887.50	2044431.90	1956168
11	D0033	Amoxycillin	250 mg	Arvind Remedies Ltd.	12071430	12071400	0.798	0.67	9633001.14	9632977.20	8087838.00
12	D0035	Ampicillin+ Cloxacillin	Containing ampicillin-250mg & cloxacilin-250mg	Laborate Pharmaceuticals India Ltd.	406950	406950	4.977	4.7	2025390.15	2025390.15	1912665.00
13	D0037	Ampicillin+ Cloxacillin	Containing ampicillin-500mg & cloxacilin-500mg	Laborate Pharmaceuticals India Ltd.	399238	399058	8.3055	7.29	3315871.21	3314376.22	2909132.82
14	D0042	Antacid Tablets	Tablet Containing: Dried Aluminium Hydroxide Gel-250, Mag Hydroxide-250mg, Activated Dimethicon 50mg	Biogenetic Drugs Pvt. Ltd.	10000000	9899300	0.239295	0.15	2392950.00	2368852.99	1484895.00
15	D0051	Atenolol	25mg	Laborate Pharmaceuticals India Ltd.	492340	492340	0.12852	0.12	63275.54	63275.54	59080.80
16	D0053	Atropine Sulphate	0.6mg/ml - 1ml Ampoule	Laborate Pharmaceuticals India Ltd.	1148652	1148626	1.3965	1.31	1604092.52	1604056.21	1504700.06
17	D0061	Calcium	Containing Elemental calcium-500mg and Vit D3-250I.U.	Arvind Remedies Ltd.	16150050	8813900	0.1785	0.17	2882783.93	1573281.15	1498363.00

Sl. No	Drug Code	Drug Name	Strength	Vendor Name	Total Purchase Order Quantity (POQ)	Received Quantity	BMSICL Rate with VAT	SHSB Rate with VAT	As per BMSICL rate		As per SHSB rate
									Total cost of PO qty	Total Cost of received qty	Total Cost of received qty
1	2	3	4	5	6	7	8	9	10 (6x8)	11 (7x8)	12 (7x9)
18	D0066	Carbamazepine	100mg	Micron Pharmaceuticals	6050000	6049500	0.33966	0.29	2054943.00	2054773.17	1754355.00
19	D0067	Cefadroxyl	30 ml- each 5 ml containing cefadroxil-125mg suspension	Medipol Pharmaceutical India Pvt. Ltd.	54000	54000	7.7175	6.75	416745.00	416745.00	364500.00
20	D0068	Cefadroxyl	250 mg	Cyper Pharma	512400	512400	1.09935	1.06	563306.94	563306.94	543144.00
21	D0069	Cefadroxyl	500 mg	Alpa Laboratories Ltd	7474200	7474040	2.05422	1.97	15353651.12	15353322.45	14723858.80
22	D0070	Cefixime	50mg D.T.	Medipol Pharmaceutical India Pvt. Ltd.	550000	548100	1.0206	0.79	561330.00	559390.86	432999.00
23	D0072	Cefixime	100mg	Medipol Pharmaceutical India Pvt. Ltd.	359300	359300	1.30662	1.22	469468.57	469468.57	438346.00
24	D0072	Cefixime	100mg	Laborate Pharmaceuticals India Ltd.	359300	359300	1.30662	1.22	469468.57	469468.57	438346.00
25	D0073	Cefixime	200mg	Medipol Pharmaceutical India Pvt. Ltd.	767300	767300	2.506035	2.42	1922880.66	1922880.66	1856866.00
26	D0077	Cefotaxime	1gm vial	Laborate Pharmaceuticals India Ltd.	477976	477976	11.235	10.49	5370060.36	5370060.36	5013968.24
27	D0079	Ceftazidime	500mg vial	D.J. Laboratories Pvt. Ltd.	98550	97971	18.375	10.47	1810856.25	1800217.13	1025756.37
28	D0081	Ceftazidime	1g vial	Laborate Pharmaceuticals India Ltd.	94059	93315	23.8035	22.23	2238933.41	2221223.60	2074392.45
29	D0083	Ceftriaxone	500mg vial	Laborate Pharmaceuticals India Ltd.	200000	200000	8.001	7.47	1600200.00	1600200.00	1494000.00
30	D0087	Cefuroxime	125mg D. T.	Medipol Pharmaceutical India Pvt. Ltd.	100000	85500	2.268	1.78	226800.00	193914.00	152190.00

Sl. No	Drug Code	Drug Name	Strength	Vendor Name	Total Purchase Order Quantity (POQ)	Received Quantity	BMSICL Rate with VAT	SHSB Rate with VAT	As per BMSICL rate		As per SHSB rate
									Total cost of PO qty	Total Cost of received qty	Total Cost of received qty
1	2	3	4	5	6	7	8	9	10 (6x8)	11 (7x8)	12 (7x9)
31	D0088	Cetirizine	5mg/5ml- 30ml syrup bottle	Shiva Biogenetic Pharmaceuticals Pvt. Ltd.	306900	303787	5.25	4.5	1611225.00	1594881.75	1367041.50
32	D0101	Ciprofloxacin Eye/Ear Drops	0.3%w/v 5ml vial.	Adley Formulations	246097	245597	2.9925	2.9	736445.27	734949.02	712231.30
33	D0104	Clotrimazole	100mg	Micron Pharmaceuticals	1000	1000	1.836	0.97	1836.00	1836.00	970.00
34	D0108	Cough Expectorant	100 ml pack. Each 5 ml containing at least - Diphenhydramine Hydrochloride IP-14.08mg, Amonium Chloride IP- 138 mg, Sodium Citrate-IP 57.03 mg, Menthol-IP- 2.5mg	Medipol Pharmaceutical India Pvt. Ltd.	2242500	2242500	7.0455	6.13	15799533.75	15799533.75	13746525.00
35	D0112	Dexamethasone	Inj. - 4mg/ml- 2ml vial	Embark LifesciencePvt.Ltd.	342920	340774	3.15	2.99	1080198.00	1073438.10	1018914.26
36	D0119	Diazepam	Tablet- 5mg	LaboratePharmaceuti cals India Ltd.	332700	332700	0.11781	0.11	39195.39	39195.39	36597.00
37	D0123	Diclofenac	Inj.- 25mg/ml - 3ml Ampoules	Laborate Pharmaceuticals India Ltd.	2600000	2592577	1.2915	1.09	3357900.00	3348313.20	2825908.93
38	D0125	DicyclomineHCl	10 mg	Medipol Pharmaceutical India Pvt. Ltd.	5185800	4990850	0.150045	0.11	778103.36	748852.09	548993.50
39	D0126	DicyclomineHCl	20 mg/2ml ampoule	Embark LifesciencePvt.Ltd.	154350	5000	2.625	1.43	405168.75	13125.00	7150.00

Sl. No	Drug Code	Drug Name	Strength	Vendor Name	Total Purchase Order Quantity (POQ)	Received Quantity	BMSICL Rate with VAT	SHSB Rate with VAT	As per BMSICL rate		As per SHSB rate
									Total cost of PO qty	Total Cost of received qty	Total Cost of received qty
1	2	3	4	5	6	7	8	9	10 (6x8)	11 (7x8)	12 (7x9)
40	D0129	Diethylcarbamazine Citrate	50mg	Medipol Pharmaceutical India Pvt. Ltd.	5050000	5029300	0.188475	0.12	951798.75	947897.32	603516.00
41	D0133	Doxycycline	100mg	Biogenetic Drugs Pvt. Ltd.	1056200	1053500	0.6573	0.49	694240.26	692465.55	516215.00
42	D0163	Hydrocortisone Sodium Succinate	Inj. 100mg	Laborate Pharmaceuticals India Ltd.	92130	92029	12.5895	10.97	1159870.64	1158599.10	1009558.13
43	D0166	Iron Folic Acid-(Syrup)	Each 5ml containing elemental iron-100mg, Folic Acid 0.5mg	Medipol Pharmaceutical India Pvt. Ltd.	583890	581332	17.829	12.02	10410174.81	10364568.23	6987610.64
44	D0182	Lignocaine Hydrochloride+ Adrenaline	Each ml contains Lignocaine hydrochloride 20mg and Adrenaline 0.5 mcg. - 30ml vial	Embark Lifescience Pvt. Ltd.	22224	3337	6.3	5.94	140011.20	21023.10	19821.78
45	D0188	Mefenamic acid	250mg tab	Medipol Pharmaceutical India Pvt. Ltd.	1546500	1546465	0.378	0.24	584577	584563.77	371151.60
46	D0195	Methyl Ergometrine	0.125 mg tab.	Medipol Pharmaceutical India Pvt. Ltd.	2543880	2422122	0.48195	0.33	1226022.97	1167341.70	799300.26
47	D0198	Metoclopramide	10mg Tab	Laborate Pharmaceuticals India Ltd.	40000000	39978500	0.117705	0.1	4708200.00	4705669.34	3997850
48	D0199	Metoclopramide	5 mg/ml- 2 ml ampoules	SGS Pharmaceuticals Pvt. Ltd.,	169500	169500	1.281	1.18	217129.50	217129.50	200010
49	D0200	Metronidazole	Tablet- 400mg	Relief Lab(p) Ltd	6522090	6522090	0.452865	0.35	2953626.29	2953626.29	2282731.50
50	D0218	Ofloxacin	50mg/ml-30ml	Sheram Lab	427950	427945	5.775	4.99	2471411.25	2471382.38	2135445.55

Sl. No	Drug Code	Drug Name	Strength	Vendor Name	Total Purchase Order Quantity (POQ)	Received Quantity	BMSICL Rate with VAT	SHSB Rate with VAT	As per BMSICL rate		As per SHSB rate
									Total cost of PO qty	Total Cost of received qty	Total Cost of received qty
1	2	3	4	5	6	7	8	9	10 (6x8)	11 (7x8)	12 (7x9)
51	D0221	Ofloxacin+ Ornidazole	30 ml each 5 ml containing ofloxacin-50 mg ornidazole-125 mg	Laborate Pharmaceuticals India Ltd.	2132541	2132541	8.3055	6.12	17711819.28	17711819.28	13051150.92
52	D0229	Pantoprazole	Inj. 40mg/ Vial	Laborate Pharmaceuticals India Ltd.	1021348	1019746	7.623	7.12	7785735.80	7773523.76	7260591.52
53	D0230	Paracetamol	Tab- 500mg	Laborate Pharmaceuticals India Ltd.	36685200	36685200	0.23562	0.16	8643766.82	8643766.82	5869632
54	D0232	Paracetamol	Syrup- 125mg/5ml-60ml	Scott Edil Pharmacia Ltd.	763500	752616	5.8695	5.6	4481363.25	4417479.61	4214649.60
55	D0248	Prednisolone	5mg	Cyper Pharma	468450	468430	0.48972	0.39	229409.33	229399.54	182687.70
56	D0249	Prednisolone	10mg	Micron Pharmaceuticals	1243200	1243200	1.0098	0.47	1255383.36	1255383.36	584304.00
57	D0256	Rabeprazole	20 mg tab	Moraceae Pharmaceuticals (P) Ltd.	4113750	4113663	0.4158	0.26	1710497.25	1710461.08	1069552.38
58	D0258	RabeprazoleHydr ochloride	20mg vial	Lyka Labs Ltd.	66000	65000	25.41	14.07	1677060.00	1651650.00	914550.00
59	D0265	Silver Sulphadiazine	15 gm Tube (contains 1% Silver Sulphadiazine)	Medipol Pharmaceutical India Pvt. Ltd.	492600	492600	7.4655	6.98	3677505.30	3677505.30	3438348
60	D0274	Sulfadoxine+ Pyrimethamine	Contaning Sulphadoxine- 500 mg &Pyrimethamine- 25 mg	Zim Laboratories Ltd.	415600	415100	2.161845	1.04	898462.78	897381.86	431704.00
									208932878.31	194769024.32	166233834.81
									or say ₹20.89 crore	or say ₹19.48 crore	or say ₹16.62 crore

(Source: BMSICL)

APPENDIX-2.1.6

(Refer: Paragraph: 2.1.11.8; Page-23)

Details of amount pending with Agencies advanced for supply of medicines during 2010-14 in test checked districts

(Amount in ₹)

SN	Name of DHS	Name of Agencies	Date of Payment	Amount Paid	Balance Amount
1	Muzaffarpur	Jackson Laboratoris	30/03/13	259652	41904
		Macmillan Life Science	18/09/10	105850	66190
		Unicare (India)	18/09/10	564980	19695
		JazooSurgicals	13/04/12	1203161	592690
2	East Champaran	Brawn Laboratories	24/03/11	1458515	288826
		Bindhya Agency	24/03/11	72500	72500
		Medicure	24/03/11	35600	11100
		Scot-Edil Pharma	11/10/12	1137295	226983
		Omega Biotech	11/10/12	534708	211156
		Torque Pharmaceuticals	11/10/12	358307	111203
		Chandan Pharmaceuticals	11/10/12	1000534	250233
		Laborate Pharma.	11/10/12	509115	231778
		Indian Immunologicals	20/07/13	2912000	157975
		Tiger Surgicals	20/07/13	406667	102857
		3	Gaya	Brawn Laboratories	29/03/11
Lincon	29/03/11			17218	17000
Nexus	29/03/11			277250	15243
Torque	29/03/12			1180790	106200
	07/03/13			815370	47060
	24/08/13			1598117	1077317
Scot-Edil	29/03/12			1156053	825750
Wings Pharma	29/03/12			76450	76450
Macmillan	29/03/12			880500	416000
	24/08/13			1311720	1000130
Aishwarya	29/03/12			159900	159900
Jackson	27/12/13			310533	185434
Bharat Serum & Vaccines	27/12/13			99365	99365
4	West Champaran	Unicare	14/12/10	738180	291900
		Zenith	14/12/10	273810	155250
		Rishav	14/12/10	204888	204888
		Nexus	02/04/11	465600	312600
		Torque	21/11/12	823162	696285
		National Drug Agency	28/12/12	539618	24472
		Aishwarya	28/12/12	376857	89904
		Abbot	25/03/13	742857	742857
		Macmillan	25/03/13	666667	436190
5	Madhubani	Chandan Pharma		274500	219600
		Unicare (India)		2965680	2376000
		Scot-edil		266250	75039
6	Kishanganj	Macmillan	16/11/10	55350	20850
		Unicare (India)	16/12/10	45300	36240
		Torque Pharmaceuticals	01/08/11	1522228	4143
		Chandan Pharma		78750	17500
		Nexus Life Science		4650	4650
		Watson Health		717518	31140
Total				29514420	12336447

(Source: District Health Society of Selected Districts)

APPENDIX-2.1.7*(Refer: Paragraph: 2.1.11.8; Page-24)***Statement of delayed supplied of medicines***(₹ in lakh)*

Sl. No.	Name of districts	Total amount paid to agencies	Amount of delayed supplied medicines	Delay upto (in days)
1.	Muzaffarpur	174.00	89.35	253
2.	E. Champaran	111.48	79.94	168
3.	W. Champaran	82.60	43.13	242
4.	Gaya	278.65	196.65	337
5.	Madhubani	211.01	150.45	418
6.	Saran	312.95	288.21	391
7.	Siwan	226.87	224.87	300
8.	Kishanganj	28.32	27.20	165
9.	Katihar	45.67	43.97	201
10.	Araria	35.04	33.41	195
	Total	1506.59	1177.18	

(Source: District Health Society of Selected Districts)

APPENDIX-2.1.8

(Refer: Paragraph: 2.1.11.8; Page-24)

Details of non-deduction of quality test charge from suppliers of medicines purchased from VIII & IX round of rate contracts in test checked districts

(Amount in ₹)

S.N.	Name of Districts	Amount paid to agencies (Excluding VAT)	Quality test charge (@ two percent)
1	Muzaffarpur	16702568	334051
2	East Champaran	5168264	103365
3	West Champaran	30053117	601062
4	Gaya	26495403	529908
5	Madhubani	10950618	219012
6	Siwan	17691405	353828
7	Saran	20911780	418236
8	Kishanganj	3006100	60122
9	Katihar	11527302	230546
10	Araria	2586003	51720
	Total	145092560	2901850

(Source: District Health Society of Selected Districts)

APPENDIX-2.1.9*(Refer: Paragraph: 2.1.15; Page-29)***Statement showing details of inadequate Human Resources in test checked health units**

Sl. No.	Particulars	Details of health units
1.	Referral hospitals running without specialist doctor	Gaya: 01, Katihar:01, Kishanganj:01, Madhubani:01, West Champaran:01
2.	PHCs running without any doctor	East Champaran:01, Saran:02, Siwan:04
3.	APHCs running without any doctor	East Champaran:06, Gaya:05, Katihar:02, Kishanganj:02, Madhubani:01, Muzaffarpur:03, Saran:01, Siwan:06, West Champaran:03
4.	PHCs running with only one doctor	Araria:01, Gaya:04, Katihar:02, Madhubani:01, Siwan:01, West Champaran:02
5.	HSCs having no ANM	East Champaran:06, Saran:01, West Champaran:02
6.	APHCs having no ANM	Araria:04, Gaya:06, East Champaran:06, Katihar:09, Kishanganj:04, Madhubani:07, Muzaffarpur:02, Saran:06, Siwan:09, West Champaran:01

(Source: RHs, PHCs, APHCs and HS)

APPENDIX-2.2.1
(Refer: Paragraph-2.2.5; Page-33)
List of test-checked offices at field level

Sl. No.	Name of office
1.	Chief Engineer (North), Patna
2.	Chief Engineer (South), Patna
3.	Superintending Engineer, Building Circle, Bhagalpur
4.	Superintending Engineer, Building Circle, Darbhanga
5.	Superintending Engineer, Construction Circle, Patna
6.	Superintending Engineer, Construction Circle, South Bihar, Patna
7.	Executive Engineer, Building Division, Araria
8.	Executive Engineer, Building Division, Bhagalpur
9.	Executive Engineer, Patna Building Division, Patna
10.	Executive Engineer, Central Building Division, Patna
11.	Executive Engineer, Construction Division No 1, Patna
12.	Executive Engineer, Construction Division No 2, Patna
13.	Executive Engineer, Building Division, Darbhanga
14.	Executive Engineer, Building Division, Jamui
15.	Executive Engineer, Building Division, Jehanabad
16.	Executive Engineer, Building Division, Kishanganj
17.	Executive Engineer, Patliputra Building Division, Patna
18.	Executive Engineer, Electrical Works Division No 2, Patna,
19.	Executive Office Garden Division, Patna

(Source: Records of the Department)

APPENDIX-2.2.2
(Refer: Paragraph-2.2.6; Page-34)

Department wise progress of works in BCD during 2010-15

Name of Department	2010-11			2011-12			2012-13			2013-14			2014-15			Total		
	Works to be taken up	Incomplete works	Works not taken up	Works to be taken up	Incomplete works	Works not taken up	Works to be taken up	Incomplete works	Works not taken up	Works to be taken up	Incomplete works	Works not taken up	Works to be taken up	Incomplete works	Works not taken up	Works to be taken up	Incomplete works	Works not taken up
BCD	21	0	0	26	3	0	13	0	0	16	3	0	16	12	0	92	18	0
Law	24	5	3	7	4	0	6	2	0	24	13	0	28	24	0	89	48	3
Finance	3	1	1	46	10	3	10	3	0	2	0	1	0	0	0	61	14	5
Reg.& Excise	2	0	0	6	1	0	27	18	1	3	2	0	2	1	0	40	22	1
Labour Resources	1	0	0	7	5	1	10	9	0	1	1	0	12	11	0	31	26	1
Sc.& Techlgy.	16	5	1	5	1	0	5	3	0	9	3	2	14	12	0	49	24	3
General Administration	5	2	0	39	5	2	14	6	4	9	9	0	37	30	2	104	52	8
Election	0	0	0	0	0	0	0	0	0	38	8	0	0	0	0	38	8	0
Social Welfare	0	0	0	5	1	0	0	0	0	5	2	1	0	0	0	10	3	1
Animal & Fisheries	0	0	0	78	6	16	46	8	10	0	0	0	0	0	0	124	14	26
Health	0	0	0	5	3	0	2	1	0	1	1	0	0	0	0	8	5	0
SC & ST Welfare	0	0	0	5	4	0	0	0	0	0	0	0	3	3	0	8	7	0
Minty. Welfare	0	0	0	1	1	0	0	0	0	1148	501	53	22	19	3	1171	521	56
Prison	0	0	0	34	4	5	0	0	0	85	3	42	8	0	7	127	7	54
Food & Consu. Protection	0	0	0	0	0	0	423	22	27	0	0	0	0	0	0	423	22	27
Art & culture	0	0	0	0	0	0	2	0	0	3	2	0	1	0	1	6	2	1
Rural Dev.	0	0	0	0	0	0	38	23	6	39	19	20	0	0	0	77	42	26
Revenue & Land reforms	0	0	0	0	0	0	0	0	0	493	281	45	0	0	0	493	281	45
Excise	0	0	0	0	0	0	6	1	1	0	0	0	0	0	0	6	1	1
Agriculture	0	0	0	0	0	0	0	0	0	2	2	0	0	0	0	2	2	0
Transport	0	0	0	0	0	0	0	0	0	0	0	0	7	7	0	7	7	0
Total	72	13	5	264	48	27	602	96	49	1878	850	164	150	119	13	2966	1126	258

(Source: As furnished by BCD)

APPENDIX-2.2.3

(Refer: Paragraph- 2.2.6 & 2.2.8.3; Page-34&38)

Progress of construction works in test-checked Divisions (May 2015)

(₹ in lakh)

Sl. No.	Name of Division	Agreement no./ year	Agreement value	Due date of completion	Expenditure incurred	Physical status	Delay in days (up to May 2015)	Reason for incomplete works
1	Araria	92SBD/2010-11	268.13	30/9/2012	276.52	Complete		
2		5F2/14-15	22.98	16/11/2014	6.73	Incomplete	196	Land issues
3		124F2/13-14	26.16	18/8/2014	21.86	Incomplete	286	Land issues
4		105 F2/13-14	24.45	2/8/2014	12.18	Incomplete	302	Land issues
5		95 F2/13-14	21.76	2/8/2014	13.80	Incomplete	302	Land issues
6		89F2/13-14	11.71	23/7/2014	4.52	Incomplete	312	Land issues
7		86F2/13-14	10.31	20/7/2014	6.13	Incomplete	315	Land issues
8		88 F2/13-14	22.12	20/7/2014	6.50	Incomplete	315	Land issues
9		70F2/13-14	20.78	16/7/2014	13.97	Incomplete	319	Land issues
10		71F2/13-14	20.78	16/7/2014	19.09	Incomplete	319	Land issues
11		61F2/13-14	11.89	2/7/2014	9.09	Incomplete	333	Land issues
12		62 F2/13-14	23.96	2/7/2014	13.85	Incomplete	333	Land issues
13		74F2/13-14	23.17	30/6/2014	20.02	Incomplete	335	Land issues
14		69F2/13-14	22.70	30/6/2014	14.07	Incomplete	335	Land issues
15		59F2/13-14	24.45	15/6/2014	15.52	Incomplete	350	Land issues
16		45F2/13-14	23.84	27/4/2014	18.38	Incomplete	399	Land issues
17	Bhagalpur	159 F2/ 2012-13	108.44	8/7/2013	101.55	Complete		
18		172 F2/ 2012-13	169.59	5/9/2013	151.36	Complete		
19		174 F2/ 2012-13	198.86	17/9/2013	168.23	Complete		
20		3 F2/ 2013-14	131.54	1/7/2013	127.85	Complete		
21		12F2/2013-14	53.66	12/2/2014	44.93	Complete		
22		206F2/2013-14	52.61	26/6/2014	2.00	Incomplete	339	Lack of fund
23		412F2/2013-14	54.57	26/6/2014	2.18	Incomplete	339	Lack of fund
24		1SBD / 2014-15	360.22	5/5/2016	130.00	Incomplete		
25		7 F2/ 2013-14	42.41	27/11/2013	41.81	Complete		
26	Construction No.-1 Patna	1SBD/2010-11	2581.93	30/6/2012	1978.71	Incomplete	1065	Lack of fund
27		13F2/2012-13	49.26	14/7/2013	38.83	Complete		
28		8F2/2013-14	47.40	19/1/2014	39.02	Complete		
29		7F2/2014-15	10.59	2/2/2015	6.04	Incomplete	118	Reluctance of contractor
30	Construction No.-2 Patna	2SBD/2013-14	637.74	13/2/2015	675.17	Complete		
31		4SBD/2013-14	265.56	16/11/2014	310.27	Complete		
32		8SBD/2014-15	328.16	26/6/2016	62.66	Incomplete		
33		9SBD/2014-15	33500.98	28/9/2016	439.19	Incomplete		
34		5SBD/2013-14	640.89	2/7/2015	470.29	Complete		
35	Darbhanga	1F2/2011-12	28.81	8/10/2011	9.91	Incomplete	1331	Reluctance of contractor
36		211F2/2011-12	7.57	4/4/2012	3.10	Incomplete	1152	Reluctance of contractor
37		7F2/2012-13	27.36	8/11/2012	6.99	Incomplete	934	Reluctance of contractor
38		49F2/2012-13	14.87	6/5/2013	3.10	Incomplete	755	Lack of fund
39		96F2/2012-13	27.34	29/7/2013	4.75	Incomplete	671	Lack of fund
40		62F2/2012-13	46.02	26/9/2013	45.66	Incomplete	612	Lack of fund
41		121F2/2012-13	16.15	25/8/2013	9.00	Incomplete	644	Lack of fund
42		1F2/2013-14	16.10	21/10/2013	16.03	Incomplete	587	Lack of fund
43		65F2/2013-14	5.06	15/5/2014	7.00	Incomplete	381	Lack of fund
44		54F2/14-15	29.12	9/5/2015	10.13	Incomplete	22	Reluctance of contractor
45		65 F2/14-15	27.79	9/4/2015	0.00	Incomplete	52	Lack of fund
46		63F2/14-15	28.08	16/5/2015	0.00	Incomplete	15	Lack of fund
47		141F2/14-15	11.55	9/3/2015	7.35	Incomplete	83	Reluctance of contractor
48		160F2/14-15	11.56	9/3/2015	5.39	Incomplete	83	Reluctance of contractor
49		159F2/14-15	11.57	9/3/2015	5.39	Incomplete	83	Reluctance of contractor
50		120F2/14-15	11.68	9/3/2015	5.29	Incomplete	83	Reluctance of contractor
51		21 F2/14-15	26.80	3/3/2015	15.72	Incomplete	89	Reluctance of contractor
52		2F2/14-15	11.90	6/2/2015	11.66	Incomplete	114	Reluctance of contractor
53		8F2/14-15	25.31	24/1/2015	13.61	Incomplete	127	Land issues

Sl. No.	Name of Division	Agreement no./ year	Agreement value	Due date of completion	Expenditure incurred	Physical status	Delay in days (up to May 2015)	Reason for incomplete works
54		5F2/14-15	10.69	20/11/2014	10.60	Incomplete	192	Reluctance of contractor
55	Jamui	125 SBD/ 2011-12	210.82	21/6/2013	222.48	Complete		
56		14F2/ 2012-13	98.61	10/9/2013	96.08	Complete		
57		58 SBD/ 2012-13	600.29	27/8/2014	535.28	Complete		
58		2 SBD/ 2013-14	2416.58	4/6/2015	1864.77	Incomplete		
59		16F2/2012-13	59.74	08-09-2013	0.00	Incomplete	630	Lack of fund
60		13F2/2012-13	56.44	28/6/2013	0.00	Incomplete	702	Lack of fund
61	Jehanabad	2SBD/2012-13	642.81	1/11/2013	669.82	Complete		
62		73F2/2013-14	27.93	15/3/2014	8.50	Incomplete	442	Land issues
63		2SBD/13-14	746.01	24/4/2015	380.48	Incomplete	37	Land issues
64		1SBD/13-14	759.6	9/3/2015	428.05	Incomplete	83	Land issues
65	Kishanganj	132F2/2010-11	252.33	20/7/12	239.82	Complete		
66		1SBD/2012-13	692.82	18/9/14	649.09	Complete		
67		2SBD/2012-13	683.65	15/9/14	704.35	Complete		
68		1SBD/2013-14	427.32	17/6/15	321.17	Complete		
69		3SBD/2013-14	554.53	31/8/2015	452.77	Complete		
70		132F2/2013-14	126.40	4/12/2014	126.40	Complete		
71		66F2/2014/15	74.19	10/7/2015	41.62	Incomplete		
72		2SBD/2013-14	441.65	19/5/2015	209.07	Incomplete	12	Reluctance of contractor
73		24F2/2014-15	139.74	3/2/2015	114.54	Incomplete	117	Reluctance of contractor
74	Patliputra Division	2SBD/2013-14	7506	27/10/2015	3432.00	Incomplete		
75		1 SBD/ 2013-14	28000	20/4/2015	16700.00	Incomplete	41	Reluctance of contractor
76	Patna Building Division	1 SBD/ 2013-14	41771.21	17/11/2015	23446.21	Incomplete		
77		1SBD/2014-15	295.32	4/6/2016	54.23	Incomplete		
78	Central Building Division, Panta	153F2/2014-15	101.84	21/10/2014	73.54	Complete		
		Total:	126894.76		56223.27			

Note: Total number of works: 78; completed: 23; due date not lapsed:8, remaining 47 works incomplete after incurring expenditure of ₹202.16 crore and lack of fund ₹20.68 crore.

(Source: Records of the test-checked Divisions)

APPENDIX-2.2.4
(Refer: Paragraph-2.2.7.2 & 2.2.9.4; Page-35&41)

Delay in according TS, finalisation of tender and execution of agreements

Sl. No.	Name of division	Number of works test-checked	Delay (in days)					
			TS		Tender finalisation		Execution of Agreement	
			No. of works	Range of delay	No. of works	Range of delay	No. of works	Range of delay
1	Araria	15	15	47 to 142	08	27 to 190	12	06 to 86
2	Bhagalpur	05	04	65 to 366	04	07 to 118	05	09 to 176
3	Central Building, Patna	01	00		00		01	04
4	Const.-1, patna	04	04	1199 to 1850	03	03 to 151	03	61 to 238
5	Const.-2, patna	04	04	73 to 256	01	09	03	18 to 120
6	Darbhanga	17	17	55 to 469	11	67 to 231	13	25 to 212
7	Jamui	06	06	154 to 501	02	05 to 06	06	72 to 206
8	Jehanabad	03	03	119 to 246	02	42 to 144	02	70 to 316
9	Kishanganj	09	08	85 to 1726	04	11 to 55	09	04 to 126
10	Patna Building, Patna	02	02	405 to 842	02	84 to 158	02	63 to 70
11	Patliputra Building, Patna	02	02	356 to 519	01	26	02	43 to 136
Total		68	65	47 to 1850	38	03 to 231	58	04 to 316

(Source: Records of test-checked Divisions)

APPENDIX-2.2.5
(Refer: Paragraph-2.2.8.4; Page-38)

Funds transferred for executing electrical works during 2010-15

(₹ in crore)

Sl. No.	Name of Division	Amount transferred
1	Building Construction Division, Araria	2.18
2	Building Construction Division, Bhagalpur	3.01
3	Central Building Division, Patna	12.48
4	Construction No.-1, Division, Patna	9.98
5	Construction No.-2, Division, Patna	67.84
6	Building Construction Division, Darbhanga	2.55
7	Building Construction Division, Jamui	0.53
8	Building Construction Division, Jehanabad	1.26
9	Building Construction Division, Kishanganj	0.37
10	Patliputra Building Division, Patna	0.55
11	Patna Building Division, Patna	0.74
Total		101.49

(Source: Records of test-checked Divisions)

APPENDIX-2.2.6
(Refer: Paragraph-2.2.9.1; Page-39)

Incorrect preparation of SoR due to overlapping of months

SoR effective from	Price index considered for preparation of SoR		Cost of materials derived by overlapping of price index (in per cent)	price index to be considered for preparation of SoR		Cost of material was to be derived without overlapping of price index (in per cent)	Excess provision in cost of material in SoR (in per cent) (4-7)
	Period taken	Rate calculation		Period to be taken	Rate calculation		
1	2	3	4	5	6	7	8
June 2011	October 2009 to February 2011	146.03-130.50/ 130.50 X100					
July 2012	February 2011 to April 2012	163.10-148.10/ 148.10 X 100					
August 2013	March 2012 to April 2013	171.50-161.00/ 161.00 x 100	6.522	April 2012 to April 2013	171.50-163.50/ 163.50 X 100	4.893	1.629
September 2014	March 2013 to June 2014	182.60-170.10/ 170.10 X 100	7.348	April 2013 to June 2014	182.60-171.30/ 171.30 X 100	6.597	0.751

(Source: SoRs of respective years and WSPI of GoI)

APPENDIX-2.2.7

(Refer: Paragraph- 2.2.9.2; Page-39)

Inflated rate of items in comparison to rates quoted in prevailing SoR

(Amount in ₹)

Agr. Sl. No.	Item code no.	Quantity	Rate provided in BoQ	Rate indicated in SoR July 2012	Inflated rate (4-5)	Inflated provision (3*6)	Quantity executed	Uptodate excess Payment (6*8)
1	2	3	4	5	6	7	8	9
Patliputra Building Division: (A) Niyojan Bhawan								
Above 16	B-5.45A	12731.16	4381.40	4161.30	220.10	2802128.32	6498.168	1430246.78
95	D.23.2 B 18.2	5584.00	260.70	60.90	199.80	1115683.20	(12th RA bill dated 26/3/2015)	
97	D.23.4.2 B 18.4.2	102.00	152.60	24.90	127.70	13025.40		
98	D.23.5 B 18.5	2032.00	59.85	36.40	23.45	47650.40		
99	D.23.7 B 18.7	2032.00	145.90	89.50	56.40	114604.80		
100	D.23.8 B 18.8	102.00	21.00	12.75	8.25	841.50		
101	D.23.10.2 B 18.10.2	2032.00	528.10	279.90	248.20	504342.40		
103	D.23.20 B 18.20	5686.00	7.15	4.20	2.95	16773.70		
104	D.23.24 B 18.24	2032.00	110.85	54.20	56.65	115112.80		
Sub-total (A)						4730162.52		1430246.78
Add 6.4 per cent as per agreement (No. 2SBD/2013-14)						302730.40		91535.80
Total (A)						5032892.92		1521782.58
Patna Building Division, Patna: (B) International Convention Centre								
19	B-5.45A	9160.86	4381.40	4161.30	220.10	2016305.29	945.34	208069.33
28	D-7.20.1 B-7.20.1	1.35	30116.00	23800.50	6315.50	8525.93		
28	B-7.23.1.4	2668.00	1227.80	1196.80	31.00	82708.00		
54	D-10.16.3 B-10.16.3	3268000.00	105.85	98.70	7.15	23366200.00	922960.13	6599164.93
Sub-total (B)						25473739.21	(17th RA bill dated 25/6/2015)	6807234.26
Add 39 per cent as per agreement (No. 1SBD/2013-14)						9934758.29		2654821.36
Total (B)						35408497.50		9462055.62
Construction Division No.-2, Patna : (C) Police Bhawan								
31	D-5.45.1	6640.00	6397.39	5056.40	1340.99	8904173.60		
69	B-10.16.1	79997.00	105.70	83.40	22.30	1783933.10		
Sub-total (C)						10688106.70		
Add 18 per cent as per agreement (No. 9SBD/2014-15)						1923859.21		
Total (C)						12611965.91		
Construction Division No.-2, Patna : (D) Married Nurses Quarter (48 unit) at NMCH, Patna								
67	12.52.2	34.14	3112.00	311.20	2800.80	95619.31	32.45	90885.96
Sub-Total (D)						95619.31	(6th RA bill dated 16/6/2015)	90885.96
Add 4.5 per cent as per agreement (No. 5SBD/2013-14)						4302.87		4089.87
Total (D)						99922.18		94975.83
Construction Division No.-2, Patna : (E) Nursing Training School (GNM) at NMCH, Patna								
66	12.52.2	54.09	3112.00	311.20	2800.80	151495.27	53.17	148918.54
72	23.2.6	70.00	1235.80	77.50	1158.30	81081.00	52.00	60231.60
Sub-Total (E)						232576.27	(9th RA bill dated 3/7/2015)	209150.14
Add 5 per cent as per agreement (No. 2SBD/2013-14)						11628.81		10457.51
Total (E)						244205.08		219607.65
Grand Total (A+B+C+D+E)						53397483.59		11298421.68

(Source: SoRs and records of test-checked Divisions)

APPENDIX-2.2.8

(Refer: Paragraph-2.2.9.2; Page-40)

Inflated provision of rates by including higher rates of labour and materials of Delhi SoR

(Amount in ₹)

BoQ Sl. No.	BoQ item code no.	Quantity	Rate as per BoQ	Rate as per BSoR	Difference of rate	Amount of excess provision	Quantity executed	Uptodate excess Payment (6*8)
Construction Division No.-2, Patna: (A) 100 bedded new hostel for IIT student in hostel campus of Government Polytechnic								
57	D-22.20.1	361.40	422.80	400.60	22.20	8023.08		
59	D-10.28	1013.55	558.00	542.40	15.60	15811.38		
60	D-9.118.2	38.18	2587.25	2548.40	38.85	1483.18		
Sub-total (A)						25317.64		
Add 4.5 per cent as per agreement (no. 4 SBD/ 2013-14)						1139.29		
Total (A)						26456.93		
Patna Building Division, Patna: (B) International Convention Centre								
8	D-2.38	25106.60	83.80	51.30	32.50	815964.50		
13	D-4.17	752.00	338.75	292.80	45.95	34554.40		
32	D-7.40.1	150.00	1989.40	1702.50	286.90	43035.00		
32	D-7.40.2	150.00	2048.35	1761.45	286.90	43035.00		
34	D-7.41	3004.20	119.00	108.60	10.40	31243.68		
35	D-7.42	2752.10	171.20	147.60	23.60	64949.56		
49	D-9.127.2	929.00	596.30	574.15	22.15	20577.35		
54	D-10.16.3	3268000.00	105.85	98.60	7.25	23693000.00	922960.13	6691460.94
56	D-10.2	183940.59	86.65	78.40	8.25	1517509.87	160321.28	1322650.56
57	D-10.28	2906.00	558.00	542.40	15.60	45333.60		
59	D-16.73	1520.00	181.05	116.05	65.00	98800.00		
60	D-16.75	1065.00	6067.10	5410.60	656.50	699172.50	87.52	57456.88
68	D-11.46.2	1814.00	1339.20	1283.75	55.45	100586.30		
77	D-12.50	5000.00	601.75	590.60	11.15	55750.00	1576.00	17572.40
78	D-12.51.1	340.00	620.75	607.70	13.05	4437.00		
78	D-12.51.2	364.00	602.50	595.95	6.55	2384.20	105.00	687.75
78	D-12.51.6	374.00	750.70	700.35	50.35	18830.90		
80	D-12.52.1	2000.00	1425.90	1369.35	56.55	113100.00		
81	D-12.53	8000.00	1566.00	1509.50	56.50	452000.00		
83	D-12.55	7237.00	1033.70	952.60	81.10	586920.70		
89	D-13.45.1	21161.00	117.70	108.30	9.40	198913.40		
91	D-13.82.2	4448.00	56.60	45.70	10.90	48483.20		
92	D-13.83.2	4759.00	61.45	50.55	10.90	51873.10		
95	D-21.1.1.2	9380.00	387.70	377.10	10.60	99428.00		
95	D-21.1.2.2	6253.00	436.35	417.85	18.50	115680.50		
99	D-21.10	537.00	3328.40	3253.35	75.05	40301.85		
102	D-16.51.1	1494.00	535.60	424.55	111.05	165908.70		
103	D-16.52	598.00	5211.10	4510.45	700.65	418988.70		
110	D-16.68	5762.00	536.65	509.25	27.40	157878.80		
111	D-16.64	2000.00	97.55	88.60	8.95	17900.00		
113	D-20.2.4	1530.00	2526.55	2314.95	211.60	323748.00	1470.00	311052.00

BoQ Sl. No.	BoQ item code no.	Quantity	Rate as per BoQ	Rate as per BSoR	Difference of rate	Amount of excess provision	Quantity executed	Uptodate excess Payment (6*8)
113	D-20.2.5	1140.00	3310.90	3010.05	300.85	342969.00	5959.00	1792765.15
113	D-20.2.6	27448.00	4723.60	4253.75	469.85	12896442.80	38219.00	17957197.15
113	D-20.2.7	7270.00	7809.25	6975.30	833.95	6062816.50	7265.40	6058980.33
127	D-16.11	2200.91	381.66	271.50	110.16	242452.25		
Sub Total (B)						49624969.35	(17th RA bill dated 25/6/2015)	34209823.16
Add 39 per cent as per agreement (no. 1 SBD/ 2013-14)						19353738.05		13341831.03
Total (B)						68978707.40		47551654.19
Jamui Division: (C) Government Polytechnic, Jamui								
12	D-4.17	826.67	338.75	292.80	45.95	37985.49		
30	D-9.119	1442.59	404.60	397.65	6.95	10026.00		
31	D-9.120.1	402.30	2499.20	2460.35	38.85	15629.36		
73	D-12.50	361.06	601.75	590.60	11.15	4025.82		
90	D-13.47.1	19895.07	80.45	71.10	9.35	186018.90		
102	D-16.69	168.84	5046.80	4913.85	132.95	22447.28		
103A	D-18.10.1	130.00	161.60	143.90	17.70	2301.00		
103B	D-18.10.2	373.00	188.05	168.70	19.35	7217.55		
103C	D-18.10.3	272.00	243.15	222.15	21.00	5712.00		
103D	D-18.10.4	211.00	296.50	271.90	24.60	5190.60		
103E	D-18.10.5	413.00	364.10	332.45	31.65	13071.45		
103F	D-18.10.6	266.00	453.65	414.90	38.75	10307.50		
104A	D-18.11.1	948.00	229.10	212.30	16.80	15926.40		
104B	D-18.11.2	373.00	251.30	234.45	16.85	6285.05		
128	D-17.1.1	127.00	2964.10	2663.85	300.25	38131.75		
129	D-17.2.1	18.00	2885.10	2584.85	300.25	5404.50		
142A	D-17.35.1.1	1535.00	734.30	725.05	9.25	14198.75		
142B	D-17.35.2	437.00	656.60	648.90	7.70	3364.90		
Total (C)						403244.29		
Add 4 per cent as per agreement (no. 2 SBD/ 2013-14)						16129.77		
Total (C)						419374.07		
Construction Division No.-2, Patna: (D) Married Nurses Quarter (48 unit) at NMCH, Patna								
16	D-4.17	225.23	338.75	324.60	14.15	3187.00		
119	D-17.1.1	48.00	2964.10	2663.85	300.25	14412.00		
Total (D)						17599.00		
Add 4.5 per cent as per agreement (no. 5 SBD/ 2013-14)						879.95		
Total (D)						18478.95		
Patliputra Building Division, Patna: (E) Niyojan Bhawan								
6	D-2.38	1163	83.80	51.30	32.50	37797.50		
9	D-4.17	256	338.75	292.80	45.95	11763.20		
18	D-6.46.2	4340	568.75	484.00	84.75	367815.00	2787.695	236257.15
23	D-7.40.1	248	1989.40	1702.50	286.90	71151.20		
23	D-7.40.2	248	2048.35	1761.45	286.90	71151.20	248.00	71151.20
24	D-7.41	14893	119.00	108.60	10.40	154887.20	6087.32	63308.13
25	D-7.42	11915	171.20	147.60	23.60	281194.00	600.00	14160.00

BoQ Sl. No.	BoQ item code no.	Quantity	Rate as per BoQ	Rate as per BSOR	Difference of rate	Amount of excess provision	Quantity executed	Uptodate excess Payment (6*8)
26	D-7.39	536.39	65.85	57.40	8.45	4532.50		
32	D-9.127.2	1943	596.30	574.15	22.15	43037.45		
37	D-10.28	6829	558.00	542.40	15.60	106532.40		
43	D-11.15.1	1218	773.45	632.20	141.25	172042.50		
52	D-11.46.2	190	1339.20	1283.75	55.45	10535.50		
55	D-11.45	216	1651.20	1616.85	34.35	7419.60		
58	D-12.53	1539	1566.00	1509.50	56.50	86953.50		
57	D-12.55	3297	1033.70	952.60	81.10	267386.70		
65	D-13.45	9455	117.70	108.30	9.40	88877.00		
66	D-13.82.2	15965	56.60	45.65	10.95	174816.75		
67	D-13.83.2	38698	61.45	50.55	10.90	421808.20		
68	D-13.84.2	1306	53.90	43.00	10.90	14235.40		
69	D-13.85.2	1306	24.30	19.45	4.85	6334.10		
71	D-16.51.1	1053	535.60	424.55	111.05	116935.65		
72	D-16.52	351	5211.10	4445.40	765.70	268760.70		
77	D-16.68	1170	536.65	509.25	27.40	32058.00		
78	D-19.16	54	256.75	230.25	26.50	1431.00		
80	D-20.2.3	2766	2154.40	1980.00	174.40	482390.40		
80	D-20.2.5	11040	3310.90	3010.00	300.90	3321936.00	9726.00	2926553.40
84	D-21.1.1.2	31639	387.60	377.10	10.50	332209.50	9595.84	100756.32
84	D-21.2.2.2	21093	436.35	417.85	18.50	390220.50		
88	D-21.17	5565	388.40	377.50	10.90	60658.50		
92	D-22.5	2528	215.15	165.90	49.25	124504.00	1424.71	70166.97
95	D-23.2	5584	260.70	222.35	38.35	214146.40		
101	D-23.10.2	2032	528.10	327.40	200.70	407822.40		
104	D-23.24	2032	110.85	91.90	18.95	38506.40		
1.1	D-17.78	197	9444.35	9115.65	328.70	64753.90		
1.2	D-17.80	146	14961.65	14852.50	109.15	15935.90		
Total (E)						8272540.15	(12th RA bill dated 26/3/20150)	3482353.17
Add 6.4 per cent as per agreement (no. 2 SBD/ 2013-14)						529442.57		222870.60
Total (E)						8801982.71		3705223.77
Construction Division No.-2, Patna: (F) Police Bhawan								
10	D-2.38	923.00	102.52	57.25	45.27	41784.21		
13	D-4.6.1	155.00	5212.21	3931.75	1280.46	198471.30		
17	D-4.17	835.00	382.74	315.35	67.39	56270.65		
22	D-5.43.1	13281.00	577.22	548.75	28.47	378110.07		
26	D-5.44.1	6640.00	6374.30	6282.65	91.65	608556.00		
27	D-5.24.1	6640.00	6397.39	5005.00	1392.39	9245469.60		
34	D-6.34.2	9532.00	5175.29	3553.20	1622.09	15461761.88		
35	D-6.45.2	3033.00	647.71	451.50	196.21	595104.93		
38 b	D-7.23.1.4	1689.00	2119.58	1425.55	694.03	1172216.67		
38 d	D-7.23.3.4	277.00	2150.64	1458.30	692.34	191778.18		
39	D-7.25	1201.80	572.47	557.80	14.67	17630.41		

BoQ Sl. No.	BoQ item code no.	Quantity	Rate as per BoQ	Rate as per BSoR	Difference of rate	Amount of excess provision	Quantity executed	Uptodate excess Payment (6*8)
40	D-7.27	9179.80	29.39	28.50	0.89	8170.02		
43	D-7.33.2	1836.76	8727.01	5020.15	3706.86	6808612.17		
44	D-7.40.1	3500.00	2374.91	1837.25	537.66	1881810.00		
44	D-7.40.2	2560.00	2408.95	1900.00	508.95	1302912.00		
45	D-7.41	152026.00	135.85	113.35	22.50	3420585.00		
46	D-7.42	38182.24	198.77	158.90	39.87	1522325.91		
54	D-9.21.1	2078.00	1701.60	1623.55	78.05	162187.90		
56	D-9.127.2	1620.00	669.83	613.45	56.38	91335.60		
73	D-10.28	11674.00	617.21	579.05	38.16	445479.84		
74	D-16.75	1039.00	6310.48	4967.45	1343.03	1395408.17		
78	D-11.34	148.00	6440.87	5189.85	1251.02	185150.96		
83	D-11.45	709.00	1760.63	1560.00	200.63	142246.67		
84	D-11.46.2	966.00	1425.56	1308.40	117.16	113176.56		
88	D-11.51	54.00	5163.27	4932.25	231.02	12475.08		
89	D-11.53	85.00	1602.57	1516.95	85.62	7277.70		
90	D-11.54.2	909.00	4085.05	3957.90	127.15	115579.35		
93	D-12.45.1	3245.00	812.85	699.60	113.25	367496.25		
95	D-12.54.1	3093.00	1675.39	1570.00	105.39	325971.27		
96	D-12.55	6995.00	1119.79	1006.50	113.29	792463.55		
97	D-12.51.1	28.00	635.54	610.25	25.29	708.12		
97	D-12.51.2	71.00	612.77	597.15	15.62	1109.02		
97	D-12.51.6	56.00	804.01	718.55	85.46	4785.76		
104	D-13.80	49286.50	86.25	69.40	16.85	830477.53		
105	D-13.45	22598.40	128.37	111.35	17.02	384624.77		
111	D-13.82.2	8434.00	71.45	70.45	1.00	8434.00		
112	D-13.83.2	51679.00	71.45	53.20	18.25	943141.75		
113	D-13.84.2	3066.00	67.67	46.65	21.02	64447.32		
114	D-13.85.2	2093.15	29.03	20.90	8.13	17017.31		
114	D-26.7	624.72	3733.62	3589.30	144.32	90159.59		
115	D-26.2 e	6897.48	2491.47	2370.35	121.12	835422.78		
116	D-26.3	6182.86	3988.44	3903.85	84.59	523008.13		
116	D-26.4	1711.82	3062.62	2998.00	64.62	110617.81		
126 a	D-16.3.1	697.00	1133.12	610.00	523.12	364614.64		
126 b	D-16.3.2	629.00	1285.63	642.65	642.98	404434.42		
126 c	D-16.3.3	529.00	1309.11	658.20	650.91	344331.39		
126 d	D-16.3.6	233.00	1424.30	772.85	651.45	151787.85		
126 e	D-16.3.7	356.00	1468.34	410.65	1057.69	376537.64		
126 f	D-16.3.8	285.00	1298.20	1237.40	60.80	17328.00		
126 g	D-16.3.9	285.00	311.43	259.05	52.38	14928.30		
127	D-16.4	1450.00	392.74	164.00	228.74	331673.00		
135	D-16.68	3260.00	563.00	516.10	46.90	152894.00		
136 a	D-20.2.1	1827.00	1439.00	1318.85	120.15	219514.05		
136 b	D-20.3.3	8775.00	2740.69	2441.80	298.89	2622759.75	7796.645	2330339.22

BoQ Sl. No.	BoQ item code no.	Quantity	Rate as per BoQ	Rate as per BSoR	Difference of rate	Amount of excess provision	Quantity executed	Uptodate excess Payment (6*8)	
136 c	D-20.2.6	21765.00	4993.79	4350.95	642.84	13991412.60	21765.00	13991412.60	
136 d	D-20.2.7	4860.00	8283.41	7147.95	1135.46	5518335.60	1037.00	1177472.02	
140 b	D-21.1.1.2	37207.08	376.73	351.30	25.43	946176.04			
140 d	D-21.1.2.2	4056.00	431.88	397.75	34.13	138431.28			
146	D-22.5	1813.00	257.55	133.50	124.05	224902.65	(15th RA bill dated 12/8/2015)		
147	D-22.6	6386.00	360.32	250.15	110.17	703545.62			
Total (F)						77405378.61			17499223.84
Add 18 per cent as per agreement (no. 9 SBD/ 2014-15)						13932968.15			3149860.29
Total (F)						91338346.76			20649084.13
Grand Total (A+B+C+D+E+F)						169583346.83		71905962.09	

(Source: Records of the test-checked Divisions)

APPENDIX-2.2.9
(Refer: Paragraph-2.2.9.5; Page-41)
Cost overrun due to delay in according TS

(₹ in crore)

Sl. No.	Name of division	Agreement no.	Date of AA Date of TS	Time taken in TS	Cost overrun	Remarks
1	Jamui	125 SBD/ 2011-12	9/3/2011 16/8/2011	160	0.43	TS for the work was accorded for ₹183.70 lakh (SoR 2009). EE did not publish NIT on this TS. TS was revised for ₹226.55 lakh (SoR June 2011). Thus, construction cost increased from ₹ 183.70 lakh to ₹ 226.55 lakh.
2		58SBD/ 2012-13	31/5/2011 30/5/2012	365	0.43	TS was accorded in May 2012. Tender was not finalised on this TS and all the bidders declared unsuccessful (September 2012) in technical bid. Work was awarded (December 2012) to the same bidder whose technical bid was not considered in previous bid. The cost of BOQ increased from ₹5.24 crore to ₹5.64 crore due to revision of SoR. Thus cost overrun of the work by ₹0.40 crore.
3		2 SBD/ 2013-14	6/9/2011 15/10/2012	405	2.01	At the time of AA, SoR June 2011 was applicable. BoQ was prepared on SoR July 2012. Hence, cost of civil item of this work increased by ₹ 2.01 crore.
4	Kishanganj	1 SBD/ 2012-13	4/2/2008 31/10/2012	1731	2.82	AA for ₹7.02 crore (each of ₹3.51crore) was accorded for these works. Works could not be initiated as divisional office was unaware of this AA. AA of both these works were revised for ₹12.59 crore (for 1SBD: ₹6.33 crore and for 2 SBD: ₹6.26 crore) consequently cost of each work increased by ₹2.82 crore and ₹2.75 crore.
5		2 SBD/ 2012-13	4/2/2008 1/11/2012	1732	2.75	
6		1 SBD/ 2013-14	30/1/2012 10/4/2013	436	0.35	
7		2 SBD/ 2013-14	26/3/2012 12/4/2013	382	0.38	
8		132f2/ 2013-14	30/1/2012 10/4/2013	436	0.13	
9	Bhagalpur	7f2/ 2013-14	NA 5/1/2012		0.04	Estimate was prepared by divisional office (December 2011) and got approved by SE, Bhagalpur (January 2012). At that time SoR June 2011 was applicable but rates of SoR July 2012 were quoted in TS. Thus, the rates of SoR (July 2012) were shown as approved in the month of January 2012 which clearly indicated backdated approval of rates were intentionally altered in the estimate and subsequently, there was cost overrun of ₹ 3.62 lakh on construction work.
10	Patliputra, Patna	2 SBD/ 2013-14	26/9/2011 4/3/2013	525	5.27	AA was on SoR June 2011. Due to delayed submission of estimate by the concern consultant BOQ was prepared on the basis of SoR of July 2012. As a result, there was cost overrun of ₹ 5.27 crore on civil items of construction work.
11	Patna Build., Patna	1SBD/2013-14	1/2/2012 18/3/2013	411	143.51	AA was on SoR June 2011, TS accorded on SoR July 2012 and work was awarded (September 2013) at ₹417.71 crore on SoR August 2013. Due to delay in according TS and award of work cost overrun increased ₹143.51 crore.
Total					158.12	

(Source: Records of test-checked divisions)

APPENDIX-2.2.10

(Refer: Paragraph- 2.2.9.6; Page-42)

Unauthorised payment for execution of excess items of works

Sl. No.	Name of Division	Name of works	Excess work executed (No. of items)	Excess in per cent (Range)	Unauthorised payment made (₹in lakh)
1	Araria	Krishi Bhawan, Araria (92SBD/2010-11)	34	11 to 1118	34.16
2	Bhagalpur	50 bedded remand home 174F2/2012-13	1	77	5.07
3		Hazat Bhawan in civil court 12F2/2013-14	2	13 to 65	2.03
4	Central, Patna	Construction of conference hall 153f2/2014-15	1	46	1.52
5	Jamui	ITI, Jamui (58 SBD/2012-13)	15	23 to 946	65.56
6		Govt. Polytechnic, Jamui (2SBD/2013-14)	14	35 to 1356	314.10
7	Jehanabad	Mandal Kara, Jehanabad (2SBD/2012-13)	24		64.23
8	Kishanganj	Krishi Bhawan, Kishanganj (132F2/2010-11)	01	46	5.80
9		Block resi. Bldg. Thakurganj, Kishanganj (1SBD/2012-13)	04	13 to 8438	44.53
10		Block res. Bldg. Bahadurganj, Kishanganj (2SBD/2012-13)	06	13 to 9301	110.68
11		10 court bldg., Kishanganj (3SBD/2013-14)	11	13 to 82	41.31
12		DIET bldg., Kishanganj (2SBD/2013-14)	04	13 to 75	12.35
13		Staff quarter and canteen in ITI, Kishanganj (132F2/2013-14)	14	14 to 139	25.21
14		4000 Evm Godown, Kishanganj (24F2/2014-15)	07	20 to 1566	1.38
Total					727.93

(Source: Records of the test-checked Divisions)

APPENDIX-2.2.11

(Refer: Paragraph- 2.2.9.7; Page-42)

Unfruitful expenditure on incomplete works

(₹ in lakh)

Sl. No.	Name of Division	Agreement No.	Agreemental value	Due date of completion of work	Date of closure of work	Expenditure incurred	Remarks
1	Darbhanga	7F2/12-13	27.36	8/11/2012	18/9/2014	9.03	Reluctance of contractors to complete the work
2		1F2/11-12	28.81	8/10/2011	18/3/2013	9.91	No work executed after January 2011
3		211F2/11-12	7.57	24/4/2012	2/8/2014	3.10	No work executed after October 2012
4		38F2/07-08	76.17	22/12/2008	Abandoned	57.45	Abandoned since 2008-09 and lack of funds
5	Jehanabad	73F2/13-14	27.93	19/3/2014	Abandoned	8.50	Abandoned since March 2014 due to land dispute
6	Construction No.-1, Patna	9F2/07-08	82.05	6/3/2009	14/3/2012	77.34	Non-revision of AA led to lack of funds
7	Kishanganj	12F2/08-09	178.76	24/7/2010	November 2010	219.09	Delayed commencement of work and non-revision of AA led to lack of funds
Total:			428.65			384.42	

(Source: Records of the test-checked Divisions)

APPENDIX-2.2.12

(Refer: Paragraph-2.2.9.8; Page- 44)

Execution of R& M works beyond approved priority list

(₹ in lakh)

Sl. No.	Name of Division	Details of agreements		Number of works	Total Agreement value
		Year	Agreement No. (F2)		
1	Araria	2011-12	9,17, 18,19,27, 28, 30, 31, 32, 35, 36, 37 and 42	13	27.65
2		2012-13	31, 33, 43, 66, 67, 73, 77, 79, 80, 84 and 85	11	11.07
3	Jehanabad	2012-13	3, 8, 13, 14, 20, 22, 26, 27, 28, 30, 31, 33, 34, 35, 41, 42, 43, 44, 52, 53, 54, 63, 66, 71, 72, 75, 81, 83, 84, 85, 86A, 119, 123 and 124B	34	38.29
4		2013-14	26A, 27, 39, 44, 51, 53, 54, 56, 62, 66, 70, 73, 74, 81, 95, 96, 98, 100, 102 and 103	20	88.01
5		2014-15	10, 12, 14, 21, 37, 43, 44, 62, 67, 82, 83, 87, 88, 92, 93, 96 and 106	17	33.55
6	Kishanganj	2010-11	27, 29, 40, 106, 109, 110, 111, 112, 113, 114, 117, 119, 120, 121, 122 and 125	16	17.48
7		2011-12	24, 26, 32, 33, 34, 35, 36, 41, 43, 44, 45, 48, 60, 73, 74 and 75	24	36.94
8		2013-14	39, 40, 46, 52, 53, 55, 56, 58, 100, 135, 157, 162 and 163	13	25.82
9		2014-15	12, 22, 35, 40, 42, 43, 47, 48, 50, 51, 71, 80 and 83	13	31.87
Total				161	310.68

(Source: Records of the test-checked Divisions)

APPENDIX: 2.3.1

(Refer: Paragraph: 2.3.5, Page-51)

Details of projects under AIBP

Sl. No.	Name of project	Year of inclusion under AIBP	Complete / incomplete (year of completion)	Whether selected for audit or not	Remarks
1	2	3	4	5	6
Major Medium Irrigation Projects					
1	Bansagar Dam Project	1998-99	Ongoing		Excluded from AIBP in 2013
2	Durgawati Reservoir Project	1996-97	Ongoing	Selected	
3	Upper Kiul Reservoir Project	1996-97	Complete (2006-07)		
4	Western Kosi Canal Project	1996-97	Ongoing	Selected	Excluded from AIBP in 2013
5	Orni Reservoir Project	1997-98	Complete (2006-07)		
6	Bilasi Reservoir Project	1997-98	Complete (2000-01)		
7	Sone Canal Modernisation Project	1998-99	Complete (2009-10)		
8	Batane Reservoir Project	2000-01	Ongoing		Excluded from AIBP in 2013
9	Punpun Barrage Scheme	2007-08	Ongoing	Selected	
10	Restoration of Kosi Barrage Project and its appurtenants	2008-09	Complete (2010-11)	Selected	
11	Bateshwarsthan Ganga Pump Canal Project	Proposed	Approval not received till August 2015		New proposed project
12	Extension, renovation and modernisation of Eastern Kosi Canal Project	Proposed		Selected	Do
13	Nepal Benefit Scheme Gandak Project	Proposed			Do
Command Area Development Programmes					
1	Sone Command Area Development Programme	2010-11	Ongoing		
2	North Koyal Command Area Development Programme	2010-11	Ongoing		
3	Gandak Command Area Development Programme	2010-11	Ongoing	Selected	
4	Kosi Command Area Development Programme	2010-11	Ongoing		
5	Kiul Command Area Development Programme	2010-11	Ongoing		
6	Badua Command Area Development Programme	2010-11	Ongoing		
7	Chandan Command Area Development Programme	2010-11	Ongoing		

(Source: Water Resources Department, GoB)

APPENDIX: 2.3.2

(Refer: Paragraph: 2.3.5, Page-51)

Projects wise details of Chief Engineer and Executive Engineer

Name of project	Chief Engineer	Name of Division
Durgawati Reservoir Project	CE, WRD, Dehri	Durgawati Embankment Division No.1, Bhitribandh, Chenari
Punpun Barrage Scheme	CE, WRD, Gaya	Punpun Barrage Division No.- 1, Goh, Aurangabad
Restoration of Kosi Barrage and its appurtenants Project	CE (Mechanical), WRD, Patna	Irrigation Mechanical Division, Birpur
Extension, Renovation & Modernisation (ERM) of Eastern Kosi Canal System	CE, WRD, Birpur	Irrigation Division, Birpur
		Head Works Division, Birpur
	CE, WRD, Purnea	Irrigation Division, Araria
		Irrigation Division, Murliganj
Western Kosi Canal Project	CE, WRD, Darbhanga	WKC Division, Darbhanga,
		WKC Division, Keoti
		WKC Division, Sakari
Gandak Command Area Development Programme	Chairman-cum-Area Development Commissioner, GADA, Muzaffapur	GADA Division, Muzaffarpur

(Source: Water Resources Department, GoB)

APPENDIX: 2.3.3

(Refer: Paragraph: 2.3.9.2, Page-59)

Details of non-recovery of mobilisation advance and interest thereon

(Amount: ₹ in crore)

Name of Division	Agreement No./ date	Name of work	Agreement value	Expenditure upto March 2015	Mobilisation adv/ date		Recovery of MA	Outstanding MA	Interest accrued (March 2015)	Recovery of interest on MA	Outstanding interest (March 2015)
					Amount	Date					
Punpun Barrage Div No. 1 Goh, Aurangabad	1 F ₂ /05-06/10.05.2005	Construction of barrage at Punpun river at Hamidnagar	89.57	50.46	3.40	22.06.2006	6.60	6.84	7.15	0.90	6.25
					5.56	06.03.07					
					4.48	18.03.07					
					13.44						
-do-	1SBD/10-11 08.03.11	Earth and structure work of right main canal from 9.00km to 15.66 km	4.72	0.00	0.30	21.06.11	0.00	0.30	0.16	0.00	0.16
					0.30						
		G. Total	94.29	50.46	13.74		6.60	7.14	7.31	0.90	6.41

(Source: EE, Punpun Barrage Division No.1, Goh, Aurangabad)

APPENDIX:2.3.4

(Refer: Paragraph: 2.3.9.3, Page-60)

Excess payment due to wrong method of calculation of bill

(Amount: ₹ in crore)

Name of Division	Agreement no.	Agreement value	Up to date value of work done	Less as per agreement	Admissible payment (4-5)	Payment made	Excess payment (7-6)
1	2	3	4	5	6	7	8
Irrigation Division, Birpur	5SBD/09-10	322.91 (15 % below BoQ)	128.58	19.28	109.29	110.67	1.38
Irrigation Division, Murliganj	1SBD/09-10	225.27 (11.3% below BoQ)	73.85	8.35	65.50	67.64	2.14
Irrigation Division, Araria			42.71	4.83	37.88	38.51	0.63
						Total	4.15

(Source: Figures provided by respective divisions)

APPENDIX: 2.3.5*(Refer: Paragraph: 2.3.9.3, Page-61)***Details of refund of royalty and short deduction of royalty**

Name of division	Agreement no.	Agreement value (₹ in crore)	Short deduction of royalty			
			Quantity (cum)	Rate applied (per cum)	Rate applicable (per cum)	Short deduction (in lakh)
Irrigation division, Murliganj	1 SBD/09-10	225.27	257390.45	15	22	18.02
Irrigation division, Birpur	5 SBD/09-10	322.91	2483324.00	15	22	173.83
Total			2740714.45			191.85

*(Source: Figures provided by respective divisions)***APPENDIX: 2.3.6***(Refer: Paragraph: 2.3.10, Page-64)***Details of amounts withheld for want of quality control report**

(₹ in crore)

Name of division	Agreement No.	Agreement value	Upto-date payment	Withheld amount for Q.C.
Irrigation Division, Araria	1 SBD/09-10	225.27	38.51	0.77
Irrigation Division, Murliganj			67.64	2.88
Head Works Division, Birpur	5 SBD/ 09-10	322.91	37.92	1.61
			151.21	5.26

(Source: Figures provided by respective divisions)

APPENDIX -2.4.1
(Refer: Paragraph 2.4.1; Page-66)
Name of services under RTPS

Sl No.	Name of Department	Sl. No.	Name of Services	Designated Public Servant	Time limit for service	Appellate Authority	Time limit for disposal of first appeal	Reviewing Authority	Time limit for disposal of second appeal
1	2	3	4	5	6	7	8	9	10
1	Commercial Taxes	1	Application for Registration under Rule 19 of Bihar VAT Act	Dy. Commissioner	15 working days	Joint Commissioner Commercial Tax	15 working days	Commissioner Commercial Tax	15 working days
		2	Grant of Declaration in Forms C or F under Rule 12 of the CST (Registration & Turnover) Rules, 1957	Dy. Commissioner	7 working days	Joint Commissioner Commercial Tax	15 working days	Commissioner Commercial Tax	15 working days
2	Food & Consumer Protection	3	Decision on Application for new ration card	Sub Divisional Officer	60 working days	DM	21 working days	Divisional Commissioner	15 working days
3	GAD	4	Issuance of Caste Certificate (CO)	Circle Officer	10 working days	SDO	15 working days	DM	15 working days
		5	Issuance of Caste Certificate (DM)	Officer authorised by District Magistrate	10 working days	DM	15 working days	Divisional Commissioner	15 working days
		6	Issuance of Caste Certificate (SDO)	Sub Divisional Officer	10 working days	DM	15 working days	Divisional Commissioner	15 working days
		7	Issuance of Income Certificate (CO)	Circle Officer	10 working days	SDO	15 working days	DM	15 working days
		8	Issuance of Income Certificate (DM)	Officer authorised by District Magistrate	10 working days	DM	15 working days	Divisional Commissioner	15 working days
		9	Issuance of Income Certificate (SDO)	Sub Divisional Officer	10 working days	DM	15 working days	Divisional Commissioner	15 working days
		10	Issuance of Residential Certificate (CO)	Circle Officer	10 working days	SDO	15 working days	DM	15 working days
		11	Issuance of Residential Certificate (DM)	Officer authorised by District Magistrate	10 working days	DM	15 working days	Divisional Commissioner	15 working days
12	Issuance of Residential Certificate (SDO)	Sub Divisional Officer	10 working days	DM	15 working days	Divisional Commissioner	15 working days		

4	Home	13	Character Certificate	Deputy Superintendent of Police	14 working days from the date of receipt in the SP office	SP	10 working days	DIG	15 working days
5	Education	14	Distribution of Scholarship	DEO/Programme Officer	Within 30 working days after receipt of fund	Regional Deputy Director of Education	15 working days	Director (primary) Director (secondary)	15 working days
		15	Provision of consolidated result and individual marksheet received from DEO offices/ Issuance of marksheet to the concerned boys/girls by the schools	District Education Officer/ Headmaster of concerned School	5 working days	Deputy Director of Education (RDDE)	15 working days	Secretary, Bihar School Examination Committee	30 working days
		16	Application for Registration and College Leaving Certificate	Principal of Concern College	7 working days	Concerned Dean. Student Welfare	15 working days	Vice-Chancellor	21 working days
		17	Temporary or original certificate (Higher Education)/ Action for correcting/retotalling of mark sheet /Migration certificate	University Controller of Examination	15 working days	Pro-vice Chancellor	15 working days	Vice-Chancellor	21 working days
		18	Attestation of certificates issued by Universities	Deputy Director	30 working days	Director (Higher Education)	30 working days	Human Resources Development Department (Education Department)	21 working days
		19	Action for correcting/retotalling of mark sheet and issue of duplicate certificate	Assistant/Deputy Secretary BSEB	10 working days	Secretary, BSEB	15 working days	Chairman, BSEB	30 working days
		6	Registration, Excise and Prohibition	20	Registration/ disposal of documents presented	District Registrar/Sub Registrar	Same day of presentation of documents	Inspector of Registration Office (IRO)	15 working days
21	Delivery of registered documents			District Registrar/Sub Registrar	5 working days	Inspector of Registration Office (IRO)	15 working days	Inspector General, Registration	21 working days
22	Search and copy work			District Registrar/Sub Registrar	7 working days	Inspector of Registration Office (IRO)	15 working days	Inspector General, Registration	21 working days

		23	Encumbrance Certificate	District Registrar/Sub Registrar	(a) From computerised records-3 working days (b) search in the bound volumes (up to 3 years) -7 working days (c) Search in the bound volumes (more than 3 years)-14 working days	Inspector of Registration Office (IRO)	15 working days	Inspector General, Registration	21 working days
7	Revenue & Land Reforms	24	Mutation with/without Objection/Issuance of Correction Slip from the date of final order	Circle Officer	60/18/3 days	DCLR	15 days	Addl. Collector	15 working days
		25	Land Possession Certificate (LPC)	Circle Officer	10 working days	DCLR	15 working days	Addl. Collector	15 working days
8	Social Welfare	26	MukhyamantriKanyaVivahYojna	Block Development Officer	15 working days	District Programme Officer-ICDS	15 working days	DM	15 working days
		27	Pension Scheme (BSSPS)	Block Development Officer	21 working days	SDO	15 working days	DM	15 working days
		28	Pension Scheme (IGNOAPS)	BDO/Sub Divisional Officer	21 working days	SDO	15 working days	DM	15 working days
		29	Pension Scheme (IGNWPS)	Block Development Officer	21 working days	SDO	15 working days	DM	15 working days
		30	Pension Scheme (LBSSPS)	Block Development Officer	21 working days	SDO	15 days	DM	15 working days
		31	Pension Scheme (BDPS)	Block Development Officer	21 working days	SDO	15 working days	DM	15 working days
		32	Pension Scheme (IGNDPS)	Block Development Officer	21 working days	SDO	15 working days	DM	15 working days
		33	RashtriyaParivarikLabhYojna	Sub Divisional Officer	30 working days	DM	15 working days	Divisional Commissioner	15 working days
9	Transport	34	Issuance of Lerner's License	District Transport Officer	7 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days

		35	Issuance/Renewal of different type of Driver License	District Transport Officer	30 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days
		36	Issuance/Endorsement of second copy of Driver's License	District Transport Officer	7 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days
		37	Conversion of Driver's License into Smart Card	District Transport Officer	15 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days
		38	Issuance of International Driver's License	District Transport Officer	15 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days
		39	Temporary registration of vehicles	District Transport Officer	7 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days
		40	Registration of new private vehicles/transport vehicles	District Transport Officer	30 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days
		41	Issuance of second copy of Registration	District Transport Officer	7 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days
		42	Renewal of Registration Certificate	District Transport Officer	15 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days
		43	Cancellation of vehicles' registration	District Transport Officer	45 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days
		44	Issuance/renewal of trade certificate	District Transport Officer	15 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days
		45	Issuance of tax token	District Transport Officer	1 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days
		46	Surrender of vehicles	District Transport Officer	30 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days
		47	Issuance/renewal of Petrol Pump License	District Transport Officer	15 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days
		48	Issuance/Renewal of Fitness Certificate of transport vehicles	Motor Vehicle Inspector	15 working days	DTO	15 working days	Divisional Commissioner	21 working days
		49	Verification Report of vehicles surrendered/met accident	Motor Vehicle Inspector	15 working days	DTO	15 working days	Divisional Commissioner	21 working days
		50	Issuance of second copy of Fitness Certificate	Motor Vehicle Inspector	7 working days	DTO	15 working days	Secretary, RTA	21 working days
		51	Forwarding of application related to tax rebate/refund	District Transport Officer	30 working days	Secretary, RTA	15 working days	Divisional Commissioner	21 working days

(Source: Information provided by BPSMS)

APPENDIX-2.4.2
(Refer: Paragraph 2.4.5; Page-68)
Name of selected Offices

Headquarter Level offices	
	Principal Secretary, General Administration Department, Government of Bihar, Patna Mission Director, Bihar Prashasanik Sudhar Mission Society, Patna Chairman, Bihar School Examination Board, Patna
District level offices	
Araria	District Magistrate, Araria
	District Education Officer, Araria
	Superintendent of Police Araria
	Sub-Divisional Officer, Araria Sadar
	Block Development Officer, Araria Sadar
	Circle Officer, Araria Sadar
	Block Development Officer, Forbesganj
	Circle Officer Forbesganj
Aurangabad	District Magistrate, Aurangabad
	District Education Officer, Aurangabad
	Superintendent of Police Aurangabad
	Sub-Divisional Officer, Aurangabad Sadar
	Block Development Officer, Aurangabad Sadar
	Circle Officer, Aurangabad Sadar
	Block Development Officer, Obra
	Circle Officer Obra
Bhojpur	District Magistrate, Bhojpur
	District Education Officer, Bhojpur
	Superintendent of Police Bhojpur
	Sub-Divisional Officer, Ara Sadar
	Block Development Officer, Ara Sadar
	Circle Officer, Ara Sadar
	Block Development Officer, Shahpur
	Circle Officer Shahpur
	Examination Controller, Veer Kunwar Singh University, Ara
East Champaran	District Magistrate, Motihari
	District Education Officer, Motihari
	Superintendent of Police Motihari
	Sub-Divisional Officer, Motihari Sadar
	Block Development Officer, Kalyanpur
	Circle Officer, Kalyanpur
	Block Development Officer, Motihari Sadar
	Circle Officer Motihari Sadar

Jamui	District Magistrate,	Jamui
	District Education Officer,	Jamui
	Superintendent of Police	Jamui
	Sub-Divisional Officer,	JamuiSadar
	Block Development Officer,	Jamui
	Circle Officer,	Jamui
	Block Development Officer,	Sikandra
	Circle Officer	Sikandra
Muzaffarpur	District Magistrate,	Muzaffarpur
	District Education Officer,	Muzaffarpur
	Superintendent of Police	Muzaffarpur
	Sub-Divisional Officer,	Muzaffarpur East
	Block Development Officer,	Motipur
	Circle Officer,	Motipur
	Block Development Officer,	Mushahari
	Circle Officer	Mushahari
	Examination Controller, BRA Bihar University,	Muzaffarpur
Patna	District Magistrate,	Patna
	District Education Officer,	Patna
	Superintendent of Police	Patna
	Sub-Divisional Officer,	Patna Sadar
	Block Development Officer,	Patna Sadar
	Circle Officer,	Patna Sadar
	Block Development Officer,	Danapur
	Circle Officer	Danapur
	Examination Controller, Patna University	Patna
Samastipur	District Magistrate,	Samastipur
	District Education Officer,	Samastipur
	Superintendent of Police	Samastipur
	Sub-Divisional Officer,	Samastipur Sadar
	Block Development Officer,	Jitwarpur
	Circle Officer,	Jitwarpur
	Block Development Officer,	Patori
	Circle Officer	Patori
Vaishali	District Magistrate,	Vaishali
	District Education Officer,	Vaishali
	Superintendent of Police	Vaishali
	Sub-Divisional Officer,	Hajipur
	Block Development Officer,	Hajipur Sadar
	Circle Officer,	Hajipur Sadar
	Block Development Officer,	Mahua
	Circle Officer	Mahua

(Source: Statistical Sampling prepared on the basis of information provided by the department)

APPENDIX -2.4.3
(Refer: Paragraph 2.4.9.2; Page-73)
Statement showing discrepancy in disposal of applications

Sl. No	Identification Number	Name of Applicant	Name of the Block	Name of Service	Date shown in computer database as disposed	Date of actual disposal	Difference in days (6-4)
1	2	3	4	5	6	7	8
1	010311141141400056	Mu Daulat Devi	Mushahari	RPLY ¹	28-05-2014	12-03-2015	288
2	010311141141400097	Mu Premlata Devi	Mushahari	RPLY	28-08-2014	10-04-2015	225
3	010311141141400105	Mu. Madhu Mehta	Mushahari	RPLY	18-09-2014	10-04-2015	204
4	010311141141400046	Mu Pinki Devi	Mushahari	RPLY	28-05-2014	10-12-2014	196
5	010112192091400586	Ajnasiya Devi	Patori	IGNOAPS ²	12-09-2014	21-02-2015	162
6	010112192091400884	Maheshwari Devi	Patori	IGNOAPS	15-10-2014	21-02-2015	129
7	010311141141400173	Mu Jhaliya Devi	Mushahari	RPLY	06-12-2014	10-04-2015	125
8	010112192091400909	Anupi Devi	Patori	IGNOAPS	20-10-2014	21-02-2015	124
9	010112192091400916	Baleshwar Manjhi	Patori	IGNOAPS	20-10-2014	21-02-2015	124
10	010112192091400944	Gujri Devi	Patori	IGNOAPS	20-10-2014	21-02-2015	124
11	010112192091400949	Bhawani Devi	Patori	IGNOAPS	20-10-2014	21-02-2015	124
12	010112192091400962	LadduSada	Patori	IGNOAPS	20-10-2014	21-02-2015	124
13	010112192091400966	Ram Sohag Thakur	Patori	IGNOAPS	20-10-2014	21-02-2015	124
14	010112192091400973	Md. Yusufaf	Patori	IGNOAPS	20-10-2014	21-02-2015	124
15	010112192091400975	BhagwatManjhi	Patori	IGNOAPS	20-10-2014	21-02-2015	124
16	010112192091400981	RaghuniPaswan	Patori	IGNOAPS	20-10-2014	21-02-2015	124
17	010112192091400995	Ganga Ray	Patori	IGNOAPS	20-10-2014	21-02-2015	124
18	010112192091400996	Nunvatiya Devi	Patori	IGNOAPS	20-10-2014	21-02-2015	124
19	010112192091400997	PagaluPaswan	Patori	IGNOAPS	20-10-2014	21-02-2015	124
20	010112192091401002	Amina Khatun	Patori	IGNOAPS	20-10-2014	21-02-2015	124
21	010112192091401003	RamlalitBaitha	Patori	IGNOAPS	20-10-2014	21-02-2015	124
22	010112192091401006	Fuleshwari Devi	Patori	IGNOAPS	20-10-2014	21-02-2015	124
23	010112192091401008	Nathuni Ray	Patori	IGNOAPS	20-10-2014	21-02-2015	124
24	010112192091401012	Dhrmdev Ray	Patori	IGNOAPS	20-10-2014	21-02-2015	124
25	010112192091401013	Shakuntala Devi	Patori	IGNOAPS	20-10-2014	21-02-2015	124
26	010112192091401014	Manti Devi	Patori	IGNOAPS	31-10-2014	21-02-2015	113
27	010112192091401015	Dinesh Sahani	Patori	IGNOAPS	31-10-2014	21-02-2015	113
28	010112192091401049	Chaturi Ray	Patori	IGNOAPS	31-10-2014	21-02-2015	113
29	010112192091401016	Savitri Devi	Patori	IGNOAPS	31-10-2014	21-02-2015	113
30	010112192091401026	Indeshwar Ray	Patori	IGNOAPS	31-10-2014	21-02-2015	113
31	010112192091401031	Ramkshry Sharma	Patori	IGNOAPS	31-10-2014	21-02-2015	113
32	010112192091401032	ChhotelalMahto	Patori	IGNOAPS	31-10-2014	21-02-2015	113
33	010112192091401034	Nagenra Ray	Patori	IGNOAPS	31-10-2014	21-02-2015	113
34	010112192091401056	PaltanPandit	Patori	IGNOAPS	31-10-2014	21-02-2015	113
35	010112192091401057	SogarathSahani	Patori	IGNOAPS	31-10-2014	21-02-2015	113
36	010112192091401060	Sonelal Ray	Patori	IGNOAPS	31-10-2014	21-02-2015	113
37	010112192091401064	Ramdayal Ray	Patori	IGNOAPS	31-10-2014	21-02-2015	113
38	010112192091401067	Arjun Ray	Patori	IGNOAPS	31-10-2014	21-02-2015	113
39	010112192091401068	Sukumari Devi	Patori	IGNOAPS	31-10-2014	21-02-2015	113
40	010112192091401076	Janki Devi	Patori	IGNOAPS	31-10-2014	21-02-2015	113
41	010112192091401082	JageshwarSahani	Patori	IGNOAPS	31-10-2014	21-02-2015	113
42	010112192091401084	Ram Swarth Ram	Patori	IGNOAPS	31-10-2014	21-02-2015	113
43	010111141141401758	Mu Samundri Devi	Mushahari	IGNOAPS	12-11-2014	03-03-2015	111
44	010112192091401101	RamdevSah	Patori	IGNOAPS	05-11-2014	21-02-2015	108
45	010112192091401102	Munni Devi	Patori	IGNOAPS	05-11-2014	21-02-2015	108
46	010112192091401110	MangalSada	Patori	IGNOAPS	05-11-2014	21-02-2015	108
47	010112192091401128	Pariya Devi	Patori	IGNOAPS	05-11-2014	21-02-2015	108
48	010112192091401131	Ramchandra Ray	Patori	IGNOAPS	05-11-2014	21-02-2015	108
49	010112192091401135	Deval Thakur	Patori	IGNOAPS	05-11-2014	21-02-2015	108

Sl. No .	Identification Number	Name of Applicant	Name of the Block	Name of Service	Date shown in computer database as disposed	Date of actual disposal	Difference in days (6-4)
1	2	3	4	5	6	7	8
50	010311141141400167	Mu Sulekha Devi	Mushahari	RPLY	29-11-2014	12-03-2015	103
51	010112192091401162	Nirmala Devi	Patori	IGNOAPS	15-11-2014	21-02-2015	98
52	010111141141401829	Shanti Devi	Mushahari	IGNOAPS	19-11-2014	12-02-2015	85
53	010111141141401853	ShyamJha	Mushahari	IGNOAPS	19-11-2014	12-02-2015	85
54	010111141141401858	Raj MangalSah	Mushahari	IGNOAPS	19-11-2014	12-02-2015	85
55	010111141141401856	JatahuPaswan	Mushahari	IGNOAPS	19-11-2014	12-02-2015	85
56	010111141141402233	Asgar Ali	Mushahari	IGNOAPS	06-01-2015	25-03-2015	78
57	010111141141402283	Ramani Devi	Mushahari	IGNOAPS	07-01-2015	25-03-2015	77
58	010111141141402287	Mehadi Miya	Mushahari	IGNOAPS	07-01-2015	25-03-2015	77
59	010111141141402281	ManoharMandal	Mushahari	IGNOAPS	07-01-2015	25-03-2015	77
60	010111141141402269	Ramprit Ray	Mushahari	IGNOAPS	07-01-2015	25-03-2015	77
61	010111141141402143	Lalo Devi	Mushahari	IGNOAPS	16-12-2014	12-02-2015	58
62	010311141141400129	Mu Kismatiya Devi	Mushahari	RPLY	13-10-2014	10-12-2014	58
63	010311141141400127	Mu Badami Devi	Mushahari	RPLY	13-10-2014	10-12-2014	58
64	010111141141402671	Kamakhya Narayan Singh	Mushahari	IGNOAPS	02-02-2015	31-03-2015	57
65	010111141141402390	Mu Jaykali Devi	Mushahari	IGNOAPS	10-01-2015	03-03-2015	52
66	010112192091400946	Rustam Devi	Patori	LBSSPS ³	20-10-2014	15-11-2014	26
67	010112192091400982	Mina Devi	Patori	LBSSPS	20-10-2014	15-11-2014	26
68	010112192091400998	Mo. Maya Devi	Patori	LBSSPS	20-10-2014	15-11-2014	26
69	010112192091401004	Mo. Dukhani Devi	Patori	LBSSPS	20-10-2014	15-11-2014	26
70	010112192091401059	Mo Renu Devi	Patori	LBSSPS	31-10-2014	15-11-2014	15
71	010319341051400051	Sita Devi	Obra	RPLY	24-09-2014	13-02-2015	142
72	010319341051400011	ShilaKunwar	Obra	RPLY	24-09-2014	13-02-2015	142
73	010319341051400031	MarchhiKuar	Obra	RPLY	24-09-2014	13-02-2015	142
74	010319341051400014	RajmatiyaKunwar	Obra	RPLY	24-09-2014	13-02-2015	142
75	010319341051400042	KuntiKuar	Obra	RPLY	24-09-2014	30-01-2015	128
76	010319341051400061	LalitaKuar	Obra	RPLY	18-11-2014	30-01-2015	73
77	010319341051400034	Anita Devi	Obra	RPLY	25-09-2014	30-01-2015	127
78	010319341051400087	DevtiKuar	Obra	RPLY	18-11-2014	30-01-2015	73
79	010319341051400045	FuljhriyaKuiwar	Obra	RPLY	22-10-2014	30-01-2015	100
80	010319341051400048	SangitaKuar	Obra	RPLY	22-10-2014	30-01-2015	100
81	010319341051400077	Rita Kuar	Obra	RPLY	18-11-2014	30-01-2015	73
82	010319341051400063	RinaKuar	Obra	RPLY	18-11-2014	30-01-2015	73
83	010319341051400059	SanjuKuwqar	Obra	RPLY	18-11-2014	30-01-2015	73
84	010319341051400057	TaslinaKhatoon	Obra	RPLY	18-11-2014	30-01-2015	73
85	010319341051400081	Ramkeshwari Devi	Obra	RPLY	26-11-2014	13-02-2015	79
86	010319341051400068	KantiKuwur	Obra	RPLY	26-11-2014	13-02-2015	79
87	010319341051400107	SugiyaKuar	Obra	RPLY	22-12-2014	13-02-2015	53
88	010319341051400112	AashaKhatun	Obra	RPLY	09-01-2015	30-01-2015	21
89	010319341051500005	SabyaKuar	Obra	RPLY	20-01-2015	13-02-2015	24
90	010319341051500006	SakinaKhatun	Obra	RPLY	20-01-2015	30-01-2015	10
91	010319341051500001	BuchiKuar	Obra	RPLY	15-01-2015	13-02-2015	29
92	010319341051400110	SunitaKuar	Obra	RPLY	15-01-2015	13-02-2015	29
93	010319341051400114	Riku Devi	Obra	RPLY	09-01-2015	30-01-2015	21
94	010319341051500014	DevLachmiKuar	Obra	RPLY	21-02-2015	28-02-2015	7
95	010319341051500009	SonaKuar	Obra	RPLY	21-02-2015	28-02-2015	7

(Source: Records/data of BDOs)

- 1- RPLY: RashtriyaParivarikLabhYojna
- 2- IGNOAPS: Indria Gandhi National Old Pension Scheme
- 3- LBSSPS: Lakshmi Bai Social Security Pension Scheme

APPENDIX -2.4.4

(Refer: Paragraph 2.4.9.2; Page-73)

Statement regarding Mukhya Mantri Kanya Vivah Yojna showing pendency and fund availability

SI No	Name of District	Name of Block	Application shown as pending for payment	Amount available (₹ in Lakh)
1	East Champaran	Kalyanpur	3303	24.37
2	East Champaran	Motihari Sadar	2160	2.40
3	Bhojpur	Ara Sadar	1625	22.49
4	Samastipur	Jitwarpur	572	19.55
5	Samastipur	Patori	2406	40.17
6	Muzaffarpur	Mushahari	3556	96.75
7	Muzaffarpur	Motipur	1124	16.00
8	Vaishali	Hajipur Sadar	615	22.80
9	Vaishali	Mahua	3157	28.17
10	Jamui	Jamui Sadar	1537	11.00
11	Jamui	Sikandra	728	Allotment of ₹ 9 lakh not withdrawn
Total			20783	283.70

(Source: Information provided by BDOs)

APPENDIX -2.4.5
(Refer: Paragraph 2.4.9.3; Page-75)

Statement of cases rejected but shown on computer database as accepted

SL No	Name of Office	District	Scheme	No of cases
Social Welfare Department				
1	BDO Mushahari	Muzaffarpur	MKVY ¹	207
2	BDO Mushahari	Muzaffarpur	Pension	10
3	BDO Motipur	Muzaffarpur	MKVY	12
4	BDO Motipur	Muzaffarpur	Pension	56
5	BDO Patori	Samastipur	Pension	10
6	BDO Sikandra	Jamui	MKVY	26
7	BDO Aurangabad	Aurangabad	RPLY	25
Total (Social Welfare Department)				346
Revenue and Land Reforms Department				
1	CO Jitwarpur	Samastipur	LPC	16
2	CO Patori	Samastipur	Mutation	11
3	CO Patori	Samastipur	LPC	10
4	CO Shahpur	Bhojpur	Mutation	4
5	CO Kalyanpur	East Champaran	Mutation	29
6	CO Motipur	Muzaffarpur	Mutation	4
7	CO Sikandra	Jamui	Mutation	364
8	CO Sikandra	Jamui	LPC	117
9	CO Obra	Aurangabad	Mutation	32
10	CO Aurangabad	Aurangabad	Mutation	71
Total (Revenue and Land Reform Department)				658
Total cases				1004

(Source: Records/data of BDOs and COs)

1- MKVY: Mukhya Mantri Kanya Vivah Yojna

APPENDIX -2.4.6
(Refer: Paragraph 2.4.10.1 & 2.4.10.2; Page-77)

Statement of posting of trained regular personnel and designated public servant

Sl. No.	Name of Office/RTPS Counter	Full time trained & Regular employee	Necessary training to the concerned DPS/Staff
1	2	3	4
1	DM Office Counter Muzaffarpur	YES	YES
2	SSP Muzaffarpur	YES	NO
3	SDO Muzaffarpur East	NO	NO
4	BDO Mushahari	NO	NO
5	CO Mushahari	NO	NO
6	BDO Motipur	NO	NO
7	CO Motipur	NO	NO
8	DM Office Counter Samastipur	NO	NO
9	SP Samastipur	YES	NO
10	SDO Samastipur	YES	YES
11	BDO Jitwarpur	NO	YES
12	CO Jitwarpur	NO	YES
13	BDO Patori	NO	NO
14	CO Patori	NO	NO
15	DM Office Counter Vaishali	YES	YES
16	SP Vaishali	YES	NO
17	SDO Hajipur	NO	NO
18	BDO Hajipur	NO	NO
19	CO Hajipur	NO	YES
20	BDO Mahua	NO	YES
21	CO Mahua	NO	YES
22	DM Office Counter Ara, Bhojpur	YES	YES
23	SDO, Ara	YES	YES
24	SP, Ara	YES	YES
25	BDO, Ara	YES	YES
26	CO, Ara	YES	YES
27	BDO, Shahpur	YES	YES
28	CO, Shahpur	YES	YES
29	DM Office Counter, Araria	YES	YES
30	SDO, Araria	YES	NO
31	SP, Araria	YES	NO
32	BDO, Araria	YES	NO

Sl. No.	Name of Office/RTPS Counter	Full time trained & Regular employee	Necessary training to the concerned DPS/Staff
1	2	3	4
33	CO, Araria	YES	NO
34	BDO, Forbesganj	YES	NO
35	CO, Forbesganj	YES	YES
36	DM Office Counter, East Champaran	YES	YES
37	SDO, East Champaran	YES	NO
38	SP, East Champaran	YES	NO
39	BDO, Motihari	NO	NO
40	CO, Motihari	YES	NO
41	BDO, Kalayanpur	NO	YES
42	CO, Kalayanpur	YES	YES
43	DM Office Counter, Patna	DNP	DNP
44	SP, Patna	YES	NO
45	SDO, Patna	YES	YES
46	BDO, Patna	NO	NO
47	CO, Patna	NO	NO
48	BDO, Danapur	YES	NO
49	CO, Danapur	YES	YES
50	BSEB, Patna	YES	NO
51	DM Office Counter, Jamui	NO	NO
52	SDO, Jamui	NO	NO
53	SP, Jamui	NO	NO
54	BDO, JamuiSadar	NO	NO
55	CO, JamuiSadar	NO	NO
56	BDO, Sikandra	NO	NO
57	CO, Sikandra	NO	NO
58	DM Office Counter, Aurangabad	NO	NO
59	SDO, Aurangabad	YES	NO
60	SP, Aurangabad	NO	NO
61	BDO, Aurangabad Sadar	NO	NO
62	CO, Aurangabad Sadar	YES	NO
63	BDO, Obra	NO	NO
64	CO, Obra	NO	NO

(Source: Information provided by concerned offices)

DNP- Data Not Provided

APPENDIX -2.4.7
(Refer: Paragraph 2.4.10.2; Page-78)

Infrastructure available at service centers

Sl. No	Name of Office/RTPS Counter	Basic requirement of infrastructure	
		Shade	Sitting
1	2	3	4
1	DM Office Counter Muzaffarpur	YES	YES
2	SSP Muzaffarpur	NO	NO
3	SDO Muzaffarpur East	YES	YES
4	BDO Mushahari	YES	YES
5	CO Mushahari	YES	YES
6	BDO Motipur	YES	NO
7	CO Motipur	YES	NO
8	DM Office Counter Samastipur	NO	NO
9	SP Samastipur	NO	NO
10	SDO Samastipur	YES	YES
11	BDO Jitwarpur	YES	NO
12	CO Jitwarpur	YES	NO
13	BDO Patori	YES	NO
14	CO Patori	YES	NO
15	DM Office Counter Vaishali	YES	NO
16	SP Vaishali	YES	YES
17	SDO Hajipur	YES	YES
18	BDO Hajipur	YES	YES
19	CO Hajipur	YES	YES
20	BDO Mahua	NO	NO
21	CO Mahua	NO	NO
22	DM Office Counter Ara, Bhojpur	YES	YES
23	SDO, Ara	YES	YES
24	SP, Ara	NO	NO
25	BDO, Ara	YES	NO
26	CO, Ara	YES	NO
27	BDO, Shahpur	YES	NO
28	CO, Shahpur	YES	NO
29	DM Office Counter, Araria	NO	NO
30	SDO, Araria	NO	NO
31	SP, Araria	YES	YES
32	BDO, Araria	YES	YES
33	CO, Araria	YES	YES
34	BDO, Forbesganj	YES	YES
35	CO, Forbesganj	YES	YES
36	DM Office Counter, East Champaran	YES	YES
37	SDO, East Champaran	NO	NO
38	SP, East Champaran	NO	NO
39	BDO, Motihari	YES	YES
40	CO, Motihari	YES	YES
41	BDO, Kalayanpur	NO	NO
42	CO, Kalayanpur	NO	NO
43	DM Office Counter, Patna	DNP	DNP
44	SP, Patna	NO	NO
45	SDO, Patna	NO	NO
46	BDO, Patna	NO	NO
47	CO, Patna	NO	NO
48	BDO, Danapur	YES	NO
49	CO, Danapur	YES	NO
50	BSEB, Patna	YES	YES
51	DM Office Counter, Jamui	YES	NO
52	SDO, Jamui	YES	NO
53	SP, Jamui	YES	YES
54	BDO, JamuiSadar	YES	YES

Sl. No	Name of Office/RTPS Counter	Basic requirement of infrastructure	
		Shade	Sitting
1	2	3	4
55	CO, JamuiSadar	YES	YES
56	BDO, Sikandra	YES	YES
57	CO, Sikandra	YES	YES
58	DM Office Counter, Aurangabad	YES	YES
59	SDO, Aurangabad	YES	YES
60	SP, Aurangabad	YES	NO
61	BDO, Aurangabad Sadar	YES	YES
62	CO, Aurangabad Sadar	YES	YES
63	BDO, Obra	YES	YES
64	CO, Obra	YES	YES

(Source: Information provided by concerned offices)

DNP- Data Not Provided

APPENDIX -2.4.8

(Refer: Paragraph 2.4.11.1; Page-78)

Statement showing activity showing awareness generation among citizens

Sl. No	Name of Office/RTPS Counter	Year-wise fund availability for expenditure on awareness generation among citizens	Specific programme/campaign for awareness of disadvantaged communities
1	2	3	3
1	DM Office Counter Muzaffarpur	NO	YES
2	SSP Muzaffarpur	NO	NO
3	SDO Muzaffarpur East	NO	NO
4	BDO Mushahari	NO	NO
5	CO Mushahari	NO	NO
6	BDO Motipur	NO	NO
7	CO Motipur	NO	NO
8	DM Office Counter Samastipur	NO	NO
9	SP Samastipur	NO	NO
10	SDO Samastipur	NO	NO
11	BDO Jitwarpur	NO	NO
12	CO Jitwarpur	NO	NO
13	BDO Patori	NO	NO
14	CO Patori	NO	NO
15	DM Office Counter Vaishali	NO	NO
16	SP Vaishali	NO	NO
17	SDO Hajipur	NO	NO
18	BDO Hajipur	NO	NO
19	CO Hajipur	NO	NO
20	BDO Mahua	YES	NO
21	CO Mahua	YES	NO
22	DM Office Counter Ara, Bhojpur	NO	NO
23	SDO, Ara	NO	NO
24	SP, Ara	NO	NO
25	BDO, Ara	NO	NO
26	CO, Ara	NO	NO
27	BDO, Shahpur	NO	NO
28	CO, Shahpur	NO	NO
29	DM Office Counter, Araria	NO	NO
30	SDO, Araria	NO	NO
31	SP, Araria	NO	NO
32	BDO, Araria	NO	NO
33	CO, Araria	NO	NO
34	BDO, Forbesganj	NO	NO
35	CO, Forbesganj	NO	NO
36	DM Office Counter, East Champaran	NO	NO
37	SDO, East Champaran	NO	NO
38	SP, East Champaran	NO	NO
39	BDO, Motihari	NO	NO
40	CO, Motihari	NO	NO
41	BDO, Kalayanpur	NO	NO
42	CO, Kalayanpur	NO	NO
43	DM Office Counter, Patna	DNP	DNP
44	SP, Patna	NO	NO
45	SDO, Patna	NO	NO
46	BDO, Patna	NO	NO
47	CO, Patna	NO	NO
48	BDO, Danapur	NO	NO
49	CO, Danapur	NO	NO
50	BSEB, Patna	DNP	DNP
51	DM Office Counter, Jamui	NO	NO
52	SDO, Jamui	NO	NO
53	SP, Jamui	NO	NO

Sl. No	Name of Office/RTPS Counter	Year-wise fund availability for expenditure on awareness generation among citizens	Specific programme/campaign for awareness of disadvantaged communities
1	2	3	3
54	BDO, Jamuisadar	NO	NO
55	CO, JamuiSadar	NO	NO
56	BDO, Sikandra	NO	NO
57	CO, Sikandra	NO	NO
58	DM Office Counter, Aurangabad	YES	NO
59	SDO, Aurangabad	YES	NO
60	SP, Aurangabad	NO	NO
61	BDO, Aurangabad Sadar	NO	NO
62	CO, Aurangabad Sadar	NO	NO
63	BDO, Obra	NO	NO
64	CO, Obra	NO	NO

(Source: Information provided by concerned offices)

DNP- Data Not Provided

APPENDIX -2.4.9
(Refer: Paragraph 2.4.12.2; Page-80)

Non-documentation of appeal cases in offices

Sl. No.	Name of Office/RTPS Counter	Documentation of Appeal Cases
1	2	3
1	DM Office Counter Muzaffarpur	YES
2	SSP Muzaffarpur	NO
3	SDO Muzaffarpur East	NO
4	BDO Mushahari	NO
5	CO Mushahari	NO
6	BDO Motipur	NO
7	CO Motipur	NO
8	DM Office Counter Samastipur	NO
9	SP Samastipur	NO
10	SDO Samastipur	YES
11	BDO Jitwarpur	NO
12	CO Jitwarpur	NO
13	BDO Patori	NO
14	CO Patori	NO
15	DM Office Counter Vaishali	NO
16	SP Vaishali	NO
17	SDO Hajipur	YES
18	BDO Hajipur	NO
19	CO Hajipur	NO
20	BDO Mahua	YES
21	CO Mahua	YES
22	DM Office Counter Ara,Bhojpur	NO
23	SDO, Ara	YES
24	SP,Ara	YES
25	BDO, Ara	NO
26	CO, Ara	NO
27	BDO, Shahpur	NO
28	CO, Shahpur	NO
29	DM Office Counter, Araria	NO
30	SDO, Araria	YES
31	SP, Araria	NO
32	BDO, Araria	NO
33	CO, Araria	NO
34	BDO, Forbesganj	NO
35	CO, Forbesganj	NO
36	DM Office Counter, East Champaran	YES
37	SDO, East Champaran	YES
38	SP, East Champaran	NO
39	BDO, Motihari	NO
40	CO, Motihari	NO

Sl. No.	Name of Office/RTPS Counter	Documentation of Appeal Cases
1	2	3
41	BDO, Kalayanpur	NO
42	CO, Kalayanpur	NO
43	DM Office Counter, Patna	DNP
44	SP, Patna	YES
45	SDO, Patna	YES
46	BDO, Patna	NO
47	CO, Patna	NO
48	BDO, Danapur	NO
49	CO, Danapur	NO
50	BSEB, Patna	NO
51	DM Office Counter, Jamui	NO
52	SDO, Jamui	NO
53	SP, Jamui	NO
54	BDO, JamuiSadar	NO
55	CO, JamuiSadar	NO
56	BDO, Sikandra	NO
57	CO, Sikandra	NO
58	DM Office Counter, Aurangabad	NO
59	SDO, Aurangabad	YES
60	SP, Aurangabad	YES
61	BDO, Aurangabad Sadar	NO
62	CO, Aurangabad Sadar	NO
63	BDO, Obra	NO
64	CO, Obra	NO

(Source: Information provided by concerned offices)

DNP- Data not Provided

APPENDIX-2.5.1

(Refer: Paragraph 2.5.4.2; Page-85)

Closing balance of a subscriber shown in minus figures in e-GPF data base

Sl.no.	Name of DPFO	Number of cases		Percentage
		Test checked	Closing Balance in minus figure	
1	Madhubani	130	29	22
2	Motihari	90	25	28
3	Sitamarhi	209	23	11
Total		429	77	18

(Source: Information provided by the DPFO)

APPENDIX-2.5.2

(Refer: Paragraph 2.5.4.2; Page-85)

CTMIS and e-GPF data were not matching

Sl.no.	Name of DPFO	Number of cases test checked	Number of cases where CTMIS data not matched with e-GPF data	Percentage
1	Madhubani	130	15	12
2	Motihari	90	12	13
3	Sitamarhi	209	33	16
Total		429	60	14

(Source: Information provided by the DPFO)

APPENDIX-2.5.3

(Refer: Paragraph 2.5.4.2; Page-85)

Subscribers accounts not updated

Sl.no.	Name of DPFO	Number of cases		Account not updated in per cent
		Test checked	Account not updated	
1	Madhubani	130	20	15
2	Motihari	90	34	38
3	Sitamarhi	209	16	8
Total		429	70	16

(Source: Information provided by the DPFO)

APPENDIX-2.5.4

(Refer: Paragraph 2.5.4.3; Page-85)

Subscribers allowed refundable/non-refundable advance in excess of their entitlement

Name of Offices	No. of cases	Year	Opening balance	Deposit	Interest	Advance/final payment taken	Excess against entitlement (Col.8-(col.4+col.5))
1	2	3	4	5	6	7	8
Madhubani	19	2013-15	898560	433595	0	6580089	5247934
Motihari	15	2011-15	-323321	158000	0	4011072	4176393
Sitamarhi	14	2013-15	454348	182680	0	3109828	2472800
Total	48		1029587	774275		13700989	11897127

(Source: Information provided by the DPFO)

APPENDIX-2.5.5

(Refer: Paragraph 2.5.4.3; Page-85)

Subscribers allowed final withdrawal in excess of their entitlement

Name of Offices	No. of cases	Year	Opening balance	Deposit	Interest	Total deposit amount	Final payment
1	2	3	4	5	6	7	8
Madhubani	10	2013-15	942965	0	0	942965	4436335
Sitamarhi	9	2013-15	1385451	20000	57157	1462608	4441977
Total	19		2328416	20000	57157	2405573	8878312

(Source: Information provided by the DPFO)

APPENDIX-2.5.6

(Refer: Paragraph 2.5.4.3; Page-86)

Balance remained shown in the e-GPF system after final withdrawal

Sl.No.	GPF No.	Year	Opening balance	Deposit	Interest	Final payment	Closing balance of the respective year	Closing balance as on 31 March 2015
1	SIT/EDN-1157	2013-14	631387	0	10782	608953	33216	36106
2	SIT/COLL-591	2014-15	786140	96000	58650	400000	540790	540790
3	SIW/RVP-326	2013-14	389067	0	24891	411865	2093	2275
Total								579171

(Source: Information provided by the DPFO)

APPENDIX 3.1
(Refer: Paragraph-3.5; Page-92)

Statement showing calculation of avoidable expenditure due to injudicious provision of lead

Package No. and Name of road constructed under PMGSY	Items of work	Quantity executed	Minor mineral used	Quantity of minor mineral used (in m ³)	Lead from Pakur (Km)	Lead from Shahkund (Km)	Excess lead provided	Rate of carriage allowed from Pakur quarry per m ³ excluding loading unloading (₹)	Rate of carriage from Shahkund quarry per m ³ excluding loading unloading (₹)	Difference in rate of carriage per m ³ excluding loading unloading (₹)	Avoidable expenditure (₹)	Remarks
1	2	3	4	5	6	7	8	9	10 (9/6×7)	11	12 (5 × 11)	13
1/ Banka -I BR03R- Banka- L023 Banka Dhaka More (Shankarpu r) to Bankee	GSB	3611.52 Cum	Stone metal for GSB	2766.424 3	113	48	65	632.21	268.55	363.66	1006037.86	At par SOR
	WBM Grading -2	1460 Cum	Stone aggregate Grade -2	1766.6	113	48	65	632.21	268.55	363.66	642441.76	At par SOR
	WBM Grading -3	1460 Cum	Stone aggregate Grade -3	1766.6	113	48	65	632.21	268.55	363.66	642441.76	At par SOR
	CC Pavement	221.51 Cum	Crushed stone coarse aggrregate	199.359	113	48	65	581.53	247.02	334.51	66687.58	At par SOR
	Total											2357608.96
2/ Banka-I BR-03R- 160 Khairamore Nawada Road to Rajawar	GSB	3914.06 Cum	Stone metal for GSB	1749.584 8	121	68	53	816.16	458.67	357.49	625459.07	At par SOR
	WBM Grading -2	1428.74 Cum	Stone aggregate Grade -2	1728.775 4	121	68	53	816.16	458.67	357.49	618019.92	At par SOR
	WBM Grading -3	1428.74 Cum	Stone aggregate Grade -3	1728.775 4	121	68	53	750.80	421.94	328.86	568525.08	At par SOR

Package No. and Name of road constructed under PMGSY	Items of work	Quantity executed	Minor mineral used	Quantity of minor mineral used (in m ³)	Lead from Pakur (Km)	Lead from Shahkund (Km)	Excess lead provided	Rate of carriage allowed from Pakur quarry per m ³ excluding loading unloading (₹)	Rate of carriage from Shahkund quarry per m ³ excluding loading unloading (₹)	Difference in rate of carriage per m ³ excluding loading unloading (₹)	Avoidable expenditure (₹)	Remarks
1	2	3	4	5	6	7	8	9	10 (9/6×7)	11	12 (5 × 11)	13
Nawada Road	CC Pavement	399.36 Cum	Crushed stone coarse aggregate	359.424	121	68	53	750.80	421.94	328.86	118200.18	At par SOR
	Total										1930204.25	
3/ Banka-I BR03R- Banka- L025 Ajitnagar to Bhindi	GSB	1915.71 Cum	Stone metal for GSB	1467.4339	116	49	67	648.99	274.14	374.85	550067.58	0.1% below
	WBM Grading -2	1346.855 Cum	Stone aggregate Grade -2	1629.6946	116	49	67	648.99	274.14	374.85	610891.00	0.1% below
	WBM Grading -3	1346.855 Cum	Stone aggregate Grade -3	1629.6946	116	49	67	648.99	274.14	374.85	610891.00	0.1% below
	CC Pavement	1011.505 Cum	Crushed stone coarse aggregate	910.3545	116	49	67	596.97	252.17	344.80	313890.23	0.1% below
	Total										2085739.81	
Total after adjustment for 0.1 % below											2083654.07	
4/ Banka-II BR03R- Chandan- L075 Katoria Simultalla PWD Road	GSB	8132.3 Cum	Stone metal for GSB	6229.3418	160	90	70	895.16	503.53	391.63	2439597.13	At par SOR
	WBM Grading -2	4471.875 Cum	Stone aggregate Grade -2	5410.9688	160	90	70	895.16	503.53	391.63	2119097.69	At par SOR
	WBM Grading -3	4328.437 Cum	Stone aggregate Grade -3	5237.4088	160	90	70	895.16	503.53	391.63	2051126.40	At par SOR

Package No. and Name of road constructed under PMGSY	Items of work	Quantity executed	Minor mineral used	Quantity of minor mineral used (in m ³)	Lead from Pakur (Km)	Lead from Shahkund (Km)	Excess lead provided	Rate of carriage allowed from Pakur quarry per m ³ excluding loading unloading (₹)	Rate of carriage from Shahkund quarry per m ³ excluding loading unloading (₹)	Difference in rate of carriage per m ³ excluding loading unloading (₹)	Avoidable expenditure (₹)	Remarks
1	2	3	4	5	6	7	8	9	10 (9/6×7)	11	12 (5 × 11)	13
Via Chitkhar to Aahra	CC Pavement	409.68 Cum	Crushed stone coarse aggregate	368.712	160	90	70	823.41	463.17	360.24	132824.81	At par SOR
Total											6742646.03	
5/ Banka-II BR03R- Chandan- L082 Suiya Borwa (REO Road) to Hardiya Khurd	GSB	8546.84 Cum	Stone metal for GSB	6546.879 4	172	103	69	962.3	576.26	386.04	2527357.32	At par SOR
	WBM Grading -2	4685.36 Cum	Stone aggregate Grade -2	5669.285 6	172	103	69	962.3	576.26	386.04	2188571.01	At par SOR
	WBM Grading -3	4685.36 Cum	Stone aggregate Grade -3	5669.285 6	172	103	69	962.3	576.26	386.04	2188571.01	At par SOR
	CC Pavement	235.837 Cum	Crushed stone coarse aggregate	212.2533	172	103	69	885.16	530.07	355.09	75369.02	At par SOR
	Total											6979868.36
Grand Total											20093981.67	

Source: Information collected from RWD, Bihar)

APPENDIX 3.2
(Refer: Paragraph-3.6; Page-93)

Details of expenditure on preparation of nine DPRs including six DPRs on which works were not started

(₹ in lakh)

Sl. No.	Name of the DPR	DPR Cost	Remarks
1.	Phulwarisarif	17.63	Work started and constructed 480 DUs
2.	Khagaul	3.49	
3.	Patna Phase-III	97.57	
Total (A)		118.69	
4.	Danapur Phase-I	6.33	No works were started
5.	Danapur Phase-II	17.45	
6.	Patna Phase-I	94.79	
7.	Patna Phase-II	75.83	
8.	Patna Phase -IV	164.08	
9.	Bodhgaya Phase-I	83.16	
Total (B)		441.64	
Grand Total (A+ B)		560.33	

Source: Information collected form BUDA and HUDCO)

APPENDIX 3.3
(Refer: Paragraph-3.7; Page-94)

(A) Statement showing year-wise Physical and Financial status of civil works relating to construction of Additional Class Room (ACR)/New School Building (NSB)

(Amount in ₹)

Sl. No.	District	No of School	Amount transferred to VSS Account	Amount withdrawn by school	Expenditure as per MB/Status report	Difference Amount/ Excess withdrawal
1	Bihar Education Project, Sitamarhi	1	1938602	1938602	0	1938602
2	Bihar Education Project, Muzaffarpur	1	4412000	4412000	629315	3782685
3	Bihar Education Project, Katihar	12	10397255	9997550	5807244	4190306
4	Bihar Education Project, Purnea	8	7293200	4926800	1442325	3484475
5	Bihar Education Project, Siwan	9	6154958	4395157	1930496	2464661
6	Bihar Education Project, Begusarai	12	15511396	13230672	3790000	9440672
7	Bihar Education Project, Darbhanga	5	5540000	3731249	1790000	1941249
	Total	48	51247411	42632030	15389380	27242650

(B) Statement showing year-wise Financial status of civil works relating to construction of Additional Class Room (ACR)/New School Building (NSB) (School in which work not started)

(Amount in ₹)

Sl. No.	District	No. of School	Amount transferred to VSS Account	Amount withdrawn by school	Expenditure as per MB/Status report	Difference Amount/ Excess withdrawal
1	Bihar Education Project, Sitamarhi	1	1938602	1938602	0	1938602
2	Bihar Education Project, Purnea	4	3852800	1625900	0	1625900
3	Bihar Education Project, Siwan	4	1999193	850000	0	850000
4	Bihar Education Project, Begusarai	5	8597396	7162988	0	7162988
5	Bihar Education Project, Muzaffarpur	1	3300000	3300000	0	3300000
6	Bihar Education Project, Darbhanga	2	2210000	773749	0	773749
	Total	17	21897991	15651239	0	15651239

(Amount in ₹)

(C) Statement showing year-wise Financial status of civil works relating to construction of Additional Class Room (ACR)/New School Building (NSB) (School in which works were incomplete)

Sl. No.	District	No. of School	Amount transferred to VSS Account	Amount withdrawn by school	Expenditure as per MB/Status report	Difference Amount/ Excess withdrawal
	Total (A-B)	31	29349420	26980791	15389380	11591411

D (i) - Statement showing yearwise Physical & Financial status of civil works relating to construction of Additional Class Room (ACR)/New School Building (NSB)

Bihar Education Project, Sitamarhi

(Amount in ₹)

Sl. No.	Name of School	Year of sanction	No. of ACRs sanctioned	Amount transferred to VSS Account	Amount withdrawn by school	Amount of expenditure as per MB/Status report	Difference Amount/ Excess withdrawal	Physical Status	Work closed/Not started since (No. in years)	Status of HM who had taken advances
1	2	3	4	5	6	7	8	9	10	11
1	P.S. Panchharwa, Majorganj	2008-09	3 ACR	662630	662630	0	662630	Not Started	2	Relieved from work
2	P.S. Panchharwa, Majorganj	2011-12	Pr. Room	305972	305972	0	305972	Not Started	3	Relieved from work
3	P.S. Panchharwa, Majorganj	2014-15	2 ACR	970000	970000	0	970000	Not Started	1	Relieved from work
Total				1938602	1938602	0	1938602			

**D (ii) - Statement showing yearwise Physical & Financial status of civil works relating to construction of Additional Class Room (ACR)/New School Building (NSB)
Bihar Education Project, Muzaffarpur**

(Amount in ₹)

Sl. No.	Name of School	Year of sanction	No. of ACRs sanctioned	Amount transferred to VSS Account	Amount withdrawn by school	Amount of expenditure as per MB/Status report	Difference Amount/ Excess withdrawal	Physical Status	Work closed/ not started since No. in Years	Status of HM who had taken advances
1	2	3	4	5	6	7	8 (6-7)	9	10	11
1	MS Bara Daud, Paroo	2010-11	4	1112000	1112000	629315	482685	GFRC	1	Relived from work
Total (a)				1112000	1112000	629315	482685			
2	MS Bara Daud, Paroo	2011-12	12	3300000	3300000	0	3300000	Not started	2.5	Relived from work
Total (b)				3300000	3300000	0	3300000			
Grand Total (a+b)				4412000	4412000	629315	3782685			

D (iii) - Statement showing yearwise Physical & Financial status of civil works relating to construction of Additional Class Room (ACR)/New School Building (NSB)

Bihar Education Project, Katihar

(Amount in ₹)

Sl. No.	Name of School	Year of sanction	No. of ACRs sanctioned	Amount transferred to VSS Account	Amount withdrawn by school	Amount of expenditure as per MB/Status report	Difference Amount/ Excess withdrawal	Physical Status	Work closed/ not started since No. in years	Status of HM who had taken advances
1	2	3	4	5	6	7	8 (6-7)	9	10	11
1	Primary School, Kamat, Balrampur	2004-05	2	298600	298600	195883	102717	RC	5	Relieved from work
2	Middle School, Kabar, Barari	2006-07	4	630000	630000	196002	433998	LL	4	Death
3	Primary School, Harinkol, Barari	2006-07	6	900000	895000	573821	321179	FFLL	5	Relieved from work
4	Primary School, Fakatola, Barsoi	2006-07	3	611000	450000	196952	253048	RL	6	Relieved from work
5	Middle School, Nawabganj, Manihari	2006-07	6	1021155	1021000	817131	203869	RC	4	Retired

6	Middle School, Radhe Madhe, Amdabad	2006-07	3	450000	450000	347557	102443	FFRL	7	Relieved from work
7	Middle School, Pagalbari, Manihari	2008-09	3	655000	655000	500000	155000	RC	3	Retired
8	Middle School, Katigang Bauliya, Manihari	2008-09	2	456000	456000	154545	301455	LL	5	Retired
9	Middle School, Malapada, Barsoi	2009-10	5	1350000	1350000	825353	524647	FFRL	5	Relieved from work
10	Primary School, Daribhitta, Balrampur	2011-12	3	988950	950000	550000	400000	LL	3	not changed
11	Middle School, Baidole, Balrampur	2010-11	6	1898550	1898550	950000	948550	RCGF	4	not changed
12	Middle School, Lachhaur, Balrampur	2011-12	4	1138000	943400	500000	443400	RL-3, Not started-1	2.5	not changed
Total				10397255	9997550	5807244	4190306			

D (iv) - Statement showing year-wise Physical & Financial status of civil works relating to construction of Additional Class Room (ACR)/New School Building (NSB) Bihar Education Project, Purnea

(Amount in ₹)

Sl. No.	Name of School	Year of sanction	No. of ACRs sanctioned	Amount transferred to VSS Account	Amount withdrawn by school	Amount of expenditure as per MB/ Status report	Difference Amount/ Excess withdrawal	Physical Status	Work closed/Not started since No. in years	Status of HM who had taken advances
1	2	3	4	5	6	7	8	9	10	11
1	M.S. Tirashi Toli, Banmankhi	2009-10	3	800000	800000	214192	585808	Seal level upto 7 fit	4	Not changed
2	M.S. Pipra, Rupauli	2007-08	4	957600	800000	455573	344427	RCGF	4	Relieved from work
3	M.S. Jungal Tola, Rupauli	2011-12	3	1027800	1045900	382771	663129	LLGF	2	Relieved from work
4	M.S. Gadahra, Amaur	2008-09	3	655000	655000	389789	265211	RCGF, FLL	6	Relieved from work
Total (A)				3440400	3300900	1442325	1858575			
5	P.S. Navtolia, Rupauli	2011-12	3 ACR	865900	865900	0	865900	Not Started	3.5	Not changed
6	P.S. Akbaki, B.Kothi	2009-10	NSB	826000	400000	0	400000	Not Started	2	Not changed
7	P.S. Chandragama, Bayasi	2010-11	3 ACR	873000	70000	0	70000	Not Started	4	Relieved from work
8	P. S. Singhia Amaur	2011-12	4 ACR	1287900	290000	0	290000	Not Started	3.5	Death
Total (B)				3852800	1625900	0	1625900			
				7293200	4926800	1442325	3484475			

D (v) - Statement showing yearwise Physical & Financial status of civil works relating to construction of Additional Class Room (ACR)/New School Building (NSB)

Bihar Education Project, Siwan

(Amount in ₹)

Sl. No.	Name of School	Year of sanction	No of ACRs sanctioned	Amount transferred to VSS Account	Amount withdrawn by school	Amount of expenditure as per MB/Status Report	Difference Amount/ Excess withdrawal	Physical Status	Work closed/Not started since No. in years	Status of HM who had taken advances
1	2	3	4	5	6	7	8 (6-7)	9	10	11
1	UMS Bagha Baghi, Basantpur	2006-07	9ACR	1063275	1063275	672491	390784	FFRL	1.5	Relieved from work
		2011-12	2ACR	652740	477797	81668	396129	Plinth Level		
2	RPS Sarhari, Bhagwanpur	2006-07	5ACR	678750	253085	128248	124837	Plinth Level	6	Retired
3	NPS Gopalpur Diyara, Siswan	2009-10	NSB	672750	672750	229786	442964	Upto foundation	4	Not changed
4	NPS Gaya rai ka tola, Goreya Kothi	2007-08	NSB	450000	440000	304640	135360	RL	2.5	Not changed
5	UMS Bilaspur, Mairwa	2008-09	3ACR	638250	638250	513663	124587	RL	2.5	Retired
Total (A)				4155765	3545157	1930496	1614661			
6	NPS Nawka tola Gayaspur, Siswan	2011-12	3ACR	904193	500000	0	500000	Not started	3 Yrs	Not changed

7	NPS Harkeshpur (South to Maharajganja),	2009-10	NSB	600000	200000	0	200000	Not started	3Yrs	Not changed
8	NPS Mirachak, Darunda	2007-08	NSB	450000	105000	0	105000	Not started	7Yrs	Relieved from work
9	UMS Bagha Baghi, Basantpur	2010-11	Store room	45000	45000	0	45000	Not started	4Yrs	Relieved from work
Total (B)				1999193	850000	0	850000			
Grand Total (A+B)				6154958	4395157	1930496	2464661			

**D (vi) - Statement showing yearwise Physical & Financial status of civil works relating to construction of Additional Class Room (ACR)/New School Building(NSB)/Resource Center
Bihar Education Project, Begusarai**

(Amount in ₹)

Sl. No.	Name of School	Year of sanction	No. of ACR/ NSB sanctioned	Amount transferred to VSS Account	Amount withdrawn by school	Amount of expenditure as per MB/Status Report	Difference Amount/ Excess withdrawal	Physical Status	Work closed/Not started since No. in years	Status of HM who had taken advances
1	2	3	4	5	6	7	8 (6-7)	9	10	11
1	UMS Jaimangalgarh,Cheria Bariyarpur	2006-07	5ACR	860000	872684	665000	207684	RC	6	Relieved from work
2	PS Milki , Cheria Bariyarpur	2008-09	NSB	750000	750000	500000	250000	RL	2	Not changed

3	UMS Bardaha , Chhorahi	2010-11	4ACR	1150000	1150000	700000	450000	RL	2	Relieved from work
4	PS Milki, cheria Bariyarpur	2011-12	3ACR	650000	615000	440000	175000	RL	1	Relieved from work
5	UMS Mastifatehpur,Begusarai	2011-12	3ACR	1068000	410000	182000	228000	NC	2	Relieved from work
6	PS Garhbarkurwa, Garhpura	2011-12	3ACR	936000	965000	580000	385000	RL	8 Month	Not changed
7	PS Musahar toli salempur baro, Barauni	2011-12	3ACR	650000	650000	500000	150000	RL	4	Not changed
8	PS Lodhidih, Begusarai	2011-12	4ACR	850000	655000	223000	432000	PL	2	Not changed
Total (A)				6914000	6067684	3790000	2277684			
9	UMS Kumbhidera, Cheria Bariyarpur	2010-11	4ACR	850000	850000	0	850000	Not Started	4	Not changed
10	UMS Bathoul, Chhorahi	2011-12	4ACR	1183333	1183333	0	1183333	Not Started	1.5	Retired
11	UMS Chhorahi, Chhorahi	2011-12	3ACR	600000	1796752	0	1796752	Not Started	4	Not changed

12	UMS Chhorahi, Chhorahi	2011-12	4ACR	1183333				Not Started	3.5	Not changed
13	UMS Chhorahi	2011-12	Recourse centre	1299600				Not Started	3	Not changed
14	UMS Jagdishpur, Begusarai	2011-12	6ACR	1770000	1621773	0	1621773	Not Started	2	Not changed
15	UMS Hardia	2011-12	2ACR	450000	450000	0	450000	Not Started	3.5	Retired
16	UMS Hardia, Begusarai	2014-15	3ACR	1261130	1261130	0	1261130	Not Started	1	Retired
Total (B)				8597396	7162988	0	7162988			
Grand Total =(A+B)				15511396	13230672	3790000	9440672			

**D (vii) - Statement showing yearwise Physical & Financial status of civil works relating to construction of Addition:
(ACR)/New School Building(NSB)/Resource Center Bihar Education Project, Darbhanga
(Amount in ₹)**

Sl. No.	Name of School	Year of sanction	No. of ACR/NSB sanctioned	Amount transferred to VSS Account	Amount withdrawn by school	Amount of expenditure as per MB/ Status report	Difference amount/ Excess withdrawn	Physical status	work closed/ not started since No. in years	Status of HM who had taken advances
1	2	3	4	5	6	7	8 (6-7)	9	10	11
1	M.S. Sajhwar, Banipur	2010-11	3	860000	126000	0	126000	Not started	Oct 12/ 2.5	Relieved from work
2	M S Majhigama, Kewti	2011-12	5	1350000	647749	0	647749	Not started	Nov 12/ 2.5	Relieved from work
Sub-total (A)				2210000	773749	0	773749			
3	Govt. Middle School Kurso, Tardih	2011-12	6	1820000	1740000	1200000	540000	Roof level	Nov 13/ 1.5	Relieved from work
4	Govt. M.S. Panchov, Hanuman Nagar	2010-11	3	860000	567500	200000	367500	DPC	Nov 12/ 2.5	Retired
5	NPS Balha Barath Pokhar, Haya Ghat	2011-12	2	650000	650000	390000	260000	Roof level	Nov 12/ 2.5	Relieved from work
Sub-total (B)				3330000	2957500	1790000	1167500			
Grand Total (A+B)				5540000	3731249	1790000	1941249			

(Source: Information collected form DPOS)

APPENDIX 3.4

(Refer: Paragraph-3.8; Page-96)

Details of subsidy paid to 486 farmers

Name of the Office	Year & rate of subsidy	Date of purchase (at mela)/Date of invoice	Purchase before mela		Purchase after mela		Purchased without mela	Total No.	Amount of Subsidy (₹in lakh)
			Period of purchase as per DTO records	No. of beneficiary	Period of purchase as per DTO records	No. of beneficiary			
DAO, Motihari	2012-13 @ ₹ 0.60 lakh	6/7/2012	28/1/2012 to 3/4/2012	2	Nil	0	0	2	1.20
		7/7/2012	21/6/2010 to 31/5/2012	4	31/3/2013 to 14/4/2013	2	0	6	3.60
		11/9/2012	10/7/2011 to 28/8/2012	7	5/6/2013 to 4/7/2013	2	0	9	5.40
		12/9/2012	14/4/2012 to 11/9/2012	6	27/9/2012 to 26/6/2013	4	0	10	6.00
		22/3/2013	15/6/2012 to 19/10/2012	2	3/6/2013 to 5/5/2014	5	0	7	4.20
	3/1/2014	29/6/2013	1	11/2/2014 to 23/4/2014	2	0	3	1.35	

	2013-14 @ ₹ 0.45 lakh	4/1/2014	17/1/2013 to 26/6/2013	4	24/1/2014 to 18/2/2014	3	0	7	3.15
		21/1/2014	25/2/2013 to 30/11/2013	9	29/1/2014 to 21/2/2014	2	0	11	4.95
		22/1/2014	27/6/2013	1	Nil	0	0	1	0.45
		12/2/2014	19/7/2013 to 19/11/2013	3	Nil	0	0	3	1.35
		13/2/2014	20/9/2011 to 30/1/2014	32	18/2/2014 to 26/8/2014	5	0	37	16.65
DAO Biharsh arif	2013-14 @ ₹ 0.45 lakh	26/12/2013	Nil	0	16/6/2014	1	0	1	0.45
		27/12/2013	Nil	0	04/6/2014 to 11/7/2014	2	0	2	0.90
		28/12/2013	20/8/2012 to 25/2/2013	2	24/5/14 to 9/7/2014	3	0	5	2.25
		30/12/2013	29/12/2011	1	28/6/2014	1	0	2	0.90
		24/2/2014	Nil	0	26/4/2014 to 08/5/2014	2	0	2	0.90
		25/2/2014	31/10/2012	1	25/6/2014 to 22/9/2014	5	0	6	2.70

DAO Kishang anj	2013-14 @ ₹ 0.45 lakh	14/1/2014	5/4/2013 to 23/10/2013	3	10/3/2014 to 14/3/2014	2	0	5	2.25
		3/2/2014	19/9/2013 to 14/11/2014	2	5/2/2014 to 21/4/2014	6	0	8	3.60
		4/2/2014	Nil	0	7/2/2014 to 11/7/2014	4	0	4	1.80
		4/3/2014	Nil	0	15/3/2014	2	0	2	0.90
DAO Gopalga nj	2012-13 @ 0.45 lakh	26/7/2012	Nil	0	Nil	0	1	1	0.45
		27/9/2012	Nil	0	30/11/2012	1	0	1	0.45
		12/11/2012	Nil	0	13/2/2013	1	0	1	0.45
	2013-14 @ ₹ 0.45 lakh	22/12/2012	31/1/2012 to 29/11/2012	11	24/12/2012 to 11/02/2015	7	0	18	8.10
	2014-15 @ ₹ 0.45 lakh	21/11/2014	Nil	0	29/11/2014 to 3/12/2014	2	0	2	0.90
2013-14 @ ₹ 0.45 lakh	28/11/2013	Nil	0	Nil	0	2	2	0.90	
	3/1/2014	4/9/2013 to 31/12/2013	2	Nil	0	0	2	0.90	
	24/1/2014	31/12/2012 to 31/12/2013	3	3/2/2014	1	0	4	1.80	
	25/1/2014	Nil	0	30/1/2014 to 21/4/2014	5	0	5	2.25	
	18/2/2014	Nil	0	21/2/2014 To 13/3/2014	2	0	2	0.90	
	19/2/2014	Nil	0	19/3/2014	1	0	1	0.45	

DAO Sitamarhi		21/2/2014	Nil	0	Nil	0	3	3	1.35
		27/2/2014	Nil	0	Nil	0	3	3	1.35
		28/2/2014	Nil	0	Nil	0	19	19	8.55
	2014-15 @ ₹ 0.45 lakh	28/11/2014	Nil	0	29/11/2014 to 11/12/2014	3	0	3	1.35
		29/11/2014	19/11/2014	1	Nil	0	0	1	0.45
		28/12/2014	Nil	0	30/12/2014 to 29/1/2015	3	0	3	1.35
		27/2/2015	Nil	0	16/3/2015	1	0	1	0.45
		13/3/2015	4/7/2013 to 27/2/2015	2	20/3/2015	1	0	3	1.35
DAO Madhubani	2013-14 @ ₹ 0.45 lakh	10/2/2014	11/7/2013 to 24/7/2013	2	Nil	0	0	2	0.90
		11/2/14	21/6/2013 to 31/1/2014	7	22/2/2014 To 12/8/2014	7	0	14	6.30
		3/1/14	17/9/2010 to 19/12/2013	24	25/3/2014 to 19/7/2014	4	0	28	12.60
		4/1/14	20/7/2009 to 26/11/2013	25	5/1/2014 to 12/11/2014	6	0	31	13.95
	2013-14@ ₹	8/1/2014	Nil	0	Nil	0	1	1	0.45
		13/1/2014	Nil	0	Nil	0	1	1	0.45

DAO, Hajipur	0.45 lakh	3/2/2014	Nil	0	Nil	0	1	1	0.45
		4/2/2014	8/6/2013 to 10/12/2013	7	22/2/2014 to 22/7/2014	2	0	9	4.05
		5/2/2014	21/1/2013 to 27/1/2014	13	26/5/2014 to 30/8/2014	2	0	15	6.75
		18/2/2014	17/4/2013	1	Nil	0	0	1	0.45
		4/3/2014	24/4/2012 to 11/2/2014	8	20/5/2014 to 23/7/2014	2	0	10	4.50
	2014- 15@ ₹ 0.45 lakh	23/9/2014	26/2/2012	1	24/11/2014 to 1/4/2015	2	0	3	1.35
		24/9/2014	1/10/2012 to 1/9/2014	11	26/9/2014 to 29/9/2014	2	0	13	5.85
		27/11/2014	14/7/2014 to 26/11/2014	3	Nil	0	0	3	1.35
		28/11/2014	20/12/2013 to 30/8/2014	8	10/12/2014 to 23/3/2015	4	0	12	5.40
		26/12/2014	16/7/2014 to 11/11/2014	5	27/12/2014 to 6/5/2015	3	0	8	3.60
		27/12/2014	31/12/2012 to 18/10/2014	7	6/1/2015 to 9/4/2015	4	0	11	4.95
		28/12/2014	Nil	0	Nil	0	1	1	0.45

		27/1/2015	17/8/2013 to 22/12/2014	11	4/2/2015 to 29/4/2015	2	0	13	5.85		
		28/1/2015	20/10/2013 to 3/12/2014	4	29/01/2015	1	0	5	2.25		
		29/1/2015	29/1/2014	1	Nil	0	0	1	0.45		
DAO, Bhagalpur	2013- 14@ ₹ 0.45 lakh	6/1/2014	26/11/2013 to 29/11/2013	2	5/2/2014 to 18/10/2014	6	0	8	3.60		
		7/1/2014	Nil	0	7/2/2014 to 8/2/2014	2	0	2	0.90		
		7/2/2014	Nil	0	Nil	0	1	1	0.45		
		12/2/2014	Nil	0	17/2/2014 to 22/3/2014	3	0	3	1.35		
		13/2/2014	Nil	0	25/2/2014 to 10/9/2014	6	0	6	2.70		
		14/2/2014	Nil	0	30/6/2014 to 17/12/2014	2	0	2	0.90		
		24/2/2014	Nil	0	Nil	0	1	1	0.45		
		3/3/2014	Nil	0	5/4/2014	1	0	1	0.45		
		13/3/2014	Nil	0	18/7/2014	1	0	1	0.45		
		14/3/2014	Nil	0	26/3/2014	1	0	1	0.45		
		19/3/2014	Nil	0	Nil	0	1	1	0.45		
		20/3/2014	Nil	0	Nil	0	2	2	0.90		
				15/10/2014	28/8/14 to	2	31/10/2014 to	2	0	4	1.80

	2014-15@ ₹ 0.45 lakh		30/3/15		21/1/2015				
		16/10/2014	28/7/14	1	22/1/2015 To 26/5/2015	2	0	3	1.35
		26/11/2014	Nil	0	23/12/2014 to 16/3/2015	2	0	2	0.90
		26/12/2014	Nil	0	10/3/2015	1	0	1	0.45
		27/11/2014	22/10/2014	1	2/12/2014 to 23/5/2015	3	0	4	1.80
		27/12/2014	12/2/2015	1	Nil	0	0	1	0.45
		29/1/2015	12/2/2015	1	Nil	0	0	1	0.45
DAO Chhapra	2012-13@ ₹ 0.60 lakh	26/9/2012	Nil	0	4/4/2013	1	0	1	0.60
		27/9/2012	23/9/2011 to 5/7/2012	13	1/10/2012 to 14/1/2014	4	0	17	10.20
		30/10/2012	16/9/2011 to 10/4/2012	3	12/3/2013 to 26/3/2013	2	0	5	3.00
		31/10/2012	29/6/2012	1	6/11/2012 to 31/12/2012	2	0	3	1.80
		26/12/2012	19/3/2014	1	Nil	0	0	1	0.60
		31/1/2013	Nil	0	9/11/2012 to 12/8/2013	2	0	2	1.20
		28/2/2013	Nil	0	3/4/2013 to 28/12/2013	3	0	3	1.80

	2013-14@ ₹ 0.45 lakh	6/1/2014	29/11/2013 to 13/12/2013	2	8/1/2014 to 29/5/2015	8	0	10	4.50
		7/1/2014	11/6/2013 to 7/12/2013	5	9/1/2014 to 13/1/2014	2	0	7	3.15
		31/1/2014	Nil	0	17/5/2015	1	0	1	0.45
		Total		270		179	37	486	228.6

(Source: Information collected form DAO and DTO)

APPENDIX 3.5

(Refer: Paragraph-3.8; Page-96)

Details of subsidy sanctioned belonged to other person

Sl. No.	Name of Division	Chassis No.	Name of beneficiary (as per DAO)	Date of purchase (mela)	Date of purchase as per DTO	Name registered as per DTO	Amount (in lakh)
1	DAO Motihari	JENB00928	Khedu Paswan	13/2/2014	19/9/2013	Shamshul Haque Ansari	0.45
2		JCN00993	Ramashray Sahni	12/9/2012	11/9/2012	Lal Bahu Sahni	0.60
3	DAO Kishanganj	NGLY00457	Abdul Jaleel	4/2/2014	08/3/2014	Md. Kazim	0.45
4		JFNB02893	Afser Ali	3/2/2014	21/4/2014	Ganesh Pd. Sah	0.45
5	DAO Sitamarhi	1134512073	Dipnarain Ray	13/3/2015	4/7/2013	Shail Kumari Devi	0.45
6	DAO, Hajipur	RENB00119	Awadhesh Kumar	4/3/2014	29/11/2012	Shubham Kumar	0.45
7		NJWH01080	Suresh Ray	24/9/2014	24/6/2013	Awadhesh Kumar	0.45
8		92251310376 1	Hajari Ram	27/11/2014	26/11/2014	Shambhu Ram	0.45
9	DAO, Bhagalpur	RYNH00090	Md. Sajjad Alam	29/1/2015	12/2/2015	Rifat Perveen	0.45
10		T053249650	Chandan Devi	27/12/2014	12/2/2015	Paro Yadav	0.45
11	DAO, Chhapra	CZYSD3206 90S3	Rinku Devi	28/2/2013	3/4/2013	Upendra Kumar Yadav	0.60
12		WRTG/3042 7117297	Mangal Rai	7/1/2014	26/7/2013	Keshav Prasad Ray	0.45
Total							5.70

(Source: Information collected form DAO and DTO)

APPENDIX 3.6
(Refer: Paragraph- 3.9; Page-97)

Statement showing receipt of money

Money receipt number	Date of receipt of money	Amount in rupees
634255	5/11/2012	1000
634264	5/11/2012	5000
634281	5/11/2012	1000
634287	10/12/2012	44412
634288	10/12/2012	44412
634289	10/12/2012	8904
634291	10/12/2012	11295
634292	10/12/2012	6678
634307	10/10/2012	10000
634316	21/10/2012	3400
634319	28/10/2012	10000
634331	30/10/2012	1000
634357	9/12/2012	1000
634358	9/11/2012	1000
634396	9/11/2012	1000
634397	9/11/2012	5000
634403	10/12/2012	8904
634404	10/12/2012	24696
634413	24/12/2012	12600
634414	24/12/2012	7200
634435	10/1/2013	29120
634438	11/1/2013	29120
634447	20/1/2013	4400
634470	13/2/2013	4480
634476	17/3/2013	4080
634492	20/3/2013	3156
634495	20/3/2013	3156
634497	22/3/2013	3156
634499	22/3/2013	4080
634802	30/10/2013	4080
634804	30/10/2013	7000
634805	30/10/2013	3300
634806	30/10/2013	3300
634815	1/11/2013	4770
634816	1/11/2013	11872
634818	12/11/2013	2400
634819	12/11/2013	3360
634820	12/11/2013	1784
634821	12/11/2013	1360
634822	12/11/2013	1700
634823	12/11/2013	6300
634824	12/11/2013	1784

Money receipt number	Date of receipt of money	Amount in rupees
634827	18/11/2013	3300
634828	18/11/2013	4000
634833	20/11/2013	14400
634834	20/11/2013	7200
634835	20/11/2013	3600
634839	25/11/2013	11340
634841	5/12/2013	1000
634842	5/12/2013	5000
634849	10/12/2013	13440
634851	11/12/2013	10213
634852	11/12/2013	4930
634853	11/12/2013	10864
634854	12/12/2013	14560
634855	12/12/2013	4500
634856	15/12/2013	26250
634859	17/12/2013	28224
634860	17/12/2013	3800
634862	18/12/2013	7200
634874	24/12/2013	35000
634876	26/12/2013	14112
634879	26/12/2013	69930
634880	26/12/2013	31367
634881	26/12/2013	8880
634882	26/12/2013	3000
634884	27/12/2013	22638
634885	27/12/2013	7085
634886	27/12/2013	11200
634887	27/12/2013	36456
634888	27/12/2013	14168
634889	28/12/2013	7200
634890	30/12/2013	31367
634891	30/12/2013	69678
634892	30/12/2013	28224
634906	31/12/2013	27730
634907	21/1/2014	24800
634912	2/1/2014	15120
634920	9/1/2014	4080
634923	19/1/2014	13230
634925	19/1/2014	50000
634929	20/1/2014	7680
634930	20/1/2014	14522
634931	20/1/2014	13356
634932	20/1/2014	78792
634935	20/1/2014	42975
634939	20/1/2014	8480
634946	20/1/2014	5000

Money receipt number	Date of receipt of money	Amount in rupees
634943	20/1/2014	15000
634945	20/1/2014	4014
634947	21/1/2014	46640
634948	21/1/2014	65878
634949	21/1/2014	7685
634950	21/1/2014	7200
634951	21/1/2014	6300
634952	21/1/2014	3150
634953	21/1/2014	6690
634954	21/1/2014	6690
634958	21/1/2014	3300
634955	21/1/2014	6300
634956	21/1/2014	6690
634957	21/1/2014	6690
634959	21/1/2014	7200
634960	21/1/2014	20000
634962	21/1/2014	6690
634963	21/1/2014	6300
634965	21/1/2014	19740
634966	21/1/2014	30000
634969	21/1/2014	100
634975	28/1/2014	46244
634976	28/1/2014	51744
634980	31/1/2014	11220
634981	31/1/2014	30000
634982	31/1/2014	5716
634990	31/1/2014	60270
634991	31/1/2014	160000
664994	31/1/2014	6690
634995	31/1/2014	6300
634996	31/1/2014	6600
29012	16/6/2014	8800
29013	16/6/2014	6600
29014	11/7/2014	3300
29015	11/7/2014	3300
29017	11/7/2014	3300
29018	11/7/2014	3300
29020	11/7/2014	3300
29021	11/7/2014	3300
29025	27/1/2014	28560
29026	31/1/2014	56760
29027	31/1/2014	18656
29028	31/1/2014	46244
29030	31/1/2014	269444
29053	15/6/2014	15360
29054	15/6/2014	3600

Money receipt number	Date of receipt of money	Amount in rupees
29057	3/7/2014	3300
29058	3/7/2014	30000
635000	19/8/2012 to 26/1/2014	400954
Nil	2/2/2014 to 13/7/2014	21390
	Total	2812659 Or ₹ 28.13 lakh

Consolidated receipt and deposit in 2013-14

Opening Balance	₹ 59,688
Amount received through cheques which were neither taken in DCR nor in Cash Book	₹ 14,21,552
Amount received through cheque which were taken in DCR and Cash Book	₹ 7,62,278
Amount received in cash which were taken in DCR and Cash Book	₹ 21,52,242
Total receipt	₹ 43,95,760
Amount deposited in bank	₹ 29,31,218
Amount not deposited in bank	₹ 14,64,542

The amount pertaining to year 2011-12 to 2012-13 the shown as deposited in cash book were not found deposited in bank when compared to the bank statement. The details are as under:

Date of entry in cash book as deposited	Amount in rupees
15/2/2012	102766
18/2/2012	99000
18/2/2012	19000
20/2/2012	90000
6/9/2012	49968
6/9/2012	60420
10/10/2012	94480
13/12/2012	82036
13/12/2012	88534
13/12/2012	30000
19/12/2012	46647
Total	762851

(Source: Information collected form SO cum SDO, APMC Samastipur)

APPENDIX 3.7
(Refer: Paragraph-3.11; Page-99)

Details of the amount of Service Tax paid to contractor in violation of GoI notification

Name of Division	Package No.	Estimated cost as per financial Bid	Amount of Service Tax included in Estimated cost as per financial Bid @ 12.36 per cent (12.36 x Estimated Cost /112.36) *	Agreement No./ date	Agreement Value	Uptodate Payment to the contractor inclusive of ST (112.36 per cent)	Amount of Service Tax including in payment to the Contractor @ 12.36 per cent of up to date payment to the contractor
Katihar	34- OPRMC, KATI HAR	3444.26	378.88	07-MBD/ 2013-14 dt 2/12/2013	3629.85	786.13	86.48
	35- OPRMC, KATI HAR	3467.66	381.45	08-MBD/ 2013-14 dt. 6/12/2013	3746.97	1960.01	215.61
Madhepura	27-OPRMC, MADHEPURA	2015.43	221.70	04-MBD/ 2013-14 dt. 20/2/2014	2122.52	14.17	1.56
New Capital Div. Patna	64- OPRMC, N.C.PATNA	3563.20	391.96	01-MBD/ 2013-14	3825.33	945.85	104.05
	65- OPRMC, N.C.PATNA	3564.60	392.12	02-MBD/ 2013-14 dt.21/12/2013	3757.77	945.43	104.00
	66- OPRMC, N.C.PATNA	3341.77	367.61	03-MBD/ 2013-14 dt.20/2/2014	3647.87	1117.69	122.95
Patna City, Gulzarbagh	67-OPRMC, PATNA CITY	4588.74	504.78	47-MBD/ 2013-14 dt. 31/1/2014	4725.73	411.31	45.25
Shekhpura	51-OPRMC, SHEKHPUR A	3053.32	335.88	01-MBD/ 2013-14 dt. 8/1/2014	3164.23	1175.27	129.28
Bhabhua	55-OPRMC, BHABHUA	3519.14	387.12	02 MBD/2013-14 dt 20/1/2014	3853.03	1843.78	202.82
	56-OPRMC, BHABHUA	2364.20	260.07	01 MBD/2013-14 dt 9/12/2013	2449.43	1005.67	110.63
Total		32922.32	3621.57		34922.73	10205.31	1122.63 or 11.23 crore

* As per Sl. No. 22 of letter no. Pra. 5 Bethak— 02-03/2010/2772 date 03.07.2014 of Engineer-in-Chief, RCD cum Spl. Secretary, RCD, Bihar, the amount of Service Tax @ 12.36% was included in the estimate
(Source: Information collected form Concerned Division)

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