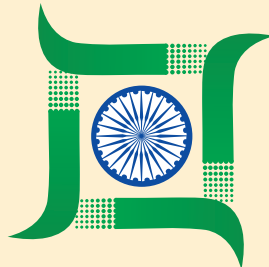




सत्यमेव जयते

**Report of the  
Comptroller and Auditor General of India  
on  
General, Social and Economic (Non-PSUs) Sectors  
for the year ended 31 March 2015**



झारखण्ड सरकार

**Government of Jharkhand**  
*Report No. 1 of the year 2016*

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Comptroller and Auditor General of India  
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General, Social and Economic (Non-PSUs) Sectors**

**for the year ended 31 March 2015**

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## TABLE OF CONTENTS

	Reference to	
	Paragraph	Page
<b>Preface</b>		v
<b>Overview</b>		vii
<b>CHAPTER – 1 INTRODUCTION</b>		
Budget profile	1.1.1	1
Application of resources of the State Government	1.1.2	1
Persistent savings	1.1.3	2
Grants-in-aid from Government of India	1.1.4	2
Planning and conduct of audit	1.1.5	3
Lack of responsiveness of Government to Inspection Reports	1.1.6	3
Follow-up on Audit Reports	1.1.7	4
Government response to significant audit observations (draft paragraphs/ Performance Audits/Long Draft Paragraph)	1.1.8	5
Status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly	1.1.9	5
<b>CHAPTER – 2 PERFORMANCE AUDIT</b>		
<b>HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE DEPARTMENT</b>		
<i>Medical Education in Jharkhand</i>	2.1	7
<b>DEPARTMENT OF PANCHAYATI RAJ AND NATIONAL RURAL EMPLOYMENT PROGRAMME (SPECIAL DIVISION)</b>		
<i>Implementation of Integrated Action Plan (IAP)</i>	2.2	27
<b>HUMAN RESOURCE DEVELOPMENT DEPARTMENT</b>		
<i>Mid Day Meal Scheme</i>	2.3	48
<b>PERSONNEL, ADMINISTRATIVE REFORMS AND RAJBHASHA DEPARTMENT</b>		
<i>Implementation of Right to Guarantee of Service Act in Jharkhand</i>	2.4	68
<b>BUILDING CONSTRUCTION DEPARTMENT</b>		
<i>Follow up Audit on the Implementation of Accepted Audit Recommendations on Functioning of Building Construction Department</i>	2.5	80
<b>CHAPTER – 3 COMPLIANCE AUDIT</b>		
<i>Non-Compliance with the Rules, Orders, etc.</i>	3.1	87
<b>RURAL DEVELOPMENT AND HEALTH, MEDICAL EDUCATION &amp; FAMILY WELFARE DEPARTMENTS</b>		
<i>Suspected misappropriation due to non-adjustment of advance</i>	3.1.1	87
<i>Audit against propriety/Expenditure without justification</i>	3.2	88
<b>AGRICULTURE, ANIMAL HUSBANDRY AND CO-OPERATIVE DEPARTMENT</b>		
<i>Excess payment</i>	3.2.1	88
<b>RURAL DEVELOPMENT DEPARTMENT</b>		
<i>Wasteful expenditure</i>	3.2.2	90
<b>ROAD CONSTRUCTION DEPARTMENT</b>		
<i>Unauthorised equipment advance</i>	3.2.3	91
<b>HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE DEPARTMENT</b>		
<i>Irregular payment</i>	3.2.4	92

<b>WELFARE DEPARTMENT</b>		
<i>Irregular expenditure</i>	3.2.5	93
<b><i>Failure of oversight/administrative control</i></b>	3.3	94
<b>ROAD CONSTRUCTION DEPARTMENT</b>		
<i>Unfruitful expenditure on bridge</i>	3.3.1	94
<b>HOME DEPARTMENT</b>		
<i>Jammers in Jails fail to block cell phones</i>	3.3.2	95
<b>RURAL DEVELOPMENT AND HEALTH, MEDICAL EDUCATION &amp; FAMILY WELFARE DEPARTMENTS</b>		
<i>Unfruitful expenditure</i>	3.3.3	97
<b>RURAL WORKS DEPARTMENT</b>		
<i>Unfruitful expenditure on incomplete road</i>	3.3.4	98
<b>HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE DEPARTMENT</b>		
<i>Non-fulfilment of objective</i>	3.3.5	99
<b><i>Persistent and pervasive irregularities</i></b>	3.4	100
<b>RURAL WORKS DEPARTMENT</b>		
<i>Unfruitful expenditure</i>	3.4.1	101
<b>HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE DEPARTMENT</b>		
<i>Idle expenditure</i>	3.4.2	102

## APPENDICES

Appendix No.	Description	Reference to	
		Paragraph	Page
1.1.1	Statement showing the position of Outstanding Inspection Reports, Paragraphs and Amount involved	1.1.6	105
1.1.2	Statement showing types of irregularities in outstanding paragraphs	1.1.6	106
2.1.1	Statement of no. of seats sanctioned, utilized and vacant in UG/PG course during 2010-15	2.1.7.3	108
2.1.2	Statement of Civil works at PMCH, Dhanbad	2.1.8.1	109
2.1.3	Statement showing shortage of medical equipment in PMCH, Dhanbad	2.1.8.2	110
2.1.4	Statement of utilization of medical equipment during 2010-15	2.1.8.3	111
2.1.5	Details of teaching hours actually devoted against the prescribed minimum norms of MCI for batch 2010-11	2.1.9.1	112
2.1.6	Statement of no. of seats sanctioned, utilized and vacant in ANMTC/GNMTC/College of Nursing during 2010-15	2.1.14 & 2.1.16	112
2.2.1	Statement showing funds available with the district and expenditure there against during 2010-15	2.2.6.1	113
2.2.2	Statement showing delay in release of Central fund of IAP/ACA by the State to the LWE districts and non-payment of penal interest	2.2.6.2	114
2.2.3	Details of funds transferred to EE, RWD (W), Ramgarh under IAP/ACA during 2010-15	2.2.6.5	115
2.2.4	Statement of moneys credited into the Axis bank and withdrawal there from	2.2.6.5	116
2.2.5	Details of money withdrawn from Axis bank, Ramgarh in cash/through self cheque	2.2.6.5	117
2.2.6	Statement showing analysis of particulars of amount withdrawn from bank in cash/through self-cheque	2.2.6.5	118
2.2.7	Details of IAP funds not credited in full into the treasury	2.2.6.5	118
2.2.8	Statement showing cancelled work after approval by DLC during 2010-2015	2.2.7.1	119
2.2.9	Statement showing expenditure on purchase of movable items	2.2.7.3	120
2.2.10	Statement showing execution of inadmissible works out of IAP funds	2.2.8.2	120
2.2.11	Statement of assets lying unutilised till March 2015	2.2.8.7	121
2.2.12	Details of Social sector statistics of test-checked districts	2.2.10.3	122
2.3.1	List of test checked schools, audit sampled	2.3.7	123
2.3.2	Submission, Approval of AWP&B and Release of central assistance	2.3.8.2	126
2.3.3	Fund released by the JSMDMA to DSEs were delayed by one to seven months during the period 2010-15	2.3.8.2	127
2.3.4	Outstanding dues of Food Corporation of India	2.3.8.3	127
2.3.5	Facilities in test checked Schools	2.3.8.4 & 2.3.10.5	128
2.3.6	Actual coverage of schools under MDM Scheme during 2010-15	2.3.9.2	128

### APPENDICES

Appendix No.	Description	Reference to	
		Paragraph	Page
2.3.7	Attendance in sampled districts during 2010-15	2.3.9.4	129
2.3.8	Statement of late released of quarterly allotment of food grains made by the State to different districts instead of 1 <sup>st</sup> day of the month preceding the allocation of quarter	2.3.10.2	130
2.3.9	Interruption in Test Checked Schools	2.3.10.4	131
2.3.10	Physical and financial progress of construction of kitchen shed	2.3.10.9	132
2.3.11	Availability of MME fund and its utilisation	2.3.11	132
2.3.12	Steering-cum- Monitoring committees	2.3.11.1	133
2.4.1	List of services under RTGS Rule	2.4.1 & 2.4.5	134
2.4.2	Details of applications received in test checked districts during 2012-15 for delivering four services	2.4.7.1 (i) (a) (b) (c) & (d)	136
2.4.3	Delay in delivery of Services and pending cases in Food & Civil Supplies Department	2.4.7.1 (ii)	138
2.4.4	Delay in delivery of Services in Labour, Employment & Training Department	2.4.7.1 (iii)	141
2.4.5	Details of last monthly report submitted by the districts to the Nodal Department	2.4.10	142
2.4.6	Request of departments for inclusion of additional services under RTGS Act	2.4.11	143
2.5.1	Statement showing works taken up only on Model estimate	2.5.6	144
2.5.2	Statement showing work not commenced/completed due to want of fund	2.5.7	147
2.5.3	Statement showing works not commenced/completed due to want of clear site	2.5.7	148
2.5.4	Statement for Schedule of Inspection of Division by SE	2.5.8	149
2.5.5	Statement of Schedule of Inspection of works by SE	2.5.8	150
2.5.6	Statement of Schedule of Inspection of works by SE in entire State	2.5.8	151
3.2.1	Statement showing district wise excess payment of claims for unsown area	3.2.1	152
3.2.2	Details of tool and plants against which equipment advance was granted (a) National Highway Division Chaibasa (b) Road Division Lohardaga	3.2.3	153
3.2.3	Statement of SC/ST students in UG and PG courses in MGM Medical College, Jamshedpur	3.2.5	154

## PREFACE

This Report for the year ended 31 March 2015 has been prepared for submission to the Governor of the State of Jharkhand under Article 151 of the Constitution of India.

The Report contains significant results of the performance audit and compliance audit of the Departments of the Government of Jharkhand under the General, Social and Economic Services, including Departments of (i) Agriculture, Animal & Husbandry and Cooperative (ii) Building Construction, (iii) Welfare, (iv) Health, Medical Education and Family Welfare, (v) Human Resource Development, (vi) Home, (vii) Personnel, Administrative Reforms and Rajbhasa, (viii) Panchayati Raj and National Rural Employment Programme (Special Division) (ix) Road Construction, (x) Rural Development, (xi) Rural Works, covered in the report.

The instances mentioned in the Report are those, which came to notice in the course of test audit for the period 2014-15 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2014-15 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.



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# **OVERVIEW**

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## 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. Chapter 2 of this Report deals with the findings of five performance audit reviews and Chapter 3 deals with compliance audit in the various Departments. The Audit findings included in the Performance Audits and Compliance Audit paragraphs in this Report have total money value of ₹ 353.15 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 judgemental 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. Summary of main audit findings is presented in this overview.

### 1. Performance Audit of programmes/activities/Departments

#### (i) Medical Education in Jharkhand

To address the acute shortage of doctors and para-medical personnel, the Government took initiatives to augment the medical institutions for producing trained medical personnel available for health services in the state prompting conduct of a performance audit on the Status of Medical Education System under the Allopath stream in Jharkhand over the period of 2010-15.

The performance audit revealed that establishment of three new Medical Colleges each in the Government Sector as well as under PPP mode/private sector could not be achieved. Even opening of three paramedical courses could not be achieved due to non-provision of fund in budget. In PMCH, Dhanbad admissions were made for additional seats during 2014-15 without approval of Medical Council of India (MCI) risking the future prospects of these students. Further, PG courses in PMCH, Dhanbad could not be started due to acute shortage of faculty.

There was shortage of medical equipment in different departments of medical college. Medical equipment was not put to use for want of reagents/technicians. Due to shortage of faculty, actual teaching hours fell short of the prescribed minimum norms of MCI by 14 to 48 *per cent* which might have an adverse impact on quality of education.

There were acute shortages of human resource and medical equipment in Auxiliary Nurse and Midwives training centres, General Nurse and Midwives training centres and the College of Nursing, Ranchi which might adversely impact the quality of nurses and technicians that graduated from these colleges.

Monitoring in PMCH, Dhanbad was deficient as only four meetings of the college council against the MCI requirement of 20 meetings were held during 2010-15.

**(Paragraph 2.1)**

## **(ii) Implementation of Integrated Action Plan (IAP)**

In order to address the issues of development in Left Wing Extremism affected districts, the Government of India launched (December 2010) Integrated Action Plan (IAP) in 82 tribal and backward districts of the country including 17 districts of Jharkhand. The main objective of the scheme was to provide for public infrastructure and services which would directly impact the local population and show results in short term. It also aimed to create appropriate skill development programme for the young people in these areas, so that they are weaned away from left wing extremism activities common in these areas.

Performance audit revealed that improper management of fund and lack of financial discipline resulted in poor utilization of funds, lapse of central funds of ₹ 495.81 crore, embezzlement of scheme funds of ₹ 4.22 crore, unadjusted/outstanding advances of ₹ 5.53 crore etc. Further, deficiencies in planning resulted in cancellation of 1,369 works of estimated cost of ₹ 42.41 crore after administrative approval by District Level Committee (DLC), duplication in selection of projects, lack of convergence with other Central/State sponsored schemes, selection and execution of inadmissible works of estimated cost ₹ 22.25 crore under the scheme etc.

Deficient monitoring of works executed under the scheme resulted in wasteful expenditure of ₹ 6.28 crore on 82 abandoned works, 700 works remained incomplete despite expenditure of ₹ 33.10 crore, irregular purchases and assets created under the scheme remained unutilized.

**(Paragraph 2.2)**

## **(iii) Mid-Day Meal Scheme**

Nutritional Support to Primary Education (NSPE), a Centrally sponsored Scheme, popularly known as Mid-day Meal Scheme (MDM) was launched in August 1995 with the objective of boosting universalisation of primary education by increasing enrolment, attendance, retention and simultaneous improvement in the nutritional status of students of primary/upper primary classes.

There was decrease in enrolment and attendance of children in schools which was a negative indication of the scheme. Absence of norms for providing funds and food grains to schools resulted in delay and interruptions in smooth implementation of scheme. Accounts of food grains were not reconciled and correctness of data reported was not ensured. Quality and quantity of mid-day meal was never checked.

Poor infrastructure like Kitchen shed with storage facilities, cooking and serving utensils were not adequately provided in spite of availability of fund with the Jharkhand State Mid Day Meal Authority. The monitoring of the scheme was not effective affecting the functioning of scheme and feedback system was absent.

**(Paragraph 2.3)**

## **(iv) Implementation of Right to Guarantee of Service Act in Jharkhand**

‘Jharkhand Rajya Sewa Dene Ki Guarantee Adhiniyam i.e. Right To Guarantee of Service Act 2011’ was enacted (September 2011) and notified (November 2011) ‘Jharkhand Rajya Seva Dene Ki Guarantee Niyamawli i.e.

Right To Guarantee of Service Rules 2011'to provide rights-based delivery of public services to the citizens of the State within a stipulated time. Rules prescribe maintenance of requisite records for monitoring of services delivered, training and capacity building of service providers, designation of appellate authorities etc. The significant audit findings are as under:

Test-check audit revealed that implementation of RTGS Act/Rule in the state was ineffective. Institutional arrangements for implementation of the Act were inadequate as neither sufficient funds nor staff was earmarked. The State Public Service Delivery Commission was not constituted even after four years of implementation of the Act. Notification of appellate authorities for four services relating to the Revenue & Land Reforms Department was not issued.

There were delays in delivery of services in test checked designated offices but concerned citizens had not appealed before the appellate authorities due to lack of awareness of appeal procedure among the people. Due to ineffective monitoring Nodal Department and District Nodal Officers had no knowledge of status of services like applications received, acknowledgement issued, services delivered in time, services not delivered in time and reasons for delays.

(Paragraph 2.4)

#### **(v) Follow up Audit on the Implementation of Accepted Audit Recommendations on Functioning of Building Construction Department**

Follow up Audit was conducted with a view to ensure whether the BCD implements the accepted audit recommendations and adequately addresses the deficiencies with remedial measures.

Audit revealed that the Department did not conduct survey of government buildings for preparing a database to facilitate preparation of perspective/annual plans. 81 Deposit works were executed on model estimate without obtaining technical sanction (TS). Assurances from administrative departments for sufficiency of fund and availability of clear sites for carrying out deposit works were not obtained resulting in 18 Deposit works remaining incomplete. Periodic inspection of the divisions and works were not carried out as per prescribed norms.

(Paragraph 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 (thirteen paragraphs) are featured in the Report. The major observations relate to non-compliance with rules and regulations, audit against propriety, cases of expenditure without adequate justification and failure of oversight/administrative control. Some of them are mentioned below:

- Non-adherence to the codal provisions by Executive Engineer regarding grant of advances led to suspected misappropriation of ₹ 0.57 crore besides unfruitful expenditure of ₹ 0.93 crore on incomplete building under Rural Development Department.

(Paragraph 3.1.1)

- Non-adherence to the condition of guidelines had led to excess payment of share of insurance claims of ₹ 93.03 crore against 1.72 lakh hectares of unsown area under Agriculture, Animal Husbandry and Cooperative Department.

**(Paragraph 3.2.1)**

- Wasteful expenditure of ₹ 1.30 crore on incomplete bridge was noticed under Rural Development Department. In addition, there was undue benefit of ₹ 18.22 lakh to the contractor.

**(Paragraph 3.2.2)**

- Failure of Executive Engineers, Assistant Engineers and Junior Engineers to adhere to the provision of Standard Bidding Document in granting equipment advances to the contractors had resulted in unauthorised payment of ₹ 4.14 crore to the contractors under Road Construction Department.

**(Paragraph 3.2.3)**

- Rajendra Institute of Medical Sciences (RIMS) paid ₹ 8.21 crore from its internal receipts without adhering to the provisions of RIMS Act, 2002.

**(Paragraph 3.2.4)**

- Expenditure of ₹ 3.10 crore was irregularly incurred on purchase of books without having targeted number of SC/ST beneficiaries under Book Bank Scheme of Welfare Department.

**(Paragraph 3.2.5)**

- Commencement of work without ensuring availability of land for approach road under Road Construction Department had led to unfruitful expenditure of ₹ 1.90 crore on a High Level bridge that remains idle.

**(Paragraph 3.3.1)**

- Failure of the Home Department to adequately contract for installation of cell phone jammers and to upgrade it with 3G technology had led to non-achievement of specified purpose of blocking mobile communication from prisoners despite expenditure of ₹ 7.55 crore.

**(Paragraph 3.3.2)**

- Tardy execution of construction of Bundu Sub Divisional Hospital (BSDH) Building had resulted in unfruitful expenditure of ₹ 2.87 crore on incomplete work besides cost escalation of ₹ 2.78 crore.

**(Paragraph 3.3.3)**

- Failure of the Rural Works Department to take timely action had resulted in non-completion of roads which led to unfruitful expenditure of ₹ 1.57 crore on incomplete roads for three to five years.

**(Paragraph 3.3.4)**

- Non-synchronisation of various activities as per Dental Council of India norms, resulted in expenditure of ₹ 9.54 crore on construction of Dental College & Hospital Building remaining idle.

**(Paragraph 3.3.5)**

- Commencement of work without ensuring environmental clearance under Rural Works Department had led to stoppage of work rendering expenditure of ₹ 2.78 crore as unfruitful.

**(Paragraph 3.4.1)**

- Failure of the Health, Medical Education and Family Welfare Department to synchronise different activities viz. construction of hospital building, obtaining sanction of required posts and supply of equipment and medicines resulted in idle expenditure of ₹ 3.54 crore on Mother and Child Welfare Hospital.

**(Paragraph 3.4.2)**

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# **CHAPTER-1**

## **INTRODUCTION**

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## CHAPTER-1

### 1.1 Introduction

#### 1.1.1 Budget profile

There are 43 Departments and 74 Autonomous Bodies in the State. The position of budget estimates under broad heads and actual expenditure there against by the State Government during 2010-15 is given in **Table-1.1.1**

**Table-1.1.1: Budget and expenditure of the state government during 2010-15**

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
(₹ in crore)										
<b>Revenue expenditure</b>										
General services	5877.15	6990.80	7866.66	7845.56	8556.05	8696.49	9870.51	9959.36	11617.87	10623.45
Social services	6730.03	6707.30	9524.39	7287.03	11611.28	8308.59	12405.63	8215.34	17383.07	11915.34
Economic services	3943.26	4246.47	6646.17	5858.99	7632.67	6394.79	8158.69	5297.19	10486.84	9256.11
Grants-in-aid & contribution	0.45	0.17	0.55	0.00	0.55	0.00	0.25	0.00	0.15	0.00
<b>Total (1)</b>	<b>16550.89</b>	<b>17944.74</b>	<b>24037.77</b>	<b>20991.58</b>	<b>27800.55</b>	<b>23399.87</b>	<b>30435.08</b>	<b>23471.89</b>	<b>39487.93</b>	<b>31794.90</b>
<b>Capital expenditure</b>										
Capital Outlay	3826.02	2664.30	6352.73	3159.37	6856.83	4218.43	6466.40	4722.50	8224.03	5542.94
Loans and advances disbursed	415.01	307.56	1328.02	217.10	829.37	600.81	838.40	221.91	699.43	823.78
Repayment of Public Debt	1505.67	1299.43	1403.18	1639.01	1627.05	2183.06	1809.02	1996.92	1976.30	1879.88
Inter State Settlement				75.40		100.00		50.00		0.00
Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Accounts disbursements*	9065.67	7399.85	11762.85	9727.77	18519.83	13416.31	13929.71	14094.33	16461.09	19276.68
Closing Cash balance		(-0.41)		116.85		704.75		1285.48		444.21
<b>Total (2)</b>	<b>14812.37</b>	<b>11670.73</b>	<b>20846.78</b>	<b>14935.50</b>	<b>27833.08</b>	<b>21223.36</b>	<b>23043.53</b>	<b>22371.14</b>	<b>27360.85</b>	<b>27967.49</b>
<b>Grand Total (1+2)</b>	<b>31363.26</b>	<b>29615.47</b>	<b>44884.55</b>	<b>35927.08</b>	<b>55633.63</b>	<b>44623.23</b>	<b>53478.61</b>	<b>45843.03</b>	<b>66848.78</b>	<b>59762.39</b>

(Source: Annual Financial Statements and Explanatory Memorandum of the State Budget)

\* Excluding cash balance investments and departmental balances.

#### 1.1.2 Application of resources of the State Government

As against the total outlay of the budget of ₹ 57,303 crore<sup>1</sup>, total expenditure<sup>2</sup> was ₹ 40,042 crore in 2014-15 in the Consolidated Fund of the State. The total expenditure of the state increased by 80 per cent from ₹ 22,216 crore to ₹ 40,042 crore during 2010-11 to 2014-15 and the revenue expenditure of the state government increased by 77 per cent from ₹ 17,945 crore in 2010-11 to ₹ 31,795 crore in 2014-15. Non-Plan revenue expenditure increased by 62 per cent from ₹ 11,941 crore to ₹ 19,359 crore and capital expenditure increased

<sup>1</sup> Includes original grants of ₹ 50,388 crore and supplementary grants of ₹ 6,915 crore.

<sup>2</sup> The total expenditure excludes Public Accounts Disbursements and inter State settlement.



by 108 *per cent* from ₹ 2,664 crore to ₹ 5,543 crore during the period 2010-11 to 2014-15.

The revenue expenditure constituted 77 to 81 *per cent* of the total expenditure during the years 2010-11 to 2014-15 and capital expenditure 12 to 16 *per cent*. During this period, Compound Annual Growth Rate (CAGR) of total expenditure was 15.87 *per cent*, while revenue receipts grew at CAGR of 13.86 *per cent* during 2010-11 to 2014-15.

### 1.1.3 Persistent savings

In 15 grants (14 Departments), there were persistent savings of 10 *per cent* or more of the total grants in each case during of the last five years as per the details given in **Table-1.1.2**:

**Table-1.1.2: List of grants with persistent savings during 2010-15**

(₹ in crore)

Sl. No.	Number and name of the Grant	Amount of savings				
		2010-11	2011-12	2012-13	2013-14	2014-15
<b>Revenue-Voted</b>						
1	1- Agriculture and Sugarcane Development Department	181.21(39)	228.82(35)	264.25(37)	566.53(58)	552.00(58)
2	2-Animal Husbandry Department	46.11(22)	31.52(23)	35.50(22)	35.53(22)	41.73(25)
3	17- Finance (Commercial Tax) Department	8.27 (17)	11.24 (18)	27.17 (38)	8.18(13)	23.36(32)
4	18- Food, Public Distribution and Consumer Affairs Department	84.27 (13)	168.00 (15)	307.90 (28)	570.55(50)	439.49(34)
5	19- Forest and Environment Department	68.35 (23)	52.20 (19)	48.17 (15)	60.50(18)	116.88(24)
6	20-Health, Medical Education & Family Welfare Department	178.41(21)	277.93(25)	326.13(53)	171.13(15)	967.84(42)
7	23- Industry Department	31.89(18)	157.41(45)	82.94(29)	120.80 (41)	148.57(40)
8	26- Labour, Employment and Training Department	148.44 (19)	193.07 (23)	232.43 (25)	308.12(30)	349.95(28)
9	35- Planning and Development Department	14.00 (46)	291.78 (58)	594.38 (88)	533.61(32)	99.14(27)
10	40-Revenue and Land Reforms Department	27.94 (11)	79.15 (24)	77.17 (23)	125.67(32)	99.80(26)
11	43- Science & Technology Department	51.83(41)	40.29(42)	37.03(40)	18.45(25)	21.31(15)
12	49- Water Resources Department	30.98(13)	83.77(27)	92.55(29)	85.14(26)	87.83(25)
13	51- Welfare Department	208.83(16)	309.14(33)	250.26(31)	247.96(28)	169.02(16)
<b>Capital-Voted</b>						
14	10- Energy Department	132.56 (32)	1130.05 (87)	252.30 (32)	591.54(77)	363.07(32)
15	49- Water Resources Department	153.71(40)	714.70(78)	1232.85(74)	1130.96(68)	1196.28(68)

(Source: Appropriation Accounts)

Figures in bracket indicate percentage of savings with respect to total grant

### 1.1.4 Grants-in-aid from Government of India

The Grants-in-aid received from GoI during the years 2010-11 to 2014-15 have been given in **Table-1.1.3**:

**Table-1.1.3: Grants-in-aid from GoI**

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Non-Plan Grants	1281.40	1550.77	1483.41	1319.91	1780.26
Grants for State Plan Schemes	1826.99	2404.61	2393.94	1565.83	4914.69
Grants for Central Plan Schemes	8.62	66.87	30.81	28.28	83.55
Grants for Centrally Sponsored Schemes	990.24	1235.16	914.05	1150.96	614.16
<b>Total</b>	<b>4107.25</b>	<b>5257.41</b>	<b>4822.21</b>	<b>4064.98</b>	<b>7392.66</b>
Percentage of increase over previous year	46	28	(-)8	(-)16	82
Percentage of Revenue Receipts	21.87	23.45	19.47	15.55	23.42

### 1.1.5 Planning and conduct of audit

The Audit process starts with the risk assessment of various Departments, autonomous bodies, schemes or projects based on 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.

Audit conducts a periodical inspection of Government Departments by test-check of transactions and verifies the maintenance of important accounting and other records as per the prescribed rules and procedures. When important irregularities detected during audit inspection are not settled on the spot, an Audit Inspection Report (IR) is issued to the head of offices inspected, with a copy to the next higher authority, with a 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 Jharkhand under Article 151 of the Constitution of India.

During 2014-15, compliance audit of 400 drawing and disbursing officers of the State and 04 autonomous bodies was conducted by the office of the Principal Accountant General (Audit), Jharkhand. Besides, three Performance Audits, one Long Paragraph and one Follow-up Audit were also conducted.

### 1.1.6 Lack of responsiveness of Government to Inspection Reports

The heads of offices and the next higher authority is required to report their compliance 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 Accountant General (Audit), Jharkhand through a half yearly report of pending IRs sent to the Principal Secretary (Finance). Additionally, 25 meetings of the Audit Committee were held in which 58 IRs and 688 paragraphs were settled during 2014-15.

Despite the above procedure, 24,263 audit observations contained in 3,989 IRs were outstanding for want of reply as on 31<sup>st</sup> March 2015<sup>3</sup> as stated in **Table-1.1.4:**

<sup>3</sup> Including IRs and paragraphs issued upto 30 September 2014 and outstanding as on 31 March 2015

**Table-1.1.4: Outstanding Inspection Reports/Paragraphs**

(₹ in crore)

Sl. No.	Name of Sector	Inspection Reports	Paragraphs	Amount involved
1.	Social Sectors	2148	14267	11853.20
2.	General & Economic Sector (Non-PSUs)	1841	9996	24570.79
<b>Total</b>		<b>3989</b>	<b>24263</b>	<b>36423.99</b>

A detailed review of IRs issued up to September 2014 to 1,387 Drawing and Disbursing Officers (DDOs) pertaining to 34 Departments showed that 24,263 paragraphs having financial implications of about ₹ 36,423.99 crore relating to 3,989 IRs remained outstanding at the end of 31 March 2015. Their year-wise position is detailed in **Appendix-1.1.1** and by types of irregularities in **Appendix-1.1.2**.

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

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

### 1.1.7 Follow-up on Audit Reports

According to the Rules of procedure for the internal working of the Committee on Public Accounts, the Administrative Departments are to initiate *suo motu* action (Explanatory Notes) on all Audit Paragraphs and Performance Audits 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 are also to furnish detailed notes, duly vetted by audit indicating the remedial action taken or proposed to be taken by them within three months of the presentation of ARs to the State Legislature.

The position regarding receipt of Explanatory Notes on the paragraphs included in ARs up to the financial year ended 2013-14 as on 31.03.2015 is given in **Table-1.1.5**:

**Table-1.1.5: Position regarding receipt of Explanatory Notes on the paragraphs and Performance Audits included in ARs**

Audit Reports	Year of Audit Reports	Date of presentation of Report in State Legislature	Total No. of Paras	Explanatory notes received from Departments	Explanatory notes not received from Departments
Civil/Social, General and Economic (Non-PSUs) Sectors	2008-2009	13.8.2010	26	-	26
	2009-2010	29.8.2011	23	09	14
	2010-2011	06.9.2012	21	09	12
	2011-2012	27.7.2013	39	06	33
	2012-2013	05.8.2014	19	-	19
	2013-2014	27.8.2015	21	-	21
<b>Total</b>			<b>149</b>	<b>24</b>	<b>125</b>
State Finance	2008-2009	13. 8.2010	12	-	12
	2009-2010	29.8.2011	12	-	12
	2010-2011	06.9.2012	16	-	16
	2011-2012	27.7.2013	13	-	13
	2012-2013	05.8.2014	10	-	10
	2013-2014	26.3.2015	09	-	09
<b>Total</b>			<b>72</b>	<b>-</b>	<b>72</b>

### **1.1.7.1 Action not taken on recommendations of the Public Accounts Committee**

As per standing order No. 41(1) under rule 315(2) for procedure and functioning of Jharkhand Legislative Assembly, Departments are required to furnish the Action Taken Notes (ATNs) to PAC within six months from the date of recommendations tabled before Legislative Assembly by PAC.

It was noticed that PAC, Jharkhand had made recommendations on 07 paras and 08 sub-paras of the Audit Report for the years 1999-2000 to 2008-2009 but no ATNs were received from the Departments on above paras and sub-paras of Audit Reports.

### **1.1.8 Government response to significant audit observations (draft paragraphs/Performance Audits/Long Draft Paragraph)**

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 a negative impact on the success of programmes and functioning of the Departments. The focus was on auditing the specific programmes and to offer suitable recommendations to the executive for taking corrective action and improving service delivery to the citizens.

As per the provision 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 place before the Jharkhand Legislature, it would be desirable that their comments are included. They were also advised to have meeting with the Accountant General to discuss the draft reports of Performance Audit/Long Draft Paragraph/ Follow-up Audit and draft 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 Audits/ Long Draft Paragraph /Follow-up Audit and 13 draft paragraphs were forwarded to the concerned Administrative Secretaries. Government reply has been received in respect of five Performance Audit/ Long Draft Paragraph/Follow-up Audit and three out of 13 draft paragraphs.

### **1.1.9 Status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly**

Several Autonomous Bodies have been set up 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 three Autonomous Bodies<sup>4</sup> in the State has been entrusted to the Comptroller and Auditor General of India under section 19(3) of C&AG's DPC Act. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Report and its placement in the Legislature is as indicated below.

(i) Rajendra Institute of Medical Sciences (RIMS) Act was enacted in the year 2002 and the audit of the accounts of RIMS was entrusted to Principal Accountant General (Audit) under section 19(3) of CAG's DPC Act, 1971 which was accepted by the Principal Accountant General (Audit) in October 2009. However, annual accounts have not been submitted to Audit as of September 2015.

(ii) Separate Audit Reports (SARs) on the accounts of Jharkhand State Legal Services Authority (JHALSA) for the year 2009-10 and 2010-11 were issued in November 2013. Their placement in State Legislature had not been intimated. Entrustments for the year 2011-12 to 2012-13 have not been received (August 2015).

(iii) The audit of Accounts of Jharkhand State Electricity Regularity Commission (JSERC) has been completed and SAR has been issued up to 2011-12. However, status of placement of the same for the years 2003-04 to 2011-12 before the State Legislature has not been intimated as of November 2015. The annual accounts for the years 2012-13 to 2014-15 have not been received as of September 2015.

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<sup>4</sup> (i) RIMS, (ii) JHALSA and (iii) Jharkhand State Electricity Regulatory Commission (JSERC).

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# **CHAPTER-2**

## **PERFORMANCE AUDIT**

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**HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE  
DEPARTMENT**

**2.1 Performance Audit on “Medical Education in Jharkhand”**

**Executive summary**

Health care in the State faces acute shortage of doctors and para-medical personnel. To address this problem, initiatives taken by the Government to augment the medical institutions for producing trained medical personnel available for health services in the state prompted conduct of a performance audit on the Status of Medical Education System under the Allopath stream in Jharkhand covering the period of 2010-15. Some of the major audit findings are discussed below:

- Establishment of three new Medical Colleges each in the Government Sector as well as under Public Private Partnership mode/private sector could not be achieved and even the meagre allotments of plan expenditure were surrendered which resulted in not achieving the annual target of 900 Under Graduate (UG) seats set by the Government in medical colleges in the State.

**{Paragraph 2.1.7.1(i)}**

- Not providing adequate funds in the budget resulted in not fulfilling the target of opening three paramedical courses as was envisaged in Annual Plan of 2011-12. So capacity augmentation of Para Medical Personnel for delivering better healthcare services could not be achieved.

**{Paragraph 2.1.7.1(ii)}**

- Utilization of UG seats in Medical College was 1,279 against 1,390 sanctioned seats but in Post Graduate it was 708 against 959 sanctioned seats leaving 251 (26 *per cent*) vacant seats. This resulted in failure of the objective of State Government to increase the numbers of doctors/specialist doctors for induction into the health services. This could affect the provision of health services adversely in the State in the future.

**(Paragraph 2.1.7.3)**

- In PMCH, Dhanbad admissions were made for additional seats during 2014-15 without approval of MCI due to which future prospects of students admitted to these additional seats remain uncertain. Further, PG courses in PMCH, Dhanbad could not be started due to acute shortage of faculty ranging between 53 *per cent* in 2010-11 to 60 *per cent* in 2014-15. The prospective students were denied the benefit of higher medical education.

**(Paragraphs 2.1.7.4 and 2.1.7.5)**

- Shortage of medical equipment in different departments of PMCH, Dhanbad ranged between 22 and 80 *per cent*. This could affect practical training of medical students and their education.

**(Paragraph 2.1.8.2)**

- Medical equipment purchased using State plan and Centrally Sponsored Scheme fund worth ₹ three crore and ₹ 1.25 crore respectively were not put to

use for want of reagents/technicians which led them being damaged or disused.

**(Paragraph 2.1.8.3)**

- Due to shortage of faculty, actual teaching hours fell short of the prescribed minimum norms of MCI by 14 to 48 *per cent* in PMCH, Dhanbad which might have an adverse impact on quality of education.

**(Paragraph 2.1.9.1)**

- Shortage of medical equipment ranged between 40 and 63 *per cent* in ANMTCs and GNMTC and was 72 *per cent* in the College of Nursing, Ranchi. Similarly, these were under staffed by 68, 72 and 89 *per cent* which might affect the quality of education imparted in the colleges.

**(Paragraphs 2.1.13, 2.1.15 and 2.1.16)**

- Monitoring in PMCH, Dhanbad was deficient as only four meetings of the college council against the MCI requirement of 20 meetings were held during 2010-15. No inspection was done by higher authorities of the paramedical institutions. Inadequate monitoring may lead to shortage/irregularities being undetected and remedial measures not taken in time.

**(Paragraphs 2.1.11 and 2.1.17)**

### 2.1.1 Introduction

Health care in the State faces an acute shortage of Medical Officers (MOs) i.e. doctors and para-medical personnel (PMP or nurses, technician etc) posted in sadar/sub-divisional hospitals, Community Health Centres (CHCs), Primary Health Centres (PHCs) etc under Allopath and AYUSH<sup>1</sup> Streams. Against the sanctioned posts of 3,236 MOs (2731 under Allopathy and 505 under AYUSH) in the State, there were vacancies in 1,483 posts (1,069 in Allopathy and 414 in AYUSH) i.e. 46 *per cent* and for PMPs against the sanction of 1,646 posts there were 774 vacancies which amounts to 47 *per cent* vacancy. The Annual Plans of the State reiterated the need for Medical Colleges, Auxiliary Nurse and Midwives training centres (ANMTC)/General Nurse and Midwives training centres (GNMTC) under Allopath stream. The regulatory bodies for medical course are the Medical Council of India (MCI) while the Indian Nursing Council (INC) regulate ANMTCs, GNMTCs, and College of Nursing.

The Government of Jharkhand (GoJ) planned to increase the capacity of the existing medical colleges and to open three new medical colleges under Government sector and three more medical colleges under Public Private Partnership (PPP).

Initiatives taken by the Government to augment the medical institutions in the State for producing trained medical personnel prompted this Performance Audit (PA) on the status of medical education system under Allopath stream during the period of 2010-15. In this performance audit we assessed the

<sup>1</sup> Ayurveda, Yoga & Naturopathy, Unani, Siddha and Homoeopathy



capacity and operations of the medical teaching institutions of the GoJ and recommended corrective measures.

Presently, there are only three Government Medical Colleges and no private medical college in the State. These are Rajendra Institute of Medical Sciences (RIMS), Ranchi with an annual intake capacity of 150 students in Under Graduate (UG) courses and it also offers Post Graduate (PG) courses in 19 disciplines. It is a teaching hospital with 991 beds. Mahatma Gandhi Medical College Hospital (MGMCH), Jamshedpur and Patliputra Medical College & Hospital (PMCH), Dhanbad each have an annual intake capacity of 50 students (increased to 100 students which was under dispute with MCI) for UG courses and were teaching hospitals with 500 beds.

The State Government in each of its annual plans envisaged that in the existing Medical Colleges, UG seats need to be enhanced to cope with the deficiency of trained medical personnel.

In the Government sector, there were ten<sup>2</sup> ANMTCs having total annual intake capacity of 600 students and three<sup>3</sup> GNMTCs with total intake capacity of 120 students annually. Each GNMTC is attached with one of the three existing Medical Colleges. In addition, there is one College of Nursing having intake capacity of 80 students annually, attached with RIMS, Ranchi. For the purpose of this PA all these colleges and training centres are collectively referred to as institutions.

### 2.1.2 Organisational set up

The Health, Medical Education and Family Welfare Department (HME&FWD) is the administrative department responsible for running these institutions and is headed by a Principal Secretary, who is assisted by four Deputy Secretaries and one Director-in-chief (HME&FW and Finance). At the institution level, Principals are overall in-charge of the Medical Colleges and Nursing Institutions. Besides, Superintendents are overall in-charge of teaching hospitals attached to the Medical Colleges.

### 2.1.3 Audit objectives

The objectives of the performance audit were to assess whether:

- planning for medical education in the State was effective and was in conformance with MCI/INC guidelines;
- infrastructure and manpower in medical and para medical institutions were adequate to provide quality education in consonance with MCI/INC guidelines;
- academic and Research activities were carried as per MCI guidelines; and
- monitoring mechanism was adequate and effective.

<sup>2</sup> Chaibasa, Dhanbad, Deoghar, Dumka, Giridih, Hazaribag, Jamshedpur, Palamu, Ranchi and Simdega

<sup>3</sup> Dhanbad, Jamshedpur and Ranchi

#### **2.1.4 Audit criteria**

The audit criteria have been derived from the following sources:

- Plan documents of the State Government for 2010-15;
- Academic guidelines of MCI and INC;
- Vision 2015 documents of MCI;
- Financial Rules, Jharkhand Treasury Codes (JTC);
- 12<sup>th</sup> Five Year Plan (2012-17) for Social Sector (Health) Vol-III; and
- Reports and returns submitted/maintained in the department as well as in institutions audited.

#### **2.1.5 Audit scope and methodology**

Out of three Medical Colleges in the State, RIMS is an autonomous organisation and its performance audit appeared in the C&AG's Civil Audit Report for the year ended March 2010. Of the remaining two Medical colleges PMCH, Dhanbad was selected for PA. Among the three GNMTCs, the GNMTC attached with PMCH, Dhanbad was selected. The College of Nursing at Ranchi is the only institute in the State that offers UG courses in nursing and so it was selected. Out of ten ANMTCs, three ANMTCs namely at Chaibasa, Deoghar and Jamshedpur were selected by Simple Random Sampling Without Replacement (SRSWOR) method. Audit was conducted during May 2015 and July 2015 covering the period 2010-15.

An entry conference was held with the Special Secretary, HME&FWD on 30 April 2015 in which audit objectives, scope and criteria were discussed. The audit findings and recommendations were discussed with the Joint Secretary HME&FWD in the exit conference held on 1 December 2015. The recommendations made in the performance audit report were accepted during exit conference. The reply of the department was received in November 2015 and has been suitably incorporated in the report.

#### **Audit findings**

#### **2.1.6 Financial Management**

##### **Allotment and Expenditure**

State Government provided funds for medical education under Plan and Non-plan heads to the institutions for their functioning. Apart from this, GoI also provided funds for opening of PG courses in PMCH, Dhanbad and MGMMCH, Jamshedpur on cost sharing basis (75 per cent Central and 25 per cent State share) during 2011-12. The allotment of fund and plan/non-plan expenditure incurred there against at State level for medical education is given in **Table-2.1.1**:

**Table-2.1.1: Statement showing allotment and expenditure under State plan and non-plan of medical education**

(₹ in crore)

Year	Head	Allotment	Expenditure	Savings (per cent)
2010-11	Plan	22.02	20.55	1.47(7)
	Non-plan	111.38	101.75	9.63(9)
2011-12	Plan	56.82	56.20	0.62(1)
	Non-plan	123.27	111.67	11.60(9)
2012-13	Plan	20.12	19.75	0.37(2)
	Non-plan	138.53	113.70	24.83(18)
2013-14	Plan	26.96	24.88	2.08(8)
	Non-plan	160.45	128.71	31.74(20)
2014-15	Plan	58.26	56.70	1.56(3)
	Non-plan	194.81	147.11	47.70(24)

(Source: Data provided by the department)

From the **Table-2.1.1** it is evident that savings under non-plan heads ranged between nine and 24 *per cent* during 2012-15. No reason for savings under non-plan head was found on record.

Similar analysis for the test checked unit for the period 2010-15 is given below:

**Table-2.1.2: Statement showing allotment and expenditure under plan and non-plan head of test checked unit i.e. PMCH, Dhanbad**

(₹ in crore)

Year	Head	Allotment	Expenditure	Savings (per cent)
2010-11	Plan	2.51	1.92	0.59(24)
	Non-plan	9.33	9.32	0.01(0)
2011-12	Plan	6.01	5.52	0.49(8)
	Non-plan	11.63	11.31	0.32(3)
2012-13	Plan	2.44	2.39	0.05(2)
	Non-plan	10.49	10.47	0.02(0)
2013-14	Plan	3.55	3.40	0.15(4)
	Non-plan	12.28	11.15	1.13(9)
2014-15	Plan	10.86	9.55	1.31(12)
	Non-plan	10.89	10.74	0.15(1)

(Source: Data provided by the PMCH, Dhanbad)

Under plan head, there were savings of 24 *per cent* and 12 *per cent* during 2010-11 and 2014-15 respectively. Reasons for saving were attributed by the Principal, PMCH to delayed receipt of rate approval of machines and equipment and release of funds at the fag end of the year.

Allotment made under non-plan and expenditure incurred with respect to para medical education at State level is given in **Table-2.1.3** below:

**Table-2.1.3: Statement showing allotment and expenditure under non-plan of para medical institutions at State level**

(₹ in crore)

Year	Allotment	Expenditure	Savings (per cent)
2010-11	3.37	2.92	0.45(13)
2011-12	2.94	2.90	0.04(1)
2012-13	3.56	3.07	0.49(14)
2013-14	2.98	2.76	0.22(7)
2014-15	5.42	2.74	2.68(49)

(Source: Data provided by the Department)

From **Table-2.1.3** it is evident that utilisation of fund was satisfactory during 2010-14. However, there was a saving of 49 *per cent* during 2014-15 which was due to excess allotment on account of pay arrears.

### 2.1.7 Planning

During 2010-15, the State Government planned the following:

(i) to upgrade the existing Medical Colleges to meet the stipulations of MCI in respect of infrastructure that included:

- a) purchase of medical equipment;
- b) construction of new buildings for enhancing the annual intake capacity from 50 to 100 seats in PMCH, Dhanbad and in MGMCH Jamshedpur, 90 seats to 150 seats in RIMS, Ranchi and to open PG courses in PMCH, Dhanbad and MGMCH Jamshedpur.

(ii) establishment of three new Medical Colleges each in the Government sector (Chaibasa, Dumka and Palamu) and under PPP (Dumka, Ranchi and Saraikela-Kharsawan).

(iii) a plan to encourage private sector investment in medical colleges.

(iv) establishment of para-medical courses at Dhanbad, Jamshedpur and Ranchi as envisaged in the Annual Plans of 2011-12.

(v) three new GNMTCS at Dhanbad, Bhognadih at Sahebganj and Jamshedpur as envisaged in the Annual Plans of 2012-13.

#### 2.1.7.1 Establishment of medical colleges/ para medical institutions

Audit scrutiny of annual plans, budget provisions and detailed appropriation accounts pertaining to the period 2010-15 revealed the following deficiencies:

##### (i) Establishment of medical colleges in Government Sector

Establishment of three new Government medical colleges at Chaibasa, Dumka and Palamu were envisaged in Annual Plans for the period 2010-11 and 2011-12 with proposed plan outlay of ₹ 1.50 crore and ₹ 1.00 crore respectively against which only ₹ 10 lakh was allotted during 2011-12. However, this amount was surrendered by the Department at the end of financial year. As a result, work for establishment of three new Government medical colleges did not even commence.

Department accepted the fact and stated that establishment of medical colleges in Government sectors were under process. However, no details of the process were provided to audit.

##### (ii) Establishment of medical colleges in Public Private Partnership Mode/Private Sector

- Establishment of three new medical colleges under PPP was envisaged with departmental proposal for a plan outlay of ₹ 1.11 crore during 2012-15 against which a budget allotment of ₹ 1.10 crore was made during 2012-14. But this plan was not acted upon due to lack of detailed implementation plan and the entire amount was surrendered and no medical colleges were established under PPP in the State.

Establishment of three new medical colleges in Government sector could not commence during 2010-12 due surrender of fund by the department.

Establishment of three new medical colleges under PPP could not be done during 2012-15 due to absence of implementation plan and surrender of fund by the department.

Department accepted the fact and stated (November 2015) that establishment of medical colleges in PPP/private sector were under process. However, no details of the process were provided to audit.

**Encouraging participation of private sector in establishment of new medical colleges in Private sector could not be achieved during 2010-12 as no eligible party turned up and the earmarked fund was surrendered by the department.**

- For encouraging participation of private sector in the field of setting up of new Medical Colleges, an outlay of ₹ 20.40 crore for the plan period 2010-12 (₹ 40 lakh for 2010-11 and ₹ 20 crore for 2011-12) was envisaged in Annual Plan against which budget provision of ₹ 17.40 crore (₹ 40 lakh for 2010-11 and ₹ 17 crore for 2011-12) was approved. This plan, however, was not implemented since required activities of seeking expression of interest, signing of Memorandum of Understanding (MoU) with interested stakeholders were not initiated and the amounts were surrendered at the end of the respective financial years.

This led to failure in encouraging participation of private sector in setting up new medical colleges.

While accepting the facts, Department stated (November 2015) that no eligible party turned up.

### 2.1.7.2 Establishment of new para-medical institutions

**Opening of three para-medical courses envisaged in the Annual Plan 2011-12 could not be achieved due to non-provision of funds in budget.**

The State Government planned for opening three para-medical courses as envisaged in the Annual Plan 2011-12 but this could not be achieved due to non-provision of funds. Further, new GNMTCs envisaged in Annual Plan 2012-13 also could not be established due to surrender of entire plan outlay of ₹ one crore.

So the objective of increased capacity of MO's and PMP's for delivering health services could not be achieved.

While accepting the facts the Department stated (November 2015) that establishment of new para medical institutions were under process. No specific details were, however, provided.

### Recommendation

We recommend that Government should take concerted efforts to open the medical colleges and para-medical institutions as envisaged in its annual plans.

### 2.1.7.3 Intake capacity and its utilization

**During 2010-15 utilisation of UG seats in medical colleges were 1,277 against 1390 sanctioned seats leaving 113 vacant seats (8 per cent) and PG seats was 708 against 959 sanctioned seats leaving vacant seats of 251 (26 per cent).**

The number of seats sanctioned by the MCI in all the three medical institutions under UG and PG levels and its utilisation during 2010-15 is given in **Appendix-2.1.1**. During 2010-15, utilisation of seats under UG course was 1,277 against the total sanction of 1390 seats, leaving 113 seats (8 per cent) vacant. Utilisation of seats under PG courses was low with only 708 seats being utilised against sanctioned 959, leaving 251 (26 per cent) seats vacant. Further, in the Budget Proposal of Health Department 2012-13 and also in the draft 12<sup>th</sup> Five Year Plan (2012-17), the State Government had outlined an annual requirement of 900 UG seats. So as per the plan the State Government during the period 2012-15 should have created an intake capacity of 2,700 seats. We however, observed that against 950 seats (35 per cent) could be created for admission to the students, of this only 865 students took admission to these courses.

In test checked units, vacancy of seats under UG level was mainly during 2011-12 (12 vacant seats against 50 sanctioned) and 2014-15 (29 vacant seats against 100 sanctioned). The Principal, PMC, Dhanbad attributed this to non-availability of eligible candidates who need to secure minimum 40 per cent marks for qualifying in entrance examination under ST category.

Thus, on the objective of the State Government to increase the output of doctors/specialist doctors there was a significant failure which is bound to have adverse impact on the provision of health services in the State in the years to come. Although the State in its 12<sup>th</sup> Five Year Plan has planned an increase in the capacity of UG courses but it has not developed any road map for ensuring this in a time bound manner.

While accepting the fact the Department stated (November 2015) that it was trying its best to enhance the intake capacity of medical colleges through opening of new medical colleges and other ways.

#### 2.1.7.4 Enhancement of intake capacity of UG courses

**PMCH, Dhanbad took admission on increased seats despite refusal of recognition by MCI during 2014-15 thereby putting the future prospects of students admitted on enhanced seats uncertain.**

As per the Annual Plan of the Department, intake capacity of medical seats for UG courses was to be increased from 50 to 100 in PMC Dhanbad, during 2010-11 to 2012-13. The MCI accorded one time permission (July 2013) for increase of intake capacity under UG courses from 50 to 100 in 2013-14 subject to renewal on annual basis. However, MCI in its inspection (March 2014) noted deficiencies in terms of acute shortage of faculty, non-posting of regular librarian, inadequacies in lecture theatres, equipment in central library, teaching area in OPD etc. and refused to renew its permission to increase intake capacity for academic session 2014-15. In spite of this, the PMC Dhanbad took admission of students against the increased seats. Meanwhile, the Hon'ble Jharkhand High Court stayed (September 2014) the order of MCI regarding non-renewal of increase of seats from 50 to 100 subject to removal of the deficiencies pointed out by the MCI within a time bound schedule of ten months i.e. up to June 2015. The Principal PMCH stated (July 2015) that action by Government was awaited. Thus, future prospect of the students admitted on enhanced seats was rendered uncertain.

While accepting the facts the Department stated (November 2015) that shortage of faculty was being addressed and appointment procedure of junior faculty was under process.

#### 2.1.7.5 Opening of New PG courses under Centrally Sponsored Schemes (CSS)

**Opening of 49 new PG seats in PMCH could not be achieved despite expenditure of ₹ 4.85 crore on purchase of medical equipment during 2012-15 due to acute shortage of faculty (60 per cent).**

Under Centrally Sponsored Scheme (75:25) for strengthening and upgrading of State Government medical colleges, which were not covered under Prime Minister *Swasthya Suraksha Yojana* (PMSSY), Government of India (GoI) approved (2011-12) a plan for opening of PG courses in PMCH, Dhanbad with an intake of 49 seats in 17<sup>4</sup> disciplines. Against plan outlay of ₹ 18.15 crore (₹ 13.61 crore Central share and ₹ 4.54 crore State share), a sum of ₹ 11.34 crore (₹ 6.80 crore Central share and ₹ 4.54 crore State share) was

<sup>4</sup> Anatomy, Physiology, Biochemistry, Pharmacology, Pathology, Preventive and Social Medicine, Forensic Medicine and Toxicology, Medicine, Skin, Pediatric, Surgery, Orthopedics, Anaesthesia, Obstructive and Gynecology, Ear Nose and Throat, Ophthalmology and MD TMF.

released to PMCH, Dhanbad during February to March 2012 out of which ₹ 4.85 crore was spent on purchase of medical equipment during 2012-15. However, due to an acute shortage of faculty (60 per cent during 2010-15) in PMCH, Dhanbad the department did not proceed with inspection by MCI, as was required prior to opening of PG courses. Thus, the plan for opening new PG courses could not be achieved even after three years of launch of the programme.

In reply, the Department accepted the fact and stated (November 2015) that initiative have been taken for fresh appointment of faculty required for opening of new PG courses.

### **Recommendation**

We recommend that Government should take initiative to commence the PG courses.

### **Result of test check**

#### **Part I- Medical College**

#### **2.1.8 Infrastructure**

##### **2.1.8.1 Civil Works**

To fulfill the infrastructure requirements laid down by MCI, in PMCH, Dhanbad 12 civil works for construction of new buildings or renovation works etc. were sanctioned under State Plan during 2011-15, as detailed in **Appendix-2.1.2**.

**Twelve works sanctioned during 2011-15 estimated at ₹ 53.77 crore for PMCH Dhanbad could not be completed as of July 2015 leading to non-creation of infrastructure required for fulfilling the MCI requirements.**

The works were assigned to Engineering Cell, Health, Medical Education and Family Welfare Division, Hazaribag at estimated costs of ₹ 53.77 crore. For these works, ₹ 17.98 crore was allotted (during September 2011 to August 2014) to the Engineering Cell. Out of 12 works, two works namely construction of Library and of Auditorium sanctioned in 2011-12 were completed, but not handed over as of July 2015. Further, construction of Central Casualty Ward sanctioned in 2012-13 remained incomplete (July 2015) after incurring expenditure of ₹ 2.47 crore because the electrical and water supply components were not completed. As a result a 12 bedded Surgical ICU could not be operationalised as of July 2015.

Of the nine works sanctioned in 2014-15 only two works *i.e.* construction of building of Cath Lab and renovation of 500 bed main hospital building were in progress while agreements of four works (Construction of Paediatrics Department Buildings part A and B, buildings of Gynaecology, Surgery, Anaesthesia, ENT and Eye departments) were not executed (March 2015) by the department and for another two works (renovation of Lecture Theatre Hall and Construction of Body Storage Unit) tender process were not finalised as of July 2015. Construction of Burn Unit has not yet started (July 2015).

Thus, the objective of creation of infrastructure to fulfill the MCI requirements was not achieved.

In reply, the Department accepted the fact and stated (November 2015) that Central Casualty Ward had been handed over (October 2015) and remaining works were under progress and shall be completed soon. However, no timeline was provided.

### 2.1.8.2 Shortage of medical equipment

A medical college is required to maintain medical equipment as per standard list prescribed by the MCI for various departments. In PMCH, Dhanbad, we observed shortage of medical equipment in 13 out of 23 departments (**Appendix-2.1.3**).

**In 11 departments of PMCH Dhanbad shortage of medical equipment ranged between 22 and 90 per cent.**

From the details, it is evident that while the position of medical equipment in the department of Ear, Nose and Throat (ENT) and Physiology was satisfactory, in the remaining 11 departments shortages ranged between 22 and 90 per cent. Yet, funds worth ₹ 1.76 crore for purchase of medical equipment was surrendered during the same period. Such shortages could affect the practical training and education of medical students.

The Department accepted the fact and stated (November 2015) that medical equipment as recommended by the MCI were being procured by the medical college. However, no details were made available.

#### Recommendation

We recommend that Government should rapidly create infrastructure in medical institutions commensurate with MCI norms.

### 2.1.8.3 Utilisation of medical equipment

**In six departments of PMCH Dhanbad 11 machines and equipment worth ₹ three crore purchased under State plan during March 2011 and March 2015 were not put to use due to non-availability of reagent/Technicians.**

The Principal PMC, Dhanbad purchased medical equipment worth ₹ 22.29 crore and ₹ 4.85 crore from State Plan fund and CSS fund, respectively, that was meant for opening of new PG courses during 2010-15. During audit, various irregularities were found in installation and functioning of medical equipment (detailed in **Appendix-2.1.4**). In six departments, 11 different equipment worth ₹ three crore purchased under State Plan during March 2011 and March 2015, were not put to use for one to four years. This was mainly due to non-availability of reagent/technicians. A machine, 'Elisa Reader with Washer' purchased and received in Biochemistry Department in March 2011 was not installed as of July 2015. Similarly, in the Obstetrics & Gynecology Department 'Digital Colposcope and Colour Doppler System' purchased in March 2015 was not functional as construction of room for its installation was not completed as of July 2015. Further, equipment purchased in March 2015 for 12 beded Surgical ICU was not in use since the Central Casualty Ward building where these were to be installed was not complete.

**In three departments PMCH Dhanbad seven machines and equipment worth ₹ 1.25 crore purchased under CSS during October 2013 and February 2015 could not be put to use for want of reagent/technician and failure to open PG courses.**

Further, in three departments, seven items of equipment worth ₹ 1.25 crore purchased under CSS during October 2013 and February 2015 were never put to use for want of reagent/ or technicians or the failure to commence PG courses.

Thus, failure to dovetail the purchase of medical equipment with its associated infrastructure led to idling of such expensive equipment leading to the possibility of their permanent failure or disuse or damage. Also public were denied of the benefits of better health services.

The Department accepted the facts and stated (November 2015) that eligible technician were being hired on outsource basis and fund for reagent has been provided.



#### 2.1.8.4 Bed occupancy

As per provisions contained in Para B 1.8 of MCI guidelines, average occupancy of indoor beds shall be a minimum of 75 *per cent* per annum for a Teaching Hospital.

As per information given by PMCH, Dhanbad the bed occupancy during 2010-15 was low in comparison to the prescribed norms of MCI as detailed in **Table-2.1.4** below:

**Table-2.1.4: Statement of inpatient occupancy against availability of beds**

Year	Total no. of beds available	Total no. required for 100 <i>per cent</i> bed occupancy (no. of beds available x no. of days per year)	Actual no. of occupancy	Percentage of occupancy
2010-11	407	148555	78825	53
2011-12	407	148962	72928	49
2012-13	407	148555	73277	49
2013-14	407	148555	77694	52
2014-15	407	148555	85725	58

(Source: Data provided by the Superintendent, PMCH, Dhanbad)

Bed occupancy of teaching hospital of PMCH Dhanbad ranged between 49 and 58 *per cent* during 2010-15 against the required MCI norms of 75 *per cent*.

From the above details it is evident that indoor occupancy ranged between 49 to 58 *per cent* during 2010-15 which was far less than the criteria prescribed in MCI guidelines of minimum 75 *per cent* bed occupancy.

Low bed occupancy could adversely affect the prescribed and necessary level of clinical training and exposure of medical students.

The Department accepted the facts and stated (November 2015) that the minimum bed occupancy shall be maintained.

#### 2.1.9 Academic and research activities

The intake capacity under UG course in all the three Government Medical Colleges was 190 seats during 2010-11 which was subsequently increased to 350 in 2014-15. The MCI regulates the academic and research activities carried out in the medical institutions. The following points were observed:

##### 2.1.9.1 Impact on teaching due to shortage of faculty

Shortfall in actual teaching hours devoted against prescribed minimum norms of MCI ranged between 14 and 48 *per cent* in case of seven test-checked departments of PMCH Dhanbad

The MCI prescribed teaching hours to be devoted for various disciplines under UG medical education for the entire duration of nine semesters. Audit checked the teaching hours actually devoted by the faculty, against these prescribed norms for seven subjects (out of 23) in PMCH, Dhanbad for a batch of students that had completed all the nine semesters. We observed that there were shortfalls in actual teaching hours that ranged between 14 and 48 *per cent* (**Appendix-2.1.5**).

Further, a joint interview was conducted on 9 July 2015 with the Warden-cum-Tutor of Forensic Medicine and Toxicology (FMT) department and the students of ninth semester (21 out of 50 students were interviewed). In reply to the query regarding completion of theory courses, especially in absence of adequate faculty, all students admitted that courses were completed by mixing up different batches in single class by the respective faculty and about 75 *per cent* practical classes were also completed in this manner. This indicates that quality of education was compromised.

The Department accepted the facts and stated (November 2015) that filling up of the faculty had been going on.

### 2.1.9.2 Rural and Urban Health Training Centre

As per MCI guidelines, every medical college shall have three PHCs/ Rural Health Training Centres (RHTC) for training of students in community oriented primary health care and rural based health education. Separate residential arrangements for boys and girls, interns and undergraduates with mess facilities shall also be provided in at least one PHC/RHTC. Besides, there shall be one Urban Health Training Centre (UHTC). Both RHTC and UHTC shall be under the full administrative jurisdiction of the medical college. Further, adequate transport facility shall be provided for carrying out field work, teaching and training by the Department of Community Medicine (DCM).

Audit scrutiny revealed that Baliapur, Govindpur and Nirsa Community Health Centres (CHCs) were nominated as RHTC for training of students on rural based health education. Shree Shree Laxmi Narayan Trust Hospital was nominated as the Urban Health Training Centre (UHTC) and was under the administrative control of DCM. The building at RHTC, Govindpur was in a dilapidated condition with no basic facilities like water, electricity, toilet facility etc.



**Dilapidated condition of building of RHTC, Govindpur**

**The RHTC and UHTC both of PMCH Dhanbad for imparting practical training on community oriented primary health care were defunct for want of man power as well as infrastructure.**

Further, against the 17 sanctioned posts in the RHTC, only three viz. an Assistant Professor, a Lady Medical Officer and a Health Inspector were posted and on part-time basis as the Assistant Professor and Lady Medical Officer were on deputation to the Gynecology and Anesthesia Department respectively, for the last eight years. Similarly, the only Assistant Professor posted in UHTC was working in the Principal's Office in PMCH. Thus, RHTC and UHTC were both practically defunct in terms of manpower as well as infrastructure. Further, the Medical curriculum prescribed by MCI for UG level envisages 15 field visits for second semester students and four weeks community posting for third, fourth and sixth semester students. Due to non-functioning of these centres, students were deprived of field trainings.

In reply, the HOD, DCM accepted (July 2015) the facts and stated that no transport facility was provided by the Principal for commuting of students and staffs for field training.

The Department accepted the facts and stated (November 2015) that transport facility required for field trainings to medical students would be provided. However, no details were furnished.

### 2.1.9.3 Research activities

Research activities are one of the important functions of medical college. According to the MCI guidelines, fully furnished space for research work in various departments of the college should be provided.

No research paper was published by PMCH Dhanbad during last three years.

It was observed that fund for research work was not provided by the college to any of its departments as no fund was allotted by the Health Department during 2010-15. Further, as per information provided by the five departments (Anatomy, Gynecology, Pediatric, PSM and Surgery), the space for research activities were inadequate/nil. As per information provided to the MCI by different departments of the college, no research paper had been published during last three years.

The Department accepted the facts and stated (November 2015) that filling up of the faculty had been going on.

### 2.1.9.4 Defunct Departments

Out of 23 departments sanctioned in PMCH Dhanbad, four departments were defunct as no faculty was posted during 2010-15.

In PMCH, Dhanbad 23<sup>5</sup> departments were sanctioned. During scrutiny it was observed that in four {Department of Psychiatry, Radiology, Radiotherapy and Physical Medicine & Rehabilitation (Optional)} departments, no faculty was posted during 2010-15. Further, as per medical curriculum prescribed by MCI in Psychiatry and Radiology departments a minimum of 20 teaching hours was mandatory. Since no faculty was available in these departments, students were not taught the above subjects.

The Department accepted the facts and stated (November 2015) that filling up of the faculty had been going on.

## 2.1.10 Human Resources Management

In order to get recognition from MCI for running UG courses as well as PG courses in a medical college, deployment of adequate faculty is the most important criterion. Data regarding human resources in all the three medical colleges in Government sector was not provided by the Department. However, year-wise details of sanctioned strength and person in position of teaching faculty and non-teaching cadre in PMCH Dhanbad for 2010-15 are detailed in **Table-2.1.5**.

<sup>5</sup> Anatomy, Anesthesia, Biochemistry, Dentistry, FMT, Medicine, Microbiology, Obstetrics & Gynecology, Ophthalmology (Eye), Orthopedics, Oto-Rhino-Laryngology (ENT), Pediatrics, Pharmacology, Pathology, Physiology, Physical Medicine & Rehabilitation, PSM, Psychiatry, Radiology, Radiotherapy, Skin & VD, Surgery and TB & Chest

**Table-2.1.5: Statement showing sanctioned strength and persons-in-position of teaching faculty and paramedical cadres during 2010-11 to 2014-15**

Sl. No.	Year	Category	Sanctioned strength	PIP	Vacancy (in per cent)
1	2010-11	Teaching Faculty	163	78	85 (52)
		Para Medical	100	66	34 (34)
2	2011-12	Teaching Faculty	163	72	91 (56)
		Para Medical	100	63	37 (37)
3	2012-13	Teaching Faculty	163	71	92 (56)
		Para Medical	100	60	40 (40)
4	2013-14	Teaching Faculty	163	68	95 (58)
		Para Medical	100	57	43 (43)
5	2014-15	Teaching Faculty	163	65	98 (60)
		Para Medical	100	52	48 (48)

(Source: Data provided by PMCH, Dhanbad)

**In PMCH Dhanbad vacancy position of teaching faculty increased from 52 per cent during 2010-11 to 60 per cent during 2014-15. In Paramedical cadre it increased from 34 per cent during 2010-11 to 48 per cent during 2014-15.**

As evident from **Table-2.1.5**, the overall vacancy position in all cadres of faculty, taken together, worsened to 60 *per cent* during 2014-15 in comparison to 52 *per cent* during 2010-11. The vacancies increased from 34 *per cent* during 2010-11 to 48 *per cent* in 2014-15 in the Para Medical cadres. Persistent vacancies of manpower had resulted in installed medical equipment lying idle and consequently compromising on quality of medical education.

For removing shortage of teaching faculty in medical institutions the MCI Undergraduate Working Group 2010 recommended in its “Vision 2015 documents” the tapping of consultant posts in Government Service Departments, dual/adjacent appointments, interdisciplinary appointments, faculty development programme, defining career paths, employment of retired teachers, increasing age of superannuation in specific areas and increasing the pool of young teachers by increasing postgraduate output. We observed that State had only acted upon the recommendation to employ the retired teachers. In case of seven other recommendations, no initiative had been taken by the Health Department as of July 2015. As a result, shortage of faculty remained alarmingly high.

The Department accepted the facts and stated (November 2015) that the human resources requirements were being fulfilled. Further, for future requirements, the recommendation of MCI Undergraduate Working Group would be taken under consideration.

### **Recommendation**

We recommend that Government should work on the recommendations of the MCI working group so that shortage of faculty can be minimised.

### **2.1.11 Monitoring**

As per MCI guidelines, every medical institution shall have a College Council comprising of Head of Departments (HODs) as members and Principal/ Dean as chairperson. The council shall meet at least four times in a year to draw up the details of curriculum and training programme, enforcement of discipline and other academic matters. The Council shall also organise inter-departments

**Monitoring of PMCH Dhanbad was deficient as only four meetings of college council were held during 2010-15 against the required 20 meetings.**

meetings like grand rounds<sup>6</sup>, statistical meetings and clinico-pathological meetings including periodical research review in the institution regularly.

Although College Council in PMCH, Dhanbad was in existence, only four meetings out of the stipulated 20 meetings during 2010-15 (One each in 2010-11 and 2012-13 and two in 2011-12) were held. Scrutiny revealed that in these meetings only enforcement of discipline and other minor academic matters were taken up but there were no discussions on details of curriculum and training programme, inter departmental meetings, statistical meetings and clinico-pathological meetings. Thus, working of College Council was deficient both in terms of number of meetings and its substantive contents. It did not draw up a schedule of inspection as enumerated in the MCI guidelines. However, Principal, PMCH, Dhanbad informed that although no schedule of inspection was drawn up, 25-30 surprise inspections were done during 2010-15. However, the claim was not backed by documentary evidence.

The Department accepted the facts and stated (November 2015) that Principal was being directed to strictly follow the MCI norms.

### Recommendation

We recommend that Government should ensure detailed planning and implementation of its stated intentions to create greater capacity and regularly monitor its medical institutions.

### Part-II Para medical institutions

Para medical institutions (ANMTCs, GNMTCs and Colleges of Nursing) are entities which produce nursing personnel to serve as supporting staffs to MOs. In this section we have focused on activities of para medical institutions.

#### 2.1.12 Financial Management

##### 2.1.12.1 Allotment and Expenditure

Fund for GNMTCs Dhanbad and College of Nursing RIMS, Ranchi was released to PMCH Dhanbad and Director RIMS, Ranchi respectively. However it was provided in lump sum and so it could not be segregated for each institution. The allotment under Salary head to three test checked ANMTCs and expenditure there against is given in **Table-2.1.6**.

**Table-2.1.6: Statement showing Allotment and Expenditure under salary head of test checked ANMTCs**

Year	Deoghar			Chaibasa			Jamshedpur		
	Allotment	Exp	Saving (per cent)	Allotment	Exp	Saving (per cent)	Allotment	Exp	Saving (per cent)
2010-11	50.36	50.09	0.26(1)	20.41	19.53	0.88(4)	28.47	26.96	1.51 (5)
2011-12	33.80	33.20	0.6 (2)	14.12	14.02	0.1(0)	22.44	21.34	1.1 (5)
2012-13	47.85	43.97	3.88 (8)	23.56	12.84	10.72(46)	30.89	29.62	1.27 (4)
2013-14	28.72	28.63	0.09	16.94	16.49	0.45(3)	33.78	31.86	1.92 (6)
2014-15	56.00	27.19	28.81(51)	46.00	16.28	29.72(65)	57.75	26.82	30.93 (54)

(Source: Principal in-charge ANMTCs)

Scrutiny of above table revealed that utilisation of fund during 2010-14 was satisfactory except in Chaibasa during 2012-13 where saving was 46 per cent.

<sup>6</sup> Grand round: a formal meeting at which physicians discuss the clinical case of one or more patients as part of residency training.

During 2014-15, there was huge saving of fund in all three test checked ANMTCs which ranged between 51 per cent in Deoghar and 65 per cent in Chaibasa. Reason for saving was attributed by the Principal in charge to excess allotment on account of arrear pay.

The Department accepted the facts and stated (November 2015) that during 2014-15 fund was surrendered due non-payment of arrears.

#### **2.1.12.2 Up-gradation of GNM School, Dhanbad into College of Nursing**

Government of India sanctioned ₹ 5.21 crore for up-gradation of existing School of Nursing, PMCH, Dhanbad into College of Nursing under the scheme of Development of Nursing services during 2009-10. Under this scheme, ₹ one crore was provided for furniture, ₹ 3.21 crore for civil work, ₹ 65 lakh for laboratory equipment and ₹ 35 lakh for books respectively. Accordingly, GoI released the first installment of ₹ 62.50 lakh in February 2010 and second installment of ₹ 40 lakh in October 2010 to the Superintendent, PMCH, Dhanbad.

**Upgradation of GNM school Dhanbad could not achieved despite expenditure of ₹ 1.01 crore as of July 2015 due to non-submission of utilization certificate supported with audited expenditure.**

Against the available funds of ₹ 1.03 crore, ₹ 1.01 crore was released to Jharkhand Hill Area Lift Irrigation Corporation (JHALCO), Dhanbad by the Superintendent, PMCH, Dhanbad (₹ 40.63 lakh in July 2010, ₹ 40.49 lakh in January 2011 and ₹ 20 lakh in February 2012) for construction of a new Nursing College building in Dhanbad at an estimated cost of ₹ 1.94 crore.

Audit scrutiny revealed that JHALCO had executed work worth ₹ 78.58 lakh up to October 2011. Thereafter, no further work was executed by JHALCO for want of fund. The GoI did not release any installment after October 2010 as the utilization certificate supported by audited expenditure, was not furnished by the Superintendent, PMCH, Dhanbad to GoI.

Thus, due to negligence of the Superintendent, PMCH, Dhanbad to furnish utilisation certificate, subsequent instalment of fund was not released which resulted in non-completion of the work as of July 2015, despite expenditure of ₹ 1.01 crore (₹ 78.58 lakh on construction of incomplete building and ₹ 22.52 lakh unadjusted advance with JHALCO). Hence even after five years the GNM School, Dhanbad could not be upgraded into college of nursing.

In reply, the Department stated (November 2015) that number of reminders along with expenditure reports were furnished to the GoI for release of balance fund. The reply was not acceptable as utilisation certificate supported with audited expenditure was to be furnished to GoI for release of balance fund which was not done.

#### **ANMTCs and GNMTCs**

##### **2.1.13 Status of Infrastructure**

#### **Shortage of medical equipment and building**

The INC prescribes medical equipment in nursing institutions. The available medical equipment *vis a vis* the norms in the in test check of three ANMTCs and GNMTC is given in **Table-2.1.7:**

**Table-2.1.7: Details showing number of machines and equipment**

Sl. No.	Name of centre/college	Requirement (No. of items)	Available (No. of items)	Shortage in number (per cent)
1	ANMTC, Chaibasa	68	41	27(40)
2	ANMTC, Deoghar	76	33	43 (57)
3	ANMTC, Jamshedpur	Laboratory did not exist.		
4	GNMTC, Dhanbad	430	159	271(63)

(Source: Information furnished by the respective ANMTC and GNMTC)

**In test-checked ANMTCs and GNMTC shortage of machine and equipment ranged between 40 per cent and 63 per cent.**

From the above details, it is evident that shortage of medical equipment ranged between 40 per cent and 63 per cent. In ANMTC, Jamshedpur a laboratory was also not in existence and the practical classes of ANMTC, Jamshedpur were conducted in GNMTC, Jamshedpur. Because of this INC, upon inspection of ANMTC, Jamshedpur in April 2015 ordered (June 2015) for closure of the ANM programme. Further, it was seen that the buildings of GNMTC, Dhanbad and of ANMTC, Jamshedpur were in a dilapidated condition. Principal in-charge, GNMTC, Dhanbad had reported (December 2014) this matter to the department and stated that 135 girl students were residing in a building that was in a very precarious condition but no action was taken as of July 2015. Thus, above mentioned deficiencies may adversely affect the teaching of para medical students.

In reply, the Department stated (November 2015) that to address the shortage of medical equipment the Government had already released funds from National Health Mission and the accommodation for the institutes and the hostel were being shifted to a suitable buildings. The reply was not tenable as these institutes continued to lack adequate equipment and buildings.

### Recommendation

We recommend that Government should ensure the creation of infrastructure in para medical institutions commensurate with INC norms.

### 2.1.14 Academic activities

#### Intake capacity and its utilization

**In test-checked ANMTCs there were 627 vacant seats (70 per cent) against 900 sanctioned seats during 2010-15. In three years period no students were admitted in all the three test-checked ANMTCs. In GNMTC Dhanbad 15 per cent seats were vacant during 2010-15**

The INC approves course of study and number of seats for admission in a nursing institutions for a specified period. In three test checked ANMTCs, total of 900 seats were approved by the INC for ANM course during 2010-15. We noticed that in test-checked ANMTCs as against the 900 seats, only 273 students were admitted leaving 627 seats (70 per cent) vacant. During three years period (2011-12 and 2013-15), no students were admitted in any of the three test checked ANMTCs, as detailed in **Appendix-2.1.6**. This was because district authorities did not furnish the list of candidates for admission to the institutions.

In GNMTC, Dhanbad 15 per cent seats (30 out of 200 sanctioned) for GNM course were vacant during 2010-15 (**Appendix-2.1.6**).

Thus, non-utilisation of sanctioned seats had an adverse impact on availability of trained para medical personnel in the State and the capacity of health services delivery in the State.

The department accepted the facts and stated (November 2015) that all the 10 ANMTCs have their district quota for admission through a very cumbersome

process which was not in direct control of the department and now the department had taken an initiative to hold a central admission test.

### 2.1.15 Human Resource Management

#### Status of Human Resources

In Jharkhand, there are 10 ANMTCs, three GNMTCs in Government sector. Cadre-wise details of human resources were not made available by the Health Directorate at State level for the training centres. However, consolidated data of teaching and non-teaching staff against sanctioned strength as of April 2015 was furnished by the Health Directorate, which is given in **Table-2.1.8** below:

**Table-2.1.8: Details showing sanctioned strength and persons-in-position of Para Medical training centres as of April 2015**

Sl. No	No. of training centre	Total number of sanctioned post (both teaching and non-teaching)	Persons-in-position	Vacant post (per cent)
1	ANMTC (10)	81	26	55 (68)
2	GNMTC (3)	22	5	17 (72)

(Source: Principal ANMTCs, GNMTCs)

At State level, vacancy position of staff in ANMTCs was 68 per cent and in GNMTC it was 72 per cent as of April 2015.

From the details in **Table-2.1.8**, it is seen that Para Medical Centres were facing an acute shortage of staff with vacancy rates of 68 per cent in ANMTCs and 72 per cent in GNMTCs.

In the test checked ANMTCs, and GNMTC, shortage of teaching staff for 2010-11 and 2014-15 is given in **Table-2.1.9** below:

**Table-2.1.9: Details of sanctioned strength and persons-in-position of teaching staffs in test checked ANMTCs and GNMTC during 2010-15**

Sl. No.	Name	Teaching Staff					
		2010-11			2014-15		
		SS	PIP	Vacancy (per cent)	SS	PIP	Vacancy (per cent)
1	ANMTC Chaibasa	9	1	8 (89)	9	1	8(89)
2	ANMTC Deoghar	9	7	2(22)	9	2	7(78)
3	ANMTC Jamshedpur	9	2	7(78)	9	2	7(78)
<b>Total</b>		<b>27</b>	<b>10</b>	<b>17(63)</b>	<b>27</b>	<b>5</b>	<b>22(81)</b>
4	GNMTC Dhanbad	7	2	5(71)	7	0	7(100)

(Source: Principal in-charge of test-checked units)

In test-checked ANMTCs shortage of staff increased to 81 per cent during 2014-15 as against 63 per cent during 2010-11. In GNMTC Dhanbad it increased to 100 per cent during 2014-15 as against 71 per cent during 2010-11.

From the table it can be seen that in ANMTCs there was a shortage of 63 per cent teaching staff in 2010-11 which increased to 81 per cent in 2014-15. In GNMTC, it was 71 per cent in 2010-11 which reached 100 per cent in 2014-15. No fresh appointment was made against the vacant posts which resulted in increasing vacancy rates.

The paramedical centres were facing acute shortage of teaching staff which might adversely impact the teaching as well as the quality of nurses and technicians that graduate from these colleges.

The Department accepted the facts and stated (November 2015) that new Service Rules were under consideration for fresh appointment.



## Recommendation

We recommend that Government should ensure special measures to attract qualified medical personnel for para medical institutions for meeting the INC norms.

### 2.1.16 College of Nursing

College of Nursing offers B.Sc. course in Nursing Science. There is only one Nursing College in the State under the administrative control of RIMS, Ranchi. Audit of records of College of Nursing, Ranchi revealed the following deficiencies:

**In College of Nursing, Ranchi shortage of equipment was 72 per cent against the INC norms as of July 2015.**

**In College of Nursing, Ranchi no admission was taken against the sanctioned 80 seats during 2011-12 and 2014-15 due to delayed receipt of recognition by the INC.**

**In College of Nursing Ranchi only two personnel were deployed against 18 sanctioned posts during 2010-11 and 2014-15 leaving vacancy of 16 (89 per cent).**

- College of Nursing faces an acute shortage of equipment. Against the requirement of 176 equipment as per prescribed norms of INC, only 49 were available as of July 2015 leaving a shortage of 127 (72 per cent). This may adversely impact the teaching of para medical students.

- During 2010-15, only 211 students (53 per cent) were admitted in College of Nursing, Ranchi against 400 seats approved by INC (**Appendix-2.1.6**). In two years (2011-12 and 2014-15) no admissions were made against the sanctioned 80 seats in each year due to delayed receipt of recognition (November 2011 and November 2014) by the INC.

Thus, non/short utilisation of sanctioned seats may have an adverse impact on availability of trained para medical personnel in the State.

- Against 18 sanctioned posts of faculty in College of Nursing, Ranchi only two personnel were deployed during 2010-11 and 2014-15 leaving a vacancy of 16 (89 per cent). Thus, the institution had been facing acute shortage of faculty which may impact the teaching as well as quality of nurses graduating from the college.

## Recommendation

We recommend that Government should ensure special measures to attract qualified medical personnel and create adequate infrastructure for College of Nursing for meeting the INC norms.

### 2.1.17 Monitoring

**No visit for inspection of the test-checked paramedical institutions was done by any higher authority.**

For proper implementation of any programme there should be a system for monitoring and evaluation. It was noticed that there was no specific provision for monitoring and evaluation for para-medical institutions in the INC guidelines. Also no schedule of inspection was drawn up by the Department and no inspection of the institutions was conducted by any higher authority in any of the test checked para-medical institutions.

We recommend that Department should conduct regular and effective monitoring of para medical institutions.

### 2.1.18 Conclusion and Recommendations

- The State Government failed to establish new Medical Colleges in the Government sector and under the PPP mode in order to fill up its annual target of 900 UG seats and even the meagre allotments of plan expenditure was surrendered. Against the existing 1,390 UG seats in the existing three medical

colleges only 1,277 could be filled up leaving a vacancy of 113 seats. Likewise utilisation of PG seats was 708 against sanctioned 959 seats leaving vacancies of 251 seats. Although the State had stated in its 12<sup>th</sup> Five Year Plan to increase the capacity of UG courses, it did not develop any road map for ensuring this in a time bound manner.

We recommend that Government should take steps to increase the capacity of the medical colleges as envisaged in its annual plan.

- In PMCH, Dhanbad admissions were made for additional seats during 2014-15 without approval of MCI putting the future prospects of the students admitted to these additional seats uncertain. Further, in PMCH, PG courses could not be started due to acute shortage of faculty ranging between 53 *per cent* in 2010-11 to 60 *per cent* in 2014-15.

We recommend that Government should take initiative to commence the PG courses.

- Different departments of PMCH faced acute shortage of medical equipment ranging between 22 and 80 *per cent*. Medical equipment purchased from the State Plan and CSS fund worth ₹ 4.25 crore were never put to use mainly for want of reagents/technicians.

We recommend that Government should rapidly create infrastructure in medical institutions commensurate with MCI norms.

- Due to shortage of faculty, teaching hours devoted for different subjects were not as per the MCI guidelines, which might adversely impacted the quality of education.

We recommend that Government should work on the recommendations of the MCI working group so that shortage of faculty can be minimised.

- No substantial research activities were carried out in any of the departments of the Medical College. Further, monitoring by College Council was inadequate.

We recommend that Government should ensure that the medical colleges take up research activities as required and also ensure regular monitoring of its medical institutions.

- Para-medical institutions also faced shortage of medical equipment ranging between 40 and 63 *per cent* in test-checked ANMTCs and GNMTC, while it was 72 *per cent* in College of Nursing, Ranchi. Similarly, there were shortages of 68, 72 and 89 *per cent* of faculty in ANMTCs, GNMTC and College of Nursing respectively, which might adversely impact the teaching.

We recommend that Government should ensure creation of infrastructure in para medical institutions and initiate measures to attract qualified medical personnel for para medical institutions commensurate with INC norms.

**DEPARTMENT OF PANCHAYATI RAJ AND NATIONAL RURAL  
EMPLOYMENT PROGRAMME (SPECIAL DIVISION)**

**2.2 Performance Audit Report on “Implementation of Integrated Action  
Plan (IAP)**

**Executive summary**

In order to address the issues of development in Left Wing Extremism affected districts, the Government of India launched (December 2010) Integrated Action Plan (IAP) in 82 tribal and backward districts of the country including 17 districts of Jharkhand. The main objective of the scheme was to provide public infrastructure and services such as School Buildings, Anganwadi Centres, Primary Health Centres, Drinking Water Supply, Village Roads etc which would directly impact the local population and show results in the short term. It also aimed to create appropriate skill development programme for the young people in these areas, so that they are weaned away from left wing extremism activities common in these areas.

A Performance Audit on “Implementation of the Integrated Action Plan” was conducted during May 2015 to July 2015 by test check of records in four districts (East Singhbhum, Gumla, Palamu and Ramgarh) for the period 2010-15.

Some of the audit findings are summarised below:

- Due to under-utilisation of funds, Central allocation of ₹ 495.81 crore was not released by the Government of India to the State during 2013-15. As a result, the State Government was deprived of central allocation of ₹ 495.81 crore.

**(Paragraph 2.2.6.1)**

- Improper management of fund and lack of financial discipline resulted in embezzlement of scheme funds of ₹ 4.22 crore by the Executive Engineer, Rural Works Department (Works Division), Ramgarh. Further, non-adjustment/recovery of advances of ₹ 5.53 crore sanctioned during 2011-14 was fraught with risk of misappropriation of government money.

**(Paragraphs 2.2.6.5 and 2.2.6.8)**

- Deficiencies in planning resulted in cancellation of 1369 works of estimated cost of ₹ 42.41 crore after administrative approval, 60 works valued at ₹ 4.89 crore taken up during 2010-14 were duplication of existing works under other GoI and State Government schemes. Besides, there was execution of inadmissible works worth ₹ 22.25 crore. This indicates that due diligence was not exercised by the District Level Committees while finalising the works under the scheme.

**(Paragraphs 2.2.7.1, 2.2.7.2 and 2.2.8.2)**

- The deficiencies in monitoring of the works resulted in wasteful expenditure of ₹ 6.28 crore on 82 abandoned works, unfruitful expenditure of ₹ 33.10 crore on 700 incomplete works, irregular purchases and non-utilisation of assets created under the scheme.

**(Paragraphs 2.2.8.1, 2.2.8.3, 2.2.8.6, 2.2.8.7 and 2.11.1)**

- Shortfall in utilization of fund for skill development and absence of employment through innovative livelihood programme was noticed in audit.

(Paragraph 2.2.9)

### 2.2.1 Introduction

The Government of India introduced (December 2010) Integrated Action Plan in 82 identified tribal and backward districts of the country including 17 districts<sup>1</sup> of Jharkhand to address the development in districts affected by Left Wing Extremism (LWE) so that these districts could register progress on socio-economic parameters to reach at least the State's average levels. From 2013-14 onwards the scheme was known as Additional Central Assistance (ACA). Overall population of the State as per census 2011 is 3.29 crore whereas the population of 17 LWE affected districts is 2.33 crore. In comparison to State literacy rate of 66.41 *per cent*, the literacy rate of the 17 LWE affected districts ranged between 58.60 and 76.10 *per cent*. The scheme was implemented with 100 *per cent* block grant of ₹ 25 crore per district for the year 2010-11 and ₹ 30 crore per district per year for the years 2011-12 onwards. The funds could be utilised either independently or in convergence with other Central/ State Sponsored Schemes for improvement in public infrastructure and services, but no administrative expenses were permitted from the scheme funds. During 2010-15, a total of 24,196 works in health, education, irrigation, road connectivity, *anganwadi* centres, skill development etc. were taken up under the scheme in the State.

### 2.2.2 Organisational structure

The *Panchayati Raj* and National Rural Employment Programme (Special Divisions) headed by the Principal Secretary/Secretary is the nodal department for implementation of the scheme in the State and responsible for release of funds to the districts. The scheme at district level is implemented by a District Level Committee (DLC) headed by the Deputy Commissioner (DC) and consists of the Superintendent of Police (SP) and District Forest Officer (DFO) as members. The DCs are responsible for management of funds and maintenance of accounts for the funds allotted under the scheme. For closer coordination and monitoring of the activities of the DLC, State Level Committee (SLC) headed by the Chief Secretary and Director General (Police) and Principal Chief Conservator of Forests as members was constituted.

### 2.2.3 Audit Objectives

The audit objectives were to assess whether:

- i) the planning process was adequate and effective for implementation of the scheme;
- ii) the execution of works was economic, efficient and effective in order to achieve the intended objectives of the scheme;

<sup>1</sup> Bokaro, Chatra, East Singhbhum, Garwah, Giridih, Gumla, Hazaribag, Koderma, Khunti, Latehar, Lohardaga, Palamau, Ramgarh, Ranchi Gramin, Saraikela, Simdega and West Singhbhum

iii) the mechanism for monitoring, transparency and impact assessment in the scheme was effective and adequate; and

iv) the LWE districts registered socio-economic development to reach the average levels of the state.

#### **2.2.4 Audit Criteria**

The audit criteria were sourced from:

- IAP guidelines;
- Relevant orders/circulars/instructions/minutes of meetings of Planning Commission, State Government, DLCs etc;
- Annual Plans of the districts and Physical and Financial Progress reports of the Districts and Departments;
- Jharkhand Public Works Account and Department Codes; and
- Jharkhand Treasury Code and Financial Rules.

#### **2.2.5 Scope and methodology of audit**

The Performance audit of the scheme in the State for the period 2010-2015 was conducted during May 2015 to July 2015 by test-check of records in the department and in four (out of 17) districts<sup>2</sup> selected by Probability Proportional to Size Without Replacement method. Audit also conducted joint physical inspection of 32 schemes in 13 blocks of test-checked districts.

An entry conference was held on 21 April 2015 with the Director-cum-Additional Secretary, *Panchayati Raj* and NREP (Special Division), Government of Jharkhand (GoJ) wherein the audit objectives, scope and methodology of audit was discussed and the exit conference was held on 16 October 2015 with the Secretary, *Panchayati Raj* and NREP (Special Division), GoJ to discuss the issues raised by audit. The replies given by the Secretary have been incorporated in the Report.

#### **Audit Findings**

#### **2.2.6 Financial Management**

As per the scheme guidelines, State government which received scheme funds in its Consolidated Fund shall release the funds into the bank accounts opened by the DCs for the purpose. The DCs who heads the DLCs are responsible for maintenance of accounts for the funds allotted and are also supposed to ensure that executing agencies entrusted with the funds under the scheme shall also maintain separate accounts. The Chief Secretary of the State is responsible for scrutiny of expenditure and monitoring of the scheme in the State.

##### **2.2.6.1 Loss of central share due to under utilisation of fund worth ₹ 495.81 crore**

The position of funds released by GoI and utilisation there against in the State during 2010-15 is shown in **Table-2.2.1**:

<sup>2</sup> East Singhbhum, Gumla, Palamu, and Ramgarh.

**Table-2.2.1: Financial summary report of the State under IAP for 2010-15**  
(₹ in crore)

Year	Opening Balance	Allocation by GoI	Central Funds released	Total available fund	Expenditure	Closing balance	Percentage of expenditure
2010-11	Nil	350.00	350.00	350.00	147.71	202.29	42
2011-12	202.29	510.00	510.00	712.29	531.62	180.67	75
2012-13	180.67	510.00	510.00	690.67	357.61	333.06	52
2013-14	333.06	510.00	184.19	517.25	366.60	150.65	71
2014-15	150.65	510.00	340.00	490.65	383.52	107.13	78
<b>Total</b>		<b>2390.00</b>	<b>1894.19</b>		<b>1787.06</b>		

(Source: As per MIS)

**Delayed release of fund by the State and poor utilisation of fund resulted in loss of central allocation of ₹ 495.81 crore by the GoI.**

As evident from **Table-2.2.1**, during 2010-15, the utilisation of fund ranged between 42 per cent and 78 per cent in the State whereas in the test-checked districts it ranged between 25 per cent and 81 per cent (**Appendix-2.2.1**).

Delayed release of fund by the State to the districts, poor utilisation of fund by the DLCs, absence of Action Plan under the scheme etc resulted in non-release of central allocation of ₹ 495.81 crore<sup>3</sup> by the GoI to the State during 2013-15.

The sector-wise position of projects/works executed under the scheme in test-checked districts during 2010-15 is shown in **Table-2.2.2**.

**Table-2.2.2: Sector-wise position of project/works executed during 2010-15**

Sl. No.	Sector	East Singhbhum		Gumla		Palamu		Ramgarh	
		No. of works	Expenditure	No. of works	Expenditure	No. of works	Expenditure	No. of works	Expenditure
1	Health	08	0.80	35	7.66	09	0.52	19	2.32
2	Education	168	15.50	830	15.06	235	7.58	286	10.44
3	Irrigation	78	14.36	245	13.42	305	37.87	158	15.58
4	Road connectivity	409	52.84	184	43.20	226	42.17	544	62.96
5	Anganwadi centres	42	2.28	199	9.01	111	5.47	188	10.25
6	Skill development	05	2.77	08	2.95	01	0.88	Nil	Nil
7	Others	679	18.91	165	13.06	418	12.82	844	7.89
<b>Total</b>		<b>1389</b>	<b>107.46</b>	<b>1666</b>	<b>104.36</b>	<b>1305</b>	<b>107.31</b>	<b>2039</b>	<b>109.44</b>

(Source: Information furnished by the test-checked districts)

As evident from **Table-2.2.2**, in all the test-checked districts, less priority was given to Health and Skill development sector in planning the work and 47 per cent of the available fund was incurred on road connectivity.

On being pointed out, the Secretary accepted (October 2015) the audit observation. However, no roadmap for selection of works under these sectors was drawn.

### 2.2.6.2 Delays in availability of fund to the district

As per the guidelines, the State Government was required to transfer the fund to the districts within 15 days of release of fund by the GoI to the State failing which in addition to the fund a penal interest at RBI rate was also to be transferred to the district.

<sup>3</sup> During 2013-14, against the allocated fund of ₹ 510 crore, the GoI released only ₹ 184.19 crore and during 2014-15 against ₹ 510 core the GoI released only ₹ 340 crore.

**Penal interest of ₹ 7.59 crore was not paid by the State to the districts despite delay in release of funds.**

Despite delay in allotment of fund ranging between 7 and 114 days the State Government did not pay the penal interest amounting to ₹ 7.59 crore to the districts (**Appendix-2.2.2**).

On being pointed out, the Secretary accepted (October 2015) the audit observation. Fact remains that the State Government did not pay penal interest of ₹ 7.59 crore to the districts.

### 2.2.6.3 Lack of convergence with other Central/State sponsored schemes

As per guidelines, the overall objective of the scheme is to use the funds in convergence with other Central/State sponsored schemes so that the LWE affected districts register progress in terms of socio-economic parameters.

Audit noticed that during 2010-13, convergence of IAP funds with other schemes/ programmes was not done by the DLCs. In 2013-15, the State Government issued directions (December 2013) for convergence of IAP funds of ₹ 40.80 crore with *Mukhya Mantri Gramin Path Yojana* (MMGPY) for construction of PCC roads in 816 *Gram Panchayats* (GPs) of test-checked districts as detailed in **Table-2.2.3**.

**Table-2.2.3: Funds earmarked and released for convergence with MMGPY during 2013-15**

Particulars	(₹ in crore)							
	East Singhbhum		Gumla		Palamu		Ramgarh	
	No. of GPs	Amount	No. of GPs	Amount	No. of GPs	Amount	No. of GPs	Amount
Funds earmarked from IAP	231	11.50	159	8.00	283	14.10	143	7.20
Funds released till March 2015 by DLC	143	5.70	Nil	Nil	104	6.98	Nil	Nil
Shortfall in release of fund (per cent)	88 (38)	5.80 (50)	159 (100)	8.00 (100)	179 (63)	7.12 (50)	143 (100)	7.20 (100)

(Source: Information furnished by the district)

It is evident from **Table-2.2.3** that despite instructions of the State Government, DLCs of Gumla and Ramgarh did not release IAP fund amounting to ₹ 15.20 crore earmarked for 302 GPs whereas in East Singhbhum and Palamu there were shortfalls of 50 per cent each, in release of earmarked funds to 267 GPs.

Due to lack of convergence approach, 569 GPs were deprived of funds amounting to ₹ 28.12 crore which resulted in non-execution of PCC roads under MMGPY.

Further, we noticed that in three LWE affected blocks<sup>4</sup> of East Singhbhum district, eight Health Sub Centres (HSCs) were running in AWC buildings, one PHC was running in a rented building and no Community Health Centre (CHC) was functional in Gurabandha block. The IAP funds could have been utilised for creation of these infrastructure for these institutions in these blocks.

<sup>4</sup> Dumaria, Gurabandha and Musabani

On being pointed out, the Secretary stated (October 2015) that in many schemes various components were met by IAP so it should be treated as convergence. However, this was not backed by any documentary evidence.

#### 2.2.6.4 Non-refund of interest

We noticed during audit that:

- In Gumla and Palamu, 14 executing agencies did not refund the interest accrued on deposit of IAP funds amounting to ₹ 1.03 crore to the districts.
- In East Singhbhum, Gumla and Palamu, accrued interest of ₹ 36.27 lakh was neither taken in the cash book nor refunded to the districts by six executing agencies.

Due to non-refund of accrued interest by the executing agencies to the district, ₹ 1.39 crore accrued as interest, could not be utilised in the scheme and were lying idle in the bank account of executing agencies.

On being pointed out, the Secretary accepted (October 2015) the audit observations and stated that interest amount lying idle in the banks will be adjusted at the time of releasing the liability under the scheme.

#### 2.2.6.5 Irregular fund management resulting in embezzlement of ₹ 4.22 crore and temporary misappropriation of ₹ 1.33 crore

As per the scheme guidelines, the DC is required to ensure that any executing agency entrusted with the funds under the IAP would maintain separate account. Drawing of funds for making payment for the work undertaken by the executing agencies would be as prescribed in the State's Financial Rules and concerned Departmental Manual.

Audit noticed that during 2010-15, a sum of ₹ 38.66 crore was transferred (between March 2011 and January 2015) in instalments by the DC, Ramgarh to the Executive Engineer (EE), Rural Works Department (Works Division), Ramgarh for execution of IAP projects/works (**Appendix-2.2.3**). The first two instalments amounting to ₹ 11 crore was deposited (March 2011 and June 2011) by the then EE in savings account<sup>5</sup> of Axis bank in violation of scheme guideline being not a public sector bank. The remaining ₹ 27.66 crore was kept in the deposit head in the treasury. Scrutiny of the bank statement from March 2011 to June 2015 and cash book of the Axis Bank account revealed that in addition to IAP funds (₹ 11 crore) and bank interest (₹ 0.18 crore), ₹ 1.10 crore was also deposited (February 2012) in cash and ₹ 0.18 crore by transfer into the said bank account. However, neither the sources of funds could be ascertained in audit nor these amounts were taken as receipts in the cash book (**Appendix-2.2.4**).

**Breach of principles of financial propriety resulted in embezzlement of ₹ 4.22 crore and temporary misappropriation of ₹ 1.33 crore.**

Scrutiny of withdrawals from the Axis bank account revealed that ₹ 4.04 crore were withdrawn in cash or through self-cheque during July 2011 to December 2012 (**Appendix-2.2.5 and Appendix-2.2.6**) and ₹ 0.18 crore through transfer in March 2011 and January 2013 although all the IAP works were under execution through tenders only for which cash drawl was not required. Further, these withdrawals were not entered in the cash book. Thus,

<sup>5</sup> Axis bank account, Ramgarh (A/c number 911010014707045) opened in the name of the EE, RWD, Works, Ramgarh



withdrawal of IAP funds from bank account in cash/self-cheque/transfer without recording the transactions in the cash book and without any supporting vouchers resulted in embezzlement of ₹ 4.22 crore by the EE.

Further, IAP funds amounting to ₹ 1.33 crore transferred by the DC through cheques were not deposited in full into the treasury by the EE but initially diverted to another bank account from where the amounts were subsequently paid into the Treasury in smaller instalments after a delay ranging between 29 days and 406 days. This constituted temporary misappropriation of government moneys amounting to ₹ 1.33 crore as detailed in **Appendix-2.2.7**.

It was also noticed that the cash book in respect of the said Axis bank account was written only for the period 14 March 2011 to 01 August 2011 and thereafter no entry was made in the cash book though withdrawals were made from the bank account. The cash book was never reconciled with the bank balance.

Thus, violation of provisions of Jharkhand Financial Rules and breach of principles of financial propriety by the EE, RWD (Works Division), Ramgarh resulted in embezzlement of ₹ 4.22 crore and temporary misappropriation of ₹ 1.33 crore of IAP funds.

On being pointed out, the Secretary accepted (October 2015) the audit observations and stated that FIR had been lodged (August 2015) against the EE for embezzlement of government money. Further action was awaited (November 2015).

#### **2.2.6.6 Non-reconciliation of cash book with bank accounts**

As required under Rule 265 of Jharkhand Financial Rules, at district level the cash book balance of March 2015 was not reconciled with bank balances of March 2015 in three out of four test-checked districts till July 2015 as shown in **Table-2.2.4**.

**Table-2.2.4: Statement showing non-reconciliation of cash book with bank account**

(In ₹)			
District	Balance as per cash book as of 31 March 2015	Balance as per Bank Account as of 31 March 2015	Unreconciled difference as of July 2015
East Singhbhum	10,27,51,903.00	10,30,64,670.00	3,12,767.00
Gumla	13,92,28,487.00	14,37,69,127.00	45,40,640.00
Ramgarh	2,16,28,083.95	2,35,72,677.95	19,44,594.00

(Source: Cash books maintained at district level and Bank Pass Book)

On being pointed out, the Secretary stated (October 2015) that reconciliation of cash book with bank account was being done. The reply was unreasonable for as shown above the reconciliation between the cash book and bank account was not being done.

#### **2.2.6.7 Irregular submission of utilisation certificates**

In Gumla, the District Superintendent of Education (DSE) advanced ₹ 4.62 crore to 734 different Village Education Samities for construction of 734 kitchen sheds in schools during 2010-12. Audit noticed that expenditure amounting to ₹ 4.52 crore was adjusted on the basis of measurement taken by the JE and countersigned by the AE in MBs without passing the same by the

DDO. Moreover, the vouchers and muster rolls in support of payments were not made available to audit due to which the genuineness of payment could not be ascertained in audit. However, the DSE, Gumla submitted the utilisation certificate for ₹ 3.99 crore to the district by treating the advance as final expenditure.

In the absence of passed vouchers, MRs and MBs, submission of UC for ₹ 3.99 crore by the DDO was irregular.

On being pointed out, the Secretary accepted (October 2015) the audit observation and stated that proper follow up action should be taken. He further stated that matter will be looked into and vouchers, MBs, UCs will be obtained from the Village Education Committees. Facts remains that UCs without any evidence of expenditure was furnished.

#### 2.2.6.8 Advances remain unadjusted: ₹ 5.53 crore

According to the Rule 100 of JPWA Code, temporary advances are required to be given to subordinate officers (not below the rank of Assistant Engineers) against passed vouchers. Subsequent advances are to be provided after the adjustment of the previous one.

In Gumla, audit noticed that advance of ₹ 5.85 crore was sanctioned to several Assistant Engineer/*Labhuk* Samities/Village Education Samities etc for execution of works under IAP during 2011-14 of which only ₹ 31.68 lakh was adjusted or refunded and the remaining advances amounting to ₹ 5.53 crore were outstanding as of 31 March 2015 as detailed in **Table-2.2.5**:

**Table-2.2.5: Statement showing outstanding advance as on 31 March 2015**

(₹ in lakh)					
Name of the agency	Name of the person	Period of advance	Amount of advance	Advance adjusted/refunded	Outstanding advance as of July 2015
RDSG Gumla	Madhusudan Prasad	October 2011 to January 2013	12.89	11.25	1.64
Bishunpur block, Gumla	15 Labhuk samities	2011-14	23.71	Nil	23.71
Sadar block Gumla	22 Labhuk samities	May 2011 to July 2013	41.72	18.18	23.54
Zila Parishad, Gumla	Baidhnath Prasad, JE	August 2011	3.00	Nil	3.00
District Superintendent of Education, Gumla	836 Village Education Samities	February 2011 to September 2011	503.40	2.25	501.15
<b>Total</b>			<b>584.72</b>	<b>31.68</b>	<b>553.04</b>

(Source: Records of executing agencies)

Non-adjustment/recovery of advances for more than two to four years was fraught with risk of misappropriation of government money.

On being pointed out, the Secretary accepted (October 2015) the audit observation and directed the District Planning Officer, Gumla to ensure that advances are adjusted properly. However, no time frame was fixed for adjustment of advances.

#### Recommendation

Financial Rules/codal provisions should be adhered for ensuring proper management of funds of the scheme.

## 2.2.7 Planning

As per guidelines, the DLC should draw up a plan consisting of concrete proposals for building public infrastructure and services which should show results in short term. Further, the SLC and DLC were required to map all the schemes and outlays at the beginning of each financial year to use the funds under the scheme in convergence with other Central/State Sponsored Schemes in order to maximise the benefits under the scheme.

We noticed the following deficiencies at the planning level:

### 2.2.7.1 Deficiency in scheme selection

The Ministry of *Panchayati Raj*, GoI emphasised (December 2010) preparation of a District Action Plan under IAP by ensuring bottom up cross sectional planning based on relevant socioeconomic data and problems of each village/*Gram Panchayat* so as to reflect the needs and aspirations of the people. Planning Commission directions (May 2011) were to ensure a suitable form of consultation with the local Members of Parliament (MP) on the schemes to be taken up under the IAP.

The Action Plan was required to be prepared after identifying the severely disturbed pockets, road networks, carrying out the door to door survey to find out habitation wise household and the need of local population.

Audit noticed that the Action Plan under IAP was not prepared during 2010-15. The DLC on its own or on the proposals of line departments sanctioned the schemes throughout the year without conducting any survey/studies to ascertain the resource gap of the other Central/State sponsored schemes and without assessing the needs of the people. Further, consultation with the local MPs and other elected representatives including Members of the *Panchayati Raj* Institutions was not done in finalisation of works during 2010-15 as was evident from the minutes of the meetings of DLCs.

**Deficiency in planning resulted in cancellation of 1369 works estimated at ₹ 42.41 crore in the test-checked districts.**

Deficiency in planning resulted in cancellation of 1369 works estimated at ₹ 42.41 crore after approval by the DLCs due to reasons of public hindrance, non-availability of land, pre-existence of a structure etc. (**Appendix-2.2.8**).

On being pointed out, the Secretary stated (October 2015) that although integrated comprehensive District Plan was not prepared, action plan for IAP was prepared. He further stated that efforts were being taken for preparation of sector-wise common plan for each district. Fact remains that District Action Plan as required was not prepared in five years of issue of instruction by GoI.

### 2.2.7.2 Duplication in selection of projects

IAP guidelines provided that the expenditure under the projects were to be over and above the expenditure being incurred under the regular Central/State sponsored schemes and the DLCs should ensure that there was no duplication of expenditure on the same project.

Audit noticed that 60 works with an estimated cost of ₹ 4.89 crore taken up (between 2010-11 and 2013-14) by the DLCs under IAP which were duplication of existing works under other GoI and State Government schemes. As a result, 45 works with an estimated cost of ₹ 2.01 crore were cancelled without incurring any expenditure while one work was closed midway after

incurring an expenditure of ₹ 1.62 crore. Further, 14 works of AWCs were constructed at a cost of ₹ 71 lakh just adjacent to the existing AWCs constructed under BRGF during 2008-10 which resulted in duplication of these AWC works as detailed in **Table-2.2.6**.

**Table-2.2.6: Details of duplicate works selected under IAP**

				(₹ in crore)	
District	Name of works	No. of works	Estimated Cost	Expenditure	
East Singhbhum	Bridge/Culvert	03	0.91	Nil	
Gumla	Health sub-Centre	01	0.22	Nil	
	OPD Centre	01	0.24	Nil	
	Road	01	2.17	1.62	
Palamu	Replacement of transformers	19	0.21	Nil	
Ramgarh	Aganwadi Centre	14	0.71	0.71	
	Kitchen Shed	21	0.21	Nil	
<b>Total</b>		<b>60</b>	<b>4.89</b>	<b>2.33</b>	

(Source: Minutes of DLC meetings, progress reports and other correspondences)

On being pointed out, the Secretary stated (October 2015) that several schemes were run by different departments having their own work plans. At the time of initiation of work at site it was noticed by the executing agencies that these works were being executed under other schemes. Facts remains that the DLCs failed to put suitable mechanism in place for preventing duplication of same projects from different sources.

### 2.2.7.3 Analysis of resource gaps in selection of schemes not done

As per instructions (December 2010) of Ministry of *Panchayati Raj*, GoI the IAP funds should be used as a matter of principle to bridge the resource gap so that works taken under IAP did not include works which could be undertaken with the funds available under the other ongoing schemes.

Audit scrutiny revealed that expenditure of ₹ 16.38 crore was incurred on purchase of movable assets like dual desks, computer and its peripherals, ambulances, medical equipment, generators, photocopy machines etc. (**Appendix-2.2.9**), though these movable assets were usually being supplied under GoI flagship schemes like *Sarva Siksha Abhiyan*, Thirteen Finance Commission Grants, National Rural Health Mission etc.

On being pointed out, the Secretary stated (October 2015) that in every district, action plan was prepared and scheme were selected on the priority basis as per the availability of the fund.

The reply of the department was not acceptable as neither district plans were produced to audit nor any analysis of resource gap was available on records.

### Recommendation

Resource gaps for development of LWE affected areas of IAP districts should be identified through bottom up planning approach and adequate stakeholder consultation process.

### 2.2.8 Programme Implementation

As per guidelines of IAP, DLC is responsible for implementation of the scheme. The committee is required to draw up a plan consisting of concrete

proposals for public infrastructure and services such as school buildings, *Anganwadi* Centres, Primary Health Centres, Drinking Water Supply, Village Roads, Electric supply in public places such as PHCs and schools etc. Only such projects/works are to be selected which directly impact the local population and show result in short term.

During 2010-15, against the release of central funds worth ₹ 1,894.19 crore, 24,196 projects/works having estimated cost of ₹ 2,121.29 crore were taken up in the State under the scheme. Of that, 21,798 (90 per cent) works were completed after incurring expenditure of ₹ 1,787.06 crore till March 2015.

In test-checked districts, 700 out of 6,399 works taken up for execution during 2010-15 were delayed and lying incomplete (as of June 2015) despite an expenditure of ₹ 33.10 crore have been incurred on these works. Besides, execution of 414 inadmissible works of ₹ 17.61 crore, irregularities in purchase of bench/desks of ₹ 3.18 crore, execution of works of ₹ 3.85 crore on private lands, wasteful expenditure of ₹ 7.31 crore, assets worth ₹ 3.96 crore lying unutilised, irregular use of constructed building were also noticed in audit as discussed in the succeeding paragraph:

### 2.2.8.1 Physical status of schemes

The following is an abstract of the projects/works undertaken for execution at the end of March 2015 and works that remained incomplete (as of June 2015).

**Table-2.2.7: Physical status of work**

(₹ in crore)							
Sl. No.	Name of the District	Number of works taken up during 2010-15	Actual Expenditure	Completed	Incomplete (percentage)	Estimated cost of incomplete scheme	Expenditure on incomplete scheme
1.	East Singhbhum	1389	107.46	1117	272 (20)	22.60	6.62
2.	Gumla	1666	104.36	1518	148 (9)	NA	10.76
3.	Palamu	1305	107.31	1176	129 (10)	NA	4.14
4.	Ramgarh	2039	109.45	1888	151 (07)	23.95	11.58
<b>Total</b>		<b>6399</b>	<b>428.58</b>	<b>5699</b>	<b>700 (10)</b>		<b>33.10</b>

(Source: As per information furnished by the test-checked districts)

As is evident from **Table-2.2.7**, 700 out of 6399 works were incomplete despite incurring an expenditure of ₹ 33.10 crore on these works as of June 2015. The year-wise analysis of incomplete works is presented in **Table-2.2.8**.

**Table-2.2.8: Year-wise position of incomplete scheme**

District	2010-11	2011-12	2012-13	2013-14	2014-15	Total
East Singhbhum	01	Nil	Nil	21	250	272
Gumla	31	18	60	23	16	148
Palamu	02	01	Nil	38	88	129
Ramgarh	48	Nil	12	01	90	151

(Source: As per information furnished by the test-checked districts)

Due to non-completion of works within schedule time the intended objective of providing benefits in short term to the public remained unachieved.

On being pointed out, the Secretary accepted (October 2015) the audit observation and stated that the main reasons for non-completion of scheme were land acquisition problems, legal cases, FIRs, local disturbances,

delay/improper settlement of land in the name of the State Government etc. The Secretary directed all the DPOs to complete the schemes at the earliest.

### 2.2.8.2 Execution of inadmissible works

As per guidelines, the plan should consist of concrete proposals for public infrastructure and services and the selection of works such as office building and its boundary wall, religious structure, welcome arches, staff quarters etc should be avoided.

₹ 17.61 crore was incurred on 414 inadmissible works during 2010-15 in test-checked districts.

- Audit noticed that, in contravention of the provisions of the guidelines, DLCs sanctioned 414 inadmissible works such as construction of guard room and boundary walls in DC office, installation of CCTV in DC office, construction of teacher's quarter, construction of park, construction of boundary of school etc having estimated cost of ₹ 22.25 crore during 2010-15 on which expenditure of ₹ 17.61 crore was incurred (**Appendix-2.2.10**).

Selection and execution of inadmissible works indicates that due diligence was not exercised by the DLCs while finalising the works under the scheme.

On being pointed out, the Secretary stated (October 2015) that in the guideline the scheme to be taken up was not defined. Hence, DLCs were competent to decide the schemes to be taken up.

The reply of the department was not acceptable as works not to be taken up under the scheme were clearly mentioned in the scheme guidelines and in Planning Commission's directions (September 2013) on scheme implementation.

- In Gumla, DLC sanctioned (March 2011 to September 2011) ₹ 38.29 lakh to Civil Surgeon, Gumla for purchase of medical equipment. Out of which ₹ 8.17 lakh was spent (March 2013) on other purposes such as purchase of air conditioners and stabilizer, revolving stools, water filter etc. without approval of DLC.

In the exit conference (October 2015) the DPO Gumla stated that purchase of AC, Stabilizer etc. has been done for installation in OT of Sadar Hospital, Gumla for which post facto approval of DLC would be obtained. Facts remains that these equipments were purchased without the approval of DLC.

- In East Singhbhum, during 2014-15 expenditure of ₹ 3.25 lakh was made on State Sponsored Scheme by two *Gram Panchayats* (Kalapathar of Block Chakuliya and Bankisol of Block Dumaria) from IAP funds. While *Gram Panchayat*, Chakuliya recouped the IAP funds by transferring ₹ 0.24 lakh from the funds available under State Sponsored Scheme, no such action was taken by the other GPs.

- As per instructions (February 2011) of the Finance Minister, GoJ administrative and recurring expenses were not admissible under IAP scheme.

Audit noticed that during 2010-15, a sum of ₹ 50.92 lakh was irregularly utilised by eight executing agencies for payment of salary to temporary staffs, fuels charges, purchase of computer accessories, publication and advertisement, photocopies etc. in three test-checked districts<sup>6</sup>. Utilisation of

<sup>6</sup> Gumla, Palamu and Ramgarh

IAP fund on administrative and recurring expenses was irregular as this curtailed the availability of funds for the scheme to that extent.

On this being pointed out, the Secretary stated (October 2015) that one *per cent* administrative expenditure is admissible under PWD Code. In absence of dissemination of information to the agencies, they may not be held liable on this account. However, this was in violation of instructions issued (2011) by the Finance Minister.

### 2.2.8.3 Irregularities in tendering process

#### (i) Irregular procurement

DLC Palamu and Ramgarh issued (January/February 2011) NIT to purchase benches/desks for schools without the complete specification/seating capacity/make/rate etc. of the material to be supplied.

Subsequent to the tender process, DC Palamu, issued a work order (February 2011) for supply of 9,546 set of benches and desks for 50 schools at an estimated cost of ₹ 2.84 crore to an agency. This was cancelled (July 2011) after supply of 5,195 set of benches and desks worth ₹ 1.56 crore in 28 schools, as the material supplied by the agency was defective and of inferior quality. We noticed that despite supply of inferior quality of materials, the DC, Palamu paid (April 2013) ₹ 1.17 crore to the firm. Further, the firm neither rectified the defects nor any action was taken by the DLC to ensure the supply of benches/ desks in the remaining schools (as of July 2015).

In Ramgarh, need of 7,264 four-seater benches/desks at a cost of ₹ 159.80 lakh (unit cost ₹ 2,200) was assessed by the District Education Officer, Ramgarh for 28,995 students of 153 schools in four blocks of the district. Against an administrative approval by DLC Ramgarh in February 2011 for ₹ 83.68 lakh for purchase of 3,451 four-seater benches/desks for 68 schools, DC Ramgarh issued a work order (March 2011 to December 2011) to a firm for supply of 5,249 two-seater benches/desk for ₹ 2.68 crore against which ₹ 2.65 crore was also paid to the firm.

Thus, against a sanctioned cost of ₹ 606 per seat<sup>7</sup>, benches/desks were purchased at the rate of ₹ 2,524 per seat<sup>8</sup> which resulted in excess payment of ₹ 2.01 crore<sup>9</sup> to the supplier without administrative approval of the DLC. Moreover, due to sanction of lesser quantity of benches/ desks by the DLC and ambiguities in NIT, provision for seating arrangement for 18,497 (64 *per cent* of assessed need) students could not be made despite expenditure of ₹ 2.65 crore.

On being pointed out the Secretary stated (October 2015) that in case of Palamu, 25 *per cent* amount of supplier had been withheld till rectification of defects and action was being taken to lodge FIR against the firm. In case of Ramgarh, Secretary directed the DPO, Ramgarh to examine the matter.

<sup>7</sup> Cost per seat: ₹ 83.678 lakh/3451\*4 as ₹ 83.678 lakh was sanctioned for 3,451 benches/desks of seating capacity of four students per bench

<sup>8</sup> ₹ 2.65 crore was paid to the supplier for 5,249 benches/desks of seating capacity of two students per bench

<sup>9</sup> Excess payment= (₹ 2524-₹ 606) x No. of benches/desk purchased i.e. 5249 x No. of seat per bench/desk i.e. 2

#### 2.2.8.4 Execution of works without approval of DLC

In Gumla, DLC sanctioned (2010-11) ₹ 67.22 lakh for construction of 102 toilets at an estimated cost of ₹ 65,900 per unit in seven most LWE effected blocks<sup>10</sup> and released (August 2011) ₹ 26.89 lakh to DSE, Gumla for completion by November 2011 through the Village Education Committee.

Audit noticed that out of sanctioned 102 toilets, construction of 46 toilets were taken up at approved sites in six blocks while remaining 56 toilets were taken for execution in five blocks of the district by DSE Gumla without approval of the DLC. On these 102 toilets, ₹ 26.41 lakh was incurred. However, the DLC did not release the balance amount of construction cost amounting to ₹ 40.33 lakh to the agencies till July 2015 on the grounds of taking up of construction at non-approved places. As a result, none of the 102 toilets could be completed till July 2015 rendering the expenditure of ₹ 26.41 lakh unfruitful.

On being pointed out, the Secretary stated (October 2015) that 56 toilets for which approval of DLC was not accorded will now be completed under *Sarva Shiksha Abhiyan*. He, further, stated that efforts will be taken for completion of rest 46 toilets under IAP. Fact remains that no action had been taken against the DSE Gumla for taking up the works without obtaining approval of the DLC.

#### 2.2.8.5 Work executed without title to the land

As per order issued (December 2011 and May 2012) by DC, Gumla and Palamu works taken up under IAP scheme were to be constructed on government land and in case of non-availability of government land, the works could be constructed on *Raiyati* land after donation of the land by the owner in the name of the Hon'ble Governor through registered deed. Otherwise, the executing agencies would be held responsible for any litigation/ dispute of land after commencement of work.

Audit scrutiny revealed that in Gumla and Palamu, construction of 54 works of ₹ 4.58 crore were taken up between January 2011 and August 2011 on *Raiyati* land without transfer of ownership of land which was irregular besides deviation from the rules rendering the expenditure of ₹ 3.85 crore irregular on these works.

On being pointed out, the Secretary accepted (October 2015) the audit observation and stated that direction have been issued not to execute any work on private land till the title of the land is transferred in the name of the Government.

#### 2.2.8.6 Incomplete works

##### (i) Wasteful Expenditure

Audit noticed that 82 works having estimated cost of ₹ 10.78 crore were abandoned between May 2012 and August 2014 after incurring an expenditure of ₹ 6.28 crore on account of various reasons as mentioned in **Table-2.2.9**.

**In Gumla and Palamu, 54 works of ₹ 4.58 crore were taken up on *Raiyati* land without transfer of ownership of land.**

<sup>10</sup> Bishunpur, Chainpur, Dumri, Ghagra, Jarri, Palkot and Raidih



**Table-2.2.9: Wasteful expenditure on abandoned works till March 2015**

(₹ in lakh)							
District	Work	No. of works	Year	Estimated cost	Expenditure	Work stopped since	Reasons for abandonment
East Singhbhum	Road, boundary wall and pond	03	2010-11	462.38	277.10	May 2012	Land dispute
Gumla	Road, Market Shed and Micro lifts	35	2010-14	278.67	145.70	December 2012 to August 2014	Land dispute, Public hindrance and Non-execution of work by the contractor
Palamu	AWCs, Community Centre & park	39	2010-12	302.00	185.03	February 2013 to August 2013	Non-execution of work by the contractor and Mid way stoppage of work
Ramgarh	PCC road	05	2013-14	34.55	20.42	January 2014 to July 2014	Land problem
<b>Total</b>		<b>82</b>		<b>1077.60</b>	<b>628.25</b>		

Eighty two works estimated at ₹ 10.77 crore were abandoned after incurring total expenditure of ₹ 6.28 crore.

Of the 82 works, the work of construction of road from “*Lailam to Bataluka*” in East Singhbhum was stopped (May 2012) after incurring expenditure of ₹ 266.82 lakh as a portion of road fell under *Dalma Elephant Sanctuary* and No Objection Certificate (NOC) of National Board of Wildlife, Ministry of Forest, GoI could not be obtained.

Likewise, DLC, Palamu sanctioned (2010-11) construction of a park in sadar block and after incurring an expenditure of ₹ 40 lakh, the DLC stopped its execution from IAP fund. Subsequently, DLC decided (August 2013) to send a request to Department of Tourism, GoJ for execution of the remaining work.

Thus, in both the cases due diligence was not exercised by the DLC while sanctioning the project.

On being pointed out, the Secretary accepted (October 2015) the audit observations. Fact remains that the intended objective of taking of the works could not be achieved.

**(ii) Wasteful expenditure of ₹ 1.03 crore in installations of Micro-lift Irrigation system**

State Government directed (March 2011) that works having estimated cost up to ₹ two lakh may be executed through *Labhuk Samities*. Further, Jharkhand Public Works Department Code (JPWD) stipulates that all works valuing ₹ 2.50 lakh and above must be tendered. During 2011-15, in Gumla 178 works at an estimated cost of ₹ 6.85 crore were irregularly executed through *Labhuk Samities*/departmentally on which ₹ 5.06 crore were spent till March 2015 though the estimate of each work was more than of ₹ 2.50 lakh.

Further, we test-checked 34 out of 103 completed microlift irrigation systems and observed that these works were completed at a cost of ₹ 1.03 crore but none of these systems were functional due to non-construction of vats/intake well/pump house, non-installation of pump sets and non-laying of PVC pipes etc. This fact was also mentioned (August 2014) by Soil Conservation Officer, Gumla in his survey report.

Thus, the expenditure of ₹ 1.03 crore incurred on these works proved wasteful.

On being pointed out, the Secretary accepted (October 2015) the audit observation and stated that efforts were being taken to make these functional. However, reasons for not taking up the construction of vats/intake well/pump house to make the microlift irrigation systems operational were not furnished to audit.

#### **2.2.8.7 Idle Assets under IAP**

Audit noticed that 99 assets for public infrastructure and services created during 2010-15 after incurring expenditure of ₹ 3.96 crore were lying unutilised for the period ranging between seven and 48 months due to non-handing over of assets (**Appendix-2.2.11**).

Due to deficient monitoring by the DLCs these completed assets could not be put to use which ultimately defeated the objective of the scheme.

On being pointed out, the Secretary stated (October 2015) that assets were handed over to the user department after completion and responsibilities of its utilization lies with user department.

The reply of the Secretary cannot take away the responsibility of the government to coordinate between departments so that scarce resources that create assets are utilised for the very purposes of development of LWE areas.

#### **2.2.8.8 Irregular use of constructed buildings**

In Gumla and Ramgarh districts, three buildings constructed under IAP were being irregularly used by ineligible occupants as detailed below:

- In Gumla, Additional Primary Health Centre building constructed (2013) at a cost of ₹ 124.89 lakh at Raidih was occupied and being used as Police Camp since August 2013. Likewise additional class rooms of SS+2 High School, Gumla constructed (2013) at a cost of ₹ 16.62 lakh was occupied by the NCC since 2013.
- In Ramgarh, one AWC at Auradih, Block Gola was irregularly occupied by unauthorized occupants and being used for residential purposes.

On being pointed out, the Secretary stated (October 2015) that efforts would be taken for vacation of buildings and its proper utilization.

#### **2.2.8.9 Non-imposition/Short-deduction of Penalty**

Audit noticed that in violation of clause 2 of terms and conditions of F2 agreement (JPWD Code), penalty amounting to ₹ 1.66 crore in 153 out of 203 test-checked cases was either not deducted or short deducted from contractors despite delay in completion of works in Gumla, Palamu and Ramgarh districts.

On being pointed out, the Secretary stated (October 2015) that except in those cases in which time extension has been granted on merit, penalty should have been deducted for delay in completion of work. However, the Secretary did not give any reasons for non-deduction/short deduction of penalty in these cases. Also no assurance was given to recover these amounts.

### 2.2.8.10 Undue favour to the contractors

In Rural Development Special Division (RDSD), Gumla, 60 works were taken up under IAP during 2013-14 for completion between August 2014 and September 2014. Audit test-checked 37 out of 60 works and observed that in 24 works estimated at ₹ 7.36 crore, measurements were recorded in the MB after inordinate delay of 15 to 230 days from date of measurement. It was further observed that although these works were shown completed in the MB by taking final measurement between June 2014 and August 2014 but in the progress report of October 2014 these works were shown as incomplete.

This creates a doubt about the genuineness of the measurement recorded in the MB and the possibility of undue favour to the contractors by not deducting the penalty of ₹ 74 lakh (10 *per cent* of ₹ 7.36 crore) for delay in completion of these 24 works cannot be ruled out.

On being pointed out, the Secretary viewed it seriously and directed (October 2015) DPO, Gumla to examine the matter. Further action was awaited (November 2015).

### 2.2.9 Skill Development under IAP

The Planning Commission directed (January 2011) that specific skill development schemes may be taken up under IAP. Further, as per the guidelines, in each district 10 *per cent* of the allocated fund under IAP may mandatorily be utilised for skill development to ensure employment to the domiciled residents of the district concerned.

Audit noticed that no project for skill development was taken up in Ramgarh during 2010-15. The position of expenditure on skill development in the other three test-checked districts during 2010-15 is shown in **Table-2.2.10**.

**Table-2.2.10: Statement showing expenditure on skill development**

(₹ in crore)

District	Funds allocated to district during 2010-15	Expenditure (Percentage to allocation)
East Singhbhum	115.00	2.77 (2%)
Gumla	115.00	2.95 (3%)
Palamu	115.00	0.88 (below 1%)
Ramgarh	115.00	Nil

As evident from **Table-2.2.10**, the percentage of expenditure on skill development ranged between below one *per cent* to three *per cent* with respect to total allocated fund which was much lower than 10 *per cent* as provisioned in the guideline.

On being pointed out, the Secretary stated (October 2015) that the provision of expenditure of 10 *per cent* of allocated fund was made in the ACA guideline only.

The reply was not acceptable because direction for selection of schemes of skill development was given by the Planning Commission in January 2011, whereas ACA commenced in 2013.

Other irregularities noticed in regard to skill development were as under:

The DLCs failed to provide skill development to unemployed youth of LWE affected areas.

## Gumla

- A sum of ₹ 86.93 lakh was paid (October 2014 and June 2015) to Chotanagpur Craft Development Society, Ranchi for imparting ANM training to 100 candidates without ensuring fulfillment of criteria by the society such as three years' experience in the field of training, existence of necessary infrastructure for training and affiliation to any recognized university/council as per terms of NIT. It was further noticed that candidates complained (July 2015) that instead of providing ANM training, the agency was imparting training of community health worker.
- A sum of ₹ 15.97 lakh was paid (October 2014) to *Bhartiya Kisan Sangh*, Ranchi for imparting training on security services to 100 candidates without ensuring fulfilling the criteria and submission of valid documents by the agency as per terms of NIT. It was further observed that the agency failed to provide placement to 70 candidates after completion of training.

## East Singhbhum

- A sum of ₹ 192.88 lakh was paid (2011-13) to M/s Indo Danish Tool Room, Jamshedpur for providing training to 192 candidates on one year condensed course on Tools and Dye making. During audit we interviewed (June 2015) 16 candidates trained during 2011-12 and found that these candidates were unemployed.

On being pointed out, the Secretary stated (October 2015) that efforts were being taken to provide placements to the candidates. However, no time frame within which this would be done was mentioned.

## Recommendation

Emphasis should be given for skill development of unemployed youth of LWE affected areas and their self-employment through innovative livelihood programme.

### 2.2.10 Monitoring and impact assessment

#### 2.2.10.1 Delay in constitution of State Level Committee

As per guideline, SLC was required to be constituted and meet at least once in a quarter to assess and monitor the works undertaken under the scheme.

Audit noticed that the SLC was constituted in the State in March 2014, after a lapse of more than three years of implementation of the IAP scheme. Further, only one meeting was held (July 2014) till March 2015 against prescribed 20 meetings (four meetings from March 2014 to March 2015). Thus, delay in constitution of SLC and failure to conduct the required meetings, led to failure in reviewing the progress of IAP works at the State level as was envisaged in the instructions of Planning Commission, GoI. This ultimately resulted in deficient planning, poor utilisation of funds, delay in completion of work, execution of inadmissible works, etc.

On being pointed out, the Secretary accepted (October 2015) the audit observation. However, no instructions were issued to conduct the meetings as required under the guidelines.

### 2.2.10.2 Deficiency in monitoring

Macro level monitoring of the scheme was to be carried out by the Planning Commission, GoI. For the purpose, a Management Information System (MIS)<sup>11</sup> was designed by the Planning Commission in which photograph of the works executed under the scheme were required to be uploaded. The DLC was also required to evolve a mechanism to ensure the authenticity of the information uploaded in MIS.

Audit noticed that no mechanism was developed at the district level for authentication of information uploaded in the MIS in test-checked districts during 2010-15. However, the information was uploaded in MIS on the basis of progress reports submitted by the executing agencies. The status of photographs uploaded in MIS during 2010-15 is detailed in the **Table-2.2.11**.

**Table-2.2.11: Status of photographs uploaded in MIS**

District	Number of works executed	Number of Photograph uploaded
East Singhbhum	1389	18
Gumla	1666	86
Palamu	1305	1
Ramgarh	2039	13

As is evident from the **Table-2.2.11**, in test-checked districts compliance of planning commissions' instruction for uploading of photograph was very poor which showed deficient monitoring.

### Recommendation

Monitoring of implementation of the programme by the DLC may be strengthened and norms for inspection of IAP works by State level officer may be prescribed/ enforced.

### 2.2.10.3 Impact assessment of the scheme

As per guideline, the overall objective of the scheme is to use the funds in such a way that the LWE affected districts register progress in terms of socio-economic parameters to reach at least the State average level.

Audit noticed that impact assessment was not done during 2010-15. The status of occurrence of naxal incidents during 2010-15 in test checked districts is detailed in **Table-2.2.12**.

**Table-2.2.12: Number of naxal incidence reported/registered in most LWE affected areas**

District	2010	2011	2012	2013	2014	2015
East Singhbhum	33	12	06	05	06	02
Gumla	24	40	38	47	35	NA
Palamu	78	96	53	57	20	NA
Ramgarh	05	09	10	09	13	06

(Source: Data furnished by O/o the Superintendent of Police of concerned districts)

It is evident from the **Table-2.2.12** that as compared to the incidents in 2010, the occurrence of naxal incidents in Gumla and Ramgarh districts increased subsequently whereas in other two districts East Singhbhum and Palamu

<sup>11</sup> <http://pcserver.nic.in/iapmis>

occurrence of naxal incidents had gone down but could not be eliminated completely.

Further, during scrutiny of a report on Jharkhand Social Sector Statistics-2014, prepared by Department of Planning and Development, GoJ and UNICEF audit noticed that out of 17 LWE affected districts, only two districts Bokaro and East Singhbhum have higher average in all the parameters in comparison to state average (**Appendix-2.2.12**). Thus, despite implementation of IAP scheme during 2010-15, 14 districts<sup>12</sup> failed to register progress in terms of all socio-economic parameters to reach at least the State average level.

### 2.2.11 Conclusion and Recommendations

- Planning was deficient and bottom up approach was absent. The DLCs sanctioned 24,196 works estimated at ₹ 2,121.29 crore against the Central release of ₹ 1,894.19 crore without conducting any surveys/studies to ascertain the resource gap. Of these, 21,798 (90 *per cent*) were completed. In the test-checked districts 5,699 (89 *per cent*) out of 6399 works were completed while 700 works could not be completed despite expenditure of ₹ 33.10 crore.
- Consultation with the local MPs and other elected representatives was not ensured before finalisation of the works. As a result, 1,369 sanctioned works estimated at ₹ 42.41 crore were cancelled on the ground of public hindrance, non-availability of land, pre-existence of structure.

Resource gaps for development of LWE affected areas of IAP districts should be identified through bottom up planning approach and adequate stakeholder consultation process.

- Under utilisation of funds and lack of financial discipline resulted in loss of central funds (₹ 495.81 crore), embezzlement of scheme fund (₹ 4.22 crore), outstanding advances (₹ 5.53 crore), irregular utilisation of funds (₹ 17.61 crore).

Financial Rules/codal provisions should be adhered to in management of funds of the scheme.

- Expenses on skill development in three out of four test-checked districts ranged between below one to three *per cent* against the prescribed norm of 10 *per cent* while in one district it was not taken up. Further, in two test-checked districts no employment was provided after skill development training.

Emphasis should be given for skill development of unemployed youth of LWE affected areas and their self employment through innovative livelihood programme.

- SLC was setup after lapse of more than three years of implementation of scheme. However, monitoring by SLC was not done. Compliance to MIS requirements for macro level monitoring by GoI was not done by the test-checked districts. Impact assessment was too not taken up in the test-checked districts. While Gumla and Ramgarh had registered an upsurge in the naxal incidents by 46 and 160 *per cent*, East Singhbhum and Palamu had managed to bring it down by 74 to 82 *per cent* in 2014 as compared to 2010.

<sup>12</sup> Information of Ramgarh district was not available

Monitoring of implementation of the programme by the DLC may be strengthened and norms for inspection of IAP works by State level officer may be prescribed/ enforced.

- While the Socio Economic parameters of East Singhbhum were higher than the State average, Gumla and Palamu have lower average in parameter of social literacy, health and sanitation. Thus, the scheme objectives could not be fully achieved in all naxal affected districts.

## HUMAN RESOURCE DEVELOPMENT DEPARTMENT

### 2.3 Mid Day Meal Scheme

#### Executive Summary

The National Programme of Nutritional Support to Primary Education (Commonly known as the Mid Day Meal Scheme) was launched by the Government of India (GoI) on 15 August 1995 to boost the universalisation of primary education by increasing enrolment, retention and attendance and simultaneously improving the nutritional standard of students in primary classes throughout the country. It was extended to children studying in upper primary classes from 2008-09.

To achieve the above objectives, the MDMS envisages providing cooked meal with nutritional value of 450 calories (protein 12 grams) at Primary level and 700 calories (protein 20 grams) at Upper primary level and adequate quantities of essential micronutrients and de-worming medicines under School Health Programme converging with the National Rural Health Mission.

Important audit finding are:

- The Jharkhand State Mid Day Meal Authority (JSMDMA) delayed the release of GoI assistance as well as state matching shares to districts from one to seven months. There was delay of one to two months in allocation of food grains to districts by the JSMDMA. These resulted in delayed release of fund and allocation of food grains to schools by respective DSEs and consequently disruption of MDM in schools.

**(Paragraphs 2.3.8.2 & 2.3.10.2)**

- The numbers for enrolment of children in the state in schools under MDMS registered a consistent decline during 2010-15. The enrolment of children in the schools where MDMS was running, decreased from 60.35 lakh to 50.80 lakh contrary to the enrolment of children in private schools where it increased from 8.94 lakh to 13.89 lakh during the period 2010-15. The average attendance of children has not improved and it ranged from 48 per cent to 55 per cent in primary level and it declined from 60 per cent to 48 per cent in upper primary level during the period 2010-15. Therefore, implementation of MDMS did not augment the average attendance of children of primary and upper primary classes.

**(Paragraph 2.3.9.3)**

- The prescribed effective quality monitoring system to ensure Fair Average Quality (FAQ) of supplied food grains was not created by JSMDMA in test checked districts. In absence of such a system, it could not be ensured that the supplied food grains were of at least of Fair Average Quality.

**(Paragraph 2.3.10.3)**

- No recognised institute/laboratory for testing of meal/food samples was engaged by the JSMDMA during 2010-15 as required. No system was in place to ensure that required calorie and protein content of the meals were being checked before being served to children in the test checked schools. Thus,



quality of food grain and testing of meal itself could not be assured, so the objective was not fulfilled.

**(Paragraphs 2.3.10.6 & 2.3.10.7)**

- Constructions of 35,435 units of Kitchen-cum-store (KS) were taken up but only 20,654 units were completed, 8396 units were in-progress and works on 6,385 units were not even started. The poor progress of KS was attributed to non-availability of land, short release and under-utilisation of available fund, running of schools in other than government building, non-drawl of fund by the DSEs etc.

**(Paragraph 2.3.10.9)**

- There were shortfalls in the meetings of SMC as only two meetings were held at state level against the required ten half yearly meetings during 2010-15. In three test checked districts only four meetings were held against the required 120 meetings while in the other three test districts, no SMC was constituted during 2010-15. In absence of periodical monitoring, co-ordination and remedial measures at all levels were not ensured.

**(Paragraph 2.3.11.1)**

### **2.3.1 Introduction**

The National Programme of Nutritional Support to Primary Education (commonly known as the Mid Day Meal Scheme) was launched by the Government of India (GoI) on 15 August 1995 as a Centrally Sponsored Scheme. The Mid Day Meal (MDM) Scheme was intended to boost the universalisation of primary education by increasing enrolment, retention and attendance and simultaneously improve the nutrition of students in primary classes across the country in a phased manner by 1997-98. As per the recommendations of the Sub-Committee of National Steering cum Monitoring Committee, the Central Government revised the MDM Scheme (MDMS) from June 2006 and its scope was extended to cover upper primary stage children from 2008-09. The revised MDMS was meant to address two long standing problems among a majority of children in India, namely, hunger and education by:

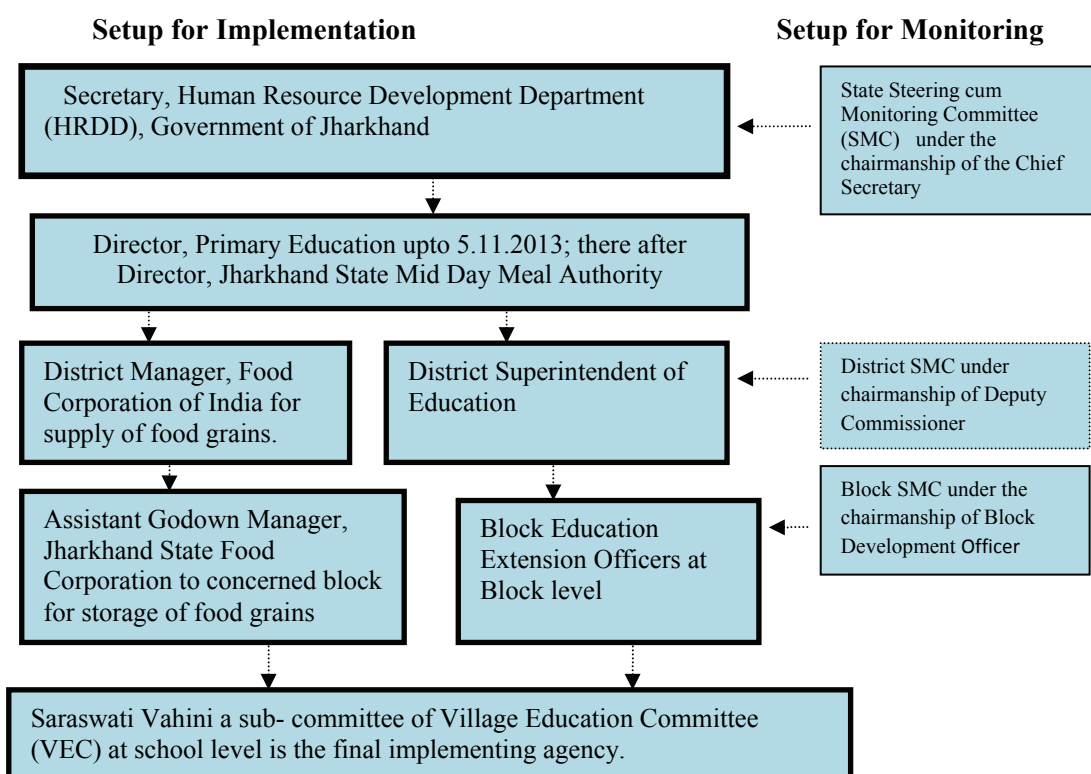
- (i) Improving the nutritional status of children in classes I to VIII<sup>1</sup> in Government, Local Body and Government aided schools, Education Guarantee Scheme (EGS), Alternative and Innovative Education (AIE) Centres, National Child Labour Project (NCLP) Schools and Madarsa/Maqtabs supported under *Sarva Shiksha Abhiyan* (SSA).
- (ii) Encouraging poor children, belonging to disadvantaged sections, to attend school more regularly and help them concentrate on classroom activities.
- (iii) Providing nutritional support to children of elementary stage in drought-affected areas during summer vacation.

<sup>1</sup> Upper Primary Stage in Educationally Backward Blocks from 2007-08 and from the year 2008-09 across the country

To achieve the above objectives, the MDMS envisages providing cooked meal with nutritional value of 450 calories (protein 12 grams) at Primary<sup>2</sup> level and 700 calories (protein 20 grams) at Upper primary<sup>3</sup> level and adequate quantities of essential micronutrients and de-worming medicines under School Health Programme converging with the National Rural Health Mission.

### 2.3.2 Organisational Set-up of MDM Scheme

The scheme was implemented in the state under the following set up:



### 2.3.3 Audit objectives

The objectives of the performance audit were to assess whether the scheme:

- was being implemented in a planned manner as to cover all the eligible primary and upper primary level school children;
- achieved its objective of enhancing enrolment, retention and attendance in primary /upper primary education;
- achieved its objective of improving the nutritional status of children in the primary/upper primary classes;
- fund allocated was being utilised in an economic and efficient manner; and
- was being effectively monitored.

<sup>2</sup> Class one to five-Food grains-100 gm, Pulses-20gm,Vegetable-50 and Fat-5gm ( Dated 24 November 2009)

<sup>3</sup> Class six to eight- Food grains-150 gm, Pulses-30gm,Vegetable-75 and Fat-7.5gm (Dated 24 November 2009)

### 2.3.4 Audit Criteria

The audit criteria for the performance audit were sourced from:

- Guidelines on MDM Scheme;
- State Financial/Treasury Rules, various orders, notifications, circulars, instructions issued by MHRD/State Government for MDMS;
- Annual Work Plan and Budget (AWP&B) prepared by the state/districts and
- Evaluation reports of the scheme.

### 2.3.5 Scope of audit

The Performance Audit on the implementation of the scheme was conducted for the period 2010-15 by test check of records of Secretary Human Resources Development Department of Jharkhand, Director, Jharkhand State Mid Day Meal Authority (JSMDMA), six selected District Superintendents of Education (DSE)<sup>4</sup> out of 24 districts of the State and 180 schools (30 schools from each of six selected districts) out of a total of 41153 schools which included Government Schools, Local Body and Government Aided Schools, EGS, AIE Centres, NCLP Schools and Madarsa/Maqtabs.

Out of 50.80 lakh enrolled children in the State, 11.53 lakh in six sampled districts (22.69 *per cent*) were covered in audit.

### 2.3.6 Audit Approach and Methodology

An entry conference was held on 2 September 2014 with the Secretary, Human Resource Development Department (HRDD), Government of Jharkhand (GoJ) in which audit objectives, audit scope, audit criteria and methodology were discussed. Audit also conducted physical verification of selected schools. An exit conference was held on 30 November 2015 with the Secretary to Government, Department of School Education and Literacy in which audit observations were discussed. Reply of the Government was incorporated in the Report.

### 2.3.7 Audit Sampling

Six districts (25 *per cent*) were selected out of 24 districts by Probability Proportional Size Without Replacement sampling method and 30 schools<sup>5</sup> were selected using Simple Random Sampling Without Replacement sampling method in each selected district (**Appendix-2.3.1**).

### Audit Findings

### 2.3.8 Financial Management

GoI provides Central share to the State, in turn, the State Government provides GoI share as well as its own share to JSMDMA. The funds are allocated to DSEs by the JSMDMA and drawls were made through treasuries by DSEs till March 2013, thereafter funds were drawn by the JSMDMA and

<sup>4</sup> Bokaro, Chatra, Dhanbad, Jamtara, Latehar and Pakur.

<sup>5</sup> In rural areas (14 primary and 7 Upper Primary schools) and in urban areas (6 primary and 3 upper primary schools).

transmitted to DSEs through bank account. The DSEs transferred the amount to Village Education Committees (VECs) in their bank accounts except the cost of food grains and transportation which were paid directly by DSEs on presentation of bills by FCI and Jharkhand State Food Corporation (JSFC).

Under MDM Scheme, the Central assistance was provided by way of:

- Food grains (wheat/rice) at 100/150gm per child per school day;
- Reimbursing the actual cost of transportation of food grains from nearest FCI godown subject to a ceiling of ₹ 75 per quintal;
- Assistance for cooking cost per child per school day shared by central and state (75:25);
- Honorarium of ₹ 1000 per month to cook-cum-helper shared by Centre and State (75:25);
- Assistance for cooked Mid day meal during summer vacation to children of drought affected areas;
- Assistance for construction of kitchen-cum-stores shared by Centre and State (75:25); and
- Provisioning and replacement of kitchen stores and
- Assistance for management, monitoring and evaluation.

**Table-2.3.1: Statement of recurring grants released and expenditure incurred**

(₹ in crore)

Year	Fund released by the GoI to State Government including opening balance of 2010-11	Fund released by State Government to JSMDM including opening balance of 2010-11		Expenditure incurred		Closing Balance	
	Central share	Central	State	Central	State	Central	State
2010-11	367.98	368.21	192.72	302.16	126.92	66.05	65.80
2011-12	269.17	268.85	116.90	300.37	104.34	34.53	78.36
2012-13	244.73	244.07	94.71	277.81	91.93	0.79	81.14
2013-14	350.17	350.17	118.39	305.41	102.41	45.55	97.12
2014-15	214.04	214.04	166.35	272.37	98.93	-12.78	164.54
<b>Total</b>	<b>1446.09</b>	<b>1445.34</b>	<b>689.07</b>	<b>1458.12</b>	<b>524.53</b>		

(Source: Data furnished by Director, JSMDMA)

### 2.3.8.1 Availability of fund

The details of recurring assistance released by GoI/State and expenditure incurred there against in the State during the 2010-15 are shown in **Table-2.3.1**.

From **Table-2.3.1** it is observed that the GoI provided central assistance of ₹ 1446.09 crore, in turn the state released ₹ 1445.34 crore to JSMDMA (₹ 0.75 crore not transferred) during the period 2010-15. The expenditure shown as incurred from central assistance was ₹ 1458.12 crore, which was in excess by ₹ 12.78 crore and was made possible by diverting state assistance. The state also released its own share of ₹ 689.07 crore and expenditure incurred was ₹ 524.53 crore during the period 2010-15. The remaining unutilised funds were lying with the districts.

The Government confirmed (November 2015) the facts.

**Delayed release of fund by the JSMDMA resulted in non utilization of fund by the DSEs.**

Scrutiny of JSMDMA records further revealed that:

- GoI assistance for ₹ 25.08 crore for payment of honorarium to cook-cum-helper could not be released by the State Government to JSMDMA during 2009-10 and it was revalidated and paid during 2010-11. This delayed the payment of honorarium to cook cum helpers, the lowest paid staff for running the scheme at school level.

In reply, Director MDM stated that as the number of cook cum helper at school level was not known to the state hence, notification in this regard could not be issued in time.

- It was noticed that there was an arrear of ₹ 8.51 crore towards payment of honoraria to cook-cum-helpers as of 31<sup>st</sup> March 2015 in four sampled districts<sup>6</sup> for want of funds due to short allocation of central share of ₹ 34.88 crore during 2012-15.

Government stated (November 2015) that the fund would be provided at the earliest.

- GoI assistance of ₹ 16.53 crore including ₹ 4.90 crore food bill of FCI and the State share of ₹ 6.03 crore towards recurring expenditure on cooking cost, honorarium and MME could not be drawn from treasury by the concerned DSEs during the period 2011-12 and 2012-13 as the funds were released at the fag end of the financial years.

In reply (November 2015) Secretary stated that due to the late release of fund the amounts could not be drawn which effected the implementation of the programme.

- Plan Approval Board (PAB)-MDM approved ₹ 2.30 crore for replacement of 4,606 units of Kitchen Devices during year 2013-14 and the same was released by GoI in October 2014 to the State Government for which no reason was on record. However, the amount was not drawn by the JSMDMA during 2014-15. As a result, replacement of Kitchen Devices did not materialise.

The Government stated (November 2015) that a letter would be sent to GoI for revalidation of funds.

### **2.3.8.2 Release of fund**

After approval of the State AWP&B by the PAB in March/April each year, the MHRD issues the sanction of central assistance and *ad-hoc* release of fund in the month of April to the State Government. The first and second instalment of GoI assistance is to be released in the month of April/May and September/October respectively.

Scrutiny of JSMDMA records revealed that submission of State AWP&B to the PAB was delayed by one month and GoI also delayed release of funds to State Government by three to seven months during 2010-15 (**Appendix-2.3.2**).

We further noticed that:

<sup>6</sup> Bokaro: ₹ 199.18 lakh, Chatra: ₹ 311.50 lakh and Latehar: ₹ 212.56 lakh and Pakur: ₹ 127.63 lakh.

- The JSMDMA was required to release the GoI assistance with matching State share to DSEs within a week from date of receiving the fund from the State Government. However, the JSMDMA delayed release of funds from one to seven months (**Appendix-2.3.3**). Reason for delay was not on records. DSEs of the selected districts also delayed release of funds from one to four months to the schools.

- GoI assistance of ₹ 66.70 lakh for reimbursement of additional fund incurred on procurement of unsubsidised LPG cylinder in schools for the year 2012-13 was not released by GoJ and lapsed.

The Government stated (November 2015) that appropriate action would be taken. However, no time frame was maintained.

- Component wise Cash Books were being maintained by DSEs in all test-checked districts, but reconciliation of receipts as well as payments with bank accounts was not done except DSE, Jamtara. Cash Books for the period 3 July 2014 to 31 March 2015 and 30 October 2014 to 31 March 2015 were not written by DSE, Latehar and Chatra respectively. As a result, audit could not verify the transactions relating to MDMS during that period. A single Cash book was being maintained at all test checked schools as required.

The Government stated (November 2015) that instructions would be issued to districts for reconciliation of Cash Book with Bank balance. DSE Latehar and Chatra would be instructed for maintenance of Cash Books. Fact remains that no action was taken against these two DESs for non-maintenance of cash books.

- In three test checked districts<sup>7</sup>, bank interest amounting to ₹ 2.52 crore on the MDM funds was not recorded in the accounts of DSEs during 2010-15. Bank interest on the MDM funds was accounted for in the Cash Books of all test-checked schools. But this was not reported to their respective Controlling Officers which was a requirement under the guidelines of the scheme. Interest of ₹ 19.74 lakh earned on the MDM fund as of March 2014 was not exhibited in the cash books of DSE Pakur. Non-reconciliation of bank balance with the balances of cash book was fraught with the risk of fraud and misappropriation.

- In Chatra district, MDM fund was being kept in current account by DSE Chatra in violation of scheme guidelines thereby losing interest on deposit.

Government stated (November 2015) that instructions would be issued to all DSEs to open saving bank accounts and details of accrued interest would be asked from the concerned DSEs. However, no time frame was mentioned.

### 2.3.8.3 Payment to FCI

As per guidelines, FCI will raise the bills pertaining to supply of food grains during a month to the district administration and receive payment within 20 days.

Audit observed that due to non-availability of fund /delayed drawal of fund, the dues for the payment of cost of food grains accumulated to ₹ 28.93 crore (**Appendix-2.3.4**) as on 31 March 2015 in the State.

Interest earned on MDM fund was not accounted for in the accounts by DSEs.

Due to non-availability / delayed drawal of fund, the FCI dues accumulated.

<sup>7</sup> Bokaro: ₹ 117.13 lakh, Jamtara: ₹ 75.00 lakh and Latehar: ₹ 60.00 lakh

In reply it was stated that the Government noted (November 2015) the facts. However no details of remedial measures were specified.

#### 2.3.8.4 Cook-cum- helper

As per guidelines, one cook-cum-helper may be engaged in a school having up to 25 students, two for schools having 26 to 100 students and one additional cook-cum-helper for every addition of up to 100 students. Assistance of ₹ 1000 per month as honorarium to cook-cum-helper is shared between the Centre and States on 75:25 basis.

- Test check of records of 180 schools revealed that either mothers of the students of the school or other women of the locality had been engaged as cook-cum-helpers in the schools. Scrutiny of records further revealed that there was short engagement of 113 numbers<sup>8</sup> of cook-cum-helpers (23.40 per cent) in 180 test checked schools out of the required 501 numbers of cook-cum-helpers (Appendix-2.3.5) as per norms.

#### 2.3.8.5 Disposal of empty jute bags

The food grains were supplied by FCI in jute bags of 50 kg capacity. Empty jute bags being assets of Government, the JSMDMA issued orders to all DSEs in July 2009 and December 2013 to sell empty jute bags to FCI at the rate of ₹ 11.40 and ₹ 14.40 per bag respectively and maintain quarterly account of empty jute bags available in schools. The sale proceeds of empty bags were to be a source of revenue which could be ploughed into the scheme for purchase of plates and tumblers at school level.

We noticed that no accounts/ information of 16.13 lakh empty jute bags (up to 2010-14) worth ₹ 1.84 crore and 2.47 lakh empty jute bags (during 2014-15) valuing ₹ 0.36 crore that were used for procuring 93024.32 MT of food grains, was maintained in any of test checked districts. Thus, no follow up action was taken to dispose the jute bags.

In reply it was stated that the Government noted (November 2015) the facts. However no details of remedial measures were specified.

#### Recommendation

We recommend that fund flow and supply of food grains should be streamlined up to school level for uninterrupted and smooth implementation of the scheme, while keeping checks on abuse or leakage of food grains.

#### 2.3.9 Planning

MDMS assigns importance to the preparation of Annual Work Plan & Budget (AWP&B) by states based on information maintained at school level and aggregated at the Block, District and State level. It envisages a bottom-up approach, rather than a top-down approach to planning. The state presents this programme (AWP&B) before the Programme Approval Board of the Ministry of Human Resource Development, GoI. Based on the deliberations and approval accorded by the PAB, central assistance is provided to state. Preparation of AWP&B requires the identification of poor children belonging to disadvantaged sections of society. Besides, provision for other activities like

<sup>8</sup> Bokaro: 11, Chatra: 18, Dhanbad: 18, Latehar: 18, Jamtara: 16 and Pakur: 32

convergence with other developmental programmes to meet requirements like kitchen-cum-store, safe drinking water, kitchen devices and school health camp of the scheme and steps for wide publicity of the benefits of the scheme through TV, Radio, Print media etc. were also envisaged.

It is necessary that there is documentation of the process of plan preparation to ensure that they have been prepared at the school level through participatory planning processes.

Scrutiny of records of test-checked units revealed that:

### 2.3.9.1 Preparation and submission of Annual Work Plan and Budget

The DSEs of the concerned districts prepared AWP&B of the district after collecting information from schools through the concerned Block Education Extension Officers (BEEOs) and the State compiles the same at State level for the preparation of a State AWP&B.

### 2.3.9.2 Coverage of schools under MDM Scheme

As set by PAB and prepared by the state AWP&B, 52138 schools was to be covered in 2010-11. Against this only 40,733 schools were covered under MDM Scheme (**Appendix-2.3.6**).

Government stated (November 2015) that shortage in coverage during 2010-11 was due to overlapping of figures of 12083 upper primary schools which were wrongly shown under primary schools. However, rectification has not been carried out after more than four years.

### 2.3.9.3 Enrolment and coverage of children

As per guidelines, the primary objective of the scheme is to improve enrolment, attendance and retention of children up to upper primary stage (up to Class eight). The scheme also aims to improve the nutritional and learning levels of children and to bring children of the disadvantaged sections to schools regularly. The status of enrolment, attendance and dropout in the State during 2010-15 are discussed in the following paragraphs.

The JSMDMA and Director, SSA, Jharkhand provided the data pertaining to the number of children enrolled and covered under MDM Scheme in the State during 2010-15 as given in **Table-2.3.2** below:

**Table-2.3.2: Number of children enrolled, out of school and benefitted children in the state during 2010-15**

(in lakh)					
Year	Enrolment of children as per JSMDMA	Total average attendance	Children covered under MDM <sup>9</sup>	Percentage of coverage against the enrolment	Private school enrolment as per DISE
1	2	3	4	5	6
2010-11	60.35	32.32	40.32	67	8.94
2011-12	57.11	32.10	32.25	56	9.41
2012-13	55.35	27.30	36.56	66	11.30
2013-14	53.58	28.40	39.79	74	12.56
2014-15	50.82	32.00	30.52	60	13.89

(Source:-JSMDMA and Sarva Siksha Abhiyan)

<sup>9</sup> Children covered under MDM is the highest attendance of students recorded in six months i.e. between 1<sup>st</sup> April to 30<sup>th</sup> September of each financial year.



**Despite MDM in schools, enrolment of children consistently declined during period 2010-15.**

The percentage of coverage of children under MDM was between 56 and 74 *per cent* of the total enrolment during 2010-15, while the MDM coverage ranged between 31 lakh and 40 lakh in the state during the same period. The JSMDMA did not provide bifurcated figures of enrolment and coverage of children in rural and urban areas.

- There was no effective mechanism in place to identify and enrol the children of poor and disadvantaged sections of society in the schools where MDM Scheme was running.
- The JSMDMA did not launch any awareness programme through audio-visual and print media to create awareness of the parents about the benefits of the scheme and also to attract those eligible children to attend school who were not enrolled. However, logo with MDM menu was found displayed on the outer wall in all test-checked schools.
- The number of enrolment in the state registered a consistent decline during 2010-15. The enrolment of children in the schools, where MDMS was running, decreased from 60.35 lakh to 50.80 lakh contrary to the enrolment of children in private schools where it increased from 8.94 lakh to 13.89 lakh during the period 2010-15. Thus, it shows that a free MDM by itself is not a sufficient means to retain children in school, unless accompanied with improvement in teaching/learning outputs.

The Government stated (November 2015) that MDM was provided to all children of class one to eight irrespective of category of children and all enrolled children were not coming on daily basis as a result actual coverage comes around 60 to 65 *per cent*. To overcome this problem the government launched a programme called PRAYAS in which peer group had been involved to bring back those children to school. Fact remains that attendance of children has not improved.

#### 2.3.9.4 Attendance, retention and drop-out

Increasing attendance of children in Primary and Upper Primary classes was one of the mandates of introduction of MDM scheme. The JSMDMA compiled the data of attendance. The children who were enrolled in schools but did not continue their classes/schooling were considered as drop-out from school. As the JSMDMA did not maintain data of drop out children, we obtained this data from SSA. The details of enrolment, attendance and drop out of students in the State were as given in **Table-2.3.3**:

**Table-2.3.3: Statement of drop-out and attendance of children at Primary and Upper Primary Schools of the State**

(Figure in lakh)

Year	Primary			Upper primary			Total average attendance	Drop out as per SSA
	Enrolment	Average Attendance	Per cent	Enrolment	Average Attendance	Per cent		
2010-11	46.88	24.38	52	13.46	7.94	59	32.32	4.99
2011-12	43.22	23.77	55	13.89	8.33	60	32.10	5.55
2012-13	40.83	19.60	48	14.52	7.70	53	27.30	3.55
2013-14	38.87	20.60	53	14.71	7.80	53	28.40	3.07
2014-15	35.59	18.15	51	15.21	7.30	48	32.00	2.69

(Source: JSMDMA)

From the **Table-2.3.3** it is evident that the attendance of children has not improved and it ranged from 48 *per cent* to 55 *per cent* in primary level and it declined from 60 *per cent* to 48 *per cent* in upper primary level during the period 2010-15. Further, the attendance *per cent* had fallen from 2010-11 to 2014-15 in both the levels. The drop-out rate ranged between 5.31 *per cent* and 9.88 *per cent* during 2010-15 of the total enrolment.

The attendance of children in six sampled districts varied from 35.68 *per cent* to 71.00 *per cent* in primary classes and 34.00 *per cent* to 91.00 *per cent* in upper primary classes during 2010-15. In the 180 test checked schools the corresponding figures were 5.40 *per cent* to 100 *per cent* in primary level and 14 *per cent* to 100 *per cent* in upper primary level. The figures indicate no trend of increase in attendance over the period 2010-15 (**Appendix-2.3.7**). Therefore, implementation of the MDMS did not augment the average attendance of children of primary and upper primary classes.

Government stated (November 2015) that self-attendance of children has been launched for class three to eight from 2015-16 resulting in increase in actual attendance and also stated that data on drop out was not maintained by JSMDMA.

Thus, the authorities responsible for school education in the state had failed to increase the attendance and retention of children in schools despite the provision of MDM.

### **2.3.10 Implementation of the scheme**

The scheme provides 100 *per cent* GoI share in respect of cost of food grains, transportation and MME assistance. Funds for cooking cost and honorarium to cook-cum-helper are to be shared at 75:25 between GoI and the State. Besides, under non-recurring expenditure, GoI provides assistance to construct kitchen cum store (75:25 basis)<sup>10</sup> and ₹ 5,000 per school for procurement and replacement of kitchen devices.

#### **2.3.10.1 Allocation of food grain and lack of inventory**

As per guidelines, the assessment of food grains is to be made on the basis of number of children approved for availing Mid Day Meals across the State by the PAB. Further, the food grains have to be allocated bi-annually with deduction of any unutilised balance of food grains available with the State.

Scrutiny of the records of JSMDMA and test checked DSEs revealed that neither of them maintained records of unutilised balance of food grains thereby precluding judicious allocation of food grains to the State. Failure to call for inventory records of unutilised balances of SFC godowns may lead to possible abuse of food grains allotted to the State.

In reply, the Government stated (December 2015) that a certificate regarding unutilised balance of food grains would be obtained from block and school level.

<sup>10</sup> As per notification of GoI, MHRD dated 31 December 2009

### 2.3.10.2 Lifting of food grains

As per guidelines, the FCI was to allow lifting of food grains as per the allocation to the State Government and lifting schedule provided by the district administration starting from 1<sup>st</sup> day of the month preceding the allocation quarter and up to 25<sup>th</sup> of the last month of the allocation quarter.

Scrutiny of records revealed that:

- Allocation of food grains to districts was delayed by one to two months (**Appendix-2.3.8**) by the JSMDMA against the prescribed schedule resulting in delayed lifting of food grains in all six test checked districts. Block wise allocation in three test checked districts revealed that in Bokaro, Dhanbad and Chatra, food grains were issued with a delay of one to four months by the DSEs of the concerned districts.

The Government accepted (November 2015) the delay of allocation. But no specific remedial measures were initiated.

- In Chatra district, total 70,596.30 quintals of food grains was lifted by a private transporter (contractor) from FCI depot during July 2011 to March 2013 for delivery at block godowns but only 69,902.14 quintals of food grains was delivered at block godowns. This resulted in short supply of food grains of 694.16 quintals worth ₹ 16.00 lakh<sup>11</sup>.

The Government noted (November 2015) and stated that proper action would be taken. But details of proper action were not specified to audit.

- Out of the total allocation of 3552.05 MT food grain to DSE, Bokaro by JSMDMA for the year 2014-15, 1288.902 MT food grain was not lifted as SFC failed to lift the allotted food grain from FCI godown due to non-availability of trucks to transport it which resulted in disruption of MDM in 40 schools.

The Government noted (November 2015) and stated that proper action would be taken. But the details of proper action were not specified to audit.

### 2.3.10.3 Quality of food grains

As per guidelines, FCI will issue food grains of best available quality, which will in any case be at least of Fair Average Quality (FAQ). The District Collector will also ensure that food grains of at least FAQ are issued by FCI after joint inspection by a team consisting of FCI and the nominee of the Collector and confirmation by them that the grain conforms to at least FAQ norms. FCI will keep samples of such food grains supplied by it for future verification and analysis. This was to be kept to meet any complaints. Scrutiny of records of six DSEs revealed that there was no system created by JSMDMA to ensure the supply of FAQ food grains for MDMS, as per procedure laid down. JSMDMA also stated (May 2015) that quality of food grains of FAQ was not ensured.

The Government replied (November 2015) that system was being developed to assess the FAQ of food grains.

<sup>11</sup> At the economy rate of ₹ 2,304.87 per quintal.

### 2.3.10.4 Interruption of MDM

MDM Scheme provides that every child attending the school shall be served mid day meal on all school days.

Scrutiny of 180 test-checked schools revealed that there was interruption of supply of MDM for 15,404 school days (7.04 *per cent*) out of total 2,08,440 approved school days (**Appendix-2.3.9**). Summarized position of interruption is given in **Table-2.3.4**.

**Table-2.3.4: The interruption of MDM in 180 test checked schools during 2010-15**

Name of district	No. of test checked schools	Number of days of interruption due to					Strike of teachers	Total days
		Shortage of Cooking cost	Shortage of Food grains	Shortage of Food grain + Cooking cost	Dispute among VEC members and others			
Bokaro	30	534	831	145	24	09	1543	
Chatra	30	251	3869	200	554	826	5700	
Dhanbad	30	965	254	231	44	143	1637	
Jamtra	30	270	104	844	12	119	1349	
Latehar	30	00	00	14	18	148	180	
Pakur	30	3081	509	1405	00	00	4995	
<b>Total</b>		<b>5101</b>	<b>5567</b>	<b>2839</b>	<b>652</b>	<b>1245</b>	<b>15404</b>	

(Source: Sampled schools data)

We noticed 787 days of interruption in two schools of Chatra district (UMS Rajpur: 406 days, 33.41 *per cent* and UMS Sagasot: 381 days, 32.39 *per cent*) due to shortage of food grains and 883 days interruption in two schools in Pakur district (NPS Chirudih Kalichandi: 475 days, 39.09 *per cent* and NPS Rajpur: 408 days, 33.58 *per cent*) due to shortage of fund meant for cost of cooking during 2010-15.

**Interruption of MDM was not closely monitored by concerned authorities.**

The interruptions of MDM in schools in test checked districts were due to lack of close monitoring by the DSEs/BEOs of concerned districts/blocks.

The Government noted (November 2015) and also stated that proper action would be taken.

### 2.3.10.5 Administration of nutrients and medicine

MDM scheme provides provision of extra nutrients and administration of (a) six monthly dose for de-worming and Vitamin A supplements (b) weekly Iron and Folic-acid supplement with Zinc and (c) other appropriate supplements in convergence with Health Department depending on common deficiency found in the local area.

**No effective mechanism was developed for administration of nutrients and medicine. Regular health checkup was lacking.**

We noticed that convergence with Health Department/NRHM for supply of Iron and Folic-acid supplement with Zinc and other appropriate supplements to the students was not found in 175 sampled schools as JSMDMA did not approach the Health Department for it (**Appendix-2.3.5**).

The Government replied (November 2015) that effective mechanism was being developed in co-ordination with Health Department. However details of the action were not reported.

### 2.3.10.6 Nutritional level of children

As per guideline, regular supply of micronutrients and de-worming tablets are to be given to children.

Audit observed following deficiencies in all sampled 180 schools during the period 2010-15:

- Regular health check-ups were not done in any sampled school. Hence, there was no mechanism to access the requirement of micro nutrient and deworming tablets for the students. Further, in the MHRD Review Report (January 2014) which analysed the nutritional status of 528 boys and 552 girls of Jharkhand 25 *per cent* boys and 18 *per cent* girls were in the category of (-) 2SD (moderately malnourished) and 6 *per cent* boys and 3 *per cent* girls were in the category of (-) 3SD (severely malnourished).
- Weighing Machines and Height recorders were not found in any of the test checked schools except in six schools out of 180 tests checked schools as such monitoring the status of health of the children were not being recorded at school level to monitor their growth and health.

The Government stated that (November 2015) steps were being taken to improve the nutritional level. However details of these steps were not provided.

### **Recommendation**

We recommend that the system of inspections must be strengthened to ensure that food grains of at least Fair Average Quality as prescribed are received from FCI Depot and regular health checkup of children carried out.

#### **2.3.10.7 Testing of meal by recognised laboratory**

**No recognised testing laboratory was engaged by state for testing of meal/food sample of MDM.**

As per guidelines, the State may consider engaging Council of Scientific and Industrial Research/National Accreditation Board for Laboratories or recognised laboratories for carrying out sample testing of MDM to ensure quality meal to the children.

We noticed that in test checked districts no recognised institute for testing of meal/ food samples was engaged by the JSMDMA during 2010-15. This fact was also confirmed by the concerned DSEs.

The Government accepted (November 2015) that no such laboratory has been engaged for testing of meal.

Thus, quality of food grain and testing of meal itself could not be assured, as envisaged in the guideline of the Scheme.

#### **2.3.10.8 Convergence with other schemes**

JSMDMA did not maintain data of convergence with developmental programmes of other departments like Rural Development, Drinking water and Sanitation, Panchayati Raj, Health and Family Welfare departments etc. However, we noticed convergence only in case of construction of 808 numbers of kitchens-cum-stores with Backward Region Grant Fund-Integrated Action Plan in Bokaro district. Further, no health check-up camps were organised under School Health Programme by National Rural Health Mission (NRHM) under Department of Health, Medical Education and Family

Welfare, in 175 out of 180 sampled schools<sup>12</sup>. Safe drinking water facility was not available in 17 schools out of 180 test checked schools.

### Recommendation

We recommend that the JSMDMA should ensure convergence with other departments for improvement of infrastructure facilities at schools.

#### 2.3.10.9 Infrastructure facilities

The guidelines provide for central assistance to construct Kitchen-cum-Store (KS) in a phased manner up to a maximum of ₹ 60,000 per unit. Further, the GoI revised (December 2009) the norms for construction of KS based on plinth area as per number of students instead of fixed rate. The cost of construction of KS would be shared between the Centre and the State on 75:25 basis.

Assistance for provisioning and replacement of kitchen devices is to be given in a phased manner at an average cost of ₹ 5,000 per school for cooking devices (Stove, Chulha, etc.), containers for storage and utensils for cooking and serving. The detail of physical and financial progress of construction of KS during 2010-15 is given in **Appendix-2.3.10**.

#### Audit observed that:

- construction of 39,001 units of KS was targeted upto 2013-14 out of which 35,435 units (80 per cent) were taken up for construction but only 20,654 units (58 per cent) were completed and construction of 8,396 (24 per cent) units was in progress. Construction work of 6,385 units (18 per cent) was not even started up to 2013-14.
- expenditure of ₹ 277.27 crore of central share and ₹ 41.62 crore of state share was incurred on these 29050 KS (20,654 units+8,396 units). Further, there was a short allocation of state share of ₹ 34.71 crore as only ₹ 76.12 crore was allotted by the State Government against ₹ 110.83 crore to be released during 2011-13. Thus, the State Government failed to allocate its share for construction of KS during 2011-13 and the JSMDMA/Districts also failed to utilise the allotted funds.
- out of 180 test-checked schools, 48<sup>13</sup> schools did not have KS. Temporary arrangements were made either at one corner of school veranda or temporary structure was erected within the school campus for preparation of MDM. Place of safe storage of food grains, eating area and separate arrangement for washing of utensils were not available in any of test checked schools.

The absence of KS in 48 schools was due to non-availability of land, short release and under utilisation of available funds, running of school in other than Government buildings, non-drawal of fund etc. by the DSEs of test checked districts.

In reply Government stated (November 2015) that efforts would be taken to utilize allocated fund with instruction to timely complete the KS and also

<sup>12</sup> Five schools in Jamtara health check-ups done: Upper primary schools: Ashanbani, Nawatand, Rangamat and Rajkiyakrut: Middle School Jamtara and Primary School Kurmipara

<sup>13</sup> Bokaro-06, Chatra-07, Dhanbad-08, Jamtara-10 and Latehar -06 and Pakur-11

Infrastructure like Kitchen shed with storage facilities, cooking and serving utensils were not adequately provided in spite of availability of fund.

stated that short release of allotment in respect of state share would be released in 2015-16.

Poor infrastructure facilities in test checked schools are shown in the following photographs:



**Rotten food grains with defecation of rat at primary school Loyabad, Dhanbad-II dated (24.04.15)**



**Children washing their plates after eating MDM at MS Bokaro Sector-4**



**Open Kitchen Shed at MS Bokaro Sector-4 September 2014**

- It was also noticed that serving plates were insufficient in 166 schools out of all 180 test checked schools. In 14 schools, plates were arranged by the children themselves for MDM.

#### **2.3.10.10 Responsibility for carrying of food grains**

As per guidelines, transportation of food grains from nearest FCI godown to each School/EGS/AIE center is to be ensured. The Jharkhand State Food Corporation (JSFC) is the State Nodal Transport Agency responsible for lifting of food grains from FCI godown and delivering them at Block level. The State Government is also responsible for making arrangements for transportation of food grain to ensure that it is carried from Block godown to schools in timely manner.

We noticed that arrangements to carry food grains from Block godown to school was not found in any of the sampled schools as no transport agency was appointed for this purpose, except in Dhanbad Block under Dhanbad District during 2013-15 where a private transporter was engaged for this purpose. Further, the teacher in-charge of all sampled schools arranged transportation of food grains from Block godowns to school themselves for which cost of transportation was not reimbursed to them.

The Government stated (November 2015) that instruction has been issued to all DSEs to ensure transportation of food grains from block to schools.

**Arrangement for transportation of food grains from blocks to schools was not ensured.**

## Recommendation

We recommend that the JSMDMA should make convergence with other Departments and quantity as well as quality of MDM served to the children should be as per prescribed standard.

### 2.3.11 Management, Monitoring and Evaluation

For Management, Monitoring and Evaluation (MME) 1.8 *per cent* of the cost of food grains, cooking cost, transportation cost and honorarium to cook cum helpers was to be provided as central assistance. Half of the MME assistance was to be used at school level to provide supply of soap, plates, tumblers, mats, replacement/ repair/maintenance of cooking devices, utensils, storage bean etc. and remaining at State/District level on training to cook-cum-helper, furniture, computer hardware and software and consumables, capacity building of officials, publicity etc.

We noticed that utilisation of MME fund ranged between 33.07 *per cent* and 65.79 *per cent* during 2010-15 in the State as a whole whereas it ranged between 2.14 *per cent* and 97.50 *per cent* in sampled districts (**Appendix-2.3.11**). Verification of records of test checked schools revealed that they were unaware of the MME fund as the funds were transferred in lump sum and details of it being earmarked under different component/head were not clearly specified.

The underutilisation of MME fund at state and district had resulted in non-fulfilling the requirements as envisaged in the guidelines. Also at the school level no expenditure on any MME activities was made.

The Government stated (November 2015) that effective mechanism would be developed to utilise the fund allocated under MME.

#### 2.3.11.1 Steering-cum-Monitoring Committees

The Steering-cum-Monitoring Committees (SMCs) were set up in February 2006 by the Department at State, District and Block levels. SMC meeting was to be held on half yearly, quarterly and monthly basis at state, district and block levels respectively to oversee the deficiencies noticed at various levels for taking remedial actions.

We noticed that against the required ten half yearly meetings during 2010-15, only two SMC meetings were held at the State level. Against the required 120 quarterly meetings at the district level, only four meetings were held in three<sup>14</sup> test-checked districts during 2010-15 and no SMC was constituted in other three test-checked districts (**Appendix-2.3.12**).

Further, no meeting was held at block level in any test-checked districts during 2010-15, except one in one block of Latehar district.

In absence of periodical monitoring, co-ordination and proper remedial action at all levels, deficiencies in attendance of children, quality of food grains and meal, cleanliness in cooking and serving, interruption in serving MDM etc. were not addressed.

The meetings of Steering-cum-Monitoring Committees were not held as per norms.

<sup>14</sup> Bokaro, Chatra and Latehar



The Government stated (November 2015) that instruction were being issued to all districts for regular meeting of SMC at all level and also at state level.

### 2.3.11.2 Management Information System

As per guidelines, the State was to establish Management Information System (MIS) for review of their accounting procedures and practices and reporting to evolve a simple but effective system by constituting a MIS Cell.

Audit observed that MIS was not established in the State at any level to monitor the scheme and prescribed reports were being prepared manually. We observed that various reports viz. monthly, quarterly, utilisation of funds and food grains were not submitted timely to the concerned Controlling Officers.

In reply, the Government stated (November 2015) that a Monitoring Cell has been constituted but no manpower had been appointed.

### 2.3.11.3 Inspection

The GoI mandates 25 *per cent* inspection of schools in every quarter by the government officers at district, sub-divisional and block levels so that all schools should be covered once in a year for effective monitoring of implementation of programme in field level.

Audit noticed that no records of inspection were available at the state as well as in any of the test-checked schools for the period 2010-15. Further, no inspection was ever conducted in any of the test-checked schools during 2010-15.

In reply it was stated (November 2015) that the Government noted the facts. However no remedial action was specified.

### Recommendation

We recommend that the monitoring and inspection mechanisms should be strengthened at all levels ensuring proper implementation of the scheme. System of surprise inspections should also be introduced to check malpractices.

### 2.3.11.4 Evaluation of scheme by independent agencies

As per guidelines, half yearly external monitoring and evaluation of the scheme was to be done. We noticed that the 'Xavier Institute of Social Service', Ranchi conducted the scheme evaluation and reported that buffer stock of one month's requirement was not maintained at schools, current amount per child was not enough to match the menu, irregular payment of remuneration to cooks/helpers, kitchen and storage facility were either poor or not available, VEC/SMC not fulfilling their responsibilities, less time for academics as teachers were often busy arranging MDM, clash of interests between teachers and VEC hampering the scheme etc. but the finding of the XISS on MDMS were neither discussed in the State Steering-cum-Monitoring Committee meeting held on dated 18.02.2013 and 03.01.2014 nor any remedial action was taken by the JSMDMA.

The Government offered (November 2015) no comment.

**Evaluation of the scheme by independent agency was not implemented by the state.**

**Grievances Redressal Mechanism was absent in the state.**

### 2.3.11.5 Grievances Redressal

As per guidelines, Grievances Redressal Mechanism was to be established and a separate website for this programme was to be set up by the State to address public grievances by the JSMDMA, DSEs and BEEOs to share the information with all stakeholders. Further, it was also to maintain data of those sick children who fall ill after taking MDM. We noticed that State Government neither developed Grievances Redressal Mechanism nor any separate website. State Government had also not maintained any data of sick children and adverse press reporting on the implementation of MDM Scheme. In the absence of such mechanism, no feedback was being received from concerned stakeholders and no corrective measures on deficiencies were taken.

In reply, the Government stated (November 2015) that Grievances Redressal Mechanism would be developed very soon with a toll free number. The State should develop a proper MIS and strengthen the Grievances Redressal Mechanism for lodging and monitoring complaints of MDMS.

### 2.3.12 Conclusion & Recommendations

- There was delayed release of fund and food grains which resulted in disruption of MDM for 15404 days in 180 test checked schools during 2010-15 and no mechanism was in place to arrive at unutilised food grains at schools in order to adjust subsequent allocations.

State should streamline fund flow and supply of food grains up to school level for uninterrupted and smooth implementation of the scheme, while keeping checks on abuse or leakage of food grains.

- The number of enrolment of children under MDMS in the state registered a consistent decline during 2010-15. It was decreased from 60.35 lakh to 50.80 lakh during the period. The coverage of children under MDM ranged between 56 and 74 *per cent* of the total enrolment during 2010-15. The reason behind declining enrolment and poor coverage of children was absence of effective plan to identify the children of poor and disadvantage sections of the society and lack of awareness building for the scheme.

State should ensure identification of target groups of disadvantaged children to gain access to the education and meals provided under the scheme. Proper awareness programme should be launched through audio-visual and print media to make aware the parents of children about the benefits of the scheme.

- Although guidelines stipulates supply of at least Fair Average Quality of food grains to the schools for MDM and for this purpose joint inspection was to be conducted by a team consisting of representative of FCI and implementing agency, the same was not done by the JSMDMA.

State should strengthen the system by constituting teams to conduct inspections as required to ensure the supply of at least Fair Average Quality food grains to schools.

- There was no system in place to ensure that required calorie and protein contain of MDM were being checked before being served to children. Thus serving of quality food was not assured.

State should engage a recognised institute/laboratory for testing nutritional content of MDM.

- The basic infrastructure of KS was not available in all the schools covered under MDM. A target of 39001 units of KS was fixed for construction upto 2013-14 but only 20654 units were completed and work on 6385 units was not even started. In 180 test checked schools, 48 schools did not have any KS. Due to lack of KS in schools, food was being prepared in open area.

State should ensure acceleration of construction of targeted KS within a fixed time.

- There were shortfalls in the meetings of SMC as only two meetings were held at state level against the required ten half yearly meetings during 2010-15. In three test checked districts only four meetings were held against the required 120 meetings while in the other three test districts, no SMC was constituted during 2010-15. In the absence of periodical monitoring, co-ordination and remedial measures at all levels were not ensured and irregularities like deficiencies in attendance of children, lack of cleanliness in cooking and serving, interruption in serving MDM etc. were not ensured.

State should ensure effective monitoring and inspection mechanisms at all levels to prevent leakages and misappropriations. System of surprise inspections should also be introduced to check malpractices.

**PERSONNEL, ADMINISTRATIVE REFORMS AND RAJBHASHA  
DEPARTMENT**

**2.4 Implementation of Right to Guarantee of Service Act in Jharkhand**

**Executive Summary**

Government of Jharkhand enacted (September 2011) '*Jharkhand Rajya Sewa Dene Ki Guarantee Adhiniyam* i.e. Right to Guarantee of Service Act 2011' (RTGS Act) and notified (November 2011) '*Jharkhand Rajya Sewa Dene Ki Guarantee Niyamawli* i.e. Right to Guarantee of Service Rules 2011'(RTGS Rule) to provide rights-based delivery of public services to the citizens of the State within stipulated time. Rules prescribe maintenance of requisite records for monitoring services delivered, training and capacity building of service providers, designation of appellate authorities etc.

Department of Personnel, Administrative Reforms and Rajbhasa (Nodal Department) was to oversee implementation of RTGS Act/Rules in the State. Service delivery of 14 out of 54 services pertaining to the Labour, Employment & Training, Food & Civil Supplies and Home Departments for the period 2012-13 to 2014-15 was assessed. Significant audit findings emerging from test check are as under:

- State Public Service Delivery Commission (SPSDC) was to be constituted for achieving the objectives of the RTGS Act but, even after four years of implementation of the Act, the SPSDC had not been constituted. Thus, the basic provision of the Act was not adhered to.

**(Paragraph 2.4.6.1)**

- There were delays of up to 552 days in delivery of services of police verification report for appointment, passport and character certificate under Home Department. Further, under Food & Civil Supplies Department pertaining to the services for issue of license for ration shop and revocation of cancellation of ration shop license there was delay of up to 1,008 days. Even though there were delays in delivery of the services in 46,695 test checked cases, not a single appeal was made before the appellate authority. This indicates lack of awareness about the Act thereby defeating the objective.

**{Paragraphs 2.4.7.1(i) (ii), 2.4.7.2}**

- In violation of the provision of RTGS Act, notice boards/ hoardings for awareness of RTGS Act/Rule were not displayed in 25 out of 33 test checked offices resulting in lack of awareness and sensitisation amongst the citizens.

**(Paragraph 2.4.8)**

- Nodal Department failed to organise training programmes at regular intervals for service providers responsible for delivering the services leading to low levels of capacity building, which was required to overcome the existing shortfall in delivery of services.

**(Paragraph 2.4.9)**

- Due to ineffective monitoring, Nodal Department and District Nodal Officers had no information of the status of the applications for services. As a result effectiveness of the services rendered could not be ascertained.

(Paragraph 2.4.10)

### 2.4.1 Introduction

The Government of Jharkhand enacted (September 2011) ‘*Jharkhand Rajya Sewa Dene Ki Guarantee Adhiniyam* i.e. Right to Guarantee of Service Act (RTGS Act), 2011’ and notified (November 2011) ‘*Jharkhand Rajya Seva Dene Ki Guarantee Niyamawli* i.e. Right To Guarantee of Service Rules (RTGS Rules), 2011’ to provide rights-based delivery of public services to the citizens of the State within stipulated times. Rules prescribe maintenance of requisite records for monitoring services delivered, for training and capacity building of service providers, for designation of appellate authorities and realisation of penalty from the erring officials.

As on date the Rules have prescribed time bound delivery of 54 services across 11 departments (**Appendix-2.4.1**) such as issue of caste certificate, issue of residential certificate, correction of electric bill, issue of licence of medical shop, issue/renewal of driving licence, temporary registration of vehicle, issue of licence of retail shop of fertilizer, issue of licence of bricks *chimni*, decision on application for holding assessment etc. A test check of a few services such as police verification report for issue of passport, appointment, character certificate under Home Department; issue of certificate/ licenses under Labour, Employment & Training Department; issue of licenses for ration shop etc under Food & Civil Supplies Department was undertaken in the audit.

### 2.4.2 Organisational structure

The organisational structure for carrying out the provisions of the RTGS Act/Rules is indicated below:

1	Nodal Department	Personnel, Administrative Reforms and Rajbhasa Department Role: Oversee implementation of Act
2	Designated Officers	Officers nominated from the concerned service provider department Role: Time bound delivery of notified services
3	District Nodal Officers	Deputy Collector authorized by Deputy Commissioners of the district Role: Monitoring and supervision of implementation of the Act/Rules in the district
4	Appellate Authorities	First and Second appellate authority Role: Hear and decide cases of delay by Service Providers

### 2.4.3 Audit Objectives

The audit was conducted to ascertain whether:

- institutional arrangements provided for implementation of the Act were sufficient, functioning and effective;
- there were deficiencies/delays in service delivery and penalties were imposed for non-compliance/delay;
- necessary arrangements were made for sensitisation and awareness among the citizens about the Act;
- necessary measures were taken for training and capacity development of service providers; and
- monitoring mechanism was adequate and effective.

### 2.4.4 Audit Criteria

The audit criteria were sourced from:

- Jharkhand *Rajya Sewa Dene Ki* Guarantee Act 2011;
- Jharkhand *Rajya Sewa Dene Ki* Guarantee *Niyamawli* (Rules) 2011 and
- Important orders/notifications/standing instructions issued by the State Government from time to time.

### 2.4.5 Scope and methodology of audit

To assess implementation of the Act/Rules in delivery of 14 out of 54 services pertaining to the Labour, Employment & Training (LE&T), Food & Civil Supplies (FCS) and Home Departments (Home) (**Appendix-2.4.1**) for the period 2012-13 to 2014-15, records were examined at the Nodal Department, at offices of District Nodal officers, District Supply Officers, Sub-Divisional Officers, Superintendents of Police and Labour Superintendents in six districts<sup>1</sup> and three Factory Inspectors<sup>2</sup>. An entry conference was held with Deputy Secretary, Nodal Department on 03 June 2015 wherein the audit objective, scope and methodology was discussed. An exit conference was held on 16 October 2015 with the Secretary, Nodal Department to discuss audit findings. While replies of the Government are incorporated appropriately, the Government accepted (October 2015) the audit recommendations and stated that they would be given high priority in future implementation of the Act.

### Audit Findings

#### 2.4.6 Institutional Arrangements: Preparedness for implementation

##### 2.4.6.1 Non-constitution of State Public Service Delivery Commission

According to section 10 of RTGS Act, the Nodal Department of the State Government is to constitute a State Public Service Delivery Commission (SPSDC) or empower an existing Commission and assign it functions for achieving the objectives of the Act.

<sup>1</sup> Godda, Hazaribag, Latehar, Pakur, Palamu and Ranchi districts

<sup>2</sup> Hazaribag, Palamu and Ranchi districts

**Despite four years of implementation of the Act, the SPSDC was not constituted.**

We noticed that the Nodal Department was required to set up the SPSDC but even after four years of implementation of the Act, neither the SPSDC has been constituted nor any existing Commission empowered.

In reply the Government stated (October 2015) that steps were being taken to establish the SPSDC and draft proposal has been prepared. Thus, the basic provision of the Act was not adhered to. Further, the objectives and targets of the Act were not achieved in a majority of test-checked services as pointed out in succeeding paragraphs. This could be attributed at least partly to the absence of a SPSDC.

#### **2.4.6.2 Non-notification of first and second appellate authority**

According to Para 3 of the RTGS Act, the Nodal Department of the State Government shall, from time to time, notify the services, designated officer, first appeal officers, second appellate authority and stipulated time limits for delivery of services.

**First appeal officers and second appellate authority in respect of four services were not notified.**

We observed that the first appeal officers and second appellate authority were notified for 50 out of 54 services under Rule 21 of RTGS Rules. However, notification of appellate authorities for four services i.e. Mutation of land with objection, Mutation of land without objection, issue of revised slips and issue of land possession certificates-relating to the Revenue & Land Reforms Department were not issued. These being widely used public services, failure to do so defied the objective of the RTGS Act, as no redressal mechanism for delays in providing such services was available to the citizens of the State.

In response, the Government accepted the facts and stated (October 2015) that proposal for notification of appeal/ appellate authorities for these four services has been received and they would be notified soon.

#### **2.4.6.3 Non-preparation of simplified guidelines**

According to Rule 18 (5) & (6) of RTGS Rules, the State Government must prepare, update and publish simplified guidelines enumerating the procedures and other information as required by citizens availing various service. We observed that no such guidelines were ever prepared or published by the Government thus denying the citizens opportunity of awareness about the Act and its procedures.

**Simplified guidelines were not prepared as required under RTGS.**

In reply, the Government stated (October 2015) that the simplified guidelines for average citizens have already been issued and were displayed on the Departmental website and on RTGS website.

The reply of the Government was not acceptable as no simplified guideline was found displayed on the departmental website. Further, it was also confirmed by the officials in the Designated Offices. Besides, the District Nodal offices stated that simplified guidelines to be displayed for the use of the public were not provided to their offices by the State Government/Nodal Department.

#### **2.4.6.4 Non-linking of Pragya Kendras/Citizen Service Centres**

**Pragya Kendras/ Citizen Service Centres were not linked for delivery of services under RTGS.**

With a view to expedite the provisions of services to citizens, decision for delivering services through *Pragya Kendras*/Citizen Service Centres was communicated (September 2012) by the Chief Secretary, Government of

Jharkhand (GoJ) to the Principal Secretaries/Head of the Departments. Further, in November 2012 it was decided that all departments would develop a Management Information System (MIS) for online monitoring of applications received.

We observed that *Pragya Kendras* were delivering only three services (Issue of income certificates, caste certificates and residential certificates) out of 54 services notified under the RTGS Rules. Further, MIS system for online monitoring of pending applications was neither developed by the Nodal Department nor by the concerned departments. We further observed that no fund was provided by the Nodal Department/ respective Departments to develop MIS for RTGS at the designated offices. Thus, the intention of providing services either through the *Pragya Kendra* or by MIS could not be achieved.

In reply, the Government stated (October 2015) that *Pragya Kendra* and *Jan Suvidha Kendras* had been inaugurated on 15 September 2015 to facilitate services under RTGS umbrella through website (Jhr2.nic.in/rtgs). Comprehensive MIS system has been introduced through RTGS website under which all applications falling under RTGS have to be acknowledged. The record management was being done through MIS system. The reply was not tenable as it was evident from the web site that the MIS system was non-functional. However audit verified (13 October 2015) that the website did not provide services online and it only stated “coming soon”.

### **Recommendation**

We recommend that use of IT and mobile phone applications may be developed for receiving and acknowledging citizen's request for service. This will also lead to efficiency in MIS.

## **2.4.7 Deficiencies in Service Delivery and penalty leviable for non-compliance**

### **2.4.7.1 Service Delivery**

According to sections 4 and 5 of the RTGS Act, the designated officer shall provide the notified services to eligible applicants within stipulated time limits or reject the application and in cases of rejection shall record and intimate the reasons to the applicant. Further, Rule 21 of RTGS Rules, notified specific time limits for delivery of these services by designated officers. We examined records of Home, Food & Civil Supplies and Labour Employment & Training departments and noticed followings deficiencies in the delivery of services:

#### **(i) Home Department**

RTGS rules notify four services to be provided by Home Department related to police verification report for appointment, passport services, character certificate and for issue of arms license. For providing these services designated officer nominated was Thana-in-charge and seven days was the prescribed time limit for the delivery of these service. However, applications are first received in Superintendent of Police (SP) office of the concerned district and thereafter forwarded to concerned *thana*. The Deputy Superintendent of Police and Superintendent of Police have been notified as first appeal officer and second appellate authority under Home department.



There were delayed in delivery of services under RTGS in respect of police verification: passport, appointment, character certificate and issue of arms license.

Test-check of 57,199 applications (Police verification for passport- 53,687, Police verification report for appointment-2,041, Police verification report for character certificate-219 and Police verification for issue of Arms license-1,252) out of total 1,49,849 applications received during January 2012 to March 2015 for these four services revealed the following:

**(a) Police verification report for appointment**

We noticed in respect of 2,041 test checked applications, 1,814 applications (89 *per cent*) were delayed by two to 552 days, 36 applications (two *per cent*) were disposed in stipulated time and remaining 191 applications (nine *per cent*) were pending between 90 and 1,260 days as of June 2015. However, the delay from *Thana*/SP office could not be ascertained due to non-maintenance of date of despatch/receipt of application to/from *Thanas* in their register (except SP Office, Hazaribag) (**Appendix-2.4.2**).

**(b) Police verification report for Passport services**

Test check of 53,687 cases in respect of Passport verification revealed that 8,741 applications were verified in stipulated time of seven days. However, 44,676 applications (83 *per cent*) were not verified within the stipulated time. Remaining 270 applications were pending between 90 and 1,260 days as of June 2015 (**Appendix-2.4.2**).

**(c) Police verification report for character certificate**

Out of six test checked districts three SP offices (Latehar, Pakur and Palamu) had maintained the register, but necessary entries like name of applicant, date of sending application to *thana*, date of receiving from *Thana* etc. were not recorded, due to which audit could not ascertain delays from *Thana*/SP office. However, SP office Godda did not maintain register for this service while SP office Hazaribagh did not produce required register to audit. SP office Ranchi had maintained the register in which 219 cases were test checked. Of this, 119 applications (54 *per cent*) were delayed ranging from one to 73 days and 34 applications were pending between 541 days to 1260 days (**Appendix-2.4.2**).

**(d) Police verification report for issue of arms license**

Test check of 1,252 cases revealed that 933 cases were pending between 90 days to 540 days. Remaining 319 cases could not be verified due to non/improper maintenance of required register as of June 2015 (**Appendix-2.4.2**).

Though the first appeal officer and second appellate authority were notified under Home Department, no appeals were made by applicants despite the delays in provision of services. Even though, there were delay in delivery of services in 46,609 cases but, concerned citizens had not appealed before the appellate authorities. This could be for reasons of lack of awareness of appeal procedure among the people.

While accepting the facts, the Deputy SPs at Ranchi, Pakur and Palamu stated that delays in delivery of services were due to delay in police verification by the concerned *Thana*, shortage of man power and engagement of personnel in maintaining law and order. The Deputy SPs of Ranchi and Palamu assured clearance of pending cases, while the former stated that the seven days target

44,676 out of 53,687 applications for verification report for passport were not verified within stipulated time.

for delivery of services was unrealistic as the verification requests received in SP offices are forwarded to respective *Thana*.

The Government stated (October 2015) that the response in this regard had been sought from the concerned department. Further, the Secretary, Nodal Department stated (October 2015) during exit conference that shortage of manpower was the main constraint for delivery of services in time.

**Audit noticed that there were irregularities in maintenance of register in test checked offices.**

Further, audit observed the following irregularities in maintenance of prescribed registers in the test checked offices under Home Department:

- Though the SPs and concerned Police Stations (*Thanas*) under Home Department maintained the Registers for delivery of the four services but we observed that the date of receipt of applications and due date of disposal were not recorded except in SP office, Hazaribagh.
- SP Office, Godda did not maintain register for the service of issue of character verification report.
- In SP office Palamu, we observed that in 3,044 applications<sup>3</sup> received between January and December 2013, for police verification for appointments to a job, only diary number was entered in the Register, whereas name, address and other details of applicants were not recorded in it. Thus, the adherence to the time schedule as per rule could not be verified in audit.

The designated officers accepted the audit findings and stated that due to shortage of manpower and engagement of officials in maintaining law and order the required registers were not maintained and assured to maintain required registers in future.

The Government stated (October 2015) that the response in this regard has been sought from the concerned department. Further, the Secretary, Nodal Department stated (October 2015) during exit conference that shortage of manpower was the main constraint for delivery of services on time.

## **(ii) Food and Civil Supplies Department**

**There were delays in disposal of services for issue of licences for ration shop and cancellation/ revocation ranging from 7 to 1,008 days.**

In Food and Civil Supplies Department, 625 applications were received in the six test-checked Sub-Divisional Offices (SDOs) during 2012-15 for services of issue of licences for ration shop and revocation/ cancellation of ration shop license. The time for issue of licences for ration shop was 30 days and revocation of cancellation of ration shop license was 90 days under the RTGS Rule. We test-checked 211 applications out of 625 applications and noticed 65 cases (31 *per cent*) of delays in disposal of services ranging from seven to 1,008 days (**Appendix-2.4.3**). Though the Deputy Commissioner and Divisional Commissioner have been notified as first appeal officer and second appellate authority under Food & Civil Supplies Department, no appeals were made by applicants despite the delays in provision of services. This shows that the beneficiaries were unaware of the provision of appeal as the department had failed to generate sufficient awareness.

No application for issue of new ration card was received in any of test-checked office over the last 3 years. Further, in SDO, Ranchi, six cases of revocation of cancellation of ration shop license service and one case of issue

<sup>3</sup> Register related to issue of character certificate for service, diary no. 6801 to 9845.

of license for ration shop were neither disposed off nor rejected (as of June 2015) even after lapse of four to 17 months.

In reply, designated officers stated that the services could not be rendered in time due to non-availability of separate staff for these services, code of conduct for election and engagement of officials in other important works. However, the Government stated (October 2015) that responses in this regard had been sought from the concerned offices of the department. Further, the Secretary, Nodal Department stated (October 2015) during exit conference that shortage of manpower was the main constraint for delivery of services on time.

We further noticed that except in office of SDO Sadar, Ranchi, no registers for receipt and disposal of applications for services were maintained in any of the test checked offices. In reply, the SDOs stated that the register in the prescribed format would be maintained.

### **(iii) Labour, Employment and Training Department**

We test-checked 594 applications out of 5,732 applications received during 2012-15 for rendering six services for issue of (i) certificate under Building Construction workers Act; (ii) certificate under Contract Labour Act; (iii) certificate under Motor Transport Employees Act; (iv) certificate under Regulation of *Bidi* and *Cigar* Workers Act; (v) registration certificate for Shop and Establishment; and (vi) licenses for Industrial Establishment under *Dal mill/Aataa chakki* factory Act 1948. We noticed that 573 cases (97 per cent) were serviced in time and there were delays ranging between 3 and 234 days in 21 cases in three services (**Appendix-2.4.4**). No application was received for issue of certificate under Inter State Migration Labour Act over the last three years.

The Assistant Labour Commissioner and Deputy Labour Commissioner were notified as first appeal officer and second appellate authority under Labour, Employment and Training Department for six services and Deputy Chief Inspector of Factories and Chief Inspector of Factories for the service “Licenses for Industrial Establishment under *Dal mill/Aataa chakki* factory Act 1948”. However, no appeal was made by any applicant for delay in delivery of services.

The Government stated (October 2015) that the response in this regard has been sought from the concerned department. Further, the Secretary, Nodal Department stated (October 2015) during exit conference that shortage of manpower was the main constraint for delivery of services on time.

Further, the Registers for Receipt and Disposal of applications for services were not maintained in the prescribed format in any of the offices. Only copy of challans<sup>4</sup> and certificate of license were found in the file of disposed cases. In reply the designated officers stated that the register in the prescribed format would be maintained.

<sup>4</sup> Document in support of deposit of fee in treasury.

#### **2.4.7.2 No appeal against delayed service delivery**

As per Para 6 of the RTGS Act, any person who is not provided service within the stipulated time limit may file an appeal to the first appeal officer within thirty days from the date of rejection of application or the expiry of stipulated time limit and similarly before the second appellate authority officer within sixty days of decision of the first appeal officer. As per Para 7 of the RTGS Act, the second appellate authority, if it is of the opinion that a designated officer has failed or delayed in providing a service without sufficient and reasonable cause, may impose penalty up to a maximum of ₹ 5,000.

**No appeals were made for delayed delivery of services.**

Even though, there were delay in delivery of services in 46,695 cases (Home: 46,609 cases, LE&T: 21 cases and FCS: 65 cases), concerned citizens had not appealed before the appellate authorities. This could be for reasons of lack of awareness of appeal procedure among the people.

The Government stated (October 2015) that the response in this regard had been sought from the concerned department.

#### **2.4.7.3 Non-authorisation of manpower for delivering the services**

According to Rule 3 of the RTGS Rules, the designated officer was empowered to authorise/nominate a subordinate official for receiving applications and issuing acknowledgement. We observed that no designated officials had been nominated in the test checked offices. During the period of audit, 1,56,206 applications were received for delivery of services during 2012-15, but their acknowledgements were not issued as designated official had not been nominated.

The designated officers stated (May and June 2015) that officials would be nominated as per the RTGS Rules upon obtaining directions from the department.

In reply, the Government stated (October 2015) that requests for additional manpower would be arranged.

#### **Recommendation**

We recommend the stipulated time frame for rendering services may be reviewed given the conditions on the ground and feedback from designated offices, while arranging for requisite manpower in order to meet the target laid down in the Rules.

#### **2.4.8 Public Sensitisation and Awareness generation**

According to Rule 18 (1) of RTGS Rules, the State Government is to sensitise and create awareness among the citizens by organising public awareness programmes, especially for deprived sections of the society. Rule 18 (3) further stipulated that the Government should ensure widespread promulgation of notified services, time limit for delivery and process of submission of application. As per Rule 7, the designated officer shall display RTGS related information, documentation requirement, procedure for appeal etc. on a notice board for the convenience of the citizens. Nodal Department also issued instructions (December 2012 and January 2013) to concerned departments for placement of hoardings at offices indicating the name of notified services, Designated Officer, time limit for disposal of services etc.

Audit noticed that:

**Notice boards/ hoardings relating to RTGS Act were not displayed in 25 out of 33 test checked offices.**

- The notified services and their time limit for delivery were never published by the nodal department in print media except once in November 2011 after the enactment of the Act/notification of Rules as of June 2015.
- Notice boards/hoardings relating to RTGS Act were not displayed in 25 out of 33 test checked offices. Further, in none of the eight<sup>5</sup> offices where notices/hoardings were present, the mandatory documents required for each service displayed.

Poor public awareness about the appellate provisions of the Act was evident since not a single appeal was filed by any applicant against delay/non-delivery of service in the test-checked offices even after delay in delivery of services which went up to 1,008 days.

The district level offices while accepting the audit observation stated that due to lack of funds for awareness generation and sensitization among citizens through print/electronic media, placement of hoardings and establishment of contact points etc. could not be done.

In reply, the Government stated (October 2015) that hoarding were displayed outside offices pertaining to RTGS and series of advertisements had been published in newspapers. The reply of the Government was not tenable as notice boards or hoardings relating to RTGS Act were not displayed in 25 out of 33 test checked offices. The Secretary, Nodal Department assured (October 2015) during exit conference that colourful advertisements would be published at regular intervals.

### **Recommendation**

We recommend creation of appellate institutions as per provision of the Act and spread of public awareness for achieving the objectives of the Act.

## **2.4.9 Training and Capacity Development**

### **Failure to organize training programmes**

According to Rule 18 (4) of the RTGS Rules, the Designated Officer and Appellate Authorities are required to be trained in respect of their duties prescribed under the RTGS Rules.

**Nodal Department failed to organise training programme.**

Scrutiny of records at Nodal department revealed that only one training programme for three trainees from each district was organised (between 8 and 17 December 2011). Further, all the district nodal officers in the test-checked districts (except Pakur and Ranchi) confirmed (May and June 2015) that no training was provided to officers at any level.

Thus, capacity building under RTGS Act could not be achieved due to inadequate training efforts.

### **Recommendation**

We recommend capacity building at the designated offices to overcome the existing shortfall in delivery of services to the public.

<sup>5</sup> SDO Offices at Hazaribag, Latehar, Pakur, Palamu and Ranchi; Labour Superintendent Offices at Godda and Hazaribag and SP Office, Ranchi.

#### 2.4.10 Monitoring

According to Rule 19 of RTGS Rules, the State Government must introduce a system of monitoring of services delivered for which a Deputy Collector (*Up-Samaharta*) was to be nominated by the Deputy Commissioner (DC) in each district. Further, Principal Secretary, Nodal department directed (March 2012, November 2013) all DCs to submit monthly reports by 15th of the next month.

**Due to ineffective monitoring the Department was unaware of reasons for services either not delivered or delayed.**

Scrutiny of records revealed that although Deputy Collectors were nominated for monitoring of the services rendered under the RTGS rules there were significant arrears ranging from one to 18 months (**Appendix-2.4.5**) in submission of monthly reports by 23 out of 24 of them (as at January 2015). It was noticed that Deputy Collectors of Godda, Pakur and Bokaro districts had not submitted any monthly progress reports after July 2013 while Deputy Collectors Chatra, Sahibganj, East Singhbhum and Simdega districts had not done so after August 2013.

Thus, Nodal Department and District Nodal Officers had no knowledge of status of services like applications received, acknowledgement issued, services delivered in time, services not delivered in time and reasons for delays. This indicated ineffective monitoring of the Nodal Department and District Nodal Officers.

In reply the Government stated (October 2015) that the monitoring has been started through an MIS. The reply was not acceptable as it was evident from the website that the MIS system was non-functional as of October 2015.

#### Recommendation

We recommend strengthening of the monitoring mechanism in order that it will lead to accountability of officials.

#### 2.4.11 Notification of Additional services

We noticed that after initial notification of 54 services, no service has been added to the list of services under RTGS Act. Although proposals for inclusion of 39 additional services under eight departments were submitted (November 2012) to the nodal department, none were considered for inclusion under Right to Services (**Appendix-2.4.6**).

In reply, the Government accepted the fact and stated (October 2015) that notification for additional services would be done within a short period.

#### 2.4.12 Conclusion and Recommendations

The implementation of RTGS Act in the State was slow as institutional arrangements for implementation of the Act were inadequate. Government did not provide staff or fund for rendering the services under the Act.

- We observed 46,695 cases of delayed provision of services in the test-checked offices which defeated the objectives of the Act/Rule to provide rights based public services to the citizens of the State within a stipulated time.

We recommend development of IT application and use of mobile phones for receiving and acknowledging applications for the services for timely delivery. This will also lead to efficiency in MIS.

- No appeal was made by any applicant even after delay in delivery of services. As adequate publicity of the provisions of the Act and Rules was not made, people were unaware of their right to delivery of notified services within a specific time frame.

We recommend sensitising the public to make them aware of their rights.

- In the absence of requisite record keeping, assessment and monitoring of rendering the services were not being done. Further, the Nodal Department as well as District Nodal Officer did not have any consolidated data of applications received, services rendered in time, delayed cases and reasons thereof. Thus, the implementation of RTGS Act/Rule was unsatisfactory.

We recommend capacity building and use of IT application/MIS to overcome the present inadequacies in delivery of services to the public.

- The objective of enforcing accountability of public officials as per the provisions of the Act could not be achieved so far as services to the public remained largely on paper as no action has been taken on the accountable officials in case of delay in provision of services.

We recommend strengthening of monitoring mechanism so as to enforce accountability on the officials.

**BUILDING CONSTRUCTION DEPARTMENT**

**2.5 Follow up Audit on the Implementation of Accepted Audit Recommendations on Functioning of Building Construction Department**

**Executive Summary**

Audit of the 'Functioning of the Building Construction Department (BCD)' covering the period from 2008-09 to 2010-11 was included in the CAG's Audit Report (Civil and Commercial) for the year ended 31<sup>st</sup> March 2011. Based on the findings, the Audit had made recommendations which were accepted by the State Government for implementation. A Follow up Audit was conducted covering the period 2012-13 to 2014-15 to assess whether the BCD had implemented the accepted audit recommendations and adequately addressed the deficiencies with remedial measures.

The outcomes of follow up audit are as follows:

- Though the Government had accepted audit recommendation that perspective/annual plan of the department be prepared after preparation of a database by conducting a survey regarding requirement of buildings. We noticed in follow up audit that the Government had neither conducted the survey of government buildings nor prepared a database. As such, the accepted recommendation was not implemented.

**(Paragraph 2.5.5)**

- Despite acceptance of the recommendation that all works would be executed invariably after prior accordance of technical sanction (TS), we noticed in audit that all departmental works were executed after prior accordance of TS except 81 deposit works which were executed on model estimate without obtaining TS. Thus, the accepted recommendation was partially implemented.

**(Paragraph 2.5.6)**

- Despite Government acceptance of recommendation that assurances from administrative departments for sufficiency of fund and availability of clear sites for carrying out deposit works would be obtained prior to taking them up, it was observed in follow up audit that such assurances were not obtained resulting in 18 works remaining incomplete due to paucity of fund (11 works) and non-availability of clear sites (seven works).

**(Paragraph 2.5.7)**

- Although the Department accepted the audit recommendation to prepare systematic schedule of inspection of Superintending Engineer (SE)/ Chief Engineer (CE)/ Engineer-in-Chief (E-in-C) to monitor the progress of works yet it was noticed in follow up audit that against the norms of 48 inspections of Divisions, only two inspections were carried out by SE. Further, the CE stated that inspection of circles/division were carried out as per norms, however, no inspection report issued by the CE could be shown to audit to establish such claim. Thus, periodic inspection of the divisions and works were not carried out as per norms.

**(Paragraph 2.5.8)**



### 2.5.1 Introduction

Audit of the 'Functioning of the Building Construction Department covering the period from 2008-09 to 2010-11 was conducted between April and July 2011 by scrutinising records of the Secretariat, the offices of the Chief Engineer (CE), Circles and eight selected divisions<sup>1</sup>, findings of which were included in the CAG's Audit Report (Civil and Commercial) for the year ended 31 March 2011, Government of Jharkhand. The Report was laid in the State Legislature in September 2012.

#### The highlights of audit findings were as follows:

- The planning process of the department was not in accordance with the codal provisions;
- Financial management was deficient as there were persistent savings and unnecessary supplementary grants during 2008-11;
- Works were executed without according technical sanctions;
- There were abnormal delays of up to 13 and 34 months respectively to finalisation of tenders and execution of agreements. Under the Plan head, an amount of ₹ 5.15 crore spent on incomplete works proved unfruitful;
- There were cases of irregular grant of time extension and execution of works without inviting tenders in newspapers;
- Establishment charges totalling ₹ 4.88 crore were not levied on other departments against the execution of deposit works;
- There was shortage of technical and non-technical manpower in the department; and
- Periodic inspections of the divisions and sub-divisions were not conducted by the Superintending Engineers.

Based on the above findings, Audit made the following recommendations which were accepted (October 2011) by the State Government for implementation:

- (i) A survey should be conducted to prepare a database regarding requirement of buildings, on the basis of which perspective/annual plans should be drawn up;
- (ii) Technical sanctions should invariably be accorded prior to the execution of any work/scheme. For deposit works, assurances from the respective departments for sufficient provision of funds in cases of variations in quantities of works and availability of clear sites should be taken prior to taking them up; and
- (iii) Systematic schedule of inspections of Superintending Engineer (SE)/Chief Engineer (CE)/Engineer-in-Chief (E-in-C) should be prepared to monitor the progress of works.

<sup>1</sup> Bokaro, Dumka, Godda, Jamshedpur, Ramgarh, Ranchi I, Ranchi II and Simdega.

### 2.5.2 Audit objective

The objective of the Follow up Audit is to assess whether the Building Construction Department (BCD) implemented the accepted audit recommendations and adequately addressed the deficiencies pointed out in audit and took remedial measures.

### 2.5.3 Audit criteria

The main criteria of the follow up audit were the Audit Recommendations accepted by the State Government.

### 2.5.4 Scope and Methodology of Audit

The Follow up Audit covered the period 2012-13 to 2014-15 and was conducted between May and June 2015. Audit was carried out in eight<sup>2</sup> (two divisions from each circle) out of 26 divisions that were selected for test check through Simple Random Sampling without Replacement method. Records in the offices of the Secretariat, CE and SEs were also examined. An entry conference was held with the Secretary, BCD on 27 April 2015 wherein the audit objective, methodology and coverage were discussed. An exit conference was also held on 19<sup>th</sup> November 2015 with the Secretary of the Department to discuss the significant audit findings and recommendations. Reply of the Government (October 2015) has been suitably incorporated in the Report.

### Audit findings

#### 2.5.5 Non-implementation of recommendation for preparing database

##### Database of existing or of required buildings was not prepared

Audit had observed in 2011 that after creation of the State, neither had the department asked for the annual budget estimates nor had the CE prepared the same for the works under his control. It was also found that no such annual budget estimates/plans were prepared by the divisions and sent to the department through CE, instead individual works were proposed by the divisions for approval of the department.

Based on the above findings, Audit had recommended that a survey should be conducted to prepare a database of existing residential and non-residential buildings and for requirement of new buildings, on the basis of which perspective/annual plans should be drawn. This was accepted by the Government for implementation.

In the Follow-up Audit, we observed that the department neither issued any instructions to its divisions for conducting survey nor undertook the same on its own. Scrutiny of records of eight test checked divisions also revealed that neither any survey was conducted by the divisions for preparing a database of existing residential and non-residential buildings nor for the requirement of new buildings to facilitate preparation of a perspective/annual plan done. The plans were continued to be made based on requisition from user offices and

**The department did not conduct survey of government buildings for preparing a database to facilitate preparation of perspective/annual plan.**

<sup>2</sup> Chotanagpur Circles- Jamshedpur and Ranchi I, Circle II Ranchi- Daltonganj and Ranchi II, Dumka Circle- Deoghar and Godda, Hazaribag Circle- Bokaro and Koderma.

priority fixed by Deputy Commissioners (DCs)/Department. Thus, the accepted audit recommendation was not implemented.

The Government accepted the facts and stated (October 2015) that instructions would be issued to all EEs to prepare database of existing buildings.

### **2.5.6 Partial implementation of recommendation for granting technical sanction**

#### **Technical sanctions not accorded for construction works prior to their execution.**

Audit had observed in 2011 that in 58 works in the eight selected divisions technical sanction (TS) had not been obtained before their commencement. As detailed estimates were not sanctioned, it could not be ensured whether the works, though completed, were structurally sound, as the possibility of sub-standard works could not be ruled out. It also resulted in variations in different components of works as compared to the components of the original estimates, revisions in the estimates, increase in cost and finally, delays in completion of the works. Accordingly, audit recommended that TS should invariably be accorded prior to the execution of any work/scheme which was accepted by the Government.

In order to get an assurance that the accepted recommendation has been implemented, we reviewed 331 out of 3039 works taken up for construction during the period 2012-15 in the eight<sup>3</sup> selected divisions. It was noticed that 250 works were taken up for construction after obtaining TS while 81 works were executed only on the basis of model estimates and without obtaining TS. All these 81 works were deposit works. The details of such works are given in **Appendix-2.5.1**.

The Government replied (October 2015) that every construction work in the last three years was executed only after according of TS. Every allotment order also contains instructions to execute the work only after TS has been accorded. The reply was partially acceptable as all departmental works were taken up after obtaining TS, but 81 test checked deposit works were executed without obtaining TS. In the exit conference the Secretary of the department assured that instructions will be issued that deposit work will also be executed only after obtaining TS.

Thus, the accepted audit recommendation was partially implemented.

### **2.5.7 Non-implementation of recommendation to ensure sufficiency of funds and availability of clear sites**

#### **Non-obtaining of assurances from administrative departments for sufficiency of funds and availability of clear sites for carrying out Deposit works**

Audit observed in 2011 that eight deposit works had remained incomplete after incurring an expenditure of ₹ 14.73 crore against estimated cost of ₹ 28.16 crore in Dumka, Jamshedpur and Ramgarh divisions due to paucity of

<sup>3</sup> Bokaro, Daltonganj, Deoghar, Godda, Jamshedpur, Koderma, Ranchi I and Ranchi II

**Deposit works in 81 numbers were executed without obtaining technical sanction.**

funds because BCD had not taken assurance of availability of funds from the user departments prior to commencement of the works.

Based on the above findings, audit had recommended that for deposit works, assurances from the respective departments for sufficient provision of funds in case of variations in quantities of works and availability of clear sites should be taken prior to taking them up.

**Deposit works in 11 numbers were stopped due to paucity of fund.**

**Seven numbers of deposit works got stuck midway due to non-availability of clear sites.**

Audit reviewed (May-June 2015) the implementation of the above recommendation in 182 out of 414 Deposit Works undertaken during 2012-15 in eight<sup>4</sup> selected divisions. It was noticed that in none of the works, was assurance from the concerned department obtained before their commencement. This resulted in stoppage of 11 works due to paucity of funds. In these works expenditure of ₹ 8.44 crore had been incurred, which was blocked (**Appendix-2.5.2**). Besides, seven works got stuck midway due to non-availability of clear sites in spite of availability of fund (₹ 1.16 crore) as detailed in **Appendix-2.5.3**.

Audit further observed that BCD issued an instruction in May 2015 to refund the money received for Deposit works to concerned departments if clear sites were not made available to the concerned divisions. However, compliance of the instruction was not made till conclusion of audit (June 2015).

The Government accepted the facts and stated (October 2015) that all the administrative departments had been requested to follow the instruction.

Thus, the implementation of the accepted recommendation was not ensured by BCD.

### **2.5.8 Non implementation of recommendation for inspection**

#### **Absence of systematic schedule of inspection of SE/CE for ensuring monitoring of the progress of works in the division.**

Audit had observed in 2011 that inspection by SE was done only once in three years in one out of eight test checked divisions and no report had been sent to the CE as prescribed. Further, the CE neither inspected his subordinate offices during the last three years nor submitted any report stating the reasons thereof to the Government. It was also observed that there was no systematic schedule of inspection of ongoing works to monitor their progress. The progress of works was monitored mainly by the Secretary BCD during the monthly meeting. During 2008-11, only 14 works in five out of eight selected divisions were inspected by the higher authorities. In remaining three divisions, no work was inspected by the higher authorities.

Based on the above findings, audit recommended that systematic schedule of inspections of SE/CE/E-in-C should be prepared to monitor the progress of works.

We reviewed (May-June 2015) the inspection status of four SEs and the CE across eight selected divisions and observed that:

<sup>4</sup> Bokaro, Daltonganj, Deoghar, Godda, Jamshedpur, Koderma Ranchi I and Ranchi II

Periodic inspections of the divisions were not carried out by SEs as per norms.

- As per norms<sup>5</sup>, against 48<sup>6</sup> inspections of the divisions, to be carried out by the SEs during 2012-15, only two inspections were undertaken by SE, Hazaribag and all other three SEs did not conduct any inspection of divisions (**Appendix-2.5.4**);
- During 2012-15, SE Hazaribag and SE Dumka inspected four<sup>7</sup> and two<sup>8</sup> works respectively. Thus, inspection of only six works (0.20 *per cent*) out of total 3039 works of eight selected divisions were taken up during 2012-15 (**Appendix-2.5.5**);
- The State level position indicated that during 2012-15 SE, Hazaribag conducted seven<sup>9</sup> inspections of divisions under his jurisdiction during 2013-14. While the other three SEs did not inspect any division during 2012-15;
- SE, Hazaribag and SE, Dumka inspected 17 and seven works, respectively during 2012-15. SEs, Ranchi I and Ranchi II however, did not carry out any inspection of works during 2012-15 (**Appendix-2.5.6**);
- Audit also observed that the number of inspections carried out by the CE in the eight sampled divisions during 2012-15 was not on record though the CE was required to inspect each division once in two years. Although the CE stated (May 2015) that inspection of circles/divisions was carried out as per norms, however, no inspection report issued by the CE was shown to audit.

The Government once again accepted the facts and stated (October 2015) that E-in-C/CE/SEs/EEs had already been instructed in September 2011 to monitor the progress of schemes within their jurisdictions.

Despite the instructions issued by the Government in 2011 neither had a schedule of inspection been prepared since nor had the Government followed up the matter to ensure that the instructions were carried out by CE and SEs.

### 2.5.9 Conclusions and Recommendation

The State Government:

- failed to ensure implementation of the accepted recommendation to conduct a survey of existing government buildings in order to prepare a database on which annual plans should have been prepared;
- could only partially implement the recommendation regarding commencement of works only after their technical sanctions. In respect of deposit works, it was found that works were taken up on the basis of model estimate without technical sanctions;

<sup>5</sup> SE would inspect each division in every six months and also inspect the state of various works.

<sup>6</sup> Eight division at the rate of two times in a year = 16 times i.e. in three years 16x3= 48 numbers of inspection

<sup>7</sup> Inspection of three out of 233 works of Bokaro and one out of 98 works of Koderma division.

<sup>8</sup> Inspection of two out of 165 works of Godda division and nil out of 145 works of Deoghar division.

<sup>9</sup> Inspection of Bokaro, Chatra, Dhanbad, Giridih, Hazaribag, Koderma and Ramgarh only once during 2012-15.

- failed to implement the recommendation that assurances would be sought from respective departments for availability of sufficient funds and clear sites in cases of deposit works;
- failed to ensure implementation of accepted recommendation to prepare a systematic schedule of inspection of divisions and works by SE/CE/E-in-C as only two inspection were done against the prescribed 48 inspections.

The Government should ensure implementation of its orders issued based on audit recommendations relating to Functioning of the Building Construction Department that were accepted by the Government in September 2011.

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# **CHAPTER-3**

## **COMPLIANCE AUDIT**

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## CHAPTER-3

### Compliance Audit

Compliance Audit of Government Departments and their field formations 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 in the succeeding paragraphs under broad objective heads.

#### 3.1 Non-compliance with the Rules, Orders, etc.

For sound financial administration and financial control, it is essential that expenditure conforms to financial rules, regulations and orders issued by the competent authority. This not only prevents irregularities, misappropriation and frauds, but also helps in maintaining good financial discipline. Some of the audit findings on non-compliance with Rules, Orders, etc. are as under.

#### **RURAL DEVELOPMENT AND HEALTH, MEDICAL EDUCATION & FAMILY WELFARE DEPARTMENTS**

##### 3.1.1 Suspected misappropriation due to non-adjustment of advance

**Non-adherence to the codal provisions by Executive Engineer regarding grant of advances led to suspected misappropriation of ₹ 0.57 crore besides unfruitful expenditure of ₹ 0.93 crore on incomplete building.**

Rule 100 of the Jharkhand Public Works Account Code provides that when a disbursing officer makes a remittance to a subordinate officer for making petty payments on muster rolls or other vouchers, it should be treated as a temporary advance and should be accounted for in Form 2 (Schedule XLV-form no.113). The accounts of temporary advances are to be closed by the Executive Engineers (EEs), as soon as possible, after recovery or adjustment of advances. As per Government order<sup>1</sup> (December 1983), the accounts of temporary advances were to be rendered by the officials to the EE within one month from the date of drawal of such advances and subsequent advances should be granted only after assessing the progress of work done and adjustment of the previous advances.

Health, Medical Education and Family Welfare Department (DoHMFw), Government of Jharkhand administratively approved (AA) (December 2007) construction of 30-bed *Matri Shishu* Health Centre at Hazaribagh for ₹ 3.54 crore and released (between December 2007 and May 2012) ₹ 2.75 crore<sup>2</sup> to the Deputy Commissioner (DC) and EE, Rural Development Special Division (RDSD), Hazaribagh. Out of ₹ 1.25 crore, DC released ₹ 25 lakh to EE, RDSD, Hazaribagh for execution of the work.

Scrutiny of records (January 2015) of RDSD Hazaribagh revealed that the EE granted (between May 2008 and March 2009) advances of ₹ 1.50 crore in seven installments to two Assistant Engineers (AEs) for execution of the work. However, codal provision for granting second and subsequent advances only

<sup>1</sup> Letter dated 31 December 1983 of Technical Vigilance Cell, Cabinet (Vigilance) Department.

<sup>2</sup> ₹ 1.50 crore to EE-2007-08, ₹ 1.25 crore to DC-2011-13



after adjustment of previous advances and assessment of progress of work done was not followed.

We observed that the executing agency had executed work for ₹ 1.50 crore, which came to a halt (August 2009) upon instructions of the Finance Department that prohibited departmental execution of work. Measurement by a Joint Inspection Committee<sup>3</sup> (April 2012) found that the value of work executed was only ₹ 0.93 crore. This resulted in a difference of ₹ 0.57 crore for which neither any work was executed nor any resources in cash or material was available with the executing agency. However, based on request of the AE, Deputy Development Commissioner Hazaribagh constituted (August 2013) a team to re-investigate the matter, but its report was not submitted till November 2015. Such inaction for more than two years is fraught with the risk of cover-up of the initial findings of the Joint Inspection Committee and of misappropriation of resources.

Thus, violation of codal provisions in granting advances and delayed investigation led to unfruitful expenditure of ₹ 0.93 crore on incomplete building besides, suspected misappropriation of ₹ 0.57 crore.

On being pointed out, EE stated (January 2015) that recurrence of such incidence would be avoided in future and steps would be taken for recovery of advance. No action was initiated against EE/AEs even after lapse of more than six years and upon the lapse being detected by Audit, further action will be watched.

The matter was referred to Government (June 2015); their reply had not been received (November 2015) despite reminders<sup>4</sup>.

### **3.2 Audit against propriety/Expenditure without justification**

Authorisation of expenditure from public funds is to be guided by the principles of propriety and efficiency of public expenditure. Authorities empowered to incur expenditure are expected to enforce the same vigilance as a person of ordinary prudence would exercise in respect of his own money and should enforce financial order and strict economy at every step. Audit detected instances of impropriety and excess expenditure, some of which are given hereunder:

#### **AGRICULTURE, ANIMAL HUSBANDRY AND CO-OPERATIVE DEPARTMENT**

##### **3.2.1 Excess payment**

**Non-adherence to the condition of guidelines led to excess payment of share of insurance claims of ₹ 93.03 crore against 1.72 lakh hectares of unsown area.**

To cover comprehensive risk insurance for yield losses due to Non Preventable Risks<sup>5</sup>, Government of India (GoI) launched National Agriculture Insurance

<sup>3</sup> Additional Collector, Hazaribagh and EE, Building Division, Hazaribagh.

<sup>4</sup> Reminders: Letter Nos. Report (Civil)/AR/2014-15/95 dated 5 August 2015, 206 dated 8 September 2015, 245 dated 12 October 2015 and 252 dated 6 November 2015.

<sup>5</sup> Natural fire and lightning, Storm, Hailstorm, Cyclone, Typhoon, Tempest, Hurricane, Tornado, Flood, Inundation, Landslide, Drought, Dry Spells, Pests/Disease etc.

Scheme (NAIS) in 1999-2000. NAIS is implemented by the Agriculture Insurance Company of India Limited (AIC). Under NAIS the claim payments fall on the GoI and State Government on 50:50 basis, beyond a pre-defined level. The Government may at their option also scrutinize/examine a claim falling within their risk liability. According to the guidelines of NAIS, the Department of Agriculture/Statistics/district administration was to set up a District Level Monitoring Committee (DLMC) which is responsible for providing a fortnightly report of agriculture status with details of sown area, weather situation, pest incidence stage of crop failure (if any) etc. to AIC. Further, insurance coverage is compulsory for all loanee farmers availing seasonal agriculture operation loans from Financial Institutions. But loans given for unsown areas will not be covered by the scheme, as indemnity claims will arise under the scheme only after the crop has been sown and in the event of crop failure. Mere disbursement of loan by the Financial Institutions will not entitle the farmer for compensation under the scheme.

We noticed that DLMC was not set up in the State. Further scrutiny (July 2015) of records of the Registrar, Co-operative Societies, Jharkhand, Ranchi and analysis of the data<sup>6</sup> furnished by the AIC revealed payments in excess of the share of the State (and Centre) for insurance claims were forwarded by the Nodal Banks and paid by AIC to farmers whose crops were declared affected by perils covered under the Scheme of Insurance. The basis of payments of Insurance claims for ₹ 189.82 crore<sup>7</sup> by AIC was the sown area of such crops as submitted in Declaration Forms of concerned Banks.

When data underlying the payments of claims was compared with data<sup>8</sup> collected by another directorate viz. the Economics and Statistics, Planning and Development Department (ESPDD) significant discrepancies were detected in the sown area for the same combination of crop and district<sup>9</sup> as per details below:

Source of data	Sown area in hectares		Total
	Agahani Paddy	Bhadai Maize	
AIC	371206.98	12126.41	3,83,333.39
ESPDD	201654.00	9305.00	2,10,959.00
Excess	169552.98	2821.41	1,72,374.39

The higher sown area accepted by the AIC and the Co-operative department led to excess payment of ₹ 93.03 crore (Agahani paddy: ₹ 92.14 crore and Bhadai Maize: ₹ 0.89 crore) in relation to 1,72,374.39 hectares that were not reported by the ESPDD (**Appendix-3.2.1**).

The Co-operative Department did not compare the sown area with the figures of ESPDD, which were lower. The share of GoJ was 50 *per cent* (₹ 41.48 crore) of net payment of ₹ 82.96 crore, excluding the premium

<sup>6</sup> 3,83,333.39 hectares (Agahani Paddy: 3,71,206.98 hectares for 2009-10, 2010-11 and 2012-13 in and Bhadai Maize: 12,126.41 hectares for 2009-10.

<sup>7</sup> ₹ 185.84 crore for Agahani Paddy in 2009-10, 2010-11 and 2012-13 and ₹ 3.98 crore for Bhadai Maize in 2009-10.

<sup>8</sup> 2,10,959 hectares (Agahani Paddy: 2,01,654 hectares for 2009-10, 2010-11 and 2012-13 and Bhadai Maize: 9,305 hectares for 2009-10).

<sup>9</sup> Agahani Paddy for 2009-10, 2010-11 and 2012-13 in nine districts Chatra, Deoghar, Dhanbad, Garhwa, Giridih, Hazaribag, Latehar, Lohardaga and Palamau and for Bhadai Maize for 2009-10 in three districts: Deoghar, Garhwa and Sahebganj.

amount of ₹ 10.07 crore. The department failed to make any enquiries regarding the payment made by the AIC against claims under the scheme.

Further, the Director, ESPDD could not furnish data for area sown during 2013-14 and 2014-15. In absence of details of sown area, excess payment of insurance claim for 2013-14 and 2014-15 could not be ascertained. The Director, ESPDD stated that the figure of sown area for 2013-14 and 2014-15 would be made available after submission of report to the GoI.

The Registrar, Co-operative Societies, Jharkhand accepted the audit observation and replied (July 2015) that the agriculture insurance claim was being paid on the basis of demand raised by the AIC and the report regarding sown area was not being made available by the ESPDD.

Thus, due to non-adherence of the checks prescribed in the guidelines, excess payment of share of insurance claims for ₹ 93.03 crore against 1,72,374.39 hectares, which were not determined as sown area, was made to the farmers.

The Department did not give (October 2015) specific reply.

## RURAL DEVELOPMENT DEPARTMENT

### 3.2.2 Wasteful expenditure

#### **Wasteful expenditure of ₹ 1.30 crore on incomplete bridge besides undue benefit of ₹ 18.22 lakh to the contractor**

Construction of an RCC Bridge over the Tubed River on GT moorum Road in Latehar Block was technically sanctioned (May 2007) for ₹ 2.06 crore by Chief Engineer (CE) Rural Engineering Organisation, Ranchi for execution by Executive Engineer (EE) Rural Works Division, Latehar. An agreement was executed by the EE with a contractor for ₹ 1.67 crore along with a supplementary agreement for ₹ 30.47 lakh for completion of the work by October 2008.

Scrutiny (March 2014) of records of Rural Works Division, Latehar revealed that the contractor had executed work valued at ₹ 1.30 crore<sup>10</sup> and then stopped (May 2009) the work. Despite protracted correspondence and notice in the newspaper, the contractor did not resume the work. Consequently, final measurement of the work was taken (June 2012) and the agreement was rescinded (December 2012). It was also recommended to black list the contractor and forfeit earnest money and security deposit<sup>11</sup> amounting to ₹ 16.54 lakh. But only ₹ 1.39 lakh was forfeited by the EE. In addition, excess payment of ₹ 3.07 lakh made to the contractor was not recovered. Meanwhile, the incomplete bridge developed cracks in three piers, which was not taken up for repair.

Thus, the work remained incomplete even after a lapse of six years rendering the expenditure of ₹ 1.30 crore wasteful. Non-recovery of excess payment of ₹ 3.07 lakh and non-forfeiture of earnest money and security deposit worth ₹ 15.15 lakh reveal an intent to favour the contractor.

<sup>10</sup> ₹ 1.33 crore (₹ 1,09,19,584+₹ 24,17,506) (Total Expenditure)-₹ 0.03 crore (Excess Payment)

<sup>11</sup> Earnest money-₹ 9,86,000 and Security Deposit-₹ 6,68,416

On being pointed out, EE stated (August 2015) that revised estimate has to be prepared taking into account the existing structure as per the direction of CE (May 2015). However, the reply evaded the specific point raised by audit.

The matter was referred to Government (July 2015); their reply had not been received (November 2015) despite reminders<sup>12</sup>.

## ROAD CONSTRUCTION DEPARTMENT

### 3.2.3 Unauthorised equipment advance

**Failure of Executive Engineers, Assistant Engineers and Junior Engineers to adhere to the provision of SBD in granting equipment advances to the contractors resulted in unauthorised payment of ₹ 4.14 crore to the contractors.**

According to clause 51.1 of the Standard Bidding Document<sup>13</sup> (SBD) contract, the employer shall make advance payment to the contractor of the amounts stated in the contract data. As per para 32 of the contract data, equipment advance is to be paid as 90 *per cent* for new and 50 *per cent* of depreciated value for old equipment purchased by a contractor subject to a maximum of five *per cent* of the Contract Price. Further, as per clause 51.2 of the conditions of contract, the contractor shall use the advance payment to pay for equipment and plant required specifically for execution of the works and shall demonstrate the same by supplying copies of invoices or other documents to the employer.

Ministry of Road Transport and Highway, Government of India and Road Construction Department, Government of Jharkhand gave administrative approval (March 2010 to March 2013) for widening and improvement in km 142 to 176 of National Highway (NH) 75(E) and reconstruction of Kesamore-Tangarbasli-Mandar Road (00 to 18.95 km) for ₹ 80.70 crore. An agreement for ₹ 46.94 crore was executed (December 2010) by Executive Engineer (EE), National Highway Division, Chaibasa with a contractor<sup>14</sup> for widening to two-lane and improvement in km 142 to 176 of NH 75(E) while EE, Road Division Ranchi<sup>15</sup> executed (June 2013) another agreement for ₹ 30.74 crore for re-construction of Kesamore-Tangarbasli-Mandar Road with another contractor<sup>16</sup>.

Scrutiny of records of the EEs, National Highway Division Chaibasa (August 2014) and Road Division Lohardaga bifurcated from Ranchi Division (May 2015), revealed that ₹ 3.85 crore was paid (December 2010 to September 2013) to two contractors<sup>17</sup> as equipment advance, out of which ₹ 2.99 crore<sup>18</sup>

<sup>12</sup> Reminders: Letter Nos. Report (Civil)/AR/2014-15/133 dated 27 August 2015, 231 dated 28 September 2015 and 258 dated 6 November 2015.

<sup>13</sup> SBD is a bidding documents adopted by the Road Construction Department for projects costing more than ₹ 2.50 crore.

<sup>14</sup> M/s Ram Kripal Singh Construction Pvt. Ltd.

<sup>15</sup> Work was further transferred to Road Division Lohardaga.

<sup>16</sup> M/s SKS MC Joint Venture.

<sup>17</sup> M/s Ram Kripal Singh Construction Pvt. Ltd: ₹ 2.35 crore and M/s SKS MC Joint Venture: ₹ 1.50 crore.

<sup>18</sup> M/s Ram Kripal Singh Construction Pvt. Ltd: ₹ 2.35 crore and M/s SKS MC Joint Venture: ₹ 0.64 crore.

was paid against tools and plants already in their possession before dates of agreements.

Further, the EE NH Division, Chaibasa (August 2015) also paid ₹ 1.15 crore as equipment advance to another contractor against the invoices already utilized against previous advances received for executing three works<sup>19</sup>. These advances constitute fraudulent payments as the invoices were inadmissible once used. Further, these invoices could have been easily verified as information in office files were available to serve as a check against such abuse (**Appendix-3.2.2**).

Thus, non-adherence to the provision of SBD for granting advances to the contractors resulted in undue favour of ₹ 2.99 crore and fraudulent payment of ₹ 1.15 crore to contractors.

On being pointed out, the EE, NH Division Chaibasa stated that matter was noted for future guidance whereas the EE, Road Division Lohardaga replied that payment of equipment advance was made by EE, Road Division Ranchi and correspondence would be done with him.

The matter was referred to Government (July 2015); their reply had not been received (November 2015) despite reminders<sup>20</sup>.

### **HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE DEPARTMENT**

#### **3.2.4 Irregular payment**

**Rajendra Institute of Medical Sciences (RIMS) paid ₹ 8.21 crore from its internal receipts without adhering to the provisions of RIMS Act, 2002.**

According to Section 14 (V) of Rajendra Institute of Medical Sciences (RIMS) Act, 2002, service conditions of RIMS's staff would be similar to that of civil servants of State Government until separate set of Service Rules for RIMS's are approved by it. The State Government decided (October 2004) to pay Non Practicing Allowance (NPA) to Junior/Senior Residents of RIMS (from 1<sup>st</sup> May 2004) as per All India Institute of Medical Science Residency Scheme norms. It was also decided to provide Grants-in-Aid to RIMS for bearing the financial burden as a result of payment of NPA. Sections 6 (XV) and 12 (VIII) of Act *ibid* permit the Governing Body (GB) of RIMS to utilize internal receipts of RIMS only towards maintenance and development of the Institute.

The Principal Secretary, Health, Medical Education and Family Welfare Department prohibited payment of NPA by RIMS for the years 2012-13 and 2013-14 as stated in budget allotment letters of May 2012, March 2013 and September 2013 respectively. However, without authority RIMS paid ₹ 8.21 crore as NPA to its Junior/Senior Residents from its internal receipts from

<sup>19</sup> P/R work from KM 177.00 to 202.00 of NH 75(E) agreement No.- SBD-2/2013-14 dated 05 March 2014, widening and strengthening work of KM 129.00 to 142.00 of NH 75(E), agreement No.- SBD-3/2013-14 dated 05 March 2014 and construction of bridge work in KM 75/5, 82/1, 82/2, 84/5, 86/3, 88/4, 89/6 & 95/2 of NH 75(E) agreement No.- SBD-4/2013-14 dated 05 March 2014

<sup>20</sup> Reminders: Letter Nos. Report (Civil)/AR/2014-15/124 dated 21 August 2015, 223 dated 22 September 2015 and 259 dated 6 November 2015.

April 2012 to March 2014 by the order of the Director, RIMS. But approval of the State Government was not obtained for making payment.

At the instance of audit, the State Government, accepting the fact that the payment of NPA from internal receipts was irregular, ordered (October 2014) for constitution of a three<sup>21</sup> member committee to give a report either for recovery or regularization of NPA paid from April 2012 to March 2014. But no such committee was formed as of July 2015.

Thus, RIMS paid NPA of ₹ 8.21 crore by diverting the fund of its internal receipts in violation of RIMS Act, 2002.

On this being pointed out (May 2014) in audit, the Director, RIMS stated (December 2014) that Doctors of the institution were continuously agitating and doing *dharna* to pressurise for making payment of NPA and also threatened several times to go on strike. In order to avoid the unwanted situation, the payment of NPA was made.

Reply was not tenable as the payment of NPA from its internal receipts by the Director was in violation of the provisions of RIMS Act, 2002 and the Director has made a financial decision that exceeds his powers.

The matter was referred to Government (July 2015); their reply had not been received (November 2015) despite reminders<sup>22</sup>.

## WELFARE DEPARTMENT

### 3.2.5 Irregular expenditure

**Expenditure of ₹ 3.10 crore was irregularly incurred on purchase of books without having targeted number of SC/ST beneficiaries under Book Bank Scheme.**

Centrally sponsored Book Bank scheme was introduced with the main objective to establish Book Bank in various fields like Medical, Engineering, Agriculture, Veterinary, Law, Chartered Accountancy etc. for those SC/ST<sup>23</sup> students who cannot afford expensive education but for adequate state support. Purchase of books for 'Book Bank' was restricted to the prescribed text books for the entire course and limited to ₹ 7,500 for issuing one set of books for two students of UG<sup>24</sup> courses and for one student of PG<sup>25</sup> courses in the medical stream.

Scrutiny of the records of the DWO<sup>26</sup>, Jamshedpur revealed (March 2015) that during 2010-15 an allotment of ₹ 3.27 crore<sup>27</sup> was provided for purchase of books for SC/ST students of MGM<sup>28</sup> Medical College, Jamshedpur from which 13,538 books were procured.

<sup>21</sup> Development commissioner, Finance Secretary and Health Secretary

<sup>22</sup> Reminders: Letter Nos. Report (Civil)/AR/2014-15/122 dated 21 August 2015, 225 dated 22 September 2015 and 260 dated 6 November 2015.

<sup>23</sup> Scheduled Caste/Scheduled Tribe

<sup>24</sup> Under Graduate

<sup>25</sup> Post Graduate

<sup>26</sup> District Welfare Office

<sup>27</sup> 2010-11- ₹ 25.00 lakh 2011-12- ₹ 79.00 lakh , 2012-13- ₹ 100.00 lakh , 2013-14- ₹ 48.00 lakh and 2014-15- ₹ 75.00 lakh

<sup>28</sup> Mahatma Gandhi Memorial

We noticed in audit that, there were only 416 SC/ST students for UG course and 19 SC/ST students for PG courses during 2010-15 as detailed in **Appendix-3.2.3**.

For these students, 228 sets of books (209 sets for UG students and 19 sets for PG students) were sufficient at a maximum cost ₹ 17, 02,500 (₹ 7500 x 228) out of the available allotment of ₹ 3.27 crore. But DWO spent entire amount of ₹ 3.27 crore, of which ₹ 3.10 crore was spent in violation of the prescribed norms.

Thus, DWO, Jamshedpur spent ₹ 3.10 crore irregularly on purchase of books without having the identified number of SC/ST beneficiaries under the scheme.

The matter was referred to Government (July 2015); their reply had not been received (November 2015) despite reminders<sup>29</sup>.

### **3.3 Failure of oversight/administrative control**

The Government has an obligation to improve the quality of life of the people for which it works, towards fulfillment of certain goals in the areas of health, education, development and upgradation of infrastructure, public service etc. However, Audit noticed instances where the funds released by the Government for creating public assets for the benefit of the community remained unutilised/ blocked and/or proved unfruitful/ unproductive due to indecisiveness, lack of administrative oversight and suspect actions at various levels. A few such cases have been discussed below:

#### **ROAD CONSTRUCTION DEPARTMENT**

##### **3.3.1 Unfruitful expenditure on bridge**

###### **Commencement of work without ensuring availability of land for approach road led to unfruitful expenditure of ₹ 1.90 crore on a bridge that remains idle.**

According to Rule 132 of the JPWD code, except in a case of emergent work viz. repair of breaches etc. no work should be started on land which has not been duly made over by a responsible civil officer. Further, as per paragraph 4.5 and 7.5 of memo no. 948 dated 16 July 1986 of Cabinet Secretariat and Co-ordination Department (Confidential Cell) incorporated in BPWD Code, the process of tender should be initiated only when technical sanction has been accorded, allotment of fund ensured and land has been acquired, if required for the work.

For the construction of High Level Bridge over Kharso River with approach roads in 41<sup>st</sup> km of Rehala-Garhwa-Ranka-Godharmana Road in Garhwa district, Road Construction Department (RCD), Government of Jharkhand accorded (October 2012) administrative approval (AA) and Chief Engineer, Central Design Organisation (CDO) RCD granted (November 2012) technical sanction for ₹ 2.35 crore. Executive Engineer (EE), Road Division, Garhwa executed (March 2013) an agreement with a contractor for ₹ 2.36 crore to complete the work by March 2014.

<sup>29</sup> Reminders: Letter Nos. Report (Civil)/AR/2014-15/139 dated 27 August 2015, 229 dated 28 September 2015 and 261 dated 6 November 2015.

Scrutiny of divisional records of Road Division, Garhwa revealed (May 2015) that prior to executing the agreement, the EE requested (December 2012) for change in alignment of the bridge on the ground that the proposed diversion might be washed out in rainy season and communication would be disrupted. The EE further communicated that there was no need of land acquisition or forest clearance. The bridge work was completed (September 2014).

Scrutiny further revealed that the Divisional Forest Officer (DFO), South Forest Division, Garhwa objected (March 2014) to the construction of approach road as it passed through forest land which was not transferred to RCD. After objection by the DFO, the EE submitted (June and August 2014) the proposal for transfer of 47.50 decimal of forest land and for issuing forest clearance for construction of the approach road. Transfer of required forest land and forest clearance were awaited as of May 2015. Meanwhile, the work of approach road was stopped (September 2014) rendering the completed bridge not usable & idle. Thus, commencement of work without ensuring availability of unencumbered land for approach road resulted in unfruitful expenditure of ₹ 1.90 crore. Besides, the purpose of construction of a new bridge could not be achieved.

On being pointed out, EE stated (May 2015) that alignment of the approach road was changed as per site condition and in the new alignment Forest Department raised an objection for execution of work.

The reply confirms failure of EE to ensure acquisition of land and clear title before commencement of execution of work.

The matter was referred to Government (June 2015); their reply had not been received (November 2015) despite reminders<sup>30</sup>.

## HOME DEPARTMENT

### 3.3.2 Jammers in Jails failed to block cell phones

**Failure of the Department to adequately contract for installation of cell phone jammers and to upgrade it with 3G technology led to non-achievement of specified purpose of blocking communication of prisoners despite expenditure of ₹ 7.55 crore.**

According to rule 30 of Bihar Financial Rule as adopted in the Jharkhand, terms of contract must be precise, definite, without ambiguities and standard form of contract should be adopted. Government of Jharkhand decided (November 2008) to install latest cell phone jammers<sup>31</sup> in all Jails to block mobile communication of prisoners. The Home Department accorded (February and July 2009) administrative approval (AA) for ₹ 12.17 crore for installation of 43 jammers in 18 Jails<sup>32</sup> on the basis of survey report submitted (August 2008) by M/s Electronic Corporation of Indian Limited (ECIL), Hyderabad. The Inspector General (IG) Prisons issued (February 2009) purchase order to ECIL, Hyderabad and executed (March 2010) an agreement

<sup>30</sup> Reminders: Letter Nos. Report (Civil)/AR/2014-15/80 dated 21 July 2015, 116 dated 21 August 2015 and 217 dated 22 September 2015.

<sup>31</sup> This equipment was useful for interrupting communications by blocking cell phones signals sending out radio waves along the same frequencies that mobile communication use.

<sup>32</sup> Five Central Jails, 11 District Jails and two Sub-Jails



for ₹ 12.67 crore for installation of 43 jammers and construction of 36 watch towers in 18 jails. The agency assured completion of work by October 2010. The agency installed (July 2009 to June 2011) 43 jammers in 17 jails and received (between March 2010 and July 2011) payment<sup>33</sup> of ₹ 7.55 crore against the bill of ₹ 11.72 crore.

Scrutiny (March 2015) of records of IG Prisons revealed that the installed jammers were not functioning (September 2012) properly in any of the jails as these were unable to block signals of all mobile service providers. Inadequate functioning of jammers was also reported by an inspection team<sup>34</sup> between February and August 2011. IG Prisons also inspected (September 2012) functioning of jammers in five jails<sup>35</sup> and found that signals of none of the cell phones were being jammed. Principal Secretary, Home Department also observed (December 2012) non-functioning of jammers during inspection of jails. In response, ECIL, Hyderabad stated that due to increase in number of mobile service provider companies<sup>36</sup> and introduction of 3G technology the installed systems were unable to block all mobile signals. Besides, irregular power supply, abrupt switch on and off, insufficient back up of UPS etc. affected the functioning of jammers.

The upgradation of installed systems with 3G technology for Jharkhand had been sanctioned (February 2010) by Government of India and ECIL, Hyderabad also submitted (January 2011) a proposal for ₹ 4.30 crore for up gradation of jammers to 3G technology. This proposal was submitted (February 2011) by IG Prison to the Home Department for approval which was not sanctioned as of March 2015. Actions towards strengthening of infrastructure like uninterrupted power supply/sufficient UPS back up and deputation of trained manpower was not observed in audit.

Thus, faulty agreement and failure to select appropriate technology led to non-functioning of the jammers besides non-achievement of its purpose of blocking communication of prisoners, despite expenditure of ₹ 7.55 crore. Up gradation of the jammers was also stalled for reasons not provided to audit.

The Department accepted the fact that 3G up gradation was required for proper and effective cell phone jamming and it had been decided (June 2015) to upgrade the cell phone jammers to 3G. It further stated that condition of penalty clause would be observed in future. Reply was not tenable as jammers could not even block all 2G signals as evident from inspection report.

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<sup>33</sup> Payment against 17 jammers was pending due to appearance of defects in installed jammers.

<sup>34</sup> Representatives of ECIL, NIC and Superintendent of concern jail.

<sup>35</sup> Garhwa, Hazaribag, Latehar, Palamu and Ranchi.

<sup>36</sup> ECIL Hyderabad reported that at the time of installation only BSNL, Reliance, Airtel and Idea were providing 2G services but now other service providers also provide this service.

## RURAL DEVELOPMENT AND HEALTH, MEDICAL EDUCATION & FAMILY WELFARE DEPARTMENTS

### 3.3.3 Unfruitful expenditure

**Tardy execution of construction of Bundu Sub Divisional Hospital Building resulted in unfruitful expenditure of ₹ 2.87 crore on incomplete work besides cost escalation of ₹ 2.78 crore.**

According to Rule 121 of Bihar Public Works Department Code, for every work (excluding repairs and petty works) initiated or connected with the requirements of another department, it is necessary to obtain the concurrence of the department concerned to the proposals before technical sanction to the work is accorded in the Public Works Department (PWD). The formal acceptance by the department concerned is termed as 'administrative approval' of the work, and is, in effect, an order to the PWD to execute certain specified works at a stated sum to meet the administrative needs of the department requiring the work. Rule 123 read with Rule 124 of the Code *ibid* state that the procedure of administrative approval is also applicable to modification of the proposals when such modification exceeds the amount administratively approved by more than 10 per cent or 5 per cent over the approved outlay.

Scrutiny of records (July 2014) of Rural Development Special Division (RDSD) National Rural Employment Program-II (NREP-II), Ranchi, revealed that the Department of Health, Medical Education and Family Welfare (DoHFW) accorded (January 2007) Administrative Approval (AA) for construction of Bundu Sub Divisional Hospital (BSDH) for ₹ 2.81 crore which was technically approved (March 2007) by Chief Engineer (CE), Minor Irrigation, Ranchi. Executive Engineer (EE), RDSD (NREP-II), Ranchi was nominated (January 2007) by Secretary, DoHFW as executing agency to construct BSDH building. As per order (March 2007) of the Deputy Commissioner (DC) Ranchi, the work was to be executed departmentally by RDSD and commenced in October 2007. DoHFW released ₹ 2.75 crore<sup>37</sup> from March 2007 to September 2010 to DC, Ranchi who further released it to EE between March 2007 and February 2012. EE advanced ₹ 2.70 crore<sup>38</sup> to the Assistant Engineer (AE) against which work valued ₹ 2.87 crore was shown executed (February 2012) as per entries in the Measurement Book. However, vouchers worth ₹ 1.51 crore were adjusted during March 2008 to December 2012 and for ₹ 1.25 crore vouchers were being adjusted as of August 2015. The balance ₹ 5.25 lakh was lying with RDSD.

Subsequently, RDSD stopped the work from February 2012 due to a ban (October 2010) on departmental works above ₹ 25,000 by the Finance Department, Government of Jharkhand. Therefore residual works viz. external plaster, installation of windows, doors, finishing works etc. were yet to be completed as of August 2015. We further observed that EE, RDSD prepared a revised estimate of works on account of changes in Schedule of Rate (2012) for ₹ 5.27 crore against which Technical Sanction was accorded (June 2013)

<sup>37</sup> ₹ 1.50 crore-March-2007, ₹ 50.00 lakh- June 2008, ₹ 75.00 lakh- September 2010.

<sup>38</sup> ₹ 75.00 lakh 2006-07, ₹ 15.00 lakh 2007-08, ₹ 54.75 lakh 2008-09, ₹ 50.00 lakh 2009-10, ₹ 68.24 lakh 2011-12, ₹ 6.76 lakh 2012-13.

by CE, Rural Development Special Zone, Ranchi for ₹ 5.24 crore. Subsequently, the estimate was again revised (April 2015) to ₹ 5.59 crore for which the Department was requested (April 2015) to grant AA. Revisions involved an additional ₹ 2.78<sup>39</sup> crore (overall cost increase of 99 per cent) over the original estimate for the work. The AA was not accorded as of June 2015 by the Department.

Thus, due to failure of the EE RDS, Ranchi to complete the work departmentally as per the stipulated time, the work approved at a value of ₹ 2.81 crore in March 2007 remained incomplete for more than seven years rendering the expenditure of ₹ 2.87 crore unfruitful. This failed to augment health services in the sub-division of Bundu.

The delay has caused the cost of work to increase 99 per cent and stands revised at ₹ 5.59 crore which is also yet to be approved.

EE stated (August 2015) that Principal Secretary, DoHFW, Jharkhand, Ranchi has been requested for revised AA and allotment of fund.

The matter was referred to Government (June 2015); their reply had not been received (November 2015) despite reminders<sup>40</sup>.

## RURAL WORKS DEPARTMENT

### 3.3.4 Unfruitful expenditure on incomplete road

**Failure of the Department to take timely action resulted in non-completion of roads which led to unfruitful expenditure of ₹ 1.57 crore on incomplete roads for three to five years.**

According to para 13.1 (iv) of guidelines of *Pradhan Mantri Gram Sadak Yojana* (PMGSY), time period provided in the Notice Inviting Tender and the work programme was to be strictly enforced and action must be taken against the contractor in case of delay, as per contract provision. Provision of Standard Bidding Document also provided termination of the contract if the contractor causes a fundamental breach of contract by stopping the work for more than 28 days without authorization of the engineer. Further, as per paragraph 4.8.2 of the standard specification and Code of practice for Water Bound Macadam (WBM) of the Indian Road Congress (IRC), the base course is to be provided with bituminous surfacing. The latter shall be laid only after the WBM course is completely dry and before allowing any traffic on it.

The Chief Engineer (CE), Jharkhand State Rural Road Development Authority (JSRRDA) sanctioned (November 2008) estimates of ₹ 2.60 crore for construction and maintenance for five years of two roads under PMGSY viz. road from Sansang to Sos (3.70 km in Chandwa block Latehar) and road from Olhepat to Masiyutu (3.30 km in Balumath block in Latehar). Executive Engineer (EE), Rural Works Division (RWD), Latehar executed (April 2009) an agreement for ₹ 2.42 crore with a contractor for completion of the work by April 2010.

<sup>39</sup> ₹ 5.59 crore - ₹ 2.81 crore

<sup>40</sup> Reminders: Letter Nos. Report (Civil)/AR/2014-15/95 dated 5 August 2015, 206 dated 8 September 2015, 245 dated 12 October 2015 and 252 dated 6 November 2015.

Scrutiny (January 2015) of records of RWD, Latehar revealed that provision of granular sub base course, WBM in two layers, primer coat, premix carpet and seal coat were made in the agreement for construction of roads. We further noticed that the contractor had executed work only up to WBM level (March 2010: Sansang to Sos road and June 2012: Olhepat to Masiyatu road) and received (August 2012) payment of ₹ 1.57 crore.

Thereafter, the contractor stopped execution of work contrary to instructions of EE (December 2013). In March 2014, the Superintending Engineer ordered to rescind the agreement, in response to which EE initiated action for rescinding of agreement and recommended for blacklisting the contractor. But, neither the agreement was rescinded nor any action was taken by the EE for completion of bituminous works (July 2015).

As such, both roads remained incomplete as of July 2015 and envisaged objective of PMGSY of providing all weather smooth roads could not be achieved. Further, as per Joint physical verification report (July 2015) WBM surface of both the roads were damaged<sup>41</sup> significantly due to lapse of time and non-execution of bituminous work.

Thus, failure of EE to take action as warranted in the contract for completion of two roads led to non-execution of bituminous surface over WBM surface for three to five years. This resulted in unfruitful expenditure of ₹ 1.57 crore on incomplete roads in addition to excessive wear and tear by vehicles that are forced to use the road.

On being pointed out in audit, the EE stated (January 2015) that the contractor was requested several times to complete the work. However, the contractor did not adhere to the instructions. The EE further stated (June 2015) that action was being taken to rescind the agreement.

Reply was not acceptable as action was not taken against the contractor as per the clause of the contract and objective of providing all weather black top roads to rural people could not be achieved.

The matter was referred to Government (June 2015); their reply had not been received (November 2015) despite reminders<sup>42</sup>.

### **HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE DEPARTMENT**

#### **3.3.5 Non-fulfilment of objective**

**Non-synchronisation of various activities as per DCI norms, resulted in expenditure of ₹ 9.54 crore on construction of Dental College & Hospital Building remaining idle.**

Section 6 (VI) of Rajendra Institute of Medical Science (RIMS) Act, 2002, mandates the establishment for a Dental College and Hospital with essential facilities to teach and provide practical training to medical students. Further, as per the norms of Dental Council of India (DCI), a Dental College may be

<sup>41</sup> (i) Sansang to Sos in Chandwa Block- Gr III (60 per cent) Gr II (50 per cent) and (ii) Olhepat to Masiyatu in Balumath Block Gr III (50 per cent) Gr II (40 per cent).

<sup>42</sup> Reminders: Letter Nos. Report (Civil)/AR/2014-15/78 dated 21 July 2015, 118 dated 21 August 2015, 219 dated 22 September 2015 and 254 dated 6 November 2015.

established after obtaining prior permission of Central Government, DCI and affiliation from the concerned university.

Secretary, Health, Medical Education and Family Welfare Department accorded (January 2006) administrative approval for ₹ 8.00 crore for construction of Dental College and Hospital building and Executing Engineer, NREP-II, Ranchi as executing agency completed<sup>43</sup> (October 2013) the building at a cost of ₹ 9.54 crore.

Scrutiny of records (July 2014) revealed that RIMS approached (December 2012) State Government for sanction of funds for procurement of machines/equipment and for posts of Medical and Para-Medical staff. Audit noticed that posts of Medical and Para-medical staff were finally sanctioned in May 2015 by the State Government and funds for procurement of machines/equipment were yet to be sanctioned as of June 2015.

The Director, RIMS also requested (November-December 2013) Central Government to grant permission for establishing a new dental college in the name of Dental Institute, RIMS, Ranchi from the academic session 2014-15. Accordingly, the DCI, New Delhi carried out (May 2014) inspection of Dental College, RIMS to assess feasibility to start the Dental College but found several deficiencies with regard to posts and equipment. Hence, approval was not granted by the DCI.

The matter was referred to the State Government in July 2015 and in reply the Government stated (September 2015) that posts for Dental College had been sanctioned in May 2015 and the Dental College building has been completed in July 2015. However, its handing over was under process. It was further stated that recruitment against sanctioned posts and procurement of machine and equipment was under process, hence expenditure was not unfruitful.

Reply of the State Government was contradictory to the completion report given by EE in October 2013 which indicates poor synchronization of critical activities viz. construction of college building, procurement of equipment, recruitment of staff and then seeking approval of DCI. The Dental College and Hospital had not started as of September 2015 even after nine years from the approval by the State Government and two years from its physical completion.

As a result the building completed at a cost of ₹ 9.54 crore remains idle and the state was deprived of the dental professionals while public at large did not get benefit of treatment from a government hospital.

### **3.4 Persistent and pervasive irregularities**

An irregularity is considered persistent if it occurs year after year. It becomes pervasive when it prevails in the entire system. Recurrence of irregularities, despite their being pointed out in earlier audits, is not only indicative of non-seriousness on the part of the Executive, but is also an indication of the lack of effective monitoring. This, in turn, encourages wilful deviations from the observance of rules/regulation and results in weakening of the administrative structure. A few such cases have been discussed below:

<sup>43</sup> Delay in completion of Dental College and Hospital building has already been mentioned in paragraph 1.2.8.5 of Audit Report (Civil and Commercial) 2009-10.

## RURAL WORKS DEPARTMENT

### 3.4.1 Unfruitful expenditure

**Commencement of work without ensuring environmental clearance led to stoppage of work rendering expenditure of ₹ 2.78 crore as unfruitful.**

According to the Chief-Conservator of Forest-cum-Executive Director, Barren Land Development Board's letter<sup>44</sup>, permission for environmental clearance of bituminous works falling within National Park/Wild Life Sanctuary must be obtained from the National Board of Wildlife (NBWL) and the empowered committee of Hon'ble Supreme Court.

Chief Engineer (CE), Rural Engineering Organisation (REO)-cum-Jharkhand State Rural Road Development Authority (JSRRDA), gave technical sanction (December 2007) for construction and maintenance of road<sup>45</sup> for ₹ 4.18 crore under PMGSY and awarded (September 2008) the contract to a contractor for ₹ 4.16 crore. Executive Engineer (EE), Rural Works Division (RWD), Chatra executed (September 2008) an agreement with the contractor to complete the work by September 2009.

Scrutiny (March 2014) of records of RWD, Chatra revealed that while preparing (May 2007) Detailed Project Report for the work, the nature of land was categorised as 'agriculture or barren land' and accordingly EE, RWD published (March 2008) the Notice Inviting Tender<sup>46</sup> (NIT) and issued (September 2008) the work order.

However, Divisional Forest Officer (DFO), Wild Life Division, Hazaribagh objected (November 2008) to the publication of NIT and to construction of proposed road as it fell within Wild Life Sanctuary area. He further requested EE to obtain environmental clearance by submitting necessary information in prescribed form without which execution of bituminous works would be in violation of the Forest Conservation Act, 1980.

We further noticed that EE did not act upon DFO's letter and completed the road up to Water Bound Macadam (WBM) Grade III (April 2010) without prior environmental clearance. However, he requested (April 2010) DFO for allowing execution of bituminous works over WBM surface on the ground that no environmental clearance was required for a road constructed prior to 25 October 1980. But DFO objected (May 2010) to the construction work, as it was within the stretch of 10 km from the boundaries of forest land. The division did not stop the work, despite being repeatedly requested by the Forest Department, and completed (March 2011) work valued ₹ 2.78 crore.

Meanwhile, the Superintendent Engineer (SE) directed (July 2010 and October 2010) EE to submit a report on clearance/No Objection Certificate from Forest Department and also to submit (December 2010) a proposal of *moorum* topping to cover the metaled surfaces. Further, EE informed (July 2012) CE, JSRRDA that 40 to 45 *per cent* of constructed road of WBM Grade III had been damaged due to rain, erosion or by other means. Accordingly, division

<sup>44</sup> Letter no. 968 dated 07 November 2006.

<sup>45</sup> Madhania to Sehda under package no. JH 0201 of PMGSY, Phase V (Length-13.70 kms)

<sup>46</sup> Published vide NIT No. 06/2007-08 dated 29 March 2008.

submitted estimates of *moorum* topping and profile correction for ₹ 35.59 lakh which was approved (July 2013) by CE and EE issued (July 2013) a work order to the same contractor.

DFO again intimated (July 2013) EE not to execute any work as approval of proposal had not been received from NBWL, otherwise legal action would be initiated. There after the work was suspended (July 2013) by the EE.

Thus, execution of work by EE in violation of the codal provisions, absence of environmental clearance for bituminous works in forest areas, non-adherence to conditions of NBWL and the Hon'ble Supreme Court's rulings as well as repeated warnings and protests from the DFO, resulted in expenditure of ₹ 2.78 crore becoming unfruitful. Intended objectives of PMGSY were also not achieved.

On being pointed out, EE stated (March 2014) that the matter would be referred to the higher authority for necessary action.

The matter was referred to Government (July 2015); their reply had not been received (November 2015) despite reminders<sup>47</sup>.

### HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE DEPARTMENT

#### 3.4.2 Idle expenditure

**Failure of Department to synchronise different activities viz. construction of hospital building, obtaining sanction of required posts and supply of equipment and medicines resulted in idle expenditure of ₹ 3.54 crore on Mother and Child Welfare Hospital.**

To strengthen the medical infrastructure in urban areas of Jharkhand in the light of recommendation of Twelfth Finance Commission, Secretary, Health, Medical Education and Family Welfare Department (Department), Jharkhand gave administrative approval (November 2008) to a proposal of ₹ 3.54 crore for converting Mother and Child Welfare Centre into 30-bed Mother and Child Welfare Hospital at Petarwar, Bokaro.

Scrutiny of records (February 2014) of Primary Health Centre Petarwar revealed that Mother and Child Welfare Hospital including staff quarters was completed and handed over (June 2013) to Medical Officer in-charge, Primary Health Centre, Petarwar, Bokaro after incurring expenditure of ₹ 3.54 crore. We further observed that the Department after a delay of two years submitted (June 2015) a proposal to *Prashasi Padvarg Samiti* with a copy to Finance Department for sanction of post of 53 staff<sup>48</sup> as per standard norm of Government of India to provide quality delivery and pre-delivery care services to pregnant women for this centre. However, posts were not sanctioned as of June 2015. Further, equipment and medicines were also not supplied to the hospital. As such, quality delivery and pre-delivery care services could not be started through this centre despite lapse of two years from completion of hospital complex.

<sup>47</sup> Reminders: Letter Nos. Report (Civil)/AR/2014-15/120 dated 21 August 2015, 221 dated 22 September 2015 and 256 dated 6 November 2015.

<sup>48</sup> Medical and Para medical staff, guard and sweeper.

Thus, failure of the Department to synchronise different activities resulted in idle expenditure of ₹ 3.54 crore on construction of Mother and Child Welfare Hospital and staff quarters, Petarwar, Bokaro and the intended objective of converting the Child and Mother Care Centre to a 30 bed hospital was also defeated.

On being pointed out, Civil Surgeon-cum-Chief Medical Officer Bokaro accepted (June 2015) the fact that Mother and Child Welfare Hospital Petarwar, Bokaro had been non-functional in absence of staff, equipment and medicines.


The matter was referred to Government (July 2015); their reply had not been received (November 2015) despite reminders<sup>49</sup>.

**Ranchi**  
**The 05 February 2016**

  
**(S. RAMANN)**  
**Accountant General (Audit) Jharkhand**

**Countersigned**

**New Delhi**  
**The 09 February 2016**

  
**(SHASHI KANT SHARMA)**  
**Comptroller and Auditor General of India**

<sup>49</sup> Reminders: Letter Nos. Report (Civil)/AR/2014-15/122 dated 21 August 2015, 225 dated 22 September 2015 and 260 dated 6 November 2015.



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# **APPENDICES**

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**Appendix-1.1.1***(Referred to paragraph 1.1.6; page 4)***Statement showing the position of Outstanding Inspection Reports, Paragraphs and Amount involved****(₹ in crore)**

Year	Social Sectors				Economic and General Sectors			
	IRs	Section A	Section B	Amount involved	IRs	Section A	Section B	Amount involved
2003-04	41	75	291	57.36	53	111	122	86.31
2004-05	126	312	841	194.37	169	238	418	2326.55
2005-06	210	338	1253	604.54	191	234	656	1012.96
2006-07	218	433	826	722.09	217	284	767	571.74
2007-08	190	372	739	334.78	219	359	828	4353.57
2008-09	205	173	968	470.16	248	441	844	2757.89
2009-10	220	153	1177	345.14	167	156	617	1504.99
2010-11	224	239	1155	1253.78	209	263	837	1638.12
2011-12	228	141	1253	2158.86	111	160	729	474.36
2012-13	199	71	1330	1801.60	84	137	616	861.60
2013-14	225	168	1417	2860.05	128	122	707	8657.52
2014-15	62	36	506	1050.47	45	90	260	325.18
<b>Total</b>	<b>2148</b>	<b>2511</b>	<b>11756</b>	<b>11853.20</b>	<b>1841</b>	<b>2595</b>	<b>7401</b>	<b>24570.79</b>

**Appendix-1.1.2**

(Referred to paragraph 1.1.6; page 4)

**Statement showing types of irregularities in outstanding paragraphs**
**Social Sector-I**

Year	IRs	Particulars										Total
		Defalcation / Misappropriation/ Loss/Theft	Excess payment/ Recoverable /Non-Deduction of Tax	Undue aid to the contractor	Excess payment	In-fructuous and Wasteful expenditure	Diversion of funds	Retention of fund	Non-fulfillment of objectives	Delay in execution of schemes	Miscellaneous	
2003-04	41	25	21	27	22	38	62	34	21	28	88	366
2004-05	29	16	18	17	25	20	24	18	08	08	46	200
2005-06	93	51	46	30	73	76	77	51	45	39	108	596
2006-07	86	42	32	28	47	53	48	49	46	40	98	483
2007-08	86	26	30	19	38	44	45	48	44	32	51	377
2008-09	97	29	30	17	30	44	46	28	25	27	75	351
2009-10	135	54	51	29	79	82	68	62	65	57	129	676
2010-11	155	59	53	54	51	70	74	72	88	76	142	739
2011-12	151	58	55	42	79	72	79	71	85	58	152	751
2012-13	106	35	41	33	50	62	74	47	63	35	154	594
2013-14	143	51	44	36	62	83	84	63	80	84	202	789
2014-15 (09/14)	40	02	03	11	08	20	20	39	44	42	96	285
<b>Total</b>	<b>1162</b>	<b>448</b>	<b>424</b>	<b>343</b>	<b>564</b>	<b>664</b>	<b>701</b>	<b>582</b>	<b>614</b>	<b>526</b>	<b>1341</b>	<b>6207</b>

**Social Sector-II**

Year	No. of IRs	Misappropriation/ loss/defalcation	Recoverable/ excess payment	Undue aid to contractor	Excess expenditure/ avoidable expenditure	Unfruitful expenditure	Non adherence to rules/ irregular expenditure/ non-deduction of VAT/ Non adjustment of advances	Blockage of fund and unutilised fund	Non achievement of target/ payment without work	Sub standard plan and delayed execution of schemes	Miscellaneous	Total
2004-05	97	0	108	195	17	64	183	21	141	199	25	953
2005-06	117	0	166	165	24	23	188	20	177	201	31	995
2006-07	132	0	07	05	13	170	155	08	12	10	396	776
2007-08	104	0	25	08	17	135	160	22	11	27	329	734
2008-09	108	0	22	07	12	185	172	09	07	08	368	790
2009-10	85	0	18	13	08	148	162	08	07	07	284	655
2010-11	69	0	15	07	05	153	160	10	05	07	292	654
2011-12	77	0	17	15	13	142	152	15	13	17	259	643
2012-13	93	0	23	19	11	165	172	09	08	09	391	807
2013-14	82	0	15	20	17	155	161	28	09	11	380	796
2014-15	22	0	11	07	05	75	36	18	04	06	95	257
<b>Total</b>	<b>986</b>	<b>0</b>	<b>427</b>	<b>461</b>	<b>142</b>	<b>1415</b>	<b>1701</b>	<b>168</b>	<b>394</b>	<b>502</b>	<b>2850</b>	<b>8060</b>

## Economic &amp; General Sector

Year	No. of IRs	Total paragraphs	Unfruitful Expenditure	Infructuous Expenditure	Creation of Liability	Doubtful execution of work/purchase	Irregular Expenditure/Purchase	Non-adjustment of advances/ Outstanding temporary advance	Illegal mining/felling encroachment/grazing etc.	Non-Complication /show progress of work
1	2	3	4	5	6	7	8	9	10	11
2003-04	53	233	18	12	6	9	11	5	12	7
2004-05	169	656	27	9	8	9	22	8	28	7
2005-06	191	890	49	27	33	41	48	19	61	23
2006-07	217	1051	38	22	20	21	38	23	36	25
2007-08	219	1187	67	21	23	28	74	24	51	27
2008-09	248	1285	73	29	16	21	53	26	55	24
2009-10	167	773	41	14	19	14	37	13	31	14
2010-11	209	1100	63	21	24	19	47	16	46	23
2011-12	111	889	33	15	22	14	29	6	30	14
2012-13	84	753	74	25	24	29	61	23	58	9
2013-14	128	829	54	21	10	18	53	6	14	7
2014-15	45	350	17	9	12	15	13	9	16	6
<b>Total</b>	<b>1841</b>	<b>9996</b>	<b>554</b>	<b>225</b>	<b>217</b>	<b>238</b>	<b>486</b>	<b>178</b>	<b>438</b>	<b>186</b>

Year	Non-raising of demand/short raising of demand / non –realization of demand for compensatory afforestation and net present value	Execution of work without approval from competent authority	Irregular refund	Irregular award of work /undue favour to contractor	Non-adjustment of mobilization advance	Excess expenditure payment	Short /non-deduction levy of Royalty IT/S.Tax/Labour cess	Suspected misappropriation misutilisation	Blocked of fund	Other
	12	13	14	15	16	17	18	19	20	21
2003-04	9	4	5	7	3	11	5	6	9	94
2004-05	16	13	12	9	6	15	12	14	16	425
2005-06	35	16	15	28	17	32	29	18	23	376
2006-07	33	19	34	12	11	18	12	29	19	641
2007-08	47	17	12	25	13	35	27	29	27	640
2008-09	45	11	10	23	11	37	25	19	22	785
2009-10	29	11	9	11	8	22	19	12	18	451
2010-11	36	9	12	18	10	20	18	21	26	671
2011-12	28	9	16	17	14	18	19	15	184	406
2012-13	55	13	17	28	13	39	28	20	23	214
2013-14	45	17	23	21	14	30	7	6	8	475
2014-15	20	11	14	8	6	14	5	3	3	169
<b>Total</b>	<b>398</b>	<b>150</b>	<b>179</b>	<b>207</b>	<b>126</b>	<b>291</b>	<b>206</b>	<b>192</b>	<b>378</b>	<b>5347</b>

**Appendix-2.1.1**

(Referred to paragraph 2.1.7.3; page 13)

**Statement of no. of seats sanctioned, utilized and vacant in UG/PG course during 2010-15**

Year	Name of Medical College	UG course			PG course		
		No. of seats sanctioned	No. of seat utilised	No. of seats vacant	No. of seats sanctioned	No. of seat utilised	No. of seats vacant
2010-11	PMCH, Dhanbad	50	49	1	0	0	0
	MGMMCH, Jamshedpur	50	49	1	11	10	1
	RIMS, Ranchi	90	90	0	173	110	63
2011-12	PMCH, Dhanbad	50	38	12	0	0	0
	MGMMCH, Jamshedpur	50	41	9	11	10	1
	RIMS, Ranchi	150	145	5	179	128	51
2012-13	PMCH, Dhanbad	50	50	0	0	0	0
	MGMMCH, Jamshedpur	50	50	0	11	9	2
	RIMS, Ranchi	150	148	2	184	142	42
2013-14	PMCH, Dhanbad	100	100	0	0	0	0
	MGMMCH, Jamshedpur	100	100	0	11	09	2
	RIMS, Ranchi	150	147	3	184	133	51
2014-15	PMCH, Dhanbad	100	71	29	0	0	0
	MGMMCH, Jamshedpur	100	70	30	11	11	0
	RIMS, Ranchi	150	129	21	184	146	38
	<b>Total</b>	<b>1390</b>	<b>1277</b>	<b>113(8%)</b>	<b>959</b>	<b>708</b>	<b>251(26%)</b>

(Source: Information collected from Secretariat, Health, Medical Education and Family Welfare Department)

**Appendix-2.1.2**  
(Referred to paragraph 2.1.8.1; page 15)  
**Statement of Civil works at PMCH, Dhanbad**

(₹ in crore)

Sl. No.	Year	Name of the Work	Date of Sanction	Approved cost	Stipulated completion date	Fund received Expenditure	Status of the Work
1	2011-12	Construction of Auditorium	10-09-2011	3.84	29-09-2013	<u>4.16</u> 4.16	Work approximately completed
2	2011-12	Library building	09-09-2011	3.50	09-01-2014	<u>4.09</u> 4.09	Work completed and process for handing over.
3	2012-13	Central Casualty Ward	12-01-2013	2.52	27-12-2014	<u>2.51</u> 2.47	-
4	2014-15	Cath Lab	27-08-2014	9.96	23-12-2016	<u>2.00</u> 2.00	Incomplete and work is under progress
5	2014-15	Construction of building of Paediatric department Part-A	27-08-2014	9.70	-	0	Agreement stopped by the order of department on 17.03.2015
6	2014-15	Construction of building of Paediatric department Part. B	27-08-2014	7.00	-	0	Agreement stopped by the order of department on 17.03.2015
7	2014-15	Construction of building for Gynaecology department	27-08-2014	6.36	-	0	Agreement stopped by the order of department on 17.03.2015
8	2014-15	Construction of building of Surgery, Anaesthesia, ENT and Eye Department	27-08-2014	6.91	-	0	Agreement stopped by the order of department on 17.03.2015
9	2014-15	Renovation of Lecture Theatre Hall	27-08-2014	0.07	-	<u>0.07</u> 0	Tender is under process
10	2014-15	Renovation of 500 bedded main building and OPD complex	27-08-2014	2.10	17-09-2015	<u>2.10</u> 1.95	Incomplete and work is under progress
11	2014-15	Construction of 10 bedded burn unit	17-08-2014	1.35	11-12-2015	<u>0.25</u> 0	Work is yet to be started.
12	2014-15	Construction of six no. of body storage	17-08-2014	0.46	-	0	Tender is under process
		<b>Total</b>		<b>53.77</b>		<b><u>17.98</u></b> <b>14.67</b>	

(Source: Data provided by the Department)

**Appendix-2.1.3**

(Referred to paragraph 2.1.8.2; page 16)

**Statement showing shortage of medical equipment in PMCH, Dhanbad**

Sl. No.	Name of Department	No. of Items (Prescribed as per MCI)	No. of Items available	No. of Items shortage (per cent)
1	Anatomy	36	28	08 (22)
2	Anesthesiology	21	3	18(86)
3	Biochemistry	39	09	30(77)
4	ENT	129	122	7(5)
5	Medicine	54	26	28(52)
6	Microbiology	45	28	17(38)
7	Obstetrics & Gynecology	97	46	51 (53)
8	Ophthalmology	40	28	12(30)
9	Pathology	71	44	27(38)
10	Pharmacology	142	57	85(60)
11	Physiology	87	79	8(9)
12	Radio-Diagnosis	10	01	01(90)
13	Surgery	51	27	24(47)

(Source: Information provided by the HOD of departments of PMCH, Dhanbad)

**Appendix-2.1.4**  
(Referred to paragraph 2.1.8.3; page 16)  
**Statement of utilization of medical equipment during 2010-15**

Name of the Department	Name of the machine	Date of purchased	Idle since	Amount (₹)	Reason
<b>Under State Plan</b>					
Biochemistry	Elisa Reader with Washer	26.03.11		354600	It was not installed by the vendor.
	Automated Electrophoresis	17.03.11	Nov 2013	1730400	For want of reagent.
	Fully Automated Analyser	23.03.12	Since installation	2475000	As it is required to PG teaching.
ENT	Cardiac Monitor with Defibrillator	31.07.12	31.07.12	305000	Not put to use. As no such occasion occurred.
Pathology	Automated Electrophoresis	17.03.11	Since installation	1725000	Due to non- availability of reagent and technician
Physiology	Gas Analyser Apparatus	30.03.12	Since last three years	26950	Lack of cartridge and updating
	Douglas bag	29.03.12	Since last two years	55200	Due to ban on mammalian experiments
Obst & Gynac	Blood Gas Analyser	16.03.11	Since last one year	150000	Due to want of software and Technician
	Digital Colpo Scope	26.03.15		1904500	Due to room construction of room is going on
	Portable Colour Doppler System	26.03.15		3809500	Due to room construction is going on
Surgery	12 Beded Surgical ICU	30.3.15		17479000	Due to non- handing over of building Central Casualty Ward was not shifted. Hence presently not in use.
<b>Total</b>				<b>30015150</b>	
<b>Under CSS head</b>					
Pathology	Automated Multipara metric Immunoassay	02.12.13	02.12.13	3123750	Non-functional due non availability of reagent and technician
	Nephelometry Immunochemistry System	13.12.13	13.12.13	5244750	Non-functional due non availability of reagent and technician
	Electrolyte Analyser	28.11.13	Since installation	414750	Non-functional due non availability of reagent and technician
Physiology	Vascular Non Invasive Physiology Analysis System	29.03.14	29.03.14	1986600	Non-functional as there is no PG teaching course.
	OT Table for Mammalian Experiment	26.02.15	26.02.15	480900	Non-functional as there is no PG teaching course.
	TMT Machine	26.02.15	26.02.15	1023750	Non-functional as there is no PG teaching course.
Obst & Gynac	CTG Machine	25.10-13	25.10.13	186060	Since 6 months as there is no belt.
<b>Total</b>				<b>12460560</b>	

(Source: Information furnished by HOD of Departments, PMCH, Dhanbad)



### Appendix-2.1.5

(Referred to paragraph 2.1.9.1; page 17)

#### Details of teaching hours actually devoted against the prescribed minimum norms of MCI for batch 2010-11

Sl. No.	Name of Subjects/Department	Norms of MCI (teaching hour)	Actual teaching hours devoted by faculties	Shortfall of teaching hours	Percentage of shortfall
1	Anatomy	650	456	194	30
2	Biochemistry	240	205	35	14
3	Medicine	300	188	112	37
4	Microbiology	250	165	85	34
5	Pathology	300	218	82	27
6	Physiology	480	281	199	41
7	Obstetrics & Gynecology	300	155	163	48

(Source: MCI guidelines and information provided by the HOD of departments of PMCH, Dhanbad)

### Appendix-2.1.6

(Referred to paragraph 2.1.14 & 2.1.16; page 23 & 25)

#### Statement of no. of seats sanctioned, utilized and vacant in ANMTC/GNMTC/College of Nursing during 2010-15

Batch	ANMTC									GNMTC			College of nursing, Ranchi		
	Chaibasa			Deoghar			Jamshedpur			Dhanbad			No. of seat sanctioned	No. of seat utilized	No. of seat vacant
	No. of seat sanctioned	No. of seat utilized	No. of seat vacant	No. of seat sanctioned	No. of seat utilized	No. of seat vacant	No. of seat sanctioned	No. of seat utilized	No. of seat vacant	No. of seat sanctioned	No. of seat utilized	No. of seat vacant			
2010-11	60	60	Nil	60	54	6	60	Nil	60	40	26	14	80	72	08
2011-12	60	Nil	60	60	Nil	60	60	43	17	40	26	14	80	Nil	80
2012-13	60	60	Nil	60	56	4	60	Nil	60	40	38	02	80	62	18
2013-14	60	Nil	60	60	Nil	60	60	Nil	60	40	40	Nil	80	77	03
2014-15	60	Nil	60	60	Nil	60	60	Nil	60	40	40	Nil	80	Nil	80
<b>Total</b>	<b>300</b>	<b>120</b>	<b>180</b>	<b>300</b>	<b>110</b>	<b>190</b>	<b>300</b>	<b>43</b>	<b>257</b>	<b>200</b>	<b>170</b>	<b>30</b>	<b>400</b>	<b>211</b>	<b>189</b>

(Source: Principal incharge of test-checked ANMTC/GNMTC/Nursing college)

**Appendix-2.2.1**  
(Referred to paragraph 2.2.6.1; page 30)

**Statement showing funds available with the district and expenditure there  
against during 2010-15**

(₹ in crore)

District	Year	Opening balance	Fund received from GoI	Other receipts (interest, refund from agencies)	Total available fund	Expenditure	Closing balance	Percentage expenditure to available fund
East Singhbhum	2010-11	Nil	25.00	Nil	25.00	10.07	14.93	40
	2011-12	14.93	30.00	0.39	45.32	35.05	10.27	77
	2012-13	10.27	30.00	0.37	40.64	21.41	19.23	53
	2013-14	19.23	10.00	0.75	29.98	14.46	15.52	48
	2014-15	15.52	20.00	0.43	35.95	12.32	23.63	34
Gumla	2010-11	Nil	25.00	Nil	25.00	6.33	18.67	25
	2011-12	18.67	30.00	0.29	48.96	28.82	20.14	59
	2012-13	20.14	30.00	0.54	50.68	15.39	35.29	30
	2013-14	35.29	10.00	0.90	46.19	19.51	26.68	42
	2014-15	26.68	20.00	Nil	46.68	37.87	8.81	81
Palamu	2010-11	Nil	25.00	Nil	25.00	7.82	17.18	31
	2011-12	17.18	30.00	0.25	47.43	34.83	12.60	73
	2012-13	12.60	30.00	0.43	43.03	27.98	15.05	65
	2013-14	15.05	10.00	0.65	25.70	15.06	10.64	59
	2014-15	10.64	20.00	Nil	30.63	17.98	12.65	59
Ramgarh	2010-11	Nil	25.00	0.02	25.02	7.12	17.90	28
	2011-12	17.90	30.00	0.09	47.99	31.98	16.01	67
	2012-13	16.01	30.00	0.52	46.53	13.75	32.78	30
	2013-14	32.78	10.00	1.04	43.82	22.39	21.43	51
	2014-15	21.43	20.00	3.17	44.60	33.77	10.83	76

(Source: Information furnished by the test-checked districts)

**Appendix-2.2.2**  
(Referred to paragraph 2.2.6.2; page 31)

**Statement showing delay in release of Central fund of IAP/ACA by the State to the LWE districts and non-payment of penal interest**

Sl. No.	Details of funds released by GoI to the Govt. of Jharkhand			Details of release to districts by Govt. of Jharkhand			RBI Rate of interest (per cent per annum)	Delay in release of funds to districts (in days)	Delay beyond prescribed 15 days (in days)	Amount of interest not paid to the districts (₹ in crore)
	Date	Amount (₹ in crore)	Details of sanction letter etc.	Date	Amount (₹ in crore)	Details of sanction letter etc.				
01	08.12.2010	350	No.11019/856/2010-BRGF for 14 districts @ ₹ 25 crore	04.02.2011	175	39/Dated 04.02.2011 for 14 districts @ ₹ 12.5 crore	6	57	42	1.21
02	09.05.2011	140	No.M13053/4/5/2011 MLP 14 districts @ ₹ 10 crore	15.06.2011	140	3/Dated 15.06.2011 for 14 districts @ ₹ 10 crore	6	36	21	0.48
03	06.09.2011	70	FNo.44(9) PF-I/2011-593 7 districts @ ₹ 10 crore	30.09.2011	70	11/Dated 30.09.2011 for 7 districts @ ₹ 10 crore	6	23	8	0.09
04	26.09.2011	70	FNo.44(9) PF-I/2011-685 7 districts @ ₹ 10 crore	19.10.2011	70	12/Dated 19.10.2011 for 7 districts @ ₹ 10 crore	6	22	7	0.08
05	29.12.2011	90	FNo.44(9)PF-I/2011-1193 3 districts @ ₹ 30 crore	23.02.2012	90	19/Dated 23.02.2012 for 3 districts @ ₹ 30 crore	6	55	40	0.59
06	30.10.2012	40	FNo.44(2)PF-I/2012-837 2 districts @ ₹ 20 crore	17.12.2012	40	47/Dated 17.12.2012 for 2 districts @ ₹ 20 crore	9	47	32	0.32
07	04.10.2013	140	FNo.44(5) 2013-797 14 districts @ ₹ 10 crore	11.02.2014	140	41 dated 11.02.2014 for 14 districts @ ₹ 10 crore	9.5	129	114	4.15
08	28.10.2013	30	FNo.44(5) 2013-910 3 districts @ ₹ 10 crore	11.02.2014	30	41 dated 11.02.2014 for 3 districts @ ₹ 10 crore	9	105	90	0.67
<b>Grand Total</b>										<b>7.59</b>

(Source: Audit scrutiny)

**Appendix-2.2.3**  
(Referred to paragraph 2.2.6.5; page 32)

**Details of funds transferred to EE, RWD(W), Ramgarh under IAP/ACA  
during 2010-15**

(Amount in ₹)

Sl. No.	Date	Cheque Number	Bank	
<b>Year 2010-11</b>				
01	11.03.2011	103556	BOI	50000000.00
02	11.03.2011	103557	BOI	10000000.00
<b>Year 2011-12</b>				
03	31.05.2011	478243	SBI	35000000.00
04	31.05.2011	478244	SBI	15000000.00
05	02.09.2011	92993	BOI	30000000.00
06	02.09.2011	92994	BOI	17500000.00
07	02.09.2011	92995	BOI	15000000.00
08	31.01.2012	106079	BOI	20000000.00
09	31.01.2012	106080	BOI	30000000.00
<b>Year 2012-13</b>				
10	21.09.2012	106099	BOI	18221000.00
11	21.09.2012	106100	BOI	10000000.00
12	21.09.2012	447018	PNB	4124000.00
13	04.01.2013	62457	BOI	1300000.00
<b>Year 2013-14</b>				
14	19.07.2013	62494	BOI	6354900.00
15	03.10.2013	62501	BOI	12021300.00
16	28.10.2013	62506	BOI	2445600.00
17	31.12.2013	62513	BOI	699420.00
18	10.01.2014	62516	BOI	695000.00
19	07.03.2014	62520	BOI	38293000.00
20	11.03.2014	62522	BOI	2317700.00
21	25.03.2014	62530	BOI	18544922.00
<b>Year 2014-15</b>				
22	25.07.2014	62536	BOI	321134.00
23	14.08.2014	62537	BOI	930200.00
24	24.11.2014	62545	BOI	31808800.00
25	26.12.2014	62547	BOI	165793.00
26	17.01.2015	62549	BOI	721796.00
27	17.01.2015	62550	BOI	783400.00
28	17.01.2015	62576	BOI	14313757.00
<b>Total</b>				<b>386561722.00</b>

(Source: IAP/ACA Cash book maintained at district level)

**Appendix-2.2.4**

(Referred to paragraph 2.2.6.5; page 32)

**Statement of moneys credited into the Axis bank and withdrawal there from**

<b>(A) Details of money credited into bank account:</b>		
	Amount (in ₹)	Remarks
Allotment under IAP by the district	11,00,00,000.00	This amount was taken in the cash book maintained in the division for the said bank account.
Interest credited by the bank during the period 14.03.2011 to 30.06.2015	18,06,504.00	This amount was <b>not taken in the cash book</b> maintained in the division for the said bank account.
Money deposited in cash in bank account 17.02.2012: 50,00,000.00 18.02.2012: 35,00,000.00 21.02.2012: 25,00,000.00	1,10,00,000.00	This amount was <b>not taken in the cash book</b> maintained in the division for the said bank account and <b>sources of these funds could not be ascertained in audit.</b>
Money credited into bank account by clearing on 14.03.2011 24.01.2013	5,00,000.00 13,00,000.00	These amounts were <b>not taken in the cash book</b> maintained in the division for the said bank account and <b>sources of these funds could not be ascertained in audit.</b>
<b>Total</b>	<b>12,46,06,504.00</b>	
<b>(B) Details of money withdrawn from the bank account:</b>		
Payment through cheque to contractors	7,73,53,478.00	This amount was taken in the cash book maintained in the division for the said bank account.
1. Payment to the Dy. Commissioner, Sales tax, Ramgarh 2. Payment to the Income Tax Officer, Ramgarh 3. Payment of labour cess to Jharkhand bhawan nirman awamanya karmakar	19,00,046.00 21,52,760.00 9,50,024.00	These amounts were taken in the cash book maintained in the division for the said bank account.
Money withdrawn in cash/through self cheque during July 2011 to December 2012	4,04,45,000.00	These amounts were <b>not taken in the cash book</b> maintained in the division for the said bank account and vouchers in support of these withdrawals were not produced to audit.
1. Transferred to REO works on 18.03.2011 2. Transferred on 24.01.2013	5,00,000.00 13,00,000.00	These amounts were <b>not taken in the cash book</b> maintained in the division for the said bank account and vouchers in support of these transfers/withdrawals were not produced to audit.
<b>Total</b>	<b>12,46,01,308.00</b>	
(C) Balance lying in bank account (As on 30.06.2015)	5,196.00	As per bank statement

(Source: Bank statement for the period 14 March 2011 to 30 June 2015 and cash book maintained in the division)

**Appendix-2.2.5***(Referred to paragraph 2.2.6.5; page 32)***Details of money withdrawn from Axis bank, Ramgarh in cash/through self cheque**

Sl. No.	Date	Cheque number	Amount in ₹
1	06.07.2011	173809	2000000.00
2	12.07.2011	173810	1000000.00
3	26.07.2011	173880	500000.00
4	29.07.2011	173811	1000000.00
5	16.08.2011	173797	1200000.00
6	27.08.2011	173812	1000000.00
7	30.08.2011	173813	1200000.00
8	05.09.2011	173814	1500000.00
9	19.09.2011	173815	1000000.00
10	26.09.2011	173816	500000.00
11	01.10.2011	173817	1500000.00
12	07.10.2011	173818	500000.00
13	12.10.2011	173819	1000000.00
14	24.10.2011	173820	1000000.00
15	25.11.2011	173860	1500000.00
16	02.12.2011	173859	1000000.00
17	05.12.2011	173858	1000000.00
18	09.12.2011	173846	1000000.00
19	24.05.2012	4476	3000000.00
20	05.06.2012	4477	1500000.00
21	18.06.2012	4502	3000000.00
22	20.06.2012	4517	3000000.00
23	27.06.2012	4518	1000000.00
24	03.07.2012	4519	1500000.00
25	11.07.2012	4607	500000.00
26	19.07.2012	4612	1300000.00
27	21.07.2012	4614	900000.00
28	14.08.2012	4661	1300000.00
29	23.08.2012	4662	300000.00
30	24.08.2012	4663	1500000.00
31	28.08.2012	4664	1200000.00
32	04.10.2012	4665	1000000.00
33	06.12.2012	5100	45000.00
<b>Total</b>			<b>40445000.00</b>

(Source: Bank statement for the period 14 March 2011 to 30 June 2015 as produced to audit)

**Appendix-2.2.6**

(Referred to paragraph 2.2.6.5; page 32)

**Statement showing analysis of particulars of amount withdrawn from bank in cash/through self-cheque**

Particulars		Amount in ₹	Remarks
1. Security deposit deducted from bills	47,58,775.00	2,76,43,692.00	As per cash book
2. Royalty deducted from bills	52,31,135.00		As per cash book
3. Revenue realised from bills			As per cash book
4. Extension of time deducted from bills	4,27,868.00		As per cash book
5. Balance amount of allotment under IAP	22,28,372.00		As per cash book
	1,49,97,542.00		As per cash book
Interest credited in bank during 18.03.2011 to 30.06.2015		18,06,504.00	As per bank statement
Amount deposited in cash in bank account		1,10,00,000.00	As per bank statement
<b>Total</b>		<b>4,04,50,196.00</b>	
Less: Amount lying in bank account as on 30.06.2015		(-) 5,196.00	As per bank statement
Amount withdrawn from bank in cash/through self cheque		4,04,45,000.00	

(Source: Cash book and bank statement)

**Appendix-2.2.7**

(Referred to paragraph 2.2.6.5; page 33)

**Details of IAP funds not credited in full into the treasury**

Date	Cheque No.	Amount (in ₹)	Treasury challan No. and date	Remarks	Delays in deposit of fund
04.01.2013	62457	1300000.00	TC No.11/20.03.2013- ₹9,00,000 TC No.3/04.10.2013- ₹ 4,00,000	The IAP/ACA fund allotted by the district was partly deposited in March 2013 and the balance deposited in October 2013 in treasury by the EE, RWD (W), Ramgarh.	74 days to 271 days
03.10.2013	62501	12021300.00	TC No.01/02.11.2013- ₹ 75,00,000 TC No.05/13.11.2014- ₹ 12,60,000 TC No.06/13.11.2014- ₹ 32,61,300	₹ 75,00,000 was deposited by the cheque number 171182 on 2.11.13 and the balance amount of ₹ 4521300/- was deposited by DD No.414453 dated 24.10.2014 (₹ 12,60,000/-) and DD No.414546 dated 31.10.2011 (₹ 3261300/-) on 13.11.2014.	29 days to one year and 41 days
<b>Total</b>		<b>13321300.00</b>			

(Source: Audit scrutiny)

**Appendix-2.2.8**  
(Referred to paragraph 2.2.7.1; page 35)

**Statement showing cancelled work after approval by DLC during  
2010-2015**

District	Scheme	No of Works	Estimated cost (₹ in lakh)	Reasons for cancellation
East Singhbhum	Boundary wall	01	24.05	Disputed land
	Anganbari Center	08	44.86	Non-availability of land, non finalization of tender
	Irrigation	07	120.81	Public hindrance
	Bridge/Culvert	03	90.92	Due to pre-existence of alternate road
Gumla	Tube well boring	226	88.79	Non-initiation of work by the contractor
	AWC	218	1022.27	Non-initiation of work by the contractor
	Mircro lift	15	52.50	Not mentioned
	Kitchen shed	117	81.90	Non-initiation of work by the contractor
	Bench/desk	308	278.16	Delay in supply of bench/desk
	Water supply	04	51.36	Non-initiation of work by the contractor
	Blacktop road	03	712.43	Non-participation of bidders in tender
	Culvert	01	50.91	Not mentioned
	Market shed	03	73.90	Non-availability of land
	Irrigation	03	42.15	Not mentioned
	Health centre	01	22.00	Pre-existence of health centre
	Repairing of panchayat bhawan	01	3.29	Not mentioned
	Palamu	AWC	96	233.91
Hand Pump		151	3.90	Non-initiation of work by the contractor
Water supply		01	14.55	Not mentioned
Deep Boring		01	1.55	Not mentioned
Check dam		25	123.28	Not mentioned
Construction/renovation of ponds		04	116.29	Not mentioned
Installation of transformer		16	119.20	Transformer already installed
Supply of desk bench		22	165.27	Supply of inferior quality of bench/desk
Construction of Road		01	92.93	Land problem
Ramgarh	AWC	44	279.49	Non-availability of land, pre-existence of AWC building etc
	Community Center	02	12.22	Non-availability of land
	HSC	05	120.25	Non-availability of land
	PCC Road	04	51.10	Non-availability of land
	Renovation of Pond	05	75.05	Non-availability of land
	Construction of Boundary Wall	01	24.82	Non-availability of land
	Kitchen Shed	42	41.12	Non-availability of land, non existence of school for which work was proposed and pre existence of kitchen Shed
	Installation of HYDT hand pumps	30	5.63	Non-availability of land
<b>Total</b>		<b>1369</b>	<b>4240.86</b>	



**Appendix-2.2.9**

(Referred to paragraph 2.2.7.3; page 36)

**Statement showing expenditure on purchase of movable items**

District	Item	Year	Expenditure (₹ in lakh)
East Singhbhum	Bench/desk	2011-12	298.76
Gumla	Generator	2014-15	40.59
	Medical equipment	2010-11 and 2011-12	34.71
	Bench/desk	2010-11	29.85
Palamu	Computer and xerox machine	2010-11	285.60
	Generator	2010-11	397.31
	Ambulance	2013-14	33.00
	Bench/desk	2010-11 and 2013-14	217.66
Ramgarh	Computer, almirah, table, chair etc.	2014-15	1.94
	Ambulance	2013-14	33.72
	Bench/desk	2010-11	265.00
<b>Total</b>			<b>1638.14</b>

**Appendix-2.2.10**

(Referred to paragraph 2.2.8.2; page 38)

**Statement showing execution of inadmissible works out of IAP funds**

(₹ in lakh)

District	Name of works	No. of scheme	Estimated cost	Expenditure (in lakh)
East Singhbhum	Construction of boundary wall and gate	49	637.24	405.79
Gumla	Construction of boundary wall	06	55.01	52.05
	Construction of quarters for teachers	04	105.47	75.27
	Replacement of transformer	01	48.43	48.43
Palamu	Transformer	56	76.03	76.03
	Erection of transmission line	01	27.01	27.01
	Boundary wall in school	12	48.74	8.08
	Construction of park	02	162.86	104.37
	Purchase of computer, xerox machine and generator etc.	231	620.63	620.63
Ramgarh	Construction of guard room in collector's office	01	7.30	6.89
	Construction of gate in residence of collector	01	2.40	2.28
	Installation of CCTV at collector's office	01	1.04	1.04
	Construction of boundary wall	48	431.06	331.67
	Computer, almirah, table, chair etc.	01	1.94	1.94
<b>Total</b>		<b>414</b>	<b>2225.16</b>	<b>1761.48</b>

(Source: Audit scrutiny)

**Appendix-2.2.11**  
(Referred to paragraph 2.2.8.7; page 42)

**Statement of assets lying unutilised till March 2015**

District	Name of scheme	Year of sanction	Expenditure (₹ in lakh)	Completion month	Number of months for which assets lying unutilized
Gumla	10 Health sub centre	2010-11	180.53	NA	NA
	8 medical equipment such as X-Ray and ECG machines	2011-12	11.12	NA	NA
	5 Generator sets	2014-15	16.4	September 2014	8
Palamu	29 Generators, 21 computers and 20 Xerox machine	2010-11	71.71	March 2011	48
Ramgarh	Const. of additional class rooms in K B High School, Lari	2012-13	22.36	July 2014	12
	Const. of postmortem house	2010-11	5.26	March 2012	40
	Const. of Health sub centre, Chumba	2012-13	21.20	December 2014	7
	Const. of Project High School, Mandu	2012-13	24.73	August 2013	23
	Const. of additional class rooms in SS+2 High School, Mandu	2012-13	22.26	December 2014	7
	Const. of 1000 MT Godown at Mandu	2012-13	20.40	December 2014	7
	<b>Total</b>		<b>395.97</b>		

**Appendix-2.2.12**

(Refer to paragraph 2.2.10.3;page 46)

**Details of Social sector statistics of test-checked districts**

District	Overall sex ratio (female per 1000 male)	Literacy rate	Children (6-14 years) out of school (per cent)	Household having improved source of drinking water (per cent) excluding institutional households	Household having improved toilet facility (per cent) excluding institutional households	Infant mortality rate (per 1000)	Under five mortality rate (per 1000)	Neo-natal mortality rate (per 1000)	Institutional delivery (per cent)	Maternal mortality rate (per 1000)
Jharkhand	948	66.40	3.80	62.04	21.42	36	51	23	46.20	245
Bokaro	922	72.01	1.00	62	32.95	28	38	20	54.80	182
Chatra	953	60.02	3.60	54	9.60	42	53	25	35.60	182
East Singhbhum	949	75.50	2.00	80.30	48.93	25	34	17	70	252
Garhwa	935	60.30	4.80	75.34	6.60	33	47	19	39.20	302
Giridih	944	63.10	3.40	30.94	10.43	28	37	18	35.10	182
Gumla	993	65.70	7.60	33.15	9.58	45	70	34	45.70	244
Hazaribag	947	69.80	1.10	36.57	19.09	29	35	14	54.20	182
Koderma	950	66.80	0.80	44.07	16.21	27	33	18	54.90	182
Khunti	997	63.90	4.90	36.13	8.12	NA	NA	NA	NA	NA
Latehar	967	59.50	5.60	57.10	10.10	NA	NA	NA	NA	NA
Lohardaga	985	67.60	4.40	48.86	14.55	53	70	39	54.70	244
Palamu	928	63.60	2.50	73.51	12.51	40	52	23	39.30	302
Ramgarh	921	23.20	NA	51.09	32.53	NA	NA	NA	NA	NA
Ranchi	949	76.10	4.40	59.30	39.80	30	44	21	64.20	244
Saraikela	956	67.70	2.60	76.85	19.86	NA	NA	NA	NA	NA
Simdega	997	68.00	3.50	41.30	7.85	NA	NA	NA	NA	NA
West Singhbhum	1005	58.60	5.90	71.51	11.39	53	87	35	38.50	252

NA: Not Available

**Appendix-2.3.1**  
(Referred to paragraph 2.3.7; page 51)

**List of test checked schools, audit sampled**

Sl. No	District	School Name	Primary/ Upper Primary	Sl. No	District	School Name	Primary/ Upper Primary
<b>BOKARO SCHOOLS</b>							
1	Bokaro	UPG P S BARHABAD	Primary	1	Chatra	UPS SAJANA	Primary
2	Bokaro	GOVT P S KHUNTADIH	Primary	2	Chatra	MS DIBHATOLI	Primary
3	Bokaro	UPG PS BARWADIH	Primary	3	Chatra	MS GUDRIBAJAR	Primary
4	Bokaro	UPG PS BIRHOR TAND	Primary	4	Chatra	UPS BHUNYA TOLI STADIUM	Primary
5	Bokaro	GOVT P S DALDAL TOLA (URDU)	Primary	5	Chatra	UPS KATHOTIYA	Primary
6	Bokaro	UPG PS CHOTKI CHIDRI	Primary	6	Chatra	UPS LATBED	Primary
7	Bokaro	UPG PS BIYAH MAHUA	Primary	7	Chatra	UPS RORIYOTERI	Primary
8	Bokaro	UPG P S ARATAND	Primary	8	Chatra	UPGPS,GARARIYANEVI	Primary
9	Bokaro	UPG P S MANIPUR	Primary	9	Chatra	UPG GOPALDIH	Primary
10	Bokaro	UPG P S KORIABERA	Primary	10	Chatra	UPGPS, GHURDAUR,UTTARITOLA	Primary
11	Bokaro	UPG PS BANKATWA	Primary	11	Chatra	UPGPS MEYARAGKALA	Primary
12	Bokaro	UPG B S LH STREET 6	Primary	12	Chatra	UPS TETERWAR	Primary
13	Bokaro	UPG P S RAVIDASTOLA	Primary	13	Chatra	UPS MURADDIH	Primary
14	Bokaro	UPG PS PAGARBAND	Primary	14	Chatra	UPS KHANGARA	Primary
15	Bokaro	UPG P S BENDITAND	Primary	15	Chatra	UPS GORIYADIH	Primary
16	Bokaro	UPG P S HATING COLONY	Primary	16	Chatra	UPS RAJPUR	Primary
17	Bokaro	GOVT P S GARGADAIM	Primary	17	Chatra	NPS BHUNDAL	Primary
18	Bokaro	GOVT P S HARIMANDIR	Primary	18	Chatra	UPS SARGAON	Primary
19	Bokaro	NPS JAWAHARNAGAR	Primary	19	Chatra	UPGPS,DAGDAGWA	Primary
20	Bokaro	UPG PS GANJUJDIH	Primary	20	Chatra	NPS KANAUDI	Primary
21	Bokaro	UPG MS BARPOKHAR	Upper Primary	21	Chatra	UMS BALIBANPUR	Upper Primary
22	Bokaro	UPG GOVT M S TANDMOHANPUR BASTI	Upper Primary	22	Chatra	UMS JARDAG	Upper Primary
23	Bokaro	UPG M S JAINABASTI	Upper Primary	23	Chatra	UMS BHUSAR	Upper Primary
24	Bokaro	UPG GOVT M S BANSHI	Upper Primary	24	Chatra	UMS KALAL TOLI	Upper Primary
25	Bokaro	UPG GOVT M S KHARPITO	Upper Primary	25	Chatra	MS GWALATOLI	Upper Primary
26	Bokaro	UPG GOVT M S (URDU) CHAS	Upper Primary	26	Chatra	MS GEETAASHRAM	Upper Primary
<b>CHATRA SCHOOLS</b>							

Sl. No	District	School Name	Primary/Upper Primary	Sl. No	District	School Name	Primary/Upper Primary
27	Bokaro	GOVT M S SECTOR-4	Upper Primary	27	Chatra	UMS SAGASOT	Upper Primary
28	Bokaro	UPG MS PACHORA	Upper Primary	28	Chatra	UPGMS,PINDRIKALA	Upper Primary
29	Bokaro	UPG MS NAINATAND	Upper Primary	29	Chatra	UMS RAJPUR	Upper Primary
30	Bokaro	UPG RAJKIYAKKRIT M S MAHTODIH (KANYA)	Upper Primary	30	Chatra	UMS BASARIYA	Upper Primary
<b>DHANBAD SCHOOLS</b>							
1	Dhanbad	UPG PS DOGDHO, BAGHMARA,	Primary	1	Latehar	UPG PS MUNDA TOLA	Primary
2	Dhanbad	UPG PS ADARSH COLONY, BAGHMARA,	Primary	2	Latehar	UPG PS TONGRI TOLA	Primary
3	Dhanbad	UPG PS DOMIGUTHU, BAGHMARA, DHANBAD	Primary	3	Latehar	UPG PS KOTNASIMAR	Primary
4	Dhanbad	UPG PS UPPER BANDHA, BAGHMARA,	Primary	4	Latehar	UPG PS PAKRUA	Primary
5	Dhanbad	UPG PS JOBHI TAND,	Primary	5	Latehar	UPG PS BANALAT	Primary
6	Dhanbad	NPS SUGNA, GOVINDPUR,	Primary	6	Latehar	UPG PS BAIGATOLA	Primary
7	Dhanbad	UPG PS SINGH BASTI, BALIYAD, NIRSA,	Primary	7	Latehar	GOVT PS HARINAMAR	Primary
8	Dhanbad	UPG PS BATHANTAND, NIRSA, DHANBAD	Primary	8	Latehar	UPG PS ANGARA	Primary
9	Dhanbad	UPG PS KUTUM TAND, PURVI TUNDI	Primary	9	Latehar	UPG PS PARAHIIYA TOLA CHATUAG	Primary
10	Dhanbad	UPG PS TAL BOHAL, PURVI TUNDI	Primary	10	Latehar	UPG PS PALHA	Primary
11	Dhanbad	UPG PS MAHUATAND, TOPCHANCHI	Primary	11	Latehar	UPG PS TONGRITOLA BARIYATU	Primary
12	Dhanbad	PS KHAWADIH, TOPCHANCHI	Primary	12	Latehar	UPG PS TILAIYA TAR	Primary
13	Dhanbad	NPS AMBAGAN BHULI,	Primary	13	Latehar	UPG PS BHALUGARI	Primary
14	Dhanbad	UPG PS EKRA HARIJAN BASTI	Primary	14	Latehar	UPG PS MANDAR CHUTIYA	Primary
15	Dhanbad	PS GOPAL GARERIAH	Primary	15	Latehar	UPG PS PARAHIIYA TOLA	Primary
16	Dhanbad	PS LAYABAD	Primary	16	Latehar	UPG PS DURANGI KHURD	Primary
17	Dhanbad	PS SIJUA URDU	Primary	17	Latehar	GOVT PS RAJHAR	Primary
18	Dhanbad	NPS DOBARI, JHARNA,	Primary	18	Latehar	GOVT PS BANPUR	Primary
19	Dhanbad	NPS PATROBAD, TUNDI,	Primary	19	Latehar	GOVT PS MATNAG	Primary
20	Dhanbad	NPS NUTANDIH	Primary	20	Latehar	UPS DARHA MAHUATAND	Primary
21	Dhanbad	MS BUNIYADI JAGJIVAN NAGAR, DHANBAD	Upper Primary	21	Latehar	UMS TUNDA HUTU	Upper Primary
22	Dhanbad	UMS KASHITAND, TUNDI, DHANBAD	Upper Primary	22	Latehar	UPG MS DARICHAPAR	Upper Primary
23	Dhanbad	UPG MS SARAIYAVITA, BALIAPUR	Upper Primary	23	Latehar	UPG MS KORWATOLI	Upper Primary
24	Dhanbad	MS RAGHUNATHPUR, BALIAPUR	Upper Primary	24	Latehar	UPG MS BIJARA	Upper Primary
25	Dhanbad	UMS SUWARIA, BALIAPUR, DHANBAD	Upper Primary	25	Latehar	UPG MS SUKKAI	Upper Primary

Sl. No	District	School Name	Primary/Upper Primary	Sl. No	District	School Name	Primary/Upper Primary
26	Dhanbad	UPG UMS BALUBANKER, NIRSA, DHANBAD	Upper Primary	26	Latehar	GOVT MS SEMARBU DHANI	Upper Primary
27	Dhanbad	UMS URDU PANDRA BEJRA, NIRSA, DHANBAD	Upper Primary	27	Latehar	GOVT MS ASHRAM LATEHAR	Upper Primary
28	Dhanbad	ADARSH HINDI BALIKA MS PURANA BAJAR,	Upper Primary	28	Latehar	GOVT MS CHANDANDIH	Upper Primary
29	Dhanbad	MS KHARIKABAD,	Upper Primary	29	Latehar	UPG MS AMBA TIKAR	Upper Primary
30	Dhanbad	MS BHOWRA, JHARIA,	Upper Primary	30	Latehar	GOVT BOYS MS DURWA	Upper Primary
<b>JAMTARA SCHOOLS</b>							
1	Jamtara	UPGRADE PRIMARY SCHOOL RAYTAPARA	Primary	1	Pakur	UPG PS DHABADANGAL	Primary
2	Jamtara	RAJKIAKRIT PS LAKHIABAD-KH	Primary	2	Pakur	PS DHAWABATHAN	Primary
3	Jamtara	UPGRADE PRIMARY SCHOOL RAROGARA	Primary	3	Pakur	UPG PS DAMRU	Primary
4	Jamtara	RAJKIYAKRUT PRIMARY SCHOOL DEVADANGAL	Primary	4	Pakur	PS SIMALJORI	Primary
5	Jamtara	RAJKIYAKRUT PRIMARY SCHOOL JILIMTANR	Primary	5	Pakur	PS KITAJHOR, LITTIPARA	Primary
6	Jamtara	UPGRADE PRIMARY SCHOOL JAMIORIYA	Primary	6	Pakur	PS SIDHAGHATI	Primary
7	Jamtara	RAJKIYKRIT PRIMARY SCHOOL KOLIDIH	Primary	7	Pakur	PS RAJPUR	Primary
8	Jamtara	UPGRADE PRIMARY SCHOOL RANGAMATIJA	Primary	8	Pakur	PS POCHAIBERA	Primary
9	Jamtara	UPGRADE PRIMARY SCHOOL ASANBANI	Primary	9	Pakur	PS KAROPARA	Primary
10	Jamtara	UPGRADE PRIMARY SCHOOL JEROTAR	Primary	10	Pakur	PS GANGMURI	Primary
11	Jamtara	UPGREDE PRIMARY SCHOOL DULADIH	Primary	11	Pakur	PS BARHABAD	Primary
12	Jamtara	UPGREDE PRIMARY SCHOOL NAWATAR	Primary	12	Pakur	PS SAHAR PUR	Primary
13	Jamtara	UPGREDE PRIMARY SCHOOL LAKADGADHA	Primary	13	Pakur	UPG PS LAKHIJOL	Primary
14	Jamtara	UPGREDE PRIMARY SCHOOL JAMUNIACHAK	Primary	14	Pakur	PS UDAYPUR	Primary
15	Jamtara	RAJKIYAKRUT PRIMARY SCHOOL MALPARA	Primary	15	Pakur	PS BALLABH PUR	Primary
16	Jamtara	RAJKIYAKRUT PRIMARY SCHOOL KURMIPARA	Primary	17	Pakur	PS BAGANPARA	Primary
17	Jamtara	UPGRADE PRIMARY SCHOOL DOMPARA KALITALLA	Primary	18	Pakur	PS GWALPARA (URDU)	Primary
18	Jamtara	RAJKIYAKRUT PRIMARY SCHOOL PRAKHAND COLONEY	Primary	19	Pakur	PS KITHAJOR URBAN	Primary
19	Jamtara	SSA NEW PRIMARY SCHOOL DANAIPARA SHAHARDAL	Primary	20	Pakur	PS JOBODIH PAKUR	Primary
20	Jamtara	SSA NPS BARADAHHA JILIMTAR	Primary	21	Pakur	SSA NPS CHIRUDDIH KALICHANDI	Primary

Sl. No	District	School Name	Primary/Upper Primary	Sl. No	District	School Name	Primary/Upper Primary
21	Jamtara	RAJKIYAKRIT UPGRADE MIDDLE SCHOOL KARJORI	Upper Primary	22	Pakur	MS POCHAIBERA	Upper Primary
22	Jamtara	RAJKIYAKRUT UPGRADE HIGH SCHOOL TARNI	Upper Primary	23	Pakur	UPG MS CHANDPUR	Upper Primary
23	Jamtara	RAJKIYAKRIT MIDDLE SCHOOL SEARSULI	Upper Primary	24	Pakur	UPG MS DARAJPUR	Upper Primary
24	Jamtara	RAJKIYAKRIT UPGRADE MIDDLE SCHOOL BIJAIPUR	Upper Primary	25	Pakur	UPG MS GAYBATHAN	Upper Primary
25	Jamtara	RAJKIYAKRIT UPGRADE MIDDLE SCHOOL KEBALJURIYA	Upper Primary	26	Pakur	UHS ILAMI	Upper Primary
26	Jamtara	RAJKIYARRIT UPGRADE HIGH SCHOOL DEBJOR(09-10)	Upper Primary	27	Pakur	UPG MS JADUPUR	Upper Primary
27	Jamtara	RAJKIYAKRIT UPGRADE MIDDLE SCHOOL POSTA	Upper Primary	28	Pakur	UPG MS HARIHARA	Upper Primary
28	Jamtara	+2 (J.B.C) HIGH SCHOOL JAMTARA	Upper Primary	29	Pakur	GMS HIDATO	Upper Primary
29	Jamtara	RAJKIYAKRUT MIDDLE SCHOOL JAMTARA	Upper Primary	30	Pakur	MS HARINDANGA (URDU)	Upper Primary
30	Jamtara	RAJKIYAKRUT UPGRADE MIDDLE SCHOOL TILABAD	Upper Primary		Pakur	HARISH CHANDRA MS PAKURIA	Upper Primary

### Appendix-2.3.2

(Referred to paragraph 2.3.8.2; page 53)

### Submission, Approval of AWP&B and Release of central assistance

Due date	January/February	Approval of AWP&B by PAB		Ad-hoc release	First instalment		Second instalment	
		Date of submission	Date of approval		April or before approval of AWP&B by PAB	April/ May	September/October	Date of released
2010-11	04.05.2010	09.06.2010	10.04.2010		27.08.10		16.12.10	
2011-12	21.05.2011	21.06.2011	24.05.2011		19.08.11		08.12.11	
2012-13	22.05.2012	05.07.2012	09.05.2012		30.07.12		04.01.13	
2013-14	05.03.2013	30.05.2013	18.04.2013		26.08.13		23.12.13	
2014-15	04.04.2014	01.05.2014	23.04.2014		14.10.14		11.03.15	

**Appendix-2.3.3**

(Referred to paragraph 2.3.8.2; page 54)

**Fund released by the JSMDMA to DSEs were delayed by one to seven months during the period 2010-15**

Year	Central Assistance	Date of release of fund to state	Date of release of fund to district	Delay in month
2010-11	8186.83	12.05.10	10.08.10	Three
	7361.34	27.08.10	25.11.10	More than two & half
	2825.66	01.10.10	11.11.10	One
	13980.70	20.12.10	17.03.11	Two & half
2011-12	9366.97	07.06.11	14.11.11	Five
	1407.35	20.08.11	11.11.11	Three
	16142.90	19.12.11	27.03.12	Three
	8585.37	10.05.12	11.07.12	Two
2012-13	9316.80	30.04.13	30.08.13	Four
	11245.02	04.09.13	31.12.13	Two & half
	14455.38	17.01.14	25.03.14	Two & half
	9415.46	23.04.14	18.12.14	Seven & half
2014-15	4578.04	14.10.14	01.02.15	Three & half
	6510.13	11.03.15	25.05.15	Three & half

**Appendix-2.3.4**

(Referred to paragraph 2.3.8.3; page 54)

**Outstanding dues of Food Corporation of India**

Year	Total dues of state as of 31.03.2014(₹ in lakh)	
	Total bill raised	Total payment received
2010-11	5862.83	5797.16
2011-12	4463.02	4433.05
2012-13	4959.75	4811.57
2013-14	4420.22	3804.58
2014-15	3258.50	1225.02
<b>Total dues</b>		<b>2892.82</b>

(Source -Bills raised by FCI, Ranchi as 21.07.2015 by e-mail )



**Appendix-2.3.5**  
(Referred to paragraph 2.3.8.4 & 2.3.10.5; page 55 & 60)  
**Facilities in test checked Schools**

Sl. No.	Name of Districts	No of sampled schools	Present enrolment in MDM	Drinking water facilities not available	Toilet facilities not available	Kitchen Shed cum store not available	Health check up with health card not found	Weight and height measured not found	Gas based/unatallah for cooking not found	Shortage of Serving utensil	No of cook helper presently available	Shortage of cook as per norms	Weighing machine and height recorder not available
1.	Bokaro	30	3697	02	04	05	30	30	30	2400	68	11	30
2.	Chatra	30	4116	02	03	07	30	30	30	1570	67	18	30
3	Dhanbad	30	3636	08	02	07	30	30	28	1897	59	18	30
4.	Jamra	30	3696	01	02	08	25	24	30	687	64	16	30
5	Latehar	30	4064	05	02	05	30	30	30	2012	65	18	30
6.	Pakur	30	6072	02	04	09	30	30	30	4207	65	32	30
	<b>Total</b>	<b>180</b>	<b>25281</b>	<b>20</b>	<b>17</b>	<b>41</b>	<b>175</b>	<b>174</b>	<b>178</b>	<b>12773</b>	<b>388</b>	<b>113</b>	<b>180</b>

**Appendix-2.3.6**  
(Referred to paragraph 2.3.9.2; page 56)  
**Actual coverage of schools under MDM Scheme during 2010-15**

Year	Total number of schools centre/madrasas/maktabas		
	PAB approval for the year	Actual covered (as per next years AWP&B)	Per cent of coverage
2010-11	52138	40733	78.13
2011-12	40832	42041	103.03
2012-13	42549	40630	95.49
2013-14	40630	40948	99.82
2014-15	41153	41009	99.65

(Source: AWP&B data of JSMDMA)

**Appendix-2.3.7**  
(Referred to paragraph 2.3.9.4; page 58)  
**Attendance in sampled districts during 2010-15**

Name of districts	Type of school	(in per cent)						
		2010-11	2011-12	2012-13	2013-14	2014-15		
Bokaro	Primary	64.06	58.90	64.42	63.55	65.29		
	Upper Primary	55.22	57.24	55.49	55.83	56.22		
Chatra	Primary	57.10	53.75	56.64	56.36	48.64		
	Upper Primary	58.25	51.59	61.46	55.22	49.21		
Dhanbad	Primary	55.00	48.00	36.00	41.00	54.00		
	Upper Primary	91.00	47.00	34.00	39.00	47.00		
Jamtara	Primary	48.90	58.72	56.71	50.91	48.01		
	Upper Primary	64.88	54.43	51.78	48.48	46.02		
Latehar	Primary	61.77	63.95	64.68	62.16	62.08		
	Upper Primary	57.89	59.84	61.03	52.78	56.40		
Pakur	Primary	71.00	42.25	35.91	35.68	35.91		
	Upper Primary	66.00	39.36	42.80	37.38	42.79		

(Source: sampled districts data)

**Appendix-2.3.8**

(Referred to paragraph 2.3.10.2; page 59)

**Statement of late released of quarterly allotment of food grains made by the State to different districts instead of 1<sup>st</sup> day of the month preceding the allocation of quarter**

**STATE –District wise quarterly allotment of food grains issued to DSEs**

Year	Date of Allotment of first quarter	Delay in Month	Date of Allotment of second quarter	Delay in Month	Date of Allotment of third quarter	Delay in Month	Date of Allotment of fourth quarter	Delay in Month
2010-11	NA	NA	11.06.2010	01	20.09.2010	01	03.12.2010	00
2011-12	29.03.2011	01	21.05.2011	00	13.10.2011	02	13.10.2011	00
2012-13	22.03.2012	01	13.06.2012	01	27.09.2012	01	08.01.2013	01
2013-14	22.03.2013	01	03.07.2013	02	26.09.2013	01	06.02.2014	02
2014-15	08.05.2014	02	18.07.2014	01	24.11.2014	03	30.12.2014	01

DISTRICT-CHATRA Block wise quarterly allotment of foodgrains issued by the DSEs Chatra to Food Corporation of India.

Year	Date of Allotment of first quarter	Delay in Month	Date of Allotment of second quarter	Delay in Month	Date of Allotment of third quarter	Delay in Month	Date of Allotment of fourth quarter	Delay in Month
2010-11	08.04.2010	02	06.07.2010	01	26.09.2010	01	NA	NA
2011-12	29.03.2011	01	27.06.2011	01	18.10.2011	02	30.12.2011	01
2012-13	31.03.2012	01	20.06.2012	01	6.10.2012	02	22.01.2013	02
2013-14	02.04.2013	02	09.07.2013	02	10.10.2013	02	18.02.2013	03
2014-15	15.05.2014	02	20.07.2014	02	27.11.2014	03	02.01.2015	01

DISTRICT-BOKARO Block wise quarterly allotment of foodgrains issued by the DSEs Bokaro to Food Corporation of India.

Year	Date of Allotment of first quarter	Delay in Month	Date of Allotment of second quarter	Delay in Month	Date of Allotment of third quarter	Delay in Month	Date of Allotment of fourth quarter	Delay in Month
2010-11	03.07.2010	04	22.07.2010	00	23.09.2010	00	05.01.2011	01
2011-12	01.04.2011	01	29.06.2011	00	21.10.2011	01	21.10.2011	00
2012-13	04.04.2012	01	05.07.2012	01	15.10.2012	01	16.01.2013	01
2013-14	16.04.2013	01	13.07.2013	01	21.10.2013	01	10.02.2014	03
2014-15	15.05.2014	02	23.07.2014	02	25.11.2014	02	08.01.2015	01

DISTRICT- DHANBAD, Block wise quarterly allotment of foodgrains issued by the DSEs Dhanbad to Food Corporation of India.

Year	Date of Allotment of first quarter	Delay in Month	Date of Allotment of second quarter	Delay in Month	Date of Allotment of third quarter	Delay in Month	Date of Allotment of fourth quarter	Delay in Month
2010-11	03.06.2010	03	17.08.2010	03	02.11.2010	02	12.03.2011	03
2011-12	03.05.2011	02	NA	NA	22.11.2011	03	24.01.2012/8.02.12	02
2012-13	16.04.2012	01	06.08.2012	02	29.11.2012	03	18.02.2013	02
2013-14	19.04.2013	01	04.09.2013	02	Surrendered the allotment	NA	22.02.14	03
2014-15	29.05.2014	02	23.09.2014	04	27.11.2014	03	23.01.2015	01

**Appendix -2.3.9**  
(Referred to paragraph 2.3.10.4; page 60)  
**Interruption in Test Checked Schools**

Sl. No	Name of districts	2010-11					2011-12					2012-13					2013-14					2014-15					Total
		30 No schools in each district					30 No schools in each district					30 No schools in each district					30 No schools in each district					30 No schools in each district					
		Shor tage of Cooking cost	Shor tage of Food grains	Shor tage of Food grain + Cooking cost	Dispu te among VEC members and others	Strike of teachers	Shor tage of Cooking cost	Shor tage of Food grains	Shor tage of Food grain + Cooking cost	Dispu te among VEC members and others	Strike of teachers	Shor tage of Cooking cost	Shor tage of Food grains	Shor tage of Food grain + Cooking cost	Dispu te among VEC members and others	Strike of teachers	Shor tage of Cooking cost	Shor tage of Food grains	Shor tage of Food grain + Cooking cost	Dispu te among VEC members and others	Strike of teachers	Shor tage of Cooking cost	Shor tage of Food grains	Shor tage of Food grain + Cooking cost	Dispu te among VEC members and others	Strike of teachers	
1.	Bokaro	106	162	00	00	00	20	70	00	16	00	00	83	00	08	00	53	235	00	00	02	355	281	145	07	00	1543
2.	Chatra	10	376	00	223	298	87	907	201	32	00	00	554	282	66	466	154	785	00	86	00	00	902	125	147	00	5701
3.	Dhanbad	00	00	00	17	07	92	04	28	05	00	388	101	61	10	136	199	61	32	06	00	290	80	114	06	00	1637
4.	Jamtara	00	00	36	12	06	38	00	00	00	02	57	35	175	00	06	23	69	147	00	105	152	00	486	00	00	1349
5.	Latehar	00	00	00	00	00	00	00	00	00	64	00	00	00	00	84	00	00	00	18	00	00	00	14	00	00	180
6.	Pakur	103	43	55	00	00	262	171	299	00	00	671	118	415	00	00	843	147	399	00	00	1232	00	237	00	00	4995

(Source: school data)

**Appendix -2.3.10**  
(Referred to paragraph 2.3.10.9; page 62)  
**Physical and financial progress of construction of kitchen shed**

(₹ in crore)

Year	Targeted for construction of KS	Construction taken up	Constructed	Work-in-progress	Amount released by GoI	State Share	Amount released to DSEs of concerned districts by JSMDMA		Amount withdrawn by DSEs		Expenditure	
							Central share	State share	Central share	State share	Central share	State share
2006-11	12664	12037	12037	00	75.98.	00.00	75.28	00.00	72.22	00.00	72.22	NA
2011-12	9737	9648	5788	00	79.13	10.90	79.12	10.90	77.67	10.48	00	00
20 12-13	16600	13750	00	00	253.35	65.22	214.50	65.22	206.80	62.59	69.97	7.85
2013-14	00	00	2829	8396	00.00	00.00	00.00	00.00	00	00	135.08	33.77
2014-15					Information not furnished							
<b>Total</b>	<b>39001</b>	<b>35435</b>	<b>20654</b>	<b>8396</b>	<b>408.46</b>	<b>76.12</b>	<b>368.90</b>	<b>76.12</b>	<b>356.69</b>	<b>73.07</b>	<b>277.27</b>	<b>41.62</b>

(Source: MDM Authority), NA-not available

**Appendix-2.3.11**  
(Referred to paragraph 2.3.11; page 64)  
**Availability of MME fund and its utilisation**

(₹ in lakh)

Year	State		Bokaro		Dhanbad		Chatra		Jamtara		Latehar		Pakur	
	Amount released	Expenditure (per cent)	Amount released	Expenditure (per cent)	Amount released	Expenditure (per cent)	Amount released	Expenditure (per cent)	Amount released	Expenditure (per cent)	Amount released	Expenditure (per cent)	Amount released	Expenditure (per cent)
2010-11	503.58	166.54 (33.07)	30.93	1.08 (2.14)	39.62	6.49 (16.38)	36.98	21.59 (58.38)	22.09	02.66 (12.04)	24.56	11.73 (47.77)	24.92	10.16 (40.77)
2011-12	602.58	396.46 (65.79)	50.46	31.69 (62.80)	38.35	11.71 (30.53)	35.22	18.27 (51.87)	22.76	12.44 (54.65)	17.93	13.39 (74.68)	15.76	13.70 (86.99)
2012-13	569.71	338.15 (59.35)	33.89	21.44 (63.26)	34.66	15.11 (43.59)	31.73	17.70 (55.78)	21.26	3.33 (15.66)	14.77	2.69 (18.21)	15.47	2.61 (16.87)
2013-14	638.67	335.42 (52.52)	28.51	27.80 (97.50)	25.92	14.20 (54.78)	29.34	13.15 (44.82)	22.84	8.33 (36.47)	26.15	11.16 (42.68)	17.45	11.56 (66.25)
2014-15	585.11	215.93 (36.90)	10.71	1.00 (9.34)	21.72	10.22 (47.05)	16.19 (previous saving)	5.59 (34.52)	26.22	15.99 (60.98)	24.99	5.84 (23.37)	14.89	3.64 (24.45)

(Source: State Authority & DSEs)

**Appendix-2.3.12**  
*(Referred to paragraph 2.3.11.1; page 64)*  
**Steering-cum-Monitoring committees**

Year	State Steering cum Monitoring Committee		District Steering cum Monitoring Committee meeting held in test checked districts							
	Norms	Held	Norms	Bokaro	Chatra	Dhanbad	Jamtra	Latehar	Pakur	
2010-11	2	0	4	00	00	Not constituted	Not constituted	01	Not constituted	
2011-12	2	0	4	0	00	Not constituted	Not constituted	00	Not constituted	
2012-13	2	1	4	2	00	Not constituted	Not constituted	00	Not constituted	
2013-14	2	1	4	0	00	Not constituted	Not constituted	00	Not constituted	
2014-15	2	0	4	0	01	Not constituted	Not constituted	00	Not constituted	

**Appendix-2.4.1**  
(Referred to paragraphs 2.4.1 & 2.4.5; page 69 & 70)  
**List of services under RTGS Rule**

Sl. No.	Name of department	Sl. No.	Name of Services
1	Revenue & Land Reform	1	Issue of caste certificate
		2	Issue of residential certificate
		3	Issue of income certificate
		4	Disposal of mutation/disposal of mutation without objection
		5	Disposal of mutation having objection
		6	Issue of rectification slip from the date of last order
		7	Issue of land possession certificate
		8	Disposal of application for security pension
2	Social Welfare	9	Sanction for application of scholarship of school/high school/Technical educational education
3	Energy Department	10	New Low Tension connection
		11	Correction of Electric Bill
		12	General fuse repair
		13	Line cable break down
4	Medical	14	Post-mortem in medical college /Hospital
		15	Issue of licence of medical shop
5	Transport Department	16	Issue/renewal of driving licence
		17	Issue of second copy of driving licence/endorsement
		18	Conversion of driving licence into smart card
		19	Issue of international driving licence
		20	Temporary registration of vehicle
		21	Renewal of Registration
		22	Issue of second copy of registration certificate
		23	issue of no objection certificate
		24	Issue related to change of model of vehicle
		25	Cancellation of vehicle registration
		26	Issue tax symbol
		27	Surrender of vehicle
		28	Disposal of application of tax exception/tax refund
		29	Issue/renewal of licence of petrol pump
		30	Issue/renewal of fitness certificate of transport vehicle
31	Inspection report of surrendered/ accident vehicle		
32	Issue of second copy of fitness certificate		
6	Agriculture	33	Issue of licence of retail shop of fertilizer
		34	Issue of licence of retail shop of seed
		35	Issue of licence of retail shop of pesticide
7	Mining	36	Issue of licence of bricks chimni
		37	Decision on revocation of suspension/cancellation of bricks chimni licence
		38	Licence of running of crusher
		39	Issue of licence of Aara machine
8	UDD	40	Decision on application for holding assessment
9	Home	41	Police verification report for issue of passport
		42	Police verification report for issue of Arms License
		43	Police verification report for appointment
		44	Police verification report for issue of character certificate

Sl. No.	Name of department	Sl. No.	Name of Services
10	Food & Civil Supplies	45	Decision on application for new ration card
		46	Issue of license for Ration Shop
		47	Revocation/cancellation of Ration shop license
11	Labour & Employment	48	Issue of certificate under Building Construction workers Act
		49	Issue of certificate under Contract Labour Act
		50	Issue of certificate under Inter-state migrant labour Act
		51	Issue of licenses for industrial establishment under Dal mill/ <i>Aataa chakki</i> factory act 1948
		52	Issue of registration certificate for shop and establishment
		53	Issue of certificate under Motor Transport employees Act
		54	Issue of certificate under Regulation of Bidi and Cigar workers Act



**Appendix-2.4.2**  
(Referred to paragraphs 2.4.7.1(i) (a) (b) (c) & (d); page 73)  
**Details of applications received in test checked districts during 2012-15 for delivering four services**

Sl. No.	Name of district	Name of services	Total applications received during 2012-15	Test checked application	Applications disposed in time	Applications not disposed in time	Delay in days	Number of pending applications	Period
1	Ranchi	Police verification report (PVR) for issue of passport PVR for appointment PVR for issue of Arms License, PVR for issue of character certificate	30,789 12,397 NA 42,194	30,789 965 NA 219	4,174 25 NA 66	26,493 874 NA 119	More than 21 days 2 to 513 NA 1 to 73	122 66 NA 34	January 2012 to March 2015 January 2012 to March 2015 NA January 2012 to March 2015
	<b>Sub-total</b>		<b>85,380</b>	<b>31,973</b>	<b>4265</b>	<b>27486</b>		<b>222</b>	
2	Latehar	Police verification report (PVR) for issue of passport PVR for appointment PVR for issue of Arms License, PVR for issue of character certificate	1118 1136 3 4318	1118 76 3 NA	618 0 2 NA	500 49 1 NA	More than 21 days 11 to 160 180 NA	Nil 27 Nil NA	January 2012 to March 2015 January 2012 to March 2015 January 2012 to March 2015 NA
	<b>Sub-total</b>		<b>6575</b>	<b>1197</b>	<b>620</b>	<b>550</b>		<b>27</b>	
3	Pakur	Police verification report (PVR) for issue of passport PVR for appointment PVR for issue of Arms License, PVR for issue of character certificate	1019 351 54 4158	1019 32 54 NA	8 4 47 NA	976 28 7 NA	More than 21 days 2 to 70 NA NA	35 NIL NIL NA	January 2012 to March 2015 January 2012 to March 2015 January 2012 to March 2015 January 2012 to March 2015
	<b>Sub-total</b>		<b>5582</b>	<b>1105</b>	<b>59</b>	<b>1011</b>		<b>35</b>	

Sl. No.	Name of district	Name of services	Total applications received during 2012-15	Test checked application	Applications disposed in time	Applications not disposed in time	Delay in days	Number of pending applications	Period
4	Godda	Police verification report (PVR) for issue of passport PVR for appointment PVR for issue of Arms License PVR for issue of character certificate	1959 1057 82 Not maintained	1959 65 82	543 1 Nil	1414	More than 21 days 12 to 300 30 to 90	2 35 31	January 2012 to March 2015 January 2012 to March 2015 January 2012 to March 2015
	<b>Sub-total</b>		<b>3098</b>	<b>2106</b>	<b>544</b>	<b>1494</b>		<b>68</b>	
5	Palamu	Police verification report (PVR) for issue of passport PVR for appointment PVR for issue of Arms License PVR for issue of character certificate	6617 3697 1037 21,797	6617 204 1037 NA	1380 06 NA NA	5212 198 135 NA	More than 21 days 2 to 157 NA NA	25 Nil 902 NA	January 2012 to March 2015 January 2012 to March 2015 January 2012 to March 2015 NA
	<b>Sub-total</b>		<b>33,148</b>	<b>7858</b>	<b>1386</b>	<b>5545</b>		<b>927</b>	
6	Hazaribag	Police verification report (PVR) for issue of passport PVR for appointment PVR for issue of Arms License PVR for issue of character certificate	12,185 3805 76 NA	12,185 699 76 NA	2018 0 34 NA	10,081 636 42 NA	More than 21 days 2 to 203 Up to 300 NA	86 63 Nil NA	January 2012 to March 2015 January 2012 to March 2015 January 2012 to March 2015 NA
	<b>Sub-total</b>		<b>16,066</b>	<b>12,960</b>	<b>2052</b>	<b>10,759</b>		<b>149</b>	
	<b>Total</b>		<b>1,49,849</b>	<b>57,199</b>	<b>8926</b>	<b>46845</b>		<b>1428</b>	

**Appendix-2.4.3**  
(Referred to paragraph 2.4.7.1 (ii); page 74)  
**Delay in delivery of Services and pending cases in Food & Civil Supplies Department**

Sl. No.	Name of the Department	Name of the office	Name of services	Name of Applicant	Date of receipt of application	Date of disposal	Time limit	Delay in days after time limit
1	Food & Civil Supplies	Sub Divisional Officer (Sadar), Hazaribag	Revocation of suspension/cancellation of Ration shop license	Tabasoom Ali	09.06.12	02.01.13	90	117
2				Shiv Dayal Mahto	16.06.14	23.02.15	90	162
3				Sarju Saw	06.09.12	30.01.13	90	56
4				Rajendra Prasad	19.07.12	18.02.13	90	124
5				Puja Mahila Mandal	02.09.14	12.02.15	90	73
6				Laxmi Mahila Mandal	03.06.13	21.04.15	30	657
7				Pragati Mahila Mandal	03.06.13	21.04.15	30	657
8				Sarswati Mahila Mandal	06.11.12	19.03.15	30	833
9				Malti Mahila Mandal	09.12.13	19.02.14	30	42
10				Rahul Kumar	28.06.14	14.02.15	30	201
11		Sub Divisional Officer (Sadar), Palmau	Issue of license for Ration Shop	Jail Maa Kali SHG	08.09.14	21.01.15	30	105
12		Chameli SHG		24.09.12	27.02.13	30	126	
13		Pratigya Mahila SHG		24.02.12	27.02.13	30	339	
14		Ashish Kumar		09.07.14	26.03.15	30	230	
15		Shanti Devi		07.01.14	12.03.15	30	399	
16		Pramila Kunwar		01.09.14	16.02.15	30	138	
17		Laxmi Devi		23.05.14	16.02.15	30	239	
18		Sahdeo Sharma		06.11.14	22.01.15	30	47	
19		Sanjiv Kumar Bhagat		16.10.14	09.01.15	30	55	
20		Gopal Sah		10.07.14	20.10.14	30	72	
21		Vibhas Kumar	23.07.14	08.01.15	30	139		
22		SDO Godda	Issue of license for Ration Shop	Jagriti SHG	21.10.13	21.01.15	30	427
23		Dilip Kr. Modi		12.08.14	23.01.15	30	134	
24		Ramakant Shukla		04.08.14	13.03.15	30	191	
25		Sanjeev Kumar		12.08.14	25.01.15	30	136	
26		Umakant Bhagat		22.08.14	09.01.15	30	110	

Sl. No.	Name of the Department	Name of the office	Name of services	Name of Applicant	Date of receipt of application	Date of disposal	Time limit	Delay in days after time limit
27	Food & Civil Supplies		Revocation of suspension/cancellation of Ration shop license	Baski Pd. Sah	16.08.14	09.01.15	30	116
28				Dibesh Kumar	08.07.14	18.10.14	30	72
29				Maa Sapsati SHG	09.07.14	13.01.15	30	58
30				B P Sah	19.12.13	26.06.14	90	99
31				Chamu Lohar	20.08.13	18.02.14	90	92
32				Santosh Kr. Dutta	01.10.13	04.07.14	90	185
33				Chandani SHG	03.10.13	04.07.14	90	184
34				Akil Sharma	29.10.12	27.02.15	90	761
35				Sudhir Kr. Hansda	26.06.13	28.06.14	90	277
36				Niranjani Yadav	23.08.14	11.05.15	90	171
37				Gauri SHG	27.09.13	11.08.14	90	248
38		Jyoti SHG	17.02.12	21.02.15	90	1008		
39		Kishun Tuddu	13.10.14	15.01.15	30	62		
40		Tula Ravidas	13.10.14	15.01.15	30	64		
41		Archana Devi	13.10.14	15.01.15	30	62		
42		Moti Bhumali	13.10.14	15.01.15	30	62		
43		K. Sarkar	13.10.14	15.01.15	30	62		
44		Abu Shekh	13.10.14	15.01.15	30	62		
45		Mojibul Sekh	13.10.14	15.01.15	30	64		
46		Merry Tuddu	13.10.14	20.01.15	30	69		
47		S. Murmu	13.10.14	20.01.15	30	69		
48	Suchila Hansada	16.12.14	22.01.15	30	7			
49	Mahila SHG	08.01.14	30.09.14	90	175			
50	Yunus Ahmad	17.01.14	09.08.14	90	114			
51	Jyotish Nag	20.01.14	09.06.14	90	50			
52	Shamma Mahila SHG	04.03.14	28.08.14	90	87			
53	Insaf SHG	04.03.14	30.09.14	90	120			
54	Srikant Pathak	29.05.14	29.09.14	90	33			
55	Jagran Mahto	29.05.14	29.09.14	90	37			
56	Shiv Narayan Prasad Gupt	26.05.14	01.01.15	90	130			

Sl. No.	Name of the Department	Name of the office	Name of services	Name of Applicant	Date of receipt of application	Date of disposal	Time limit	Delay in days after time limit
57	Food & Civil Supplies			Md. Mumtaz	13.09.14	07.01.15	90	26
58				Lal Vishwanath	14.10.14	30.01.15	90	18
59				Tara Mahila Samiti	03.11.14	11.04.15	90	69
60				Subhash Chandra Mandal	03.11.14	13.02.15	90	12
61				Purendra Mahto	03.11.14	11.04.15	90	69
62				Aadarsh Mahila Samiti	03.11.14	15.04.15	90	73
63				Rajendra Mahto	08.07.13	25.10.13	90	19
64				Ekta Mahila SHG	20.01.13	10.12.13	30	294
65				Khusboo Mahila SHG	07.08.13	12.09.13	30	6
<b>Details of pending cases</b>								
	Name of the department	Name of the office	Name of the service	Name of applicant	Date of receipt of application	Status	Stipulated time limit	Pending since
1	Food & Civil Supplies	SDO Ranchi	Issue of license for Ration Shop	Asaha Mahila Vikas Samittee	02.12.13	Pending	30	02.01.14
2				Umesh Chandra Yadav	08.01.14	Pending	90	08.04.14
3			Revocation of suspension/cancellation of Ration shop license	Grih Laxmi SHG	29.05.14	Pending	90	29.08.14
4				Anjana Devi	29.01.14	Pending	90	29.04.14
5				Suraj Mahila Samittee	01.09.14	Pending	90	01.12.14
6				Ajay Kumar Munda	03.11.14	Pending	90	03.02.15
7				Jeevan Joyati SHG	11.11.14	Pending	90	11.02.15

**Appendix-2.4.4**  
(Referred to paragraph 2.4.7.1 (iii); page 75)  
**Delay in delivery of Services in Labour, Employment & Training Department**

Sl. No.	Name of the Department	Name of the office	Name of services	Name of Applicant	Date of receipt of application	Date of disposal	Time limit	Delay in days after time limit
1	Labour & Employment	Inspector of Factories, Hazaribag	Issue of license for Dal Mill/Aatta Mill	M/s Rahul Food Products	31.05.13	23.07.13	30	23
2				M/s Shiva Enterprises	28.08.13	26.11.13	30	60
3				Inspector of Factories, Palamau	M/s Yasraj Trading, Chainpur, Palamau	07.01.15	12.03.15	30
4		Inspector of Factories, Ranchi 1	M/s B.S Food Products, Nagri, Ranchi	03.03.14	22.11.14	30	234	
5			M/s Chotanagpur Industries, Tupudana, Ranchi	26.05.12	02.07.12	30	7	
6		Labour & Employment	Issue of License under Building Construction Workers Act	Rajiv Kr. Singh	26.07.12	29.09.12	30	35
7				Baleshvar Lohra	24.09.12	30.10.12	30	6
8				Vinod Kumar	24.09.12	30.10.12	30	6
9				Prakash Construction Company	24.09.12	30.10.12	30	6
10				Nathuni Sharma	16.07.12	29.09.12	30	45
11				Ishwar Construction	24.09.12	30.10.12	30	6
12				Ram Tapasya Singh	24.09.12	30.10.12	30	6
13				Laxmi Narayan	27.09.12	30.10.12	30	3
14				A K Association, Chutia, Ranchi	29.01.13	25.03.13	30	25
15				Labour Superintendent, Ranchi	Bhawna Mental and Fabrication, HB Road, Ranchi	22.02.13	09.04.13	30
16		Issue of shop and establishment registration certificate	Labour Superintendent, Ranchi	Infoline Media & Research Services Limited, Piska More, Ranchi	31.12.12	21.08.13	30	202
17				New Royal Collection	24.11.11	13.03.12	30	79
18				Bulls Eye Securities System, Morabadi, Ranchi	16.05.12	21.11.12	30	159
19				Maa Computer Academy	02.11.12	22.12.12	30	20
20				Good Luck Tour & Travels	18.03.13	22.04.13	30	5
21		A K Association, Siramtoli, Ranchi	29.01.13	25.03.13	30	25		

**Appendix-2.4.5**

*Referred to paragraph 2.4.10; page 78)*

**Details of last monthly report submitted by the districts to the Nodal Department**

<b>Sl. No.</b>	<b>Name of district</b>	<b>Monthly report submitted up to</b>
1	Godda	July 2013
2	Pakur	July 2013
3	Bokaro	July 2013
4	Chatra	August 2013
5	Sahibganj	August 2013
6	East Singhbhum	August 2013
7	Simdega	August 2013
8	Garhwa	September 2013
9	Palamu	September 2013
10	Ranchi	November 2013
11	Giridih	November 2013
12	Koderma	December 2013
13	Saraikella-Kharshawa	December 2013
14	Khuti	April 2014
15	Lohardaga	April 2014
16	Ramgarh	May 2014
17	Deoghar	July 2014
18	Dhanbad	September 2014
19	Dumka	September 2014
20	Hazaribag	September 2014
21	Jamtara	November 2014
22	Gumla	November 2014
23	Latehar	November 2014
24	West Singhbhum	December 2014

**Appendix-2.4.6***(Referred to paragraph 2.4.11; page 78)***Request of departments for inclusion of additional services under RTGS Act**

Sl. No.	Name of departments	Recommended services
1	Home	Issue of copy of FIR
2		Use of Loudspeaker
3	Urban Development	Residential plan of urban area
4		Plan of commercial building/apartment of urban area
5		Issue of water connection
6		Issue of death/birth service
7		Disposal of complain in respect of dirty drains/road/street
8	Social welfare	Amount sanction under Mukhya Mantri Ladli Yojana
9		Sanction of stipend to SC/ST girls under Kanyadan Yojana
10	Municipal corporation	Information regarding disposal of dead animals
11		Issue of licence of hotel/restaurant
12		Renewal of licence
13		Issue of NOC for fire
14		Vaccination/ sterilization of street dogs.
15	Health	Honorarium of Janani Suraksha Yojana
16		Issue of disability certificate
17		Issue of licence of medicine shop
18		Renewal of licence of medicine shop
19		Payment of Incentive /compensation of sterilisation
20		Sterilisation certificate
21		Food licence certificate
22		Processed food licence certificate
23		Issue of unfit and fitness certificate
24		Registration
25	Registry of NGO and other institution	
26	Water Resources	Repairing of hand pump
27		Rectification of defects in water supply connection
28	Energy	New electric connection (General)
29		New electric connection (Commercial)
30		Rectification of errors of electric supply
31		Rectification of Transformer
32	Revenue	Certificate of family member
33		Certificate of Character
34		Dependent Certificate of freedom fighter
35		Land measurement
36		Certificate of Domiciles
37		Maps of Building in rural areas
38		Mutation of land
39		Land possession certificate



**Appendix-2.5.1**

(Referred to paragraph 2.5.6; page 83)

**Statement showing works taken up only on Model estimate**

(₹in lakh)

Sl. No.	Name of Building Construction Division	Year	Name of work taken up only on model estimate	Estimated cost/ Agreement Value
1	Bokaro	2012-13	Construction of Panchayat Sachivalaya cum Rajiv Gandhi Seva Kendra in Beldih under Chandankiyari Block	8.88
2			Construction of AWC in Saharjori under Chandankiyari Block	6.42
3			Construction of AWC in Siyarjori Panchayat under Chandankiyari Block	6.42
4		2013-14	Construction of Saharjori Panchayat cum Rajiv Gandhi Seva Kendra Part II under Chandankiyari Bokaro	8.88
5			Construction of Telomadhya Panchayat cum Rajiv Gandhi Seva Kendra Part II under Chandarpur Block Bokaro	8.88
6			Construction of Taranari Panchayat cum Rajiv Gandhi Seva Kendra Part II under Chandarpur Block Bokaro	8.88
7			Construction of AWC at Chhipabad 42 in Polkari under Chandankiyari Block	6.42
8			Construction of Chandrapura Panchayat cum Rajiv Gandhi Seva Kendra Part II under Chandarpur Block Bokaro	8.88
9			Construction of Dugdha South Panchayat cum Rajiv Gandhi Seva Kendra Part II under Chandarpur Block Bokaro	8.88
10			Construction of Panchayat cum Rajiv Gandhi Seva Kendra Part II at Alargo Panchayat under Chandarpur Block	8.88
11			Construction of AWC at Brahamtola 122 under Chandrapura Block	6.42
12			Construction of Panchayat cum Rajiv Gandhi Seva Kendra Part II at Sijua Panchayat under Chandarpur Block	8.88
13			Construction of AWC at Mahalpuri-20 in Mahalpuri panchayat under Chandankiyari Block	6.42
14			Construction of AWC at Dumrabad -230 under Chandankiyari Block	6.18
15			Construction of AWC at Manjhaladih-319 under Chandankiyari Block	6.18
16			Construction of AWC at Rajwartola-183 under Chas Block	6.18
17			Construction of AWC at Simuliya-135 in Gopalpur panchayat under Chas Block	6.18
18			Construction of AWC at Beddidih-57 under Chandrapura Block	6.42
19			Construction of AWC at Fatehpur-152 under Chandrapura Block	6.42
20			Construction of AWC at Dugdha-177 under Chandrapura Block	6.42
21			Construction of AWC at Dastola-120 under Chas Block	6.18
22			Construction of AWC at Uppartola-153 under Nawadih Block	6.42
23			Construction of AWC at Paramgora Code-235 under Chas Block	6.18
24			Construction of AWC at Gareritand-154 under Nawadih Block	6.42
25			Construction of AWC at Phuljharia -54 under Chandrapura Block	6.42
26			Construction of AWC Premnagar Pahari-189 under Chandrapura Block	6.42
27			Construction of AWC Bangabajar Baniatola-276 under Chas Block	6.42

Sl. No.	Name of Building Construction Division	Year	Name of work taken up only on model estimate	(₹in lakh)
				Estimated cost/ Agreement Value
28			Construction of Panchayat Sachivalaya cum Rajiv Gandhi Seva Kendra in Lazhala Part II under Chandankiyari Block	8.88
29			Construction of AWC at Amdiha in Palkori Panchayat under Chandankiyari Block	6.42
30			Construction of AWC at Rajwartola-09 under Chandankiyari Block	6.42
31			Construction of AWC at Gamharia-182 under Chandankiyari Block	6.18
32			Construction of AWC at Barpokhar upartola-183 under Chas Block	6.18
33			Construction of AWC at Pathrakulhi under Chandrapura Block	6.42
34			Construction of AWC at Kochakhuli -116 under Chas Block	6.18
35			Construction of AWC at Nayavan-3 under Chandankiyari Block	6.42
36			Construction of AWC at Fatehpur-06 under Chandankiyari Block	6.42
37			Construction of AWC at Gwalpara-37 under Chandankiyari Block	6.42
38			Construction of AWC at Harla-139 under Chas Block	6.18
39			Construction of AWC at Bandhghutu under Kasmar Block	6.18
40			Construction of AWC at Dhindag under Petarwar Block	6.18
41			Construction of AWC at Amtand -300 under Chas Block	6.18
42			1000 MT Godown at Gomia	35.86
43			1000 MT Godown at Chas	35.86
44			Construction of AWC at Amdiha-291 under Chas Block	6.18
45			Construction of AWC at Bartand-305 under Chas Block	6.18
46			Construction of AWC In Hospital Pahari-213 under Chandrapura Block	6.18
47			Construction of AWC at Nawadih-22 under Jaridih Block	6.18
48			Construction of AWC at Jumra-429 under Kasmar Block	6.18
49			Construction of AWC at Pedadih-163 under Kasmar Block	6.18
50			Construction of AWC at Karma-414 under Kasmar Block	6.18
51			Construction of AWC at Chilgodda-64 under Kasmar Block	6.18
52			Construction of AWC at Sindurtand-27 under Jaridih Block	6.18
53			Construction of AWC at Sabra-232 under Chandankiyari Block	6.18
54			Construction of AWC at Batboha Mahtotola--238 under Chandankiyari Block	6.18
55	Daltonganj	2012-13	Food Grains Godown of 1000 MT capacity at Daltonganj Block Headquarter	5.67
56			Food Grains Godown of 1000 MT capacity at Chhattarpur Block Headquarter	5.67
57			Food Grains Godown of 1000 MT capacity at Hussainabad Block Headquarter	5.67
58	Deoghar	2012-13	Construction of Guard Room at 12 PO Quarter at Deoghar (12 F2/12-13)	5.51
59			Construction of Guard Room at 12 PO Quarter at Hirna, Deoghar (15 F2/12-13)	5.51
60	Godda	2012-13	Construction of 1000 MT Godown at Meharna Block (01 F2/12-13)	16.81
61			Construction of 1000 MT Godown at Godda Block (35 F2/12-13)	16.81
62		2013-14	Construction of Labour Inspector office cum Residence at Boarizore (19 F2/13-14)	11.61/9.00

				(₹in lakh)
Sl. No.	Name of Building Construction Division	Year	Name of work taken up only on model estimate	Estimated cost/ Agreement Value
63			Construction of Labour Inspector office cum Residence at Sundarpahari (20 F2/12-13)	11.61/9.00
64			Construction of Labour Inspector office cum Residence at Mehgama (21 F2/13-14)	11.61/9.00
65			Construction of Labour Inspector office cum Residence at Pathargama (44 F2/13-14)	11.61/9.00
66			Construction of Labour Inspector office cum Residence at Poraiyahat (51F2/13-14)	11.61/9.00
67			Construction of Labour Inspector office cum Residence at Thakurgangti (53 F2/13-14)	11.61/9.00
68	Jamshedpur	2013-14	Construction of two No. of Morcha in Bhawardih in Jamshedpur District.	1.76
69			Construction of two No. of Morcha in Badasti in Jamshedpur District.	1.76
70			Construction of two No. of Morcha in Gurbandha in Jamshedpur District.	1.76
71			Construction of two No. of Morcha in Dumaria in Jamshedpur District.	1.76
72			Construction of one block 4 unit Toilet of CRPF Camp in Galudih in Jamshedpur district	4.61
73			Construction of one block 4 unit Toilet of CRPF Camp in Dumaria in Jamshedpur district	4.61
74			Construction of one block 4 unit Toilet of CRPF Camp in Musabani in Jamshedpur district	4.61
75	Koderma	2014-15	Construction of rest work of state level Veterinary dispensary at Tilaiya, Koderma	10.04
76			State level Veterinary Hospital at Karma	10.04
77			State level Veterinary Hospital at Marchoi	10.04
78	Ranchi I	2012-13	KrishiVigyan Suchna Kendra at Tangar Village in Chanho	12.572
79			Constriction of 100 MT PACS/LAMPS Godown at Chanho	5.52
80	Ranchi II	2013-14	Construction of Braj Gram Village at Londupdih Panchayat under Sonahatu Block	8.82
81			Construction of Braj Gram Village at Soparam Panchayat under Nagri Block	8.82

**Appendix-2.5.2***(Referred to paragraph 2.5.7; page 84)***Statement showing work not commenced/completed due to want of fund  
(₹in lakh)**

Name of Division	Year	No. of Deposit works stopped due to lack of fund	Estimated Cost/Agremental value	Total allotment	Total Expenditure
Bokaro	2012-13	Construction of ITI building and Hostel at Chirudih under Nawadih block in Bokaro District	352.66	180	0
		Construction of Skill Development Centre at Sasbera under Gomia Block in Bokaro district	32.33	30	0
	2013-14	Construction of Grain Godown of 1000 MT capacity at Petarwar block of Bokaro district	88.45	27.5	27.5
Daltonganj	2013-14	Construction of ITI at Lalgah	221	120	120
	2014-15	Construction of Hostel at ITI, Lalgah	125	80	80
		Construction of Skill Development Centre at Turi	42	20	20
		Construction of Skill Development Centre at Harbhonga	41.86	20	20
Godda	2013-14	Construction of Eklavya Model School in Godda district	1084.72	187.5	187.5
	2012-13	Construction of 1000 MT Godown at Meharma under Godda district	22.45	20.27	20.27
Jamshedpur	2012-13	Construction of ITI at Patmada under Jamshedpur district	441.82	352.61	352.61 (Revised Estimate wanting)
Koderma	2013-14	Construction of Boundary wall in Nawalshahi Police Station	22.43	22.43	16.41 (Revised Estimate wanting)
<b>Total case 11</b>			<b>2474.72</b>	<b>1060.31</b>	<b>844.29</b>

**Appendix-2.5.3**

(Referred to paragraph 2.5.7; page84)

**Statement showing works not commenced/completed due to want of clear site**

(₹in lakh)					
Name of Division	Year	No. of Deposit works stopped due to want of land	Estimated Cost	Total allotment	Total Expenditure
Bokaro	2012-13	Construction of Skill Development Centre at Mohanpur Tand under Jaridih Block in Bokaro district	32.33	30	0
		Construction of Grain Godown of 1000 MT capacity at Chas Sub-division of Bokaro district	21.3	21.3	0
		Construction of Grain Godown of 1000 MT capacity at Tenughat Sub-division of Bokaro district	21.3	21.3	0
Deoghar	2012-13	Construction of 100 MT Godown at Karon PACS (2012-13)	5.52	5.52 *	0
		Construction of 100 MT Godown at Bargunia (2012-13)	5.52	5.52 *	0
		Construction of 1000MT Godown at Deoghar (2012-13)	31.93	31.93	0
Koderma	2013-14	Construction of Boundary wall in Sainik School, Tilaiya	337.67	180	179.11
<b>Total 7 works</b>			<b>455.57</b>	<b>295.57</b>	<b>179.11</b>

The figures are inclusive in consolidated allotment of ₹ 71.76 lakh for 14 numbers of PACS Godowns. Out of these, 12 numbers of Godowns have been completed at a cost of ₹ 64.04 lakh while balance amount of ₹ 7.72 lakh is still pending with the division in respect of above noted two PACS.

**Appendix-2.5.4**  
(Referred to paragraph 2.5.8; page 85)  
**Statement for Schedule of Inspection of Division by SE**

Division	Year	No. of inspection due as per prescribed norms	Actual No. of inspection done
Bokaro	2012-13	2	0
	2013-14	2	1
	2014-15	2	0
	<b>Total</b>	<b>6</b>	<b>1</b>
Daltonganj	2012-13	2	0
	2013-14	2	0
	2014-15	2	0
	<b>Total</b>	<b>6</b>	<b>0</b>
Deoghar	2012-13	2	0
	2013-14	2	0
	2014-15	2	0
	<b>Total</b>	<b>6</b>	<b>0</b>
Jamshedpur	2012-13	2	0
	2013-14	2	0
	2014-15	2	0
	<b>Total</b>	<b>6</b>	<b>0</b>
Koderma	2012-13	2	0
	2013-14	2	1
	2014-15	2	0
	<b>Total</b>	<b>6</b>	<b>1</b>
Godda	2012-13	2	0
	2013-14	2	0
	2014-15	2	0
	<b>Total</b>	<b>6</b>	<b>0</b>
Ranchi I	2012-13	2	0
	2013-14	2	0
	2014-15	2	0
	<b>Total</b>	<b>6</b>	<b>0</b>
Ranchi II	2012-13	2	0
	2013-14	2	0
	2014-15	2	0
	<b>Total</b>	<b>6</b>	<b>0</b>
<b>Sub Total</b>	2012-13	16	0
	2013-14	16	2
	2014-15	16	0
	<b>Grand Total</b>	<b>48</b>	<b>2</b>

**Appendix-2.5.5**  
(Referred to paragraph 2.5.8; page 85)  
**Statement of Schedule of Inspection of works by SE**

<b>Division</b>	<b>Year</b>	<b>Total No. of works</b>	<b>No. of works inspected</b>
Bokaro	2012-13	73	0
	2013-14	101	3
	2014-15	59	0
	<b>Total</b>	<b>233</b>	<b>3</b>
Daltonganj	2012-13	117	0
	2013-14	58	0
	2014-15	56	0
	<b>Total</b>	<b>231</b>	<b>0</b>
Deoghar	2012-13	82	0
	2013-14	38	0
	2014-15	25	0
	<b>Total</b>	<b>145</b>	<b>0</b>
Jamshedpur	2012-13	86	0
	2013-14	59	0
	2014-15	34	0
	<b>Total</b>	<b>179</b>	<b>0</b>
Koderma	2012-13	38	0
	2013-14	25	1
	2014-15	35	0
	<b>Total</b>	<b>98</b>	<b>1</b>
Godda	2012-13	73	2
	2013-14	57	0
	2014-15	35	0
	<b>Total</b>	<b>165</b>	<b>2</b>
Ranchi I	2012-13	439	0
	2013-14	419	0
	2014-15	291	0
	<b>Total</b>	<b>1149</b>	<b>0</b>
Ranchi II	2012-13	347	0
	2013-14	347	0
	2014-15	145	0
	<b>Total</b>	<b>839</b>	<b>0</b>
<b>Sub Total</b>	2012-13	1255	2
	2013-14	1104	4
	2014-15	680	0
	<b>Grand Total</b>	<b>3039</b>	<b>6</b>

**Appendix-2.5.6***(Referred to paragraph 2.5.8; page 85)***Statement of Schedule of Inspection of works by SE in entire State**

Divisions	No. of works inspected			
	2012-13	2013-14	2014-15	Total
Bokaro	0	3	0	3
Chatra	0	0	1	1
Dhanbad	0	3	0	3
Dumka	4	0	0	4
Giridih	0	3	0	3
Godda	2	0	0	2
Hazaribagh	0	2	0	2
Jamtara	1	0	0	1
Koderma	0	1	0	1
Ramgarh	0	4	0	4
<b>Total</b>	<b>7</b>	<b>16</b>	<b>1</b>	<b>24</b>



**Appendix-3.2.1**

(Referred to para 3.2.1; page 89)

**Statement showing district wise excess payment of claims for unsown area**

Sl. No.	District	Sum Insured (₹)	Premium (₹) (2*2.5%)	Sown area taken for claim (Hectare)	Sown area reported by Statistics Department (Hectare)	Unsown area (Hectare)	Area sown factor (5/4*100)	Claim paid (₹)	Claim payable (₹) (8*7/100)	Payment for unsown area (₹)	
		2	3	4	5	6(4-5)	7	8	9	10(8-9)	
<b>Agahani Paddy 2009-10</b>											
1	Lohardaga	236534504.73	5913362.62	23750.63	12377	11373.63	52.11	50567502.20	26351889.39	24215612.81	
2	Palamu	270280965.70	6757024.14	23050.74	13404	9646.74	58.15	152066161.65	88426437.97	63639723.68	
3	Garwa	152373473.31	3809336.83	12951.81	7024	5927.81	54.23	71845797.44	38963270.86	32882526.58	
4	Latehar	196198106.87	4904952.67	17031.99	10007	7024.99	58.75	76318583.94	44840331.02	31478252.92	
5	Hazaribagh	335576313.68	8389407.84	31399.96	18605	12794.96	59.25	171101209.53	101380320.33	69720889.20	
6	Chatra	58457469.17	13961436.73	54250.38	8698	4552.45	16.03	410291781.05	65782272.99	344509508.06	
7	Dhanbad	259898181.08	6497454.53	25486.38	8785	16701.38	34.47	147620067.80	50883738.52	96736329.28	
8	Deoghar	519069259.00	12976731.48	51987.45	32411	19576.45	62.34	283237718.24	176581418.90	106656299.34	
9	Giridih	522541915.91	13063547.90	46792.44	37883	8909.44	80.96	251051115.47	203250127.74	47800987.73	
	<b>Total</b>	<b>3050930189.45</b>	<b>76273254.74</b>	<b>286701.85</b>	<b>149194</b>	<b>137507.85</b>		<b>1614099937.32</b>	<b>796459807.72</b>	<b>817640129.60</b>	
<b>Agahani paddy 2010-11</b>											
1	Hazaribagh	249655113.76	6241377.84	24721.02	11741.00	12980.02	47.49	49698932.61	23604008.56	26094924.05	
2	Chattra	261431052.80	6535776.32	24731.85	13044.00	11687.85	52.74	140202192.31	73945030.25	66257162.06	
	<b>Total</b>	<b>511086166.56</b>	<b>12777154.16</b>	<b>49452.87</b>	<b>24785.00</b>	<b>24667.87</b>		<b>189901124.92</b>	<b>97549038.82</b>	<b>92352086.10</b>	
<b>Agahani paddy 2012-13</b>											
1	Deoghar	355446303	8886157.57	35052.26	27675.00	7377.26	78.95	54339256.19	42902766.19	11436490.00	
	<b>Total</b>	<b>355446303</b>	<b>8886157.57</b>	<b>35052.26</b>	<b>27675.00</b>	<b>7377.26</b>		<b>54339256.19</b>	<b>42902766.19</b>	<b>11436490.00</b>	
<b>Total -Paddy</b>											
	<b>Total</b>	<b>3917462659.01</b>	<b>97936566.47</b>	<b>371206.98</b>	<b>201654.00</b>	<b>169552.98</b>		<b>1858340318.43</b>	<b>936911612.72</b>	<b>921428705.71</b>	
<b>Bhadai Maize 2009-10</b>											
1	Sahebganj	25847497.00	646187.43	2317.53	840	1477.53	36.25	10738849.58	3892348.17	6846501.41	
2	Deoghar	25365196.08	634129.90	3006.78	1985	1021.78	66.02	2168869.74	1431832.87	737036.87	
3	Garhwa	58119585.12	1452989.63	6802.10	6480	322.10	95.26	26936088.95	25660583.70	1275505.25	
	<b>Total-Makai</b>	<b>109332278.20</b>	<b>2733306.96</b>	<b>12126.41</b>	<b>9305.00</b>	<b>2821.41</b>		<b>39843808.27</b>	<b>30984764.74</b>	<b>8859043.53</b>	
	<b>Grand total</b>	<b>4026794937.21</b>	<b>100669873.43</b>	<b>383333.39</b>	<b>210959.00</b>	<b>172374.39</b>		<b>1898184126.70</b>	<b>967896377.46</b>	<b>930287749.24</b>	
<b>Amount in ₹</b>											
Total area taken for claim		383333.39	Total excess payment for claim	930287749.24	Area sown factor = Sown area reported by Statistics Department divided by sown area taken for claim multiplied by 100						
Total sown area		210959.00	A/C share	100669873.43	Premium for Agahani Paddy and Bhadai Maize = 2.5 per cent of sum insured as per the guidelines of NAIS						
Unsown area		172374.39	Claim more than premium	829617875.81	Claim payable = claim paid multiplied by area sown factor divided by 100						
			GoJ share	414808937.91							
			GoJ share	414808937.91							

**Appendix-3.2.2***(Referred to para 3.2.3; page 92)***Details of tool and plants against which equipment advance was granted****(a) National Highway Division Chaibasa**

Name of agency: M/S Ram Kripal Singh Construction Pvt. Ltd.

**Date of agreement: 10.12.2010**

Sl. No.	Invoice No.	Name of tool and plant	Date of purchase
1.	088*	Hot mix plant	18.08.2007
2.	089	Sensor paver	18.08.2007
3.	160	WMM paver	23.08.2007
4.	439*	Concrete Batching Plant	10.12.2008
5.	05	Wet Mix Plant	25.04.2008
6.	100002032	CAT Caterpillar	15.12.2007
7.	275/2007*	VOLVO Machine	25.04.2007
8.	100002033*	CAT Loader	15.12.2007
9.	504500118	L&T Excavator	09.04.2007
10.	100001841*	CAT Hydraulic Excavator	27.07.2007
11.	579	VOLVO Asphalt compactor	26.12.2007
12.	13	VOLVO Soil Compactor	22.05.2007
13.	086*	DG Set 400 KVA	11.12.2007

*\* 6 old invoices again utilized in equipment advance in respect of agreement no. SBD- 2, 3 & 4 of 2013-14 dated 05 March 2014 in the same division against equipment advance of ₹1.15 crore paid to M/s Ram Kripal Singh Construction Pvt. Ltd.*

**(b) Road Division Lohardaga**

Name of agency: M/S SKS MC Joint Venture

**Date of agreement: 24.06.2013**

Sl. No.	Invoice No.	Name of tool and plant	Date of purchase
1.	126	Apollo Wet Mix Plant	15.09.2008
2.	50	Earth Moving Equipment	22.12.2008
3.	02	Wet Mix paver Finisher	02.04.2009
4.	2600000524	Tata Hitachi Model ex-210-LCH-V	25.09.2009
5.	224	Wet Mix Paver Finisher Model WM6	22.09.2008
6.	41	Tata LPK 2516 TC/38	14.04.2009
7.	43	Tata LPK 2516 TC/38	14.04.2009
8.	39	Tata LPK 2516 TC/38	14.04.2009
9.	42	Tata LPK 2516 TC/38	14.04.2009
10.	40	Tata LPK 2516 TC/38	14.04.2009
11.	83	Vibrator Compactor L&T	03.06.2013
12.	85	Loader Excavator	03.06.2013

**Appendix-3.2.3**

(Referred to para 3.2.5; page 94)

**Statement of SC/ST students in UG and PG courses in MGM Medical College, Jamshedpur**

<b>Year</b>	<b>Number of students (UG courses)</b>	<b>Number of sets of books required</b>	<b>Number of students (PG courses)</b>	<b>Number of sets of books required</b>	<b>Total Number of sets of books required</b>	<b>Amount involved at the rate of ₹ 7,500 per set (in ₹)</b>
2010-11	82	41	8	8	49	3,67,500
2011-12	78	39	4	4	43	3,22,500
2012-13	85	43	2	2	45	3,33,750
2013-14	101	51	2	2	53	3,93,750
2014-15	70	35	3	3	38	2,85,000
<b>Total</b>	<b>416</b>	<b>209</b>	<b>19</b>	<b>19</b>	<b>228</b>	<b>17,02,500</b>

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