



**Report of the  
Comptroller and Auditor General of India  
on  
General, Social and Economic Sectors  
for the year ended 31 March 2016**



**Government of Bihar**  
*Report No. 2 of the year 2017*

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## **PREFACE**

1. This Report is prepared for submission to the Governor of the State of Bihar under Article 151 of the Constitution of India.
2. The audit of expenditure by the Departments of the State Government is conducted under Section 13 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.
3. The Report contains significant results of the performance audit and compliance audit of the Departments of the Government of Bihar under the General, Social and Economic Sectors.
4. The cases mentioned in this Report are those, which came to notice in the course of test audit during the year 2015-16 as well as those, which came to notice in earlier years, but could not be dealt with in the previous Reports; matters relating to the period subsequent to 2015-16 have also been included, wherever necessary.
5. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.



# Overview

## OVERVIEW

This Report comprises three Chapters: the first Chapter contains the financial profile of the State, planning and conduct of audit and follow-up on Audit Reports. Second Chapter of this Report deals with the findings of three Performance Audits and third Chapter deals with Compliance Audits in various Departments including audits of three schemes, one follow-up audit and draft paragraphs. The audit findings included in the Performance Audits and Compliance Audits in this Report have total money value of ₹3033.44 crore.

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

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

#### (i) Performance Audit of Integrated Child Development Services

The Performance Audit of the Integrated Child Development Services (ICDS) revealed that the Social Welfare Department neither identified malnourished/severely malnourished children in the State nor set any targets to reduce prevalence of underweight children, anemia in case of pregnant women/lactating mothers, IMR and MMR *etc.* during implementation of the scheme.

The quality of services provided to the beneficiaries was seriously compromised as basic amenities like toilet, drinking water, kitchen, utensils *etc.* were not available in the test-checked *Anganwadi* Centres (AWCs) and 72 *per cent* of the functional AWCs did not have their own buildings in the State.

Despite availability of funds for construction and upgradation of AWC buildings, the Department did not finalise the budget head for drawals of funds till 2014-15. As a result, released funds could not be drawn from treasury.

Most of the test-checked AWCs failed to provide, supplementary nutrition for prescribed days, pre-school education, referrals and medicine kits to the beneficiaries. The prescribed checks to ensure specified standards and quality/nutrition value of supplementary nutrition were not carried out by Food and Nutrition Board in the State.

Adequate training was not provided to field level functionaries of ICDS such as Child Development Project Officers, Lady Supervisors and *Anganwadi* workers (AWWs). As a result, micro-level survey conducted by the Department for identification of SC/ST/Minority habitations was unsatisfactory and AWWs could not identify malnourished children.

Deficient monitoring had affected the implementation of the scheme as 25 AWCs were found closed while children were not present in 22 AWCs during physical verification of 195 AWCs.

Above all, the Department could operationalise only 76 per cent of the sanctioned AWCs. Further, the universalisation of services under ICDS could not be achieved in the State as only 44 to 46 per cent of eligible children, 55 to 58 per cent of eligible pregnant women/lactating mothers and 10 to 20 per cent of adolescent girls were covered under the Scheme despite directions of Hon'ble Supreme Court that each habitation should have a functional AWC and ICDS should be extended to all children upto the age of six years and all pregnant women/lactating mothers.

(Paragraph 2.1)

**(ii) Performance Audit of implementation of National Rural Drinking Water Programme in Bihar**

National Rural Drinking Water Programme (NRDWP), could not yield intended results in the State and the population affected with Arsenic, Fluoride and Iron contamination were not provided with safe drinking water. They were either not covered by the sanctioned schemes or the sanctioned schemes were not completed during 2011-16. As a result, 4.67 lakh Arsenic, 16.51 lakh Fluoride and 79.06 lakh Iron affected population remained deprived of safe drinking water, despite an expenditure of ₹609 crore. The failure of the programme was mainly attributed to deficient planning, weak financial management and deficient implementation.

The Department did not develop any framework to promote coverage of rural habitations through Piped Water Supply Scheme (PWSS) during 2011-16 and Bihar is lagging far behind in coverage of habitations through pipe water supply (six per cent) from other nearby States as well as national average (41 per cent). Consequently, 94 per cent of the population was still dependent upon handpumps.

Though the designed population for execution of Rural PWSSs was to be estimated on the basis of latest Census 2011, 61 PWSSs in six test-checked districts were executed with designed population of Census 2001 only. Resultantly, the Department may not be able to provide the required water demand to the projected population for the design period of 30 years.

The Department did not set-up water testing laboratories at sub-divisional level. During 2011-16, water quality testing was carried out on eight to 16 per cent of functional sources only against the norms for testing of 100 per cent source twice for bacteriological and once for chemical contamination. Hence, majority of the habitations were left with unsafe drinking water in the State.

(Paragraph 2.2)

**(iii) Performance Audit of Mukhya Mantri Gram Sadak Yojna**

The Mukhya Mantri Gram Sadak Yojna (MMGSY) was implemented without reliable data of unconnected villages as the Comprehensive New Connectivity Priority List for unconnected villages having population 500-999 (as per Census 2001) was not prepared/adhered to. As a result, 183 villages remained unconnected despite an expenditure of ₹1,398.16 crore, whereas connectivity was provided to ineligible villages also.

Rural Works Department did not provide connectivity to these selected eligible villages as on March 2016 as the works remained incomplete or abandoned by the contractors.

Quality controls specified in the guidelines were not ensured and 25 per cent of Action Taken Reports of Mobile Quality Monitoring Units were pending as on March 2016. As a result, the Department could not ascertain the quality and workmanship of road works executed.

Though maintenance works were due in respect of roads constructed upto 2014-15, the same was not carried out in 78 per cent of the roads.

Thus, the intended target of providing connectivity to all unconnected villages having 500-999 population was not achieved despite the scheme having completed a decade in the State.

(Paragraph 2.3)

## 2. Compliance Audits

### (i) Audit of National Horticulture Mission

National Horticulture Mission (NHM) was launched in 2005-06 by Ministry of Agriculture, Government of India, to provide holistic growth of horticulture sector through area based regionally differentiated strategies which include research, technology promotion, extension, post-harvest management, processing and marketing in consonance with comparative advantage of each State/region.

NHM in the State had been implemented without preparation of perspective plan. The Annual Action Plans for the scheme were not supported with priority and potential of various crops in the districts.

Subsidy under NHM for area expansion of new gardens was sanctioned without assessing issues such as suitability of plantation site, necessity of adopting a cluster approach and without any involvement of *Panchayati Raj* Institutions.

The seed processing units established from NHM funds were lying idle since September 2013. Initiatives under post-harvest management like improving marketability of horticulture produce, creation of storage facilities and rural market *etc.* were not sufficient to meet the requirements of the State.

During 2011-16, the area expansion specified by GoI under organic farming in the State was nominal at seven per cent whereas there was no organic certification at all in the State during the period.

(Paragraph 3.1)

### (ii) Audit of operationalisation of Mid-Day Meal Scheme

The National Programme of Nutritional Support to Primary Education (Mid-Day Meal Scheme) was launched (August 1995) by Government of India (GoI) to boost universalisation of primary education by increasing enrolment, retention and attendance and increasing the nutrition levels of children.

The operationalisation of MDM could not address the requirements of State properly as 33 to 57 per cent of enrolled children were deprived of MDM as the target for enrolment under MDM was set for lesser number of children.

Allocated food grains were not lifted at many instances from State to district level. As a result, MDM was served on fewer days than the mandatory number of days in the test-checked schools.

Absence of proper kitchen sheds led to cooking being done in class rooms and corridors of schools. The records regarding use of Fair Average Quality food grains in MDM were not available with district offices. Further, no institute was available in the State for testing of food grains to ensure that quality meals were served to the children.

Inadequate monitoring of the scheme was a major bottleneck in scheme implementation as the required number of meetings of Steering cum Monitoring Committees at the State, district and block level was not conducted. Besides, District Programme Officers/ Block Resource Persons did not conduct the specified number of inspections in the schools.

*(Paragraph 3.2)*

### **(iii) Audit of Modernisation of Police Force**

The Modernisation of Police Force (MPF) scheme is a significant initiative of Government of India (GoI) towards capacity building of State police force since 1969-70.

Despite introduction of the MPF scheme four and half decades ago, the State was still dependent upon the Central forces to maintain law and order in the State. This was due to deficient preparation of Annual Action Plan (AAP) for identifying and assessing the requirements of State Police force according to norms of Bureau of Police Research and Development. Besides, the AAP was also not based on inputs from the districts.

Further, the Department could not ensure optimum utilisation of MPF funds which resulted in shortage of buildings, weaponry and vehicles for the forces. The component of Forensic Science Laboratories (FSL) of the Scheme, remained ignored as funds for improvement in FSL were not provided during 2011-16 and more than two year old cases remained pending for analysis.

The procurement procedure also suffered from injudicious/delayed decisions and prescribed monitoring under the scheme was also not ensured.

*(Paragraph 3.3)*

### **(iv) Follow-up audit on Performance Audit of Secondary Education Programme**

The follow up audit is intended to assess the progress made by the Education Department (ED) towards implementation of accepted recommendations of the Performance Audit included in the Audit Report for the year ended March 2010.

The follow-up audit revealed that ED had not taken effective steps in accordance with recommendations of Performance Audit.



The ED neither improved the infrastructure of secondary schools nor enforced discipline in financial management. Resultantly, 22 *per cent* of test-checked schools did not have class rooms for secondary education and six to 33 *per cent* of budget provisions remained unspent.

The ED had not taken action to initiate vocational education in any of the secondary schools. Computer education was provided in 210 out of 1,667 schools only in test-checked districts.

Effective monitoring mechanism for implementation of programme was not yet established by the ED as no inspection was carried out by district officers in test-checked districts during 2011-14 while only three *per cent* of the schools were inspected in 2015-16.

Besides, ED did not implement its own resolution to establish secondary schools in every *Panchayats*.

***(Paragraph 3.4)***

#### **(v) Draft Paragraphs**

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

- Lack of monitoring, negligence and failure on the part of concerned Drawing and Disbursing Officers, Civil Surgeons and Treasuries in complying with the prescribed rules and checks facilitated fraudulent withdrawals of ₹1.66 crore in PHCs Bodhgaya (along with APHC Cherki and Khajwatti), Paliganj (Patna) and Sahdei Buzurg (Vaishali). Besides, evidence of expenditure of ₹9.03 crore was not available.

***(Paragraph 3.5.1)***

- Deficient internal control as well as negligence on the part of Block Development Officer and Circle Officer Patarghat (Saharsa) and district administration, Saharsa to comply with the provisions of financial rules resulted in misappropriation of Government money of ₹81.57 lakh.

***(Paragraph 3.5.2)***

- Absence of timely measures against erosion of forest/land in the river bank and negligence of the Environment and Forest Department led to erosion of forest/land in Valmiki Tiger Reserve, Bettiah costing around ₹621.47 crore.

***(Paragraph 3.5.3)***

- Contrary to Industry Department Resolution, an amount of ₹308.96 crore was kept outside savings bank account of nationalised bank by Infrastructure Development Authority and District Magistrate Bhagalpur for 161 days resulting in loss of interest of ₹5.45 crore.

***(Paragraph 3.5.4)***

- Injudicious decision to procure Poplar Plants without assessing its requirement, deficient planning and procurement without conformity with the provision of Bihar Financial Rules by Environment and Forest Department resulted in loss of ₹four crore to the Government.

***(Paragraph 3.5.5)***

- Failure to adhere to the terms and conditions of the rate contracts by Superintendents of six Medical Colleges and Hospitals in Bihar and absence of a condition for deduction of testing charges in purchases through local tender led to excess payment of ₹71.89 lakh and avoidable payment of ₹73.69 lakh.

***(Paragraph 3.6.1)***

- Decision to supply electricity from high tension connection to residential colonies by Executive Engineer, Irrigation Mechanical Division, Birpur and charging the residents at fixed low tension rates of Bihar State Electricity Board (BSEB) led to extra avoidable payment of ₹22.11 crore to BSEB.

***(Paragraph 3.7.1)***

- Initiation of a work by Executive Engineer, Flood Control Division No.-2, Khagaria without prior land acquisition and mid way stoppage resulted in unfruitful expenditure of ₹14.13 crore on incomplete works besides denial of intended benefits as envisaged under the scheme.

***(Paragraph 3.7.2)***

- Imprudent decision of Road Construction Department to award the work before obtaining Technical Sanction and execution of agreement at a monetary value higher than the upper threshold resulted into additional burden of ₹3.24 crore to the State exchequer against which the Department had already paid ₹2.34 crore to the contractor.

***(Paragraph 3.7.3)***

- Faulty design recommended by the Technical Advisory Committee and the Superintending Engineer, Minor Irrigation Circle, Gaya without proper survey, planning and site verification led to unfruitful expenditure of ₹2.33 crore on renovation of *pyne* irrigation system.

***(Paragraphs 3.7.4)***

- Execution of supplementary agreement by Executive Engineer, Minor Irrigation Division, Madhubani on the instruction of Chief Engineer Minor Water Resources Department (North), Muzaffarpur at higher rate for the same items already included in the primary/original agreement in contravention of Bihar Public Works Department Code

led to avoidable expenditure of ₹1.92 crore by Minor Water Resources Department.

***(Paragraph 3.7.5)***

- Failure to adhere to the provisions of Bihar State Universities Act, lack of monitoring, weak internal control and inaction of authorities of Veer Kunwar Singh University and Lalit Narayan Mithila University led to accumulation of unadjusted advances of ₹1.88 crore against 115 persons for a period ranging from one year to 44 years.

***(Paragraph 3.8.1)***



# **CHAPTER I**

## **INTRODUCTION**

## CHAPTER-I INTRODUCTION

### 1.1 Budget profile

There are 44 Departments and 47 Autonomous Bodies (ABs) in the State. The position of budget estimates and actual there against by the State Government during 2011-16 is given in **Table no. - 1.1**

**Table no. - 1.1**  
**Budget and expenditure of the State Government during 2011-16**

(₹ in crore)

Particulars	2011-12		2012-13		2013-14		2014-15		2015-16	
	Budget Estimates	Actuals	Budget Estimates	Actuals	Budget Estimates	Actuals	Budget Estimates	Actuals	Budget Estimates	Actuals
<b>Revenue expenditure</b>										
General services	18,505.11	17,729.72	22,192.64	18,645.11	25,469.15	22,018.47	28,155.44	26,408.18	30,258.64	27,972.30
Social services	20,862.15	18,728.78	25,632.67	23,107.37	32,004.63	26,394.85	43,617.60	31,712.71	38,084.12	35,943.04
Economic services	10,562.18	10,037.82	13,129.83	12,709.96	15,779.73	14,060.06	19,988.27	14,445.05	22,860.81	19,696.39
Grants-in-aid and contributions	4.12	3.17	4.12	3.71	4.12	3.85	4.12	4.04	4.54	4.21
<b>Total (1)</b>	<b>49,933.56</b>	<b>46,499.49</b>	<b>60,959.26</b>	<b>54,466.15</b>	<b>73,257.63</b>	<b>62,477.23</b>	<b>91,765.43</b>	<b>72,569.98</b>	<b>91,208.11</b>	<b>83,615.94</b>
<b>Capital expenditure</b>										
Capital Outlay	15,392.31	8,852.01	17,727.56	9,584.52	18,830.30	14,001.00	25,120.74	18,150.41	29,477.21	23,966.02
Loans and advances disbursed	1,036.60	1,906.08	1,260.71	2,085.95	1,394.38	807.38	406.49	368.71	728.93	621.23
Repayment of Public Debt	2,907.89	2,922.46	3,054.48	3,069.96	3,238.73	3,119.56	3,562.90	3,608.95	3,895.28	4,124.85
Contingency Funds	0	800.00	0	2,250.00	0	1,450.43	0	1,650.00	0	4,477.41
Public Accounts disbursements	5,819.74	21,393.22	7,108.79	24,798.82	7,019.00	29,452.57	12,143.96	39,200.48	14,136.34	45,922.84
Closing Cash balance	0	1,509.45	0	3,715.58	0	6,156.39	0	6,337.11	98.43	11,716.72
<b>Total (2)</b>	<b>25,156.54</b>	<b>37,383.22</b>	<b>29,151.54</b>	<b>45,504.83</b>	<b>30,482.41</b>	<b>54,987.33</b>	<b>41,234.09</b>	<b>69,315.66</b>	<b>48,336.19</b>	<b>90,829.07</b>
<b>Grand Total (1+2)</b>	<b>75,090.10</b>	<b>83,882.71</b>	<b>90,110.80</b>	<b>99,970.98</b>	<b>1,03,740.04</b>	<b>1,17,464.56</b>	<b>1,32,999.52</b>	<b>1,41,885.64</b>	<b>1,39,544.30</b>	<b>1,74,445.01</b>

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

### 1.2 Application of resources of the State Government

As against the total outlay of the budget of ₹1,53,258.99 crore, total expenditure (voted and charged) was ₹1,13,298.77 crore during 2015-16. The total expenditure (comprising revenue expenditure, capital expenditure and loans and advances) of the state increased from ₹57,257.58 crore to ₹1,08,203.19 crore during 2011-12 to 2015-16. The revenue expenditure of the State Government increased by 80 per cent from ₹46,499.49 crore in 2011-12 to ₹8,3615.94 crore in 2015-16. Non-plan revenue expenditure increased by 59 per cent from ₹34,013 crore to ₹53,965 crore and capital expenditure increased by 171 per cent from ₹8,852 crore to ₹23,966 crore during the period 2011-12 to 2015-16.

The revenue expenditure consisted 77 to 82 per cent of the total expenditure during the years 2011-16 and capital expenditure constituted 14 to 22 per cent of the total expenditure. During this period, total expenditure increased at an annual average rate of 17.80 per cent, whereas revenue receipts grew at an annual average growth rate of 17.46 per cent during 2011-12 to 2015-16.

### 1.3 Persistent savings

In 10 cases there were persistent savings of more than ₹70 crore in each case and ranged between 11 to 69 per cent of the total grants during the last five years as per details given in **Table no. - 1.2**.

**Table no. - 1.2**

#### List of grants with persistent savings during 2011-16

(₹ in crore)

Sl. No.	No. and Name of the grant	Amount and percentage of savings									
		2011-12		2012-13		2013-14		2014-15		2015-16	
		Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
<b>Revenue-Voted</b>											
1	2-Animal and Fisheries Resources Department	210.59	43.22	426.49	44.31	607.69	62.55	211.60	32.11	188.32	31.37
2	12-Finance Department	122.72	43.27	223.31	31.97	106.32	27.48	124.99	45.19	116.02	45.17
3	20-Health Department	528.85	21.52	569.78	22.26	623.24	22.30	914.11	21.60	964.06	21.44
4	27-Law Department	148.50	26.19	151.31	26.11	141.61	22.78	179.09	26.60	146.64	22.14
5	40-Revenue and Land Reforms Department	148.70	24.05	72.52	14.96	132.67	21.20	224.14	31.73	238.37	32.74
6	41-Road Construction Department	120.06	18.44	109.32	16.45	413.22	32.96	359.65	28.57	117.63	11.39
7	50-Minor Water Resource Department	291.77	50.39	92.81	25.99	668.14	66.10	375.42	57.59	359.97	51.86
<b>Total</b>		<b>1,571.19</b>		<b>1,645.54</b>		<b>2,692.89</b>		<b>2,389.00</b>		<b>2,131.01</b>	
<b>Capital-Voted</b>											
8	3-Building Construction Department	292.26	57.49	722.07	69.33	659.52	40.88	1719.79	60.50	1347.14	45.12
9	36-Public Health Engineering Department	137.81	31.09	265.47	50.66	97.55	13.62	601.57	40.46	432.15	35.84
10	49-Water Resources Department	625.86	25.65	672.73	27.47	1,853.56	53.61	1262.62	50.27	251.54	14.48
11	50-Minor Water Resource Department	110.50	42.42	127.24	43.26	108.10	35.51	181.00	50.03	122.14	37.85
<b>Total</b>		<b>1,166.43</b>		<b>1,787.51</b>		<b>2,718.73</b>		<b>3,764.98</b>		<b>2,152.97</b>	
<b>Grand Total</b>		<b>2,737.62</b>		<b>3,433.05</b>		<b>5,411.62</b>		<b>6,153.98</b>		<b>4,283.98</b>	

(Source: Appropriation Accounts of the respective years)

### 1.4 Funds transferred directly to the State implementing agencies

During 2015-16, Government of India (GoI) directly transferred ₹792.71 crore to various State implementing agencies. Since these funds are not routed through the State Budget/State Treasuries, these are not reflected in the accounts of the Government.

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

The Grants-in-aid from GoI increased from ₹9,882.98 crore in 2011-12 to ₹19,565.60 crore in 2015-16 as shown in **Chart no. - 1.1**.

**Chart no. - 1.1**  
**Grants-in-aid from GoI**



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

### 1.6 Planning and conduct of audit

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

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

During 2015-16, Compliance Audit of 893 Drawing and Disbursing Officers (DDOs) of the State and 10 ABs were conducted by the office of the



Accountant General (Audit), Bihar. Besides, three Performance Audits, three Scheme Audits and one Follow-up Audit were also conducted.

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

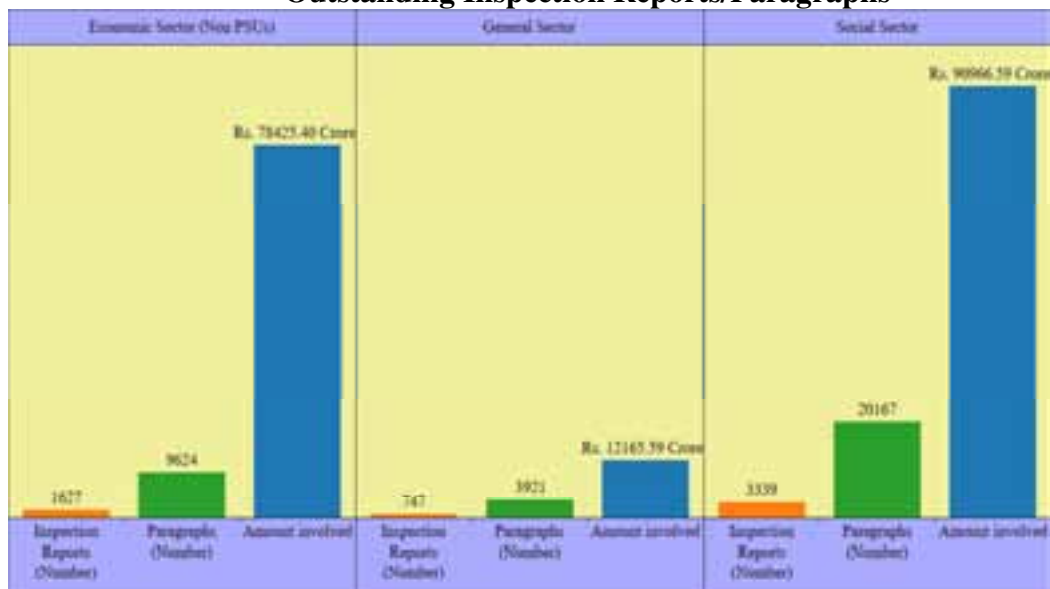
The Accountant General (Audit), Bihar conducts periodical inspection of Government Departments by test-check of transactions and verify the maintenance of important accounting and other records as per the prescribed rules and procedures. These inspections are followed by issue of Inspection Reports (IRs). When important irregularities *etc.*, detected during audit are not settled on the spot, these IRs are issued to the heads of offices inspected, with copies to next higher authorities.

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

During 2015-16, 26 meetings of the Audit Committee were held in which only 470 paragraphs were settled.

A detailed review of the IRs issued to 2,820 DDOs upto September 2015 pertaining to 38 Departments showed that 33,712 paragraphs<sup>1</sup> having financial implications of about ₹1,81,557.58 crore<sup>2</sup> relating to 5,713 IRs<sup>3</sup> remained outstanding at the end of 31 March 2016<sup>4</sup>, shown in **Chart no. - 1.2**.

**Chart no. - 1.2**  
**Outstanding Inspection Reports/Paragraphs**



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

<sup>1</sup> Economic Sector (Non PSU) – 9,624, General Sector -3,921, Social Sector – 20,167 and total – 33,712

<sup>2</sup> Economic Sector (Non PSU) – ₹78,425.40 crore, General Sector -₹12,165.39 crore, Social Sector – ₹90,966.59 crore and total – ₹1,81,557.58 crore.

<sup>3</sup> Economic Sector (Non PSU) – 1,627, General Sector -747, Social Sector – 3,339 and total – 5,713

<sup>4</sup> Including IRs and paragraphs issued upto 30 September 2015 and outstanding as on 31 March 2016.

The year-wise position of these outstanding 5,713 IRs and 33,712 paragraphs is detailed in **Appendix-1.1** and types of irregularities in **Appendix-1.2**.

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

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

### **1.8 Government response to significant audit observations (Draft Paragraphs/Performance Audit)**

In the last few years, Audit has reported on several significant deficiencies in implementation of various programmes/activities as well as on the quality of internal controls in selected Departments, which have negative impact on the success of programmes and functioning of the Departments. The focus was on auditing the specific programmes/schemes and to offer suitable 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 placed before the State Legislature, it would be desirable to include their comments in the matter. They were also advised to have meeting with the Accountant General to discuss the Draft Reports of Performance Audits and Draft Audit Paragraphs. These Draft Reports and Paragraphs proposed for inclusion in the Report were also forwarded to the Principal Secretaries/Secretaries concerned for seeking their replies. For the present Audit Report, Draft Reports on three Performance Audits, three Scheme Audits, one Follow-up Audit and 12 Draft Paragraphs were forwarded to the concerned Principal Secretaries/Secretaries. Replies of the Government/Department have been received for all the Performance Audits, Scheme Audits, Follow-up Audit and eight Draft Paragraphs.

### **1.9 Follow-up on Audit Reports**

According to the Rules of procedure for the internal working of the Committee on Public Accounts, the Administrative Departments were to initiate, *suomotu* action on all Audit Paragraphs and 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 were also to furnish detailed notes, duly vetted by audit indicating the remedial action taken or proposed to be taken by them within two months of the presentation of the ARs to the State Legislature.

The position regarding receipt of Action taken Notes (ATNs) on the paragraphs included in the ARs upto the period ended 31 March 2015, as on 30 September 2016 is given in **Table no. - 1.3**.

**Table no. - 1.3**  
**Position regarding receipt of ATNs on the paragraphs included in the ARs**

Audit Reports	Year	ATNs pending as of 31 September 2016 (No. of Paragraphs)	Date of presentation in the State Legislature	Due date for receipt of ATNs
General, Social and Economic Sectors	2012-13	5	15/7/2014	15/9/2014
	2013-14	4	6/4/2015	6/6/2015
	2014-15	10	18/3/2016	18/5/2016
State Finances	2012-13	34	21/2/2014	21/4/2016
	2013-14	32	6/4/2015	6/6/2015
	2014-15	31	18/3/2016	18/5/2016

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

### 1.10 Recoveries at the instance of Audit

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

Recoveries of altogether ₹131.55 lakh were pointed out (2015-16) in 13 cases. However, total recoveries effected during 2015-16 was ₹3.64 lakh in 4 cases as details given in **Table no. - 1.4**.

**Table no. - 1.4**  
**Recoveries pointed out by Audit and accepted/recovered by the Departments**

Name of Sector	Recoveries pointed out in Audit and accepted by the Departments during 2015-16		Recoveries effected during 2015-16		Department	Particulars of recoveries noticed
	Number of cases	Amount involved	Number of cases	Amount involved		
General Sector	01	0.68	01	0.68	Home	Purchase at higher rates (0.58)
Social Sector	08	76.95	01	2.93	Health	Double payment in sanitation
			01	0.02	Health	Excess Payment
Economic Sector	4	53.92	01	0.01	Environment and Forest	Excess payment

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

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

Several ABs have been setup by the State Government. A large number of these bodies are audited by the Comptroller and Auditor General of India for verification of their transactions, operational activities and accounts, regulatory compliance audit, review of internal management, financial control and review of systems and procedure etc. The audit of accounts of five ABs in

the State has been entrusted to the Comptroller and Auditor General of India out of which three have not been renewed. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Report and its placement in the Legislature is indicated in **Appendix-1.3**.

As the entrustment of audit of three ABs was not renewed and annual accounts of two ABs for the year 2015-16 were delayed/not received, the five ABs were not audited for the accounting year 2015-16 and Separate Audit Reports were not issued (**Appendix-1.3**).

# **CHAPTER II**

## **PERFORMANCE AUDITS**

**CHAPTER-II**  
**PERFORMANCE AUDIT**  
**SOCIAL WELFARE DEPARTMENT**

**2.1 Integrated Child Development Services**

**Executive Summary**

***Introduction***

Integrated Child Development Services (ICDS) is India's response to the challenge of breaking a vicious cycle of malnutrition, impaired development, morbidity and mortality in young children. It responds to the inter-related needs of children below six years, pregnant women, lactating mothers and adolescent girls in a comprehensive manner.

**(Paragraph-2.1.1)**

***Infant/maternal mortality rates***

Social Welfare Department, Government of Bihar (SWD) did not prescribe benchmarks for identification of prevalence of underweight children, anemia in case of pregnant/lactating women and Infant Mortality Rate and Maternal Mortality Rate in Bihar. Therefore, the output of implementation of ICDS in the State could not be gauged.

**(Paragraph-2.1.11.3)**

***Universalisation of ICDS***

Hon'ble Supreme court (SC) directed that each habitation should have a functional *Anganwadi* centre and ICDS should be extended to all children upto the age of six years and all pregnant and lactating mothers. Despite the orders, ICDS scheme was extended to only 44 to 46 *per cent* of eligible children, 55 to 58 *per cent* of eligible pregnant/lactating mothers and 10 to 20 *per cent* of adolescent girls as SWD failed to furnish specific requirement of AWCs in the State to Ministry of Women and Child Development, Government of India (MoWCD).

**(Paragraph-2.1.7.3)**

***Planning***

Perspective plan for the mission period was not prepared, whereas Annual Plans were prepared at State level without any inputs from Districts/Projects offices/*Anganwadi* Centers. The Department did not maintain the data on malnourished children. As a result, existing gaps prevailing in programme implementation such as prevalence of underweight/malnourished children, number of children out of preschool education, cases of anemia *etc.* were not assessed in any of the Annual Plans.

**(Paragraphs-2.1.8.1 and 2.1.8.2)**

***Financial management***

The Department could not spend the released funds fully in any of the years from 2011 to 2016 due to delayed release of funds by ICDS Directorate. Consequently, Government of India (GoI) did not release its subsequent share during fourth quarter of 2013-14 and 2015-16 under ICDS (General). Besides, Directorate had submitted incorrect Statement of Expenditure and Utilisation Certificates to GoI resulting in reporting of ₹14.50 crore as expenditure though the amount remained in the bank account.

**(Paragraphs-2.1.9 and 2.1.9.2)**

### **Shortage of Anganwadi Centres**

There were only 84,098 Rural *Anganwadi* Centres (AWCs) against 1,12,272 *Panchayat* Wards in 503 rural project offices of Bihar leaving 28,174 (25 *per cent*) Wards in rural areas without any AWCs. Further, 21,366 AWCs and 1675 mini AWCs sanctioned by GoI in November 2014 were not operationalised as on March 2016 as SWD had not identified the population belonging to Schedule Caste (SC)/Schedule Tribes (ST)/Minorities which was a pre-requisite for opening the AWCs.

**(Paragraphs-2.1.7.2 and 2.1.7.3)**

### **Infrastructure development**

Out of functional 86,752 AWCs in the State, only 24,515 AWCs (28 *per cent*) were running in Government buildings while remaining 62,237 AWCs were running from either rented houses or from places like *Panchayat* office, community hall, open places *etc.* The test-checked 585 AWCs lacked facilities like toilet, drinking water, indoor/outdoor activities, sufficient utensils for preparation and serving of food. Despite availability of funds for construction and upgradation of AWC buildings, the Department did not finalise the budget head for drawals of funds till 2014-15. Therefore released funds could not be drawn from treasury. As a result of delayed finalisation of budget head, the Department could not utilise the funds released by GoI during 2013-15 for construction of 2,915 AWCs and upgradation of 4,405 AWCs.

**(Paragraphs-2.1.10, 2.1.10.1 and 2.1.10.2)**

### **Implementation of six services of the scheme**

Supplementary Nutrition Programme was not provided for targeted 300 days in any of the 585 test-checked AWCs. The prescribed checks to ensure specified standards and quality/ nutrition value of supplementary nutrition were not carried out by Food and Nutrition Board in the State. Besides, hygiene and safety could not be ensured as kitchen and safe water facility was available in only 29,495 (34 *per cent*) and 29,643 (34 *per cent*) of AWCs respectively out of functional 86,752 AWCs. Wheat Based Nutrition Programme (WBNP) to ensure the availability of foodgrains at cheaper rates was not implemented in all AWCs of the State. Medicine kits/Pre-school kits were not available in any of the test-checked AWCs. Data on Immunisation was not maintained at any level in ICDS. Severely malnourished children were not referred to PHC/Hospital.

**(Paragraphs-2.1.11, 2.1.11.1 and 2.1.11.2)**

### **Institutional arrangement for monitoring**

Government of Bihar did not constitute State Mission Steering Group and State Empowered Programme Committee for monitoring ICDS. Bihar Integrated Child Development Society was constituted for overseeing child development and nutrition system in December 2015 only. However, the Governing body for the Society is yet to be constituted (August 2016). As meetings of the monitoring committees in the State and in eight test-checked districts were not convened so far (August 2016), the monitoring of the scheme was inadequate.

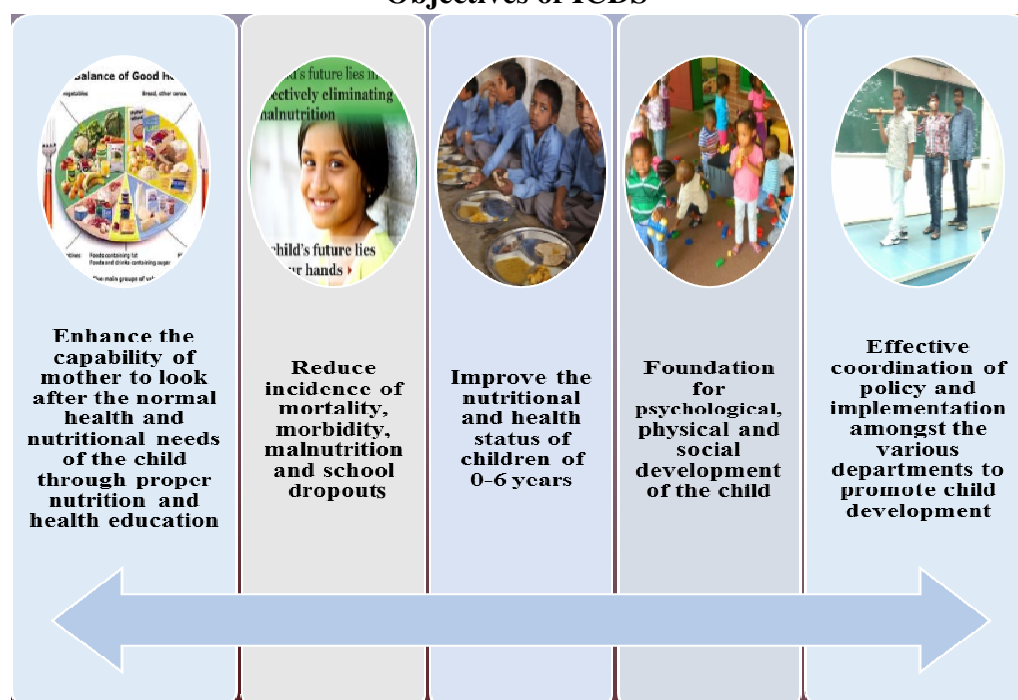
**(Paragraphs-2.1.14 and 2.1.14.1)**



### 2.1.1 Introduction

Integrated Child Development Services (ICDS) Scheme, a flagship programme of Government of India (GoI) was launched in 1975 for providing a package of six services (Supplementary Nutrition Programme (SNP), Immunisation, Health Check-up, Referral Services, Pre-school Non-formal Education and Nutrition and Health Education) to combat malnutrition, impaired development, morbidity and mortality in young children and inter-related needs of pregnant women, lactating mothers and adolescent<sup>5</sup> girls. The scheme was to be implemented in Mission Mode during 12<sup>th</sup> Five Year Plan (2012-2017). The objectives of the ICDS Scheme are shown in **Chart no. - 2.1.1**:

**Chart no. - 2.1.1**  
**Objectives of ICDS**



(Source: Guidelines of ICDS scheme)

In Bihar, the scheme was commenced in the year 1975 with two project offices covering 277 *Anganwadi* Centres (AWCs) and is expanded to 544 project offices and a sanctioned strength of 1,14,718 AWCs with 86,752 functional AWCs as of March 2016.

### 2.1.2 Organisational set-up

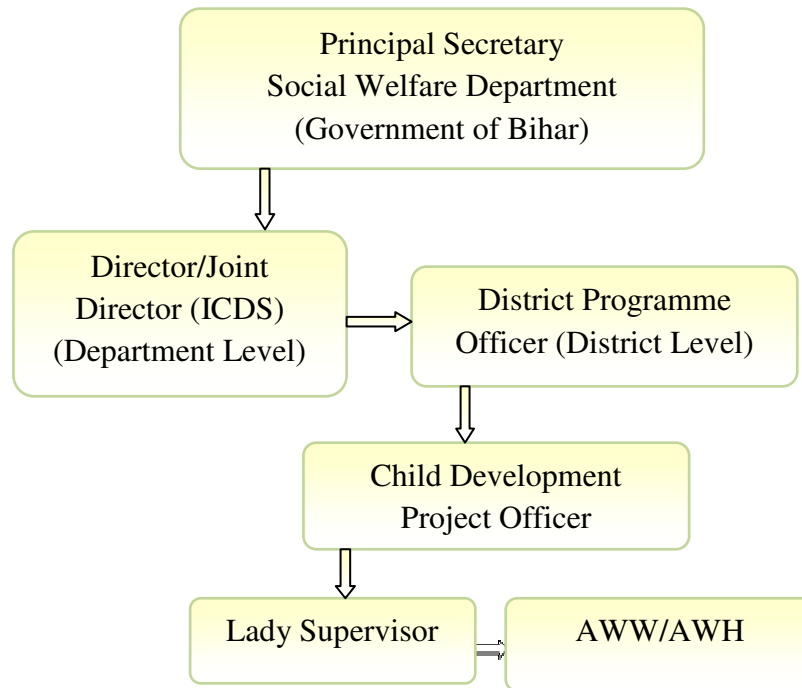
The Director, ICDS is the implementing officer of the scheme at the State level under overall supervision of the Principal Secretary, Social Welfare Department (SWD), Government of Bihar (GoB). At the district level, the scheme is being implemented and co-ordinated by District Programme Officers (DPOs) ICDS, while at the block level, the Project Offices are headed by Child Development Project Officers (CDPOs) assisted by Lady Supervisors (LSs). Further, AWCs run by *Anganwadi* Workers (AWWs) and *Anganwadi* Helpers (AWHs) are the village/habitation level implementation units of the

<sup>5</sup> At this stage, girls stand at the threshold of adulthood. This stage is intermediary between childhood and womanhood.



scheme. The officers and officials responsible for implementation of the scheme are given in **Chart no. - 2.1.2:**

**Chart no. - 2.1.2**  
**Organisational chart**



(Source: Information provided by Social Welfare Department)

### 2.1.3 Audit objectives

The objectives of the performance audit were to assess and evaluate whether:

- proper planning was done to ensure coverage of the specified six services to all children aged upto six years, pregnant women, lactating mothers and adolescent girls;
- funds allocated and released were adequate and utilised economically and efficiently for the specified services;
- infrastructure facilities were adequate to cover the services to be provided;
- the specified six services of the scheme were implemented efficiently and effectively;
- deployment and training of manpower under the scheme were adequate for effective delivery of services;
- benchmarks were clearly set to achieve the intended indicators such as reduction in underweight, anemia, Infant Mortality Rate (IMR), Maternal Mortality Rate (MMR) *etc.* for assessing the outcome of the scheme; and
- system of monitoring and review was in place and effective.

### 2.1.4 Audit criteria

The criteria adopted to achieve the audit objectives were as follows:

- Scheme guidelines and framework for implementation of ICDS;
- Bihar Financial Rules 2005 and Bihar Treasury Code 2011; and
- Directions/circulars issued regarding scheme implementation by GoI and GoB.

### 2.1.5 Audit scope and methodology

The Performance Audit of ICDS for the period 2011-16 was conducted during April to July 2016 through test-check of records of the SWD Secretariat, Directorate of ICDS, 10 out of 38 DPOs, 39 CDPOs (out of 149 CDPOs of test-checked districts) and 585 AWCs by selecting 15 AWCs from the office of each CDPO. Districts *i.e.* DPOs were selected by using 'Probability Proportionate to Size Without Replacement' (PPSWOR) method whereas CDPOs and AWCs were selected by using 'Simple Random Sampling Without Replacement' (SRSWOR) method.

The audit methodology consisted of document analysis, responses to audit queries, collection of information through questionnaires, proforma and joint physical verification along with beneficiary surveys.

In each test-checked office of CDPO, joint physical verification with the ICDS functionaries was conducted in five AWCs. Besides, five beneficiaries under each project office were also surveyed to identify the impact of the implementation of the scheme. Audit observations were based on analysis of information and data collected during audit from above mentioned units.

An entry conference was conducted in March 2016 with the Principal Secretary, SWD wherein the audit objectives, audit criteria and methodology were discussed at the beginning of the Performance Audit. At the end of audit, an exit conference was held in November 2016 with the Principal Secretary, SWD and replies/views on the audit observations are duly incorporated.

### 2.1.6 Audit findings of earlier Performance Audit

The findings of the Performance Audit on ICDS for the period 2002-07 were featured in paragraph 3.2 of Comptroller and Auditor General's Audit Report (Civil) for the year ended 31 March 2007. Major deficiencies highlighted in the Report such as failure to operationalise AWCs, inadequate infrastructure facilities and coverage of the scheme persisted during the current audit also as discussed in subsequent paragraphs:

### 2.1.7 Universalisation of ICDS Services

#### 2.1.7.1 Shortcomings while complying with Hon'ble Supreme Court orders

Hon'ble Supreme Court (SC) ordered (November 2001, April 2004 and October 2004) for universalisation of ICDS and directed that every habitation should have a functional ICDS centre (*Anganwadi*) and ICDS should be extended to all children up to the age of six years and all pregnant and nursing mothers. Hon'ble SC subsequently directed (December 2006) GoI to sanction and operationalise AWCs in each habitation by December 2008 and identify SC and ST hamlets/habitations for AWCs on a priority basis.

To comply with the directions of Hon'ble SC, GoI revised (April 2007) the population norms of AWCs and Mini AWCs (one AWC for 400-800 population and one Mini AWC for 150-400 population). Further, GoI also directed the State Governments to undertake a micro level survey to identify predominantly SC/ST/Minority habitations based on revised population norms and furnish specific requirement of additional AWCs and Mini AWCs by 15

May 2007. The shortcomings noticed while complying with the directives of the Hon'ble SC as well as GoI are discussed in the following paragraphs:

### 2.1.7.2 Shortage of AWCs

During scrutiny of records, it was observed that without completing micro level survey, SWD conveyed (October 2007) a projected requirement of 5,440 AWCs and 5,440 Mini AWCs to GoI. Instead of identifying pre-dominantly SC/ST/Minorities habitations as per revised population norms as directed by GoI, SWD subsequently assessed and forwarded to GoI, the requirement of AWCs thrice between December 2011 and March 2013 on different criteria such as population of children in the age group of 0-6 years (as per Census 2011) and coverage area of an AWC co-terminous with the Ward boundaries of *Panchayats*. However, the latest revised proposal based on Ward boundaries did not include requirement of urban project offices.

Accordingly, GoI sanctioned for the State, 5,440 AWCs and 5,440 mini AWCs in February 2009 and 21,366 AWCs and 1,675 mini AWCs in November 2014. However, it was observed that none of the AWCs sanctioned in November 2014 were operational till date of audit (June 2016) as SWD had not identified the habitations predominantly belonging to SC/ST and Minority communities which was a pre-requisite for opening of new AWCs.

**In absence of a micro level survey, the SWD failed to assess the actual requirements of additional AWCs/mini AWCs in the State.**

Further, according to the criteria adopted by SWD, there was only 84,098 Rural AWCs against 1,12,272 *Panchayat* Wards in 503 rural projects of Bihar leaving 28,174 (25 per cent) of *Panchayat* Wards in rural areas without any AWCs. Thus, in absence of a micro level survey, the SWD failed to assess the actual requirements of additional AWCs/mini AWCs in the State.

### 2.1.7.3 ICDS services not extended to eligible beneficiaries

**Despite directions of Hon'ble Supreme Court, the AWCs had not extended the services of ICDS to every eligible beneficiary and continued with the criteria of 80 children, 16 pregnant/lactating mothers and three adolescent girls for coverage.**

As directed by Hon'ble SC, SWD issued orders (November 2010) to all district/project officials to extend ICDS to all eligible children (six months to six years) and pregnant/lactating mothers under the coverage area of an AWC instead of the existing norms of 80 children, 16 pregnant/lactating mothers and three adolescent girls under an AWC. The SWD also directed to submit AWC-wise list of all beneficiaries so that action could be taken for allotment of the required funds.

Scrutiny in test-checked districts revealed that AWCs had not extended the services of ICDS to every eligible beneficiary and continued with the criteria of 80 children, 16 pregnant/lactating mothers and three adolescent girls. The CDPOs also did not provide the list of total eligible beneficiaries of AWCs to the Directorate to allocate additional funds.

The beneficiaries eligible for the services under the scheme in the State as per the orders of Hon'ble SC are given in the **Table no. - 2.1.1:**

**Table no. - 2.1.1**  
**Details of beneficiaries covered under the scheme in the State**

(Number in lakhs)

Period	Children (six months to six years)		Pregnant/ lactating mothers		Adolescent Girls	
	Population	Coverage (percentage)	Population	Coverage (percentage)	Population	Coverage (percentage)
2011-12	Not available					
2012-13	110.08	48.58 (44)	17.52	10.09 (58)	49.21	9.83 (20)
2013-14	111.77	49.66 (44)	18.21	10.50 (58)	49.83	9.81 (20)
2014-15	99.45	45.27 (46)	17.17	9.52 (55)	53.03	9.12 (17)
2015-16	100.73	44.98 (45)	16.94	9.52 (56)	50.75	4.88 (10)

(Source: Information provided by Directorate)

From the **Table no. - 2.1.1**, it was evident that only 44 to 46 *per cent* of eligible children, 55 to 58 *per cent* of eligible pregnant/lactating mothers and 10 to 20 *per cent* of adolescent girls were covered under ICDS in the State during 2012-16.

Thus, the failure of the SWD to adhere to the directives of the Hon'ble SC resulted in depriving the benefits of the scheme to a major chunk of eligible population. During exit conference the Principal Secretary, SWD attributed (November 2016) inadequate coverage to shortage of staff in DPO and CDPO offices and need of huge resources to meet the target.

#### **2.1.7.4 SC and ST hamlets/habitations not identified for AWCs**

Scrutiny of records in the Directorate of ICDS as well as test-checked DPOs revealed that SC and ST hamlets/habitations were not identified in any of the AWCs as SWD did not carry out the micro-level survey to identify SC/ST habitations as per directives of Hon'ble SC. Thus, the under-privileged sections of the society were not prioritised for the services under the scheme, despite directions from the Hon'ble SC.

On being asked, SWD admitted (November 2016) the fact and stated that:

- Universalisation of the scheme was in progress; and
- Regarding less coverage of beneficiaries, guidelines had been issued to all CDPOs to cover all the eligible beneficiaries.

During exit conference Principal Secretary, SWD stated (November 2016) that micro-level survey could not be completed as the State is heavily populated and vast areas should have to be covered.

However, no reply was given regarding the failure of SWD to operationalise 21,366 AWCs and 1,675 mini AWCs sanctioned for the State in November 2014 due to its failure in identifying population predominantly belonging to SC/ST/Minorities.

#### **Recommendations**

**The SWD should:**

- *comply in full with the directives of the Hon'ble SC regarding assessing the need of AWCs in each habitation,*
- *identify the habitations of weaker sections of the society; and*
- *work towards universalisation of ICDS scheme.*

## 2.1.8 Planning

The directives issued by Ministry of Women and Child Development, Government of India (MoWCD) regarding implementation of ICDS envisaged that planning based on locally relevant strategies is required to achieve the core objectives of the scheme. The SWD had prepared Annual Programme Implementation Plans (APIPs) to address the requirements of the State through ICDS. However, the following shortcomings in planning were observed:

### 2.1.8.1 Deficient survey of beneficiaries

Survey is the basic requirement to assess existing gaps in the implementation mechanism. The planning process of ICDS includes surveys of beneficiaries by the AWWs. According to the directive of SWD, AWWs should prepare a list of eligible beneficiaries under their coverage area in a prescribed proforma. The prepared list should be verified by LSs (20 per cent entries) and CDPOs (three per cent entries) and then be approved by respective *Panchayats*.

**In absence of proper training, the survey conducted by AWWs was inadequate and did not present actual status of beneficiaries.**

Scrutiny of records in 585 test-checked AWCs disclosed that the prescribed format issued by SWD, GoB for survey of the family of eligible beneficiaries were not properly filled in by AWWs as various columns like age, date of birth, entry and exit date in coverage area, type of disability *etc.* were left blank. The reason for inadequate survey was attributed to lack of training to AWWs. Further, LSs and CDPOs had not verified the entries regarding eligible beneficiaries in 525 and 560 AWCs respectively. Besides, the prepared list by AWWs was not submitted to concerned *Panchayats* for approval.

On being asked, the SWD stated (November 2016) that the beneficiaries were being selected from the list of Below Poverty Line (BPL). During exit conference the Principal Secretary, SWD also admitted (November 2016) lack of training to AWWs and stated that AWWs were over-burdened and assured that efforts would be taken to train AWWs.

Thus, the survey conducted by the SWD through untrained AWWs was incomplete and may not present the complete and actual status of beneficiaries in the State.

### 2.1.8.2 Perspective plans not prepared

As per directives of MoWCD, States are expected to prepare the plan for entire mission period (*i.e.* perspective plan) as well as annual plan (*i.e.* Annual Programme Implementation Plan or APIP) that would be based on resource availability and prioritisation exercise. Besides, MoWCD instructed (December 2012) the Department to prepare a four year perspective plan for construction of AWC buildings.

It was observed that perspective plans for the entire mission period as well as four year perspective plan for construction of AWCs buildings were not prepared by the State. However, the SWD had prepared APIPs for the requirements of the State.

**SWD did not prepare perspective plans to ensure utilisation of available resources and their prioritisation.**

The SWD accepted (November 2016) the fact and stated that the perspective plan for the coming four-year period was under process.

In absence of a perspective plan, the SWD failed to ensure resource availability and prioritisation exercise. Further, the requirement of infrastructure like building, equipment *etc.* corresponding to the increased number of beneficiaries over the years could not be ascertained due to lack of a perspective plan for construction of AWCs.

### 2.1.8.3 Preparation of APIPs

The APIPs are to be prepared following a decentralised planning process wherein the district and block officials and other key stakeholders from the line departments, especially Health, Education, Rural Development, Water and Sanitation and *Panchayati Raj* Institutions (PRI) are to be consulted on the respective planned activities that are to be taken up with support from these departments. Planning teams at different levels were to be constituted with a clear demarcation of their roles and responsibilities. Further, the process of preparation of APIP should be initiated in the month of October so that draft APIP is made available to Government of India (GoI) by the end of December.

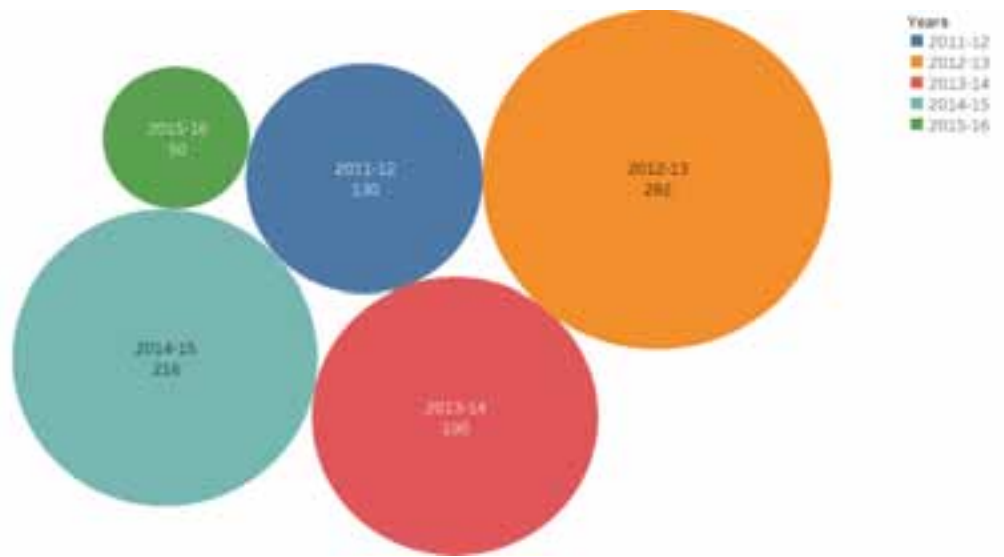
It was however observed that the Department prepared APIPs during 2011-16 with the following shortcomings:

- Though annual surveys were conducted by AWWs to identify all eligible beneficiaries, their inputs were not considered while preparing the APIPs as survey was inadequate and APIPs were also not prepared by districts/projects. Thus, plans were prepared by the State itself without taking inputs even from the district and block officials. Further, the proposal for number of beneficiaries (1.51 crore) derived on population based estimates in the APIP of 2015-16 was rejected by GoI and termed as exaggerated. Later, approval was granted for 88.96 lakh beneficiaries. It was also observed that approved number of beneficiaries in the APIPs of 2014-15 to 2016-17 remained constant.
- The SWD did not have data related to malnourished children/out of pre-school children, cases of anemia *etc.* at any level as survey and collection of data by AWWs was deficient. Hence, existing gaps prevailing in programme implementation such as prevalence of underweight/malnourished children, number of children out of pre-school education and cases of anemia were not assessed in any of the APIPs.
- Planning teams for preparation of APIP as well as core team comprising key programme officials of other line departments were not constituted in any test-checked districts. In absence of their input, planning to overcome the shortcomings in infrastructural facilities like shortage of building, drinking water facilities, toilets, kitchen *etc.* was not addressed properly in any year.
- Timely submission of plan to GoI was not ensured in any of the year due to delayed constitution of planning committees at State level. The delay in submission of plans ranged between 50 and 282 days during 2011-16 as shown in the **Chart no. - 2.1.3:**

The SWD did not have data of malnourished children, out of pre-school children, cases of anemia *etc.* at any level. Further, APIPs were prepared without taking inputs of surveys by AWWs.



**Chart no. - 2.1.3**  
**Delay in submission of AIPs (In Days)**



(Source: Information provided by Directorate, ICDS)

Delay in submission of AIPs defeated the prime objective of AIP to accelerate programme outcome.

- The data of operational AWCs was also not factually correct in the AIPs as all sanctioned 91,677 AWCs (sanctioned by GoI till October 2014) were treated as operational in the AIPs of 2013-14 to 2015-16, while only 86,752 AWCs were operational as on March 2016.

In reply, the SWD admitted (November 2016) the audit contention and stated that AIP for the current year had been prepared in accordance with the instruction of GoI. During exit conference the Principal Secretary, SWD stated (November 2016) that due to vacancy at the State level, planning committee was not constituted in time.

The above discussed shortcomings in the planning process led to preparation of unrealistic, factually incorrect and deficient plans for ICDS in the State.

#### **Recommendation**

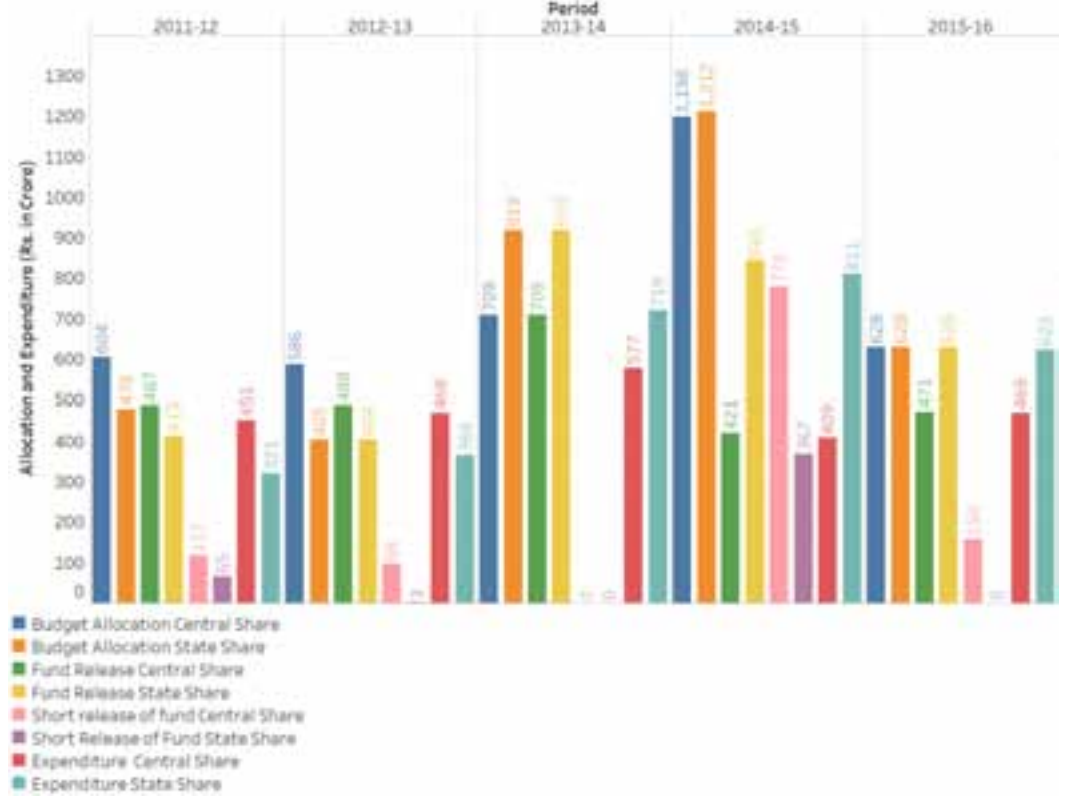
***The survey based on prescribed norms of ICDS should be conducted by SWD to identify beneficiaries and plans should be prepared to optimise the resource availability and specified prioritisation of beneficiaries.***

#### **2.1.9 Financial management**

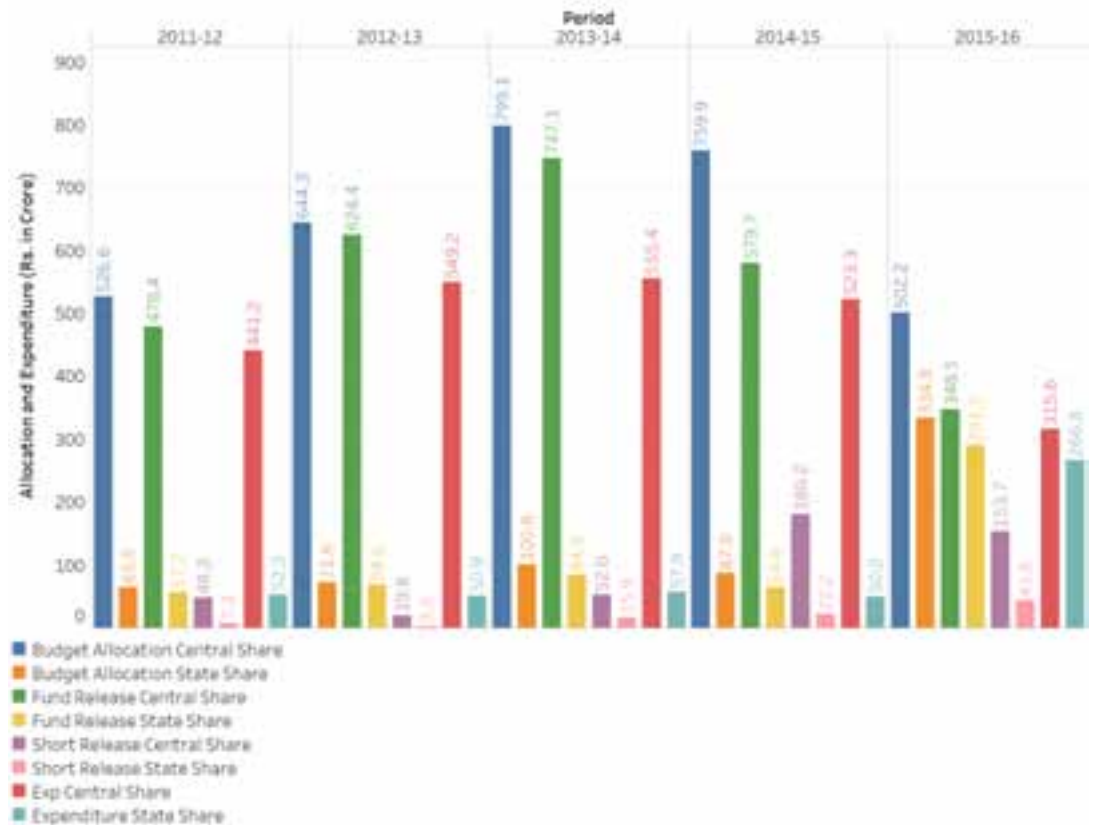
ICDS is a Centrally Sponsored Scheme with funds ratio between GoI and GoB as 50:50 for Supplementary Nutrition Programme (SNP), 90:10 for General Component (GC) meant for establishment (revised to 60:40 in 2015-16) and 75:25 for construction and renovation of AWCs. As per instruction of GoI, the State was required to submit the information of actual expenditure through quarterly Statement of Expenditure (SoE) latest by 15<sup>th</sup> of the month following the end of every quarter and through annual Utilisation Certificates (UCs) latest by 30 April of every year for the preceding financial year.

Details of allocation and release of SNP and GC funds by GoI/GoB along with expenditure incurred there against during 2011-16 are as detailed in **Chart no. - 2.1.4** and **Chart no. - 2.1.5**:

**Chart no. - 2.1.4**  
**Allocation and expenditure under Supplementary Nutrition Programme during 2011-16**



**Chart no. - 2.1.5**  
**Allocation and expenditure under General Component during 2011-16**



(Source: Surrender reports of Directorate, ICDS Bihar)



GoI had short released funds due to unspent balances and delayed submission of SoEs and AIPs.

From the **Chart no. - 2.1.4 and 2.1.5**, it was evident that the funds released for both components could not be spent in totality in any of the year during 2011-16. The short release under Central share against budget allocation was 31 *per cent* in case of SNP funds and 14 *per cent* in case of GC. Short release of funds by the SWD was mainly attributed to less receipt of funds under Central share from GoI. Availability of unspent balances, delayed submission of SoE and AIPs were the main reasons for short release of funds by GoI. The under-expenditure against the released funds was mainly attributed to delayed release of funds (*i.e.* release of funds towards end of the year) by the SWD and ICDS Directorate. Further, in the test-checked districts 12 *per cent* of GC funds and 13 *per cent* of SNP funds against the allotment remained unutilised during 2011-16 (**Appendix-2.1.1**). The shortcomings noticed in the financial management of the scheme are discussed below:

#### **2.1.9.1 Accumulation of Government money in bank accounts**

Bihar Treasury Code 2011 prohibits opening of any bank accounts without the concurrence of the Finance Department and the drawing of Government money in anticipation of demands or to prevent lapse of budget grant and their accumulation in bank accounts.

However, it was observed that 13 accounts were operated in the Directorate office without concurrence of the Finance Department whereas in the test-checked units, bank accounts ranging from two to eight were operated wherein huge Government money, relating to ICDS scheme, amounting to ₹133.60 crore was available as on 31 March 2016. This included ₹18.71 lakh kept idle in inoperative accounts for period ranging from one to eight years in eight out of 37 accounts operated in the test-checked districts.

The Principal Secretary, SWD while attributing this shortcoming to lack of professional Accounts Officers, assured during exit conference (November 2016) that it would be minimised in near future. However, no reply was provided regarding opening of bank accounts without concurrence of Finance Department.

#### **2.1.9.2 Incorrect reporting of Statement of Expenditure**

ICDS Directorate had submitted SoEs of ₹540.10 crore to GoI during 2012-13 for GC. Scrutiny of records disclosed that out of this, ₹14.50 crore was kept idle in the bank accounts but was reported as expended.

During exit conference, Principal Secretary, SWD stated (November 2016) that lack of professionals like Accounts Officers led to such mistakes.

#### **2.1.9.3 Short receipt of funds**

It was observed that due to excess saving of GoI funds under SNP head ranging from ₹20.04 crore to ₹54.55 crore during 2011-14 and ₹59.22 crore and ₹80.41 crore under GC in the year 2012-13 and 2014-15 respectively, GoI deducted its share in subsequent years (**Appendix-2.1.2**). Besides, due to unspent balances under GC in third quarter of 2013-14 and 2015-16, GoI did not release its share in the fourth quarter of the respective years.

#### 2.1.9.4 Irregular maintenance of cash book

The cashbooks were maintained without carrying over the previous closing balances and reconciliation with bank was not carried out.

Scrutiny of cash book maintained in four test-checked offices<sup>6</sup> revealed that the cash books were started by taking bank balances as opening balances on different occasions ignoring previous closing balances of cash book including unadjusted advances. In these cases, previous closing balances amounting to ₹7.56 crore were ignored and ceased to be part of the new opening balances. The details were as under:-

- An amount of ₹46.60 crore was a part of closing balance on 9 March 2014 (referred as old items) in cash book of Directorate, ICDS. Scrutiny of entries of subsequent cash book disclosed that only ₹40.40 crore was referred as old items in January 2015 without showing any adjustment of balance ₹6.20 crore.
- Tender fee amounting to ₹16.60 lakh received on 10 June 2013 continued as part of closing balance till 9 March 2014. Thereafter, details of closing balance were not mentioned in the cash book till 21/1/2015 and ₹16.60 lakh ceased to be part of the cash book from 22/1/2015 without mentioning any reason.
- Similarly, in test-checked Projects, Pakridayal (East Champaran) and Harnaut (Nalanda), opening balances were reduced by ₹85.32 lakh (30/9/2011) and ₹22.79 lakh (11/3/2014) respectively, without any reason.
- In test-checked Project Ramgarh, difference of ₹10.85 lakh was noticed in the balances between cash book and bank statement as on 2/9/2011 which continued till 8/1/2015. Later on, cash book was started as per bank statement on 9/1/2015 and the difference of ₹10.85 lakh was left out without any reasons.

The above serious irregularities showed lack of monitoring by the controlling officers.

During exit conference the Principal Secretary, SWD admitted (November 2016) discrepancies in the Cash Book and stated that these discrepancies were due to absence of any reconciliation with Bank accounts and lack of professionalism in maintenance of accounts. Further, Director ICDS stated (December 2016) that old item was reduced to ₹40.40 crore as ₹6.20 crore was gradually spent and figures of tender fee was subsequently included in old item since 22 January 2015.

The reply of Director, ICDS was not acceptable as no such expenditure was included in the cash books and no supporting documents were provided to Audit.

#### **Recommendation**

***The Department should ensure that funds are allocated timely so as to avoid unspent balances and short release of funds by GoI. The cash books should be maintained properly and responsibility should be fixed for the irregularities found in the cash book.***

<sup>6</sup> Directorate of ICDS, CDPO- Ramgarh, CDPO-Harnaut, CDPO-Pakaridayal

### 2.1.10 Infrastructure facilities

As per the norms for construction of AWC buildings prescribed by the MoWCD (March 2011), an AWC must have a separate sitting room for children/women, separate kitchen, store room for food items, child-friendly toilets, space for children to play (indoor and outdoor activities) and safe drinking water facilities.

Scrutiny of records of Directorate disclosed that out of 86,752 functional AWCs in the State (84,098 Rural AWCs and 2,654 Urban AWCs), only 24,515 AWCs (28 per cent) were located in Government buildings while remaining 62,237 AWCs were running either from rented premises or from places such as *Panchayat* community halls, open spaces *etc.*

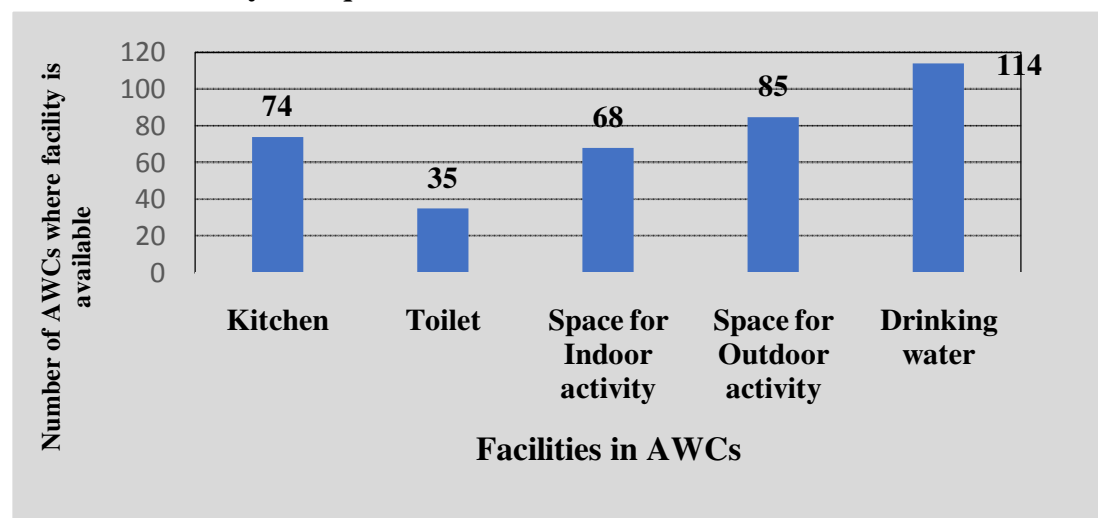


(AWC running in an orchard at Uchakaganj, Gopalganj)

Further, scrutiny of records of test-checked 585 AWCs disclosed that none of the AWCs had separate sitting room for children and women.

Availability of other required facilities such as kitchen, toilet, drinking water, space for children to play in the test-checked 585 AWCs are shown in the Chart no. - 2.1.6:

Chart no. - 2.1.6  
Availability of required facilities in 585 test-checked AWCs



The test-checked AWCs lack infrastructure such as kitchen, toilet, drinking water, space for indoor/outdoor activities *etc.*

(Source: Information provided by AWCs)

It was observed that only three out of 585 test-checked AWCs have all the above facilities. In addition, utensils for preparation and serving of food were

not sufficient in 450 and 327 AWCs respectively out of 585 test-checked AWCs. Reasons for the shortcomings in infrastructure facilities of AWCs are discussed in following paragraphs:

### 2.1.10.1 Delay in construction of AWCs

For construction of 2,915 AWC buildings and upgradation of 4,405 AWCs, GoI released ₹49.19 crore in 2013-14 (at ₹4.50 lakh per AWC) and ₹18.39 crore in 2013-15 (at ₹1.00 lakh per AWC) respectively. The constructions were to be done in convergence with MGNREGA scheme and the funds were to be utilised for construction/upgradation within six months of release.

It was observed that for making budget provision, the SWD did not finalise the budget head for construction and upgradation of AWC building till 2014-15 and therefore released funds could not be drawn from treasury. Later on, after finalisation of the budget head in 2015-16, budget provision of ₹64.41 crore under GoI and ₹30.40 crore under GoB was made for construction and upgradation of AWCs. Meanwhile, guidelines for construction of AWCs were notified by GoI (August 2015) which stipulated that for construction of every AWC building, ₹5.00 lakh was to be drawn from MGNREGA funds and ₹2.00 lakh from SWD. Accordingly, Directorate released ₹58.30 crore for construction of 2,915 AWCs and ₹25.47 crore for upgradation of 3,066 AWCs to districts in March 2016. However, districts did not utilise the released funds till November 2016. As a result, the proposed construction and upgradation of AWCs could not be started till November 2016.

The SWD admitted (November 2016) the fact that the failure to finalise the budget head resulted in delayed release of funds to the Directorate.

### 2.1.10.2 Availability of equipment in AWCs

According to framework of scheme, each AWC must be provided with weighing machines to determine whether the child/adult is normal or malnourished. Further, SWD decided (September 2014) to procure container for boiling water and water filter for the AWCs of the State. It was observed that Director, ICDS provided (July 2014-July 2015) ₹51.86 crore from DFID<sup>7</sup> funds to AWCs for procurement of above said equipment as shown in the **Table no. - 2.1.2** under the *Bal Kuposhan Mukta Bihar* campaign<sup>8</sup>:

**Table no. - 2.1.2**  
**Name and cost of equipment being used in AWCs**

Sl. No.	Name of equipment	Rate per unit (₹)	Funds available to AWCs
1	Adult Weighing Machine	703	₹21.86 crore to 82,793 AWCs
2	Baby Weighing Machine	807	
3	Salter Weighing Machine	880	
4	Inch Tape	50	
5	Growth Monitoring Chart	200	
6	Water Filter	1,500	₹30.00 crore to 82,759 AWCs
7	Container for boiling water	1,000	
8	Fuel	1,125	

(Source: Information provided by ICDS Directorate)

<sup>7</sup> Department for International Development, Government of Britain

<sup>8</sup> Appreciating the criticality of nutrition to human development, SWD formally launched the *Bal Kuposhan Mukta Bihar* or the *Child Malnutrition Free Bihar* campaign on August 15, 2014 to address the high level of child under-nutrition and bring it down to below 30% among children of up to three years of age by 2017

The Director, ICDS instructed (November and December 2014) AWCs to purchase weighing machines from licensed sellers and water filters with ISI or IS-7402 certification. Accordingly, the Directorate transferred ₹46.89 crore in the bank accounts of AWCs and ₹4.97 crore in the bank accounts of CDPOs (July 2015).

Scrutiny of records disclosed following irregularities in procurement of above mentioned equipment:

***Purchase without tendering process***

The purchase of equipment like child/adult weighing machines, water filters etc. was made without adhering to the prescribed rules. As a result, maintenance of equipment could not be done and many equipment were lying defective in AWCs.

Due to purchase by individual AWCs, neither tendering process for procurement was implemented nor any quotation was invited. Hence, the benefit of bulk purchase which would have led to lower costs could not be availed. Besides equipment were purchased by AWWs locally from different agencies without ensuring any guarantee/warranty clause or Annual Maintenance Contract (AMC).

***Purchase without ensuring required specifications***

During physical verification of 195 AWCs, it was noticed that weighing machines were not approved by the Weight and Measurement Department of GoB. Similarly, water filters were not ISI/IS-7402 certified. Even the brand name of equipment was not given on the vouchers.

***Boiled and filtered water was not ensured to beneficiaries***

All the AWCs were provided fuel cost for three months only, along with the cost of water filter and steel containers so that boiled and filtered water could be provided to children under *Bal Kuposhan Mukta Bihar*. It was however, observed that in absence of funds for fuel, boiled water was not provided to beneficiaries.

Further, during physical verification, it was observed that 91 water filters, 64 adult weighing machines and 49 baby weighing machines were defective. Thus, purchases without ensuring guaranty/warranty clause/AMC led to equipment lying defective at AWCs.

In reply, the SWD stated (November 2016) that specification of all related equipment were approved and instructions were issued to buy equipment of standard level. The reply was however silent on audit observations that equipment were purchased without adhering to any quality and specification.

Thus, the Department could neither provide adequate number of AWCs in the State nor the prescribed facilities/equipment in the AWCs constructed.

**2.1.10.3 Joint physical verification and beneficiary survey**

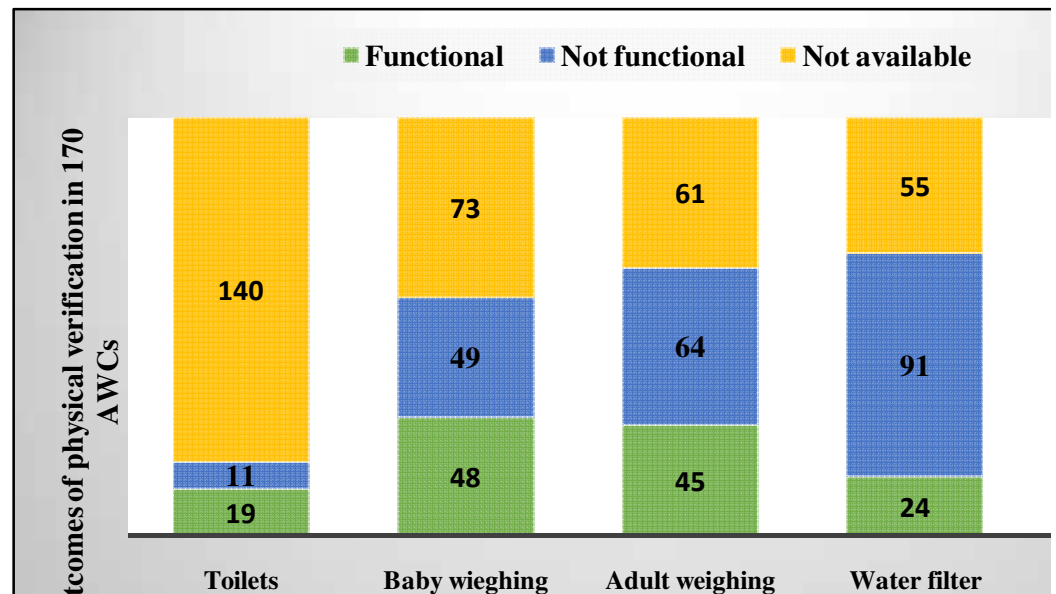
In course of Performance Audit of ICDS, the audit team along with the Supervisors /AWWs of test-checked 39 ICDS Project offices under 10 selected districts conducted physical verification of 195 AWCs.

During physical verification, 25 AWCs were found closed and children were not present in 22 out of the remaining 170 AWCs.

The status of toilets, baby weighing machines, adult weighing machines, water filter and Take Home Ration (THR) weighing machines found during physical verification of 170 AWCs are shown in the **Chart no. - 2.1.7:**



**Chart no. - 2.1.7**  
**Availability of infrastructure and equipment**



Besides, drinking water facilities were available in 26 AWCs only and growth chart of children was maintained by seven AWCs only. Photographs of two AWCs running without proper infrastructure are given below:



*AWC running in temporary shed without toilet, kitchen, water facility (Koylasthan, Mahishi Saharsa).*



*AWC running in temporary shed without toilet, kitchen, and water facility (Harsidhi Block in East Champaran)*



*Defective water filter in mini AWC at Bhatnar, Tharthari, Nalanda*



*Defective weighing machines in AWC Miabigha, Hilsa, Nalanda*

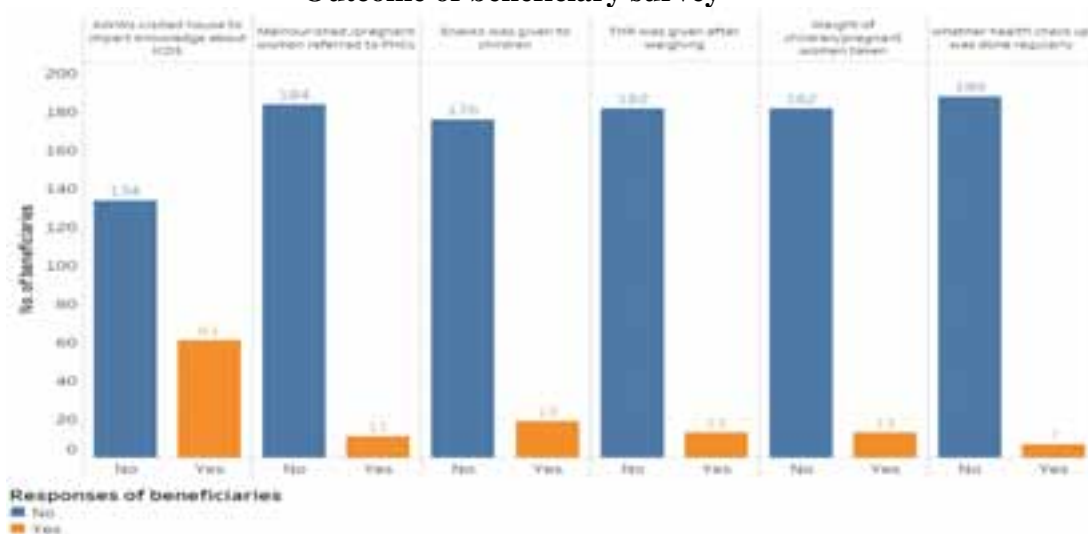
In reply, the SWD assured (November 2016) that shortcomings noticed during physical verification would be scrutinised and corrective and punitive measures would be taken.

#### **2.1.10.4 Outcome of beneficiary survey**

Similarly, the audit team had interacted with 195 beneficiaries/guardians (five selected randomly from each project office) to know the awareness and impact of various services rendered to them/their wards by the AWCs and recorded their responses in writing. All surveyed beneficiaries were ignorant about the

services of ICDS. The responses of beneficiaries on the queries are shown in the **Chart no. - 2.1.8:**

**Chart no. - 2.1.8**  
**Outcome of beneficiary survey**



As evident from the **Chart no. - 2.1.8**, majority of the beneficiaries were dissatisfied with the services provided by AWCs.

In reply, the SWD while appreciating this beneficiary survey stated that the shortage of staff was a glaring problem and request had been made with GoB for appointments.

**Recommendation**

*Buildings with basic amenities and necessary equipment, utensil etc. should be ensured for each AWC so that intended benefits of the scheme could be provided to beneficiaries.*

**2.1.11 Implementation of the services under the scheme**

The ICDS aims to improve the nutrition and health status of children under the age of six, lactating/pregnant women *etc.* through a package of six services *i.e.* Supplementary Nutrition Programme (SNP), Immunisation, Health Check-up, Referral Services, Pre-school Non-formal Education and Nutrition and Health Education. The children in the age group 0-6 years number around 19.1 million in Bihar, accounting for 18.3 *per cent* of State’s total population (2011 Census). These children are the future human resource of the State.

The shortcomings in implementation of these six services are discussed in the paragraphs below:

**2.1.11.1 Supplementary Nutrition Programme**

Supplementary Nutrition Programme (SNP) is an important component of ICDS as it acts as an entry point for other services provided by the AWCs which are the implementing units of the scheme. As per norms, beneficiaries were to be provided cooked meal (children in the age group of three to six years and adolescent girls) and Take Home Ration (children in the age group of six months to three years and pregnant/nursing mothers) under SNP for 25 days in a month. The cost per beneficiary is based on cost of food items (BPL rate for cereals), transportation, cooking, micro nutrient fortification, processing and storage *etc.* The foodgrains under SNP were provided under

Wheat Based Nutrition Programme (WBNP). Shortcomings in implementation of SNP are discussed in following paragraphs:

***Failure to provide food for the targeted days***

As per norms, beneficiaries were to be provided cooked meal (children in the age group of three to six years and adolescent girls) and Take Home Ration (six months to three years children and pregnant/nursing mothers) under SNP for 25 days in a month (*i.e.* 300 days in a year).

Scrutiny of records in test-checked AWCs disclosed that none of the AWCs provided meals under SNP for 300 days during 2015-16. The status of providing food meals under SNP in test-checked AWCs during 2011-16 are given in the **Table no. - 2.1.3:**

**Table no. - 2.1.3**  
**Details of SNP provided by test-checked AWCs during 2011-16**

Year	Total number of functional test-checked AWCs	SNP provided Below 100 days	SNP provided from 101 days to 150 days	SNP provided from 151 days to 200 days	SNP provided from 201 days to 250 days	SNP provided from 251 days to 300 days
2011-12	525	0	13	37	226	249 (43)
2012-13	527	0	0	35	208	284 (54)
2013-14	530	12	0	17	201	300 (57)
2014-15	537	3	15	59	183	277 (52)
2015-16	581	31	29	182	260	79 (14)

(Source: Information provided by test-checked AWCs)

From the **Table no. - 2.1.3**, it was evident that food under SNP was provided for more than 250 days in 14 *per cent* of AWCs only during 2015-16 whereas in remaining years, it was provided in 43 to 57 *per cent* of AWCs. It was further observed that food under SNP was not provided for 300 days in any of the year during 2011-16 in any of the AWCs of two test-checked districts (*i.e.* Katihar and Buxar).

On being asked, the SWD while accepting the observation replied (November 2016) that sometimes food under SNP was affected due to delay in receiving allotment and consequent clearance of the allotted amounts from treasury and bank.

***Identification of underweight/malnourished children for providing food supplements***

As per revised nutritional and feeding norms for SNP (February 2009), State should provide food supplements of 800 calories of energy and 20-25 grams of protein in the form of micronutrient fortified food and/or energy-dense food as THR to severely underweight children in the age group of six months to three years. Similarly, severely

*Malnutrition is one of the enduring enigmas of contemporary India. A nationwide survey called the Rapid Survey on Children (RSOC), conducted by the Ministry of Women and Child Development, GoI in 2013-14 in league with UNICEF, showed that the proportion of underweight children and stunted (i.e. height not being in accordance with age) children in India were 29 per cent and 39 per cent respectively. The situation in Bihar is worse as the proportion of underweight children and stunted children were 37 per cent and 49 per cent respectively.*

(Source: Survey conducted by MoWCD, GoI in 2013-14)



underweight children in the age group of three to six years should be provided 300 calories of energy and 8-10 gms of protein (in addition to 500 calories of energy and 12 to 15 gms of protein) in the form of micronutrient fortified food and or energy-dense food, as THR.

It was observed that underweight children among three to six years of age were neither identified by AWWs nor provided additional calories and protein as food supplements in the test-checked districts due to lack of training and inadequate data collection by AWWs. It was further observed that the Directorate had released funds to provide additional calories to 12 severely malnourished children aged between six months and three years in each AWCs. Accordingly, AWCs had provided THR to them. However, the AWCs had no record to establish the fact that the beneficiary children were actually malnourished.

The SWD, instead of giving response to the audit observation on malnourished children, reiterated (November 2016) the feeding norms of SNP that additional calorie and protein should be provided to severely malnourished children. However, during exit conference the Principal Secretary, SWD stated (November 2016) that instructions would be issued for identification and coverage of malnourished children and training would be provided to AWWs for the same.



*Malnourished children of AWCs (AWC Pundalaya Uttar bhag no-28 and AWC Bajardih no-30) of Baisi Block of Purnia District.*

### ***Maintenance of food safety and hygiene***

As per GoI order (February 2009), the State with the support of Food and Nutrition Board (FNB) should ensure the quality of supplementary nutrition being provided under SNP with reference to the norms of food safety as well as nutrient composition. The supplementary nutrition should conform to the prescribed standards laid down under the Prevention of Food Adulteration Act and the Integrated Food Law to ensure consistent quality and nutritive value of food. FNB in collaboration with the State should carry out periodic checks to ensure that prescribed standards are adhered to and quality and nutritive value of supplementary nutrition is maintained. In the case of hot cooked meal, proper kitchen sheds having adequate sanitation and safe drinking water should be ensured.

**There was no mechanism for quality checks of supplementary nutrition in the State.**

It was observed that no check was carried out by the Department with the support of FNB to ensure that the prescribed standards were adhered to and that the quality and nutrition value of supplementary nutrition was maintained. Besides, hygiene and safety were compromised as kitchen and safe drinking water facility were available in only 34 per cent of AWCs out of functional 86,752 AWCs.

During exit conference the Principal Secretary, SWD admitted (November 2016) that there was no mechanism for quality check of supplementary nutrition in the state. It was further stated that nutritional consultants were demanded from the State Government which was yet to be provided. Thus, it was evident that the supplementary nutrition had been provided in AWCs without ascertaining the quality and nutrition value of the food.

### ***Wheat based nutrition programme***

WBNP was not implemented in all project offices. As a result, foodgrains were purchased at higher rates from open market.

Under Wheat Based Nutrition Programme (WBNP), foodgrains such as wheat, rice, coarse grain such as *Bajra, Jowar, Maize and Ragi* were provided by GoI at BPL rates to provide supplementary nutrition. The purpose of WBNP was to reduce the procurement cost of supplementary nutrition and to ensure the availability of good quality morning snacks and micronutrients for the beneficiaries. SWD initiated (September 2011) implementation of WBNP in 18 project offices from the fourth quarter of 2011-12 and later included (November 2012) all the AWCs of the State in this programme. However, as on date, WBNP was being implemented in only 197 out of 544 project offices of the State. Following shortcomings were observed under this programme:

- ***Less utilisation of foodgrains:*** The SWD received allocation of 4,55,231 MT rice and 4,752 MT wheat under WBNP from GoI during 2011-16. Out of this, the Directorate could re-allocate only 2,88,974 MT rice and 579 MT wheat to AWCs. However, only 1,70,874 MT rice and 456 MT wheat was utilised. Thus, quantity of 2,84,357 MT of rice and 4,296 MT of wheat (*i.e.* 63 and 90 *per cent* of the allocation respectively) worth ₹162.44 crore were not lifted during 2011-16 (***Appendix-2.1.3***) and treated as surrendered to GoI. It was also observed that due to requisition made by SWD in excess of functional AWCs and further re-allocation of foodgrains to lesser number of AWCs, the allocated foodgrains remained unutilised.
- ***Avoidable Expenditure:*** The WBNP was not implemented in seven test-checked districts<sup>9</sup>. As a result, foodgrains (*i.e.* rice) were purchased at higher rates from the open market. It was observed that AWCs of these test-checked districts purchased 1,58,490 MT of rice at higher rates from open market which resulted in avoidable expenditure of ₹182.28 crore (***Appendix-2.1.4***).

On being asked, the SWD accepted (November 2016) that WBNP was running in 197 project offices with shortcomings such as unavailability of grains in time and shortage of funds. It was further stated that grains were purchased from open market only on failure of State Food Corporation (SFC) to provide grains in time. The reply of the SWD regarding purchase from open market was not in consonance with facts as the said districts where purchases made were not covered under WBNP. Moreover, the SWD had also not initiated any action to implement this programme in all districts.

### ***Fortified blended food***

As per instruction of GoI contained in revised nutritional and feeding norms (2009), THR should be given in a form palatable to the beneficiaries (*i.e.* child, pregnant women, lactating mothers *etc.*) and should be seen as a food to

<sup>9</sup> East Champaran, Kishanganj, Gopalganj, Buxar, Nalanda, West Champaran and Saharsa

be exclusively consumed by them instead of the entire family. Subsequently, SWD decided (September 2012) to start the distribution of fortified food in 44 project offices.

However, the agreement for supply of fortified blended food was made with an NGO in July 2015 only in three projects taken up on pilot basis. Out of this, the NGO had started (December 2015) the distribution of fortified food in only two projects.

During exit conference the Principal Secretary, SWD stated that fortified blended food could not be made acceptable to beneficiaries so far and attempts are being made to make it more acceptable and palatable.

Thus, due to lackadaisical attitude of the SWD, distribution of fortified blended food was yet to be ensured in 542 out of 544 projects of the State.

### ***Recommendations***

***The SWD should ensure that:***

- ***Food under Supplementary Nutrition Programme is provided for the targeted number of days;***
- ***The malnourished/underweight children are identified for providing food supplements;***
- ***The WBNP is implemented in the entire State so that rice under SNP could be provided at subsidised rates; and***
- ***Agencies involved in distribution of fortified blended food are impressed upon to ensure its implementation in entire state.***

#### **2.1.11.2 Immunisation**

As per ICDS guidelines, children below six years of age are to be immunised to protect them from diseases like Polio, Diphtheria, Pertussis, Tetanus, Tuberculosis and Measles. Pregnant women are also to be immunised against tetanus to reduce maternal and neo-natal mortality with the help of Health Department. For this purpose, proper co-ordination was to be made with the Primary Health Centres (PHCs).

It was observed that data of immunisation was not being maintained at any levels in ICDS. However, as per data of Rapid Survey of Children (2013-14) published by GoI, 12 *per cent* of children in the age group of 12 months to 23 months had not received vaccination at all in comparison to all India percentage of seven *per cent*. Besides, in the State, there were nine *per cent* dropouts in vaccination of Diphtheria, Pertussis, and Tetanus (DPT) from DPT 2 to DPT 3 and 10 *per cent* in vaccination of Oral Polio Vaccine (OPV) from OPV 2 to OPV 3. As data was not maintained by AWCs, dropouts in vaccination could not be ascertained.

During exit conference, the Principal Secretary, SWD attributed (November 2016) this shortcoming to lack of training, inadequate education and workload of AWWs.

Thus, information regarding vaccination to all children could not be ascertained from the records of ICDS in the State.

### ***Recommendation***

***Data of immunisation should be maintained properly at each AWCs to ascertain the dropouts in vaccination and achieve the goal of universal immunisation.***

### 2.1.11.3 Health check-up and referral services

Health check-up includes ante-natal care of expectant mothers, post-natal care of nursing mothers and care of new born and children under six years of age especially those born with congenital defects or severely malnourished. Under health check-up component, every AWC was required to maintain basic records like Mother Child Protection (MCP) cards, growth chart of children aged upto six years relating to delivery of services. AWWs were also required to refer severely malnourished children, pregnant women and nursing mothers suffering from serious ailments to nearby PHC/hospital for treatment.

*Maternal mortality rate (MMR) and Infant mortality rate (IMR) are used as a measure of the quality of a health care system in a country. The MMR is the ratio of the number of maternal deaths during a given time period per 1,00,000 live births during the same time-period. Maternal death is defined as the death of a woman while pregnant or within 42 hours of termination of pregnancy. IMR denotes number of deaths of children less than one year of age per 1,000 live births. Absence of proper medical care and insufficient nutrition are the main reasons for maternal deaths whereas low birth weight and malnutrition are the main reasons for IMR. According to data available with Sample Registration System, Registrar General of India, Bihar is lagging behind in national average of IMR and MMR.*

Comparison of data	IMR (2014) per thousand	MMR (2010-12) per lakh
Bihar	42	219
India	39	178

*(Source: Sample Registration System, Registrar General of India)*

To provide primary health care, a medicine kit would be provided at every AWC every year containing basic medicines for controlling common ailments like fever, cold, cough, worm infestation *etc.* including medicine and basic equipment for first-aid. The deficiencies noticed under health check-up and referral services of ICDS are discussed below:

**The AWCs had not maintained the basic records like ante-natal/post-natal cards. Hence, achievements under health check-up could not be ascertained.**

- The basic records like MCP cards relating to delivery of services were not maintained in 428 out of 585 test-checked AWCs while growth chart of children was not maintained in 519 AWCs.
- No benchmarks were provided for identification of under-weight children, anemia in case of pregnant/lactating mothers and reduction of IMR and MMR in Bihar.
- Severely malnourished children were not referred to PHCs/Hospitals for treatment in 562 out of 585 AWCs. However, its impact could not be ascertained as the DPOs and AWCs did not maintain any records of malnourished children.
- GoB provided ₹1.36 crore to test-checked nine districts (except Katihar) during 2011-16 for medicine kits. Out of this, ₹1.03 crore (76 per cent) was surrendered/lapsed in seven districts<sup>10</sup>.

<sup>10</sup> Buxar, East Champaran, Gopalganj, Kishanganj, Kaimur, Nalanda, Purnea.

During exit conference, the Principal Secretary, SWD stated (November 2016) that availability and utilisation of medicine kits would be ensured. It was further assured that AWWs would be trained to identify malnourished children and to acquaint them with referral system.

**Recommendations**

**The SWD should:**

- *prescribe benchmarks for identification of under-weight children, anemia in case of pregnant/lactating mothers and reduction of IMR/MMR in Bihar;*
- *medicine kits should be provided annually to each AWCs; and*
- *identify severely malnourished children/pregnant/lactating mothers and refer to the nearest health centre/Nutrition Rehabilitation Centre.*

#### **2.1.11.4 Pre-school education**

Pre-school education (PSE) is one of the most important components of the ICDS and is considered to be the backbone of the programme. The purpose of PSE is to provide sustained activities through joyful play-way method that helps to prepare the child for regular schooling. PSE, as envisaged in the guidelines of ICDS, focuses on holistic development of children up to six years.

In the test-checked 585 AWCs, only 22,640 (40 *per cent*) were enrolled for PSE against the 55,842 available children in the age group of three to six years during 2015-16. As a joyful play-way method, the AWCs should have a Pre-school kit (PSE kit) containing puppets/dolls, soft toys, mirrors and props for dramatic play, building blocks, string and beads, memory games *etc.* The PSE kit should be provided every year to each AWC.

Scrutiny of records of ICDS Directorate disclosed that PSE kits were provided only once during 2011-16 to each AWCs. The PSE kits ordered in March 2011 were still being supplied upto March 2016. However, the PSE kits were not available in any of the test-checked 585 AWCs.

In reply, the SWD clarified (November 2016) that due to a Civil Writ Jurisdiction Case (CWJC) in Patna High Court, the procurement process of PSE kits was restarted in 2014 after its initiation in 2011.

Thus, inadequate enrolments under PSE and lack of PSE kits for preparing the children for regular schooling led to unsatisfactory implementation of PSE.

**Recommendations**

**The SWD should:**

- *initiate steps to enhance the enrolment of children in the targeted age group for pre-school education; and*
- *provide more PSE kits to AWCs to help the targeted children to be able to prepare for regular schooling.*

#### **2.1.11.5 Nutrition and Health education**

Nutrition, Health and Education (NHED) is a key component of ICDS and has the long term goal of capacity building of women especially in the age group of 15-45 years so that they can look after their own health, nutrition, and development needs as well as that of their children and family. The shortcomings noticed under this component are discussed in following paragraphs:

***Village Nutrition Counselling and Child Care Sessions***

The framework of ICDS stipulates organisation of Village Nutrition Counselling and Child Care Sessions (*Sneha Shivir*) as a community based approach amongst the cluster of four to five AWCs to ensure quick rehabilitation of undernourished children, enable families to sustain rehabilitation and prevent future under-nutrition in community by changing behaviours in childcare, feeding and health seeking. This initiative is need based and wherever required, additional funds could be sourced from normal SNP provisions.

During scrutiny, it was observed that despite approval of funds in the AIPs of 2013-14 (₹8.92 crore) and 2014-15 (₹2.23 crore), State did not take any initiative in this regard and *Sneha Shivir* was not organised in any of the test-checked districts.

On being asked, the SWD replied (November 2016) that *Shivirs* were organised in accordance with the availability of funds. The reply of the Department was contrary to the stated facts of the observation.

***Activities under Early Childhood Care and Education***

The framework of ICDS also stipulates Early Childhood Care and Education (ECCE) programme to ensure holistic development of the child and reflect the inseparable nature of care and education by comprehensively addressing the need for care, nutrition, health and well-being of young children and parent counselling. Under ECCE, State ECCE council was to be constituted and thereafter curriculum for early child care was to be developed by the Council. Besides, ECCE day in a month was to be organised to educate parents and community for care and development of child on the basis of their age.

It was observed that the budget for organising ECCE days in AIPs of 2013-15 and ECCE activities in AIP of 2015-16 was approved by GoI. The Bihar ECCE council and its working committee were also constituted in May and July 2015 respectively. However, the curriculum for early child care was not finalised by the Council as finding of pilot study conducted for finalisation of curriculum was not presented to Council till date (October 2016). Further, ECCE day was also not organised in any of the test-checked districts.

**The ECCE activities were not carried out in any of the test-checked districts.**

In reply SWD stated (November 2016) that ECCE curriculum would be presented very soon before the State ECCE Council for approval. It was further stated that due to delay in release of approved budget of AIP 2013-15 and failure to conduct training of DPOs, CDPOs, Lady Supervisors and AWWs on ECCE, the curriculum was yet to be finalised.

Thus, the intended purpose of this component of ICDS could not be achieved in the State.

***Recommendation***

***The State should immediately initiate the organisation of Sneha Shivir and commence ECCE activities to educate parents and communities for health care.***

**2.1.12 Training**

Training is a very crucial element in the ICDS scheme, as achievement of the programme goals largely depend upon the efficiency of frontline functionaries



in improving service delivery. Training under ICDS is imparted by National Institute of Public Co-operation and Child Development (NIPCCD), Middle Level Training Centres (MLTCs) and *Anganwadi* Training Centres (AWTCs) across the States. The GoI had sanctioned 144 AWTCs and three MLTC for imparting training to AWWs/AWHs and Supervisors according to the requirement of the State.

It was observed that 66 AWTCs and one MLTC were functional as of March 2016 in the State against the sanctioned strength of 144 AWTCs and three MLTCs whereas NIPCCD in the State was yet to be operationalised.

### ***Job training***

Job training was required to be given to each functionary on initial engagement/appointment. Audit scrutiny revealed that, as on March 2011, 167 CDPOs were working in the State without undergoing any job training. Further, no job training was imparted to any CDPOs till March 2016 also. It was also observed that, 1,194 Supervisors and 15,064 AWWs remained untrained till March 2016 (*Appendix-2.1.5*).

### ***Refresher training***

Refresher training was to be provided to each ICDS functionary once in two years. Hence, every year half of the work force in position was required to be imparted training. Audit scrutiny revealed that no refresher training to Supervisors was imparted during 2012-15. Only 17 *per cent* and three *per cent* of their working strength were imparted training during 2011-12 and 2015-16 respectively. Further, the training imparted to AWWs and AWHs ranged between 18 to 30 *per cent* and 15 to 24 *per cent* respectively (*Appendix-2.1.5*).

### ***Induction training***

Induction training was to be imparted to each functionary on initial engagement/appointment. Scrutiny revealed that 1,695 Supervisors in 2011-12, 23,676 AWWs during 2011-16 and 2,775 AWHs during 2013-16 were selected. However, induction training to any frontline functionaries was not imparted during 2011-16 (*Appendix-2.1.5*).

## **2.1.12.1 *Anganwadi* Training Centres**

*Anganwadi* Training Centres (AWTCs) are meant for imparting various training under ICDS to AWWs and AWHs. GoI fixed the norm for training days as 348 days in a year in April 2009 and later reduced it to 300 days from 2014-15.

Scrutiny of records revealed that there was a huge shortfall in imparting training during 2011-16 in the AWTCs against the norms set by GoI and none of the AWTCs of test-checked districts had imparted training on even 300 days and there was shortfall upto 289 days in a year (*Appendix-2.1.6*). Audit also observed that training centres were not constructed in each district. Due to nomination of trainees for training in centres outside the district, training slot remained vacant as trainees were unwilling to participate in distant AWTCs.

In reply, the SWD stated (November 2016) that shortfall in achievement of refresher training was attributed to late approval of State Training Action Plan (STRAP) by GoI. It was further stated that due to selection of less number of AWWs and AWHs, the Job/Orientation course could not be held as per plan. The reply was not acceptable as 15,064 selected AWWs and AWHs were yet

to be trained (March 2016). Without enhancing knowledge and skill of different field functionaries, delivery of quality services could not be ensured by the Department.

### 2.1.12.2 Manpower management

Motivated and qualified workforce in full strength is a pre-requisite to ensure universal and quality ICDS in the State.

It was observed that there were vacancies ranging from five to 24 *per cent* in the State and seven to 30 *per cent* in the test-checked districts under different cadres (*Appendix-2.1.7*). Further, the SWD decided (APIP of 2014-15) to increase the earlier sanctioned post of Additional CDPO from 68 to 328 for project offices having more than 180 AWCs. It was also observed that even the earlier sanctioned 68 posts of Additional CDPOs could not be filled in till March 2016. Thus, vacancies existed in the Department despite GoI instructions (December 2015) to fill up the existing vacancies within three months, while approving the APIP of 2015-16.

In reply, the SWD stated (November 2016) that efforts to fill up the vacant posts at all levels were under active consideration.

Thus, the deployment and training of manpower were not adequate for delivery of services.

#### **Recommendation**

***Steps should be immediately taken to fill up the vacant posts and adequate training should be provided at training centres.***

### 2.1.13 Benchmark was not fixed

Broad Framework for Implementation of ICDS stipulated some key indicators of achievements upto the period of 12<sup>th</sup> plan. Key indicator *inter alia* included, reduction in underweight prevalence (by 10 *per cent* from the current status), improved infant and young child feeding (75 *per cent* of children should have exclusively breastfeeding for six months), reduction in anemia (by 20 *per cent* in case of pregnant women and under five children), reduction in IMR and MMR in collaboration with health and reduction in incidence of low birth weight babies (by 10 *per cent*).

It was observed that in the APIPs of different years, no yearly targets were fixed by the State to achieve the intended indicators. Besides, the current status of total number of underweight children, children who were having exclusively breastfeeding for six months and cases of anemia in children/pregnant women were not on record in the ICDS Directorate/districts.

During exit conference, the Principal Secretary, SWD stated (November 2016) that annual target was specified in APIP and achievement was based on availability of funds for the purpose. The reply was not acceptable as annual targets were not specified in any of the APIPs.

#### **Recommendation**

***Yearly benchmark should be fixed in APIPs and necessary activities should be initiated to achieve the key indicators up to 12<sup>th</sup> plan as stipulated in the framework of scheme.***



### **2.1.14 Lack of institutional arrangement at State level**

As per Framework of the Scheme, State ICDS mission headed by the Chief Minister would be responsible for overseeing child development and nutrition system, consideration of policy matters *etc.* Besides, State Mission Steering Group (SMSG) headed by the Chief Minister would act as an apex body at State level for providing direction, policy and guidance for implementation of the scheme. State Empowered Programme Committee (SEPC) headed by the Chief Secretary would be the highest technical body for planning, supervising and monitoring of the effective implementation of the ICDS in the State. Functions under the ICDS mission would be carried out through State Child Development Society (SCDS), headed by the Mission Director. The SCDS should have a Governing body headed by the Chief Secretary and an Executive Committee headed by the departmental Secretary.

It was observed that neither ICDS mission nor SMSG/SEPC were constituted at the State level. The Bihar Integrated Child Development Society (BICDS) was constituted in December 2015 but Governing body was not yet constituted.

Hence, the society could not fulfill the entrusted responsibilities like endorsement of APIP/long term road map for ICDS Mission, review of implementation of APIP and achievement of child related outcomes *etc.*

#### **2.1.14.1 Monitoring and review**

ICDS mission framework stipulates five tier monitoring and review mechanism from Central level to AWC level. Monitoring would be done at State level through State Level Monitoring and Review committee (SLMRC) under the chairpersonship of the Chief Secretary. The committee was to monitor and review the overall progress of the scheme. Similarly, the ICDS was to be monitored through District Level Monitoring and Review Committee (DLMRC) under the chairpersonship of District Magistrate, Block Level Monitoring Committee (BLMC) under the chairpersonship of Sub Divisional Magistrate and *Anganwadi* Level Monitoring and Support Committee (ALMSC) under the chairpersonship of Member Gram *Panchayat*/Ward (preferably woman member).

Monitoring was also to be done through management information system (MIS) in which monthly progress report (MPR) on key indicators was uploaded by the AWWs. Besides, AWC was to be monitored and supervised through regular visit by officers of ICDS (from the level of State Secretary to Supervisor) as per prescribed schedule.

It was observed that though the state level SLMRC was constituted (December 2015), its meeting was never held till date. In the test-checked units, DLMRC was constituted in two districts (Saharsa and East Champaran), but only two meetings (upto April 2013) were held in both the districts. Besides, ALMSC was not constituted in any of the test-checked AWCs. The deficient monitoring had been affecting the working of AWCs as physical verification of 195 AWCs revealed that 25 AWCs were found closed while children were not present in 22 AWCs.

It was also observed that during 2012-16, there were differences in the number of functional AWCs and number of AWCs uploaded the data in MIS. Due to

incorrect reporting of AWCs, the actual progress on key indicators was not available with the Directorate.

#### **2.1.14.2 Integrated Performance Managements System (IPMS)**

The idea of Integrated Performance Managements System (IPMS) for monitoring and evaluation of AWWs and other ICDS staff by supervisory functionaries was formulated in the APIP of 2014-15. Under IPMS, each LS and AWWs were to be provided with tablets/mobile sets for web based reporting and monitoring. To implement IPMS, funds of ₹2.30 crore was released (April 2015) to all DPOs for providing mobiles/tablets to all CDPOs and LSs of the state at the rate of ₹6,000 per tablet. Besides, funds of ₹3.39 crore was also released to DPOs of four focused districts (Madhubani, Supaul, Araria and Kishanganj) on pilot basis to provide mobile sets (at the rate of ₹ 3,500 per set) to all AWWs.

However, as on date, neither mobile sets/tablets were purchased nor could IPMS be initiated in any test-checked districts due to lackadaisical approach of the Department. In the release order (April 2015), it was intimated that detailed instructions of purchase would be issued shortly by the Directorate after selecting the vendor. But the said instruction was issued by the Directorate in September 2015 *i.e.* after five months of release of funds and that too without selecting any vendor. Again, it was instructed (October 2015) by the Secretary, SWD that purchase of mobile sets/ tablets would be made in camp mode from the agency whichever agreed to supply the mobile set/ tablet of required specification at prescribed rate in entire State. However, the said agency is yet to be decided.

In reply, the SWD stated that the rates of mobile sets/tablets had been finalised and SIMs would be made available to districts shortly.

Thus, the absence of monitoring committees at different levels, deficient MIS and failure to commence IPMS affected the monitoring and implementation of the scheme.

#### **2.1.15 Conclusion**

Social Welfare Department (SWD) did not prescribe benchmarks for identification of underweight children, anemia in cases of pregnant women/lactating mothers and Infant and Maternal Mortality Rates in Bihar. Therefore, the output of implementation of Integrated Child Development Services (ICDS) in the State could not be gauged.

Hon'ble Supreme Court (SC) directed that each habitation should have a functional *Anganwadi* centre (AWC) and ICDS should be extended to all children upto the age of six years and all pregnant and lactating mothers. Despite the orders, ICDS scheme was extended to only 44 to 46 *per cent* of eligible children, 55 to 58 *per cent* of eligible pregnant/lactating mothers and 10 to 20 *per cent* of adolescent girls as SWD failed to furnish specific requirement of AWCs in the State to Ministry of Women and Child Development, Government of India (MoWCD).

There were only 84,098 Rural AWCs against 1,12,272 *Panchayat* Wards in 503 rural project offices of Bihar. Further, 21,366 AWCs and 1675 mini AWCs sanctioned by GoI in November 2014 were not operationalised as on

March 2016 as SWD had not identified the population belonging to Schedule Caste/Schedule Tribes/Minorities.

In the State, 72 per cent of the functional AWCs did not have their own buildings. The quality of services available to children in test-checked AWCs was seriously compromised as basic amenities such as toilet, drinking water, kitchen and utensils were not available in them.

The Department could not spend the released funds fully in any of the years from 2011 to 2016 due to delayed release of funds by ICDS Directorate. Consequently, Government of India (GoI) did not release its subsequent share during fourth quarter of 2013-14 and 2015-16 under ICDS (General). Despite availability of funds for construction and upgradation of AWC buildings, the Department did not finalise the budget head for drawals of funds till 2014-15. Therefore, released funds could not be drawn from treasury.

Supplementary Nutrition Programme was not provided for targeted 300 days in any of the test-checked AWCs. The prescribed checks to ensure specified standards and quality/ nutrition value of supplementary nutrition were not carried out by Food and Nutrition Board in the State. Besides, hygiene and safety could not be ensured as kitchen and safe water facility was available in only 34 per cent of functional AWCs. Wheat Based Nutrition Programme (WBNP) to ensure the availability of foodgrains at cheaper rates was not implemented in all AWCs of the State. Medicine kits/Pre-school kits were not available in any of the test-checked AWCs. Data on Immunisation was not maintained at any level in ICDS.

Adequate training was not provided to field level functionaries of ICDS such as Child Development Project Officers, Lady Supervisors and *Anganwadi* workers (AWWs). As a result, micro-level survey conducted by the Department for identification of SC/ST/Minority habitations was inadequate and AWWs could not identify malnourished children.

The prescribed monitoring by the State and district level committees was unsatisfactory as meeting of State Level Monitoring and Review Committee was never held while District Level Monitoring Committee was constituted only in two test-checked districts. The deficient monitoring was evident in joint physical verification as 25 AWCs were found closed while children were not present in 22 AWCs.

**2.2 Implementation of National Rural Drinking Water Programme in Bihar**

**Executive Summary**

***Introduction***

National Rural Drinking Water Programme (NRDWP) is a flagship programme of Government of India (GoI) and a component of the *Bharat Nirman*. It is meant to provide access to every rural person with adequate and safe water for drinking, cooking and other basic domestic needs on a sustainable basis.

***(Paragraph-2.2.1)***

***Achievement of the scheme***

As on April 2011, 69 *per cent* of the habitations in the State were fully covered with drinking water facilities. However, as on March 2016, the percentage of fully covered habitations reduced to 54 *per cent*. This was mainly due to failure of the Department to prepare framework for enhancement of service level from 40 to 55 litres per capita per day (lpcd) as per 12<sup>th</sup> Five Year Plan and lack of maintenance of defunct handpumps.

***(Paragraph-2.2.6)***

All the population affected with Arsenic, Fluoride and Iron contamination were not provided with safe drinking water as they were either not covered by the sanctioned schemes or the sanctioned schemes were not completed during 2011-16. As a result, 4.67 lakh Arsenic, 16.51 lakh Fluoride and 79.06 lakh Iron affected population remained deprived of safe drinking water, despite an expenditure of ₹609 crore. During a survey reported in March 2015, Mahavir Cancer Institute and Research Centre, Bihar, Patna found cases of arsenicosis, hormonal imbalances and few cases of Cancer due to excessive use of Arsenic affected drinking water in Simri and Tilak Rai ka Hata of Simri block in Buxar district.

***(Paragraphs-2.2.9.1, 2.2.9.2 and 2.2.9.3)***

***Planning***

During 2011-16, Village Water Sanitation Committees were not constituted in the test-checked districts. As a result, Village Water Security Plan and District Water Security Plan to assess availability and requirement of water sources based on people's choices were not prepared. The Comprehensive Water Security Plan to provide sub-goal and priorities of water facilities in habitations by Bihar State Water Sanitation Mission was also not prepared. In Annual Action Plan, despite availability of funds, targets were not set-up by prioritising partially covered, quality affected, SC/ST dominated habitations and timelines of 12<sup>th</sup> Five Year Plan. Resultantly, the objective to ensure consumer preferences, potability, reliability, sustainability, convenience and equity were not achieved while planning for rural water supply system.

***(Paragraphs-2.2.7.1 and 2.2.7.2)***

### **Financial management**

The Department did not utilise the entire allocated funds in any of the financial year during 2011-16. As a result, 4,119 (79 per cent) out of 5,222 sanctioned piped water supply schemes remained incomplete. Further, instances of delayed submission of proposals for funds to GoI and short release of State share were also noticed. Resultantly, the State was deprived of ₹278.20 crore of GoI share of grants.

(Paragraphs-2.2.8 and 2.2.8.1)

### **Implementation of water supply schemes**

Under 12<sup>th</sup> Five Year Plan, emphasis was to be given to piped water supply scheme to all habitations. However, the Department did not develop any framework to promote coverage of rural habitations with piped water supply scheme (PWSS) upto January 2017 and also failed to complete 79 per cent of sanctioned PWSSs. As a result, the Department could provide piped water to only six per cent of the population and 94 per cent of the population still relied on handpumps, as of December 2016.

Though the designed population for execution of Rural PWSSs was to be estimated on the basis of latest Census 2011, 61 PWSSs in six test-checked districts were executed with designed population of Census 2001 only. Resultantly, the Department may not be able to provide the required water demand to the projected population for the whole design period of 30 years.

Therefore, more vigorous steps need to be initiated by GoB to achieve the goal of NRDWP as well as *Saat Nischay* of Government (to provide one tap connection to every household by 2020-21) to decrease dependency on handpumps for water supplies in the State within the committed timeline.

(Paragraphs-2.2.11, 2.2.11.1 and 2.2.11.2)

### **Water quality monitoring and surveillance**

The Department did not set-up water testing laboratories at sub-divisional level. Water quality testing was carried out only on eight to 16 per cent of functional sources against the norms for testing of 100 per cent source twice for bacteriological and once for chemical contamination. Hence, majority of the habitations were forced to use unsafe drinking water in the State.

(Paragraph-2.2.14.4)

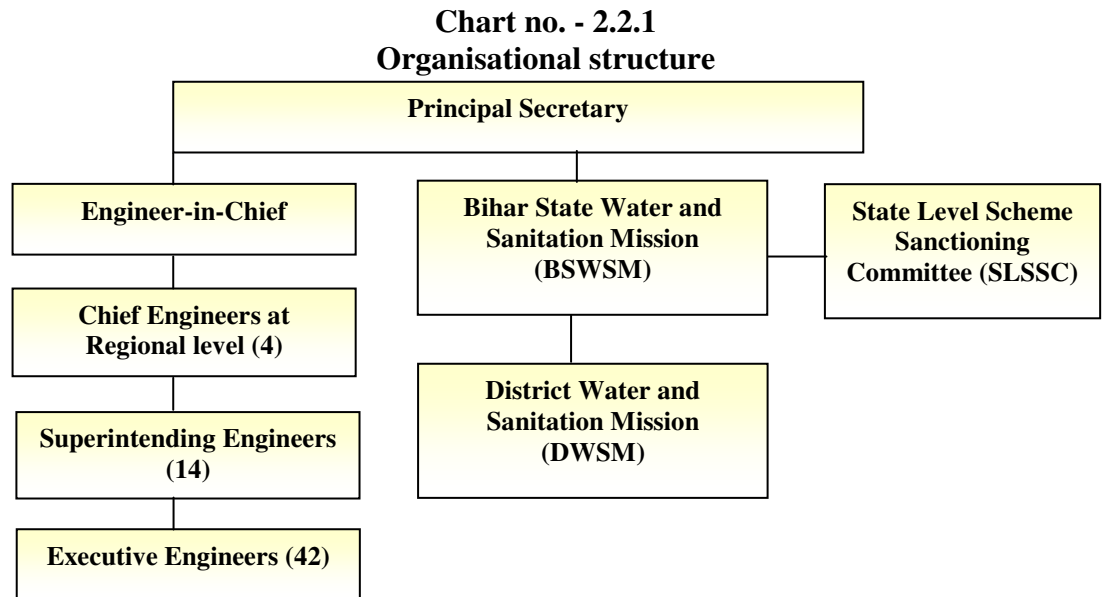
## **2.2.1 Introduction**

The National Rural Drinking Water Programme (NRDWP) is a flagship programme of Government of India (GoI) and a component of the *Bharat Nirman* with the objective of ensuring provision of safe and adequate drinking water supply through handpumps, piped water supply *etc.* to all rural areas, households and persons. This programme was launched (2009) after merging the three erstwhile programmes of Accelerated Rural Water Supply Programme, *Swajaldhara* and National Rural Water Quality Monitoring and Surveillance. Under this Centrally Sponsored Scheme, financial assistance is provided to States/Union Territories for coverage of all rural habitations with safe drinking water including those affected by poor water quality. In addition, sustainability measures for drinking water sources and systems, operation and

maintenance of existing rural water supply schemes, support activities like strengthening of Water Sanitation and Support Organisation (WSSO) and District Water and Sanitation Mission (DWSM), Management Information System (MIS) and Water Quality Monitoring and Surveillance was to be carried out.

### 2.2.2 Organisational structure

In Bihar, the Public Health Engineering Department (PHED) is responsible for implementation of the programme. The organisational set-up of PHED is detailed in **Chart no. - 2.2.1**.



(Source: Information provided by Department)

The Principal Secretary (PS), PHED is responsible for the overall implementation of the programme. BSWSM was set up for policy guidance, co-ordination with various departments, maintenance of accounts and monitoring and evaluation of physical and financial performance and management of the programme. SLSSC headed by PS, PHED, accords approval for all rural water supply schemes while Engineer-in-Chief was the technical head of the Department.

### 2.2.3 Audit objectives

The audit objectives were to examine whether:

- Potability, reliability, sustainability, convenience, equity and consumer's preference were ensured while planning for a community based water supply system;
- Funds were received by the State as per allocation and spent efficiently and effectively by the implementing agencies;
- All habitations/households, schools and *Anganwadis* had access to safe and adequate drinking water;
- Support activities were carried out effectively to enable *Panchayati Raj* Institutions and local communities to manage their own drinking water sources and systems in their villages; and



- Online information reporting mechanism was available in public domain to bring in transparency and informed decision making.

#### **2.2.4 Audit criteria**

The audit criteria were derived from the following sources:

- NRDWP guidelines 2010 and 2013;
- Integrated Management Information System (NRDWP report, Source: www.indiawater.gov.in);
- Bihar Public Works Department (BPWD) Code and Bihar Public Works Accounts (BPWA) Code; and
- Central Ground Water Board reports, relevant circulars, instructions, notifications *etc.* issued from time to time by the Department.

#### **2.2.5 Scope and methodology**

The Performance Audit on NRDWP covered the period 2011-16 and was carried out between April and November 2016 through a test-check of records in 10<sup>11</sup> out of 38 districts covering 12<sup>12</sup> Public Health Divisions. The districts were selected by using Probability Proportional to Size Without Replacement (PPSWR) method of random sampling. In addition, offices of two (Patna and Bhagalpur) out of four Chief Engineers (CEs), four<sup>13</sup> out of 14 Superintending Engineers (SEs) and office of Engineer-in-Chief (E-in-C) were also test-checked. Besides, the Performance Audit included in its scope, 22,149 fully covered (out of 74,378 in the State) and 8,676 partially covered (out of 33,264 in the State) habitations with drinking water which was inclusive of 281 Arsenic, 1,093 Fluoride and 2,896 Iron affected habitations as of April 2011.

Audit methodology included examination of records, issuance of questionnaires, consideration of replies of the Department to the audit memos issued and physical verification of construction sites with Department's officials *etc.* In order to explain the objectives, methodology, scope, coverage, *etc.* of the Performance Audit and to elicit the departmental views, entry conference with the Principal Secretary of the PHED was held in April 2016. At the end of audit, an exit conference was held in November 2016 with the Principal Secretary of the PHED and replies/views on the audit observations were duly incorporated at appropriate places in the Report.

#### **2.2.6 The achievement of the scheme**

The goal of NRDWP was to provide every rural person with adequate safe water for drinking, cooking and other domestic basic needs on a sustainable basis. This goal was to be achieved by the 11<sup>th</sup> Plan period *i.e.* by March 2012, which was further extended to the 12<sup>th</sup> Plan period *i.e.* by 2017 with increased drinking water supply norms from 40 to 55 litres per capita per day (lpcd).

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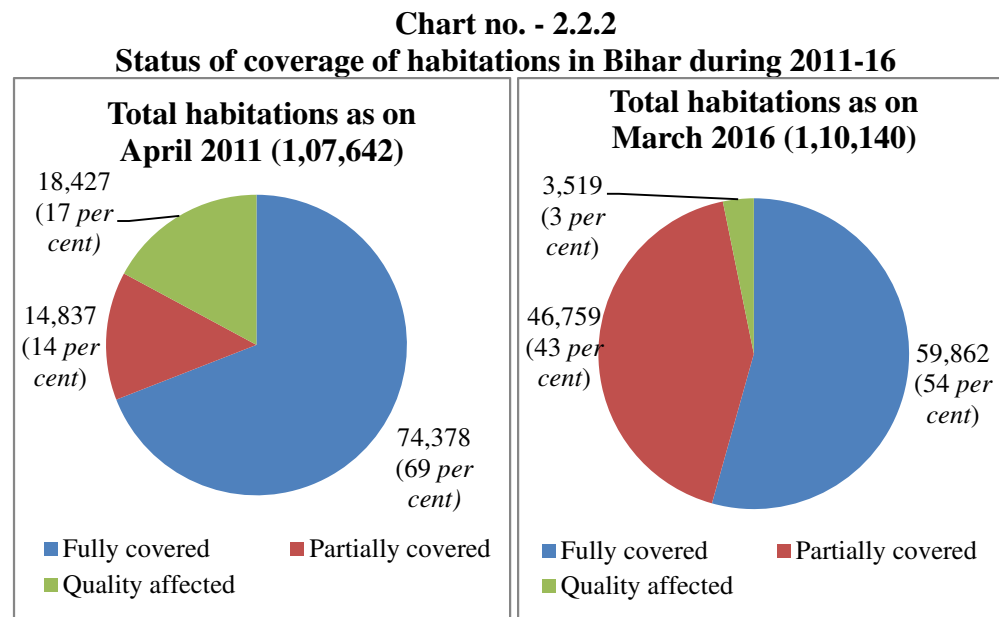
<sup>11</sup> Bhagalpur, Darbhanga, Jamui, Jehanabad, Patna, Rohtas, Saran Supaul, Vaishali and West Champaran.

<sup>12</sup> Betiah, Bhagalpur East, Bhagalpur West, Chapra, Darbhanga, Jamui, Jehanabad, Patna East, Patna West, Sasaram, Supaul, and Vaishali.

<sup>13</sup> Bhagalpur, Darbhanga, Saran and Sasaram.

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In Bihar, no habitations fall under 'not covered' category in terms of availability of water facilities as of March 2011. The status of coverage of habitations in Bihar between 2011-12 and 2015-16 is depicted in **Chart no.-2.2.2**:



**Fully covered habitations decreased from 69 per cent in 2011 to 54 per cent in 2016.**

The **Chart no.-2.2.2** indicated that fully covered habitations (*i.e.* habitations having adequate drinking water resources) decreased from 69 per cent in 2011 to 54 per cent in 2016. This was mainly due to failure of the Department to prepare framework for enhancement of service level from 40 to 55 litres per capita per day (lpcd) as per 12<sup>th</sup> Five Year Plan and lack of maintenance of defunct handpumps. Further, as of March 2016, three per cent of quality affected habitations (*i.e.* habitations affected from Arsenic, Fluoride and Iron contamination) was also left uncovered as 10 multi village and 919 mini piped water supply schemes for coverage of quality affected habitations remained incomplete. Thus, possibility to achieve the goal to provide adequate and safe drinking water to every rural person by 2017 seems unachievable.

Further, cases of deficient planning, improper financial management and incomplete/delayed execution of schemes are discussed in succeeding paragraphs:

## 2.2.7 Planning

### 2.2.7.1 Water Security Plans were not prepared

In order to achieve the goal of NRDWP, Village Water Security Plans (VWSPs) were to be prepared by the Village Water and Sanitation Committees (VWSCs). The VWSPs include details of availability and requirement of water sources on the basis of people's choices. District Water Security Plan (DWSP) was to be prepared by consolidating the VWSPs. At State level, under the broad goal set by each State, a five year Comprehensive Water Security Plan (CWSP) was to be prepared and during each financial year, the sub-goal and the priorities were to be fixed.



Neither the plans for assessment of ground level requirements nor the comprehensive long-term plans for providing sub-goal and priorities of water facilities in habitations were prepared.

During audit, it was noticed that VWSCs were not constituted in the test-checked divisions. As a result, preparation of VWSPs and DWSPs were not done during 2011-16. In absence of above mentioned grass root plans, assessment of availability and requirement of water sources based on people's choices were not considered. At State level, CWSP meant to provide sub-goals and priorities for water facilities in habitations was also not prepared.

The Department stated (October 2016) that VWSCs had not been constituted in every village while *Lok Nirman Samiti* in place of VWSCs had been responsible for drinking water sector. Further, during exit conference (November 2016), the PS, PHED, stated that earlier the CWSP was not prepared. However, Water Security Programme for the State had been made in January 2016.

Thus, neither the ground level requirements were assessed nor any comprehensive long-term plans were prepared to provide water facilities in habitations.

### 2.2.7.2 Annual Action Plan

As per guidelines, every year, the State should prepare an Annual Action Plan (AAP) in a participatory manner. Under the plan, all the habitations remaining to be covered with drinking water schemes with population coverage from zero to below 100 *per cent* and existing and newly identified quality affected habitations were to be covered. While planning, priority was to be given to coverage of habitations whose zero-50 *per cent* of populations only were covered by drinking water schemes. In addition, quality affected, SC, ST and minority habitations were also to be given priority in planning. Besides, all drinking water sources were to be tested at least twice a year for bacteriological contamination and once a year for chemical contamination.

During 2011-16, the Department prepared AAPs annually and submitted to the GoI. The approved targets were uploaded on Integrated Management Information System (IMIS). Scrutiny of records regarding AAP maintained by BSWSM and analysis of target and achievement uploaded on IMIS disclosed the following points:

- Despite availability of funds, the Department fixed targets for coverage of only 12 to 82 *per cent* of partially covered habitations (*i.e.* some habitations not having adequate drinking water source) during 2011-16 (**Appendix-2.2.1(i)**). Thus, during 2011-16, 18 *per cent* to 88 *per cent* of partially covered habitations were not included even in the target list of the Department for coverage of NRDWP.
- Priority was not given to cover the quality affected habitations, as they were not targeted in totality in any of the AAPs during 2011-16. Further, the targeted habitations were also not fully covered. As a result, habitations still remained affected with Arsenic, Fluoride and Iron contamination (**Appendix-2.2.1 (ii)**).
- The Department fixed target for water quality testing of only 25 to 39 *per cent* of available water sources during 2011-16. Hence, reliability of all water sources was not ensured in any of the year during 2011-16 (**Appendix-2.2.1 (iii)**). The fixation of lesser targets was attributed to

AAPs were prepared without taking inputs from grass-root level and considering timelines and priorities as per NRDWP guidelines.

failure in establishment of sub-divisional laboratories and lack of manpower in district laboratories.

- The Department stated that targets for AAPs were being incorporated in Integrated Management Information System (IMIS) by PH Divisions. However, EEs of the test-checked divisions stated that targets for coverage of habitations were not submitted by the Divisions. Instead, the same was communicated by the Headquarters. These contradictory assertions indicated that targets were not fixed by taking inputs from Divisions, which was the lower unit.
- During analysis of AAPs, it was noticed that priority for coverage with drinking water facility was not given to the habitations whose zero to 50 per cent population (except 2012-13) was not getting adequate drinking water. In addition, SC and ST dominated habitations were also not provided priority for coverage with drinking water facility during 2011-16. As a result, 13 to 59 per cent of habitations with less than 50 per cent population, 18 to 54 per cent of SCs habitations and 16 to 44 per cent of STs habitations could only be targeted for coverage with adequate and safe drinking water in AAPs during 2011-16 (*Appendix 2.2.1(iv), 2.2.1(v) and 2.2.1(vi)*).

Thus, despite availability of funds, the Department did not target the prioritised segments of population for coverage of the scheme. Further, the Department did not ensure preparation of VWSPs, DWSPs and failed to involve the divisions in fixing targets for implementation of NRDWP. As a result, the objective to ensure consumer preferences, potability, reliability, sustainability, convenience and equity was not ensured in planning of rural water supply schemes.

The PS, PHED during exit conference stated (November 2016) that funds constraints owing to less release of funds by GoI was the main reason for failure to adhere to the norms in AAP. The reply was not in consonance with facts as the Department did not utilise 28 to 45 per cent of available funds during 2011-16. Further, GoI released less funds due to inability of the Department to use entire available funds, delayed submission of proposals and short release of State share.

### **Recommendation**

***The Department should enable PRIs/local communities to prepare Village Water Security Plan by taking inputs from grass-root level.***

### **2.2.8 Financial management**

As per NRDWP guidelines, the Ministry of Drinking Water and Sanitation (MoDWS) shall release the programme funds<sup>14</sup> and support funds<sup>15</sup>. The State

<sup>14</sup> Programme funds consist of coverage, water quality, sustainability, operation and maintenance, earmarked funds for chemical/bacteriological, calamity and Desert Development programme.

<sup>15</sup> Support funds include Information, Education and Communication (IEC), Human Resource Development (HRD), Research and Development (R&D), Management Information System (MIS) and Water Quality Monitoring and Surveillance (WQM&S).

Government shall match the programme account with requisite matching share. The GoI and State Government provided 50 per cent share each on three components viz. coverage, quality and operation and maintenance (O&M). For other three components namely sustainability, support and water quality monitoring and surveillance (WQMS), GoI provided the entire funds.

The Bihar State Water and Sanitation Mission (BSWSM) maintained separate bank accounts for programme funds and support funds during 2011-16. The details of funds allocated, released and expenditure there-against from GoI as well as GoB during 2011-16 are given in the **Table no. - 2.2.1**:

**Table no. – 2.2.1**  
**Release and expenditure of GoI share during 2011-16**

(₹ in crore)

Year	Name of funds	Opening balance	Interest earned during the year	Release by GoI	Total funds available at BSWSM	Release to districts	Expenditure	Closing balance
2011-12	Programme	313.48	7.14	314.89	635.51	440.8	364.22	271.29
	Support	9.44	0.66	15.13	25.23	0	3.08	22.15
	<b>Total</b>	<b>322.92</b>	<b>7.80</b>	<b>330.02</b>	<b>660.74</b>	<b>440.80</b>	<b>367.30</b>	<b>293.44</b>
2012-13	Programme	264.15	4.44	220.83	489.42	349.18	283.50	205.92
	Support	21.49	0.97	3.47	25.93	0	9.59	16.34
	<b>Total</b>	<b>285.64</b>	<b>5.41</b>	<b>224.30</b>	<b>515.35</b>	<b>349.18</b>	<b>293.09</b>	<b>222.26</b>
2013-14	Programme	201.48	3.56	338.95	543.99	353.8	299.02	244.97
	Support	15.37	0.56	0	15.93	0	8.41	7.52
	<b>Total</b>	<b>216.85</b>	<b>4.12</b>	<b>338.95</b>	<b>559.92</b>	<b>353.8</b>	<b>307.43</b>	<b>252.49</b>
2014-15	Programme	241.41	4.99	321.55	567.95	426.35	375.38	192.57
	Support	6.96	0.27	18.94	26.17	0	6.52	19.65
	<b>Total</b>	<b>248.37</b>	<b>5.26</b>	<b>340.49</b>	<b>594.12</b>	<b>426.35</b>	<b>381.9</b>	<b>212.22</b>
2015-16	Programme	187.58	2.10	193.37	383.05	296.14	269.19	113.86
	Support	19.38	0.07	9.36	28.81	0	26.19	2.62
	<b>Total</b>	<b>206.96</b>	<b>2.17</b>	<b>202.73</b>	<b>411.86</b>	<b>296.14</b>	<b>295.38</b>	<b>116.48</b>
	<b>Grand Total</b>		<b>24.76</b>	<b>1,436.49</b>		<b>1,866.27</b>	<b>1,645.10</b>	

(Source : Data collected/ furnished by Engineer-in-Chief office, Patna)

Further, the funds released and expenditure incurred from GoB share are given in the **Table no. - 2.2.2**:

**Table no. – 2.2.2**  
**Funds released and expenditure from GoB share during 2011-16**

(₹ in crore)

Year	Funds released by State Government	Expenditure incurred against State release (per cent)	Savings/ Surrender
2011-12	120.34	109.74(91)	10.60
2012-13	223.99	160.20 (72)	63.79
2013-14	289.38	240.77 (83)	48.61
2014-15	387.91	310.82 (80)	77.09
2015-16	283.55	210.56 (74)	72.99
<b>Total</b>	<b>1,305.17</b>	<b>1,032.09 (79)</b>	<b>273.08</b>

(Source: Data collected/ furnished by E-in-C office, Patna)

**Table no. - 2.2.1** indicated that against available funds, BSWSM released ₹1,866.27 crore to the districts. Out of this, the districts did spend only ₹1,645.10 crore.

Similarly, as shown in **Table no. - 2.2.2**, ₹1,032.09 crore (79 per cent) out of the total State released funds of ₹1,305.17 crore could be spent by the implementing agencies during 2011-16. Reasons for short release of funds by the BSWSM were mainly the failure of the BSWSM to complete 4,119 (79 per cent) out of 5,222 sanctioned piped water supply schemes.

The Department agreed (October 2016) with audit observations and stated that due to slow progress in implementation of schemes, full utilisation of funds could not be achieved.

Further, differences in opening and closing balances of programme and support funds were noticed in **Table no.-2.2.1**. This was due to deduction of interest accrued during the year under programme and support funds from the opening balances of succeeding years. However, it was to be added in the opening balances of funds account. As a result, closing balance was understated by ₹22.59 crore. The inaccuracies in the accounts of the Scheme maintained by BSWSM indicated lacunae in financial management.

During exit conference, the PS, PHED admitted the discrepancies and stated (November 2016) that reconciliation of the same was under process.

#### **2.2.8.1 State was deprived of GoI share**

The guidelines specified that second instalment under programme funds was to be released only after utilisation of 60 per cent of the available funds and submission of proposal for release of second instalment in prescribed format upto December of the financial year. Release of support funds was to be done in two instalments and release of second instalment was based on submission of activity-wise physical and financial progress and Utilisation Certificates (UCs).

**The State was deprived of ₹278.20 crore of GoI share due to delayed submission of proposal, short release of State share and huge unspent balances.**

During scrutiny of records related to release of GoI share, it was noticed that under programme funds, against allocation of ₹345.88 crore during 2012-13, GoI released only ₹172.94 crore. Further, second instalment of ₹172.94 crore was not released due to delayed (February 2013) submission of proposal of funds by the BSWSM. GoI also revised allocation of funds after imposing cut of ₹19.58 crore and ₹36.29 crore during 2013-14 and 2014-15 respectively due to excess opening balance (₹6.46 crore), delayed submission of proposal of funds (₹15.38 crore) and less release of State share (₹34.03 crore).

Further, under support funds, second instalment of ₹15.14 crore, ₹12.49 crore and ₹21.76 crore for 2011-12, 2012-13 and 2014-15 respectively were not released as UCs and proposals were not submitted to GoI. However, the Department spent the funds under support activities like Information, Education and Communication (IEC), Human Resource Development (HRD), Training *etc.* by the Headquarters level from the funds received during the year and opening balance of previous year. Further, funds under support activities were not released to districts during 2011-16. As a result, IEC activities at district level were not carried out under NRDWP during 2011-16.

Regarding delay in submission of funds proposal, the Department stated (October 2016) that due to delayed receipt of expenditure figure from the Divisions, delay was occurred in submission of proposal. Further, the Department also stated that State fund was released as per progress of the

schemes. As a result of delay, the State was deprived of ₹ 278.20 crore of GoI share during 2011-15.

**Recommendation**

***The Department should avoid delay in submission of proposal of funds and delay in submission of UCs to GoI to get the approved allocation of funds.***

**2.2.9 Access to safe and adequate drinking water**

As on April 2011, out of 1,07,642 habitations in Bihar, 18,427 habitations were water quality affected. The shortcomings noticed in implementation of water supply schemes for quality affected population are discussed in succeeding paragraphs:

**2.2.9.1 Arsenic affected habitations**

Excess Arsenic in ground-water drinking sources resulted in crippling and incurable diseases like arsenical dermatitis. The Central Ground Water Board (CGWB) suggested (October 2010) that extraction of ground-water beyond 60 metre depth would be the safest way to provide Arsenic-free water in Arsenic affected areas. In Bihar, 1,111 habitations of 14<sup>16</sup> districts having population of 7,52,168 were affected from Arsenic contamination as of April 2011.

During audit, it was noticed that the Department sanctioned four new multi-village PWSSs with Arsenic removal treatment units for coverage of 323 habitations during 2011-16. In addition, the Department sanctioned 1,376 handpumps beyond 60 metre depth for coverage of 1,376 Arsenic affected habitations at the rate of one handpump for one habitation.

Apart from new schemes, five multi-village PWSS for coverage of 427 habitations and 150 units of mini PWSS for coverage of 150 habitations with Arsenic removal treatment unit were ongoing (*i.e.* PWSSs taken up before April 2011). Each unit of mini PWSSs was to cover 1,000 population and handpumps were to cover 200 population. Details of ongoing and new schemes sanctioned for coverage of Arsenic affected habitations in Bihar during 2011-16 are as shown in **Table no.- 2.2.3:**

**The purpose to provide Arsenic free drinking water in Arsenic affected habitations was not fulfilled due to incomplete schemes and coverage of habitations with handpumps only.**

<sup>16</sup> Araria, Begusarai, Bhagalpur, Bhojpur, Buxar, Darbhanga, Katihar, Khagaria, Lakhisarai, Munger, Patna, Samastipur, Saran, Vaishali.

**Table no. - 2.2.3**  
**Status of schemes for coverage of Arsenic affected habitations**

(₹ in crore)

Name of scheme	Year of sanction	Number of units to be constructed	Number of habitations to be covered	Estimated cost	Expenditure	No. of units constructed
<b>New PWSS</b>						
Multi-village PWSS with Arsenic treatment unit	2012-13	2	145	362.14	2.59	0
	2013-14	2	178	329.59	16.00	0
	<b>Total</b>	<b>4</b>	<b>323</b>	<b>691.73</b>	<b>18.59</b>	<b>0</b>
<b>Ongoing PWSS</b>						
Multi-village PWSS with surface water	2007-08 and 2010-11	5	427	630.81	321.88	0
Mini PWSS with Arsenic removal unit based on solar motor pump	2009-10	150	150	67.63	37.81	57
	<b>Total</b>	<b>155</b>	<b>577</b>	<b>698.44</b>	<b>359.69</b>	<b>57</b>
<b>Handpumps</b>						
Construction of handpumps in Arsenic affected districts	2012-13	660	660	5.73	4.59	566
	2013-14	716	716	6.47	5.37	574
	<b>Total</b>	<b>1,376</b>	<b>1,376</b>	<b>12.20</b>	<b>9.96</b>	<b>1,140</b>
	<b>Grand total</b>	<b>1,535</b>	<b>2,276</b>	<b>1,402.37</b>	<b>388.24</b>	<b>1,197</b>

(Source : Information provided by E-I-C, PHED)

From the **Table no. - 2.2.3**, it would be seen that only 57 units of mini PWSSs and 1,140 handpumps were completed after incurring expenditure of ₹37.81 crore and ₹9.96 crore respectively during 2011-16. Hence, a population of 57,000 were covered from 57 completed units of mini PWSSs, and a population of 2,28,000 were covered from 1,140 handpumps. Altogether, the Department covered a population of 2,85,000 of Arsenic affected habitations during 2011-16, leaving a population of 4,67,186 at risk of Arsenic poisoning as per IMIS 2011-12 data. From above, it would also be seen that the Department sanctioned only four new multi-village PWSSs for coverage of 323 Arsenic affected habitations during

*The Department did not provide safe and adequate drinking water in Arsenic affected habitations due to its failure to sanction adequate schemes and lack of conviction to complete the sanctioned schemes despite availability of adequate funds.*

(Source: Analysis of records of PHED, GoB)

2011-16. All of these schemes were incomplete as of March 2016. In addition, they also failed to complete ongoing 93 units of mini PWSSs and five multi-village PWSSs as of March 2016. Out of five multi-village PWSSs, three (Maner, Hajipur and Buxar) were sanctioned during 2007-08. It showed that the Department did not consider priority for coverage of Arsenic affected habitations with PWSS. Instead, the Department assured to provide one handpump in each Arsenic-affected habitation for potable water. Hence, due to Department's lackadaisical attitude, population of Arsenic affected habitations continued to remain at risk of Arsenic poisoning.



Above-mentioned facts were further substantiated by the research study of Mahavir Cancer Institute and Research Centre, Bihar, Patna. As per proceedings of the 6<sup>th</sup> International Congress on Arsenic in the Environment, Stockholm, Sweden (19-23 June 2016), a team of Mahavir Cancer Institute and Research Centre, Bihar, Patna surveyed (March 2015) Simri and Tilak Rai Ka Hatta village of Buxar district. The survey study of these two villages of Buxar district deciphered major problems like arsenicosis, hormonal imbalances and few cases of cancer. Thus, Arsenic poisoning is a major threat to the population especially children of age between 8-14 years.



*Persons affected with Arsenic poisoning at Tilak Rai ka Hatta of Simri block in Buxar district*

During exit conference, the PS, PHED stated (November 2016) that handpumps installed in these quality affected habitations were used as short term measures considering that after 60 meter depth, Arsenic contaminations were not found. The reply was affirmation of audit observations that the Department still rely on coverage of Arsenic affected habitations with handpumps only.

Hence, the purpose to provide Arsenic free drinking water in Arsenic affected habitations was not fulfilled after incurring an expenditure of ₹388.24 crore.

#### **2.2.9.2 Fluoride affected habitations**

Excessive Fluoride content in drinking water causes fluorosis, a disease affecting multiple tissues, organs and systems in the body. An individual exposed to excessive Fluoride intake may suffer from dental fluorosis, skeletal fluorosis *etc.* In Bihar, 3,338 habitations of 12<sup>17</sup> districts having population of 17,66,785 were affected from Fluoride contamination as of April 2011.

During Performance Audit, it was noticed that the Department sanctioned only 350 mini PWSSs with Fluoride removal unit for coverage of 350 habitations. In addition, 300 mini PWSSs with Fluoride removal unit for coverage of 300 habitations and one multi-village PWSS with Fluoride removal treatment unit for coverage of seven habitations were ongoing (*i.e.* PWSSs taken up before April 2011). Each unit of mini PWSS with Fluoride removal unit sanctioned for coverage of one Fluoride affected habitation of a population of 1,000.

**The Department failed to provide safe drinking water to 93 per cent of Fluoride affected habitations due to incomplete schemes.**

<sup>17</sup> Aurangabad, Banka, Bhagalpur, Gaya, Jamui, Kaimur, Munger, Nalanda, Nawada, Rohtas, Samastipur and Sheikhpura.



Details of ongoing and new scheme sanctioned for coverage of Fluoride affected habitations in Bihar during 2011-16 are as under:

**Table no. - 2.2.4**  
**Status of schemes for coverage of Fluoride affected habitations**

(₹ in crore)						
Name of scheme	Year of sanction	Number of sanctions	Number of units to be constructed	Estimated cost	Expenditure	Number of units constructed
<b>New</b>						
Mini PWSS with Fluoride removal unit based on solar motor pump	2012-13	1	150	59.79	31.00	22
	2014-15	1	200	91.85	50.59	0
<b>Total</b>		<b>2</b>	<b>350</b>	<b>151.64</b>	<b>81.59</b>	<b>22</b>
<b>Ongoing</b>						
Mini PWSS with Fluoride removal unit based on solar motor pump	2009-10	2	300	135.36	46.85	94
Multi village PWSS for Khaira and other five affected villages	2010-11	1	1	32.33	13.72	0
<b>Total</b>		<b>3</b>	<b>301</b>	<b>167.69</b>	<b>60.57</b>	<b>94</b>
<b>Grand Total</b>		<b>5</b>	<b>651</b>	<b>319.33</b>	<b>142.16</b>	<b>116</b>

(Source : Information provided by E-I-C, PHED)

From **Table no. - 2.2.4**, it would be seen that the Department sanctioned schemes for coverage of only 3,50,000 population (20 per cent) out of 17,66,785 during 2011-16. Further, the Department could cover only 116 Fluoride affected habitations consisting 1,16,000 people during 2011-16 by completing 94 ongoing mini PWSS and 22 new mini PWSS after incurring an expenditure of ₹142.16 crore. As a result, 16,50,785 Fluoride affected population were compelled to drink contaminated water.

During exit conference, the PS, PHED stated (November 2016) that as short-term measure, handpumps without any Fluoride removal attachment units were installed in these quality affected habitations.

The reply highlighted the apathy of the Department as they presume mere installation of handpumps without any treatment unit would provide safe drinking water to Fluoride affected population.

Thus, the Department failed to provide safe drinking water to 16,50,785 population (93 per cent) of Fluoride affected habitations after incurring an expenditure of ₹142.16 crore during 2011-16.

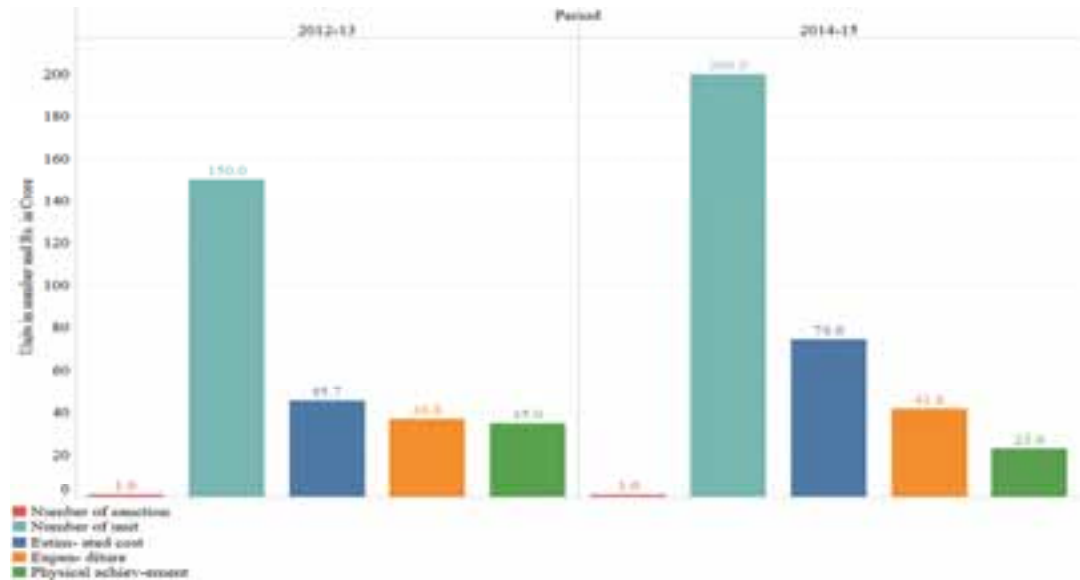
### 2.2.9.3 Iron affected habitations

Iron interferes with laundering operations, impact objectionable stains to plumbing fixtures and also develop taste problems. In Bihar, 13,978 habitations of 15 districts<sup>18</sup> having population of 79,05,956 were affected from Iron contamination as of April 2011.

<sup>18</sup> Araria, Banka, Begusarai, Bhojpur, Darbhanga, Katihar, Khagaria, Kishanganj, Lakhisarai, Madhepura, Munger, Purnia, Rohtas, Saharsa and Supaul.

The Department sanctioned mini PWSSs with Iron removal unit for coverage of one Iron affected habitation of a population of 1,000. Details of scheme sanctioned for coverage of Iron affected habitations in Bihar during 2011-16 are as under:

**Chart no. - 2.2.3**  
**Status of schemes for coverage of Iron affected habitations**



(Source: Information provided by E-I-C, PHED)

**The coverage of Iron affected habitations was not accomplished due to failure in sanctioning and completing the schemes.**

As shown in **Chart no. - 2.2.3**, during 2011-16, the Department sanctioned schemes for coverage of only 3,50,000 out of 79,05,956 population as of April 2011. This was mainly due to improper planning and failure to include data from grass-root level. Out of this, the Department could cover only 58 Iron affected habitations covering a population of 58,000 after incurring an expenditure of ₹78.59 crore. Resultantly, 78,47,956 Iron affected population remained uncovered.

During exit conference, the PS, PHED stated (November 2016) that handpumps without removal units were installed as short-term measure in these quality affected habitations.

The reply was not acceptable as the Department installed handpumps without any treatment removal units as short-term measures and the population of affected areas remained deprived of getting safe water throughout the year.

Thus, the coverage of Iron affected habitation was not accomplished as the Department did not sanction schemes for the entire Iron affected habitations and failed to complete the schemes sanctioned during 2011-16. Resultantly, 78,47,956 Iron (99 per cent) affected population were still compelled to consume contaminated water though an expenditure of ₹78.59 crore was incurred by the Department as per IMIS data.

### **2.2.10 Coverage of schools and *anganwadis***

The objective of the NRDWP envisaged that all schools and *anganwadis* should have access to safe drinking water. The NRDWP guidelines also stipulated that the State was required to compile data from the State Education Department and Women and Child Development Department regarding the

rural Government schools and *anganwadis* in existence and the number of them having drinking water facilities.

**The Department did not compile district-wise data of school and *anganwadis*. U-DISE data disclosed that 4482 schools were still without drinking water facilities**

It was noticed that compiled data for total number of schools and *anganwadis* and availability of water supply in them were neither maintained by the Department at State level nor by the test-checked divisions at district level. However, the Bihar Education Project Council (U-DISE data) data disclosed that 4,482 (6.33 *per cent*) out of 70,813 schools were without drinking water facilities in Bihar as of March 2016. Thus, the scheme objective of providing each school with drinking water remained unfulfilled.

It was further observed that the Department sanctioned six schemes for construction of 16,921 water supply units in schools during 2011-16, of which, 11,750 were constructed after incurring an expenditure of ₹90.99 crore as of March 2016. For *anganwadis*, the Department sanctioned two schemes consisting installation of 16,418 handpumps in *anganwadis* of all districts of Bihar during 2011-16. Out of this, 15,156 handpumps were installed at a cost of ₹62.07 crore as of March 2016 (**Appendix-2.2.2**). In test-checked divisions, out of 5,306 water supply units, only 3,529 units were constructed in schools after incurring an expenditure of ₹20.94 crore and 4,368 handpumps out of 5,013 were installed in *anganwadis* after incurring an expenditure of ₹16.62 crore.

During exit conference, the PS, PHED stated (November 2016) that the mandate of installation of handpumps had been transferred to the Education Department from 2006. However, the reply was not in confirmation with the provisions of NRDWP guidelines.

### 2.2.11 Implementation of water supply schemes

In order to provide adequate safe water for drinking, cooking and other basic domestic needs, the Department provided handpumps and piped water supply schemes (PWSS) such as Multi-village piped water supply scheme (MVPWSS), Single village piped water supply scheme (SVPWSS), Mini piped water supply scheme (MPWSS) for coverage of habitations during 2011-16. The details of schemes sanctioned during 2011-16 are as detailed in **Table no. - 2.2.5:**

**Table no. - 2.2.5**  
**Status of schemes sanctioned and completed during 2011-16**

Type of scheme	No. of units to be constructed	No. of units constructed ( <i>per cent</i> )	No. of units incomplete ( <i>per cent</i> )	Expenditure incurred ( <i>₹ in crore</i> )
<b>Ongoing schemes (schemes sanctioned before 1/4/2011)</b>				
Multi-village PWSS	6	0 (0)	6 (100)	335.60
Single village PWSS	156	130 (83)	26 (17)	158.96
MPWSS (ongoing)	2,785	487 (17)	2,298 (83)	214.79
<b>Total ongoing PWSS</b>	<b>2,947</b>	<b>617 (21)</b>	<b>2,330 (79)</b>	<b>709.35</b>

Type of scheme	No. of units to be constructed	No. of units constructed (per cent)	No. of units incomplete (per cent)	Expenditure incurred
<b>New Schemes</b>				
Multi-village PWSS	4	0 (0)	4(100)	18.59
Single village PWSS (New)	203	70 (34)	133(66)	293.47
PWSS (Re-organisation)	160	80 (50)	80(50)	247.53
MPWSS (New)	1,908	336(18)	1,572(82)	275.04
<b>Total (New PWSS)</b>	<b>2,275</b>	<b>486 (21)</b>	<b>1,789 (79)</b>	<b>834.63</b>
Handpumps	88,162	82,485(94)	5,677(6)	385.30
<b>Grand Total</b>	<b>93,384</b>	<b>83,588 (90)</b>	<b>9,796 (10)</b>	<b>1,929.28</b>

(Source : Information provided by the Department)

From the **Table no. - 2.2.5**, it would be evident that as of March 2016, the Department could not complete 100 per cent of multi-village PWSSs, 17 per cent of PWSSs and 83 per cent of mini PWSSs which were ongoing. Further, percentage of incomplete new PWSSs and mini PWSSs ranged between 50 and 100 per cent as of March 2016 though due date of completion of 165 PWSSs and 860 MPWSSs were already over. Hence, altogether 4,119 (79 per cent) out of 5,222 sanctioned piped water supply schemes remained incomplete. However, the percentage of completion of handpumps was 94 per cent.

The reason for incomplete PWSSs/MPWSSs was mainly attributable to delay in award of work, invitation of tender without ensuring availability of land, assessment of required key plants and equipment and key personnel for execution of works not done, selection of sites and lack of monitoring by competent authorities to complete the work in due time *etc.* The component-wise implementation of the programme is discussed in the succeeding paragraphs:

### 2.2.11.1 Coverage of habitations with piped water supply schemes

The 12<sup>th</sup> Five Year Plan approach also envisaged a significant shift in the rural water supply by promoting piped water supply rather than handpumps.

According to IMIS data, 9.04 crore rural population of the State had a total of 6.86 lakh functional handpumps as of April 2011. Hence, as per norms of coverage of a population of 200 by one handpump, the State had sufficient handpumps to cover the entire population and is required to shift to coverage of population with PWSS. Further, as per information provided by the Department, a total of 10.15 lakh handpumps were available in the State as of March 2016 and 94 per cent population of the State were dependent on handpumps for water supply. The Department could cover only six per cent of the population of the State with PWSSs as of March 2016.

*Saat Nischay (Cabinet approval in February 2016) of Chief Minister included Har Ghar Nal Ka Jal as one of the commitments. This scheme is aimed to ensure clean piped drinking water for every citizen of Bihar, in next five years. It seeks to completely remove people's reliance on handpumps and other sources of drinking water. However, the Department failed to develop the framework to promote coverage of rural habitations through piped water supplies scheme upto January 2017. Consequently, after lapse of one year from the date of decision to provide one tap connection to every household, work could not even be started as of December 2016. Therefore, more vigorous steps need to be initiated by GoB to achieve the goal of NRDWP as well as Saat Nischay of Government to decrease dependency on handpumps for water supplies in rural areas within the committed timeline.*

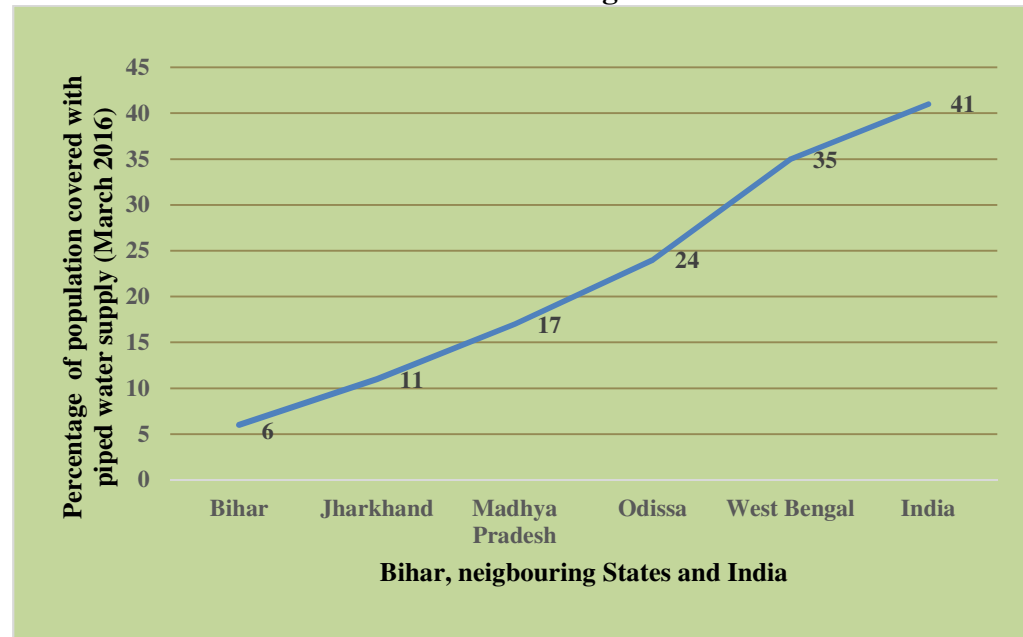
*(Source: Analysis of records of PHED, GoB)*

This was mainly due to failure of the Department to develop any framework to promote coverage of rural habitations through PWSS during 2011-16 (upto January 2017). In addition, the Department also failed to complete 79 per cent of sanctioned PWSSs as evident in **Table no. - 2.2.5**. However, in February 2016, the Government made a decision to provide one tap connection to every household by 2020-21. Accordingly, the Department sanctioned (March 2016) a scheme costing ₹7,439.25 crore for coverage of quality affected 21,300 *tolas*/habitations with a tap connection to every household. However, the Department could provide tap connection in only 145, 5,073 and 4,594 households affected with Arsenic, Fluoride and Iron contaminations respectively as of November 2016. Further, the Department sanctioned a scheme costing ₹543.61 crore for coverage of households in non-quality affected 845 *Gram Panchayats* with a tap connection to every household. The scheme was to be executed from the funds provided by the 14<sup>th</sup> Finance Commission and 5<sup>th</sup> State Finance Commission. The Department fixed target for coverage of 3,54,640 households with PWSSs during 2016-17. However, due to unavailability of funds, the work could not start as of December 2016.

As a result, only six *per cent* of the population of the State was covered with PWSSs as of December 2016.

The status of coverage of habitation through piped water in nearby states as well as all India is given in **Chart no. - 2.2.4**:

**Chart no. - 2.2.4**  
**Comparison of piped water supply in Bihar with neighbouring states and national average**



As evident from **Chart no. - 2.2.4**, the percentage of population covered with piped water supply was only six *per cent* in Bihar as of March 2016 whereas the national average was 41 *per cent*. All the neighbouring States, *viz.* Jharkhand, Madhya Pradesh, Odissa and West Bengal exceeded the coverage of Bihar and were in the range of 11 to 35 *per cent*.

During exit conference, the PS, PHED agreed (November 2016) with audit observations and reiterated the commitment of *Saat Nischay* of Government to provide one tap connection to every household.

Thus, the Department failed to prepare the framework to promote coverage of rural habitations through PWSS upto December 2015. Consequently, after lapse of one year from the date of decision to provide one tap connection to every household, work could not even be started as of December 2016. Therefore, more vigorous steps need to be initiated by GoB to achieve the goal of NRDWP as well as *Saat Nischay* of Government to decrease dependency on handpumps for water supplies in rural areas within the committed timeline.

The shortcomings noticed in implementation of piped water supply schemes are discussed in succeeding paragraphs:



**Multi-village piped water supply scheme**

**All ten MVPWSSs remained incomplete after incurring expenditure of ₹354.19 crore.**

As on April 2011, total six multi-village PWSS for coverage of 427 Arsenic and six Fluoride affected habitations were ongoing in the State. However, no multi-village PWSSs were completed as of March 2016 despite expenditure of ₹335.60 crore. Further, the Department sanctioned four new multi-village PWSSs for coverage of 323 Arsenic affected habitations during 2011-16. Of which, construction of only one multi-village PWSS was in progress and an expenditure of ₹18.59 crore was made. However, other three were yet to be started (*Appendix-2.2.3*). Thus, all ten multi-village PWSSs remained incomplete after incurring expenditure of ₹354.19 crore. The shortcomings in execution of these multi-village PWSSs are discussed in succeeding paragraphs:

**Delay in acquisition of land**

As per Bihar Public Works Accounts (BPWA) Code, the tender process is to be initiated only after the technical sanction (TS) is accorded and funds allotted for the work. In cases where land acquisition is imminent for execution of a work, the same should be completed in advance, prior to the initiation of the tender process for the said work.

**MVPWSSs remained incomplete after expiry of two to eight years from the date of sanction and incurring expenditure of ₹90.40 crore there on.**

Scrutiny of records of Headquarters and test-checked divisions disclosed that Department had initiated execution of works without ensuring the availability of land in Maner, Kahalgaon, Pirpainti, Matihani, Barauni and Begusarai multi-village PWSS (*Appendix-2.2.4*). The Maner multi-village PWSS initially formulated by considering surface water of river Ganga as source of water but it was changed to ground water source due to unavailability of required land. It remained incomplete after lapse of eight years from the date of sanction. In addition, Kahalgaon and Pirpainti block multi-village and Matihani, Barauni and Begusarai block multi-village PWSSs were also incomplete due to delayed availability of land by two to four years. However, expenditure of ₹90.40 crore was incurred on laying of pipes, construction of master elevated service reservoirs, pre-settling tanks *etc.*



*Pipes related to Maner block of Patna district laying scattered in the field*



*Under construction master elevated service reservoir of multi-village PWSS of Kahalgaon and Pirpainti block of Bhalagpur district*

In addition, three (Shahpur and Neknam Tola of Bhojpur district and Patori, Mohiuddinagar and Mohanpur block of Samastipur district) out of four new



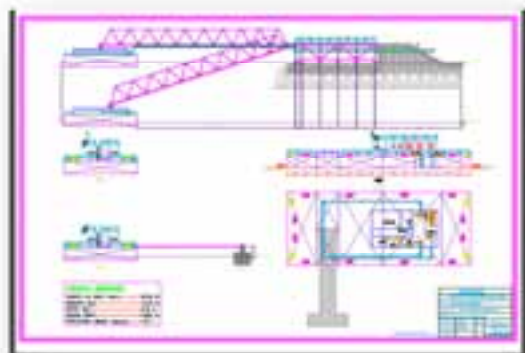
multi-village PWSSs were yet to be commenced due to unavailability of land. Hence, as of March 2016, despite expenditure of ₹90.40 crore, two ongoing and one new multi-village PWSS could not be completed as land was not available.

The PS, PHED agreed (November 2016) with audit observations and stated that land acquisition process would be expedited

***Execution of work without ensuring availability of water source for entire design period***

The manual for preparation of detailed project report (DPR) for rural PWSS stipulated that selected source/s would be capable of meeting water requirement of the system for the design period. Further, it should be prepared with due consideration to climate change and anticipated activities in and around as well as in the upstream of the source.

During Performance Audit, it was noticed that the selected sources to meet the requirement of water in three multi-village PWSSs (i)Buxar (Simri), (ii) Vaishali (Bidupur, Hajipur, Sahdei Bujurg and Desari block) and (iii) Bhagalpur (Sultanganj and Nathnagar block) were changed after initiating the works. Initially, all these PWSSs were sanctioned with provision of construction of fixed jetty<sup>19</sup> for taking water from source point *i.e.* Ganga river. Later, the same was changed into floating jetty due to wide variation of water level at source site of river Ganga.



*Model diagram of floating jetty*



*Estimated drawing of floating jetty*

However, the concept of floating jetty was not a new one because it was already constructed at Jamalpur and Munger PWSS. Hence, lack of foresightedness by the Department to evaluate course changing behaviour of river Ganga led to failure in completion of crucial multi-village PWSSs for Arsenic affected habitations.

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<sup>19</sup> *Jetty: A wooden or stone structure built in the water at the edge of a sea or lake and used by people getting on and off from boats*



*Floating jetty of Munger PWSS*



*Floating jetty of Jamalpur PWSS*

In addition, Simri multi-village PWSS of Buxar district was sanctioned during 2007-08 but as of December 2016, only work of distribution network (94 per cent), pre-settling tank (35 per cent) and one zonal elevated service reservoir (86 per cent) were executed. Further work remained closed since December 2015. This block was badly affected with Arsenic contaminations as cases of arsenicosis was detected by the Mahavir Cancer Institute and Research Centre, Bihar, Patna.

Similarly, Bidupur, Hajipur, Sahdei Bujurg and Desari block multi-village PWSS was also sanctioned during 2007-08. The rate for floating jetty for this multi-village PWSS was approved but the work for the same was still not started. Only work of distribution line was completed upto 95 per cent. However, other works were stopped as of December 2016. The work of distribution pipe line and other works of Sultanganj and Nathnagar block of Bhagalpur district was in progress.



*Pipes related to Simri block of Buxar district scattered in the field*



*Under construction elevated service reservoir of multi-village PWSS of Sultanganj and Nathnagar block of Bhagalpur district*

The assessment for availability of water source for entire design period of water supply scheme was not done and the works remained incomplete after spending ₹247.47 crore

As the assessment for availability of water source for entire design period of water supply scheme was not done correctly, the scope of work was altered and change of design occurred in all the three MVPWSSs after incurring an expenditure of ₹247.47 crore (**Appendix-2.2.5**). However, the rate (except MVPWSSs of Vaishali district) for the said change was not sanctioned and approval from Inland Waterways Authority of India was also not taken. As a result, the expenditure remained unfruitful and people of targeted habitations were still deprived of safe drinking water.

During exit conference, the PS, PHED agreed (November 2016) with the audit observation and stated that considering the meandering nature of Ganga river, floating jetty was a better option.

### 2.2.11.2 Piped water supply scheme

Out of 519 units of PWSSs, 239 units remained incomplete after incurring expenditure of ₹699.96 crore.

The Department sanctioned (during 2011-16) construction of 363 units of PWSSs (203 new units: ₹ 371.48 crore and re-organisation of 160 old units: ₹343.35 crore). Of which, 70 (34 per cent) new units and 80 (50 per cent) re-organisation of old units were completed after incurring an expenditure of ₹541 crore as of March 2016. Apart from new units, total 156 units of PWSSs were ongoing (i.e. PWSSs taken up before 1st April 2011) as on April 2011, of which, 130 units of PWSS were completed after incurring expenditure of ₹158.96 crore during 2011-16. Thus, out of 519 units, 239 units<sup>20</sup> remained incomplete after incurring expenditure of ₹699.96 crore. In 12 test-checked divisions, 89 units (25 complete and 64 incomplete) costing ₹154.20 crore for the period 2011-16 were test-checked. During scrutiny of records related to these units, cases of failure to adhere to norms in execution, procedural delay in award of work and payment without detailed estimates were noticed as discussed below:

#### **Wrong estimation of population**

Required water demand may not be provided to the projected population for the whole designed period of 30 years.

The design population for execution of rural PWSSs was to be estimated on the basis of latest Census (2011) population. However, 61 units of PWSSs in seven test-checked divisions were executed with design population of Census 2001 figure. Further, Chief Engineer (Design) while sanctioning the DPR did not initiate any action to rectify the mistake. Resultantly, required water demand may not be provided to the projected population for the whole designed period of 30 years (**Appendix-2.2.6**).

During exit conference, the PS, PHED stated (November 2016) that due to delayed availability of Census data at the Department level, estimation was done on the basis of 2001 Census data. The reply was not tenable since all the schemes were sanctioned at Headquarters level during 2013-14 and 2014-15 and at that time the Census data of 2011 was already available.

<sup>20</sup> New: 133, Re-organisation of old PWSS: 80 and Ongoing : 26

***Norm for providing adequate drinking water not adopted***

Population of eight test-checked divisions remained deprived of the norms of 55 lpcd of water as 63 units of PWSSs sanctioned during 2013-15 were executed on the basis of service level of 40 or 46 lpcd only.

As per 12<sup>th</sup> Five Year Plan, service level for rural water supply was to be enhanced from the norm of 40 litres per capita per day (lpcd) to 55 lpcd for designing of systems. However, it was observed that 63 units of PWSSs sanctioned during 2013-15 in eight test-checked divisions were executed on the basis of service level of 40 or 46 lpcd only. As a result, habitations covered under these schemes were deprived of drinking water as per the norms of 55 lpcd as of March 2016 (*Appendix-2.2.7*).

The Department replied (October 2016) that before 2013, DPRs for single village piped water supply schemes were previously designed on 40 lpcd.

***Incorrect calculation of design demand for service reservoirs***

The ESR was calculated for lesser capacity resultantly required design demand for entire design period may not be achieved.

The capacity of service reservoir was to be half of total designed demand based on 20 years of design period. However, scrutiny of records of 71 units of PWSSs in nine test-checked divisions indicated that capacity of reservoir was calculated on the basis of 30 or 33 *per cent* of total designed demand. The elevated service reservoir (ESR) was calculated for lesser capacity. Resultantly, required design demand for entire design period may not be achieved (*Appendix- 2.2.8*).

During exit conference, the PS, PHED stated (November 2016) that it had done as per Central Public Health and Environmental Engineering Organisation (CPHEEO) manual. The reply was not acceptable as the capacity of reservoirs were not calculated as prescribed in the Manual of Preparation of DPR (February 2013).

***Ferrule in water distribution network not provided***

Provision for giving household connection through ferrule in water distribution network was not made in any of the work.

As per the strategic plan of MoDWS, GoI, at least 35 *per cent* households were to be provided with service connection in their premises by 2017 and 90 *per cent* households were to be provided service connection by 2022. To achieve this target, provision for giving household connection through ferrule<sup>21</sup> in water distribution network should be provided. Scrutiny of records of 67 units of PWSSs in nine test-checked divisions revealed that the Chief Engineers sanctioned estimates for these PWSSs but provision for giving households connection through ferrule in water distribution network was not made in any of the work.

The Department agreed with audit observations and stated (October 2016) that ferrule connection was not initially provided in schemes. Now the Government had decided to provide house connection.

***Procedural delay in execution of work***

The manual for preparation of DPR for rural PWSS provided by MoDWS, specified time of one to two years for preparation of design, tendering, construction and completion/ commissioning of the proposed standalone water supply schemes. The date of administrative approval (AA) of the proposed scheme was to be considered as day one for this purpose.

<sup>21</sup> A metal sleeve used specially for joining or binding of pipe sections from one part to another.

The work was also delayed due to delayed preparation of TS, NIT and award of work.

Scrutiny of records of 64 units of PWSSs in 12 test-checked divisions disclosed that the test-checked divisions provided 12 months period for execution of a PWSS from the date of work order/ agreement. However, it was noticed that technical sanction (design) was delayed by eight to 522 days while tender finalisation was further delayed by 32 to 364 days. Consequently, the award of work *i.e.* work order to contractor was also delayed by up to 217 days (**Appendix-2.2.9**). The delay was mainly due to delay in preparation of estimates by the divisions after AA. Further, it was also delayed at Chief Engineer level in according TS. However, finalisation of tender was delayed due to selection of site, re-tendering, land dispute *etc.*

Hence, execution of these 64 units of PWSSs could not be completed within the scheduled period and deprived piped drinking water to the habitations despite incurring an expenditure of ₹57.88 crore as of March 2016.

The PS, PHED agreed with the fact during exit conference (November 2016) and assured to comply it in near future.

#### ***Failure to prepare estimates led to excess provision***

The manual for preparation of DPR for rural PWSS specified that detailed estimates for each component of the scheme should be prepared along with the design and drawing.

The Department failed to prepare detailed estimate of ESR resulting in excess provision of ₹1.37 crore and excess expenditure of ₹0.79 crore.

During Performance Audit, it was noticed that in 11 out of 12 test-checked divisions (except Chapra), detailed estimates for construction of ESR was not prepared and enclosed with DPR of rural PWSS. Instead, the rate of ESR in the DPR and bill of quantity of (BoQ) was provided on lump-sum basis. A comparison of lump-sum rates for ESR provided in 32 units of PWSSs works of test-checked divisions with the rate of PH Division, Chapra disclosed that there was excess provision of ₹1.37 crore in 32 units of PWSSs, of which excess expenditure of ₹0.79 crore was made on ESR of 22 PWSSs in five test-checked divisions (**Appendix-2.2.10**).

During exit conference, the PS, PHED agreed (November 2016) with audit observations and ensured to prepare detailed estimate for ESR in future. However, no reply was provided regarding the action to be taken in respect of cases pointed out by Audit.

#### **2.2.11.3 Mini piped water supply scheme**

As of 1 April 2011, construction of 2,785 units of MPWSSs were ongoing (sanctioned before April 2011) in the State. Of which, 487 units (17 *per cent*) were completed at a cost of ₹214.79 crore leaving 2,298 MPWSSs incomplete as of March 2016 (**Appendix-2.2.11**). The Department rescinded (May 2014 to January 2015) the agreements of incomplete 2,180 units of MPWSSs costing ₹392.73 crore due to unsatisfactory progress and failure to execute the work for a long time.

The Department sanctioned construction of 1,908 units of MPWSSs during 2011-16, of which, due date of completion of 1,184 units of MPWSSs were already over as of May 2016. Out of 1,184 units of MPWSSs, the Department could complete only 324 (27 *per cent*) at a cost of ₹198.60 crore as of March 2016 leaving 860 MPWSSs incomplete (**Appendix-2.2.12**). Thus, 3,158 out of 3,969 MPWSSs remained incomplete as on March 2016.

Further, the tender and award of work of all new MPWSSs sanctioned during 2011-16 were finalised at Headquarters level but the Department did not provide DPRs of the schemes to Audit.

The Department stated (October 2016) that MPWSS was a very small scheme in which detailed design and drawing was done by field officers as per site conditions.

The reply was not tenable as substantial number of schemes was implemented during the period on the name of small schemes.

The shortcomings noticed during audit of MPWSSs are discussed below:

***Execution of work without assessment of key plants and equipment and key personnel***

It was noticed during audit that notice for inviting tender (NIT) for eight new MPWSSs was published (January 2013 to November 2014) by Chief Engineer (Urban), PHED, Patna. The work order for these works was also awarded by the Chief Engineer (Urban), PHED, Patna and instructed the bidder to execute agreement with specified PH Divisions.

Scrutiny of tender documents and work order revealed that requirement of key plants and equipment and key personnel were not assessed according to volume of work. The Department uniformly fixed the requirement of four key plants and equipment and 10 key personnel (***Appendix-2.2.12***) for construction of 80 to 281 units of MPWSSs in seven to 12 districts. Resultantly, only 336 out of 1,908 MPWSSs could be completed as of March 2016, though, due date of completion of 1,184 MPWSSs were already over. The EEs of the test-checked divisions also stated that the contractors did not have sufficient plants and equipment and key personnel to execute the work in time. It showed that the Department awarded work for construction of 1,908 MPWSSs without analysing the actual requirement of plants and equipment and key personnel in context to the volume of works.

The PS, PHED agreed (November 2016) with audit observations and ensured to assess requirement as per need before award of work.

***Award of work without availability of land***

As per Bihar Public Works Accounts (BPWA) Code, the tendering process is to be initiated only after the technical sanction is accorded and funds allotted for the work. In cases where land acquisition is imminent for execution of a work, the same should be completed in advance, prior to the initiation of the tendering process for the said work.

It was noticed during scrutiny of records related to new 1,908 units of MPWSSs that in work orders, the Chief Engineer (Urban), PHED, Patna instructed all the concerned EEs to provide list of suitable sites within their districts for construction of MPWSS. It showed that sites for these schemes were not finalised before initiation of the tendering process and works were awarded without ascertaining the availability of land. As a result, sites for only 1,614 against 1,908 units of MPWSSs were handed over to contractor as of March 2016 (***Appendix-2.2.13***). During Performance Audit, EEs of the test-checked districts also stated that selection of sites was initiated after

**The Department did not assess the required key personnel and equipment to execute 1,908 new MPWSS. Resultantly, only 336 MPWSSs were completed.**

**The Department initiated the tendering process without ascertaining the availability of land.**



award of work which was further delayed as No Objection Certificates (NOC) were not received from Land Acquisition Department.

During exit conference, the PS, PHED stated (November 2016) that since the land acquisition was a lengthy process and persistence of land problem across the State was the major cause of incomplete works.

Thus, the Department failed to complete 3,158 units of MPWSSs and the population of 31.58 lakh<sup>22</sup> was deprived of safe and adequate drinking water as of March 2016. Of which, 7.19 lakh population were affected from Arsenic, Fluoride and Iron contamination. As the MPWS schemes were not completed, the Department also failed to achieve the targeted objective of reducing the dependency on handpumps for drinking water.

## 2.2.12 Operation and maintenance

The objective of the NRDWP was to provide enabling support and environment for *Panchayati Raj* Institutions (PRIs) and local communities to manage their own drinking water sources and systems in their villages. For this, existing drinking water supply system was to be transferred to VWSCs formed by local communities and PRIs for management, operation and maintenance.

**The Department neither provided any funds nor transferred any water supply schemes to PRIs during 2011-16 though provisioned in the guidelines of NRDWP.**

During Performance Audit, it was noticed that neither funds nor water supply schemes were transferred to local communities and PRIs for operation and maintenance (O&M) in the test-checked districts during 2011-16. On being asked, EEs of the test-checked divisions stated that VWSCs were either not constituted or not functional and hence, water supply schemes were not transferred to them.

The Department replied (October 2016) that '*Lok Nirman Samiti*' in place of VWSC had been constituted in every village and is responsible for O&M of drinking water supplies in their villages. However, the committee was not found functional in any of the test-checked divisions.

Thus, the operation and maintenance of completed schemes were being done by the Department itself.

### 2.2.12.1 Habitations slipped back to partially covered category due to lack of O&M of handpumps

In Bihar, handpumps are the main source of drinking water for rural communities and supply water to almost 94 *per cent* of the rural population. However, the Department did not take up adequate O&M for handpumps. As a result, habitations slipped back to partially covered category during 2011-16. The details are as provided under **Table no. - 2.2.6:**

<sup>22</sup>  $3,158 \times 1,000$  (one MPWSS was provided for 1,000 population)=31,58,000 i.e. 31.58 lakh



**Table no. – 2.2.6**  
**Status of functional, defunct and O&M of handpumps during 2011-16**

Year	Number of Government handpumps as on April of each Year	Number of functional handpumps	Number of defunct handpumps	Number of handpumps considered for repair and maintenance during the year			Slipped back habitations (in nos.)
				Target	Achievement (including backlog)	Expenditure incurred (₹ in crore)	
2011-12	8,46,309	6,86,169	1,60,140	1,24,929	1,66,991 (104)	21.18	569
2012-13	8,81,964	7,19,923	1,62,041	1,03,450	1,51,409 (93)	18.16	19,032
2013-14	9,31,582	7,70,353	1,61,229	1,09,780	1,30,768 (81)	14.08	30,063
2014-15	9,62,586	8,03,031	1,59,555	1,09,780	1,14,661 (72)	26.23	1,719
2015-16	10,15,340	8,45,664	1,69,676	1,09,384	1,08,461 (64)	10.26	1,701
<b>Total</b>			<b>8,12,641</b>	<b>5,57,323</b>	<b>6,72,290 (83)</b>	<b>89.91</b>	<b>53,084</b>

(Source: Data provided by E-I-C, PHED, Patna)

(Figure in parenthesis showed percentage of achievement against total handpumps not functioning during the year)

From **Table no. - 2.2.6**, it could be seen that the Department did not take up O&M for all handpumps which were not functioning. O&M was done in respect of 64 to 93 *per cent* of handpumps only during 2012-16. Resultantly, 53,084 habitations which were fully dependent on such handpumps for drinking water slipped back to partially covered category during 2011-16.

The Department stated (October 2016) that regular O&M for minor repair were done but defunct or outlived handpumps need complete rehabilitation or installation of new handpumps.

The reply of the Department was affirmation of the fact that lackadaisical attitude in repairing of defunct or outlived handpumps caused habitations under fully covered category to slip back to partially covered category in respect of drinking water.

#### **2.2.12.2 Operation and maintenance of completed mini piped water supply scheme**

**The Department did not carry out O&M of 367 units of MPWSS of which 241 units were related to Arsenic, Fluoride and Iron affected habitations.**

The Department accorded five sanctions for O&M of constructed 993 units of MPWSSs during 2011-16. The tender and award of these works were finalised between September 2011 and November 2015. As per information provided by the Department, against sanction of 993 units of MPWSSs for O&M, sites for only 937 units were handed over to contractors as of March 2016. However, O&M works were being carried out in 626 units of MPWSSs leaving 367 units without any maintenance as of March 2016. Out of 367 MPWSS not maintained by the Department, 241 units were related to Arsenic, Fluoride and Iron affected habitations (*Appendix-2.2.14*).

In test-checked divisions, it was noticed that under four sanctions (except sanctions for O&M of MPWSSs in Iron affected habitations), either the contractor failed to execute agreement with the EEs of the PH divisions concerned or stopped the work of O&M. On being inquired, EEs of the test-checked divisions stated that contractor had neither established office nor any representative was available at district level. Hence, in absence of local representatives, maintenance of completed MPWSSs was affected badly.

The PS, PHED, during exit conference stated (November 2016) that it would be maintained in near future.

Thus, the objective to enable local communities especially quality affected habitations to manage their own drinking water sources and systems were not fully achieved.

### 2.2.13 Sustainability component of the schemes

The main aim of sustainability component was to encourage States to achieve drinking water security at the local level. The sustainability structures should be taken up on priority in over-exploited, critical and semi-critical areas as specified by Central Ground Water Board (CGWB) and in quality affected habitations.

The CGWB identified (March 2011) 11 blocks<sup>23</sup> of eight districts of Bihar as semi-critical<sup>24</sup>. However, as per target and achievement of sustainability component uploaded in IMIS data, no water recharging structures were constructed in these 11 blocks of eight districts during 2011-16.

The PS, PHED during exit conference stated (November 2016) that these structures were being executed by other departments and data relating to these were not available in the Department. The reply was not in consonance with the provisions of the NRDWP guidelines.

Thus, the Department did not use funds of sustainability component to construct sustainability structures in semi-critical areas in contravention of the provision of guidelines.

#### 2.2.13.1 Sustainability through handpumps

As per Master Plan for artificial recharge to ground water in India published (2013) by CGWB, two districts viz. Gaya and Jamui were identified as suitable areas for artificial recharge. The CGWB suggested construction of 277 percolation tanks, 1,663 *nala bundings* and 118 recharge shafts as artificial recharge structures to construct in these areas.

Audit noticed that the Department did not sanction any schemes for suggested artificial structures for Gaya and Jamui districts during 2011-16. Instead, the Department sanctioned three schemes for installation of 59,198 handpumps in place of old and defunct handpumps as point source recharging systems during 2011-16. Out of this, 55,907 handpumps were installed after incurring an expenditure of ₹262.90 crore. The Department sanctioned these handpumps on the basis of installation of two or four handpumps per *Panchayat*. This made it clear that these handpumps were installed in the name of sustainability structure but it was used mainly for coverage of habitations. Thus, the expenditure was irregular.

<sup>23</sup> (i) Birpur (Begusarai), (ii) Gaya Sadar (Gaya), (iii) Kurtha (Arwal), (iv) Masaurhi (Patna) (v) Meskaur (Nawada), (vi) Mushhahari (Muzaffarpur), (vii) Nagarnausa (Nalanda), (viii) Naokothi (Begusarai), (ix) Rajgir (Nalanda), (x) Sampatchak (Patna), and (xi) Tajpur (Samastipur)

<sup>24</sup> Semi critical areas are those areas where the stage of ground water development is between 70 per cent and 100 per cent and significant decline in long term water level trend has been recorded in either pre-monsoon or post-monsoon period.

The Department did not provide water recharging structures in 11 blocks of eight districts identified by CGWB.

The Department, in the guise of sustainability structures, installed 55,907 handpumps at an expenditure of ₹262.90 crore.

In test-checked divisions, it was also noticed that the divisions did not make any provision for salvage of materials or sale proceeds of unused materials of the old and defunct handpumps.

During exit conference (November 2016), the PS, PHED stated that due to alluvial soil in most part of Bihar, new handpumps were installed against defunct and old handpumps.

The reply itself affirmed that the Department installed only new handpumps in place of old and defunct handpumps which violated provisions of sanctions.

### **Recommendations**

#### **The Department should ensure:**

- *identification of critical, semi-critical and over exploited areas in respect of ground water recharge in the state;*
- *construction of artificial recharge structures as per the recommendation of CGWB.*

### **2.2.14 Support activities**

The activities like strengthening of Water Sanitation and Support Organisation (WSSO) and District Water and Sanitation Mission (DWSM), Management Information System (MIS) and Research and Development are to be undertaken by the Department as support activities.

#### **2.2.14.1 Water Sanitation and Support Organisation**

As per NRDWP guidelines, WSSO and DWSM were required to be strengthened by appointing consultants in specialised areas. This helps to enable *Panchayati Raj* Institutions (PRIs)/local bodies/Village Water and Sanitation Committees (VWSCs) to take up targeted Information, Education and Communication (IEC) and Human Resource Development (HRD) activities along with planning, implementation and operation and maintenance activities related to rural water supply systems. Further, Block Resource Centres (BRCs) were to be set up to liaise between the VWSCs and DWSM.

During Performance Audit, it was noticed that WSSO was constituted in November 2010. However, approval for appointment of consultants for WSSO<sup>25</sup> and DWSM<sup>26</sup> was provided in March 2013 only. However, one consultant each for Human Resource Development (HRD), Information, Education and Communication (IEC), Monitoring and Evaluation (M&E) and Water Quality Monitoring and Surveillance (WQM&S) was appointed in January 2016 only. As per information provided by the test-checked divisions, consultants were not engaged for DWSMs/DWSCs. Further, BRCs were also not set up at Block level as well as VWSCs at village level.

**The Department did not appoint consultants at division level to enable support and environment for PRIs to manage their own drinking water sources.**

<sup>25</sup> Director-1, Consultant IEC-1, HRD-1, M&E-1, Water Quality Consultant-1

<sup>26</sup> Consultant IEC & Equity - 38, M&E and MIS - 38, HRD - 38, Hydro Geologist - 38, Sanitation & Hygiene : 38

As consultants were not appointed at division level, the programme objective to provide enabling support and environment for PRIs and local communities to manage their own drinking water sources and systems in their villages was not achieved.

The Department replied (October 2016) that they have its own man power for implementation and maintenance of drinking water schemes from EEs to JEs at field level.

The Department was required to strengthen DWSM by appointing consultants in specialised areas which was not done violating the provision of the guidelines.

#### **2.2.14.2 Integrated Management Information System**

As per NRDWP guidelines, IMIS maintained by MoDWS of GoI, is an important mechanism for monitoring the Programme implementation. To this end, the officials are required to furnish the data online, as prescribed by Department of Drinking Water and Sanitation. The release of funds is based on data furnished online by the State.

During scrutiny of IMIS data, it was noticed that correct data was not updated in IMIS and there were mismatch in the information provided as explained below.

- Further, it was also noticed that as per IMIS data, the target set for construction of sustainability structure were 1,468 during 2011-16. Against this, 1,023 structures were shown as constructed after incurring an expenditure of ₹64.94 crore. However, scrutiny of list of schemes sanctioned by SLSSC during 2011-16 showed that schemes for sustainability structure was not sanctioned during 2011-16.
- As per IMIS data, 7,52,186 people were affected with Arsenic contamination as of April 2011. During 2011-16, the Department could cover 2,85,000 Arsenic affected population leaving as on March 2016, a population of 4,67,186 uncovered. However, as of March 2016, IMIS data showed only 1,07,833 Arsenic affected population.
- As per IMIS data, 3,338 habitations were affected with Fluoride contamination as of April 2011. During 2011-16, the Department could cover 116 Fluoride affected habitations leaving as on March 2016, 3,222 habitations uncovered. However, as of March 2016, IMIS data showed only 1,093 Fluoride affected habitations.
- Similarly, as per IMIS data, 13,978 habitations were affected from Iron contamination however, the Department could cover only 58 Iron affected habitations during 2011-16. Resultantly, as on March 2016, 13,920 Iron affected habitations remained uncovered. However, IMIS data showed only 4,402 Iron affected habitations as of March 2016.

Thus, the integrity of the IMIS data as an important mechanism for monitoring the programme implementation was in doubt.

The Department stated (October 2016) that updation was done every year which was a cumbersome process and skilled I.T personnel were required for updation. It was however assured that efforts were being made for same.

**The integrity of the IMIS data as an important mechanism for monitoring the programme implementation was in doubt.**

### 2.2.14.3 Research and Development

The NRDWP guidelines stipulate setting up facilities of Research and Development (R&D) Cell to meet the new issues and challenges emerging in the rural drinking water and sanitation sector in States. Accordingly, the State Government was to establish R&D cells with adequate manpower and infrastructure.

**The Department did not initiate any action to set up facilities of R&D to meet emerging challenges of efficient water delivery and water management for the people of the State.**

Scrutiny of records of Department disclosed that the Department had not initiated any action to set up facilities of R&D to meet emerging challenges of efficient water delivery and water management for the people of the State. Thus, the Department failed to address any of the emerged challenges of ongoing water supply schemes (MVPWSSs) and the schemes were delayed.

The PS, PHED during exit conference stated (November 2016) that structures suggested by GoI were being taken by the Department.

### 2.2.14.4 Water quality monitoring and surveillance

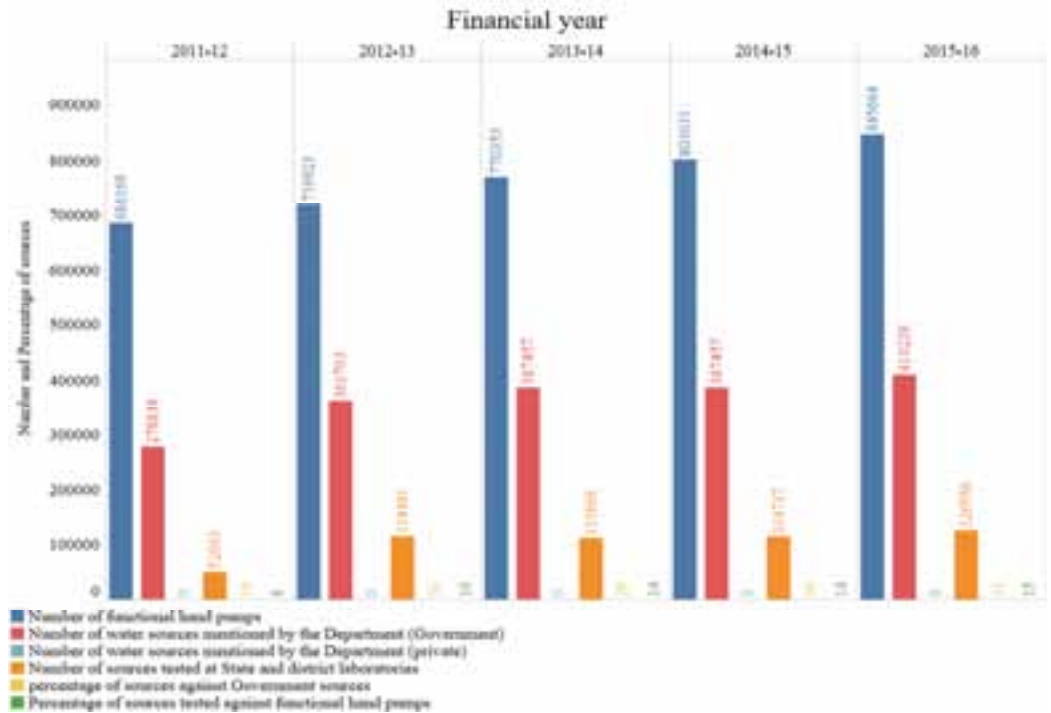
Under the National Rural Drinking Water Programme, emphasis was to be given on the issue of Water Quality Monitoring and Surveillance (WQMS). For this, the State was to access funds from NRDWP (WQMS) for setting up and upgrading drinking water testing laboratories at the State, District and Sub-divisional level. Cent *per cent* of the samples should be tested at sub-divisional laboratories both for bacteriological as well as chemical and physical parameters. Further, 10 *per cent* of samples should be tested by the district laboratories apart from routine cross verification by the State laboratory. For chemical and physical parameters, testing may be carried out once a year and for bacteriological parameter, it is desirable to test twice a year (pre and post-monsoon) and as and when water related diseases are detected. Further, field test kits (FTK) should be procured from WQMS funds and provided to all *Gram Panchayats* (GPs) to test all the sources.

**In absence of sub-divisional laboratories, failure to provide FTKs and lack of required manpower, quality of drinking water was not ensured.**

During Performance Audit, it was noticed that water testing laboratories at State level (1) and district level (38) were available in Bihar during 2011-16. However, approval for establishment of 76 sub-divisional water quality test-laboratories and their O&M for five years was provided (July 2014) by the SLSSC. But the same was not established as of March 2016 as the Department finalised the tenders for works with delays and the works were awarded to agencies in November 2016 only.

Hence, in absence of sub-divisional laboratories, testing of water sources were being carried out through District laboratories during 2011-16. Details of year wise water testing conducted by State and District laboratories are provided in **Chart no. - 2.2.5:**

**Chart no. – 2.2.5**  
**Statement regarding number of sources tested by State and District laboratories**



(Source: Information provided by the Department)

From **Chart no. - 2.2.5**, it would be seen that the testing of water sources was done for only eight to 16 *per cent* during 2011-16 though an expenditure of ₹20.43 crore was made on WQMS. This was mainly attributable to failure in establishment of sub-divisional laboratories and required man-power in district laboratories (32 chemists and lab assistants each out of the sanctioned posts of 38) in the State. Further, the Department stated that FTKs was not provided to GPs because results of FTKs provided previously, were not encouraging.

In absence of sub-divisional laboratories, failure to distribute FTKs and lack of required man-power, quality of drinking water was not ensured.

During exit conference, the PS, PHED stated (November 2016) that work to establish sub-divisional laboratories had been awarded to agencies.

### **Recommendations**

#### **The Department should:**

- *establish sub-divisional laboratories to test all the drinking water sources;*
- *provide adequate man-power and infrastructure in laboratories.*

### **2.2.15 Conclusion**

The objective of National Rural Drinking Water Programme to provide every rural person with adequate safe water for drinking, cooking and other basic domestic needs is yet to be achieved in the State. The failure of the programme was mainly attributed to deficient planning, weak financial management and inadequacies in implementation.



The population affected with Arsenic, Fluoride and Iron contamination were not provided with safe drinking water as they were either not covered by the sanctioned schemes or the sanctioned schemes were not completed during 2011-16. As a result, 4.67 lakh Arsenic, 16.51 lakh Fluoride and 79.06 lakh Iron affected population remained deprived of safe drinking water, despite an expenditure of ₹609 crore.

Department did not utilise the entire allocated funds in any of the financial years during 2011-16. Resultantly, the State was deprived of GoI share of ₹278.20 crore.

The percentage of fully covered habitations was reduced from 69 *per cent* in 2011 to 54 *per cent* in 2016. This was mainly due to failure of the Department to enhance the service level benchmark from 40 to 55 litres per capita per day (lpcd) as per 12<sup>th</sup> Five Year Plan and lack of maintenance of defunct handpumps.

The Department did not develop any framework to promote coverage of habitations through Piped Water Supply Schemes (PWSSs) during 2011-16. As a result, Bihar is lagging far behind in coverage of habitations through piped water supply (six *per cent*) than nearby States as well as national average (41 *per cent*). Consequently, 94 *per cent* of the population was still dependent upon handpumps.

Though the designed population for execution of Rural PWSSs was to be estimated on the basis of latest Census 2011, 61 PWSSs in six test-checked districts were executed with designed population of Census 2001 only. Resultantly, the Department may not be able to provide the required water demand to the projected population for the whole design period of 30 years.

Therefore, more vigorous steps need to be initiated by GoB to achieve the goal of NRDWP as well as *Saat Nischay* of Government to decrease dependency on handpumps for water supplies in the State within the committed timeline.

The Department did not set-up water testing laboratories at sub-divisional level. Water quality testing was carried out only on eight to 16 *per cent* of functional sources against the norms for testing of 100 *per cent* source twice for bacteriological and once for chemical contamination. Hence, majority of the habitations were forced to use unsafe drinking water in the State.

In Annual Action Plans, despite availability of funds, targets were not set-up by prioritising partially covered, quality affected, SC/ST dominated habitations and timelines of 12<sup>th</sup> Five Year Plan. Resultantly, the objective to ensure consumer preferences, potability, reliability, sustainability, convenience and equity were not achieved.



### 2.3 Mukhya Mantri Gram Sadak Yojna

#### Executive Summary

##### *Introduction*

Mukhya Mantri Gram Sadak Yojna (MMGSY) was launched (June 2006) by Government of Bihar to provide all-weather connectivity to small unconnected villages having population of 500-999 (as per Census 2001) which could not be taken up under Pradhan Mantri Gram Sadak Yojna due to lower population size. The scheme was aimed to provide basic infrastructure of rural roads connectivity to access goods and services located in nearby villages or major towns/market centres. GoB decided (January 2013) not to take any new proposal under MMGSY since 2012-13 as connectivity target under PMGSY was lowered up to 500 and above population.

(Paragraph-2.3.1)

##### *Planning*

Comprehensive New Connectivity Priority List (CNCPL) was not prepared at Block level in three out of 10 test-checked districts. Besides, connectivity was provided to ineligible villages under the scheme and 34 road works not listed in CNCPL were selected for constructions.

(Paragraphs-2.3.7.1 and 2.3.7.2)

##### *Financial Management*

The budget allocation as well as release of funds was reduced to 13 per cent in 2015-16 when compared with that of 2011-12 as Government of Bihar decided not to take further new proposals under MMGSY. The implementing agency of road works *i.e.* Bihar Rural Roads Development Agency (BRRDA) had not submitted Utilisation Certificates for grants-in-aid of ₹178.76 crore.

(Paragraphs-2.3.8 and 2.3.8.1)

##### *Implementation of scheme*

Survey and investigation was not ensured in six roads prior to finalisation of alignment and availability of land. Resultantly, road works initiated were abandoned. There was delay in completion of works up to eight years. Though new eligible villages were not sanctioned under MMGSY from the year 2012-13 onwards, connectivity could not be provided in previously selected 183 eligible villages as on March 2016 due to abandonment of works by contractors and incomplete road works.

(Paragraphs-2.3.9 and 2.3.9.1)

##### *Quality control and supervision of works*

The prescribed quality control mechanism was not adhered to as test for workmanship of road works was not done by the Works Divisions. Besides, the inspections of District Quality Monitors were not done in any of the executed road works and compliance to 25 per cent inspection reports of Mobile Quality Monitoring Units were pending as on March 2016.

(Paragraphs-2.3.10.1, 2.3.10.2 and 2.3.10.4)

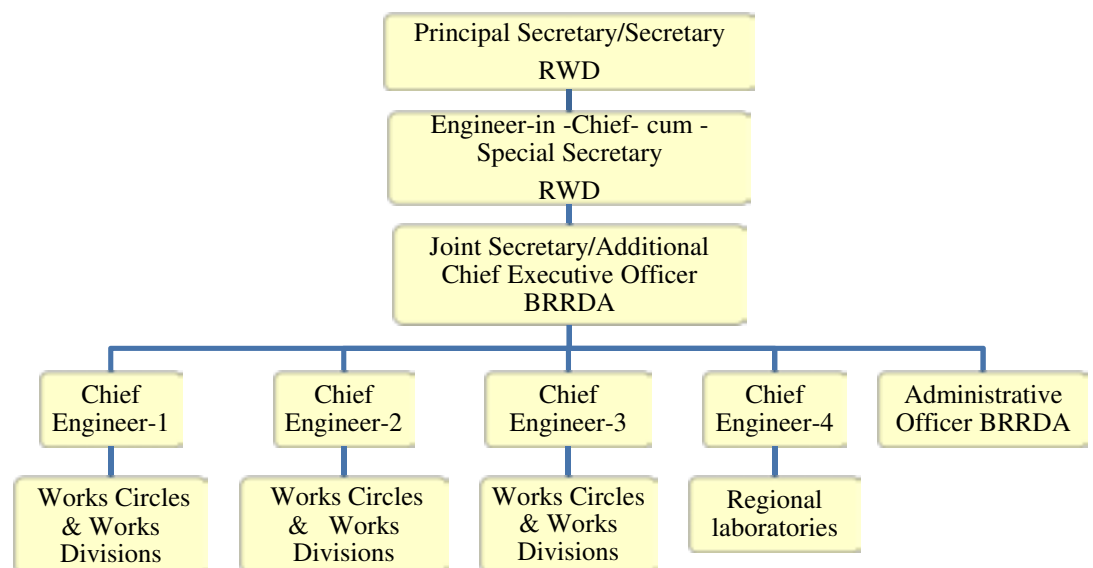
### 2.3.1 Introduction

Rural Road Connectivity and its sustained availability is a key component of rural development as it assures access to economic and social services and generates sustained increase in agricultural income and productive employment opportunities. The Government of Bihar (GoB) launched (June 2006) MukhyaMantri Gram SadakYojana (MMGSY) to provide connectivity to unconnected villages having a population 500-999 (as per Census 2001). Later, GoB decided not to take any new proposal under MMGSY since 2012-13 as connectivity target under PMGSY was lowered up to 500 and above population. Hence, funds for only maintenance works of the constructed roads were provided in 2014-15 and onwards. Till March 2016, 7,341.49 Kilometre (Km) rural roads were constructed under MMGSY in Bihar.

### 2.3.2 Organisational set-up

The Secretary, Rural Works Department (RWD), Government of Bihar is responsible for implementation of the scheme through the Bihar Rural Roads Development Agency (BRRDA) at the State level. There is a District level MMGSY Steering Committee (DSC) headed by the Minister, with the District Magistrate (DM) as Member Secretary. The committee is responsible for selection, periodic supervision and monitoring of the scheme. The organisational chart is given in **Chart no. - 2.3.1**:

**Chart no. - 2.3.1**  
**Organisational set up for implementation of MMGSY**



(Source: Information provided by RWD)

### 2.3.3 Audit objectives

The objectives of the Performance Audit were to ascertain whether:

- Planning for the scheme was meant for providing all-weather single road connectivity to eligible unconnected villages;
- Financial management was adequate and efficient to ensure optimum utilisation of funds;

- The road works were executed economically, efficiently and effectively; and
- The existing monitoring system and quality control mechanism were adequate and effective;

#### **2.3.4 Audit criteria**

Audit findings were benchmarked with reference to the following audit criteria:

- Budget of State Government during relevant period;
- Guidelines on MMGSY;
- Rural Roads Manual and Indian Road Congress (IRC) specifications;
- Orders/guidelines/circulars issued by State Government;
- Periodical reports/returns prescribed by State Government;
- Reports of District Quality Monitors and State Quality Monitors; and
- Bihar Public Works Department Code/Bihar Public Works Account Code/Bihar Financial Rules.

#### **2.3.5 Audit scope and methodology**

The Performance Audit of MMGSY was carried out during April to July 2016 for the period 2011-16. During the audit, records of RWD, BRRDA and Rural Works Divisions in 10<sup>27</sup> out of 38 districts of Bihar were test-checked. The districts were selected by Probability Proportional to Size without Replacement method with size measuring the expenditure of last five years. Further, 25 per cent of the works which also included maintenance of roads, subject to a minimum of 15 works in each selected districts *i.e.* 161 out of 531 road works were selected through Simple Random Sampling without Replacement (SRSWOR) method.

The audit methodology consisted of document analysis, responses to audit queries, collection of information through questionnaires, proforma and joint physical verification along with beneficiary surveys. Audit observations were based on analysis of information and data collected during audit.

An entry conference was held in April 2016 with the Secretary, RWD wherein the audit objectives, audit criteria and methodology were discussed at the beginning of the Performance Audit. At the end of audit, an exit conference was held in December 2016 with the Secretary, RWD and replies/views on the audit observations were duly incorporated.

#### **2.3.6 Audit findings of earlier Performance Audit**

A Performance audit of MMGSY for the period 2006-09 was featured in Comptroller and Auditor General's Audit Report (Civil) for the year ended 31 March 2009. Major deficiencies such as incorrect selection of roads, delay in execution and deficient quality controls were found to persist even during the current audit as discussed in subsequent paragraphs.

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<sup>27</sup> Kaimur, Katihar, Khagaria, Madhepura, Madhubani, Nalanda, Patna, Rohtas, Saran & Siwan

### 2.3.7 Planning

The guidelines envisaged preparation of block level lists of unconnected villages having a population of 500 to 999 (as per Census 2001) in each district. After preparation of list of unconnected villages, the target groups of scheme were to be identified within the list. For this purpose, district level and block level Comprehensive New Connectivity Priority List (CNCPL) of all such villages was to be prepared on the basis of the following criteria:

- Population of unconnected habitations;
- Percentage of Schedule Caste and Schedule Tribe population with respect to total population (five to above 75 *per cent*); and
- Distance of the unconnected village to the existing *pucca* road (less than one Km to more than 4 Km).

All villages which fall within the specified criteria were to be grouped in general order of priority in CNCPL. The DSC should finalise the villages to be taken up first from CNCPL for providing connectivity during a particular financial year. The Annual Action Plan (AAP) of each district containing priority list of roads for villages selected by DSC, was to be prepared ensuring that the total cost of the selected projects were twice the amount of the funds earmarked for each district. Road works were to be proposed from the aforesaid AAP considering availability and earmarking of funds for the district.

It was, however, seen during audit that the procedures prescribed for selection of road works were not followed. Instances of deficiencies in planning and selection of works are discussed below:

#### 2.3.7.1 Comprehensive New Connectivity Priority List not prepared/adhered to

The guidelines of scheme envisaged selection of village enlisted in CNCPL by DSC. Scrutiny of records in selected districts and BRRDA disclosed that Block level CNCPL was not prepared by the EEs, RWD, Works Divisions and the prescribed procedure for selection of villages was not followed while taking up road works in three<sup>28</sup> out of 10 test-checked districts.

RWD accepted (November 2016) the observation and stated that all these roads were important and selected by DSC and were to be included anyway in the State Core Network. The reply was not in accordance with guidelines as the roads were not selected from CNCPL.

#### 2.3.7.2 Ineligible villages were selected for providing connectivity

As per guidelines of the scheme, only such unconnected villages having population of 500 to 999 (as per Census 2001) and fulfilled the eligibility criteria were eligible for connectivity under the scheme. Further, road works under MMGSY were to be taken up for providing single all-weather connectivity to unconnected villages and the villages already connected with all-weather roads were not to be selected in the scheme.

Scrutiny of records in selected districts disclosed that these criteria were not adhered to during selection of villages as discussed below:

<sup>28</sup>

*Katihar, Madhepura and Rohtas*

The provisions of guidelines were not adhered to during selection of road works

- Eight roads in four districts were executed with expenditure of ₹9.32 crore for providing connectivity to villages which were not eligible for connectivity under the scheme as per specified criteria (*Appendix-2.3.1*).
- Contrary to the provisions of guidelines, 34 road works in four out of 10 test-checked districts were selected for providing connectivity to such villages which were not enlisted in CNCPL and ₹43.22 crore was incurred on their execution as on March 2016 (*Appendix-2.3.2*).
- The Department spent ₹3.38 crore over eight road works for providing connectivity to ineligible villages (*Appendix-2.3.3*). It was seen during joint physical verification of three test-checked districts that six plain cement concrete roads (Khagaria: three roads, Saran: two roads and Rohtas: one road) were constructed in villages which were already having all-weather connectivity. In Nalanda district, two villages were enlisted in both formats 'Ka'<sup>29</sup> and 'Kha'<sup>30</sup>. In format 'Ka' it was clearly mentioned that villages were connected with all weather road, despite that these villages were enlisted in CNCPL and roads were constructed.
- Seven roads were executed under MMGSY for providing connectivity to villages eligible for execution under PMGSY. Consequently, three of these roads were excluded from the sanction list of roads under PMGSY and GoB had to bear the construction cost of these road works. Thus, imprudent decision to include eligible roads of PMGSY under MMGSY caused avoidable burden on the state exchequer amounting to ₹8.36 crore (*Appendix-2.3.4*) which could have been utilised for providing connectivity to other unconnected villages.

The RWD stated (November 2016) that roads were selected in DSC meeting headed by Hon'ble minister and all MLAs, District Board Chairman and Vice-chairman were members of the committee. All these roads were extremely important from local point of view.

However, the fact remained that provisions of guidelines of MMGSY were not adhered to during selection of road works.

### 2.3.8 Financial Management

The scheme was to be implemented by the State Government through its own budget. Funds were to be made available in the form of Grant-in Aid (GIA) to BRRDA. The GIA received by BRRDA were to be kept in a separate bank account and drawn by the Executive Engineers (EEs) of Works Divisions based on authority letters issued by BRRDA. The status of availability of funds and expenditure incurred under the scheme during the period 2011-16 is given in **Table no. - 2.3.1:**

<sup>29</sup> Format 'Ka' includes such villages which were already connected by all-weather roads.

<sup>30</sup> Format 'Kha' consists of the name of unconnected villages.

**Table no. - 2.3.1**  
**Status of availability of funds and expenditure during 2011-16**

(₹ in crore)

Financial year	Opening balance	Budget allocation	Release to BRRDA	Misc. receipts	Total funds (2+4+5)	Expenditure during the year	Closing balance
1	2	3	4	5	6	7	8
2011-12	151.52	469.93	469.93	13.56	635.01	482.41	152.60
2012-13	152.6	707.01	587.00	18.32	757.92	561.47	196.45
2013-14	196.45	260.35	260.34	17.33	474.12	244.45	229.67
2014-15	229.67	17.91	16.91	15.47	262.05	84.73	177.32
2015-16	177.32	60.00	61.00*	4.51	242.83	25.1	217.73
<b>Total</b>		<b>1,515.2</b>	<b>1,395.18</b>	<b>69.19</b>		<b>1,398.16</b>	

\* ₹One crore transferred from Programme fund to CNC fund

(Source: Information provided by BRRDA)

As provided in **Table no. - 2.3.1**, RWD spent ₹1,398.16 crore (87 per cent) against available funds of ₹1,615.89 crore<sup>31</sup> under the scheme. Further, GoB decided not to take any new proposal under MMGSY since 2012-13 as connectivity target under PMGSY was lowered up to 500 and above population. As a result, the budget allocation as well as funds released to BRRDA came down to 13 per cent in 2015-16 when compared with that of 2011-12.

#### 2.3.8.1 Utilisation Certificates were not submitted

Rule 342 of the Bihar Financial Rules stipulate that Utilisation Certificates in respect of GIA should be submitted within a year from the date of grant sanctioning letter.

Scrutiny of records disclosed that GoB had provided ₹1,312.27 crore during 2011-14 as GIA to BRRDA for implementation of scheme. However, BRRDA had submitted Utilisation Certificates for ₹1,133.52 crore only (86 per cent) till March 2016 leaving a balance amount of ₹178.76 crore (**Appendix-2.3.5**). It was further observed that there was delay ranging from one to four years from the stipulated period of submission of Utilisation Certificates.

The Department stated that Utilisation Certificates were submitted as per final audit report up to 2014-15 and Utilisation Certificate for ₹78.98 crore against balance amount had been submitted in August 2016.

However, no reason was stated for the delay in submission of Utilisation Certificate.

#### 2.3.8.2 Funds for maintenance work not utilised

Maintenance funds to service the contract was to be made available by the State Government to BRRDA. **Table no. - 2.3.2** showed the availability, requirement of funds for maintenance of roads as per maintenance contract and funds utilised during the years 2011-16:

**BRRDA submitted Utilisation Certificates with delays ranging from one to four years.**

<sup>31</sup>

Available funds : ₹151.52 crore + ₹1395.18 crore + ₹69.19 crore



**Table no. - 2.3.2**  
**Availability and utilisation of funds for maintenance works**  
 (₹ in crore)

Financial Year	Number of completed roads at the beginning of year	Maintenance funds required during the year (as per maintenance contract)	Funds available with BRRDA during the year	Expenditure under contracts during the year
2011-12	1,016	6.97	14.58	0.57
2012-13	1,412	11.25	14.57	1.88
2013-14	1,774	15.99	18.19	3.61
2014-15	2,174	20.07	32.86	12.80
2015-16	2,113	22.89	80.36	8.56
<b>Total</b>	<b>8,489</b>	<b>77.17</b>	<b>160.56</b>	<b>27.42</b>

(Source: Information provided by BRRDA)

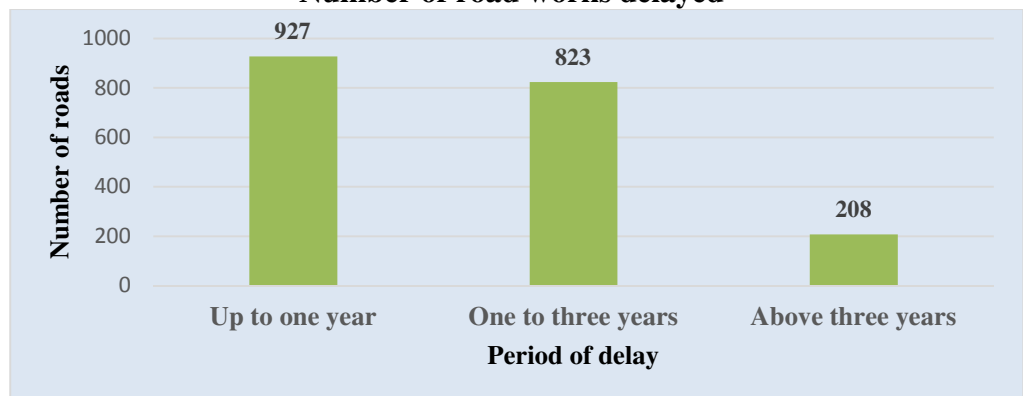
It was evident from the **Table no. - 2.3.2** that despite availability of funds, ₹27.42 crore *i.e.* 35.53 *per cent* funds could only be utilised for maintenance work against ₹77.17 crore required to be utilised as per maintenance contract during the year 2011-16.

Hence, funds for maintenance of roads was not utilised implying that the maintenance was not done under the scheme, though there was need for maintenance as found in test-checked districts and discussed in **paragraph 2.3.9.6**.

### 2.3.9 Implementation of Scheme

As MMGSY was launched by GoB for providing all-weather connectivity to small villages, the road works were required to be completed within the period specified in the clauses of contract. Scrutiny of records of BRRDA revealed that 2,877 works were taken up for execution in the State during 2006-12. Out of this, 2,776 road works (96 *per cent*) were completed (as on March 2016). Works relating to 20 roads were abandoned due to lack of Government land, flood damage at site *etc.* However, 81 roads were still incomplete (as on March 2016) due to land dispute, local hindrance, delay by contractors *etc.* It was also observed that the constructed road works were delayed from one to more than three years (up to eight years). The duration of delay in completion of roads are given in the **Chart no. - 2.3.2**:

**Chart no. - 2.3.2**  
**Number of road works delayed**



(Source: information provided by BRRDA)



Further, the status of connectivity provided to eligible villages in the State during 2011-16 is given in the **Table no. - 2.3.3**:

**Table no. - 2.3.3**  
**Connectivity to eligible villages**

Year	Number of eligible villages sanctioned but not connected /completed at the beginning of the year	New eligible villages sanctioned during the year	Total number of eligible villages to be connected (2+3)	Villages connected through MMGSY during the year (per cent)	Eligible villages not connected (4-5)
1	2	3	4	5	6
2011-12	2,800	545	3,345	791 (24)	2,554
2012-13	2,554	0	2,554	1,046 (41)	1,508
2013-14	1,508	0	1,508	948 (63)	560
2014-15	560	0	560	291 (52)	269
2015-16	269	0	269	86 (32)	183

(Source: Information provided by BRRDA)

It was evident that though new eligible villages were not sanctioned from the year 2012-13 onwards, connectivity could not be provided under MMGSY in previously selected 183 eligible villages as on March 2016. Out of this four villages were provided connectivity under PMGSY. But the remaining 179 villages could not be provided connectivity as the roadworks were either abandoned or remained incomplete as on March 2016. The delay in completion of projects defeated the primary objective of the scheme to provide connectivity to small villages at an early stage.

It was further noticed that out of 531 works, 507 (95 per cent) works were completed during 2011-16 in 10 test-checked districts. Out of this, 194 (38 per cent) road works were completed with delay up to one year, 179 (35 per cent) road works were completed with delays from one to three years and 32 (six per cent) works were completed with delays above three years and up to seven years.

The RWD stated (November 2016) that land encroachment, want of road materials and transportation problems caused unwanted delays in completion of projects in time.

The reply was contrary to the facts as the construction works were delayed from three to 62 months despite availability of land in 29 test-checked works. Further, it was observed during joint physical verification of four roads that they were completed in shorter length due to faulty preparation of detailed project report (DPR) as discussed in succeeding **paragraph 2.3.9.2**.

The irregularities in implementation of the scheme noticed in the records of BRRDA as well as test-checked works are discussed in following paragraphs:

#### **2.3.9.1 Inadequate preparatory work led to abandonment of works**

According to Clause 1.5 of the Rural Roads Manual, the alignment of rural roads should be decided only after conducting proper surveys and investigations following the existing cart tracks and other such alignments.

Necessary preparatory works were not ensured before commencement of road works and six works were abandoned as Government land was not available.

Scrutiny of records of BRRDA revealed that six road works<sup>32</sup> were abandoned as Government land was not available. As a result, these roads did not reach upto the targeted eight villages. The agreement value of these works was ₹4.61 crore while expenditure of ₹1.89 crore was incurred till abandonment of the works in March 2016.

In reply, the RWD stated (November 2016) that surveys and preparation for rural roads were based on existing alignments and during construction of roads, local residents stopped work claiming private land. It was also stated that Department had taken action against officers concerned for preparing DPRs without proper field verification.

### 2.3.9.2 DPRs for full length of roads were not prepared

As per guidelines of the scheme, the villages/tolas were to be treated as unconnected until all-weather road had reached upto villages or their community building. During joint physical verification in three test-checked districts, it was seen that four roads were not constructed up to the target villages even after incurring an expenditure of ₹3.89 crore as detailed in **Table no. - 2.3.4:**

**Table no. - 2.3.4**  
**Failure to prepare DPRs for full length of roads**

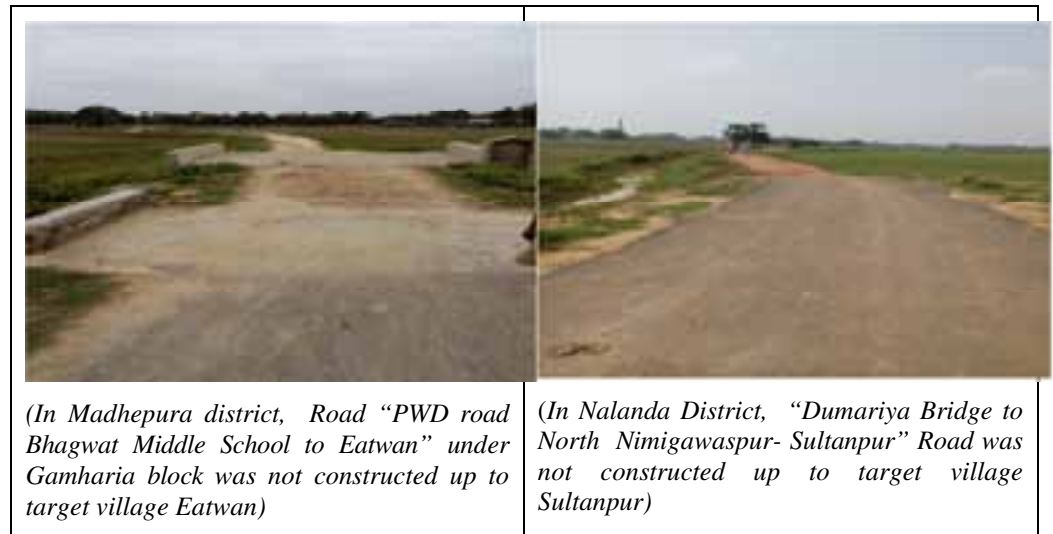
Sl No	District (Name of road)	Length as per DPR (in Km)	Length required (in Km)	Expenditure incurred as on March 2016 (₹ in crore)
1	Katihar (Bathaili to Khaira PMGSY road)	1.2	2.5	0.71
2	Madhepura (BM school to Etwā)	2	2.4	0.89
3	Madhepura (Brataini to Chakfajula)	4.15	4.7	1.23
4	Nalanda (Dumaria bridge to Nimigwaspur sultanpur)	2	4	1.06
<b>Total</b>				<b>3.89</b>

(Source: Records of test-checked divisions)

As shown in **Table no. - 2.3.4**, it was noticed that DPR for these roads were prepared by EEs of Works Divisions for shorter length than actual required.

<sup>32</sup> Begusarai:2, Bhagalpur:1, Gaya:1, Lakhisarai:1 and Sheikhpura:1

Photographs taken during joint physical verification of two roads are given below:



In reply, RWD stated (November 2016) that budget allocation under MMGSY was earmarked district-wise. Due to this limitation of funds, in some cases length of roads were reduced and target habitations could not be connected.

The reply was not in consonance with provisions of guidelines which envisaged that road works were to be taken up considering availability of funds for providing connectivity to unconnected villages.

### 2.3.9.3 Delay in execution of agreements

State Government order stipulated time limit of 15 days from the date of award of work for execution of agreement with contractor under MMGSY. Scrutiny of records revealed that agreement was executed with the contractor with delay of 27 to 160 days after award of work in 18 test-checked works. The details are given in the **Table no. - 2.3.5:**

**Table no. - 2.3.5**  
**Delay in execution of agreements**

Sl.No.	Name of districts	Number of roads	Range of delay (days)
1	Katihar	5	61 to 160
2	Nalanda	4	27 to 74
3	Siwan	2	54 to 63
4	Kaimur	2	79 to 94
5	Saran	4	29 to 56
6	Khagaria	1	64

*(Source: Records of test-checked divisions)*

During exit conference (December 2016), the Secretary, RWD accepted the audit observation and promised to minimise the delay.

### 2.3.9.4 Short realisation of compensation for delayed completion of works

As per clause 2 of condition of (F2) contract, the contractor shall be liable to pay daily compensation equivalent to half *percent* of the estimated cost of the work remaining incomplete. However, the amount of compensation to be paid under the provisions of the clause shall not exceed 10 *percent* of the estimated

cost of the work. Further, as per clause 2 of Standard Bidding Document, if the contractor fails to maintain the required progress or to complete the work and clear the site on or before the contract or extended date of completion, he shall pay as agreed compensation, the amount calculated at the rate of two *per cent* per month of delay to be computed on per day basis, provided the total amount of compensation for delay to be paid under this condition shall not exceed 10 *per cent* of the tendered value of the work.

Scrutiny of records in selected districts revealed that there was delay in completion of 32 works in ten test-checked districts ranging from one month to over seven years and the Department realised short compensation of ₹4.09 crore against ₹5.50 crore specified in the conditions of their respective agreements (**Appendix-2.3.6**).

In reply, RWD stated that 10 *per cent* amount from bills of contractors had been deducted and instructions were issued to PIUs *i.e.* EEs for deduction of liquidated damages as per clause of agreement.

#### **2.3.9.5 Labour cess was not deducted from bills**

Workers Welfare Cess Act, 1996 stipulates that deduction of labour cess should be made at one *per cent* of the cost of construction by the executing authorities. Accordingly, executing authorities of all departments were required to deduct labour cess at prescribed rates from the bills of the contractor.

Scrutiny of records in test-checked districts revealed that the EEs of Works Divisions did not deduct labour cess amounting to ₹0.56 core in 47 works in nine test-checked districts and created a liability to that extent (**Appendix-2.3.7**).

In reply, the Department stated that provision for deduction of labour cess was not included in DPR. Therefore, it was not deducted from the bills of the contractor. Thus, the absence of a provision in the DPR as per the Act for deduction of labour cess resulted in creation of liability to Government.

#### **2.3.9.6 Maintenance not done in MMGSY roads**

As per agreement, five year maintenance of roads constructed under the scheme was to be carried out after completion of original construction work by the same contractor who executed the original construction work.

It was noticed that out of 649 roads where maintenance work was due as per contract during 2011-16, maintenance work was not carried out in 508 roads (78 *per cent*) in test-checked districts despite availability of funds (**Appendix-2.3.8**). Thus, Works Divisions did not ensure maintenance of roads as per contract.

Joint physical verification of 30 roads in test-checked districts showed that the roads constructed and completed under the scheme were not properly maintained. Photographs taken during the joint physical verification corroborates the poor status of the roads.

	
<p>(In Madhepura district, road Puraini Dumrailchowk to Makdampur built in 2008-09 and required to be maintained upto 2013-14 was in damaged condition)</p>	<p>(Road from Bridge near Chandi in Gorari - Niranjanpur Road to Kirahin Rohtas district completed in November 2012 and required to be maintained upto November 2017 was in damaged condition)</p>
	
<p>(Road from Karakat Nahar Bridge to Sansar Dihari via Jahanpura Bridge in Rohtas district completed in November 2012 and required to be maintained upto November 2017 was in damaged condition)</p>	<p>(Road from Chanasi- Fatuha Road to Turkdihain Patna district completed in November 2014 and required to be maintained upto November 2019 was in damaged condition)</p>

The Department stated that it had taken serious initiatives against contractors and officers concerned and presently maintenance in 54 *per cent* roads had been done and remaining roads were under process of maintenance.

### **Recommendation**

***The Government should take effective steps for completion of incomplete road works and ensure maintenance of completed roads.***

#### **2.3.10 Quality control and supervision of works**

The guidelines of MMGSY lay special emphasis on ensuring good quality of roads for which a detailed procedure was prescribed. The responsibility of ensuring quality of works lies on the Works Divisions. All works were to be effectively supervised and payment for works to be made on the basis of quality control tests. A three-tier quality control monitoring mechanism was also prescribed in the guidelines as indicated below:

- **Tier-1** Quality tests were to be carried out by the Contractor/Works Division.

- **Tier-2** A panel of District Quality Monitors (DQM) was to be constituted at district level for inspection of works.
- **Tier-3** An independent quality monitoring to be done through State Quality Monitors (SQMs) comprising retired Engineer-in-Chief/Chief Engineer/Superintending Engineer/retired senior administrative officer of Deputy Secretary level and above.

The shortcomings noticed in quality control and monitoring of the constructed roads are discussed in the following paragraphs:

#### **2.3.10.1 Mandatory quality control tests not ensured**

As per guidelines of the scheme, roads constructed under MMGSY should meet the specifications of Indian Road Congress (IRC-SP 20-2002) and Rural Roads Manual (RRM). The RRM stipulates that the contractor shall set-up a field laboratory of minimum needed equipment (Camber board, Sieve Sets, Core Cutter with accessories, balance and oven to facilitate analysis of gradation, moisture and field density) at locations approved by the Engineer-in-charge and depute needed personnel in order to carry out all required tests at specified frequency.

The quality tests were to be conducted in their sequence for different layers of pavement (Earthwork level- Test EW 1 to 8, Sub-base level – Test SB 1 to 9, Base level – Test GB 1 to 6, Bituminous layer- Test BL 1 to 14, Rigid Pavement- Test RP 1 to 9) and data was to be recorded in Data Sheet for Quality Control Tests as prescribed in the RRM.

Audit examination revealed that Data Sheet for Quality Control Tests containing result of all mandatory tests in respect of test-checked works was not available with the Works Divisions. Quality test reports of district/regional level laboratories in respect of soil, stone aggregates, PCC cube *etc.* only were available which clearly indicated that all mandatory quality control tests for workmanship as prescribed in the RRM was not ensured for these road works by the EEs of Works Divisions.

In reply, the RWD stated (November 2016) that quality reports regarding soil, stone metal, bitumen, concrete strength of cube were obtained from district/regional laboratory and there was no compromise with the quality of work during construction of roads.

The reply was contrary to the facts as workmanship such as compaction, thickness of layers, camber, super elevation, geometrics *etc.* were not found up to the prescribed specifications in 26 roads out of Mobile Quality Monitoring Units (MQMU) inspections carried out in 54 test-checked roads, which substantiated that mandatory quality control tests were not done during construction.

#### **2.3.10.2 Inspections not held for quality monitoring by DQMs**

As per guidelines of the scheme, DQMs were to be empanelled in each districts for exercising quality control checks over the works executed under the scheme.

Audit noticed that inspection of DQMs for quality monitoring was not done in any of the executed road works in the test-checked districts.

Necessary quality checks were not ensured during implementation of road works.



In reply, the RWD accepted (November 2016) that DQMs could not be put in place as the selection and empanelment procedure could not be completed in time.

### 2.3.10.3 Independent quality monitoring inspections were not adequate

The quality monitoring for MMGSY is structured as an independent quality monitoring through SQMs.

Scrutiny of records revealed that during the period of audit MQMUs were engaged by the GoB as independent quality monitors in place of SQMs. Out of 1,792 works executed/paid during 2011-16 under the scheme in test-checked districts, MQMU inspections were carried out in 728 works only in the State, which clearly exhibit inadequacy of quality monitoring. As quality monitoring by DQMs was not done for the scheme, no independent quality control checks could be exercised in remaining 1,064 works. Further, the quality monitoring was done in 54 out of 161 test- checked works only.

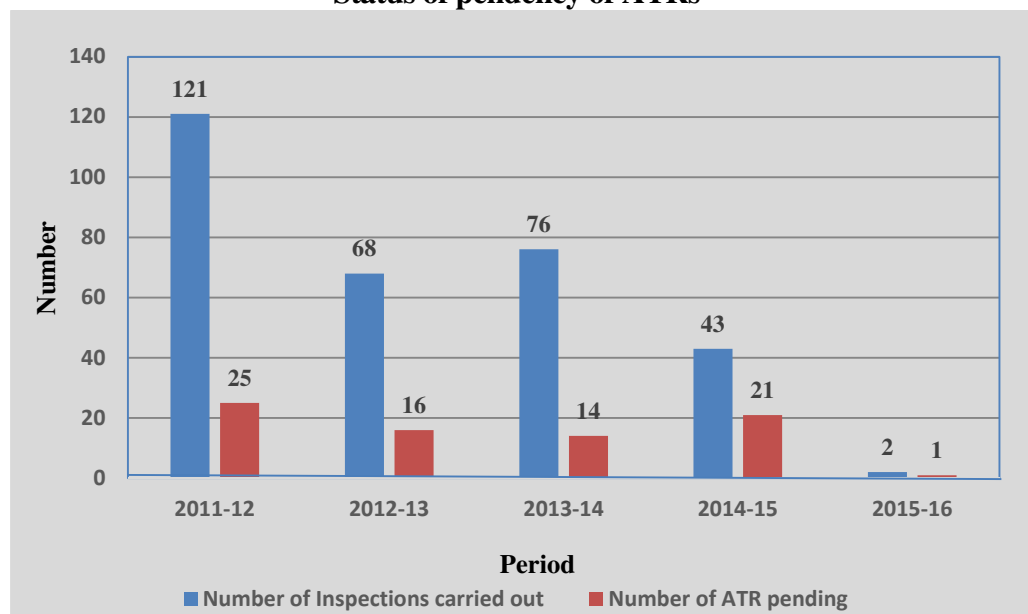
BRRDA stated that earlier 15 MQMUs were assigned for job of SQM as Quality Monitors. However, looking into the inadequacy in number of inspections now 45 more SQMs have been assigned the job to inspect the roads. The RWD stated that presently 64 SQMs had been empanelled for inspection of roads and the Department had established quality monitoring cell for independent quality monitoring inspections.

### 2.3.10.4 Action Taken Reports (ATRs) on MQMU inspections were pending

State Government order (2011) stipulated that the reports of quality control should be reviewed for ensuring good quality and workmanship.

The status of pendency of ATRs on MQMU inspections carried out during 2011-16 in selected districts is given in the **Chart no. - 2.3.3:**

**Chart no. - 2.3.3**  
**Status of pendency of ATRs**



(Source: Information given by BRRDA)

It was evident from the **Chart no. - 2.3.3** that the compliance of inspections carried out by MQMUs were not being ensured. It was also observed that out of 310 inspections carried out during 2011-16, ATRs were pending in 77 reports (25 per cent) as on March 2016.

The RWD replied (November 2016) that compliance of ATRs were regularly monitored at Headquarters level and directions had been given to all EEs concerned.

The reply was contrary to the facts as the period of pendency of ATRs was ranging from one to four years which was indicative of ineffective quality controls being exercised by GoB.

#### **2.3.10.5 Inadequate inspection by SE/CE/EIC**

The guidelines of scheme provides for regular inspection of works by Executive authorities like EEs/SE/CE/EIC.

During scrutiny of records in test-checked districts, no inspection by the executive authorities was carried out in 161 selected road works in test-checked districts except one road work namely 'Hasilpur Panchayat antargat Kasturichak Domba Pul Railway line tak' under Sonpur block of Saran district.

The RWD replied (November 2016) that sufficient number of SQMs had been empanelled and roads under construction and five year maintenance were inspected regularly now.

#### **Recommendation**

***The State Government should ensure strict compliance to quality control checks to be exercised at various stages by different authorities and take prompt action for rectification of defects pointed out during quality control check.***

#### **2.3.11 Beneficiary Survey**

During the course of audit of MMGSY, the audit team interacted with 279 villagers in four test-checked districts<sup>33</sup> (12 roads) to know about the status of work, connectivity to villages, maintenance and condition of roads and recorded their responses. Seven out of the 12 roads were constructed according to prescribed population limit while five of them were not included in CNCPL of concerned district (**Appendix-2.3.9**). During beneficiary survey the following facts were noticed:

- Fifty two (19 per cent) stated that their villages did not get all weather connectivity as roads did not reach their villages.
- Two hundred thirty six (86 per cent) stated that roads were not maintained and were in bad condition.
- Fifty five (20 per cent) stated that road works were incomplete in their villages.

#### **2.3.12 Conclusion**

The Mukhya Mantri Gram Sadak Yojna was implemented without reliable data of unconnected villages as the Comprehensive New Connectivity Priority List for

<sup>33</sup> Madhepura:3, Nalanda: 3, Patna: 3 and Siwan:3.

unconnected villages having population 500-999 (as per Census 2001) was neither prepared nor adhered to. As a result, 183 villages remained unconnected as on March 2016 despite an expenditure of ₹1,398.16 crore as the works remained incomplete or abandoned by the contractors. Under the scheme, connectivity was provided to ineligible villages also.

Quality controls specified in the guidelines were not ensured and 25 *per cent* of Action Taken Reports on Mobile Quality Monitoring Units were pending as on March 2016. Though maintenance works were due in respect of roads constructed upto 2014-15, the same was not carried out in 78 *per cent* of the roads. The intended target of providing connectivity to all unconnected villages having 500-999 population was not achieved despite the scheme had completed a decade in the State.

# **CHAPTER III**

## **COMPLIANCE AUDITS**

## CHAPTER-III COMPLIANCE AUDIT

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

### AGRICULTURE DEPARTMENT

#### *3.1 Audit of National Horticulture Mission*

##### **3.1.1 Introduction**

National Horticulture Mission (NHM) was launched in 2005-06 by Ministry of Agriculture, Government of India (GoI), as a Centrally Sponsored Scheme to provide holistic growth of horticulture sector. This was to be achieved through area based regionally differentiated strategies which include research, technology promotion, extension, post-harvest management, processing and marketing in consonance with comparative advantage of each State/region. Later on, Mission for Integrated Development of Horticulture (MIDH) was launched in the country during 12<sup>th</sup> Five Year Plan from 2014-15, which integrated the ongoing schemes of National Horticulture Mission, National Bamboo Mission, National Horticulture Board, Coconut Development Board, Horticulture Mission for North East and Himalayan States and Central Institute for Horticulture, Nagaland.

NHM was being implemented in 23<sup>34</sup> out of 38 districts in the State and major activities being undertaken in the Mission were production and distribution of planting material, vegetable seed production, establishment of new gardens, creation of water sources, protected cultivation, organic farming, integrated post-harvest management and creation of market infrastructure.

A test-check of records of Principal Secretary (PS), Agriculture Department (AD), Government of Bihar (GoB) and Director, Horticulture-cum-Mission Director, Bihar Horticulture Development Society (BHDS), Bihar at Headquarters level and eight<sup>35</sup> out of 23 Assistant Directors of Horticulture (ADH) at district level was conducted during April to August 2016 to ascertain the implementation of NHM during 2011-16.

##### **3.1.2 Organisational set-up**

The General Council (GC) is the policy formulation body to give overall direction and guidance to Mission and monitors and reviews its progress and performance. The National Level Executive Committee (NLEC) oversees the activities of the Mission and approves action plans of NHM. State Level Executive Committee (SLEC) oversees the implementation of programmes of respective States while District Horticulture Development Committee

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<sup>34</sup> Araria, Aurangabad, Banka, Begusarai, Bhagalpur, Darbhanga, East Champaran, Gaya, Jamui, Katihar, Khagaria, Kishanganj, Madhubani, Munger, Muzaffarpur, Nalanda, Patna, Purnia, Rohtas, Saharsa, Samastipur, Vaishali and West Champaran

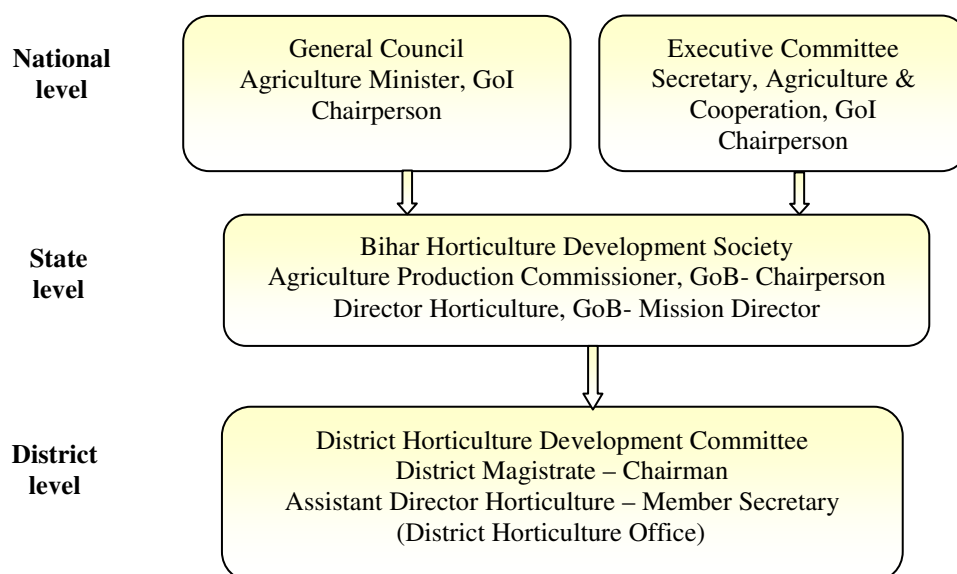
<sup>35</sup> Bhagalpur, East Champaran, Katihar, Munger, Muzaffarpur, Nalanda, Patna and Samastipur

(DHDC) is responsible for project formulation, execution of schemes of Mission and monitoring in the districts.

To implement the functions of SLEC in the State, Bihar Horticulture Development Society (BHDS) was established in October 2005 as per Society Registration Act 1860. The source of funds of BHDS includes sums provided by the Government, subscriptions and charges received from the members, sums of money generated from gift commodities by the Society or received by way of grants and donations.

The Agriculture Production Commissioner, Agriculture Department, Government of Bihar (GoB) is the Chairman of BHDS. The organisational set-up responsible for implementation of NHM is as follows:

**Chart no. - 3.1.1**  
**Structure and composition of NHM at the National/State/District level**



(Source: Information provided by Mission Director, BHDS)

### 3.1.3 Planning

The responsibility of plan formulation (*i.e.* perspective as well as annual action plans) of NHM in Bihar was entrusted to the BHDS. Accordingly, the status of horticultural production, potential and demand for districts, sub-districts or a group of districts, baseline surveys and feasibility study was to be ascertained by BHDS. However, there were many deficiencies in planning of NHM in the State which are discussed in following paragraphs:

#### 3.1.3.1 Baseline survey

According to NHM guidelines, BHDS was to organise baseline survey and feasibility studies in the districts, sub-districts or groups of districts to determine the status of horticultural production, potential and demand and accordingly tailor the assistance to be provided.

Scrutiny of records of BHDS, disclosed that baseline survey and feasibility studies were not conducted by BHDS since 2005-06. Further, during test-check of records of selected districts, the ADHs reported that no instruction was issued by the BHDS regarding base line survey and feasibility studies. The area, production and productivity report for each district was prepared



during 2011-16 at Headquarters level to determine the horticultural production, productivity, potential and demand. However, the said report was not based on data provided by the districts. Thus the BHDS did not assess the status of horticulture production, potential and demand of the selected districts.

During exit conference (December 2016), the PS, AD, GoB stated that baseline survey was conducted during 2005-06. On the basis of said survey and after getting feedback in quarterly meetings as well as year wise report of area, production and productivity of horticultural crops, the potential and demand for NHM were assessed at Headquarters level. Thus, the actual potential of districts was not ascertained in absence of data of test-checked districts.

### **3.1.3.2 Perspective plan/strategic plan**

Operational guidelines for NHM/MIDH stipulate that States will prepare perspective/strategic plan and road map for overall development of horticulture in the State, duly projecting the plan of action for the 11<sup>th</sup> and 12<sup>th</sup> Five Year Plan period. This would form the basis for preparing Annual Action Plan. The strategy and road map formulated by States should invariably contain information on geography and climate, potential of horticulture development, availability of land, plan of action proposed to achieve the objectives of the mission *etc.* in each of the districts of the State.

Scrutiny of records of BHDS disclosed that perspective plan/ strategic plan for NHM was not prepared during 2011-16. In its absence, no long term plan or strategy was prepared by BHDS to take benefit of perspective planning and vision.

During exit conference (December 2016), the PS, AD, GoB stated that perspective plan for NHM was prepared, however it was not approved by GoI. In place of perspective plan/ strategic plan, Agriculture Road Map -1 and 2 were prepared by Department of Agriculture. The Agriculture Road Map was broader than the NHM guidelines because it included overall development of Agriculture in all 38 districts. However, district-wise target was not fixed in the Road Map because year-wise action plan was prepared on the basis of allocated funds by GoI and not on the basis of perspective plan.

The reply was not acceptable as specific perspective/strategic plan or road map for NHM indicating physical and financial programme was not prepared as envisaged in the guidelines. Further, district-wise plan of action proposed to achieve goal of NHM was not mentioned in Agriculture Road Maps.

### **3.1.3.3 Annual Action Plan**

The Annual Action Plan (AAP) was required to be supported with data on outcome of past interventions covering the details of area expansion, water resource development as per the need of the State, Integrated Nutrient Management/Integrated Pest Management and organic farming. The district level agencies were required to prepare AAP keeping in view their priority and potential and submit the plan to BHDS. The BHDS in turn, was to prepare a consolidated proposal for the State and furnish the same to Ministry of Agriculture and Cooperation, GoI for consideration by National Level Executive Committee (NLEC).

Scrutiny of records disclosed that BHDS had prepared AAP which was approved by GoI. During scrutiny of records of selected districts, it was observed that the district level agencies had not prepared and submitted the AAP to BHDS keeping in view their priority and potential. Thus, the priority and potential of district mentioned in AAP was not based on reliable information and the infrastructure was created without ascertaining the requirement of the districts as discussed in *paragraphs 3.1.5.2, 3.1.5.4, 3.1.5.5 and 3.1.5.7.*

During exit conference (December 2016), the PS, AD, GoB stated that on the basis of feedback in quarterly meetings with district authorities and keeping in view the allocation of funds by GoI, AAP for the districts was prepared at Headquarters level. It was further stated that as the district office was very weak, this work was carried out with a top-down approach.

The reply was not acceptable as no evidence was provided to prove that the AAP was prepared in consonance with actual priority and potential of districts.

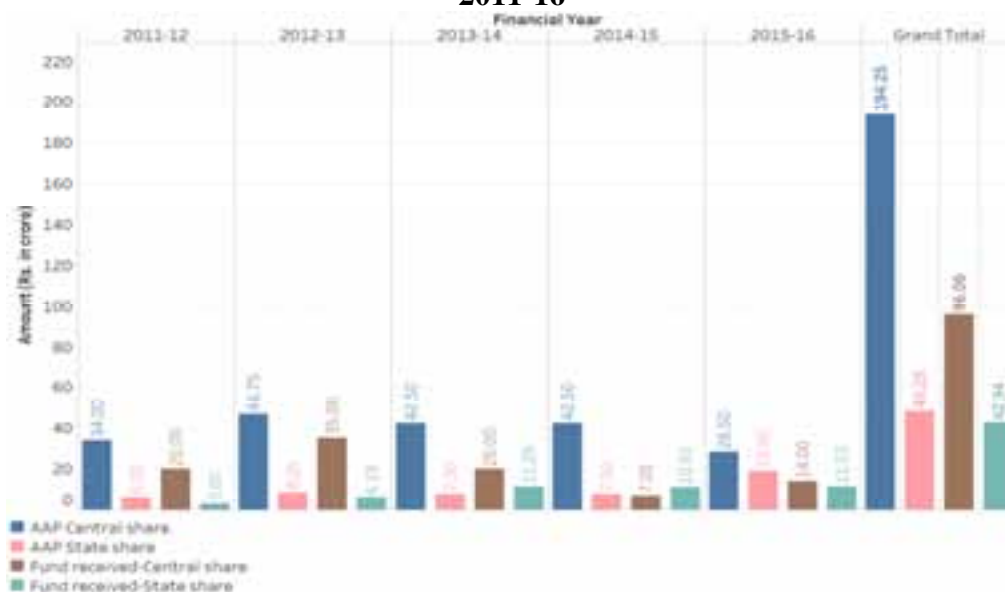
### Recommendation

*Perspective/strategic plans should be prepared with due focus on crops having comparative advantage and natural potential for development in the State. The Annual Action Plans should be prepared on the basis of proposals of district authorities.*

### 3.1.4 Financial management

NHM is a Centrally Sponsored Scheme with funding ratio of 85:15 upto 15 November 2015 and thereafter 60:40 between Government of India and States respectively. The details of requirement of funds as per approved AAPs, funds received through Central and State share and expenditure incurred there against during the period 2011-16 are given in **Chart no. - 3.1.2.**

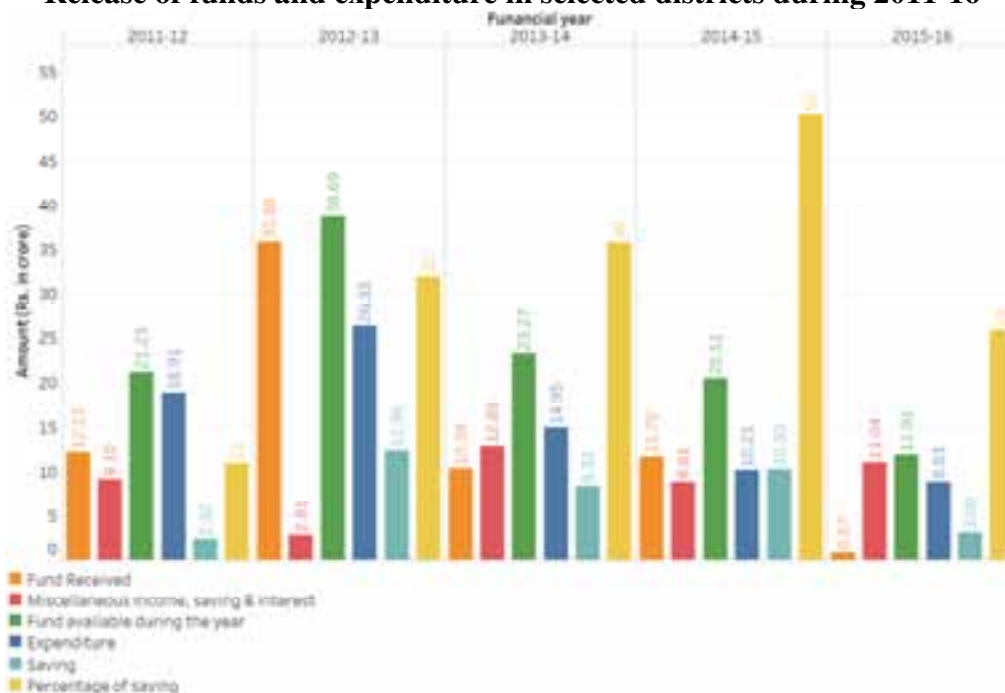
**Chart no. - 3.1.2**  
**Release of Central share, State share and expenditure in the State during 2011-16**



(Source: Information provided by Mission Director, BHDS)

It was evident from the **Chart no. - 3.1.2** that only ₹96.06 crore was released as Central share against the requirement of ₹194.25 crore according to approved AAPs. Short release of Central share was attributed to under utilisation of scheme funds during the previous period. Therefore, the GoB was deprived of Central share of ₹98.19 crore during 2011-16. Further, the status of release of funds and expenditure there against of test-checked districts are given in the **Chart no. - 3.1.3**:

**Chart no. - 3.1.3**  
**Release of funds and expenditure in selected districts during 2011-16**



(Source: Information provided by ADHs of selected districts)

During exit conference (December 2016), the PS, AD, GoB stated that due to tardy paper work for obtaining subsequent installments of Central share and late submission of UCs to GoI, subsequent installments were not released by GoI. Consequently, GoI did not release funds as per approved AAP. The reply was not acceptable as the BHDS did not utilise the allocated funds also.

It was also observed that:

- The savings against available funds during 2011-16 ranged between 29 and 52 per cent (**Appendix-3.1.1**) in the State whereas it ranged between 11 and 50 per cent in test-checked districts. The failure to utilise funds was attributed to the loss of interest of farmers in protected cultivation<sup>36</sup> due to reduction in assistance as additional State top up was discontinued and the funds earmarked for SC, ST and women beneficiaries were under utilised as discussed in **paragraph 3.1.5.2 and 3.1.5.11**.

During exit conference (December 2016), the PS, AD, GoB stated that due to credit linked back ended subsidy, the financial target for project based

<sup>36</sup> Activities like construction of shade net house, green house, mulching and plastic tunnels, anti bird/hail nets etc. are included in protected cultivation.

activities was not achieved. Besides, shortage of supporting staff was also a reason for short utilisation of funds.

- During the year 2014-15, GoI released ₹17 crore against Central share of ₹42.50 crore. However, only ₹seven crore was withdrawn from treasury and ₹10 crore could not be withdrawn from treasury as the Director Horticulture did not obtain prior sanction for the grant from Finance Department. However, the amount was shown as unspent balance in utilisation certificate of 2014-15. Consequently, GoI released grant in 2015-16 by adjusting the Central share for the year. As a result, the BHDS was deprived of Central share of ₹10 crore in 2014-15.

During exit conference (December 2016), the PS, AD, GoB agreed with the audit observation.

- During the year 2015-16, funds were withdrawn from treasury on 31 March 2016 only as the Central share was received in February 2016. However, these were not released to implementing agencies till July, 2016. As a result, only 42 *per cent* of physical targets of NHM components could be achieved during 2015-16.

During exit conference (December 2016), the PS, AD, GoB accepted the audit observation and stated that the funds for the year 2015-16 was kept in Personal Ledger account and now it was being released to districts.

Other shortcomings in financial management of the scheme in selected districts are discussed in succeeding paragraphs:

#### **3.1.4.1 Release of funds to implementing agencies**

During scrutiny of records in test-checked districts, it was noticed that ₹70.96 crore against the financial target of ₹117.78 crore was released to implementing agencies by BHDS during 2011-16 for implementation of scheme. However, out of total release, ₹18.42 crore (*i.e.* 26 *per cent*) was released in the last month of the respective financial years only (*Appendix-3.1.2*). The delay in release of funds affected the implementation of the scheme and set targets of NHM in the districts could not be fully achieved. On being asked, the ADHs of test-checked districts also attributed short achievement of targets as one of the reasons for delay in release of funds. Further, during exit conference (December 2016), the PS, AD, GoB accepted the audit observation and stated that it would be taken care of in future.

#### **Recommendation**

***BHDS should ensure optimum utilisation of funds and avoid delay in release of funds to implementing agencies.***

#### **3.1.4.2 Departmental advances**

Rule 318 of Bihar Treasury Code (BTC) 2011 stipulates that no departmental advances shall be given unless the previous advance has been adjusted and the advances released should be recovered within 12 months of drawal.

Scrutiny of records in test-checked districts revealed that contrary to the provisions of BTC, an advance of ₹21.96 lakh given to officer/officials for purchase of planting materials, cleaning of nurseries and payment of wages to labourers during 2011-15 was lying unadjusted till date of audit (July 2016).

Without adjusting the previous advances, subsequent advances were also given by the ADHs at regular intervals. Besides, advances amounting to ₹1.01 crore pertaining to the financial year 2011-16 were booked as expenditure without adjustment (*Appendix-3.1.3*). Since the advances were booked as expenditure in the cash book, the adjustments of these advances were not watched by the ADHs and execution of physical work was also not ensured.

During exit conference (December 2016), the PS, AD, GoB stated that instructions would be issued to districts authorities for recovery/adjustment of the advances.

#### **3.1.4.3 Preparation of Bank Reconciliation Statements**

As per instructions of BHDS (August 2014), the ADHs of all districts were required to prepare Bank Reconciliation Statements at the end of every month for reconciling the differences between cash book and bank balances.

During test-check of records of four selected districts, it was observed that Bank Reconciliation Statements were not being prepared during 2011-16 and there were differences between cash book and bank pass book amounting to ₹10.91 lakh (Katihar), ₹37.66 lakh (Munger), ₹32.86 lakh (Muzaffarpur) and ₹6.81 lakh (Nalanda) as on 31 March 2016.

During exit conference (December 2016), the PS, AD, GoB stated that the differences between cash book and bank pass book were due to interest earned on bank balances and assured that the matter would be given due attention in future.

#### **3.1.4.4 Diversion of funds**

The sanction orders issued by GoI releasing the assistance under NHM stipulate that funds should be utilised on the components as per approved AAPs.

During test-check of records of the ADH, Patna, it was noticed that NHM funds of ₹98.94 lakh were diverted (February 2015) to the account of National Vegetable Initiative (NVI) scheme. Later on, ₹75 lakh was credited back (March 2016) in NHM account after one year, from the funds of Chief Minister Horticulture Mission. The diversion of funds from NHM resulted in under achievement of physical target as only 49 *per cent* of the physical target was achieved during 2014-15. The balance funds of ₹23.94 lakh was not credited to NHM account till October 2016.

During exit conference (December 2016), the PS, AD, GoB stated that funds for NVI scheme was released (December 2016) to the ADH, Patna and it would be recouped.

The reply was not in consonance with the directions of sanction order for NHM and also adversely affected the achievements in components of the Scheme.

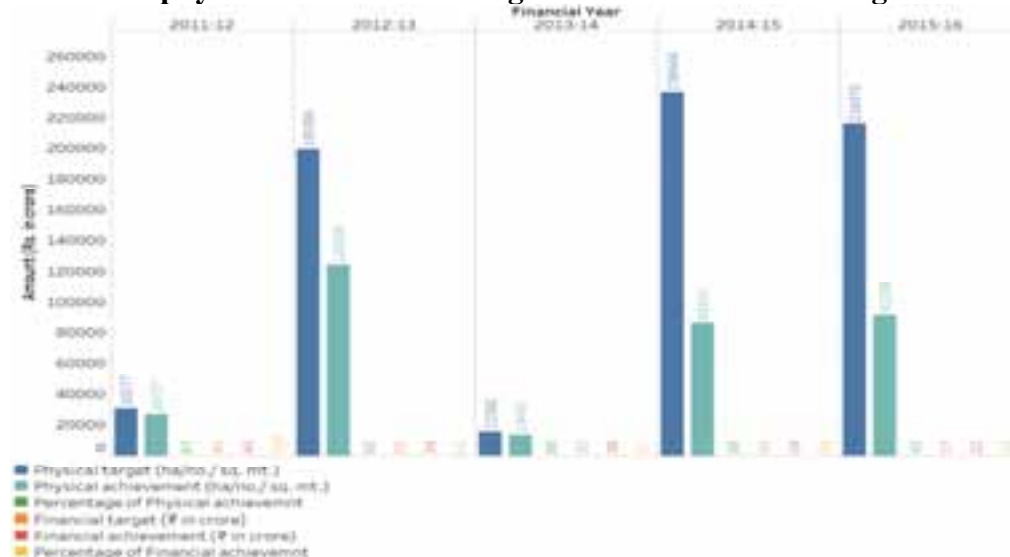
#### **3.1.5 Implementation of the Mission programme**

Components of NHM like production and distribution of planting material, vegetable seed production, establishment of new gardens, protected cultivation, organic farming, creation of water sources, integrated post-harvest

management and creation of market infrastructure *etc.* had been implemented in the State during 2011-16.

The status of physical and financial target and achievement of NHM components in the State is given in the **Chart no. - 3.1.4**:

**Chart no. - 3.1.4**  
**Status of physical and financial target and achievement during 2011-16**



(Source: Information provided by Mission Director, BHDS)

Analysis of the **Chart no. - 3.1.4** shows that percentage of physical achievement ranged between 36 and 88 *per cent* whereas financial achievement ranged between 39 and 100 *per cent*. Details are provided in **Appendix-3.1.4**.

During exit conference (December 2016), the Department stated that according to the funds flow by GoI, physical and financial achievement was obtained. It was also stated that target for project based activities was not achieved due to difficulties in credit linked back ended subsidy<sup>37</sup>.

The shortcomings in implementation are discussed in succeeding paragraphs:

### 3.1.5.1 Establishment of new gardens

NHM envisaged coverage of large areas under improved varieties of horticultural crops. The assistance for cultivation of perennial fruit garden will be for a maximum area of four hectares per beneficiary, spread over a period of three years in ratio of 60:20:20 in first, second and third year depending upon nature of crops. Assistance for second year will be subject to 75 *per cent* survival of the new gardens and for the third year assistance will be subject to 90 *per cent* survival of plants.

The BHDS had fixed physical and financial target for perennial fruit gardens during 2011-12 to 2015-16. It was noticed in test-checked districts that targets

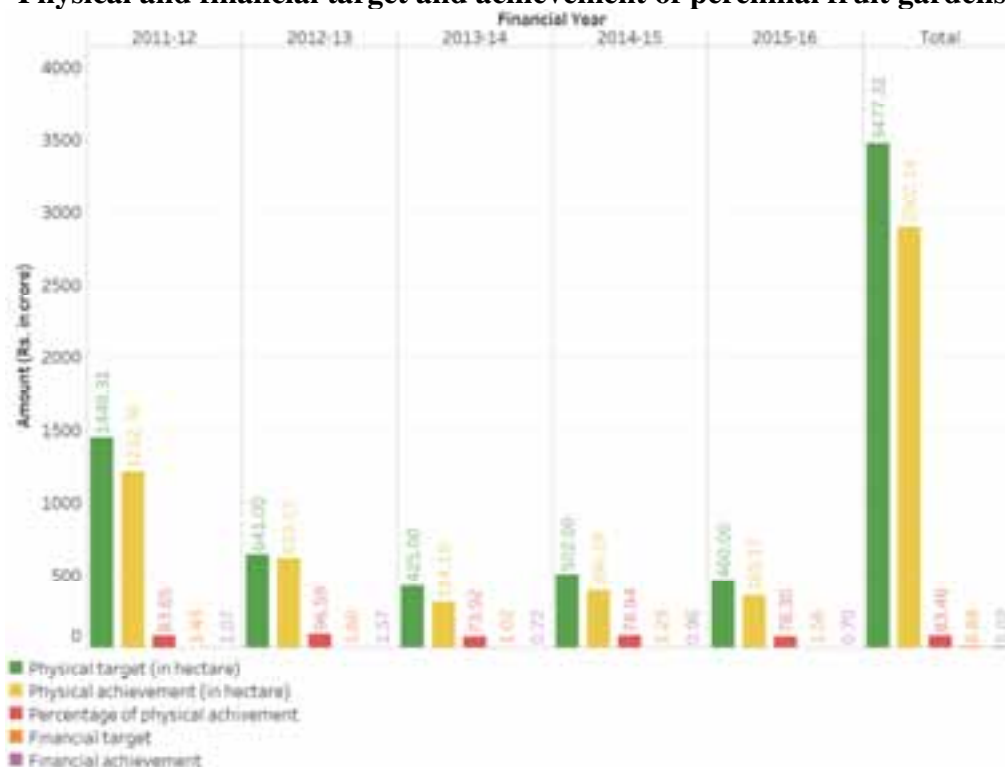
<sup>37</sup> It implied that the beneficiary had to avail term loan from the nationalised banks/financial institutions to avail the assistance. The payment of back ended subsidy would be made to the beneficiary after successful completion of the project in accordance with the terms and conditions of the loan or as per the approved feasibility-cum-project report, as the case may be.



were fixed by the BHDS without assessing requirements from implementing agencies.

Scrutiny of records in test-checked districts disclosed that the physical achievement of perennial fruit gardens (*i.e.* mango, lichi, guava and amla) after first year of plantation was around 83 per cent of the set targets during 2011-16 as shown in the **Chart no. - 3.1.5**:

**Chart no. - 3.1.5**  
**Physical and financial target and achievement of perennial fruit gardens**



(Source: Physical and financial progress report of test-checked districts)

Analysis of **Chart no. - 3.1.5** shows that perennial fruit gardens were established in 2,902.14 hectares only against target of 3,477.31 hectares while ₹5.02 crore could only be spent against financial target of ₹6.88 crore.

During exit conference (December 2016), the PS, AD, GoB attributed the curtailment in the other than project based activities by GoI to short achievement of target. The reply was not in consonance with the audit observation.

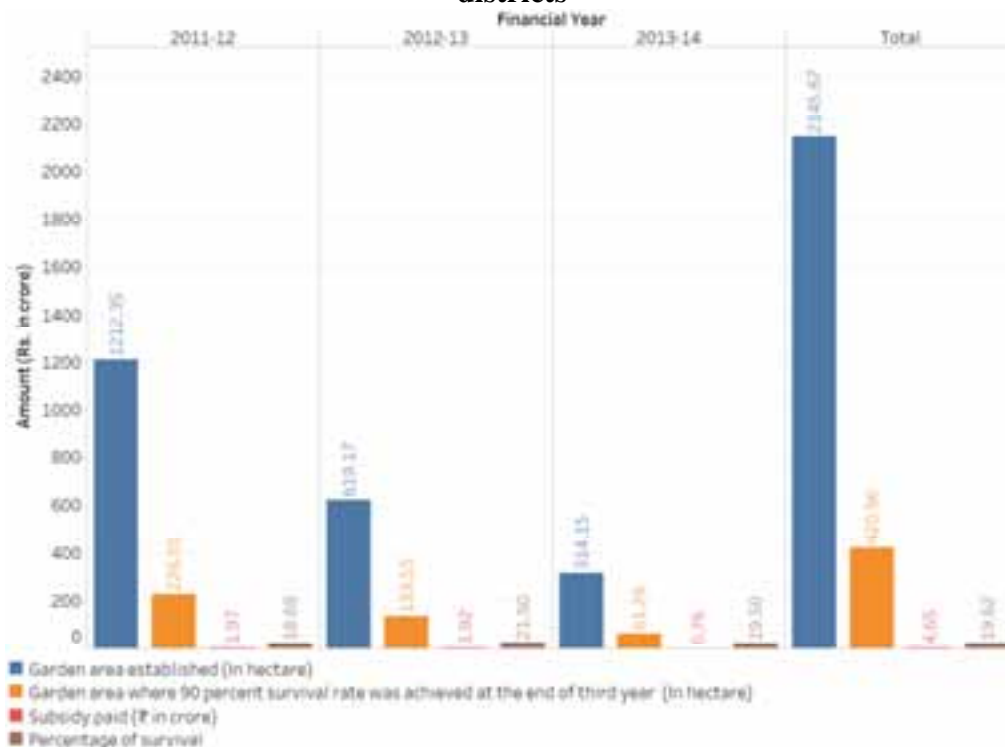
The status of plantation after scheduled three years, shortcomings in establishment of new gardens and impact of plantations in test-checked districts are discussed in succeeding paragraphs:

#### ***Survival of perennial fruit gardens***

Details of status of survival of perennial fruit garden during the year 2011-14 (which had already completed three years) is given in the **Chart no. - 3.1.6**:



**Chart no. - 3.1.6**  
**Statement of survival of perennial fruit garden in the test-checked districts**



(Perennial fruit includes mango, lichi, guava and amla)

(Source: Information provided by ADHs of test-checked districts)

It was obvious from the **Chart no. - 3.1.6** that the survival of garden area established was very low as prescribed survival (90 per cent) of plant was achieved in only 420.96 out of 2,145.67 hectares which was only 19.6 per cent of the total garden area established. Consequently, the subsidy paid for 19.6 per cent plantation survived could only be fully justified.

During exit conference (December 2016), the PS, AD, GoB stated that survival was not very low as applications for third installment were not submitted by the farmers to ADHs and third installment was not paid to most of the beneficiaries. It was further stated that a survey of gardens established under NHM was carried out by the students of Bihar Agriculture University, Sabour and survival was found satisfactory.

The reply was contrary to the reply (April 2016 to August 2016) of ADHs of selected districts which disclosed that survival of perennial fruit gardens was low due to lack of barbed wire fencing and damage of plantation by cattle and wild animals.

Further, an evaluation of agriculture development schemes including horticulture implemented during the financial year 2011-13 was carried out (October 2013) by Chandragupta Institute of Management, Patna. As per the evaluation report, mortality rate was very high (more than 50 per cent) in all districts in study area (14 districts) except in Nalanda and Rohtas where survival rate was 85 per cent. The major reasons for high mortality were lack of irrigation facilities, grazing by stray cattle and lack of fencing etc. This substantiated the audit observation.

### ***Involvement of Panchayati Raj Institutions***

As per guidelines of MIDH, the *Panchayati Raj* Institutions (PRIs) will be involved in implementation of the programme commensurate with their expertise and available infrastructure. They will have a role in implementation of MIDH with regard to:

- Identification of crops/spices and beneficiaries in consultation with District *Panchayats*;
- Training, extension and awareness creation through *Panchayats* and *Gram Sabhas* (GS); and
- Organisation of PRI and GS meetings and giving feedback to the concerned officials with regard to implementation of MIDH.

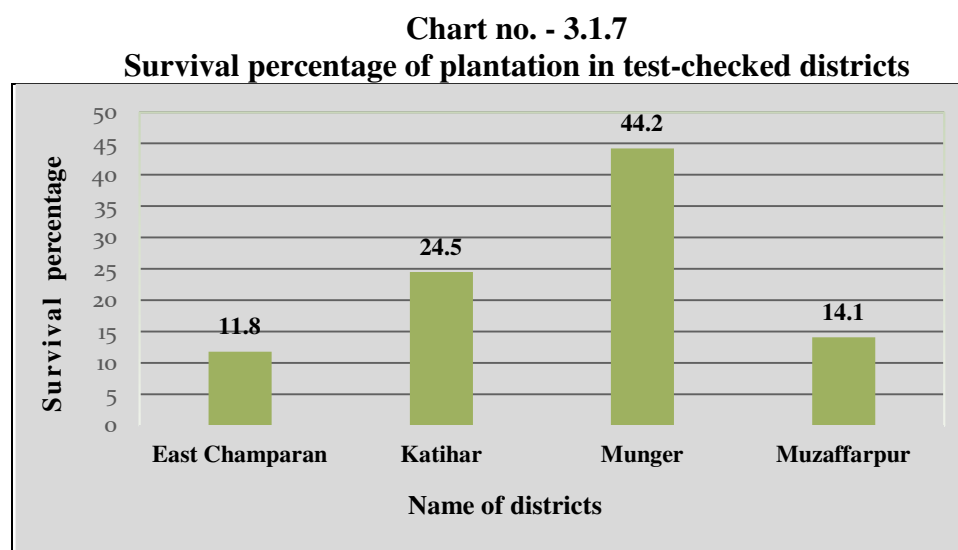
However, scrutiny of records in seven<sup>38</sup> test-checked districts disclosed that the PRIs of districts were not involved in identification of crops, training, awareness creation and subsequently feedbacks were not received from PRIs regarding implementation.

During exit conference (December 2016), the PS, AD, GoB accepted the audit observation and assured that PRIs would be requested to be a part for identification of crops and execution of the components.

### ***Selection of Site***

As per instruction of BHDS (August 2014), the proposed site for plantation should be verified by field level staff to ensure willingness of farmers, irrigation facility available and type of land after receipt of application from farmers for establishment of gardens.

Scrutiny of records of four test-checked districts disclosed that no such field verification at proposed garden site was done in districts before plantations. Consequently, irrigation facility and suitable land was not ensured at sites before plantation which ultimately affected survival of plants after three years of plantation as shown in the **Chart no. - 3.1.7**:



(Source: Information provided by ADHs of concerned districts)

<sup>38</sup> Bhagalpur, East Champaran, Katihar, Munger, Muzaffarpur, Nalanda and Samastipur

During exit conference (December 2016), the PS, AD, GoB stated that the plantation sites were selected by the farmers themselves which were not useful for seasonal crops. The reply was not acceptable as suitable site for plantation was to be selected by the ADHs as per the instruction of BHDS.

**Cluster approach**

As per guidelines of NHM, new area should be taken up in identified clusters of mandated crop on a contiguous basis and new garden should not be taken up in isolated patches in less than 10 hectares block.

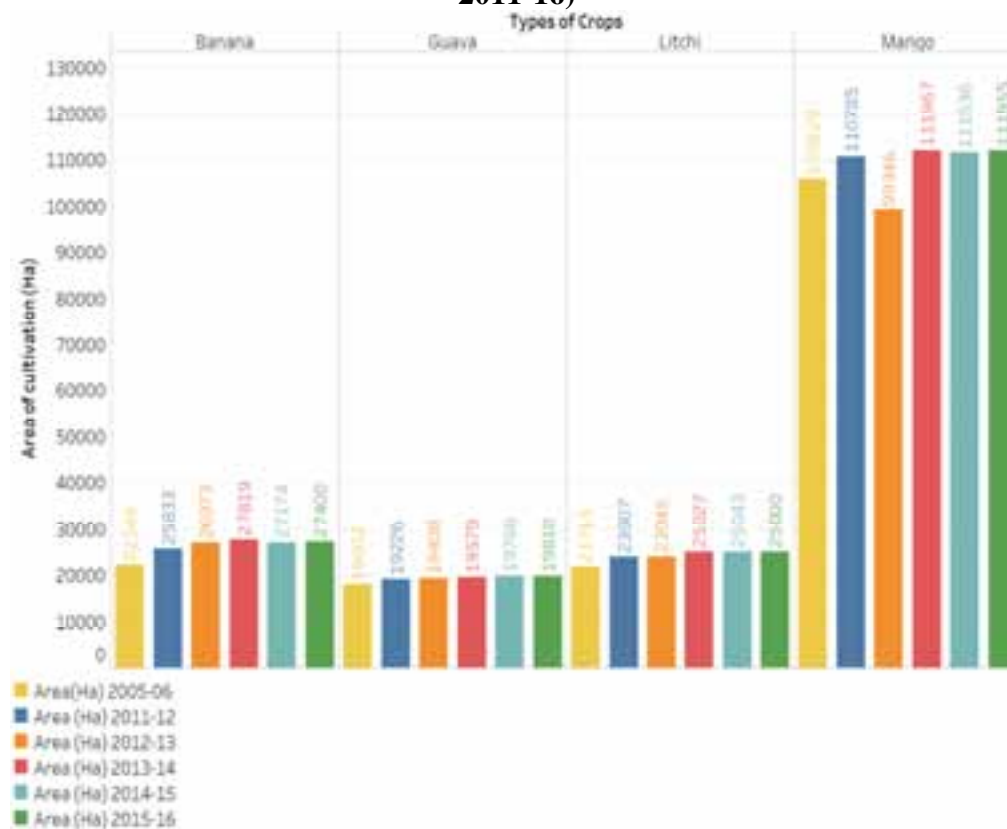
Scrutiny of records in six<sup>39</sup> test-checked districts disclosed that the prescribed cluster approach of the guidelines was not adhered to during selection of new areas for plantation and rather small pieces of land were selected. Thus, approach for developing differentiated crops in a cluster was defeated.

During exit conference (December 2016), the PS, AD, GoB accepted the audit observation.

**Impact of area expansion scheme**

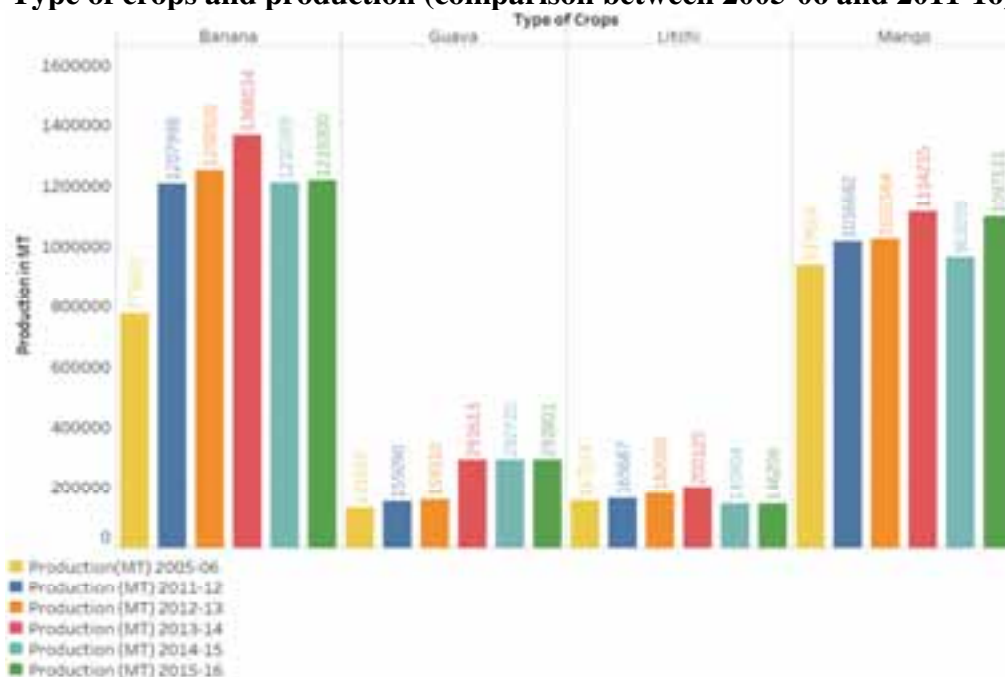
Holistic growth of horticulture sector, enhancement of horticulture production and improvement in productivity are the main objectives of the NHM. The area of major horticultural crops cultivated, production and productivity at the time of commencement of scheme (i.e. 2005-06) and during 2011-16 in the State is given in **Chart no. - 3.1.8 to 3.1.10**.

**Chart no. - 3.1.8**  
**Type of crops and area of cultivation (comparison between 2005-06 and 2011-16)**

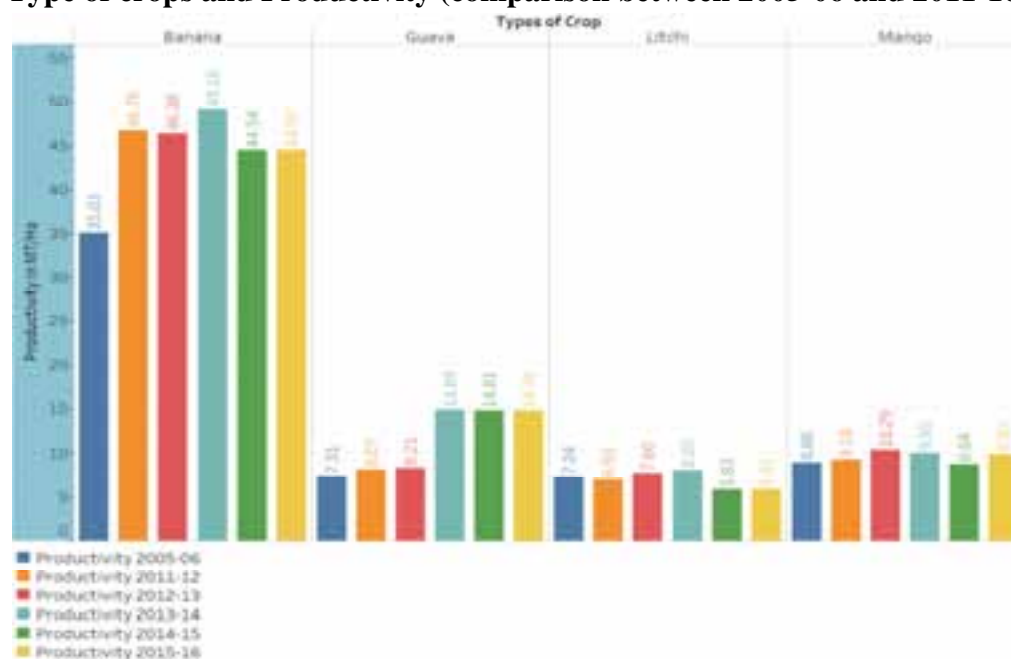


<sup>39</sup> Bhagalpur, East Champaran, Katihar, Munger, Muzaffarpur and Samastipur

**Chart no. - 3.1.9**  
**Type of crops and production (comparison between 2005-06 and 2011-16)**



**Chart no. - 3.1.10**  
**Type of crops and Productivity (comparison between 2005-06 and 2011-16)**



(Source: Information provided by Mission Director, BHDS, data related with the NHM districts only)

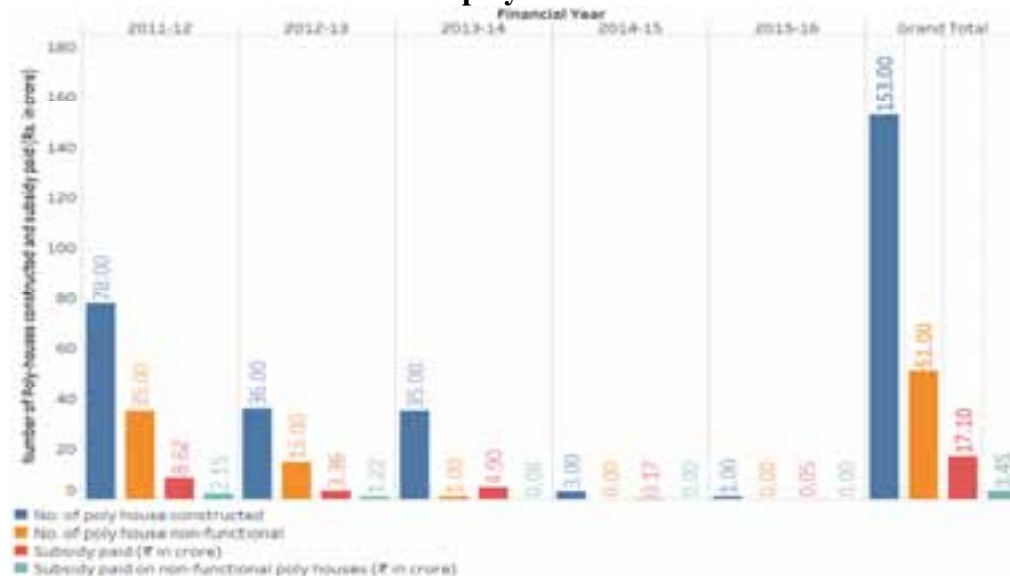
It was evident from the **Chart no. - 3.1.8** to **3.1.10** that the area under cultivation increased for all crops in 2015-16 in comparison to 2005-06. Production of guava, banana and mango increased by 122.56, 57.6 and 17.03 *per cent* respectively. However, production of *lichi* decreased by 7.01 *per cent* despite increase in area. Similarly, productivity of guava, banana and mango increased by 102.24, 27.03 and 10.63 *per cent* respectively and productivity of *lichi* decreased by 19.24 *per cent*.

The decrease in production and productivity was attributed to shortage of accredited nurseries to supply quality planting material, selection of plantation site without survey resulting in inadequate irrigation facilities affecting survival of plants and shortage of manpower as discussed in succeeding paragraphs:

### 3.1.5.2 Protected cultivation

Operational guidelines of NHM envisage promotion of activities like construction of shade net house, naturally ventilated system (poly-house), anti-bird/ hail nets, mulching and plastic tunnels to increase the productivity. During scrutiny of records in test-checked districts, it was noticed that 153 poly-houses were constructed during 2011-16 as detailed in **Chart no. - 3.1.11**:

**Chart no. - 3.1.11**  
**Details of constructed poly-house in selected districts**



(Source: Information provided by ADHs of test-checked districts)

The **Chart no. - 3.1.11** indicated that 51 (33 per cent) out of 153 constructed poly-houses were not functioning while Department had paid ₹3.45 crore as subsidy for their construction. Thus, the expenditure incurred on poly-houses which are not functional resulted in unfruitful expenditure and the purpose of establishment of poly-houses under protected cultivation was also not achieved.



*Poly-houses located at Srirampur Kharjama, Chandi Block, Nalanda are not functional*

Besides, there was no data available with ADHs regarding production of horticultural crops in functional poly-houses.

On being asked, the ADHs replied that the beneficiaries had not maintained the poly-houses and not taken interest in protected cultivation which resulted in poly-houses remaining not functional.

During exit conference (December 2016), the PS, AD, GoB stated that poly-houses in some places were working in good condition. As this scheme was new in Bihar, some farmers could run the poly-houses for two years. Training programmes were also organised to train the farmers. However, some of the farmers had not taken interest towards the repair of poly-houses.

The reply was not in consonance with NHM guidelines as State level agency was responsible for monitoring and review of the implementation of the programmes.

### **3.1.5.3 Production and distribution of planting material**

#### ***Accredited nurseries***

Production and distribution of good quality seed and planting material is an important component of the mission. NHM Guidelines stipulate that accreditation should be obtained by newly constructed nurseries from National Horticulture Board/State Agricultural Universities/Indian Council of Agricultural Research Institutes within one year to ensure the supply of quality planting material.

Scrutiny of records of BHDS disclosed that 15 nurseries under public and private sector were constructed during 2011-15 at the cost of ₹83.61 lakh but none of them were accredited till date of audit (July 2016). Scrutiny in test-checked districts disclosed that:

- Out of 61 block nurseries and progeny nurseries in the districts, 55 nurseries did not have accreditation. Further, planting materials were being produced in 10 nurseries and five of them had not got accreditation. Hence, planting materials supplied by these nurseries may not be of the required quality.

During exit conference (December 2016), the Department stated that instructions were issued to ADHs to get the nurseries accredited by National Horticulture Board (NHB) and the matter would be followed up. The reply was not acceptable as information provided by NHB disclosed that no application was received for accreditation from selected districts.

- As per guidelines for strengthening of nurseries issued by BHDS (March 2014), the Block Horticulture Officers will be responsible for maintaining production and stock register for the planting material produced in nurseries according to the prescribed formats.

During test-check of records, it was noticed that both production and stock registers were not maintained in Bhagalpur, East Champaran, Muzaffarpur and Samastipur districts while the stock register had been maintained in Munger, Nalanda and Patna districts from 2015-16.



During exit conference (December 2016), the PS, AD, GoB stated that instructions would be issued to ADHs concerned for maintenance of nursery records.

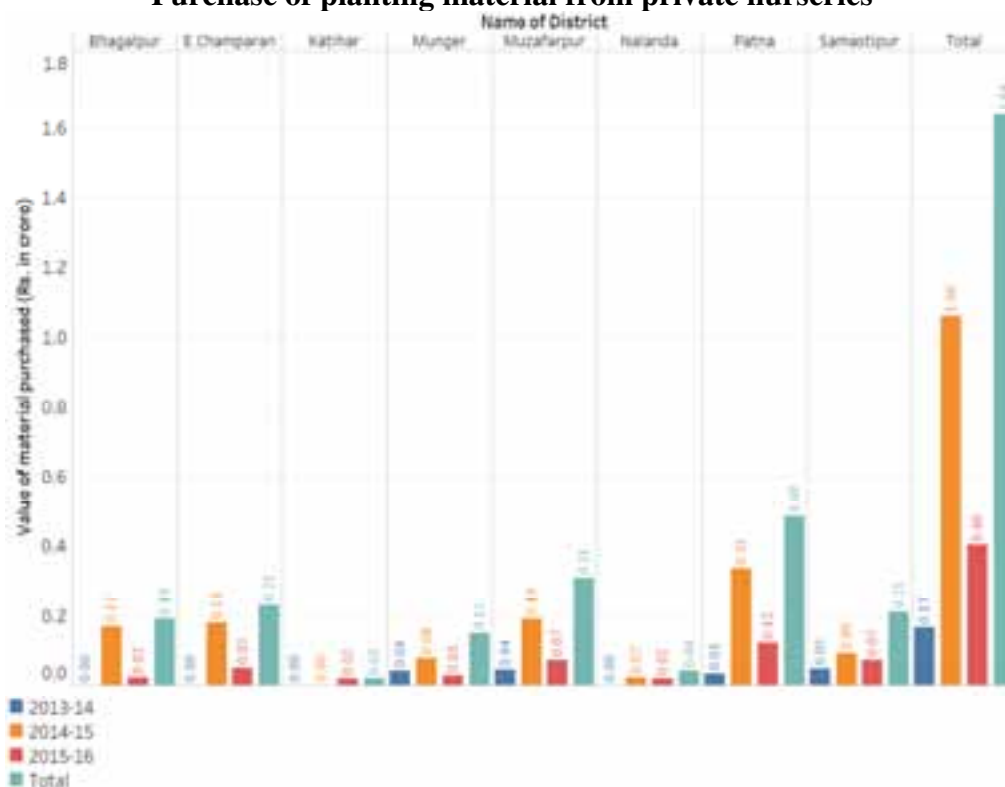
Thus, in absence of these important records, the quantity of planting materials produced, distributed and balance remained in the nurseries could not be ascertained.

**Purchase of planting materials**

Bihar Finance (Amendment) Rules, 2005 (BFR) envisages that limited tender enquiry method may be adopted when estimated value of the goods to be procured is up to ₹25 lakh.

Scrutiny of records disclosed that the test-checked districts did not adhere to the provisions of BFR. The BHDS had estimated the cost of planting materials in consultation with representatives of agriculture universities and technical advisors of State Horticulture Mission. Accordingly, the implementing agencies were required to take action as per provisions of BFR. It was observed that the implementing agencies procured planting material worth ₹1.64 crore during 2013-16 from private nurseries without inviting tenders as shown in the **Chart no. - 3.1.12:**

**Chart no. - 3.1.12**  
**Purchase of planting material from private nurseries**



(Source: Information provided by ADHs of concerned districts)

In reply to the audit observation, ADHs of concerned districts stated that the purchase was made on the basis of rate fixed by the Headquarters.

During exit conference (December 2016), the PS, AD, GoB stated that planting materials were not being purchased from private nurseries now.



**Recommendation**

**Efforts should be made for accreditation of nurseries to ensure quality of planting materials produced by nurseries established under NHM.**

**3.1.5.4 Vegetable seed production**

BHDS had set up three seed processing units at a cost of ₹4.72 crore in Hajipur (Vaishali), Bakhtiyarpur (Patna) and Biharsharif (Nalanda) during June 2012 to September 2013 for processing of vegetable seeds like cauliflower, tomato, chili, brinjal etc. After a lapse of 15 to 29 months of establishment of these units, Department decided (December 2014) to handover them to Bihar Rajya Beej Nigam Limited<sup>40</sup> (BRBNL) for operation.

Scrutiny of records of BHDS disclosed that these three units were not transferred to BRBNL as Memorandum of Understanding (MoU) with the Department was not signed. As a result, these units remained inoperative since their establishment.



*(Seed Processing Unit at Biharsharif, Nalanda)*

Thus, the objective of setting up of seed infrastructure was not achieved as processing of vegetable seeds could not be done and expenditure of ₹4.72 crore incurred on establishment of these units resulted in unfruitful expenditure.

During exit conference (December 2016), the PS, AD, GoB stated that these units were not handed over to BRBNL as the MoU between GoB and BRBNL was not finalised till date.

**3.1.5.5 Construction of Model Floriculture Centre**

To promote floriculture as a viable green and healthy industry, optimum utilisation of locally available resources, effective utilisation of human resources, promotion of self-employment opportunities and maximise returns per unit area, a Model Floriculture Centre (MFC) was established (December 2011) in Bhaganbigha, Nalanda at the cost of ₹69.07 lakh. The operation and maintenance work of MFC for three years was awarded to an agency in

<sup>40</sup> Bihar Rajya Beej Nigam Limited is a public sector undertaking registered under Companies Act, 1956 in the State to promote the production of various quality seeds.

January 2012. According to MOU, the agency was to undertake entire activity of MFC including operation of auction house and ensure deposit of ₹1.61 lakh per annum as contract amount with BHDS.

During joint physical verification (May 2016) of the MFC by audit with officials of ADH, Nalanda it was found that the agency had not maintained the MFC and all the poly-houses and auction houses were damaged. No plant was produced in the centre and no staff was posted there rendering the expenditure of ₹69.07 lakh incurred on establishment of MFC, wasteful.



*Poly-house*

*Auction house*

*Model Floriculture Centre, Bhaganbigha, Nalanda*

However, Department had not taken any action against the agency for not adhering to the MOU.

During exit conference (December 2016), the PS, AD, GoB stated that action would be taken to make the MFC functional.

### **3.1.5.6 Creation of water resources**

Under NHM, assistance was to be provided for creation of water sources through construction of farm ponds/reservoirs with plastic/Reinforced Cement Concrete lining to ensure lifesaving irrigation to horticulture crops. In seven test-checked districts<sup>41</sup>, total 84 ponds were constructed under NHM with a subsidy payment of ₹71.65 lakh.

Scrutiny of records relating to construction of ponds revealed that in violation of instruction of NHM guidelines, none of the ponds were constructed with plastic/RCC lining. Hence, the release of subsidy by ADHs was irregular. Further, in absence of plastic/RCC lining work, the bund of the ponds was at risk of being damaged.

During exit conference (December 2016), the PS, AD, GoB, while accepting the audit observation, stated that it would be implemented in future.

### **3.1.5.7 Integrated post-harvest management - Performance under cold chain sector**

The activities like handling, grading, pre-conditioning, packaging, transient storage, transportation, distribution, curing, ripening and long term storage are taken up under post-harvest management. The project is entrepreneur driven and provided on the basis of credit linked back-ended subsidy.

<sup>41</sup> *East Champaran, Katihar, Munger, Muzaffarpur, Nalanda, Patna and Samastipur*

Scrutiny of records of BHDS disclosed that requirement of cold storage units with respect to production in the State was not assessed. There were 283 cold storage units (inclusive of 19 cold storage units constructed during 2011-16) in 23 NHM districts of the State having storage capacity of 13.50 lakh MT in 2014-15. Out of these, 100 cold storage units (35 *per cent*) were not functional/closed/under construction. The remaining 183 functional cold storages had capacity of only 9.50 lakh MT which was inadequate to provide storage of fruit and vegetable production of the State as their production during 2014-15 were 30.79 lakh MT and 130.67 lakh MT respectively. Thus, Department failed to ensure cold chain infrastructure for production of fruits and vegetables due to deficient planning.

During exit conference (December 2016) the PS, AD, GoB accepted the audit observation and stated that requirement of cold storage units was much higher. It was also stated that due to burden of interest of loan, lack of power supply and higher running cost, some cold storage units were closed. Entrepreneurs were not coming forward for this project due to difficulty in sanction of loan as the project was credit linked back ended subsidy.

#### **3.1.5.8 Infrastructure for marketing of horticultural produces**

Apart from providing post-harvest facilities, creation of market linkage is crucial in reducing post-harvest losses. NHM have the component of 'creation of market infrastructure' under which assistance is project based and credit linked back ended subsidy.

Scrutiny of records in test-checked districts disclosed that marketing infrastructure such as rural markets, *apni mandis* or direct markets were not established by the Department during 2011-16. The absence of a link with market resulted in post-harvest losses and prevented the farmers to sell the produces for a fair value.

During exit conference (December 2016), the PS, AD, GoB stated that due to lack of marketing infrastructure, the farmers do not get competitive price for their produces. Efforts were being made to establish marketing infrastructure under NHM.

#### ***Recommendation***

***BHDS should give thrust to post-harvest management initiatives like establishment of storage facilities and rural markets etc., commensurate with horticulture production in the State.***

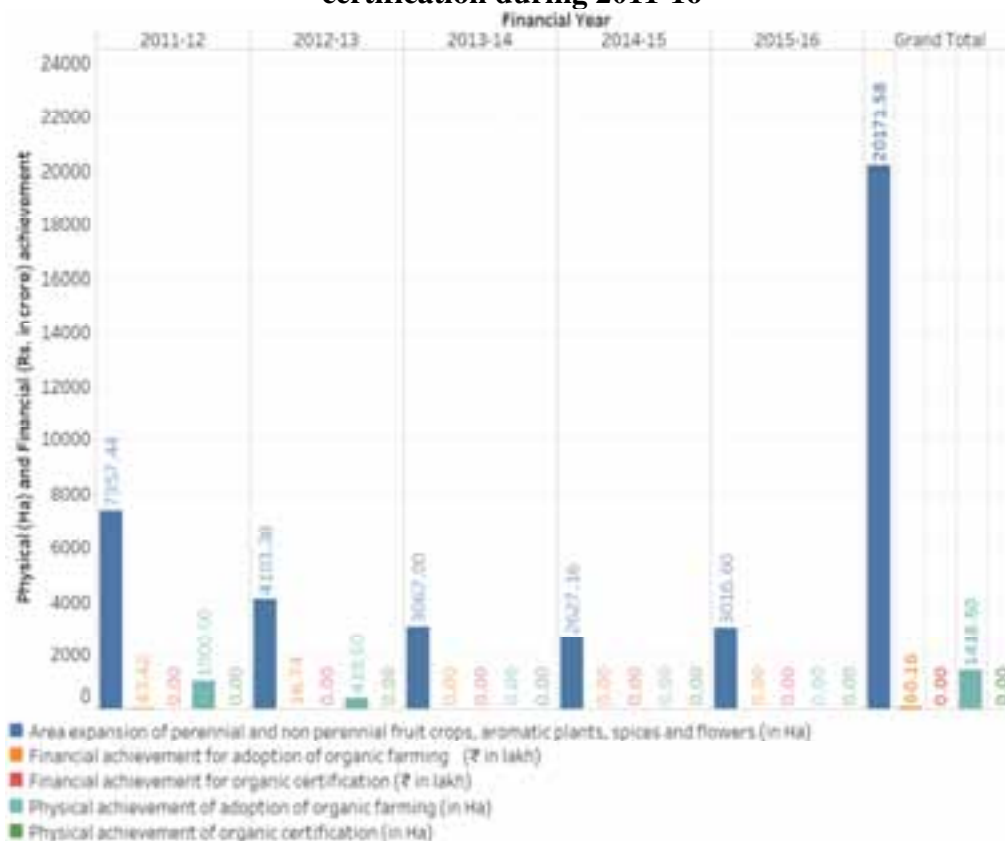
#### **3.1.5.9 Organic farming**

Organic farming in horticulture is very important as its environmental and economic benefits have captured attention in many countries. The demand for organically produced food products and more sustainable development provides new opportunities for farming and business. For adopting organic farming of perennial and other than perennial fruit crops, aromatic plants, spices *etc.*, additional assistance was provided. For adopting organic farming, assistance would be used for on-farm inputs like organic manure and pesticides. NHM also provided financial assistance to meet cost of documentation, charges of service provider and certification agencies

accredited by Agricultural and Processed Food Products Export Development Authority (APEDA) for certification of organic products.

The status of area expansion of perennial and other than perennial fruit crops, aromatic plants, spices and flowers, adoption of organic farming and organic certification in the State is given in **Chart no. - 3.1.13**:

**Chart no. - 3.1.13**  
**Status of area expansion, adoption of organic farming and organic certification during 2011-16**



(Source: Information provided by Mission Director, BHDS)

Scrutiny of records disclosed that against the physical achievement of 20,171.58 hectares of perennial and other than perennial fruit crops, aromatic plants, spices and flowers, the physical achievement of adoption of organic farming was only 1,418.5 hectares (7.03 percent) whereas physical achievement of organic certification was nil. Thus, the BHDS failed to achieve organic adoption as well as certification of perennial and other than perennial fruit crops, aromatic plants, spices and flowers during 2011-16.

During exit conference (December 2016), the PS, AD, GoB stated that GoI had reduced the target of organic farming under NHM and now the target was being fixed from Directorate of Agriculture. The reply was not acceptable as target of 2000 hectares for adoption and certification of organic horticultural products was approved by GoI during 2014-15 and 2015-16. However, achievement under this component was nil. Thus, no effort was made by the Department towards adoption and certification of the organic horticultural products.

**Recommendation**

***BHDS may take extra efforts to organic adoption as well as certification of perennial and other than perennial fruit crops, aromatic plants, spices and flowers.***

**3.1.5.10 Monitoring*****Annual General Meeting and Board of Management meetings***

The bye-laws of BHDS stipulate that Annual General Meeting (AGM) would be held at least once a year to consider and adopt the Annual Report, Audited Accounts of the Society together with the Auditor's statement on the Accounts, for appointment of Auditors, amendment of the Memorandum and Articles of Association, Bye-laws of BHDS *etc.* There should not be lapse of more than 18 calendar months between two successive AGMs.

Scrutiny of records disclosed that AGM was held only once *i.e.* in July 2013 since the constitution of the BHDS in 2005-06. Further, the meeting of the Board of Management was ordinarily required to be organised once in every quarter. However, only five meetings were held during 2011-16.

During exit conference (December 2016), the PS, AD, GoB stated that efforts would be made to organise the meetings regularly.

Thus, the monitoring of implemented schemes of NHM at the State level was not adequate.

***Function of DHDCs***

Guidelines of NHM provided that at District level, District Horticulture Development Committee (DHDC) would be responsible for carrying forward the objectives of the Mission for project formulation, implementation and monitoring.

It was observed that though DHDCs were constituted in test-checked districts, regular meetings of DHDC were not held except in Bhagalpur and Katihar. Further, the ADHs of test-checked districts did not prepare inspection notes for their prescribed inspections.

During exit conference (December 2016), the PS, AD, GoB stated that district authorities were responsible to organise the meetings of DHDC regularly and instructions in this regard would be issued to district authorities.

Thus, the DHDC failed to assess the potential and demand of districts and monitoring of implemented schemes. As a result, plan formulation of differentiated crops for districts and required infrastructure for marketing and proper storage of horticulture produces could not be created through the NHM.

**3.1.5.11 Manpower and other issues*****Shortage of manpower***

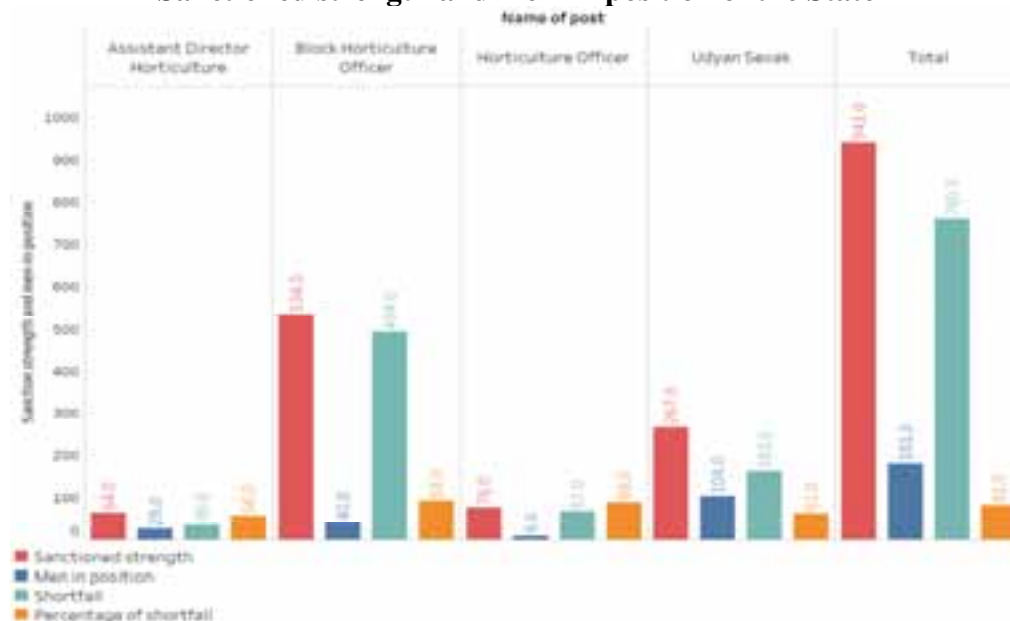
Efficient functioning of any office depends upon the availability of requisite manpower and proper management of the available manpower. For implementation of NHM, the officer and staff working in Directorate of Horticulture were engaged for implementation of the scheme. The services of Data Entry Operator, Field Consultant and Accountant had been outsourced. The Agriculture Coordinators of Agriculture Department were engaged and



working as block level field functionaries. The status of technical staff *i.e.* field functionary of Horticulture Department in the State as well as in selected districts are given in **Chart no. - 3.1.14** and **Chart no. - 3.1.15**:

**Chart no. - 3.1.14**

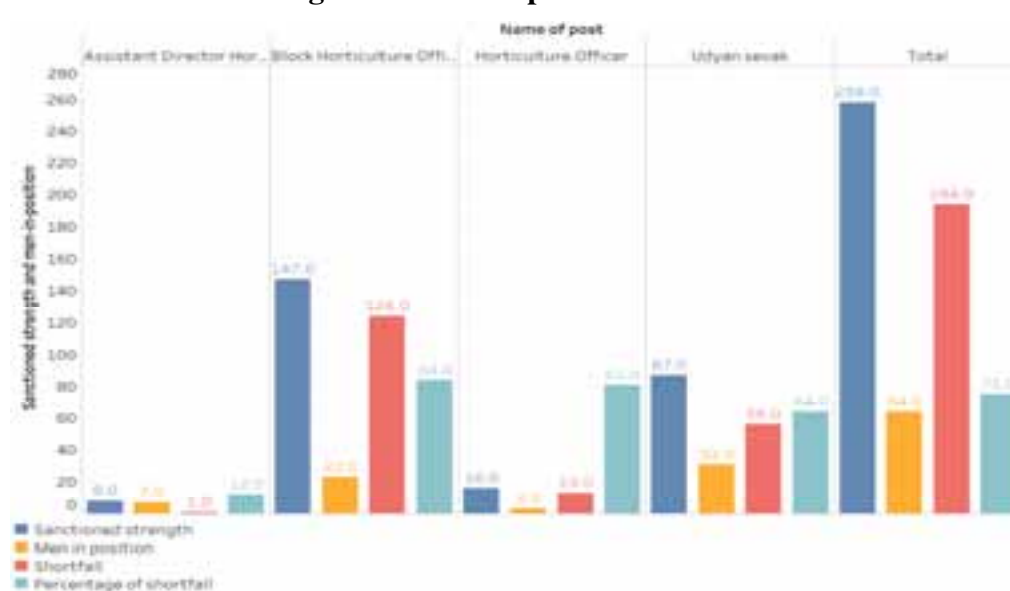
**Sanctioned strength and men-in-position of the State**



(Source: Information provided by Mission Director, BHDS)

**Chart no. - 3.1.15**

**Sanctioned strength and men-in-position in the selected districts**



(Source: Information provided by ADHs of selected districts)

During exit conference (December 2016), the PS, AD, GoB agreed that shortage of staff had been affecting the implementation of the scheme.

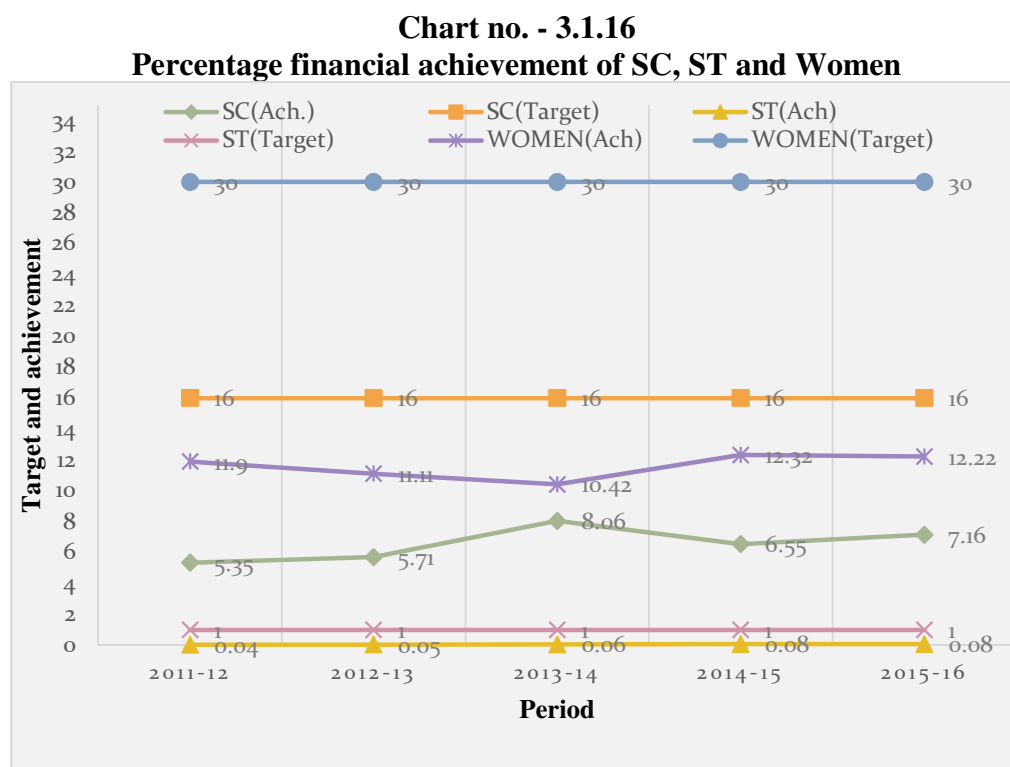
**Recommendation**

**The department should ensure appointment of required technical manpower.**

### Low representation of under-privileged section

GoB fixed specific financial target of 16 per cent for Scheduled Castes (SC), one per cent for Scheduled Tribes (ST) and 30 per cent for Women beneficiaries. The implementing agencies were to ensure the achievement in respect of these categories.

Scrutiny of records in test-checked districts disclosed that fixed representation of under-privileged sections was not ensured during implementation of the NHM. The status of achievement for SC, ST and Women categories during 2011-16 in test-checked districts are given in the **Chart no. - 3.1.16**:



(Source: Information provided by ADHs of test-checked districts)

It was evident from the **Chart no. - 3.1.16** that percentage of achievement during 2011-16 for SC, ST and Women ranged from 5.35 to 8.06, 0.04 to 0.08 and 10.42 to 12.32 respectively.

During exit conference (December 2016), the PS, AD, GoB stated that due to low land holdings, the target fixed for under privileged sections was not achieved.



### 3.1.6 Conclusion

National Horticulture Mission (NHM) in the State had been implemented without preparation of perspective plan. Annual Action Plan was not supported with priority and potential of various crops in the districts. This had adverse impact on plan formulation of crops specific to the districts.

The financial management of BHDS was deficient as Central share of ₹98.19 crore was curtailed due to under-utilisation of scheme funds and delayed release of funds to implementing agencies.

The seed processing units established from NHM funds were lying idle since September 2013. Initiatives under post-harvest management like improving marketability of horticulture produce, creation of storage facilities and rural market *etc.* were not sufficient to meet the infrastructure requirements of the State. Subsidy under NHM for area expansion of new gardens was sanctioned without assessing issues such as suitability of plantation site, necessity of adopting a cluster approach and without any involvement of *Panchayati Raj* Institutions. During 2011-16, the area expansion specified by GoI under organic farming in the State was nominal at seven *per cent* whereas there was no organic certification at all in the State during the period.

## EDUCATION DEPARTMENT

### 3.2 Audit of operationalisation of Mid-Day Meal Scheme

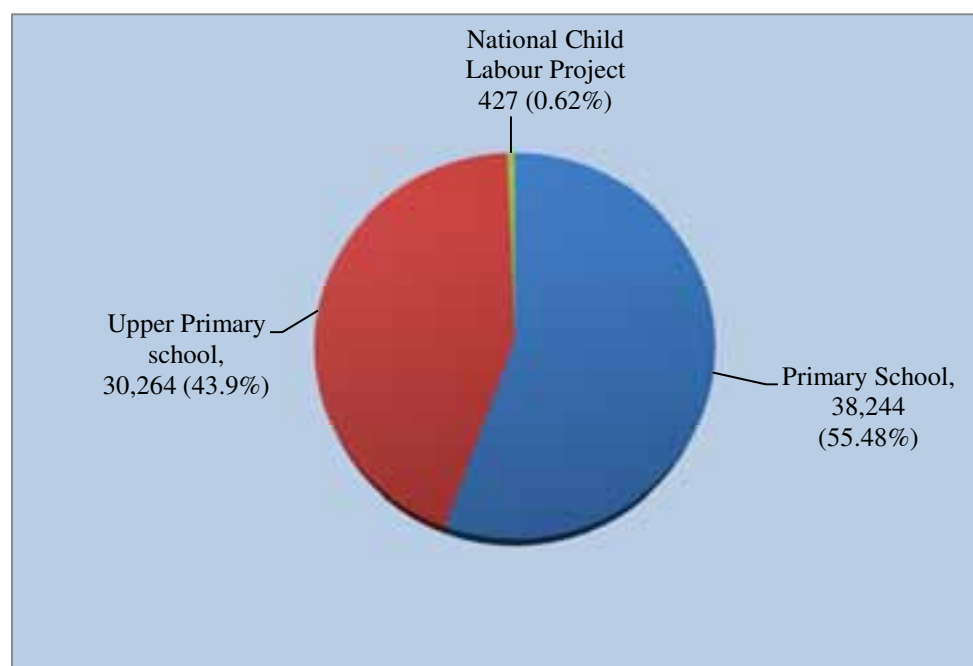
#### 3.2.1 Introduction

The National Programme of Nutritional Support to Primary Education (Mid-Day Meal Scheme) was launched (August 1995) by Government of India (GoI) to boost universalisation of primary education by increasing enrolment, retention and attendance of children and enhancing their nutrition levels. The Mid-Day Meal scheme (MDM) was commenced in Bihar from January 2005 for children studying in classes I to V which was extended to the children studying in classes VI to VIII from 2008-09. The scheme laid emphasis on providing cooked meals with minimum 450 kilo calories and 12 grams of protein per meal to children studying in classes I to V and 700 kilo calories and 20 grams of protein per meal to children studying in classes VI to VIII along with adequate quantities of micronutrients.

MDM is being implemented in 68,935 schools of the State including 427 schools under National Child Labour Projects<sup>42</sup>(NCLP). In these schools, 1.39 crore students availed MDM as on March 2016. The details are provided in **Chart no. - 3.2.1:**

**Chart no. - 3.2.1**

**Number of schools where MDM is given to children (Total 68,935 schools)**



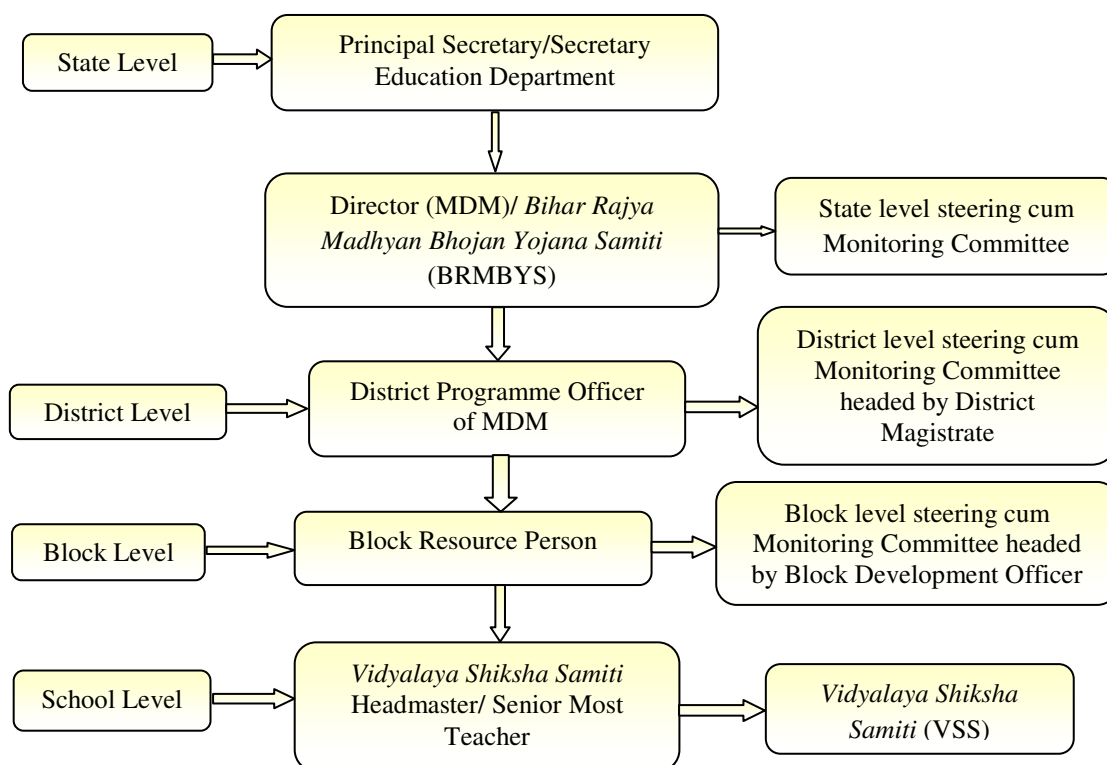
(Source: Information provided by MDM Directorate)

#### 3.2.2 Organisational set-up

The institutional arrangement for implementation of MDM in the State is shown in the **Chart no. - 3.2.2:**

<sup>42</sup> NCLP residential schools are opened for providing education to child labourers to bring them to mainstream of society.

**Chart no. - 3.2.2**  
**The institutional arrangement for implementation of MDM**



(Source: Information provided by MDM directorate)

### 3.2.3 Scope and methodology

The audit on operationalisation of MDM scheme for the period 2011-16 was conducted during April to August 2016 through test-check of records of Education Department (ED), Directorate of MDM and *Bihar Rajya Madhyan Bhojan Yojana Samiti*<sup>43</sup> (BRMBYS) at Headquarters level, units in 11 selected districts out of 38 districts in the State and 135 selected schools from the test-checked districts.

Districts have been selected by using Probability Proportionate to Size Without Replacement (PPSWOR) method and selection of schools was carried out on the basis of Simple Random Sampling With Replacement (SRSWR) method. The audit methodology consisted of document analysis, replies to audit queries, collection of information through questionnaires and proforma, joint physical verification of 132 schools<sup>44</sup> and beneficiary survey with 660 parents/children.

### 3.2.4 Planning

As per scheme guidelines (September 2006), Annual Work Plan & Budget (AWP&B) should be prepared by State, based on information maintained at school level and aggregated in Block, District and State level. The district authority collected the information from Block Resource Persons (BRPs) of

<sup>43</sup> *Bihar Rajya Madhyan Bhojan Yojana Samiti is a committee constituted (May 2008) by Government of Bihar for implementation of Mid-Day Meal in the State.*

<sup>44</sup> *The remaining three schools could not be visited due to communication problem owing to flood/ heavy rain*

the concerned blocks who collected the information from schools and entered in the Management Information System (MIS). The AWP&B includes district-wise information on enrolment with estimated number of children likely to avail MDM, average number of children who availed MDM during previous years, anticipated number of working days for schools *etc.* The AWP&B prepared by the State is placed before Programme Approval Board (PAB) of Ministry of Human Resource Development, Government of India (MoHRD) for release of Central assistance.

The AWP&Bs were not realistic and consequently the requirements of the State could not be addressed properly with the operationalisation of MDM.

During scrutiny of records, it was observed that the number of institutions, enrolment, total number of meals served and number of working days on which MDM served as reflected in AWP&Bs of State were not commensurate with that of AWP&Bs of districts. The reason for difference was due to preparation of AWP&Bs of the State on the basis of MIS data consolidated at State level.

Thus, the AWP&Bs of the MDM Directorate were not reliable and consequently, the requirements of State could not be addressed properly with the operationalisation of MDM. As a result, 33 to 57 *per cent* of enrolled children were deprived of MDM as discussed in **paragraph 3.2.9.1**.

### 3.2.5 Operationalisation of MDM

Proper utilisation of allocated funds and management of foodgrains *i.e.* lifting of foodgrains to its utilisation by implementing agencies have an important part in bringing economy in the operations of MDM. The shortcomings in utilisation of funds as well as foodgrains management are discussed in following paragraphs:

During 2011-16, ₹8,020.15 crore (Central share: ₹5,699.79 crore and State share: ₹2,320.36 crore including opening balances) was available for implementation of MDM, out of which ₹7,853.56 crore (98 *per cent*) were reported by the State as expenditure (**Appendix-3.2.1**) as per the Statement of Expenditure sent to GoI. However, Audit noticed that the actual expenditure of the State based on Quarterly Progress Reports (QPRs) was only ₹6,182.13 crore (77 *per cent*) (**Appendix-3.2.2**) during 2011-16. Besides, an amount of ₹two crore was provided by the BRMBYS for LPG connection which was not included in the QPR. Thus, the State reported ₹1,669.43 crore (21 *per cent*) excess expenditure to GoI, though only 77 *per cent* of MDM funds could be utilised during 2011-16.

On being asked, the Director (MDM), Bihar replied (December 2016) that the Statement of Expenditure was prepared on the basis of receipt and payment which included outstanding liability while the QPR was prepared on the basis of income and expenditure which was based on the actual expenditure. However, the reply did not address the issue of reporting of excess expenditure to GoI.

#### 3.2.5.1 Interest earned on MDM funds

The MDM funds were released to ED, GoB by GoI and the same was released to the Director, MDM by the ED, GoB. The funds were withdrawn by the Assistant Director, MDM at Directorate level and the same were provided to BRMBYS through bank draft. The BRMBYS transferred the funds to the

As no provision was incorporated in the MDM guideline, the interest amount remained in the SB account of BRMBYS/Directorate/districts as of May 2016.

districts concerned and the same was transferred to the schools by the districts. The funds were kept in the savings bank accounts by the BRMBYS as well as the districts and earned interest on it. However, no provision was mentioned in the MDM guidelines for utilisation of the interest earned on MDM funds. Scrutiny of records in MDM Directorate/BRMBYS/districts disclosed following facts:

- As on March 2016, interest of ₹50.83 crore earned on MDM funds received from GoI/GoB and the amount of ₹17.27 crore received by BRMBYS during 2011-13 from the districts, remained in the savings bank (SB) accounts of BRMBYS during the period 2011-16. It was further noticed that the interest amount was not taken in the cash book of BRMBYS as of March 2016.
- The funds of ₹1120.61 crore was drawn by Director, MDM on AC bills during the period 2006-07 to 2009-10 and after submission of DC bills thereof, the balance amount of ₹462.78 crore was refunded to GoI/GoB in June 2011. But the interest of ₹7.03 crore earned (March 2011) on the GoI funds received during 2006-10 was neither reported nor refunded to GoB/GoI.
- In 37 districts (including test-checked districts), the interest amounting to ₹76.68 crore earned on unspent MDM funds remained in SB accounts as of May 2016. However, no instruction was given to BRMBYS regarding utilisation of the interest earned on such MDM funds. As a result, the interest amount was neither utilised nor refunded to GoI/GoB.

As no provision was incorporated in the guidelines regarding utilisation of interest amount, the interest amount of ₹75.13 crore remained in the SB account of BRMBYS since 2006-07 to 2015-16 and ₹76.68 crore remained in the SB account of districts as of May 2016.

In reply, the Department while accepting the facts, stated (December 2016) that the amount of interest had since been taken in the cash book. It was further stated that the amount of interest earned at Directorate level would be utilised in 60 per cent MDM covered schools on LPG connections for which decision was taken (June 2016) in the General Assembly (GA) of BRMBYS. The reply was not tenable as the approval of the utilisation of interest which was incorporated in the cash book at the instance of audit was not taken from the GoI/ GoB.

### 3.2.5.2 Creation of liability

According to the directives of MDM Directorate (May 2011) issued to all DMs, the payment of foodgrains should be made to Food Corporation of India (FCI) at prescribed rates including VAT.

Scrutiny of records in Aurangabad and Khagaria districts, revealed that the DPOs of concerned districts had paid VAT amounting to ₹49.56 lakh<sup>45</sup> directly to the Commercial Tax Department instead of FCI. However, the FCI demanded the amount of VAT also along with its claim and the matter was not settled till date. This resulted in additional liability of ₹49.56 lakh to MDM Directorate.

<sup>45</sup> Aurangabad: ₹43.67 lakh and Khagaria: ₹5.89 lakh.

The Department replied (December 2016) that the matter was being sorted out after consultation with Commercial Tax Department and FCI.

### 3.2.5.3 Allocation of foodgrains

The allotment of foodgrains by the GoI was based on yearly target fixed by the Program Approval Board (PAB) on number of working days. The allotment of foodgrains was given by GoI to the State Government on quarterly basis at the rate of 100 gm per child per school day for primary students and 150 gm per child per school day for upper primary students. The State Food Corporation (SFC) was the nodal agency for lifting of foodgrains from FCI. The Block Resource Persons (BRPs)/ Contractors were responsible for supplying the foodgrains to schools after lifting it from SFC.

Failure to lift the specific quantity of food grains from SFC by contractor/ BRP created shortage of foodgrains for serving MDM in schools and blocking of funds on account of food grains not lifted from SFC.

Scrutiny of records of MDM Directorate disclosed that SFC failed to lift the entire quantity of allocated foodgrains from the FCI godowns and as a result, remaining quantity of foodgrains allocated to SFC was lapsed. Similarly, in test-checked districts, BRPs/ Contractors of MDM had not lifted the entire quantity of allocated foodgrains from SFC. The year-wise details of quantity of foodgrains not lifted by SFC and resultantly lapsed at State level and at test-checked district level are given in **Table nos. 3.2. 1 and 3.2.2:**

**Table no. - 3.2.1**

#### Quantity of foodgrains lapsed in the State due to failure to lift by SFC

(Quantity in MT)

Year	Quantity of foodgrains allocated	Quantity of foodgrains lifted by SFC from FCI	Quantity of foodgrains lapsed (percentage)
2011-12	2,24,808.48	1,57,720.00	67,088.48(30)
2012-13	2,61,406.13	2,39,560.04	21,846.09(8)
2013-14	5,81,676.80	5,81,376.20	300.60
2014-15	3,74,708.70	3,11,193.10	63,515.60 (17)
2015-16	2,79,436.80	2,66,098.21	13,338.59 (5)
<b>Total</b>	<b>17,22,036.91</b>	<b>15,55,947.55</b>	<b>1,66,089.36 (10)</b>

(Source: Information provided by MDM Directorate)

**Table no. - 3.2.2**

#### Allocation, lifting, and lapse of foodgrains in the test-checked districts

(Quantity in MT)

Year	Allocation	Lifted by SFC from FCI	Lapsed at FCI (per cent)	Lifted by BRPs/ contractors from SFC	Balance with SFC
2011-12	68,012.76	59,789.59	8,223.17	56,622.13	3,167.46
2012-13	84,689.08	81,205.02	3,484.06	79,200.28	2,004.74
2013-14	99,417.25	98,274.87	1,142.38	97,808.02	466.85
2014-15	1,13,466.06	1,10,782.30	2,683.76	1,06,138.46	4,643.84
2015-16	89,606.53	86,471.97	3,134.56	85,916.82	555.15
<b>Total</b>	<b>4,55,191.68</b>	<b>4,36,523.75</b>	<b>18,667.93(4)</b>	<b>4,25,685.71</b>	<b>10,838.04</b>

(Source: Information provided by DPO, MDM offices)

From the **Table no. - 3.2.1 and 3.2.2**, it was evident that during 2011-16, 1,66,089.36 MT (nearly 10 per cent) of allocated foodgrains were lapsed due to failure in lifting the foodgrains by SFC whereas, in test-checked districts, 18,673.93 MT (about four per cent) of allocated foodgrains were lapsed. In test-checked districts, out of 4,36,523.75 MT, 10,838.04 MT (2.5 per cent)



foodgrains were not lifted by BRPs/contractors of MDM and remained with the SFC though the payment of ₹6.37 crore<sup>46</sup> was already made to FCI. Out of 10,838.04 MT foodgrains remained with SFC, 5,172.20 MT (48 per cent) was not cleared for more than three years. Thus, in test-checked districts, 6.5 per cent of the total allocated quantity of 4,55,191.68 MT of foodgrains were not distributed to the schools. As a result, MDM was served on fewer days than the mandatory number of days in the test-checked schools as mentioned in **paragraph 3.2.9.1**.

The Department replied (December 2016) that the sub allocation of foodgrains to the districts at the Directorate level was based on average beneficiary of last few months. After obtaining the allotment and its sub-allocation to the districts some quantity of foodgrains remained at Directorate level (with FCI) which were kept for contingency. During the quarter, the foodgrains were to be sub-allocated out of contingency if required, otherwise it is forced to lapse at FCI. It was further added that after lifting of foodgrains by SFC from FCI, it was lifted by the contractor/ BRP as per Store Issue Order (SIO). If foodgrains were not lifted by the contractor/ BRP due to unavailability of foodgrains at FCI/ SFC, labour strike, natural calamities and other local problems, the same were lifted in the next quarter on the basis of new SIO. In Samastipur district balance foodgrains of 97.7 MT of second quarter of 2016-17 have been adjusted in the third quarter of 2016-17.

The reply was not acceptable as the quantity of foodgrains was lapsed with the FCI after sub-allocation at Directorate level. Further, out of 10,838.04 MT, 4,018.16 MT of foodgrains with the SFC, Samastipur pertain to the period 2011-16 though 97.7 MT foodgrains adjusted in third quarter of 2016-17 pertain to the period 2016-17.

Thus, the failure to lift the specific quantity of foodgrains from SFC by contractor/ BRP created shortage of foodgrains for serving MDM in schools and blocking of funds on account of foodgrains not lifted from SFC.

#### ***Irregularities in lifting of foodgrains***

During scrutiny of records of District Programme Officer (DPO) Lakhisarai, it was noticed that 1,811.11 quintals of MDM foodgrains were lifted by the SFC, Lakhisarai from the godown of FCI without sub-allocation of District Magistrate (DM), Lakhisarai during first quarter of 2012-13. As sub-allocation of foodgrains was not done, the same were not lifted by the contractor and remained with the SFC since June 2012 to date of audit. However, FCI claimed the amount of ₹10.64 lakh against the lifting of 1,811.11 quintal MDM foodgrains. But the claim of ₹10.64 lakh was not paid to the FCI as of June 2016 and the amount was being claimed as pending bills since 2012.

Thus, without sub-allocation by the DM, Lakhisarai, 1,811.11 quintal foodgrains lifted by the SFC in June 2012 led to blockade and creation of liabilities of ₹10.64 lakh. The District administration/ DPO did not take any action for settlement of MDM foodgrains as of June 2016.

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<sup>46</sup>  $10,838.04 \text{ MT} \times ₹5,650 \text{ per MT} + 4\% \text{ VAT} = ₹6,36,84,323$

The Department while accepting the facts replied (December 2016) that the payment was not made to FCI against the foodgrains lifted by the SFC without the order of DM and made SFC and FCI responsible for lifting of the foodgrains.

However, the action to resolve the issue was still pending (December 2016).

#### 3.2.5.4 Absence of buffer stock of foodgrains

Scheme guidelines envisaged that the State should ensure that a minimum of one-month buffer stock of foodgrains should be available in each school to avoid disruption of MDM due to unforeseen contingencies.

**Contrary to guidelines, none of the test-checked schools had maintained buffer stock even for a month as no provision of allotment for buffer stock was made by BRMBYS.**

Scrutiny of records of test-checked schools revealed that none of the schools had maintained buffer stock for a month because no provision of allotment for buffer stock was made by BRMBYS. Thus, safety measures to avoid the chances of disruption of MDM were not adopted.

The Department replied (December 2016) that the instruction for maintaining the buffer stock for one month was issued with the allotment order. Besides, during monitoring, the instruction for maintaining buffer stock had been given (October 2016) to the districts.

The reply was not in consonance with facts, as none of the schools had maintained buffer stock even for a month.

#### 3.2.5.5 Quantity of foodgrains not ensured

According to directives of MDM Directorate, the Headmasters (HMs) of the schools should receive the foodgrains only after properly weighing. During scrutiny of records of test-checked schools, it was observed that there was no mechanism in place to weigh the quantity of the received foodgrains. Further, Headmasters of 12 test-checked schools reported in reply to audit questionnaire that quantity of available foodgrains ranged between 40 to 49 kg instead of 50 kg in each bag.

Further, the information regarding quantity of foodgrains received and utilised, other ingredients purchased and utilised and number of children given MDM was not displayed on a weekly/monthly basis in any of the test-checked schools though required under the guidelines. However, the daily menu was displayed in all the test-checked schools.

As the weighing machines were not provided at schools, the quantity of foodgrains was not being ensured at the school level and children were the ultimate sufferers in cases of short receipt of foodgrains. No provision was available in the guidelines regarding reporting of short receipt of foodgrains by the HMs.

The Department replied (December 2016) that instructions were issued (November 2016) to the districts regarding providing the foodgrains to school after weighing. During exit conference, the Secretary instructed (November 2016) the Director MDM to incorporate a provision in the Interactive Voice Response System (IVRS<sup>47</sup>) in this regard.

<sup>47</sup> An interactive voice response system (IVRS) launched by GoB for daily reporting of MDM by HM of schools

### **Recommendations**

- ***ED may incorporate a provision in the MDM guidelines for dealing with interest earned on SB accounts;***
- ***ED should ensure that the allocated funds are transferred by the Directorate/ districts authorities to the MDM covered schools;***
- ***Savings under MDM scheme funds should be minimised and interest amount received should be properly accounted for; and***
- ***The allocated quantity of foodgrains should be lifted in time from Food Corporation of India for maintaining the buffer stock.***

#### **3.2.5.6 Implementation of MDM**

Efficiency in implementation of MDM is key of its success in the State. It depends upon available infrastructure, cooking and supply of meals, coverage in term of days, proper monitoring *etc.* The deficiencies noticed in these areas of MDM are discussed in succeeding paragraphs:

##### ***Excess attendance of students during inspection***

As per order (October 2013) of Education Department, GoB, during inspection of schools, if the physical presence of students was found less than the attendance in comparison to the average attendance of previous one week and if the difference was found to be more than 10 *per cent*, the excess attendance should be treated as fake/ irregular and the amount for grains and conversion cost should be recovered for the last three months.

During scrutiny of 1,188 inspections reports of test-checked districts, it was noticed that the physical presence of students was less than the attendance on the day of inspection in 323 cases (*i.e.* more than 10 *per cent*) and the recoverable amount was calculated as ₹38.46 lakh (**Appendix-3.2.3**).

Thus, it is evident that implementation of MDM was not efficient in the State as the infrastructure and coverage of MDM was inadequate. The prescribed monitoring was not being done to ensure remedial measures.

During audit, joint physical verification with MDM functionaries was carried out in 132 schools pertaining to 11 districts. It was noticed that against total enrolment of 36,968 children only 20,099 children (54 *per cent*) were shown as present in the attendance register in 132 schools whereas only 18,216 children (49 *per cent* of enrolment) were found physically present at the time of inspection. Further on the date of inspection in 49 schools, 7,215 children were found physically present although as per information available with the IVRS, 9,068 beneficiaries were reported as served on corresponding dates which resulted in excess reporting of 1,853 meals (26 *per cent*) under MDM. Further, MDM was not prepared in 17 test-checked schools on the day of inspection. HMs of two out of these 17 schools had reported to the IVRS that MDM was served to 870 beneficiaries. Further, in one school MDM was not served for seven days though it was shown as served in the MDM register.

The Department while admitting less attendance in schools at the time of inspection stated (December 2016) that action was being taken in this regard. No reply was provided in respect of other issues raised by Audit.

**Inspections reports of test-checked districts disclosed that the physical presence of students was found less than the attendance on the day of inspection in 323 cases.**

### 3.2.6 Availability of infrastructure

#### 3.2.6.1 Construction of kitchen-cum-stores

Provision of infrastructure facilities such as kitchen-cum-store (kitchen) are an essential component for proper implementation of the MDM Scheme for supply of healthy, hygienic and hot cooked meal to the children and also safe storage of foodgrains at the school level. Absence of kitchen or inadequate facilities would expose children to health hazards as well as possible fire accidents. Further, on no account should kitchens have thatched roofs or other inflammables, like straw, bamboo and synthetic material.

As kitchens were not sanctioned/constructed in all MDM providing schools, MDM was cooked in unhygienic conditions in open places, hutments, verandah etc.

Scrutiny of records in the MDM Directorate disclosed that against the total number of 71,288 schools excluding 668 NCLP centres<sup>48</sup> covered under MDM in the State, 66,550 kitchens were sanctioned as of March 2016. Out of this, 52,456 kitchens could be completed (May 2016). Thus, out of 71,288 MDM covered schools in the State, MDM Directorate did not construct kitchens in 14,094 schools, though the same was sanctioned by GoB. Further, MDM Directorate did not sanction kitchens for the remaining 4,738 schools. As a result, 18,832 MDM covered schools (26 per cent) remained without kitchen facility.

It was further observed that in test-checked districts, 22,874 kitchens were required for 22,874 schools. Out of this, 22,474 kitchens were sanctioned as of March 2016. Kitchens were not sanctioned for 400 schools, as the schools did not have adequate land, disputes in the village and local problems.

Audit noticed that out of 3,329 kitchens sanctioned during 2012-14, 2,091 kitchens (63 per cent) could only be completed as of March 2016 and 575 units were under construction and kitchens were not constructed in 663 schools. The delay in construction of kitchens was mainly attributable to delay in accord Technical Sanction (TS) by the competent authority, delay in transfer of funds, delayed taking of measurements in MBs and lack of monitoring.

During physical verification of 132 schools, it was noticed that kitchens was not available in 26 schools and MDM was being prepared in *verandah*, class room, community hall, courtyard, hut and under the stairs (**Appendix-3.2.4**). Kitchens were not provided to 22 out of these 26 schools as they did not have adequate land. Although kitchen was available in the remaining four schools, MDM was not prepared in them due to small size of kitchen, smoke in kitchen, damaged roof and lack of road connectivity.



*Kitchen constructed without any road connectivity at Primary School Ramnagar Math, Khanpur, Samastipur and therefore MDM was being prepared under thatched roof.*

<sup>48</sup>

*As NCLP residential schools were operated by NGOs, kitchens were not required*



*MDM was prepared in verandah of Middle School Simra, Kutumba, Aurangabad as the kitchen available in the school was small in size.*



*MDM was prepared beneath the stairs in Primary School Barning ghat Kanya, Mushari, Muzaffarpur as no kitchen was available.*

During exit conference, Secretary, ED assured (November 2016) that the construction of remaining sanctioned kitchens would be looked into. However, no justification was provided for not sanctioning kitchen in 4,738 schools.

As kitchens were not provided, MDM was cooked in open places, hutments, *verandah*, in unhygienic conditions. The reply was indicative of the fact that health of children was being compromised with while cooking MDM in schools without kitchens. In this regard, it is pertinent to mention that the absence of a kitchen facility in MDM covered school led to a tragic incident (July 2013) in *Navsrijit* Government Primary School, Gandaman Dharmasati Maidan, Mashrak in Saran district where 23 children died and 23 other children as well as one cook were hospitalised. As the kitchen was not there in the school, foodgrains and other food items of MDM were stored in the house of the HM. It was alleged that while cooking, the edible oil was contaminated with liquid pesticides resulting in deaths of children in the MDM covered school.

### **3.2.6.2 Plates, glasses and mats for primary school children**

As per scheme guidelines, eating plates along with glasses should be available for the children under the infrastructure activities. Further, mats should also be allotted for primary school children of MDM covered schools.

During scrutiny, it was noticed that though provided in MDM guidelines issued by GoI, GoB failed to incorporate provision in AWP&B for procurement of plates, glasses and mats to MDM covered primary schools during 2011-16. It was noticed that plates/ glasses were not available in 60 test-checked schools whereas in 72 test-checked schools, the numbers of plate/glasses were insufficient in Upper Primary schools. The facility of mats was also not available in 108 test-checked schools.





Children took MDM in their own plates as plates, glasses and mats were not made available in PS Chakla Mushahari, Mansi, Khagaria.



Mats were not available in Adarsh MS Laxmipur, Jamui

The Department replied (December 2016) that guidelines for procurement of plates was issued (July 2016) to all the districts and plates had been procured in 29,545 schools as per the information collected through IVRS by the Director, MDM in November 2016.

However, in 34,287 schools plates were still not available while 5,642 schools did not respond through the IVRS.

### 3.2.6.3 Smokeless *chulha*/ LPG stoves

Scheme guidelines (2006) envisaged that smokeless *chulhas* should be used to the extent possible as the use of firewood should be discouraged in the interest of environment protection. However, no proposal for smokeless *chulha*/LPG stove was placed before Programme Approval Board (PAB) for consideration. Hence no funds were released to GoB by GoI during 2011-16.

However, it was noticed that during 2014-16, MDM Directorate provided funds for procurement of smokeless *chulhas* in 4,648 schools. But, it was observed in 117 out of 132 test-checked schools, smokeless *chulha* were not being used. Instead, the schools used firewood as fuel against the environmental interest.

The Department replied (December 2016) that LPG connection was made available to 5,209 schools at first stage. Approval of GoI to facilitate LPG connection to 7,207 schools was obtained in 2016-17 against which connection had been provided to 3,434 schools as of December 2016.

#### **Recommendations**

***The MDM Directorate should ensure:***

- ***availability of plates/glasses and mats to the primary and upper primary school children in MDM covered school;***
- ***kitchens with smokeless chulhas in the mid-day meal schools to provide hygienic food to children.***



### 3.2.7 Cooking and supply of meals

#### 3.2.7.1 Quality of foodgrains and cooked meal

Scheme guidelines envisaged that District Magistrate (DM) should ensure that foodgrains of at least Fair Average Quality (FAQ) were received from FCI after joint inspection by team consisting of FCI officials and nominee of DM. Besides, GoI suggested that an institute should be engaged by the State/District for testing of food samples to ensure the quality of meal served to the children. A sample of foodgrains should be preserved while lifting of foodgrains from FCI and SFC. Further, as per MDM guidelines, the cooked food should be kept in the kitchen device with lid.

**The state did not have any institute for testing of food grains of MDM to ensure that quality meal was being served to the children.**

Scrutiny of records of 11 test-checked districts disclosed that no records were available with district office of MDM regarding the sample to be kept and use of FAQ foodgrains in MDM. Further, no institute was available in the State for testing of foodgrains to ensure that quality meal was being served to the children. Besides, instances of keeping food in bamboo baskets were also noticed in selected schools.



*Cooked meal kept in bamboo baskets at M S Harijan Khutiya and PS Chakla Mushahari in Manasi Block of Khagaria district*

Thus, the beneficiaries of MDM were bound to consume food without the prescribed checks in the schools.

The Department replied (December 2016) that instruction was issued (November 2016) to all the districts for keeping samples for at least three months to ensure the FAQ of foodgrains. Further, no food testing laboratory was available in the State and the decision for testing of food from SGS India Pvt. Ltd. Kolkata was taken for five *per cent* schools in Jehanabad and Patna districts from the year 2016-17. Further, as the cost of food testing at the laboratory at Kolkata was much higher, it was decided (June 2016) in the meeting of BRMBYS in the chairmanship of Hon'ble Minister, ED that a food testing laboratory may be established in Rajendra Agriculture University, Pusa, Samastipur.

#### 3.2.7.2 Operation of MDM by Non-Government Organisations

Non-Government Organisations (NGOs) had provided MDM in urban and semi-urban areas of 10 out of 11 test-checked districts. Agreements were executed between BRMBYS and NGOs during January 2009 to October 2009 for three years which was later extended (*Appendix-3.2.5*). To implement the

scheme, foodgrains, conversion cost and transportation cost was to be provided to the NGOs as per the norms applicable from time to time.

During scrutiny of records of test-checked districts, the position of foodgrains allotted, lifted, utilised and lying with NGO as noticed in the five districts where the agreements were closed were as shown in **Table no. - 3.2.3:**

**Table no. - 3.2.3**  
**Details of closed agreements with NGOs**

Name of district	Date of agreement	Date of closure of agreement	Foodgrains allotted to NGO	Foodgrains lifted by NGO	(Quantity in Quintal)	
					Foodgrains utilised by NGO	Balance foodgrains
Gopalganj	10 July 2009	2 December 2011	NA	2,511.58	2,743.61	(-)232.03
Khagaria	6 October 2009	14 March 2012	4,306.11	4,306.11	3,716.46	589.65
Samastipur	6 July 2009	23 August 2011	16,683.00	16,683.00	10,874.24	5,808.77
Saran	19 January 2009	2 December 2011	42,137.86	39,450.60	17,393.07	22,057.53
Siwan	10 July 2009	2 December 2011	7,484.35	7,484.35	7,484.35	Nil

(Source: Information provided by Directorate, MDM and DPOs of test-checked districts)

It was evident from the **Table no. - 3.2.3** that:

- In Gopalganj district, excess utilisation of 232.03 quintals foodgrains were shown on record over the allotment by the NGO and after one year of closure of agreement, the payment of ₹4.18 lakh as conversion cost was made (December 2012) to the NGO without ascertaining the source of excess foodgrains utilised by them. The Department replied (December 2016) that instruction had been given to the DPO, Gopalganj to recover the amount of ₹4.18 lakh from the NGO.
- In Khagaria and Saran districts, it was noticed that against 43,756.71 quintals of food grain provided to the NGOs, 22,647.18 quintals remained unutilised with them since the time of closure of the agreements. Further, no action was taken by the respective DPOs to recover the foodgrains remaining with the NGOs or to recover the amount against the balance quantity of foodgrains with them. However, Audit calculated the value of balance quantity of foodgrains which was ₹6.93 crore<sup>49</sup>. The Department replied (December 2016) that instruction had been given to the DPOs to recover the cost of foodgrains at market rate.
- In Samastipur district, 5,808.765 quintals of foodgrains amounting to ₹1.25 crore<sup>50</sup> remained with the NGO at the time of closure of agreement (August 2011). It was noticed that though ₹40 lakh was recovered (May 2015) from the NGO at the instances of compliance audit, ₹84.65 lakh was still to be recovered (December 2016). The Department replied (December 2016) that in the light of audit objection the Department had further recovered ₹41.81 lakh and ₹18.76 lakh had been adjusted as of October 2016.

<sup>49</sup> The value of balance food grains was calculated at the SFC recovery rate of ₹3,062 per quintal which was issued by the Bihar State Food and Civil Supplies Corporation Ltd, Patna in August 2015

<sup>50</sup> 5,808.765 Quintal x ₹2,146 (Economic rate of SFC for recovery for the year 2011-12)

- Further, according to various inspection reports (May 2010 to November 2013) of DPO, Nalanda, the NGO had not served meal according to menu and used inferior quality of foodgrains in meals. The cleanliness of kitchen was also very poor and hot cooked meal was transferred without washing the dish. The deficiencies observed in the meals provided by NGO are given in **Table no. - 3.2.4:**

**Table no. - 3.2.4**  
**Observation of DPO regarding cooked meals**

Sl. No.	Name of school	Observation regarding meal
1	Middle School, Maghra	Worms were found (May 2010) in the meal
2	Upgraded Middle School, Chainpur	Cooked food was sour (July 2010)
3	All schools of the Chandi block	Smelly cooked food was served (22 February 2012)
4	Schools of Chandi block	Worms were found (September 2012) in the meal

Further, DPO, Nalanda found (Feb 2012 and July 2012) that the centralised kitchen of the NGO at Ramghat was very dirty and not cleaned for a long period. It was also found that the cooked food was being packed by other than authorised persons and loaded in the van in absence of kitchen-in-charge. Despite these deficiencies, the DPO Nalanda had not recommended for cancellation of the agreement with NGO and Director, MDM had extended the agreement twice (July 2012 and January 2014). In the meantime, a major incident also occurred in May 2013 in which 64 children fell ill and admitted to the hospital. However, the NGO continued supply of meal for six more months (10 July 2013 to 23 January 2014) after lapse of extended agreement period without any further extension. The *post-facto* approval for extension of agreement was granted in January 2014.

The Department replied (December 2016) that the time extension was given to the NGO after work evaluation report submitted and on the recommendations by the DPO, Nalanda.

The reply was not satisfactory as MDM was served by the NGO since 10 July 2013 to 23 January 2014 after expiry of the agreement and the extension was granted (24 January 2014) by the Director, MDM after six months despite several incidents of violation of agreement terms during May 2010 to November 2013.

### **3.2.7.3 Health check-up**

Scheme guidelines envisaged that the MDM scheme should be complemented with micronutrients supplement and deworming through administration of six monthly doses of Vitamin A and deworming, weekly Iron and Folic acid, Zinc and other appropriate supplements depending on area specific deficiencies.

During test-check of records it was noticed that test-checked districts (except Muzaffarpur and Nalanda) were unaware about the area specific deficiencies. As a result, Vitamin A supplements, weekly Iron and Folic acid supplements, Zinc and other appropriate supplements were not provided to children.

Further, records regarding the number of underweight children, cases of anemia or other deficiencies were also not available.

During exit conference, Secretary, ED expressed concern over this issue and stated (November 2016) that due to procurement issues, distribution of Vitamin A and Iron tablets suffered in the State. However, no explanation was provided for the lack of information about area-specific deficiencies in micro-nutrients supplements.

### 3.2.8 Provision for drought affected areas

MDM guidelines envisaged to provide nutritional support to children in drought affected areas during summer vacation. It was observed that GoB declared (August 2010 and September 2013) the drought affected areas for the year 2010-11 (in 38 districts) and 2013-14 (in 33 districts) respectively. Considering the effect of drought in subsequent year, the Programme Approval Board (PAB) approved 21 days for serving MDM to the children during the summer vacation of the year 2011-12 and released the Central Assistance (CA) of ₹37.64 crore (May 2011).

Scrutiny of records, however, revealed that despite withdrawal of the CA (October 2011), MDM was not served in the drought affected areas of the State during the summer vacation in the year 2011-12. Further, though 33 districts in Bihar were declared as drought hit during 2013-14, proposal for serving MDM to children was not incorporated by GoB in AWP&B for the year 2014-15. As a result, the children were deprived of MDM during summer vacations of 2011-12 and 2014-15.

The Department while accepting the facts replied (December 2016) that the allotment was received in May 2011 and the summer vacation in the school commenced from 22/5/2011 due to severe climatic conditions.

### 3.2.9 Coverage of MDM

#### 3.2.9.1 Number of days of coverage

The objective of the MDM is to serve hot cooked meal to every student present in the school so that they would get adequate nutrition. The MDM was to be given on each school day. The details regarding number of enrolled children and their coverage under MDM in the State are given in the **Table no. - 3.2.5:**

**Table no. - 3.2.5**  
**Coverage of MDM against enrolment in the State during 2011-16**

Year	Total Enrolment (Nos. in crore)	Target Approved by PAB in crore (per cent of enrolment)	Number of meals served (in crore)	Number of days in which meal was served in a year		Average beneficiaries (per cent of enrolment)
				Target as per PAB	Actual no. of days (per cent of target)	
2011-12	2.06	1.57 (76)	162.49	254	184 (72)	0.88(43)
2012-13	2.01	1.01 (50)	202.48	230	180 (78)	1.12(56)
2013-14	1.99	1.29 (65)	264.54	230	203 (88)	1.30(65)
2014-15	2.04	1.34 (66)	258.63	245	197 (80)	1.31(64)
2015-16	2.06	1.36 (66)	265.58	245	192 (56)	1.38(67)

(Source: information provided by Directorate, MDM)

From the **Table no. - 3.2.5**, it was evident that the target was less than the enrolled children and only 43 to 67 *per cent* of enrolled children were benefitted from the MDM at the State level.

MDM was not served in schools as per approved days by PAB during 2011-16.

Further, scrutiny of records of 132 test-checked schools revealed that the MDM was served on fewer days than the planned days. The details are given in the **Table no. - 3.2.6**:

**Table no. - 3.2.6**  
**Coverage of MDM in the test-checked schools**

Year	Number of days MDM was to be served as per plan	Number of schools in which meal was served						Total
		1 – 50 days	51 – 100 days	101 – 150 days	151 – 200 days	More than two hundred days	Details not available	
2011-12	254	6	24	41	36	9	16	132
2012-13	230	0	5	37	43	31	16	132
2013-14	230	0	2	3	41	70	16	132
2014-15	245	0	1	6	47	62	16	132
2015-16	245	0	1	6	49	60	16	132

(Source: information provided by test-checked DPOs)

From the **Table no. - 3.2.6**, it was clear that MDM was served for less than 151 days in 71 and 42 schools during the year 2011-12 and 2012-13 respectively. The coverage has improved during the year 2013-14 and 2015-16, even though during this period only 60 (45 *per cent*) to 70 (53 *per cent*) schools could provide MDM for more than 200 days.

The Department replied (December 2016) that target for enrolment was approved by the PAB on the basis of average beneficiary. The reason for less serving of MDM than approved working days in the State was due to closing of schools by the order of District administration during adverse climatic conditions, *Panchayat/Assembly/Parliament* election, handing/taking over the charge after transfer of teachers and single teacher.

The reply was not satisfactory as the number of meals was nearly achieved during 2012-16 even though the number of days in which meal was served ranged between 56 to 88 *per cent* compared to target approved by the PAB.

### 3.2.9.2 Implementation of food security allowance

As per the notification (September 2015) of MoHRD, and as per Rule 9 of Mid-Day-Meal Rules, 2015, if the MDM is not provided in schools on any school day due to lack of foodgrains, cooking cost, fuel or absence of cook-cum-helper or any other reasons, the State Government shall pay food security allowance by 15<sup>th</sup> of the succeeding month as follows:

- Quantity of foodgrains as per entitlement of the child; and
- Cooking cost prevailing in the State

During scrutiny of records, it was noticed that directions for payment of food security allowance was not issued by Directorate MDM to districts concerned. As a result, food security allowance was not paid to beneficiaries in any of the test-checked schools though the MDM was not served to students.

During exit conference, Secretary, ED instructed (November 2016) the Director, MDM to issue directives for payment of food security allowance after the approval of the Department.

### 3.2.10 Achievement of scheme objectives

The objective of the MDM is to boost universalisation of primary education by increasing enrolment, retention, attendance and the nutrition levels of children. The extents of achievements through implementation of MDM in State are discussed in the following paragraphs:

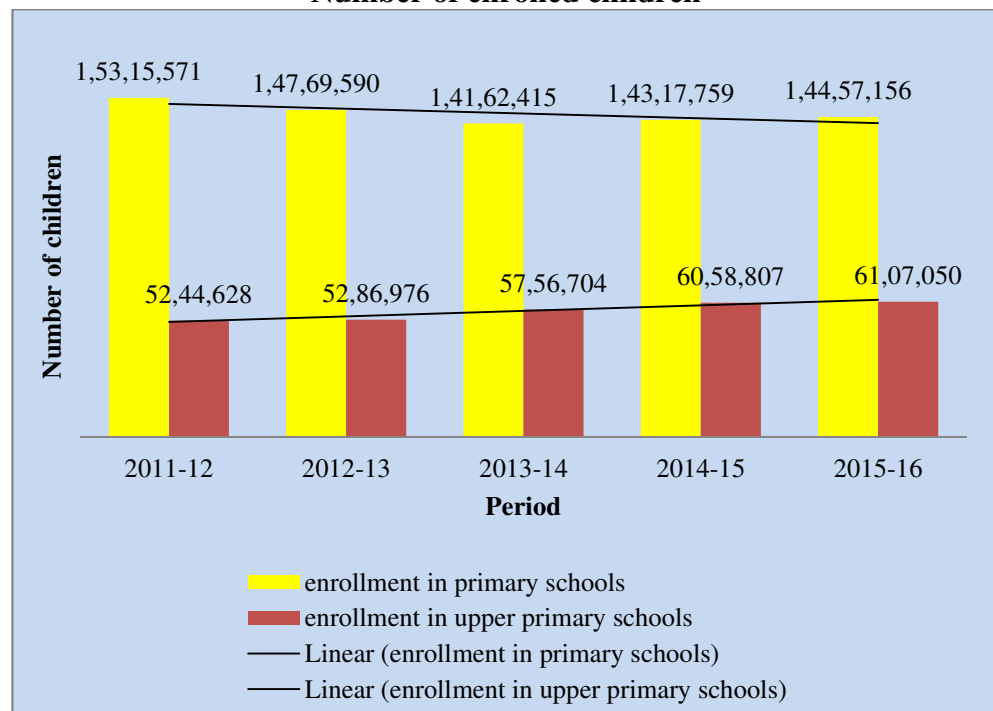
#### 3.2.10.1 Increase/decrease in enrolment of primary/ upper primary schools

One of the primary objectives of the scheme was to enhance enrolment, retention and attendance among children.

During scrutiny of records of MDM Directorate, it was observed that the number of enrolled children in primary schools decreased in the year 2015-16 from the year 2011-12 while there was minor increase in the number of enrolled children in Upper Primary Schools of the State. The status of enrolment in the State during 2011-16 is shown in the **Chart no. - 3.2.3:**

**Chart no. - 3.2.3**

**Number of enrolled children**



(Source: information provided by MDM Directorate)

Despite implementation of MDM, the enrolment of children in primary schools decreased (six per cent) while in Upper Primary Schools, the enrolment increased (16 per cent) during 2011-16.

From the **Chart no. - 3.2.3**, it was evident that the number of enrolled children in primary schools in the State decreased (six per cent) from 1,53,15,571 in 2011-12 to 1,44,57,156 in 2015-16 while in Upper Primary Schools it increased (16 per cent) from 52,44,628 in 2011-12 to 61,07,050 in 2015-16.

However, scrutiny of admission and attendance register of class I of test-checked 74 schools relating to the period 2011-16 disclosed that against admission of 14,447 children, 17,514 were shown as enrolled in attendance register. This indicated that the figure of enrolment was inflated in comparison to the actual admission.



The Department replied (December 2016) that the students of private schools were also enrolled in the Government schools. Therefore, difference in enrolment was noticed. However, specific replies to the issue raised in the objection were not provided to Audit.

### 3.2.11 Attendance and retention

The data relating to dropouts from classes was not maintained in the State or at district level. However, it was derived from the number of students retained/dropped out during 2011-16 in the State from the class wise enrolment figure provided by the BEPC. Besides, number of students retained/ dropped out in the test-checked schools during 2011-16 was derived from the data provided by test-checked 104 schools. The status regarding class-wise enrolment and the children retained/ dropped out during 2011-16 in the State as well as in the test-checked schools in the districts are given in **Table nos. - 3.2.7 and 3.2.8:**

**Table no. - 3.2.7**  
**Status of class-wise enrolment of students**  
**(State Government/ Government aided schools)**

Year	No. of enrolled students				
	Class I	Class II	Class III	Class IV	Class V
2011-12	<b>33,37,088</b>	32,52,715	32,61,529	31,19,354	28,56,801
2012-13	28,07,787	<b>28,21,391</b>	28,90,682	27,87,185	26,44,969
2013-14	29,35,570	28,12,829	<b>29,09,908</b>	28,61,408	27,43,140
2014-15	27,78,486	29,18,459	28,74,047	<b>28,70,113</b>	28,18,376
2015-16	31,24,270	29,46,717	30,94,855	29,49,737	<b>29,60,763</b>

(Source: Information provided by Bihar Education Project council Patna)

**Table no. - 3.2.8**  
**Status of class-wise enrolment of students (Test-checked 104 schools)**

Year	No. of enrolled students				
	Class I	Class II	Class III	Class IV	Class V
2011-12	<b>4,854</b>	4,838	4,794	4,483	3,990
2012-13	4,296	<b>4,083</b>	4,270	4,069	3,866
2013-14	4,381	4,234	<b>4,010</b>	4,091	3,880
2014-15	4,226	4,341	4,288	<b>3,996</b>	4,064
2015-16	4,726	4,330	4,423	4,309	<b>3,899</b>

(Source: Information provided by test-checked schools)

Further, it was also clear that against 33,37,088 children enrolled in class-I in 2011-12 in the State, 29,60,763 children could only be retained in class-V in 2015-16. Similarly, in the test-checked schools, against enrolled 4,854 children of class-I in 2011-12, only 3,899 children could be retained up to 2015-16 and upgraded into class-V. This indicated that retention rate was poor in the State in spite of implementation of MDM over a period of 10 years.

**Table no. - 3.2.9**  
**Status of children enrolled in private schools in the State**

Year	No. of enrolled students				
	Class I	Class II	Class III	Class IV	Class V
2011-12	<b>5,739</b>	5,160	4,981	4,852	4,818
2012-13	17,664	<b>15,343</b>	15,061	15,278	15,427
2013-14	1,93,686	1,59,002	<b>1,47,474</b>	1,34,981	1,22,757
2014-15	2,76,549	2,29,244	2,09,618	<b>1,90,975</b>	1,74,489
2015-16	2,68,112	2,29,819	2,10,541	1,90,037	<b>1,77,237</b>

(Source: Information provided by Bihar Education Project council Patna)

It was evident from **Table nos. - 3.2.7, 3.2.8 and 3.2.9** that the enrolment of students in class I of Government/Government aided schools in the State decreased from 33.37 lakh (2011-12) to 31.24 lakh (2015-16), a decrease of six *per cent*. Similarly, in the case of 104 test-checked schools also, a decrease of two *per cent* in enrolment was noticed in 2015-16, when compared with enrolment during 2011-12. However, as per data provided by BEPC as on 2015-16, the private schools in the State had a surge in enrolment by over forty times the enrolment for 2011-12.

The Department replied (December 2016) that due to double enrolment of students in the class I to V the difference was shown.

Thus, the basic objective of enhancing enrolment, retention and attendance in primary/ upper primary education was not achieved through MDM.

### **3.2.12 Adverse impact on teaching and learning**

The scheme guidelines, 2006 prescribed that teachers should, under no circumstances be assigned responsibilities that would impede or interfere with teaching and learning activities. Teachers should be involved only in ensuring that good quality wholesome food was served to the children in a spirit of togetherness under hygienic conditions and in an orderly manner so that the entire process was completed in 30-40 minutes.

However, during test-check, Headmasters of 81 out of 132 test-checked schools reported that teachers were actively involved in the operation of the MDM. It was also reported by 47 HMs that on an average one to four hours per day was lost in other than teaching activities. However, 34 HMs did not disclose the consumption of time in MDM.

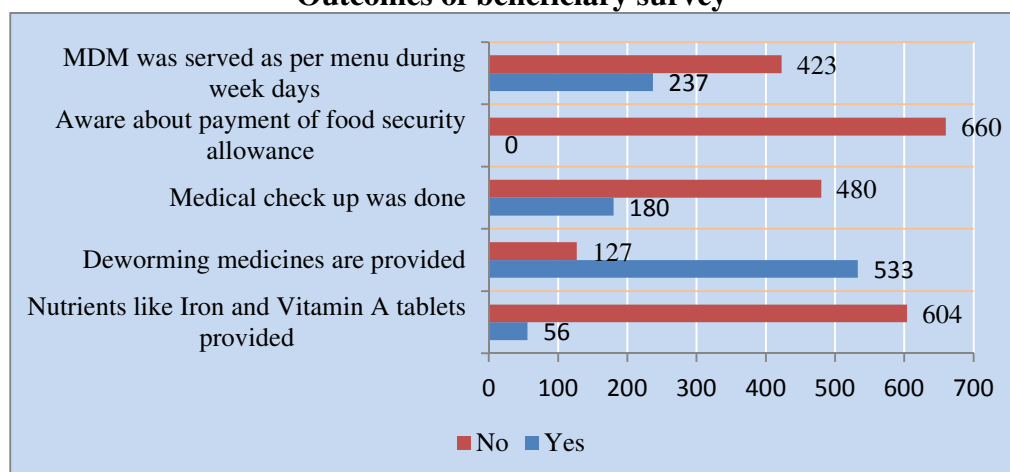
Thus, the teaching and learning activities was affected due to involvement of teachers in MDM work.

The Department replied (December 2016) that the power to take necessary arrangement and supervision of MDM was given to the *Vidyalaya Shikhsa Samiti* (VSS). The MDM was prepared and served to the students by cook-cum-helper under supervision of VSS.

### **3.2.13 Beneficiary survey**

During the course of audit of the MDM scheme, the audit team surveyed 660 beneficiaries/ guardians in 132 test-checked schools to know about the various facilities provided to them/ their wards and recorded their responses. The facts revealed in beneficiary survey are shown in the **Chart no. - 3.2.4:**

**Chart no. - 3.2.4**  
**Outcomes of beneficiary survey**



### 3.2.14 Monitoring and evaluation

#### 3.2.14.1 Steering-cum-Monitoring Committee meetings

The scheme guidelines envisaged that Steering cum Monitoring committee (SMC) were to be set up at the State, district and block levels to oversee the implementation of the programme to ensure greater coordination, convergence and effective implementation of the scheme. State level SMC was to meet at least once in every six months and the district and block level SMCs were to meet once in a quarter. The instruction was issued (November 2016) at the Directorate level to ensure adequate number of district/block level meetings.

Scrutiny of records revealed that at the State level during 2011-16, the SMC met only once during 2011-12 and 2015-16 against the requirement of two every year. The meetings at test-checked districts and block level was much less than that required under the norms. The details regarding meetings conducted at State level and in test-checked districts/blocks are given in **Table no. - 3.2.10**:

**Table no. - 3.2.10**  
**SMC meetings required and meetings held during 2011-16**

Year	State level		Test-checked districts		Blocks in the test-checked districts	
	Meetings to be held as per norms	Meetings actually held	Meetings to be held as per norms	Meetings actually held	Meetings to be held as per norms	Meetings actually held
2011-12	2	1	44	1	664	7
2012-13	2	2	44	4	664	68
2013-14	2	2	44	17	664	228
2014-15	2	2	44	9	664	245
2015-16	2	1	44	5	664	220
<b>Total</b>	<b>10</b>	<b>8</b>	<b>220</b>	<b>36</b>	<b>3320</b>	<b>768</b>

(Source: Information provided by MDM Directorate)

It was obvious from the **Table no. - 3.2.10** that the required number of meetings to oversee the implementation of MDM was not held at any level.

The Department replied (December 2016) that in the last two years, three elections (Parliament/Assembly/*Panchayat*) were conducted in the State. Meetings could not be held in required numbers due to involvement of the officers in election/natural calamities.

### 3.2.14.2 Inspections by Block Resource Persons/DPOs

As per the scheme guidelines, 25 *per cent* of schools were to be visited by Block Resource Persons/DPOs in every quarter and all schools were to be visited at least once every year. Findings of the inspection reports were to be documented and correction measures were to be initiated without delay.

Scrutiny of test-checked districts disclosed that the required numbers of inspections were not carried out in the schools as shown in the **Table no. - 3.2.11:**

**Table no. - 3.2.11**  
**Details of inspections done by BRP/DPOs**

Year	Number of inspections to be done	Number of inspections done ( <i>per cent</i> )
2011-12	53,291	22,709 (43)
2012-13	53,307	36,057 (68)
2013-14	54,168	48,217 (89)
2014-15	54,162	40,278 (74)
2015-16	54,199	25,721 (47)

It was evident from **Table no. - 3.2.11** that the number of inspections was much less than the required number during the year 2011-16.

The Department replied (December 2016) that the number of inspections to be conducted was calculated on the basis of 365 days though PAB approved 245 days and the monitoring was carried out for 56 to 118 days during 2011-16.

The reply was not tenable as the inspection by the BRP was mandatory to be carried out in 20 *per cent* of total schools or at least 30 schools whichever is maximum as per direction issued by the Director, MDM though the guidelines provide at least 25 *per cent* of total schools of each blocks.

#### **Recommendation**

***Prescribed number of meetings of Steering-cum- Monitoring Committees at all levels should be held for smooth implementation and monitoring of the scheme.***

### 3.2.15 Conclusion

The Annual Work Plan and Budget of Mid-Day Meal Scheme (MDM) was not realistic and consequently, the requirements of State could not be addressed properly. As a result, 33 to 57 *per cent* of enrolled children were deprived of Mid-Day Meals.

Allocated foodgrains were not lifted from godowns of Food Corporation of India/State Food Corporation at many instances. Therefore, MDM was served on fewer days than the mandatory number of days in the test-checked schools.

The infrastructure for providing MDM in schools was not adequate. Twenty six *per cent* of the MDM covered schools remained without kitchen facility

and cooking was undertaken in classrooms and corridors of the schools. A tragic incident in *Navsrijit* Government Primary School, Gandaman Dharamsati Maidan, Masharak, Saran took place in July 2013 as kitchen facility was not available and food articles for MDM was being stored outside the school.

Neither the records regarding use of Fair Average Quality foodgrains were available with district offices of MDM nor there was any institute available for testing of foodgrains to ensure that quality meals were being served to children in the State.

The inadequate monitoring of the scheme was a major bottleneck in scheme implementation as the required number of meetings of Steering cum Monitoring Committees at the State, district and block level was not conducted. Besides, District Programme Officers/ Block Resource Persons did not conduct the required number of inspections in schools.

## HOME (POLICE) DEPARTMENT

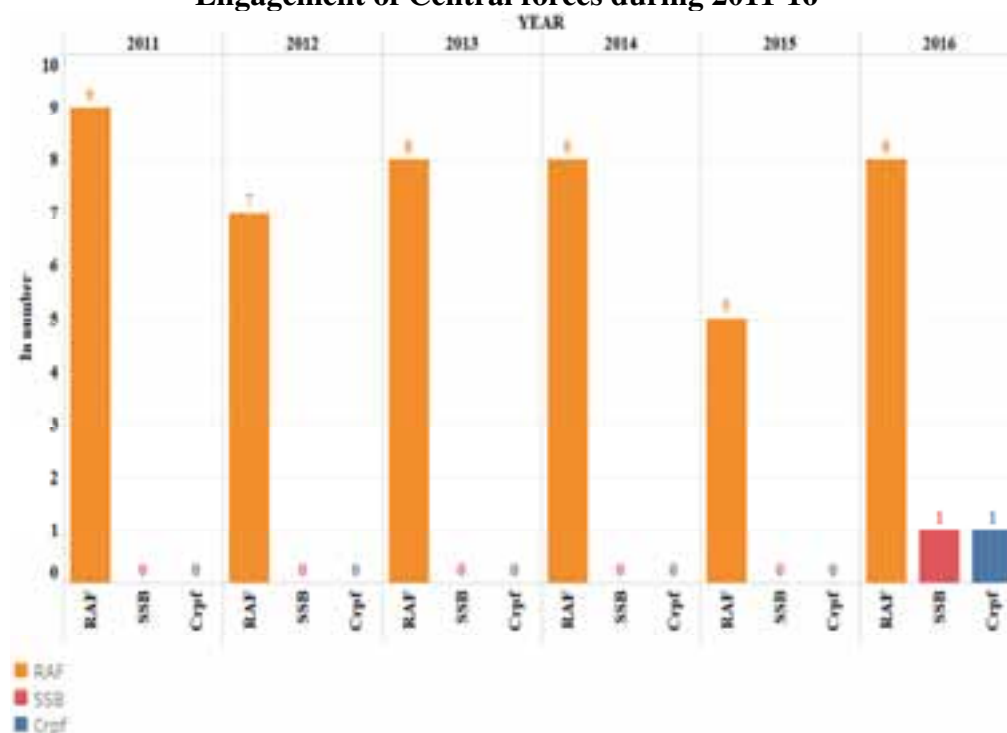
### 3.3 Audit of Modernisation of Police Force

#### 3.3.1 Introduction

The Modernisation of Police Force (MPF) scheme is a significant initiative of Government of India (GoI) towards capacity building of State police force since 1969-70. Prime objective of the scheme is to meet the identified deficiencies in various aspects of police establishment and operations by strengthening police infrastructure at the cutting edge level by way of construction of secure police stations, equipping the force with required level of mobility, modern weaponry, communication systems, other equipment, forensic tools, training and sufficient housing. It aims to foster the balanced development of the State police force so that they are able to tackle various challenges of internal security and law and order situations arising out from time to time and to reduce the dependency on Central forces. The scheme was being implemented in 40 police districts, four rail police districts, 18 Bihar Military Police (BMP) units and Forensic Science Laboratories (FSL) of the State *etc.*

In Bihar, the State Government (GoB) had to depend on Central forces in the matters of internal security on several occasions and Home (Police) Department had called Rapid Action Force (RAF)/*Shashatra Seema Bal* (SSB)/ Central Reserve Police Force (CRPF) frequently (total 47 times during 2011-16 covering 377 days) for maintenance of law and order in the State as shown in **Chart no. - 3.3.1:**

**Chart no. - 3.3.1**  
**Engagement of Central forces during 2011-16**



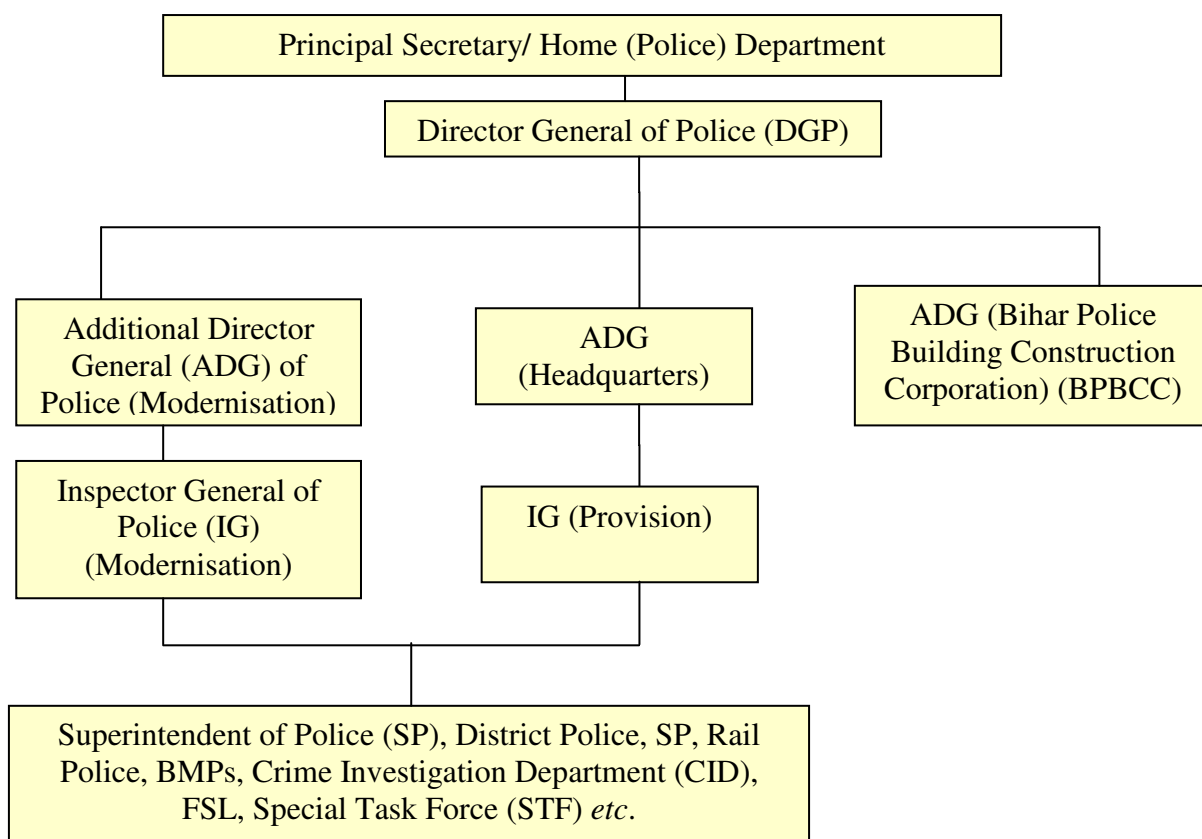


The scheme was earlier reviewed in 2006 and the findings were included in Audit Report (Civil) for the year March 2006. The report was pending for discussion before Public Accounts Committee till date (November 2016). However, to assess the progress made in implementation of MPF, this audit was conducted.

### 3.3.2 Organisational structure

The Principal Secretary, Home (Police) Department (Department), GoB was responsible for overall implementation of MPF in the State. Further, the authorities responsible for implementation of the MPF from department to district level are given in the **Chart no. - 3.3.2**:

**Chart no. - 3.3.2**  
**Organisational set-up for implementation of MPF**



(Source: Information furnished by I.G, Provision)

Besides, there was a State Level Empowered Committee (SLEC) under the chairmanship of the Chief Secretary of the State to monitor the implementation of MPF and construction works were executed by BPBCC<sup>51</sup>.

### 3.3.3 Scope and methodology of audit

The audit of MPF for the period 2011-16 was conducted during April to July 2016 through test-check of records of the offices under Principal Secretary, Home (Police) Department, DGP, ADG (Modernisation), IG (Provision) and Director (FSL). Besides, records relating to implementation of the scheme in

<sup>51</sup> BPBCC was established in June 1974 under Company Act 1956 for construction of various residential and non-residential police buildings in the State

10<sup>52</sup> out of 40 district police offices (the selection of district police offices was done on Probability Proportion to Size without Replacement method), four BMP offices<sup>53</sup> situated in these districts, FSL, Patna and Police Training Centre, Nathnagar, Bhagalpur were test-checked during audit. Further, information was collected from BPBCC through questionnaire only regarding construction of buildings.

The audit methodology consisted of document analysis, collection of information through questionnaires and joint physical verification.

### **Audit Findings**

Significant audit findings noticed in course of audit of MPF are discussed in the succeeding paragraphs:

#### **3.3.4 Planning**

The scheme guidelines of MPF recommend that a perspective plan should be prepared which would incorporate *inter alia* an equipment acquisition plan for five years. This plan will also identify and analyse the gaps in various components under MPF and in conjunction with the Bureau of Police Research and Development (BPR&D) norms to arrive at the requirement for the State Police Force covered under the scheme. It was also recommended that a decentralised, evidence based bottom-up planning approach with adequate flexibility should be made the core of budgeting. The GoB was also to submit Annual Action Plan (AAP) each year to GoI by December. The AAP was to be prepared by the IG (Provision) after taking inputs from districts and submitted to the Home Department for its approval in the SLEC. After getting approval from the SLEC, AAP was to be submitted to the Ministry of Home Affairs (MHA) for approval.

**The planning was not in accordance with the directives mentioned in MPF guidelines and the Department could not identify and prioritise the requirements of State police infrastructure through its plans.**

- During scrutiny of records of the IG (Provision) and the Department, it was observed that the perspective plan for the period 2012-16 was prepared and submitted to the MHA (August 2011). However, the approval of submitted perspective plan was not received from the MHA and no further correspondence was made between the Department and the MHA regarding its approval.
- It was further observed that prepared AAPs were not based on proper aggregation of inputs from its units (*i.e.* 40 District Police Offices, four Rail Police District Offices and four BMP Offices *etc.*) though six out of 10 test-checked districts submitted their annual requirement proposals. This resulted in shortages against requirement under mobility, weaponry, FSL as discussed in succeeding **paragraphs 3.3.6.2, 3.3.6.3 and 3.3.6.4.**
- Besides, the preparation and approval of AAPs were delayed at Department as well as SLEC level. Consequently, final submission to the MHA was delayed. The details of submission and approval of AAP during 2011-16 are given in the **Table no. - 3.3.1:**

<sup>52</sup> Begusarai, Bhagalpur, Chapara, Darbhanga, Kaimur, Madhubani, Muzaffarpur, Nalanda, W. Champaran and Patna

<sup>53</sup> BMP-5, Patna; BMP-6, Muzaffarpur; BMP-8, Begusarai; BMP-13, Darbhanga

**Table no. - 3.3.1**  
**Details of delay in submission of AAPs at various stages**

Year	Actual date of submission of AAP to Department	Date of approval by SLEC	Date of submission to MHA	Date of approval by MHA	Delay (in month) in submission to the MHA from the due date (31 December)
2011-12	16/3/2011	13/4/2011	11/5/2011	2/01/2012	4
2012-13	25/4/2012	31/5/2012	13/6/2012	27/6/2012	6
2013-14	11/6/2013	26/6/2013	12/7/2013	5/8/2013	7
2014-15	26/5/2014	18/6/2014	25/6/2014	3/7/2014	6
2015-16	8/4/2015	15/5/2015	4/6/2015	30/6/2015	5

(Source: Records of Home (Police) Department)

It was evident from the **Table no. - 3.3.1** that delay in submission of AAPs by the Department resulted in cascading delay in its approval by the MHA. As a result, Department did not get ample time to spend the scheme funds within the year and funds remained unspent as discussed in **paragraph 3.3.5**.

The above facts indicate that planning was not in accordance with the directives mentioned in MPF guidelines and the Department could not identify and prioritise the requirements of State police infrastructure through its plans. As a result, the identified deficiencies in various aspects of police establishments like office buildings, mobility, FSL and weaponry could not be addressed.

The Department while accepting (November 2016) the recommendation did not offer any comments on the audit observation. Later during exit conference, the Principal Secretary instructed the respective officials to adhere to the schedule of submission of annual plan with proper aggregation of inputs from its units.

**Recommendation**

**Department should prepare annual plans in a timely manner after taking inputs from the district level units to assess the actual requirements on the basis of realistic data.**

**3.3.5 Financial management**

The ratio of the funding between GoI and State Government under the MPF was 75:25 for the year 2011-12 and thereafter 60:40 for each year of 2012-16. After approval of the AAP by the State Government, GoI released its share to the State Governments and to Ordnance Factories Boards (OFBs) for supply of goods (*i.e.* arms and ammunition). The funds intended for construction activity were directly released to BPBCC. The State share (40 *per cent*) was released by the State Government through the budgetary mechanism.

During scrutiny of records relating to MPF in the office of IG (Provision), it was found that as against approved plan of ₹473.26 crore during 2011-16, only ₹261.48 crore (55 *per cent*) was received under the MPF as presented in **Table no. - 3.3.2:**

**Table no. – 3.3.2**  
**Position of receipt and utilisation of funds during 2011-16**

(₹in crore)

Year	Approved plan		Unspent balance at the beginning of the year	Funds received				Total available funds	Expenditure during year	Unspent balance at the end of the year
	Central	State		Central share		State share	Total			
				Amount	Goods					
2011-12	45.97	11.49	82.74	24.80	3.70	11.49	39.99	122.72	25.26	97.47
2012-13	76.40	51.94	97.47	13.49	1.54	10.02	25.05	122.52	15.65	106.87
2013-14	79.29	52.86	106.87	51.31	4.68	34.21	90.20	197.07	33.92	163.15
2014-15	67.70	44.91	163.15	45.88	3.20	30.59	79.67	242.82	10.37	232.45
2015-16	25.62	17.08	232.45	23.12	3.45	0.00	26.57	259.02	67.79	191.23
<b>Total</b>	<b>294.98</b>	<b>178.28</b>		<b>158.60</b>	<b>16.57</b>	<b>86.31</b>	<b>261.48</b>		<b>152.99</b>	

(Source: Information furnished by IG, Provision)

Analysis of the **Table no. - 3.3.2** revealed that:

- As against the total approved Central allocation of ₹294.98 crore, only ₹175.17 crore (59 per cent) was received during 2011-16; and
- The State Government did not spend the available funds due to delay in procurement process and slow pace of civil works.

State Government was deprived of Central share of ₹119.82 crore due to slow pace of expenditure.

Short receipt of Central share of ₹119.82 crore was attributable to delay in release of matching State share and slow pace of utilisation of funds by the State Government as discussed in succeeding paragraphs.

### 3.3.5.1 Delayed release of matching State share

According to MPF guidelines, MHA provides funds to various States normally in two-three instalments and States are to provide matching contribution for the funds released. Without release of the State share, the balance 50 per cent of the assistance for the year from the Centre is not released.

State share contribution was released by the Department after three to 36 months from the receipt of Central share.

Scrutiny of records of the IG (Provision) disclosed that the State share contribution was released by the Department after three months to three years from the receipt of Central share as shown in **Table no. - 3.3.3**:

**Table no. - 3.3.3**  
**Release of Central and State share**

(₹in crore)

Year	Central share		Matching State share		Delay in release of matching share (Period in months)
	Amount	Date of release	Amount	Date of release	
2011-12	24.27	2/1/2012	6.07	29/3/2012	03
			5.42	30/3/2012	03
2012-13	12.49	27/2/2013	9.35	14/2/2014	12
	1.00	26/3/2013	0.67	17/3/2016	36
2013-14	51.31	18/12/2013	31.21	24/10/2014	10
			3.00	5/1/2016	25
2014-15	42.10	5/8/2014	28.07	4/1/2016	17
	3.78	17/3/2015	2.52	1/9/2015	06
2015-16	18.02	4/3/2016	Not released		-
	5.10	16/3/2016	Not released		-

(Source: Information provided by IG, Provision)

From the **Table no. - 3.3.3**, it was evident that maximum delay of three years occurred in release of State share of 2012-13. Resultantly, the second/final instalment of Central share was not received.

During exit conference, the Principal Secretary assured (November 2016) that timely release of matching share would be ensured in future.

### 3.3.5.2 Delay in utilisation of funds

The instruction of GoI (January 2012) stipulates that in case of any unspent balance of more than one previous financial year, the State Government would be deprived of the entire allocation made to it from the Centre under MPF.

During scrutiny of records of IG (Provision), it was observed that there were unspent balances of more than one year during each financial year of 2011-16 as shown in **Table no. - 3.3.4**:

**Table no. - 3.3.4**  
**Details of more than one year old unspent balances**

(₹ in crore)

Year	Total funds received	Expenditure within the same financial year	Expenditure within next one financial year	Expenditure within next two financial years	Expenditure after two or more financial years	Unspent balances
1	2	3	4	5	6	7
2011-12	39.99	0.00	7.59	13.89	10.34	8.17
2012-13	25.05	0.00	6.86	0.08	4.51	14.05
2013-14	90.20	0.00	6.05	19.93	0.00	64.22
2014-15	79.67	3.20	0.00	0.00	0.00	76.47
2015-16	26.57	3.45	0.00	0.00	0.00	23.12
<b>Total (per cent)</b>	<b>261.48</b>	<b>6.65 (2)</b>	<b>20.50 (8)</b>	<b>33.90 (13)</b>	<b>14.84 (6)</b>	<b>186.04 (71)</b>

(Source: Information provided by IG, Provision)

From the **Table no. - 3.3.4** it was evident that only 10 per cent of funds could be spent during the same and next financial year while 19 per cent of funds were spent in next two financial years from their receipt and 71 per cent of the funds remained unspent. The funds remained unspent due to delay in finalisation of tender for procurement and slow pace of work in constructions. As a result, the amount of Central share in approved plan was curtailed. This indicates that the Department was not able to utilise available funds.

In reply, the Department admitted (November 2016) the observation and during exit conference, the Principal Secretary assured that steps would be taken to gradually expedite the expenditure process.

### 3.3.5.3 Submission of incorrect Utilisation Certificates

As per MPF guidelines, funds released to BPBCC should be treated as advances and considered as expenditure only on receipt of statement of expenditure /Utilisation Certificates and charged to expenditure based on the settlement of advances.

During verification of Utilisation Certificates for the period up to 2014-15, it was noticed that different figures of expenditure were reported by the GoB

and the BPBCC. As per UCs submitted by GoB, the unspent balance under plan head was ₹134.39 crore whereas it was found to be ₹146.25 crore as per information furnished by BPBCC. The inaccurate capture of expenditure data was indicative of inadequate accounting controls.

The Department replied that as per practice, released funds were treated as spent and in light of audit observation, it would be based on the UCs received from the BPBCC.

### **Recommendation**

***Optimum utilisation of allocated funds as per the approved annual plan should be ensured to obtain complete Central assistance.***

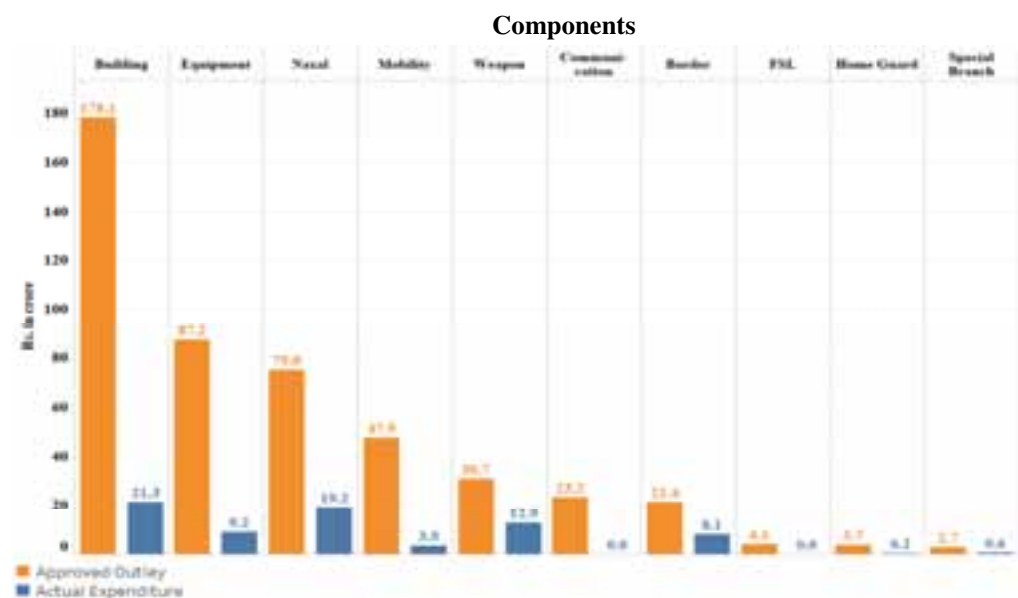
### **3.3.6 Implementation of components of scheme**

Apart from civil works for strengthening of infrastructural buildings, police stations *etc.*, as per scheme guidelines, high priority should be given to procurement of goods and effective management of supplies for successful implementation of all components of the MPF. According to BPR&D norms, average time period required for the complete procurement cycle is usually 12 to 18 months which needs to be compressed. Hence, the process is required to be initiated well in advance and the procurement guidelines have to ensure that necessary supplies are available for the project at right time, in right quantity, of right quality, at the right place, and at right cost. Any problem encountered with the procurement and distribution over the last few years should be taken into account and analysed.

- Scrutiny of records relating to implementation of different components under the scheme disclosed that out of a total approved plan of ₹473.26 crore for 2011-16, amount of ₹261.48 crore only was allocated by Home (Police) Department for MPF. This was due to availability of balance funds with BPBCC and delay in procurement. The utilisation of funds of MPF is as shown in **Chart no. - 3.3.3**.

**Chart no. - 3.3.3**

### **Component-wise approved outlay and expenditure**



(Source: Information received from IG, Provision)



It may be seen from **Chart no. - 3.3.3** that under various components, the highest expenditure as per approved plan was in procurement of weapons whereas there was negligible expenditure under purchase of communication equipment, Home Guard and FSL (Naxal and Border component was excluded from the scheme from 2013-14). The Department did not prepare any priority mechanism for procurement. As a result, Department could not get optimum benefit of strengthening of the State police forces from MPF.

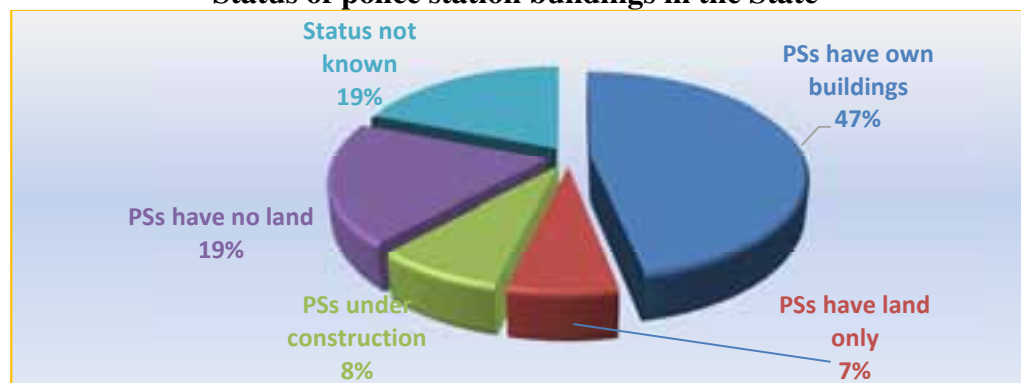
**Delayed purchase procedure resulted in extra expenditure of ₹10.94 crore.**

Further scrutiny of AAPs of 2011-16 showed that total 285<sup>54</sup> types of items for procurement were approved under different components. However, only 124 types of items were purchased during 2011-16 and further verification of records relating to 22 types (containing total no. 166) of purchased items disclosed that due to delayed purchase procedure, items were purchased after lapse of one to 12 years from its sanctioned year. As a result, not only extra expenditure of ₹10.94 crore incurred against per unit cost, as approved in AAPs (**Appendix-3.3.1**), the procured number of items were also reduced from 166 to only 115. The delay in procurement was mainly attributed to the condition of exhibition of equipment, rejection of technical bid and advertisement not made in the Indian Trade Journal (ITJ) etc. Instances of irregularities noticed in purchase procedures are discussed in its respective components in succeeding **paragraphs 3.3.6.2 and 3.3.6.3**.

### 3.3.6.1 Construction of buildings/police stations and housings

According to MPF guidelines, priority should be given to the construction sector. The buildings proposed for construction were mostly connected with providing well-secured police station buildings, barracks and housing to staff. However, information provided by IG (Provision) in June 2016 disclosed that only 499 (47 per cent) out of 1,064 police stations (PS) of the State were running in their own buildings. The status of buildings of PSs in the State is given in the **Chart no. - 3.3.4**:

**Chart no. - 3.3.4**  
**Status of police station buildings in the State**



(Source: Information provided by IG, Provision)

Scrutiny of records of IG (Provision), disclosed that construction of 103 PSs (i.e. 85 naxal PSs, 17 PSs and one out post) were approved under AAPs

<sup>54</sup> Naxal-40, Border-10, Weapon-27, Equipment-129, Mobility-29, Special Branch-5, Communication-25, Home Guard-13, and FSL-7.

Out of proposed construction of 218 units (PSs, barracks and buildings etc.) at ₹249.33 crore, only 77 units (35 per cent) could be completed at a cost of ₹31.07 crore and the construction of remaining 144 units could not be completed due to slow pace of work, delayed receipt of funds, lack of required land, delay in finalisation of tender process etc.

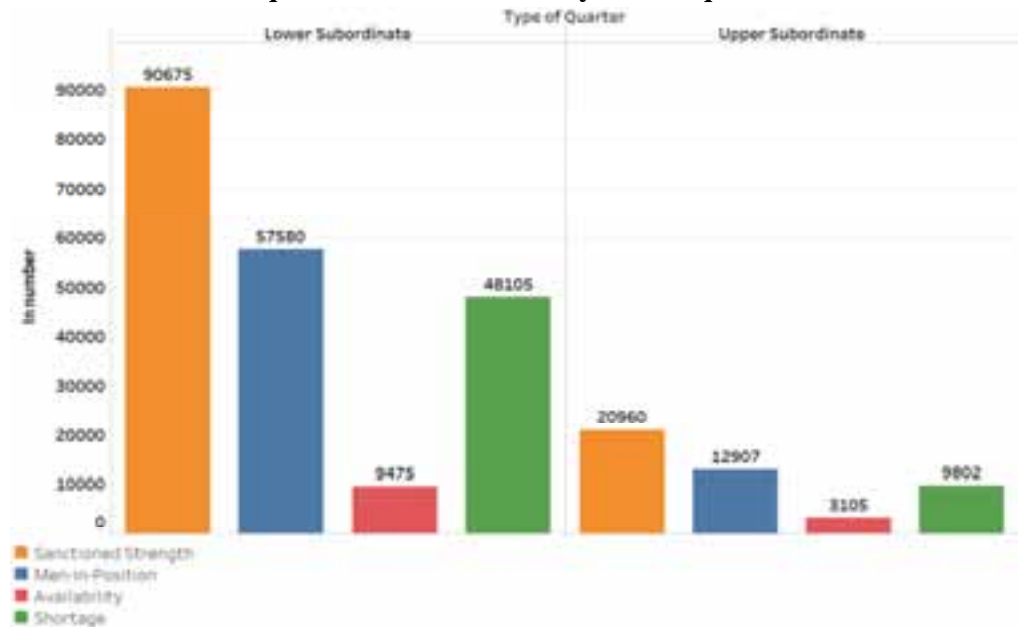
(2011-16). However, only 56 out of 85 Naxal PSs could be completed by March 2016. It was further observed that BPBCC had received ₹169.59 crore against sanctioned amount of ₹249.33 crore for construction of 218 PSs, barracks and buildings etc. But, the BPBCC did spend only ₹31.07 crore (only 12 per cent) and completed construction in only 77 works (only 35 per cent) including 56 Naxal PSs, 19 quarters, one barrack and one water point during 2011-16 (*Appendix-3.3.2*). The main reasons for works remaining incomplete were slow pace of work, delayed receipt of funds, lack of required land, delay in finalisation of tender process etc. Thus, the funds received for buildings were not utilised by the BPBCC resulting in inadequate infrastructure for the police force.



*Doriganj PS under Saran police district is running in a dilapidated shed*

Further, the review committee of MHA recommended to provide cent per cent accommodation for all police personnel. The status of requirement and availability of subordinate staff quarter is given in **Chart no. - 3.3.5**:

**Chart no. - 3.3.5**  
**Requirement and availability of staff quarters**



(Source: Information provided by IG, Provision)

From the **Chart no. - 3.3.5**, it was evident that shortage under Upper/Lower Subordinate categories as per men-in-position was 76 and 83 per cent respectively.

Further, in nine selected police districts, only 152 out to 310 PSs were running in good condition buildings.

During exit conference, the Principal Secretary instructed (November 2016) the respective officials of the BPBCC to improve the situation with efficient implementation.

**Recommendation**

**The pace of construction of buildings for police stations, barracks and other houses should be speeded up to meet the requirement.**

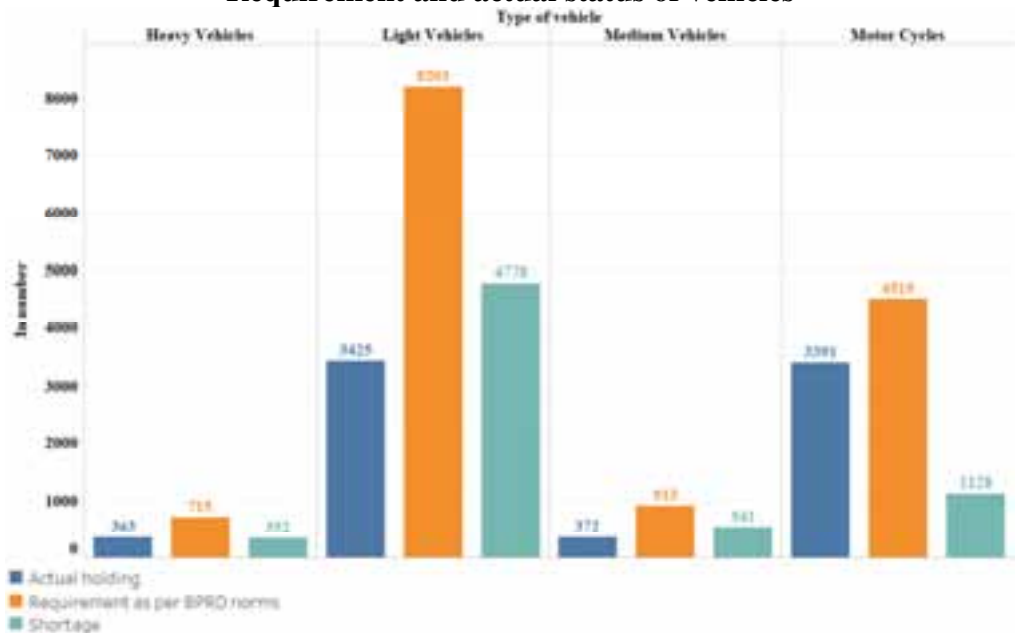
**3.3.6.2 Mobility of police force**

Mobility is measured in terms of the ability of the entire strength of a police unit to move at once. It is directly linked to the performance of police. Quick response in real time during law and order situations helps in a significant way to preserve the precious lives of people and to protect public and private property besides being a reliable indicator of police performance. Further, GoI advised (March 2009) the State Governments to acquire more motor cycles for police and less number of jeeps as motor cycles give strength to the beat constables.

The Department procured 531 vehicles only out of 2,160 proposed.

During scrutiny of records of IG (Provision), it was observed that though 29 types of 2,160 vehicles were proposed for procurement in AAPs 2011-16, only seven types of 531 vehicles were procured (**Appendix-3.3.3**). It was also observed that the Department procured only 262 motorcycles (27 per cent) against the proposed 980. The requirement of vehicles in the State according to the norms of BPR&D and actual status of vehicles with Department is shown in **Chart no. - 3.3.6**:

**Chart no. - 3.3.6  
Requirement and actual status of vehicles**



(Source: Information provided by IG, Provision)

Further, scrutiny of records in ten police districts and four BMPs disclosed that there was shortage of vehicles as these offices had 1,701 vehicles only (excluding 354 off-road vehicles) against 2,519 vehicles needed (*Appendix-3.3.4*).

On being asked, the Department stated (November 2016) that reduced release of Central share due to unspent balance of previous year resulted in lesser procurement. During exit conference, Principal Secretary assured that corrective steps would be taken to improve the situation in future.

Instances of delayed purchases resulting in extra avoidable expenditure were noticed in two instances discussed as under:

- Four Anti Land Mines Vehicles (ALMV) at ₹72.40 lakh per unit were to be purchased for which ₹2.86 crore was sanctioned (September 2010) by the Department on the basis of invoice submitted by the respective ordnance factory. But, the Department took three years between September 2010 to May 2014 to take a decision for procurement of vehicles either through ordnance factory or inviting open tender. However, after inordinate delay in finalisation of purchase procedure, these ALMVs were purchased in 2014-15 after spending ₹4.67 crore, from the same ordnance factory which had submitted the first invoice. Thus, due to delay in taking appropriate decision for over three years resulted in avoidable expenditure of ₹1.81 crore.
- Five cranes of three ton capacity (two at ₹9.5 lakh in 2008-09 and three at ₹15 lakh in 2011-12) were sanctioned under MPF. However, two cranes having capacity to lift only 850 kgs were purchased at ₹20.20 lakh each (June 2014) without changing the specifications in the tender documents and not mentioning any reasons during the purchase procedure.

During exit conference, the Principal Secretary instructed (November 2016) the respective officials to review the cases and take due care in future.

#### **Recommendation**

*In order to improve the mobility of the police force, adequate number of vehicles as per BPR&D norms should be provided to police stations and delay in procurement process should be minimised.*

#### **3.3.6.3 Modern weaponry and equipment**

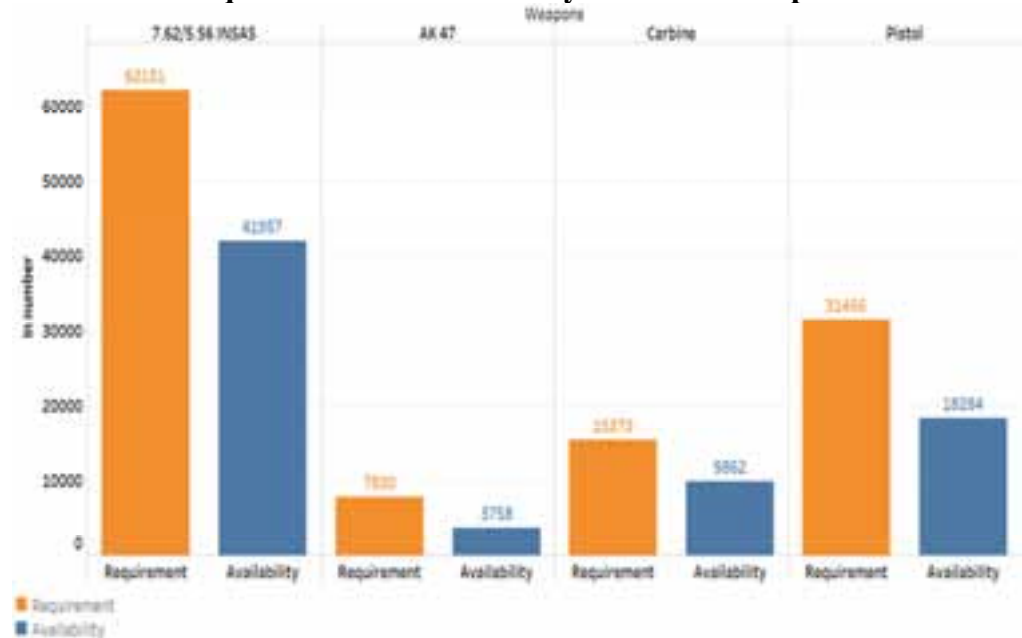
During 2011-16, the Department procured modern weapons through both State plan and MPF. Under MPF, weapons were procured through OFBs for which Central share was directly transferred to OFBs. However, the Department did not provide the segregated figures of requisitions for weapons in MPF (exclusively). Therefore, despite release of Central share amounting to ₹16.57 crore to OFB, the procurements made for MPF could not be ascertained in audit. However, it was observed that weaponry valuing ₹49.61 crore was not received from the OFBs though the amount was paid in advance during 2007-15.

**Delay in finalisation of procurement procedure resulted in avoidable expenditure of ₹1.81 crore.**

**Weaponry valuing ₹ 49.61 crore was not received from OFBs though the amount was paid in advance.**

Further, scrutiny of records of IG (Provision) disclosed that the State did not have adequate numbers of weapons. A comparison of requirement and availability of weapons is given in the **Chart no. - 3.3.7**:

**Chart no. - 3.3.7**  
**Requirement and availability of modern weapons**



(Source: Information provided by IG, Provision)

The **Chart no. – 3.3.7** shows that there was substantive shortage in each category of modern weapons *i.e.* 33 per cent in INSAS rifles, 42 per cent in Pistol, 36 per cent in Carbine and 52 per cent in AK 47.

Further, it was observed in 10 selected police districts and four BMPs that the availability of modern weapons was only 59 per cent against the requirement and despite directions of MHA (January 2012) to phase out .303 rifles, they were still in use and the ratio of availability of .303 rifles against modern weapon was 46:54.

During exit conference, the Principal Secretary stated that they were purchasing modern weapons under MPF as well as State plan and .303 rifles were being used by Home Guards. The reply was not acceptable as the gap between requirement and availability could not be minimised despite availability of MPF funds.

***Injudicious expenditure on purchase of equipment***

During verification of records relating to purchase of two equipment, (portable x-ray scanner machine and video spectral comparator) irregularities noticed are discussed below:

- The IG (Provision) procured (July 2013) only one portable x-ray scanner machine against requirement of 12 machines at the rate of ₹29.50 lakh each from the finalised first tender (March 2011) and invited second tender (June 2011) for the same equipment after two months. However as per condition of first tender, supply order for number and quantity of the machines could be increased or

Due to injudicious decision extra expenditure of ₹1.16 crore was incurred.

decreased. Further, no procurement was made from second tender with no reason and a third tender was invited (November 2011). The tender was finalised (December 2011) with higher rates of ₹39.16 lakh each from the sister agency of the earlier selected agency through first tender and procurement of 12 portable x-ray scanner machines were made (February 2014). Thus, the Department did not utilise the condition of first tender regarding subsequent increase in quantity of machine and finalised the third tender with sister agency of the supplier with higher rates. This imprudent decision led to finalisation of procurement at higher prices and injudicious expenditure of ₹1.16 crore<sup>55</sup>.

- For Basic Video Spectral Comparator, ₹15 lakh was sanctioned in 2007-08. The tender of M/s Shiva global technologies, Delhi was finalised at ₹34 lakh inclusive of all taxes on February 2011. However, instead of executing an agreement, the firm demanded sale tax and custom duty exemption in excess of the value of the goods. Further, the firm was ready to supply the goods only after providing the custom exemption certificate. But the Department did not consider the proposal. Instead of initiating action to blacklist the firm for not supplying the goods, the Department purchased goods valued at ₹59.75 lakh in September 2013.

During exit conference, the Principal Secretary instructed (November 2016) the respective officials to review the case and take due care in future.

#### **Recommendations**

##### **IG (Provision) should:**

- *coordinate with OFBs to ensure obtaining outstanding weaponries for minimising the gap of availabilities against the requirements; and*
- *procure all the items timely and in accordance with the requirement.*

#### **3.3.6.4 Forensic Science Laboratory**

Forensic Science is an efficient and essential enabler in the dispensation of justice in criminal, civil, regulatory and social context. There are one Forensic Science Laboratory (FSL) and two Regional Forensic Science Laboratories (RFSL) in the State. At Patna, the FSL was functioning from a police barrack and one RFSL was functioning at Muzaffarpur while another at Bhagalpur was yet to be made functional. Besides, GoI also directed (September 2012) to strengthen FSL and RFSL by allocating suitable funds and making provision for acquisition of hi-tech equipment in the modernisation plan.

The proposal for strengthening of FSL was not submitted by the Director, FSL during 2011-15.

Scrutiny of records of IG (Provision) disclosed that FSL was not given due importance in AAPs and no proposals were made during 2011-15. Later ₹4.06 crore was approved under AAP in 2015-16 which was only 10 per cent of the approved outlay of that year. However, that funds was also not spent during 2015-16, as the Central share was received in March 2016. The

<sup>55</sup> Rate in first finalised tender- ₹29.50 lakh/machine, rate in third finalised tender- ₹39.16 lakh. Injudicious expenditure = (₹39.16 lakh- ₹29.50 lakh) × 12 units= ₹115.92 lakh or ₹1.16 crore).



outcomes of the analysis of status of FSL including RFSLs are discussed below:

### ***Ineffective Governing body***

The MHA had allocated (March 2010) ₹four crore for establishment of four<sup>56</sup> District Mobile Forensic Units (DMFU) in the State and provided ₹1.64 crore in October 2011. According to conditions of MHA, the State Government had to form a Forensic Science Governing body and submit utilisation of the funds after every six months to receive next instalment. It was observed that the said body was constituted in July 2012 and in the meantime the received funds were given (October 2011) to Bihar State Electronic Development Corporation. However, the Governing body did not pursue the work and the same amount was still lying with Corporation till date of audit (July 2016). Since utilisation confirmation could not be sent to the MHA, remaining funds were not received and DMFUs could not be constructed in the earmarked districts.

In reply the Department stated (November 2016) that efforts are being made to organise the meeting of said Governing body to expedite the matter. It was further stated that proper allocations would be made under this component in future plan.

### ***Shortage of equipment***

**There was substantive shortage in equipment against the requirement of FSL.**

The Additional Director General (Modernisation) had ascertained shortage of 19 types of equipment out of required 39 in FSL, Patna in July 2014 (*Appendix-3.3.5*). However, these equipment could not be procured till date of audit due to paucity of funds. Further, two out of available four Polygraph machines remained idle since 2010-11 as four machines were purchased and made available to the FSL by the IG (Provision) against the requirement submitted by Director, FSL Patna for purchase of two polygraph machines. The Director also stated that machines were used by scientist of other section and proposal for post creation was submitted.

Further, at RFSL, Nathnagar, Bhagalpur apart from Mobile Forensic van, no other equipment was available and newly constructed three storied building of RFSL was being used as IG office.

In reply, the Department stated (November 2016) that purchase of various high-tech machinery/equipment was under process.

### ***Shortage of manpower***

**Against the total sanctioned strength of 314 officials, only 66 were posted in FSL.**

It was observed that there was acute shortage of manpower as against the total sanctioned strength of 314 officials of different posts in FSL (including RFSL), only 66 officials were posted. Again, it was noticed that Histopathology, Cyber, Polygraph and DNA divisions started functioning with deputation of other division's staff. However, no appointment was made in these divisions (May 2016) and posts were sanctioned only for DNA divisions.

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<sup>56</sup>

*Bhagalpur, East Champaran, Patna and Purnea*

For analysis of received cases, no time frame was fixed in different divisions of the FSL. In DNA division, 103 cases were pending for analysis in April 2016 which included 21 cases of more than three years old. Similarly, in Ballistic division cases were pending since August 2013 in absence of Test Fired Shell/Bullet. Further, 443 exhibits of Viscera were pending in Toxicology division for analysis as the post of Viscera Cutter was vacant.



*The exhibits of Viscera lying on the roof of FSL, Patna*

Thus, the pendency of various tests had been a major constraint in completing investigation and delaying respective judiciary process.

In reply, the Department while accepting the shortage of required manpower stated (November 2016) that the process of recruitment was started.

#### ***Recommendation***

***FSL should be strengthened in terms of equipment, manpower and its coverage at State level with establishing RFSL, DFMUs as proposed to aid scientific investigation of crime.***

#### **3.3.6.5 Training**

Training is essential for any police force for all round development and regular up-gradation of their professional and physical skill and ensuring their preparedness in executing their duties. As per BPR&D norms, training aid equipment such as gym equipment, firing target, global positioning system, smart board, driving simulator, crime scene investigation kit, communication system, forensic kit were shortlisted which should be available at each centre.

During scrutiny of records in five selected district police offices (*i.e.* Bettiah, Chapra, Darbhanga, Muzaffarpur and Patna) and CTS Nathnagar, it was found that none of the equipment was available at their training centres. In CTS Nathnagar, out of 12 classrooms, only five rooms were used as classrooms and remaining rooms were being used for accommodation of Law instructor/BPA trainees. Further scrutiny of records of the Constable Training School, Nathnagar (CTS) at Bhagalpur disclosed that despite having three firing simulators, only one simulator was being used at a time due to

**Required equipment for training was not found in five selected district police offices and CTS Nathnagar.**

availability of one firing weapon. Thus, due to shortage of two firing arms, the three simulators could not be used in their full capacity at a time and two simulators remain idle. These facts indicated that required infrastructure for training was not available in the State.

During exit conference, the Principal Secretary assured that adequate consideration to the training component would be given in future plan.

### **3.3.7 Monitoring and supervision**

Monitoring and supervision plays a vital role in the success of any programme. The progress of implementation of approved annual plans was to be monitored by the SLEC.

Scrutiny of records of Department disclosed that SLEC could hold only 11 against required 60 meetings during 2011-16 to monitor the implementation of the scheme. Resultantly, the construction, procurement and other aspects of the scheme discussed above were delayed despite availability of funds. Besides, evaluation of the scheme was not conducted by any internal/external agencies.

During exit conference, the Principal Secretary accepted (November 2016) the requirement of scheduled SLEC meeting and also stressed the need of improvement at both end *i.e.* police Headquarters and BPBCC.

#### **3.3.7.1 Annual physical verification of created assets**

Further, for proper utilisation of funds, it is necessary that the created assets not only serve the intended purpose but their indenting and physical verification should also be done periodically.

Scrutiny of records of Department disclosed that register of fixed assets were not maintained and annual physical verification of assets created under MPF was never done. There was no data available regarding condition and workability of assets created under MPF. As a result, unused assets remained un-noticed and lying idle in test-checked districts as given below:-

- Under the scheme, 53 sets of CCTV camera with LCD (worth ₹3.11 crore) were purchased in 2011-12 and provided to different units. However, during test-check, it was found that in 11 district units, nine set of CCTV cameras was not installed in eight districts (Begusarai, Bettiah, Bhabhua, Bhagalpur, BMP- 6, Darbhanga, Madhubani, Muzaffarpur and Nalanda) and was lying in the respective stores.
- The equipment used by Bomb squad such as Bomb Suit and Non Linear Junction Detector were provided in August 2012 and October 2015 respectively to units in Bhagalpur, Darbhanga and Muzaffarpur. But due to lack of training for operation, the equipment remained idle.

During exit conference, the Principal Secretary instructed (November 2016) to ensure the proper utilisation of created assets at district level with maintenance of physical asset register and annual physical verification.

**Recommendations**

- *Monitoring mechanism for implementation of MPF should be made effective both at SLEC and Department level.*
- *The Department should ensure utilisation of assets acquired and annual physical verification of assets.*
- *Asset register should be maintained in prescribed format.*

**3.3.8 Conclusion**

Despite introduction of the Modernisation of Police Force (MPF) scheme four and half decades ago, the State was still dependent upon the Central forces to maintain law and order in the State. This was due to deficient preparation of Annual Action Plan (AAP) for identifying and assessing the requirements of State police force according to norms of Bureau of Police Research and Development. Besides, the AAP was not based on inputs from the districts also.

Further, Department did not ensure optimum utilisation of MPF funds which resulted in shortage of buildings and vehicles for the forces. Adequate modern weaponry was also not available.

The Forensic Science Laboratories (FSL) component of the Scheme remained unattended as funds for improvement in FSL were not provided during 2011-16 and more than two year old cases remained pending for analysis.

The procurement procedure also suffered from injudicious/delayed decisions. Prescribed monitoring under the scheme was also not ensured as State level Empowered Committee could hold only 11 against 60 meetings.

There is, thus, a need for the State Government to review the implementation of various components of MPF and develop a time bound strategy for addressing the weaknesses.

## EDUCATION DEPARTMENT

### *3.4 Follow-up audit on Performance Audit of Secondary Education Programme*

#### **3.4.1 Introduction**

Secondary Education Programme covers children studying in class IX to XII (*i.e.* IX to X constitute the secondary stage whereas XI to XII is designated as higher secondary stage). A Performance Audit on 'Secondary Education Programme' for the period from 2005-06 to 2009-10 was conducted by this office during March to August 2010 and the findings were included in the Report of the Comptroller & Auditor General of India (Civil) for the year ended 31 March 2010, Government of Bihar (GoB). All the five recommendations made in the Performance Audit were accepted by the Education Department (ED). These recommendations were as follows:

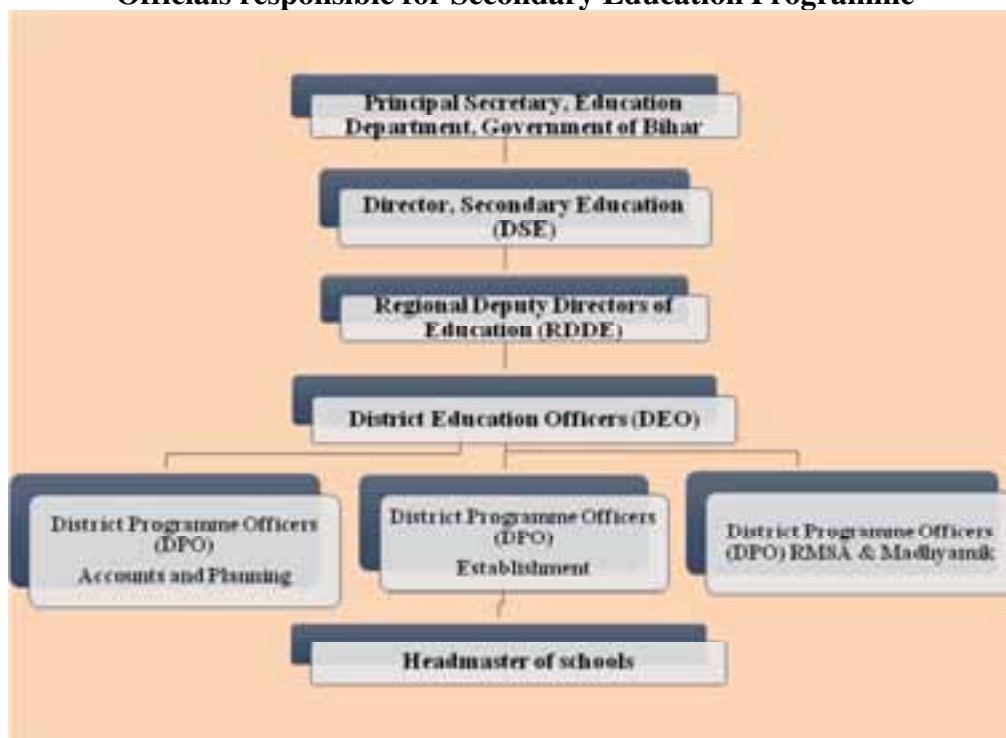
- The Department should take a fresh look at the planning process to ensure that a long term Strategic Plan and detailed Annual Plans are drawn up on the basis of reliable data regarding student population, infrastructure and manpower;
- Funding and financial management should be appropriate and relevant to the programme requirements;
- The required infrastructure, teaching aids and subject-wise teachers should be provided to the schools;
- Computer and vocational education should be given due importance; and
- An effective monitoring mechanism should be put in place and timely corrective measures should be taken.

The follow-up audit was intended to assess the progress made by the ED towards implementations of these accepted recommendations of the performance audit.

#### **3.4.2 Scope and methodology of follow up audit**

The Secondary Education Programme falls under the administrative control of the Principal Secretary of the ED, GoB. Other officials responsible for implementation of Secondary Education Programme in the State are given in the **Chart no. - 3.4.1:**

**Chart no. - 3.4.1**  
**Officials responsible for Secondary Education Programme**



(Source: Directorate of Secondary Education)

During the follow up audit, records of Director of Secondary Education (DSE) and Bihar *Madhyamik Shiksha Parishad*<sup>57</sup> (BMSP) were scrutinised at the State level. At the district level, records of District Programme Officers (Accounts & Planning, Establishment and *Rashtriya Madhyamik Shiksha Abhiyan* and *Madhyamik*) of 10<sup>58</sup> out of 38 districts were examined. The test-checked districts were the same as in earlier Performance Audit. In addition, records of 78 (**Appendix-3.4.1**) out of 1,667 secondary schools of selected districts (five *per cent* of secondary schools in each districts selected through Simple Random Sample without Replacement method) were also test-checked.

### 3.4.3 Compliance to recommendations accepted by the Department

The status of implementation of recommendations of the Performance Audit is given in succeeding paragraphs:

<sup>57</sup> Bihar *Madhyamik Shiksha Parishad* is an implementing agency of the programmes being run and executed under centrally sponsored scheme *Rashtriya Madhyamik Shiksha Abhiyan*

<sup>58</sup> Begusarai, Bhagalpur, Katihar, Muzaffarpur, Nalanda, Nawada, Saharsa, Samastipur, Saran and Vaishali



**3.4.3.1 Preparation of long term strategic plan and annual plan**

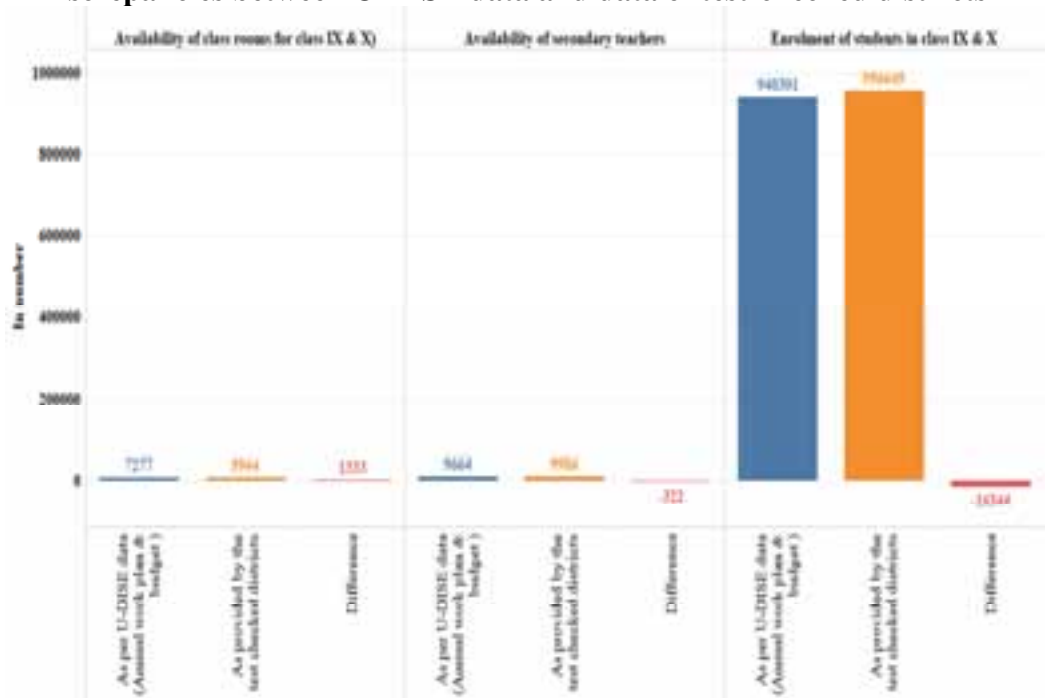
**Accepted recommendation 1:- The Department should take a fresh look at the planning process to ensure that a long term Strategic Plan and detailed Annual Plans are drawn up on the basis of reliable data regarding student population, infrastructure and manpower.**

**Preparation of Perspective Plan and Annual Plan**

During follow up audit, it was noticed that the ED prepared (2009) the Perspective Plan for the Secondary Education for the period 2009-22 with the help of BMSP. The framework for planning had been adopted on the basis of the results of the analysis of Secondary Education Management Information System (SEMIS) 2007-08 data. Further, it was also noticed that Annual Work Plan was being prepared from 2011-12 by BMSP on the basis of SEMIS and Unified District Information System for Education (U-DISE) data.

However, comparison of the U-DISE data and the data provided by the test-checked district offices for the period 2015-16 disclosed that data of both the sources were different from each other as shown in **Chart no. - 3.4.2:**

**Chart no. - 3.4.2  
Discrepancies between U-DISE data and data of test-checked districts**



(Source: Data provided by BMSP and districts)

**Chart no. - 3.4.2** indicated that there was difference of 16,344 students, 322 teachers and 1,333 class rooms between the data of U-DISE and test-checked district offices.

In reply, the Secretary, ED while accepting the audit observation stated (November 2016) that due to some fault in compilation work of U-DISE data capture format, difference occurred in the U-DISE data base. It was further stated that data of schools would be cross checked by linking it to AADHAR

number. Thus, it was evident that Annual Plans were still not being prepared by the ED on the basis of reliable data.

### ***Target of the Perspective Plan and achievement***

During follow up audit, it was noticed that targets were fixed in the Perspective Plan for expanding the Secondary Education. The important targets of the Perspective Plan and their achievement are discussed in the succeeding paragraphs:

#### ***Availability of physical facilities and staff***

As per Perspective Plan, availability of physical facilities, staff and supplies according to the standards prescribed in the *Rashtriya Madhyamik Shiksha Abhiyan* (RMSA) norms were to be ensured in all secondary schools of the State by 2017. Accordingly, pupil/teacher ratio of 30:1, pupil/classroom ratio of 30:1, adequate and fully equipped laboratories, computer rooms and libraries in all schools were to be ensured by the year 2017.

However, it was noticed in follow up audit that pupil teacher ratio and pupil-class room ratio in the State were 75:1 and 94:1 respectively, while 16 *per cent* of schools had computer education. Library facility was available in 26 *per cent* schools (March 2016) only.

#### ***Access to secondary schools***

The Perspective Plan stipulated availability and access to secondary schools to all girls and boys up to the age of 16 by 2015. However, it was noticed in follow up audit that 5.44 lakh girls and boys were enrolled for higher secondary education<sup>59</sup> in 2015-16 against projected population of children of age group 16-17 years, (34.71 lakh of girls and boys) in the State.

During exit conference, the Secretary, ED stated (November 2016) that though the construction of 200 Model Schools had been completed, these schools could not be made operational as the GoI did not finalise the policy for their functioning. The other reason for shortage in achieving the target was paucity of funds.

The target values (year wise) and achievement as of 31 March 2016 against major components were as indicated in **Table no. - 3.4.1:**

<sup>59</sup> As per RMSA Manual, the normal age group of the children in secondary classes is 14-15 whereas it is 16-17 for higher secondary classes.

**Table no. - 3.4.1  
Targets and achievement**

Sl. No.	Outcome indicators	Base line	Target		Achievement upto 2015-16	Remarks
		2007-08	2011-12	2016-17		
1	All Gram Panchayat to be covered with secondary schools ( in per cent)	75	90	100	65	35 per cent Gram Panchayat still to be covered with secondary schools.
2	Model Schools: 200 by 2012	None	230	NA	0	No progress in achievement of targets.
3	Upgradation of Middle Schools in Educationally Backward Blocks (EBBs)	None	1,500	6,000	3,185	Target for 2011-12 achieved
5	Girls Hostels in EBBs for Secondary Education	None	100	0	100	100 out of 292 sanctioned girls hostels were constructed and functional and 192 girls hostels were under construction.
6	Gross Enrolment Ratio (in per cent)	30.2	42.4	64	77	Target achieved
7	Transition rate between Middle to Secondary Level ( in per cent)	83	92	95	84	Even the target of 92 per cent to be achieved in 2011-12 was not achieved.
8	Retention (Survival Rate) at Secondary level ( in per cent)	95	99	99	100	Target achieved
9	Dropout rate at Secondary level will be reduced ( in per cent)	5	2.50	1	0	Target achieved

(Source: Annual Working Plan 2016-17 and data provided by BMSP) (NA= Not available)

It can be seen from the **Table no. - 3.4.1** that the Department did not achieve intended targets for reasons such as 35 per cent Gram Panchayat still to be covered with secondary schools, 192 girls hostel being under construction etc.

Thus, it was evident from the preceding paragraphs that though Department had prepared Perspective Plan, the targets set under plan were not achieved and consequently, the goals as envisaged for expanding of secondary education were not fulfilled.

#### **3.4.3.2 Financial management**

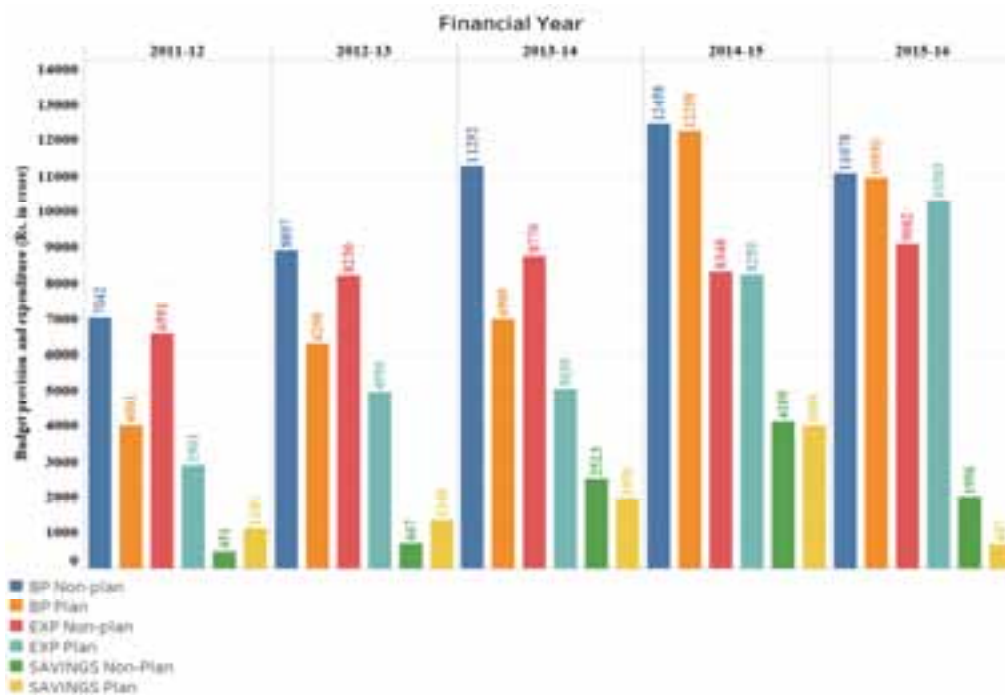
**Accepted recommendation 2:- Funding and financial management should be appropriate and relevant to the programme requirements.**

##### **Savings under budget heads**

It was observed during Performance Audit that preparation of budgets in the Department was unrealistic as savings of 51 per cent in Plan heads and 15 per cent in Non-plan heads were noticed during 2005-10.

During the follow up audit, it was observed that the Department could not improve its financial management during the period 2011-16. Details are given in the **Chart no. - 3.4.3:**

**Chart no. - 3.4.3**  
**Budget provision and expenditure**



(Source: Data provided by DSE)

The savings ranged between six and 33 *per cent* in both Plan as well as Non-plan heads of the Department. As the budget for components<sup>60</sup> were not based on the actual requirement of the districts, savings were incurred under Plan and Non-plan heads and allotted funds remained unutilised. Besides, delay in progress of construction works of new school buildings and additional classrooms also resulted in savings under Plan head. Similarly, two to 34 *per cent* and five to 12 *per cent* savings under Plan and Non-Plan heads respectively were also noticed in test-checked districts (**Appendix-3.4.2**).

During exit conference, the Secretary, ED assured (November 2016) that efforts would be taken to improve the situation in succeeding years.

### ***Reconciliation of expenditure***

As per Bihar Financial Rules, receipts/expenditure figures maintained in the Department are required to be reconciled on a monthly basis, with those maintained by the Accountant General (A&E). In case monthly reconciliation is not possible, the controlling officer has to depute an assistant to Accountant General (A&E) office every third month and on the closing of the financial year for this purpose.

During Performance Audit, it was noticed that the receipts and expenditure of the Department were not being reconciled with the books of the Accountant General (A&E). There were differences of ₹11,445 crore, ₹11,552 crore and

<sup>60</sup> Cycle scheme, Poshak scheme, Napkin scheme, Incentive scheme and non-plan head of establishment

₹14,298 crore between books of both offices during 2012-13, 2013-14 and 2014-15 respectively.

During exit conference, the Secretary, ED stated (November 2016) that a drive would be started for reconciliation of the receipts and expenditure figure with the books of the Accountant General (A&E). Thus, despite acceptance of recommendation, Department had yet to initiate steps to improve the issues relating to funding and financial management.

#### **3.4.3.3 School infrastructure, teaching aids and subject-wise teachers**

***Accepted recommendation 3:- The required infrastructure, teaching aids and subject-wise teachers should be provided to the schools.***

The Department decided (July 2013) to cover every *Gram Panchayat* of the State with a secondary school. For this purpose, some middle schools were also to be upgraded for Secondary Education and should be equipped with necessary infrastructure (15 rooms including eight class rooms) and teachers (minimum six secondary teachers).

Scrutiny of the records of BMSP disclosed that there was an overall increase of 79 *per cent* in enrolment of students in 2015-16 (28.88 lakh students) in 5,226 secondary schools of the State (as on March 2016) when compared with the enrolment in 2009-10 (16.16 lakh students). However, it was observed that 2,939 out of 8,429 *Gram Panchayats* did not have any secondary schools and only 2,289 middle schools were upgraded into secondary schools during the period 2009-16 (**Appendix-3.4.3**).

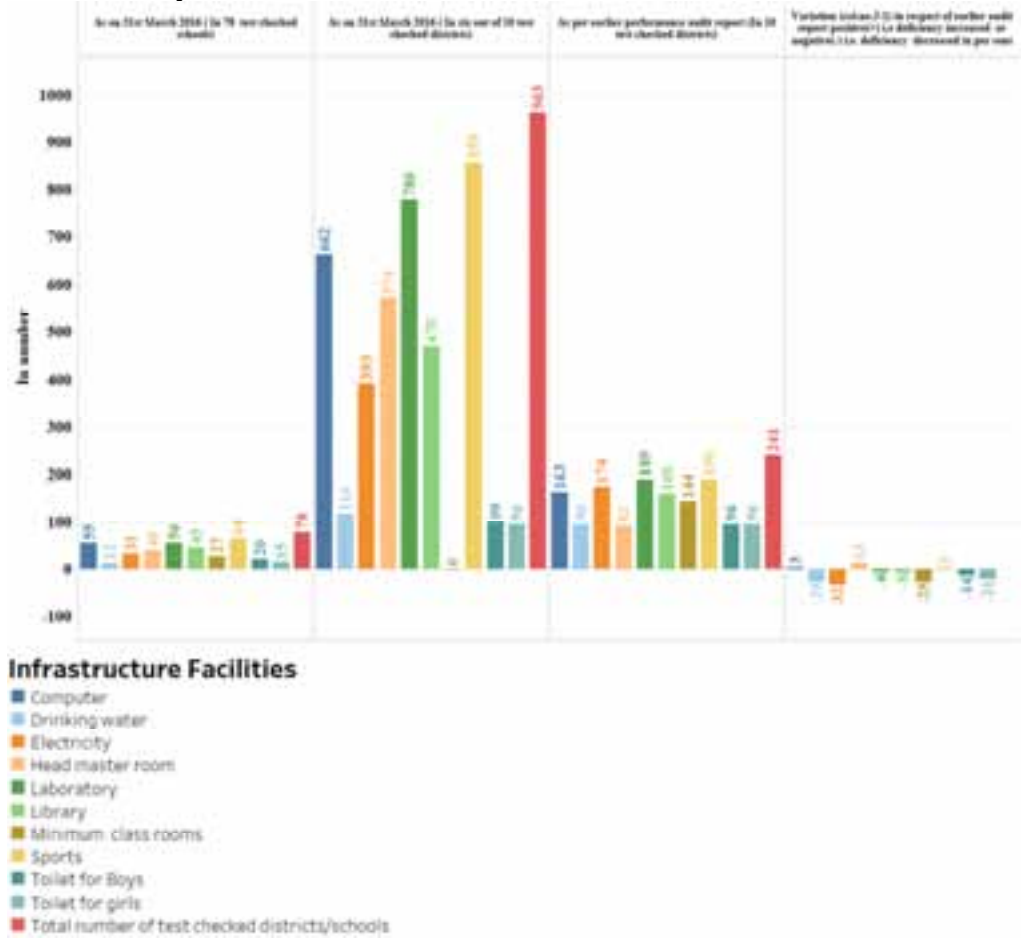
During exit conference, the Secretary, ED stated (November 2016) that identification work of middle schools to be upgraded to secondary school had been completed and step-wise implementation was being done and the position would be improved in future.

#### ***Availability of school infrastructure***

As per the norms specified in RMSA, each secondary school should have at least four classrooms (*i.e.* one class room for every 30 students) excluding the laboratory and library. In absence of adequate infrastructural facilities, the students were deprived of proper educational facilities and environment in the schools.

A comparison of infrastructural facilities in the test-checked districts and schools between Performance Audit and follow up audit is shown in the **Chart no. - 3.4.4:**

**Chart no. - 3.4.4**  
**Availability of infrastructural facilities in test-checked districts/schools**



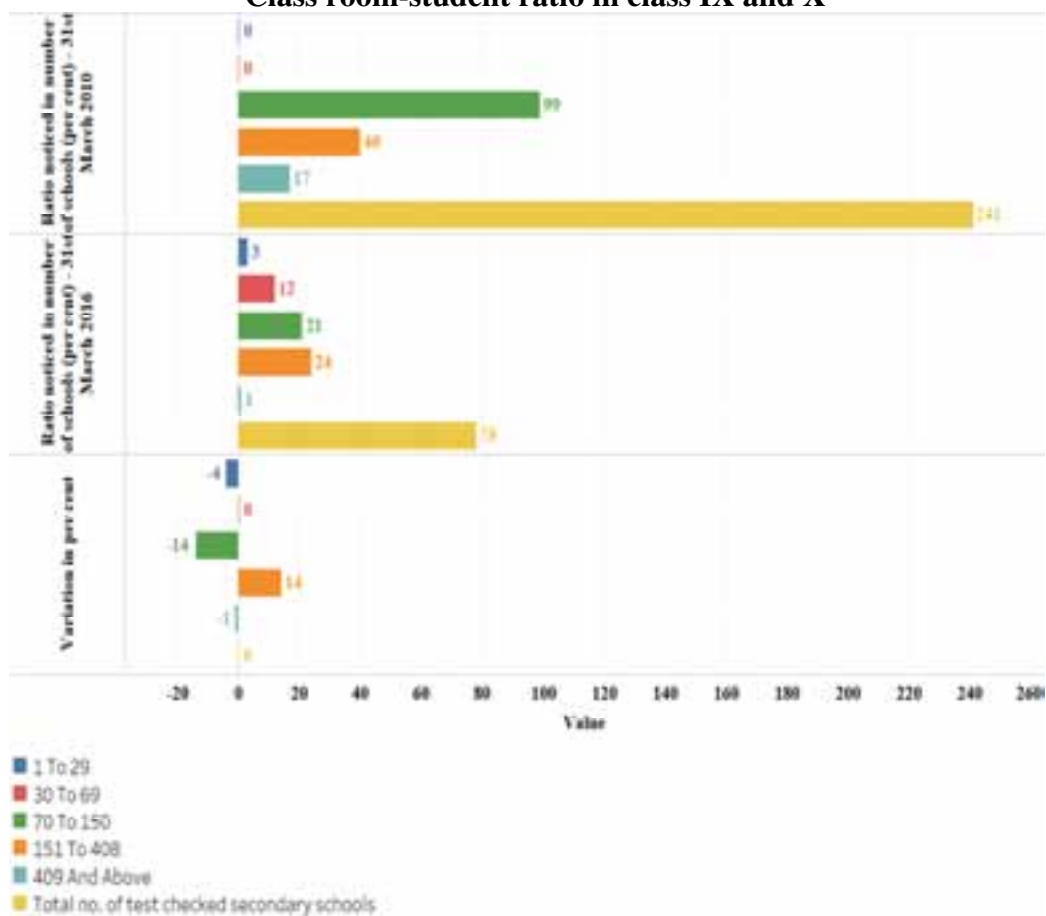
It was evident from the **Chart no. - 3.4.4** that infrastructural facilities like classroom, laboratory, library, electricity, toilets for girls and boys and drinking water facilities in the test-checked schools were improved while the shortage of computer room, sports room and headmaster room were further increased in percentage comparison to Performance Audit. It was also noticed that the facilities for utilities of students were increased in number of schools. The main reason for shortage of infrastructural facilities was mainly due to slow progress of construction works as 455 out of 1,153 construction works of new schools building were completed in upgraded schools. Similarly, construction work of 5,279 additional class rooms *etc.* were initiated during 2010-12 however, no work was completed till date.

Further, it was noticed during follow up audit in 10 test-checked districts that overall student-class room ratio was 161:1 which ranged between 88:1 and 269:1 (**Appendix-3.4.4**). However, in 78 test-checked secondary schools overall student-class room ratio for secondary and higher secondary class were 155:1 and 51:1 respectively. A comparison of availability of classrooms as reflected in earlier Performance Audit Report and as noticed in 78 test-checked schools disclosed that class room for secondary classes were not



available in 17 schools, while student class room ratio was also not maintained in the remaining 61 test-checked schools as shown in **Chart no. - 3.4.5**:

**Chart no. - 3.4.5**  
**Class room-student ratio in class IX and X**



(Source: Information provided by test-checked schools)

The **Chart no. - 3.4.5** indicated that the classroom-students ratio had deteriorated as higher class room-student ratio of 151 to 408 has been noticed in 31 per cent of schools as against 17 per cent schools ascertained in previous Performance Audit. However, lower class room-student ratio of 70 to 150 was noticed in 27 per cent of schools only as against 41 per cent schools as reported in previous Performance Audit.

Further, scrutiny of the records of 757 upgraded secondary schools in 10 test-checked districts revealed that their upgradation was done without ensuring the availability of infrastructure and manpower. It was observed that 531 out of 757 upgraded secondary schools did not have required buildings and 364 schools had no secondary school teachers (**Appendix-3.4.5**).

During exit conference, the Secretary, ED agreed (November 2016) with the audit observation and stated that the situation was mainly due to lack of funds which may improve only after further receipt of funds from GoI.

Hence, recommendation was only partially implemented by the Department.

**Availability of teachers**

As per the previous Performance Audit, the shortage of secondary school teachers was 22 *per cent* in the State while the teacher-student ratio in 97 out of 241 test-checked schools ranged between 1:60 and 1:350. Besides, the shortage also persisted in the sanctioned strength of subject-wise teachers.

During the follow up audit, it was observed that the shortage of secondary school teachers increased upto 68<sup>61</sup> *per cent* at the end of year 2015-16 in the State and in the 10 test-checked districts it was 69 *per cent* and 57 *per cent* in secondary and higher secondary classes respectively. However, shortage of subject-wise teachers (minimum one teacher in each school) ranged between 10 to 62 *per cent* in eight<sup>62</sup> out of ten test-checked districts. Further, scrutiny of records in 78 test-checked schools revealed that the availability of secondary school teachers was not ensured in six schools while teacher-student ratio and availability of subject-wise teachers further deteriorated during 2015-16 in rest 72 schools as shown in **Table no. - 3.4.2 and Chart no. - 3.4.6:**

**Table no. - 3.4.2**  
**Comparison of teacher-students ratio**

Details	No. of test-checked schools	Availability of one teacher for students in number of schools ( <i>per cent</i> )			
		1 to 30	31 to 60	61 to 200	201 to 350
Test-checked schools-31 March 2010	241	NA	NA	91(38)	6 (2)
Test-checked schools-31 March 2016	78	10 (13)	13 (17)	44 (56)	5 (6)
Variation ( <i>per cent</i> )				(+) 18	(+) 4

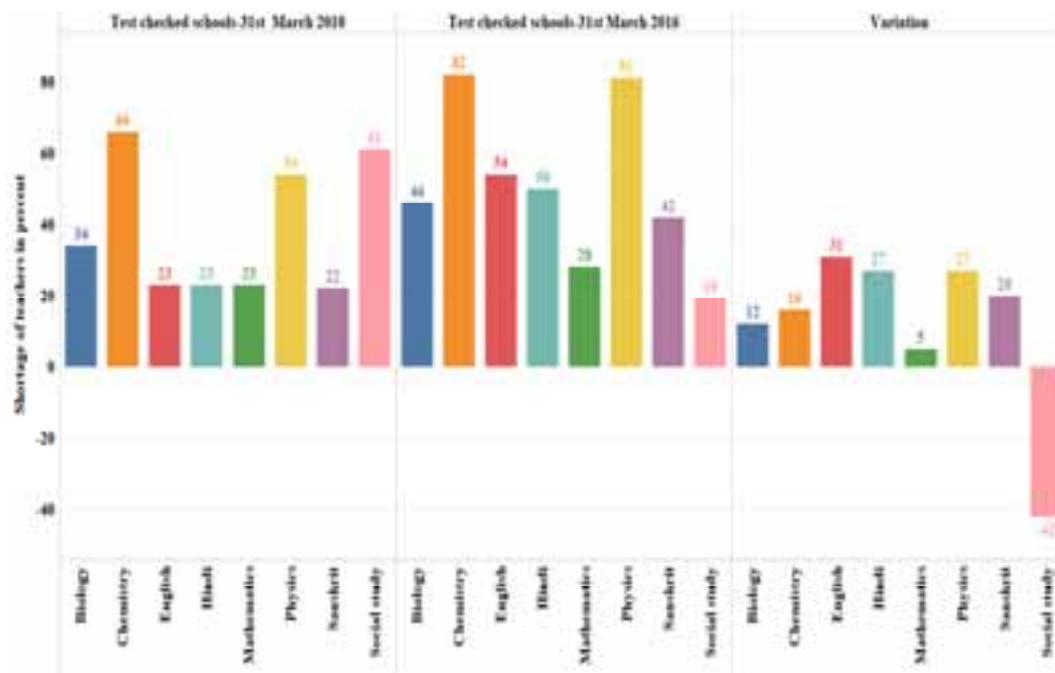
(Source: Information provided by test-checked schools) (NA= Not available)

The figures of **Table no. - 3.4.2** indicate that the teacher-student ratio ranged between 61 to 200 in 56 *per cent* and 201 to 350 in six *per cent* of the test-checked schools in comparison to 38 and two *per cent* respectively during the previous Performance Audit.

<sup>61</sup> Total requirement of teachers =96,283 (Total enrolment of students in class IX and X in 2015-16 divided by 30 students, i.e. 28,88,496 /30 = 96,283), Shortage of teachers = 65,846 (Total requirement of teachers minus available teachers i.e. 96,283-30,437=65,846), Shortage of teachers in *per cent* =65,846 X 100 / 96,283 =68.39 i.e 68 *per cent*

<sup>62</sup> Begusarai, Bhagalpur, Katihar, Nalanda, Nawada, Saharsa, Samastipur and Vaishali (minimum one Secondary teacher in English, Hindi, Sanskrit, Science and Social study subject in each school)

**Chart no. - 3.4.6**  
**Lack of subject-wise Secondary teachers**



(Source: Information provided by test-checked schools)

**Chart no. - 3.4.6** indicated that shortage of subject-wise Secondary teachers in comparison to earlier report increased from five to 31 *per cent*, in test-checked schools, except teachers for Social Studies. The main reason for shortage of Secondary teachers, as analysed in audit were mainly due to procedural delay in recruitment of required number of teachers.

The Secretary, ED accepted (November 2016) the audit observation in exit conference and stated that retired teachers would be deployed to minimise the shortage of teachers.

#### **Skill upgradation**

In-service training to secondary school teachers is an important capacity-building component in delivery of quality education. According to Perspective Framework Plan for expanding Secondary Education 2009-2017, every teacher should undergo in-service training for seven days per year for the professional development of teachers and innovate techniques in teaching practices.

As per Performance Audit, except for 316 teachers in Katihar district, none of the teachers of the test-checked districts were provided any “in-service training”. However, during this follow up audit, it was observed that in-service training was imparted to seven *per cent* to 39 *per cent* of the teachers during 2015-16 in 10 test-checked districts (**Appendix-3.4.6**).

The Secretary, ED accepted (November 2016) the audit observation in exit conference and stated that due to inadequate funds, in-service training for all the teachers could not be imparted.

#### 3.4.3.4 Vocational and computer education

**Accepted recommendation 4:- Computer and vocational education should be given due importance.**

The Department, while accepting audit recommendation stated that efforts were being made to provide vocational education in additional 200 schools under Centrally sponsored scheme and computer education was provided in 832 higher secondary schools under BOOT<sup>63</sup> model. The present status in this regard is discussed in succeeding paragraphs:

##### **Vocational education**

According to Performance Audit, 91 out of 2,938 secondary schools in the State were providing two years vocational courses. During follow up audit it was observed that there were no increase in vocational education providing schools since then whereas the number of total secondary schools were increased from 2,938 to 5,226 as on 31 March 2016. It indicated that vocational education was not given due importance by the Department.

On being asked, the BMSP stated that vocational education could not be initiated in schools as funds were not available.

##### **Computer Education**

According to Performance Audit, during 2008-10 computers were installed in 53 out of 241 test-checked schools only whereas computer teachers were available in only 31 schools. However, during the follow up audit it was noticed that though computer education was initiated in 494 out of 1,667 schools in 10 test-checked districts during 2011-15, it was operational only in 210 schools at the end of March 2016 (**Appendix-3.4.7**) due to following reasons:

- Under BOOT model, computers and other equipment were handed over to concerned 276 schools by outsourcing agencies, but computer education was not being imparted in 261 schools as computer teachers were not available.
- In 23 schools of five selected districts<sup>64</sup>, computers were reported stolen.

During exit conference, the Secretary, ED (November 2016) termed recruitment of computer teachers as local issue and assured that matter would be investigated and position would be improved in future.

#### 3.4.3.5 Monitoring mechanism

**Accepted recommendation 5:- An effective monitoring mechanism should be put in place and timely corrective measures should be taken.**

The Performance Audit conducted during 2010 revealed that administrative and financial inspections were not carried out effectively by the departmental

<sup>63</sup> BOOT Model-Built Own Operate and Transfer model

<sup>64</sup> Begusarai (3), Muzaffarpur (5), Nalanda (3), Samastipur (7) and Vaishali (5)

officers. During the follow up audit also, it was noticed that the administrative and financial inspections were not carried out by the state level officers during 2011-15 in any test-checked districts. Only 58 out of 1,667 schools were inspected by the district officers in 2015-16. No inspection was carried out by the district officers during 2011-14 (*Appendix-3.4.8*).

In reply, the Secretary, ED (November 2016) stated that the system for development of effective monitoring of secondary schools was in advance stage.

#### **3.4.4 Conclusion**

The Education Department (ED) did not initiate effective steps towards implementation of accepted recommendations of the Performance Audit of 'Secondary Education Programme' featured in Audit Report (Civil) March 2010.

The ED neither improved the infrastructure of secondary schools nor enforced discipline in financial management. Resultantly, 22 *per cent* of test-checked schools did not have class rooms for Secondary education and six to 33 *per cent* of budget provisions remained unspent.

Department had not taken action to initiate vocational education in any of the secondary schools. Computer education was provided in 210 out of 1,667 schools only in test-checked districts;

Effective monitoring mechanism for implementation of programme was not yet established by the Department as no inspection was carried out by district officers in test-checked districts during 2011-14 while only three *per cent* of the schools were inspected in 2015-16.

Besides, Department did not implement its own resolution to establish secondary schools in every *Panchayats*.

## 3.5 Fraudulent payment/misappropriation/losses

### HEALTH DEPARTMENT

#### 3.5.1 Fraudulent withdrawal

**Lack of monitoring, negligence and failure on the part of concerned Drawing and Disbursing Officers, Civil Surgeons, and Treasuries in complying with the prescribed rules and checks facilitated fraudulent withdrawals of ₹1.66 crore. Besides, evidence of expenditure of ₹9.03 crore was also not available.**

Rule 34 read with rule 452 of Bihar Financial Rules (BFR) stipulated that every officer responsible for expenditure of Government money should ensure that proper accounts are maintained for all financial transactions along with details. Further, every Government servant would be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Rule 110 (b) of Bihar Treasury Code (BTC) 2011 stipulated that a bill duly passed by the treasury should be sent to the bank with a payment advice which would be paid on proper discharge from the payee.

Test-check of records of three<sup>65</sup> Primary Health Centres (PHC) and Sub-Divisional Hospital (SDH), Paliganj disclosed (January 2016, March 2016 and June 2016) that negligence (*Appendix-3.5.1*) on the part of concerned Drawing and Disbursing Officers (DDOs), Civil Surgeons (CSs) and Treasury Officers (TOs) facilitated following fraudulent withdrawals:

- Amounts relating to pay, arrears of pay, Group Insurance (GI), Death-cum-Retirement-Gratuity (DCRG), leave encashment, advance/final withdrawal from General Provident Fund (GPF) *etc.* worth ₹ 1.66 crore<sup>66</sup> comprising 91 bills were transferred to bank accounts of 18 different persons other than the accounts of the officials concerned (*Appendix-3.5.2*) by the concerned DDOs.
- Whereabouts of ₹ 3.26 crore<sup>67</sup> withdrawn by concerned DDOs from treasury during February 2010 to January 2015 for pay, arrear pay, wages, provisional pension *etc.* could not be ascertained (*Appendix-3.5.3*). Whole or partial misappropriation of this amount could not be ruled out<sup>68</sup>.

<sup>65</sup> Bodhgaya with Additional PHCs (Cherki and Khajwatti), Paliganj (Patna) and Sahdei Buzurg (Vaishali)

<sup>66</sup> ₹43.80 lakh (PHC Paliganj), *Appendix-3.5.2 (i)*; ₹1.56 lakh (SDH Paliganj), *Appendix- 3.5.2(ii)*; ₹29.32 lakh (PHC Sahdei Buzurg), *Appendix 3.5.2(iii)*; ₹91.76 lakh (PHC Bodhgaya), *Appendix 3.5.2(iv)*

<sup>67</sup> ₹2.83 lakh (PHC, SDH Paliganj), *Appendix-3.5.3 (i)*; ₹3.23 crore (PHC Bodhgaya), *Appendix-3.5.3 (ii)*

<sup>68</sup> In PHC Bodhgaya ₹4.73 crore was not on record. However, audit obtained screenshots of ₹1.50 crore from treasury and found that ₹1.29 crore (86 per cent) was fraudulently withdrawn. Out of this ₹91.76 lakh was detected by audit and included in the *Appendix-3.5.2(iv)*, while rest amount of ₹37.54 lakh was detected earlier by the Department



- Evidence in support of expenditure, such as vouchers, acquittance rolls, etc of ₹5.77 crore<sup>69</sup> was not found on record (**Appendix-3.5.4**).

On being pointed out, the Department<sup>70</sup> accepted the findings and stated (July and August 2016) that FIR had been lodged in respect of fraud committed in the PHC, Bodhgaya in June 2016. All concerned DDOs<sup>71</sup> had been placed under suspension (August 2016) except the DDO of Sahdei Buzurg against whom departmental proceedings is contemplated. Action has been initiated against other officials involved (June 2016). CS Gaya and Patna had been directed (August 2016) to file FIR against officials concerned. It was further stated that the matter relating to Paliganj was brought to the notice of the Home Department (July 2016) for investigation through Crime Investigation Unit (CCU) or Economic Offence Unit (EOU).

Thus, lack of monitoring, negligence and failure on the part of concerned DDOs, CSs and Treasuries in complying with the prescribed rules and checks facilitated fraudulent withdrawals of ₹1.66 crore<sup>72</sup>. Besides, evidence of expenditure for ₹9.03 crore<sup>73</sup> was also not available. Detection of similar fraudulent withdrawals by the Department in PHCs indicated systemic failure and weak internal control.

## RURAL DEVELOPMENT DEPARTMENT

### 3.5.2 Misappropriation of Government money

**Deficient internal control as well as negligence on the part of Block Development Officer and district administration to comply with the provisions of financial rules resulted in misappropriation of Government money of ₹81.57 lakh.**

Rule 34 of Bihar Financial Rules, 2005 provided that every Government servant should realise fully and clearly that he will be held personally responsible for any loss sustained by the Government through fraud or negligence on his part and he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Scrutiny of records relating to release of compensation for flood relief in Block and Circle office, Patarghat in Saharsa district (December 2013) and follow-up audit (January- June 2015 and January 2016) revealed that the Circle Officer (CO), Patarghat who was also in-charge Block Development Officer (BDO), directed (September 2008) *Nazir*<sup>74</sup> of the Block to make

<sup>69</sup> PHC Bodhgaya , ₹15.68 lakh, ₹3.71 lakh, ₹5.58 crore, Appendix-3.5.4(i, ii, iii)

<sup>70</sup> Officer on special duty (in respect of PHC Paliganj and PHC Sahdei Buzurg), Additional Secretary (in respect of PHC Bodhgaya)

<sup>71</sup> Dr. Binod Kumar Verma, Dr. Surendra Prasad Singh, Dr. Udai Narayan Sinha and Dr. Umesh Kumar Verma (Bodhgaya), Dr Chandradeep Kumar, Dr.Arjun Prasad Sahu (Paliganj)

<sup>72</sup> ₹2.98 crore (PHC and SDH Paliganj), ₹0.11 crore (PHC Sahdei Buzurg) and ₹1.13 crore (PHC Bodhgaya)

<sup>73</sup> ₹3.26 crore + ₹5.77 crore

<sup>74</sup> Sri Rajesh Kumar Verma

available at relief centres<sup>75</sup>, the amounts needed for distribution to flood victims at the rate of ₹2,250<sup>76</sup> per family in cash in the light of instructions (August 2007 and September 2008) of Disaster Management Department (DMD), Government of Bihar (GoB). For this purpose, ₹6.92 crore<sup>77</sup> was made available (September 2008 to February 2009) to *Nazir*. Out of this ₹6.20 crore was paid to 13 Government functionaries and two private parties during September 2008 to June 2009 (**Appendix-3.5.5**). *Nazir* and the persons to whom the amount was made available, submitted adjustment bills for ₹6.10 crore<sup>78</sup> only and the same were adjusted during October 2009 to December 2015. Further bills related to flood relief were neither submitted nor pending for adjustment with BDO and CO office. Thus, an amount of ₹81.57 lakh<sup>79</sup> remained with *Nazir* and seven out of 13 Government functionaries to whom the amount was given for distribution of relief.

The matter was brought to the notice (February 2015) of the Secretary, Rural Development Department (RDD) by audit. On being instructed (June 2015) by the Secretary, RDD, the District Magistrate (DM) constituted (June 2015) a committee to investigate the matter. The committee observed (October 2015) that serious irregularities were committed in maintenance of accounts relating to withdrawal and expenditure of money for the flood relief and held the BDO responsible for the same. The committee also recommended to recover ₹34.05 lakh from the then *Nazir* and ₹60.34 lakh from those persons to whom the amount was paid by the then *Nazir*. Accordingly, ₹12.81 lakh of the outstanding amount was adjusted (December 2015) from *Nazir*. The BDO issued notice (January 2016) to seven erring Government officials to deposit the amount. But, the amount could not be recovered (July 2016). Secretary, RDD instructed (November 2016) the DM to accord top priority to the matter. However, despite lapse of more than six years since the disbursement of advance the amounts remained outstanding (November 2016).

Thus, deficient internal control as well as negligence on the part of BDO and district administration to comply with the statutory provisions of financial rules resulted in misappropriation of Government money of ₹81.57 lakh.

<sup>75</sup> Middle School, Patarghat; Kosi Inspection Bungalow, Pastpar; Middle School, Sabesa (Dhaboli East); Middle School, Kishanpur Haat; PACS Co-operative Bhawan Jamhar; Middle School, Kapasia; Middle School, Golma West; Middle School, Pama

<sup>76</sup> ₹1000 for clothes, ₹1000 for utensils/domestic goods and ₹250 cash assistance

<sup>77</sup> ₹2.64 crore by diverting the amount of Indira Awaas Yojana (IAY) and Member of Legislative Assembly (MLA) Fund scheme maintained by the Block and ₹2.68 crore in cash and ₹1.60 crore by cheques from Disaster Management account of the Circle Office

<sup>78</sup> ₹5.60 crore (15 persons), ₹0.50 crore (*Nazir*)

<sup>79</sup> ₹21.23 lakh (*Nazir*), ₹60.34 lakh (Seven out of 15 persons)

**ENVIRONMENT AND FOREST DEPARTMENT  
and  
WATER RESOURCES DEPARTMENT**

**3.5.3 Loss of forest/ land in river bank**

**Absence of timely measures against erosion of forest/land in the river bank and negligence of the Environment and Forest Department, Government of Bihar led to erosion of forest and land property costing around ₹621.47 crore.**

Government of India constituted (March 1994) Valmiki Tiger Reserve (VTR) over 898.937 Sq Km under the scheme 'Project Tiger'. In Bihar, the 'Project Tiger' is managed by Bihar State Forest Development Corporation till 1994 and thereafter by the Environment and Forest Department, Government of Bihar (GoB). The Directorate of 'Project Tiger', Ministry of Environment, Forest and Climate Change, Government of India is responsible for providing technical guidance, budgetary support, coordination, monitoring and evaluation of Project. Further, Section 38(V) of Wild Life (Protection) Amendment Act, 2006 stipulated that the State Government shall prepare a Tiger Conservation Plan including staff development and deployment plan for the protection of tiger reserve and providing site specific habitat inputs for a viable population of tigers, co-predators and prey animals without distorting the natural prey-predator ecological cycle in the habitat.

Scrutiny of records of the office of the Divisional Forest Officer cum Deputy Director, Valmiki Tiger Reserve Division-II, Bettiah (DFO), disclosed (May 2015) that forest area of North West corner of VTR was being eroded since the past 20 years which was affecting larger part of land area, forest and wild life of Madanpur range. Further, the retaining wall with 12 spurs<sup>80</sup> on the west bank of river Gandak, constructed by the Irrigation Department of Uttar Pradesh changed the course of the river to eastern side. But, the failure to construct similar permanent structures by the Water Resources Department (WRD), GoB on the eastern side of the river resulted in erosion of land and destruction of forest area. Therefore, as an immediate step, the DFO requested (August 2005) Superintending Engineer (SE), Head Work Circle, Valmiki Nagar and Executive Engineer (EE), Chief West Canal Division, Valmiki Nagar to construct spurs, retaining wall and wire mesh structure to check the erosion. The DFO submitted (October 2005) detailed work plan to the Conservator of Forests (CF) also. However, no effective action was initiated by the CF till the year 2012. According to the report of the DFO and Chief Conservator of Forest, VTR, by the year 2016, 1078 hectares forest area was eroded. The cost of 1078 hectares of forest area and land eroded (April 2013,

<sup>80</sup> *Spur- It is a linear structure projecting into a channel from the bank for the purpose of altering flow direction, including deposition, or reducing flow velocity along the bank.*

May 2013 and December 2016) was ₹562.18 crore<sup>81</sup> and ₹59.29 crore<sup>82</sup> respectively.

On this being pointed out, Joint Secretary, WRD replied (June 2016 and August 2016) that CE, WRD Valmikinagar was directed (November 2012) to prepare an action plan after site verification for the permanent solution of this problem. Tenders were also invited thrice for anti-erosion work but due to technical reasons, these were cancelled. Ultimately, the Department Tender Committee decided to save the site through execution of flood fighting works during flood year 2016. The effective measures to control erosion by executing the anti-erosion work would be taken up as per the site condition after the flood period 2016. However, no effective measure was taken to check the erosion of forest area by WRD so far (August 2016).

The Environment and Forest Department, GoB replied (November 2016) that the Chief Engineer of WRD was requested by CF cum Director VTR, Bettiah to take up massive and highly technical anti-erosion work as the WRD was aware with the nature and extent of the water flowing in the river during monsoon season. It also informed that the WRD had prepared anti-erosion schemes in 3700 meter downstream of Gandak river which would check further erosion of forest area.

Thus, absence of timely measures against erosion and negligence of the Environment and Forest Department led to erosion of forest and land property costing ₹ 621.47 crore. The failure to create any permanent structure by the WRD made the forest and land of VTR further vulnerable to erosion.

## INDUSTRY DEPARTMENT

### 3.5.4 Loss of interest

**Contrary to instructions of Industry Department, Government of Bihar, an amount of ₹308.96 crore was kept outside saving bank account of nationalised bank by IDA and DM Bhagalpur for 161 days resulting in loss of interest of ₹5.45 crore.**

Resolution (March 2011) of the Industry Department, Government of Bihar (GoB), stipulated that Infrastructure Development Authority (IDA) should control and administer funds for acquisition and disposal of land. The amounts transferred by IDA to the district administration for acquisition and disposal of land should be kept in a savings bank account of any nationalised bank by the latter and the interest accrued should form part of the fund itself.

A test-check of records of the office of the District Magistrate (DM), Bhagalpur disclosed (May 2015) that IDA released ₹821.68 crore<sup>83</sup> to the DM,

<sup>81</sup> The botanical density of the eroded area was 0.7 and hence it was under the grade of very dense forest. For which the Net Present Value (NPV) was fixed @ ₹10.43 lakh per hectare. Since this area was under Forest reserve, the rate for this area was five times the fixed NPV per hectare. Therefore, the NPV for the 1078 hectare eroded forest land was 1078 hectare × ₹10.43 lakh × 5 = ₹562.18 crore

<sup>82</sup> The cost of 1078 hectare eroded land @ ₹50000 per hectare was ₹59.29 crore

<sup>83</sup> ₹50.00 crore (December 2010); ₹160.36 crore (March 2011); ₹308.96 crore (January 2014); ₹302.36 crore (January 2015)

Bhagalpur for acquisition of 1179.08 acres of land for setting up Thermal Power Station at Pirpainthi in Bhagalpur district during the financial years 2010-15. An amount of ₹210.36 crore<sup>84</sup> was utilised for land acquisition and ₹ 302.36 crore was transferred to District Land Acquisition Officer (DLAO) for further acquisition of land. The remaining amount of ₹308.96 crore was kept idle in the form of demand drafts (DDs) with IDA for 21 days<sup>85</sup> and DM, Bhagalpur for 66 days<sup>86</sup>.

Despite directives by Industry Department to deposit the funds transferred by IDA to district administration in savings account of any nationalised bank, DDs were not deposited in savings bank account by DM Bhagalpur as the Finance Department (FD) directed DM Bhagalpur (May 2012 and March 2014) to deposit the amount to Personal Deposit Account (PDA) of treasury. DM followed the instruction of FD and deposited (24 March 2014) the DDs in PDA which was not earning any interest. However, FD subsequently instructed (June 2014) to deposit the amount relating to land acquisition in savings bank account of a nationalised bank. Thus delay to take a decision due to contrary stand taken by two Departments of GoB resulted in loss of interest of ₹5.45 crore<sup>87</sup> as the money was kept away from savings bank account from 27/12/2013 to 05/06/2014 (161 days<sup>88</sup>).

On this being pointed out District *Nazarat* Deputy Collector, Bhagalpur and DM Bhagalpur accepted (July 2016) that delay in deposit was due to varying instructions of the two Departments. The Industry Department also concurred (August 2016) with the reply of DM Bhagalpur.

## ENVIRONMENT AND FOREST DEPARTMENT

### 3.5.5 Loss to the Government

**Injudicious decision to procure Poplar plants without assessing the requirement, deficient planning and procurement without conformity with the provision of Bihar Financial Rules resulted in loss of ₹four crore to the Government.**

Rule 126 of Bihar Finance (Amendment) Rules, 2005 envisaged that every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy and transparency in matters relating to public procurement. Care should also be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying costs and the procuring authority should be satisfied that the selected offer adequately meets the requirement in all respects.

<sup>84</sup> ₹50.00 crore (August 2014); ₹160.36 crore (August 2014)

<sup>85</sup> 27/12/2013 to 16/01/2014. DM Bhagalpur did not arrange to receive DDs from IDA despite request by IDA.

<sup>86</sup> 17/01/2014 to 23/03/2014

<sup>87</sup> Contribution to loss by district administration =  $(308.96 \times 4 \times 21/365)/100 + (308.96 \times 4 \times 66/365) /100 + (308.96 \times 4 \times 74/365)/100 = ₹0.71 \text{ crore} + ₹2.23 \text{ crore} + ₹2.51 \text{ crore} = ₹5.45 \text{ crore}$ ; interest is calculated at the rate of four per cent per annum.

<sup>88</sup> 21 days (IDA)+ 66 days (DM, Bhagalpur)+ 74 days (PDA) =161 days

Information based on the audit (October 2015) of the office of the Chief Conservator of Forest (CCF), Panchklula, Haryana, conducted by the office of the Principal Accountant General (Audit), Haryana and a test-check of records of Principal Chief Conservator of Forest (PCCF), Bihar, Patna disclosed (March and April 2016) that under Agro Forestry Scheme, Poplar plants (plants) were to be provided to the farmers, landlords and industrialists free of cost for plantation on their own land. For this purpose, the Environment and Forest Department (Department) administratively approved (January 2013) ₹6.25 crore<sup>89</sup> for procurement of 25 lakh plants from Haryana Government for the year 2012-13 and 2013-14. It was subsequently revised (February 2014) to ₹11.63 crore for procurement of 48.376 lakh<sup>90</sup> plants for the year 2012-13 to 2014-15. Forest Department, Bihar procured 28.376 lakh plants (January 2014) from CCF, Haryana and paid ₹4.26 crore at the rate of ₹15 per plant (March 2013 to March 2014). The Department further advanced ₹four crore<sup>91</sup> for procurement of balance 20 lakh plants to CCF, Haryana.

Later, the Additional Principal Chief Conservator of Forest (APCCF), Bihar decided (November 2014) that the department itself was capable<sup>92</sup> of growing the sufficient number of the Plants and there was no requirement of procuring the plants from Haryana. The APCCF, Bihar Patna accordingly, informed (November 2014) the CCF, Haryana. The CCF, Haryana stated (November 2014, January 2015 and March 2015) that 20 lakh plants were raised as per the orders of Bihar Government and these were ready to be supplied and requested for lifting of plants from nurseries. It was also intimated that the refund of the amount was not possible as there was a risk of loss of plants after February 2015. He also stated that the Forest Department, Government of Haryana would not grow plants for Bihar in future.

The CCF, Haryana further intimated (August 2016) that all the Poplar plants had either been destroyed or died and therefore ₹ four crore including unspent balance amount of ₹92.48 lakh would not be refunded to the Forest Department, Bihar.

The PCCF, Bihar replied (July 2016) that the amount paid in this regard was not refunded by Haryana. It was also stated that since the survival of plants raised in Bihar was sufficient, these plants were not obtained from Haryana. The Department concurred (November 2016) with the reply of PCCF, Bihar.

The reply indicated that the Department failed to assess the availability and requirement of plants and plan the procurements accordingly. This resulted in loss of ₹four crore to the Government.

<sup>89</sup> ₹1.875 crore (2012-13) and ₹4.375 crore (2013-14)

<sup>90</sup> 28.376 lakh plants during financial year 2013-14 @ 21.25 per plant (₹15 for cost of plant and ₹6.25 for transportation charges) and 20 lakh plants during financial year 2014-15 @ ₹28 per plant (₹20 for cost of plant and ₹8.00 for transportation charges).

<sup>91</sup> BD No. 958881 dated 15.03.2014 amount ₹2 crore; BD no. 963307 dated 21.08.2014 amount ₹1 crore; BD No. 963335 dated 22.08.2014 amount ₹1 crore

<sup>92</sup> As on the basis of survival of plants during the 2013-14 (55 per cent), 60 per cent plants were assessed to be obtainable during 2014-15 but the survival of plants obtained during 2014-15 was actually 74.658 per cent, which was beyond expectation.



### 3.6 Excess payment/Infructuous expenditure

#### HEALTH DEPARTMENT

##### 3.6.1 Excess and avoidable payment

**Failure to adhere to the terms and conditions of the rate contracts and absence of a condition for deduction of testing charges in purchases through local tender led to excess and avoidable payment of ₹1.46 crore.**

The State Health Society (SHS), Bihar finalised (August 2011<sup>93</sup> and October 2012<sup>94</sup>) rate contracts with various companies for supply of approved drugs in 38 districts of Bihar for the period from 27 August 2011 to 31 March 2014. As per the rate contracts, a sum of two *per cent* of total bill amount, exclusive of sales tax, should be deducted from the bills towards testing charges. The Secretary, Health-cum-Executive Director, SHS, also directed<sup>95</sup> (December 2013) the Superintendents of all the Medical College and Hospitals to deduct two *per cent* of the billed amount as testing charges and remit the amount in the bank account of SHS.

Scrutiny of records of six<sup>96</sup> Medical College and Hospitals (MCHs) disclosed (January 2015 to August 2016) that drugs worth ₹35.94 crore, exclusive of Value Added Tax (VAT), were purchased from various suppliers during 2011 to 2014. Despite a provision in the rate contracts, testing charges at the rate of two *per cent* amounting to ₹71.89 lakh were not deducted from the supplier's bills which led to excess payments to the suppliers to that extent (*Appendix-3.6.1*).

It was further noticed that the above-mentioned MCHs also purchased drugs worth ₹36.84 crore, exclusive of VAT, through local tenders during 2011 to 2015. However, testing charges at the rate of two *per cent* amounting to ₹73.69 lakh could not be deducted from the supplier's bills as the provision *per se* was not incorporated in the rate contracts by respective MCHs for purchases through local tenders which led to avoidable payments to that extent (*Appendix-3.6.2*).

Health Department<sup>97</sup> replied (September 2016 and November 2016) that the Superintendents of six<sup>98</sup> MCHs had been directed (August 2016) to recover the two *per cent* testing charges from all the suppliers concerned and initiate action against the officials concerned. It was also directed to lodge FIRs against the suppliers, in the event of failure to remit the testing charges and effect recovery under Bihar and Orissa Public Demand Recovery Act, 1914.

<sup>93</sup> Round VIII, this was effective during 27/08/2011 to 31/03/2013

<sup>94</sup> Round IX, this was effective during 01/10/2012 to 31/03/2014

<sup>95</sup> In respect of Round VIII

<sup>96</sup> Patna Medical College and Hospital (PMCH); Sri Krishna Medical College and Hospital (SKMCH), Muzaffarpur; Darbhanga Medical College and Hospital (DMCH), Darbhanga; Nalanda Medical College and Hospital (NMCH), Patna, Anugrah Narain Magadh Medical College and Hospital (ANMMCH), Gaya; Jawahar Lal Nehru Medical College and Hospital (JLNMCH), Bhagalpur.

<sup>97</sup> Officer on Special Duty in respect of DMCH, PMCH and SKMCH; Principal Secretary in respect of ANMMCH, JLNMCH and NMCH

<sup>98</sup> ANMMCH, DMCH, JLNMCH, NMCH, PMCH and SKMCH

Thus, violation of the terms and conditions of the rate contracts and negligence in not including condition regarding deduction of testing charges in purchases through local tender led to excess and avoidable payment of ₹ 1.46 crore during 2011 to 2015.

### 3.7 Avoidable/unfruitful expenditure

#### WATER RESOURCES DEPARTMENT

##### 3.7.1 Avoidable expenditure

**Decision to supply electricity from High Tension connection to residential colonies and charging at fixed Low Tension rates of Bihar State Electricity Board led to avoidable expenditure of ₹22.11 crore.**

Rule 9 of Bihar Financial Rules (BFR) stipulated that every Government servant incurring or authorising expenditure from public funds should be guided by high standards of financial propriety and was expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Scrutiny of records (February 2015) and follow-up audit (November 2016) of the Executive Engineer, Irrigation Mechanical Division (Division), Birpur (EE, IMD) disclosed that a one point High Tension (HT) connection was taken by the Division for supply of electricity to Koshi barrage and residential colonies located at Birpur and Bhim Nagar (August 1971). Though the HT connection was arranged by the Division for residential colonies also, it was recovering electricity charges on the basis of electric points in each residence at Low Tension (LT) rates which was lower than the cost. The matter was brought to the notice (February 2010) of the Water Resources Department (Department) through Inspection Report but no corrective measure was taken.

Audit noticed (February 2015) that the Division paid electricity expenses at the HT rate of ₹4.23 to ₹5.70 per unit during 2011-12 to 2016-17 (upto July 2016) whereas it recovered the same from the colonies at the LT rate<sup>99</sup> of ₹2.00 to ₹3.70 per unit. As a result, the Division received payment of electricity charges of ₹0.99 crore from the colonies against which the payment of ₹ 23.10 crore was made to the Bihar State Electricity Board (BSEB) from April 2011 to July 2016. This resulted in an avoidable expenditure of ₹ 22.11 crore<sup>100</sup>.

On this being pointed out, the Joint Secretary of the Department replied (September 2016) that an agreement for HT connection of 500 KVA was executed with BSEB for Barrage workshop and residential colonies in 1971. Despite a lot of efforts, only one point HT connection was continued by the BSEB. He also stated that a system was developed to recover the electricity charges from the consumers at LT rates in anticipation that each consumer would be provided LT connection and a separate meter by the BSEB. Thus, the decision to supply electricity from HT connection to residential colonies but

<sup>99</sup> Departmental staff @ ₹2 per unit, other departmental staff- @ ₹3.40 per unit and official building - ₹3.70 per unit fixed on the basis of electric points of the quarters and offices

<sup>100</sup> ₹23.10 crore – ₹0.99 crore = ₹22.11 crore.

recover the charges at LT rates of Bihar State Electricity Board led to an avoidable expenditure of ₹22.11 crore.

### 3.7.2 Unfruitful expenditure

**Initiation of a work without prior land acquisition and mid way stoppage resulted in unfruitful expenditure of ₹14.13 crore on incomplete works besides denial of intended benefits as envisaged under the scheme.**

As per Para 7.5 of Resolution No. 948 (July 1986) of Cabinet Secretariat and Coordination Department included in Bihar Public Works Accounts (BPWA) Code, tender process is to be initiated only after the technical sanction is accorded and fund allotted for the work. In cases where land acquisition is necessary for execution of the work, the same should be completed prior to the initiation of the tendering process.

A test-check of records (August 2013) and follow-up audit (June 2015, April 2016 and November 2016) of the Executive Engineer (EE), Flood Control Division (FCD) No.-2, Khagaria disclosed that the scheme for Khagaria Town Protection envisaged construction of earthen embankment on the right bank of river Chanha starting from Bagras sluice (in upstream) and ending up to Santosh sluice (in downstream) from 10.4 Km to 38.2 Km. The work was administratively approved (June 2008) for ₹13.39 crore by the Water Resources Department (WRD) and was technically sanctioned (September 2008) for ₹12.83 crore by the Chief Engineer, WRD, Samastipur. Nine agreements were executed (November 2008 to March 2013) with contractors for this work with a total agreement value of ₹11.85 crore. The contractors executed only approximately 70 per cent of earthwork on acquired land for which payment of ₹9.69 crore was made as of March 2015 (**Appendix-3.7.1**). The work was not completed due to hindrance of the villagers and lapse of land acquisition process. The WRD was to acquire additional 80.54 acres (revised to 90.293 acres) land afresh for completion of the work. The EE prepared (February 2012) a revised estimate for ₹29.41 crore<sup>101</sup>, incorporating the requirement of land acquisition and nine anti-flood sluice structures for discharging rain water from the country side of embankment as per site condition and public demand. The WRD gave administrative approval (September 2012) for ₹29.35 crore for revised estimate. However, technical sanction for ₹4.56 crore only was granted by the CE (November 2012) for construction of nine anti flood sluice structures only. Five agreements were executed (December 2012) for construction of the sluice structures with total agreement value of ₹3.83 crore. The work of sluice structures was completed at a cost of ₹3.67 crore (**Appendix-3.7.2**). Further, an amount of ₹76.58 lakh was spent on mechanical works relating to sluice gates. Thus, a total expenditure of ₹14.13 crore<sup>102</sup> was incurred on construction of incomplete embankment and nine sluice structures including associated mechanical works.

Joint physical verification by audit with officers of FCD (April 2016) revealed that embankment was not constructed between 25.60 Km and 29.45 Km due to

<sup>101</sup> Preliminary ₹0.02 crore, land ₹10.54 crore, sluice structures ₹4.66 crore, earthwork ₹14.10 crore, miscellaneous ₹0.07 crore, communication ₹0.02 crore

<sup>102</sup> ₹9.69 crore + ₹3.67 crore + ₹0.77 crore = ₹14.13 crore

dispute of land. The constructed embankment was also eroded because of rain cuts at many places.



*Unconstructed portion of KTP at 29.20 KM*

On this being pointed out by Audit, the Joint Secretary, WRD while partially accepting the facts of the paragraph, replied (August 2016) that land acquisition work was in progress. After acquisition of land, balance 30 per cent work would be completed. Reply of the WRD was not acceptable as the work was started without availability of hindrance free land. Joint physical verification also disclosed that the constructed portion of embankment had eroded at many places because of rain cuts. Though, no severe floods hit Khagaria town after construction of the incomplete embankment and sluice structures, the town is still vulnerable as the embankment is not complete.

Thus, initiation of a work without prior land acquisition and mid way stoppage resulted in unfruitful expenditure of ₹14.13 crore on incomplete works. Due to passage of time and vagaries of Nature, the possibility of complete erosion could not be ruled out, rendering the entire expenditure, wasteful.

## **ROAD CONSTRUCTION DEPARTMENT**

### **3.7.3 Additional burden to the State exchequer for road work**

**Imprudent decision to award the work before obtaining Technical Sanction and execution of agreement at a monetary value higher than the upper threshold resulted in additional burden of ₹3.24 crore to the State exchequer against which the Department had already paid ₹2.34 crore to the contractor.**

Rule 121 of Bihar Public Works Department (BPWD) Code stipulates that technical feasibility approval is a token of acceptance of the project by the competent authority and it should be taken as Technical Approval (TA) for the purpose of the scheme to be considered for Administrative Approval (AA). After getting AA, Technical Sanction (TS) of the detailed estimate would be required before actual commencement of work.

Further, Clause 27.5 of Instruction to Bidders (ITB) of Model Bidding Document<sup>103</sup> (MBD), stipulated that the price for the Initial Rectification (IR), Periodic Maintenance (PM), Minor Improvement (MI) and Ordinary Maintenance (OM) works should not be higher than the upper threshold of 10 per cent above the estimated cost of IR, PM, MI and OM including all taxes and cess, failing which the bid should be rejected.

Scrutiny of records (September 2014) and follow-up audit (November 2016) of Executive Engineer (EE) Road Division (RD), Darbhanga disclosed that TA for IR, PM, MI and OM of 15 roads<sup>104</sup> was accorded (August 2013) for ₹38.04 crore by the Chief Engineer<sup>105</sup> (CE) and subsequently AA was granted (September 2013) for the same amount by the Road Construction Department (RCD). Agreement was executed (December 2013) with the contractor<sup>106</sup> for ₹41.73 crore (overall agreement value ₹42.54 crore). Subsequently, the TS was accorded in August 2014, but it was restricted to an amount of ₹34.99 crore. The upper threshold derived on the basis of estimated cost indicated in TS was ₹38.49 crore whereas the agreement value for IR, PM, MI and OM was ₹41.73 crore, higher than the upper threshold by ₹3.24 crore<sup>107</sup>. As the contractor was paid ₹30.19 crore as on October 2016, the proportionate amount of additional burden to the exchequer amounted to ₹2.34 crore<sup>108</sup>.

The CE replied (September 2016) that the agreement was executed prior to TS of the estimates. Normal practice as per BPWD code is that AA is granted on the basis of TA of estimate. Thereafter, TS is accorded on the detailed estimate and on its basis, Bill of Quantity is approved and the tender is invited. In this particular case, tender was invited on the basis of detailed TA estimate. After approval of the tender by the competent authority, agreement was executed. He further added that work was being executed as per agreement done on the basis of tender invited. Agreement on the basis of TA estimate was a *fait accompli*, so no change was possible in the light of TS estimate. The reply itself is an admission of audit conclusion.

Thus, imprudent decision of the RCD to award the work before obtaining TS and execution of agreement at a monetary value higher than the upper threshold resulted in additional burden of ₹3.24 crore to the Government exchequer against which the Department had already paid (October 2016) ₹2.34 crore to the contractor.

The matter was reported to the Government (May 2016), reminders issued (July 2016 and August 2016) but reply was still awaited.

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<sup>103</sup> Model Bidding Document of Road Construction Department (RCD), Government of Bihar (GOB) for Long Term Output and Performance Based Road Assets Maintenance Contract (OPRMC).

<sup>104</sup> Under package no. 14/OPRMC/Darbhanga.

<sup>105</sup> Chief Engineer<sup>105</sup> (C), North Bihar Wing, Darbhanga.

<sup>106</sup> M/s Durga Tower Pvt. Ltd., Madhubani.

<sup>107</sup> ₹41.73 crore - ₹38.49 crore = ₹3.24 crore

<sup>108</sup> Proportionate payment = upto date payment on (OM+IR+PM+MI)/Agreement value of (OM+IR+PM+MI) × extra burden; ₹30.19 crore/₹41.73 crore × ₹3.24 crore = ₹2.34 crore

## MINOR WATER RESOURCES DEPARTMENT

### 3.7.4 Unfruitful expenditure on renovation of pyne irrigation system

**Faulty design recommended by the Technical Advisory Committee and the Superintending Engineer without proper survey, planning and site verification led to unfruitful expenditure of ₹2.33 crore on renovation of pyne irrigation system.**

Irrigation in Mohanpur block of Gaya district suffered due to scant rainfall and deficient monsoon. *Ahar pyne* being the main source of irrigation in the region, Minor Water Resources Department (MWRD) administratively approved (September 2011) ₹2.13 crore for extensive renovation of *Mohane ahar pyne*<sup>109</sup> irrigation system to create irrigation potential in 1600 hectares by ensuring flow of river water in the *pyne*.

The Detailed Project Report (DPR) for the work was prepared by the Minor Irrigation Division, Gaya (MID) and approved by Technical Advisory Committee (TAC). The work was technically sanctioned (TS) for ₹2.13 crore (September 2011) by the Chief Engineer, Minor Water Resources Department (CE, MWRD) as per direction (August 2011) of TAC. An agreement with the contractor<sup>110</sup> was executed for ₹1.98 crore (December 2011) and the scheduled date of completion was March 2012.

Scrutiny of records (February 2015) and follow-up audit (November 2016) of Executive Engineer (EE), MID disclosed that the work was completed (August 2012), but the river water did not flow through the *pyne*. The Superintending Engineer, Minor Irrigation Circle, Gaya (SE, MIC) (August 2012) attributed this to structural shortcomings<sup>111</sup>. The SE, MIC had also stated (August 2012) that the construction was improper and totally useless. To ensure flow of water in the *pyne*, the SE recommended additional measures<sup>112</sup> which were executed by revising the estimates and executing a supplementary agreement with the existing contractor for ₹32.26 lakh (February 2013). Even after completion of this work (March 2013) by spending ₹2.33 crore, the desired results were not achieved.

<sup>109</sup> *Pyne is a channel that links river or other sources of water to the farm fields. It is used for irrigation purposes*

<sup>110</sup> *M/s Kamlesh Kumar, Gaya*

<sup>111</sup> *The nose constructed with Boulder pitching in upstream at starting point of pyne caused obstacle in the flow of river water into the pyne*

<sup>112</sup> *(i) to maintain the level from upstream to downstream of pyne along all branches and to ensure digging of pyne upto the fixed level (ii) to immediately remove constructed nose in upstream at starting point of the pyne and to extend the downstream nose towards river (iii) construction of Return wall/wing wall in R.C.C. Bridge constructed under this scheme by the Rural Works Department (iv) and to ensure connectivity of pyne embankment with the Cross Regulator constructed at Chain 140*





*Water not flowing into the Mohane river pyne in Mohanpur block of Gaya District*

The CE, MWRD visited the site (July 2014) and recommended to construct a rock-fill weir to facilitate the flow of water. Departmental high level team also inspected the site (September 2014) and recommended the measures suggested by the CE. However, no work was executed as on August 2016.

On being pointed out by audit, the EE, MID stated (April 2016) that as there was very low rainfall during 2010-11, 2011-12 and even in present days, there was very low water level in the river. Therefore, water was not entering into the *pyne*. Besides, the bed of the *pyne* was filled by the villagers for crossing tractors and cattle. However, the EE also accepted that no water flowed into the *pyne* and therefore, no irrigation potential was created. He further informed (August 2016) that silt was deposited at the entry point of the *pyne* and river was flowing away from it.

Thus, faulty design recommended by the TAC and the SE without proper survey, planning and site verification led to unfruitful expenditure of ₹2.33 crore on renovation of *pyne* irrigation system.

The matter was reported to the Government (May 2016), reminder issued (July 2016, August 2016 and October 2016) but reply is still awaited.

### **3.7.5 Avoidable expenditure**

**Execution of supplementary agreement by Executive Engineer, Minor Irrigation Division, Madhubani on the instructions of Chief Engineer at the higher rate for items already included in the primary agreement led to extra avoidable expenditure of ₹1.92 crore.**

Rule 182A of Bihar Public Works Department (BPWD) Code stipulates that the item of work not included in the Bill of Quantity (BOQ) shall be termed as extra item. For extra item, there should always be a supplementary agreement and rate in it in any case should not be more than that quoted for the primary agreement.

Scrutiny of records of Executive Engineer, Minor Irrigation Division, Madhubani (EE, MIDM) in two cases disclosed (June 2015) that:

- Bill of Quantity relating to restoration and renovation work<sup>113</sup> of 50 numbers of lift irrigation schemes was approved (October 2011) by the EE, MIDM for ₹10.30 crore. An agreement<sup>114</sup> was executed (January 2012) with an agency<sup>115</sup> for ₹10.19 crore. Subsequently, the estimate was revised to ₹11.33 crore (October 2013) by the Chief Engineer Minor Water Resources Department (North), Muzaffarpur (CE MWRDM) due to increase in cost of materials and the CE MWRDM ordered (October 2013) to execute a supplementary agreement. Despite objection (November 2013) of Divisional Accountant, a supplementary agreement for ₹94.92 lakh was executed by the EE with the same agency (November 2013), increasing the total agreement value to ₹11.14 crore.

Audit noticed that contrary to the provision of BPWD Code, the rates of ten items included in the supplementary agreement were higher than the rate of same item in primary agreement. The agency was paid ₹10.13 crore (upto March 2014) which included the payments at a higher rate for same items of work also. This resulted in extra avoidable expenditure of ₹1.67 crore (**Appendix- 3.7.3**). As the agency did not complete the work, no further payment was made (September 2016). However, the agency had approached (December 2015) the High Court, Patna for payment of the remaining agreement value.

- BOQ relating to restoration and renovation work<sup>116</sup> of 11 numbers of lift irrigation schemes was approved (March 2013) by EE, MIDM for ₹2.63 crore. An agreement<sup>117</sup> was executed (May 2013) with an agency<sup>118</sup> for ₹2.59 crore. Subsequently, estimate was revised to ₹2.95 crore (May 2013) by the CE due to increase in cost of materials. Accordingly, a supplementary agreement for ₹28.46 lakh was executed (June 2013) with the same agency, resulting in a total agreement value ₹2.87 crore.

Audit noticed that contrary to the provision of BPWD code, the rates of eleven items included in the supplementary agreement were higher than the rate of same item in primary agreement. The agency was paid an amount of ₹1.86 crore (upto September 2015) including payments at a higher rate for same items of work leading to extra avoidable expenditure of ₹0.25 crore (**Appendix-3.7.4**).

On being pointed out, CE MWRDM replied (January 2016) that the revised estimate was sanctioned by then Chief Engineer.

Thus, execution of supplementary agreements by the EE MIDM on the instructions of CE at a higher rate for same items already included in the

<sup>113</sup> Administrative approval in September 2011 for ₹9.55 crore by Government of Bihar and technical sanction for ₹10.75 crore in October 2011 by Chief Engineer Minor Water Resources Department (North), Muzaffarpur

<sup>114</sup> Agreement no. 01 SBD/2011-12 at 1.11 per cent below the BOQ rate

<sup>115</sup> Malti Singh, Jogyara, Darbhanga

<sup>116</sup> Administrative approval in February 2013 for ₹2.65 crore by Government of Bihar and technical sanction for ₹2.72 crore in March 2013 by CE MWRDM

<sup>117</sup> Agreement no. 01 SBD/2013-14 at 1.51 per cent below the BOQ rate

<sup>118</sup> M/s Phuldev Narain Singh Builtech Private Limited, Muzaffarpur

primary agreement in contravention of BPWD Code led to extra avoidable expenditure of ₹1.92 crore<sup>119</sup>.

The matter was reported to the Government (June 2016), reminder issued (July 2016) but reply was still awaited.

### 3.8 Unadjusted advances

#### EDUCATION DEPARTMENT

##### 3.8.1 Unadjusted advances

**Failure to adhere to the provisions of Bihar State Universities Act, lack of monitoring, weak internal controls and inaction of authorities of Veer Kunwar Singh University and Lalit Narayan Mithila University led to accumulation of unadjusted advances of ₹ 1.88 crore against 115 persons for a period ranging from one to 44 years.**

Section 23 read with Section 15 of Bihar State Universities (BSU) Act, 1976 stipulates that the Registrar shall act as Secretary to the Syndicate which shall hold, control and manage the funds of the University. Further, Section 12 A *ibid* provides that it shall be the responsibility of the Financial Adviser to see that all financial matters of the University are dealt with in accordance with the Act, the Ordinance, the Statutes, the University Ordinances, Regulation and Rules framed there under.

Scrutiny revealed the following instances of advances remaining unadjusted:

- Records of Veer Kunwar Singh University (VKSU), Ara disclosed (November 2015) that an amount of ₹1.52 crore was advanced from the Examination Fund to 79 persons for various purposes<sup>120</sup> during February 1994 to December 2014. It was noticed that frequent advances were given without adjustment of previous advances (*Appendix-3.8.1*) and these advances remained unadjusted till August 2016. Further scrutiny revealed that advances amounting to ₹60.85 lakh (40 per cent) outstanding against 13 persons were unadjusted for more than one to five years and advances amounting to ₹91.08 lakh (60 per cent) taken by 66 persons remained unadjusted for more than five to twenty two years. Scrutiny also disclosed that four persons were dead, 19 were retired, 54 were working in universities/offices beyond the jurisdiction of VKSU and remaining two were working in VKSU and advances of ₹4.61 lakh, ₹39.91 lakh, ₹95.85 lakh and ₹11.56 lakh respectively were outstanding against them (*Appendix-3.8.2*).
- Records (December 2014) of Lalit Narayan Mithila University (LNMU), Darbhanga and follow-up audit (April 2016) disclosed that an amount of ₹0.36 crore was advanced to 36 persons for examination purposes during 1972 to October 2009 (*Appendix-3.8.3*). But these advances were unadjusted till August 2016. Out of this, advances amounting to ₹1.44 lakh (four per cent) outstanding against two persons were unadjusted for a period ranging from five to 10 years and the remaining advances of

<sup>119</sup> ₹1.67 crore + ₹0.25 crore

<sup>120</sup> Paper setting, answer book evaluation, practical/viva-voce examination, exam centre expenses, remuneration for examination, contingency expenditure, etc.

₹34.71 lakh (96 per cent) taken by 34 persons remained unadjusted for a period ranging from 15 years to 44 years. Scrutiny further disclosed that out of this, 34 persons were dead and two were retired with advances of ₹28.78 lakh and ₹7.38 lakh respectively being outstanding against them (*Appendix-3.8.4*).

On this being pointed out, the Registrar, VKSU, Ara replied (September 2016) that letters were issued to the defaulting officials (August 2016) to deposit the outstanding amount within a month, failing which the amount would be recovered from the amount of pension relief of those who had already retired or who were working outside the University. Necessary legal action would be taken if the same would not be adjusted within the time stipulated. The Registrar, LNMU, Darbhanga stated (August 2016) that neither any adjustment or recovery was effected till date nor the same was possible as the persons concerned were not alive.

Thus, the failure of the Universities to adhere to the provisions of BSU Act, lack of monitoring, weak internal control and inaction of authorities of VKSU and LNMU led to accumulation of unadjusted advances of ₹1.88 crore against 115 persons for a period ranging from one to 44 years.

The matter was reported to the Government (June 2016), reminder issued (July 2016) but reply is still awaited.

Patna  
The 22 February 2017

  
(DHARMENDRA KUMAR)  
Accountant General (Audit), Bihar

Countersigned

New Delhi  
The 23 February 2017

  
(SHASHI KANT SHARMA)  
Comptroller and Auditor General of India

# APPENDICES

**APPENDIX-1.1**  
**(Refer: Paragraph 1.7; Page-5)**  
**Statement showing outstanding Inspection Reports/Paragraphs**

(₹ in crore)

Year	General Sector			Social Sector			Economic Sector		
	No. of IRs	No. of Paras	Amount	No. of IRs	No. of Paras	Amount	No. of IRs	No. of Paras	Amount
2008-09	125	424	590.27	458	2,984	3,632.73	340	1,914	2,595.77
2009-10	91	389	369.99	550	3,093	6,201.28	358	1,832	2,762.16
2010-11	85	317	553.97	485	2,551	7,859.03	261	1,311	4,919.77
2011-12	3	15	10.12	83	571	7,133.31	83	543	12,004.32
2012-13	51	398	3,016.66	441	2,696	31,845.00	98	709	7,332.26
2013-14	155	1,158	1,613.84	551	3,326	16,023.01	169	1,191	16,851.54
2014-15	151	799	5,508.79	530	3,547	12,148.60	223	1,476	25,015.57
2015-16	86	421	501.95	241	1,399	6,123.63	95	648	6,944.01
<b>Total</b>	<b>747</b>	<b>3,921</b>	<b>12,165.59</b>	<b>3,339</b>	<b>20,167</b>	<b>90,966.59</b>	<b>1,627</b>	<b>9,624</b>	<b>78,425.40</b>

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



**APPENDIX-1.2**

(Refer: Paragraph 1.7; Page-5)

**Statement showing various types of irregularities in outstanding paragraphs of Inspection Reports**

Year	No. of IRs	Fraud/misappropriation/ embezzlement/ losses detected in audit	Recoveries & instances of Overpayments detected in audit	Violation of contractual obligations and undue favour to contractors	Avoidable/excess expenditure	Wasteful/infertuous expenditure	Expenditure incurred without sanction from competent authority	Diversion of funds from one scheme to another or from one object head to another	Drawal of funds at the fag end of financial year with a view to avoiding lapse of funds	Incurring of expenditure on banned items or items of special nature without approval of competent authority	Purchase of stores/ stock in excess of actual requirements with a view to avoiding lapse of funds	Idle investment/ idle establishment/ blockade of funds	Payment of idle wages to staff	Delays in commissioning of equipment/ idle equipment and consequences owing thereto	Failure in achievement of objectives/unfruitful expenditure	Miscellaneous observations	Total paragraphs
2008-09	923	119	330	108	86	319	38	222	3	4	12	330	17	5	218	3,511	5,322
2009-10	999	154	297	164	141	314	48	234	3	3	1	293	25	21	313	3,303	5,314
2010-11	831	57	315	66	84	216	19	164	1	6	16	243	19	17	247	2,709	4,179
2011-12	169	9	62	51	20	53	6	26	2	0	4	70	5	2	78	741	1,129
2012-13	590	21	197	85	206	184	52	128	8	28	9	287	25	36	224	2,313	3,803
2013-14	875	105	215	145	235	292	43	119	14	76	14	444	34	41	328	3,570	5,675
2014-15	904	129	371	217	189	251	33	113	12	8	13	464	11	32	314	3,665	5,822
2015-16	422	52	165	81	120	125	19	59	6	3	4	163	5	5	175	1,486	2,468
<b>Total</b>	<b>5,713</b>	<b>646</b>	<b>1,952</b>	<b>917</b>	<b>1,081</b>	<b>1,754</b>	<b>258</b>	<b>1,065</b>	<b>49</b>	<b>128</b>	<b>73</b>	<b>2,294</b>	<b>141</b>	<b>159</b>	<b>1,897</b>	<b>21,298</b>	<b>33,712</b>

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

## APPENDIX-1.3

(Refer: Paragraph-1.11; Page-7)

## Statement showing status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly

Sl. No.	Name of Autonomous bodies	Status of entrustment	Rendering of accounts to audit		Issuance of SAR		Date of placement in the Legislature	Remarks
			Year of accounts	Date	Year of accounts	Date		
1	Bihar State Legal Services Authority, Patna	permanent	2012-13 2013-14 2014-15	2/8/2014 29/2/2016 30/6/2016	2012-13	24/4/2015	Not communicated by the Department	1. SAR not issued in time due to late receipt of accounts and subsequent processing of SAR. 2. SAR for the year 2013-14 sent to Headquarters on 18/10/2016 for approval. 3. Audit of annual accounts of BLSA for 2014-15 would be taken up in 3 <sup>rd</sup> quarter of 2016-17.
2	Bihar State Housing Board, Patna	2015-16	2009-10 2010-11 2011-12	3/4/2014 3/4/2014 3/4/2014	2008-09	27/8/2014	Not communicated by the Department	1. Correspondence regarding the date of placement of SARs has been made with the Secretary, UD&HD and Managing Director of BSHB vide letter no. LA/SS-I/SAR No 488 (13-14)380, 381 dated 9/3/2016. 2. Audit of BSHB upto the year 2011-12 was conducted during November to December 2015. However, the process of approval of the SARs could be initiated only after approval of the annual accounts of 2009-10 by the governing body of BSHB on 29/7/2016. Vetting of Draft SARs (2009-12) is still under process.
3	Bihar State Khadi and Village industries Board, Patna	2009-10	2009-10	12/9/2013	2009-10	21/4/2014	Not communicated by the Department	1. For entrustment of audit from the year 2010-11, letters were written to Pr. Secretary, Department of Industry Government of Bihar vide letter No. ES (Hq.)/2016-17/SAR/465 dated 20/7/2016 and Chief Executive Officer, Bihar State Khadi and Village Industries Board, Patna vide letter No. ES (Hq.)2014-15/287 dated 4/7/2014 and ES (Hq.)2015-16/817 dated 7/12/2015
4	Rajendra Agriculture University, Pusa, Samastipur	2012-13	2013-14	21/6/2016	2011-12	20/10/2015	Not communicated by the Department	1. Audit of accounts of RAU, Pusa, Samastipur for the year 2012-13 and 2013-14 are in progress.

Sl. No.	Name of Autonomous bodies	Status of entrustment	Rendering of accounts to audit		Issuance of SAR		Date of placement in the Legislature	Remarks
			Year of accounts	Date	Year of accounts	Date		
5	Bihar Agricultural University, Sabour, Bhagalpur	2014-15	2011-12 2012-13 2013-14	24/9/2012 13/7/2015 13/7/2015	2011-12	09/2/2016	Not communicated by the Department	1. Earlier, SARs for the period 2012-13 and 2013-14 were sent to Hqs. For approval vide letter no. ES-I/15-16 SAR/12-13BAU/18/16-17 and ES-I/15-16 SAR/13-14/BAU/19/16-17 dated 19/4/2016 in light of Hqs. Letter no. 755/CR/Bihar/SAR/AB/BAUS/20/12-13/60-2016 dated 8/6/2016, SARs are to be sent after fulfillment the requirement of checklist and on the basis of Hqs direction, revised SARs for the period 2012-13 and 2013-14 have again been sent to Hqs for approval vide letter no. ES-I/2016-17/455 dated 456 dated 1/8/2016

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

## APPENDIX-2.1.1

(Refer: Paragraph-2.1.9; Page-20)

## (i) Statement showing details of allotment and expenditure under General Component in test-checked districts

(₹ in crore)

Year	Allotment (GoI+GoB)	Expenditure (GoI+GoB/ Percentage of allotment)	Short expenditure (Percentage)
2011-12	55.04	50.34 (91)	4.70 (9)
2012-13	99.44	89.62 (90)	9.82 (10)
2013-14	95.35	83.88 (88)	11.47 (12)
2014-15	84.26	76.15 (90)	8.11 (10)
2015-16	110.79	89.29 (81)	21.5 (19)
<b>Total</b>	<b>444.88</b>	<b>389.28 (88)</b>	<b>55.60 (12)</b>

## (ii) Statement showing details of allotment and expenditure under Supplementary Nutrition Programme (SNP) Component in test checked districts

(₹ in crore)

Year	Allotment (GoI+GoB)	Expenditure (GoI+GoB/ Percentage of allotment)	Short expenditure (Percentage)
2011-12	193.70	136.53 (70)	57.17 (30)
2012-13	246.03	221.14 (90)	24.89 (10)
2013-14	430.36	347.60 (81)	82.76 (19)
2014-15	347.16	332.92 (96)	14.24 (4)
2015-16	311.87	295.81 (95)	16.06 (5)
<b>Total</b>	<b>1,529.12</b>	<b>1,334.00 (87)</b>	<b>1,95.12 (13)</b>

**APPENDIX-2.1.2**

(Refer: Paragraph-2.1.9.3; Page-20)

**Statement showing utilisation of Government of India (GoI) funds under Supplementary Nutrition Programme (SNP) and General Components**

(₹ in crore)

Year	Opening Balance		Funds released		Total Fund		Expenditure		Closing Balance	
	SNP	General	SNP	General	SNP	General	SNP	General	SNP	General
2011-12	<b>54.55</b>	(-)30.94	354.53	457.64	409.08	426.70	386.09	434.33	22.99	(-)7.63
2012-13	22.99	(-)7.63	465.32	606.95	488.31	599.32	468.27	540.10	20.04	59.22
2013-14	<b>20.04</b>	<b>59.22</b>	510.23	482.84	530.27	542.06	648.28	548.76	(-)118.01	(-)6.70
2014-15	(-)118.01	(-)6.70	538.75	610.40	420.73	603.70	609.79	523.29	(-)189.05	80.41
2015-16	(-)189.05	<b>80.41</b>	659.94	276.54	470.89	356.95	545.74	349.43	(-)74.85	7.52
<b>Total</b>			<b>2,528.77</b>	<b>2,434.37</b>			<b>2,658.17</b>	<b>2,395.91</b>		

(Source: UCs submitted by the Directorate to GoI)

## APPENDIX-2.1.3

(Refer: Paragraph-2.1.11.1; Page-29)

## Statement showing food grains allocated and utilized in the State under Wheat Based Nutrition Programme (WBNP)

Year	Item	Requisition by GoB		Allocated by GoI	Reallocated by Directorate for AWCs		Utilised Quantity	(Quantity in MT) Surrendered quantity (Per cent of quantity allocated by GoI)
		AWC	Quantity		AWC	Quantity		
2011-12	Rice	3,437	54,169	2,406	3,437	2,406	1,789	617 (26)
	Wheat		425					96
2012-13	Rice	33,302	92,813	92,813	3,437	9,624	6,707	86,106 (93)
	Wheat		3,725					3,725
2013-14	Rice	44,748	1,24,914	1,16,890	33,054	92,754	74,333	42,557 (36)
	Wheat							931
2014-15	Rice	44,748	1,24,914	1,24,915	33,054	92,754	65,864	59,051 (47)
2015-16	Rice	33,054	1,28,739	1,18,207	33,054	91,436	22,181	96,026 (81)
<b>Total</b>	<b>Rice</b>		<b>5,25,549</b>	<b>4,55,231</b>		<b>2,88,974</b>	<b>1,70,874</b>	<b>2,84,357 (62)</b>
	<b>Wheat</b>		<b>4,150</b>	<b>4,752</b>		<b>579</b>	<b>456</b>	<b>4,296(90)</b>

## Rate calculation for lapse/Surrender quantity

Item	Quantity (In MT)	Rate per MT (In ₹)	Value (₹ in crore)
Rice	2,84,357	5,650	160.66
Wheat	4,296	4,150	1.78
<b>Total</b>			<b>162.44</b>

**APPENDIX-2.1.4**

(Refer: Paragraph-2.1.11.1; Page-29)

**Statement showing procurement of rice in test-checked districts under Wheat Based Nutrition Programme (WBNP)**

(₹ in lakh)

Sl.No.	Name of district	Details	2011-12	2012-13	2013-14	2014-15	2015-16	Total
1.	Saharsa	Rice consumed (in quintal)	15,264	21,057	40,565	39,768	31,517	1,48,171
		Rate per quintal	1,500	1,500	1,500	2,000	2,000	-
		Total amount	228.96	315.86	608.48	795.36	630.34	2,578.99
2.	Kishanganj	Rice consumed (in quintal)	11,260	14,054	24,344	18,035	18,772	86,465
		Rate per quintal	1,500	1,500	1,500	2,100	2,100	-
		Total amount	168.90	210.81	365.16	378.74	394.21	1,517.82
3.	Nalanda	Rice consumed (in quintal)	37,760	52,053	49,341	59,017	51,185	2,49,356
		Rate per quintal	1,500	1,500	2,100	2,100	2,100	-
		Total amount	566.40	780.80	1,036.16	1,239.36	1,074.89	4,697.60
4.	Gopalganj	Rice consumed (in quintal)	NA	33,825	63,917	50,304	52,785	2,00,831
		Rate per quintal	1,500	1,500	1,500	2,000	2,000	-
		Total amount	NA	507.38	958.76	1,006.08	1,055.70	3,527.91
5.	Buxar	Rice consumed (in quintal)	NA	22,507	38,507	34,746	26,462	1,22,222
		Rate per quintal	1,675	1,675	1,675	1,675	1,675	-
		Total amount	NA	376.99	644.99	582.00	443.24	2,047.22
6.	East Champaran	Rice consumed (in quintal)	70,018	85,084	1,05,367	97,698	85,054	4,43,221
		Rate per quintal	1,500	1,500	1,900	1,900	1,900	-
		Total amount	1,050.27	1,276.26	2,001.97	1,856.26	1,616.036	7,800.79
7.	West Champaran	Rice consumed (in quintal)	56,202	54,359	79,289	75,587	69,205	3,34,642
		Rate per quintal	1,500	1,500	1,900	1,900	1,900	-
		Total amount	843.03	815.39	1,506.49	1,436.15	1,314.90	5,915.95
<b>Grand Total</b>		Rice consumed (in quintal)	1,90,504	2,82,939	4,01,330	3,75,155	3,34,980	15,84,908
		Total amount paid at Market Rate	2,857.56	4,283.47	7,122.01	7,293.94	6,529.30	2,808.63
		Total amount paid at BPL Rate (@ ₹ 6.22 per KG)	1,184.93	1,759.88	2,496.27	2,333.46	2,083.58	9,858.13
		<b>Excess amount paid</b>	<b>1,672.63</b>	<b>2,523.59</b>	<b>4,625.73</b>	<b>4,960.48</b>	<b>4,445.72</b>	<b>18,228.15</b>



## APPENDIX-2.1.5

(Refer: Paragraph-2.1.12; Page-34)

## Details of training imparted in the State

## (i) Job training

Name of Post	Untrained as on 31 March 2011	Joined/ newly selected during 2011-16	Total no. of untrained persons	Trained during 2011-16	Untrained as on 31 March 2016
CDPO	167	0	167	0	167
Supervisor	0	1,695	1,695	501	1,194
AWW	13,910	23,676	37,586	22,522	15,064

## (ii) Refresher Training

Period	Supervisor		AWW		AWH	
	Men-in-position	Trained (Per cent)	Men-in position	Trained (Per cent)	Men-in position	Trained (Per cent)
2011-12	2,634	440 (17)	81,766	14,996 (18)	80,677	11,995 (15)
2012-13	2,833	0	69,889	19,675 (28)	68,569	14,786 (22)
2013-14	2,833	0	69,889	20,699 (30)	68,569	16,383 (24)
2014-15	2,882	0	83,202	22,050 (27)	78,369	11,875 (15)
2015-16	2,499	75 (3)	86,752	15,567 (18)	77,315	15,591 (20)

## (iii) Induction Training

Period	Supervisor		AWW		AWH	
	Newly selected	Trained	Newly selected	Trained	Newly selected	Trained
2011-12	1,695	0	400	0	0	0
2012-13	0	0	17,411	0	0	0
2013-14	0	0	990	0	729	0
2014-15	0	0	1,483	0	1,070	0
2015-16	0	0	3,392	0	976	0
<b>Total</b>	<b>1,695</b>	<b>0</b>	<b>23,676</b>	<b>0</b>	<b>2,775</b>	<b>0</b>

**APPENDIX-2.1.6**

**(Refer: Paragraph-2.1.12.1; Page-34)**

**Statement showing shortfall in training at Anganwadi Training Centres**

Name of Training Centre	Year	Paid for months	Training held (in days)	As per norms training was to be held for	Training was not held as per norm
1	2	3	4	5	6
Prakritik Arogyashram Rajgir, Nalanda	2011-12	12	124	348	224
	2012-13	12	172	348	176
	2013-14	12	198	348	150
	2014-15	12	153	300	147
	2015-16	12	144	300	156
Sama Vikas Samiti, Islampur, Nalanda	2011-12	12	261	348	87
	2012-13	12	208	348	140
	2013-14	12	268	348	80
	2014-15	12	204	300	96
Gramin Kalyan Pratishthan, Ramchandrapur, Nalanda	2011-12	12	104	348	244
	2012-13	12	206	348	142
	2013-14	12	222	348	126
	2014-15	12	152	300	148
Public Welfare Society, Tedhgachha, Kishanganj	2011-12	12	93	348	255
	2012-13	12	60	348	288
Nari Kalyan Sansthan, Gopalganj	2/2014-to 12/2014	11	168	275	107
Mahila Gram Shree, Gopalganj	2/2014-to 12/2014	11	173	275	102
All Round Development Society, Motihari	2011-12	6	0	174	174
Akhil Bhartiya Vivah Kendra, Motihari	2011-12	12	93	348	255
	2012-13	12	59	348	289
	2013-14	12	139	348	209
	2014-15	12	129	300	171
	2015-16	12	205	300	95
Indian Institute of Yoga Research , West Champaran	2012-13	10	180	290	110
	2013-14	12	223	348	125
	2014-15	12	271	300	29
	2015-16	5	68	125	57
Adhisuchit Kshetra Siksha Vikas Samiti, West Champarn	2012-13	3	44	87	43
	2013-14	12	103	348	245
	2014-15	10	120	250	130
Anusuchit Jati/ Anusuchit Jan Jati Kalyan Samiti, Saharsa	2011-12	12	215	348	133
	2012-13	12	198	348	150
	2013-14	12	223	348	125
	2014-15	12	255	300	45
Mahila Gram Shree ,Buxar	2011-12	12	232	348	116
	2012-13	12	191	348	157
	2013-14	12	234	348	114
	2014-15	12	220	300	80

**APPENDIX-2.1.7***(Refer: Paragraph-2.1.12.2; Page-35)***Details of available manpower against sanctioned strength**

Name of the posts	State			Test Checked Districts		
	Sanctioned Strength	Person Available	Vacancy (percent -tage)	Sanctioned Strength	Person Available	Vacancy (percentage)
CDPO	544	458	86 (16)	149	104	45(30)
LS	3,288	2,499	789 (24)	867	704	163(19)
AWW	91,677	86,752	4,925 (5)	25,319	23,640	1,679(7)
AWH	86,237	77,315	8,922 (10)	23,280	21,642	1,638(7)

*(Source: Information provided by Directorate and test checked districts)*

## APPENDIX-2.2.1

(Refer: Paragraph-2.2.7.2; Page-44 and 45)

## Statement regarding fixing of target in Annual Action Plan

## (i) Target fixed for coverage of habitations

Year	Number of habitations	Fully covered habitations	Partially covered habitations			
			As of 1 <sup>st</sup> April	Target (in per cent)	Achievement	Slipped back
2011-12	1,07,642	74,378	14,837	5,922 (40)	4,445	569
2012-13	1,07,641	82,203	10,859	8,915 (82)	5,909	19,032
2013-14	1,07,639	72,875	24,178	3,283 (14)	3,189	30,063
2014-15	1,07,639	50,203	50,838	8,437 (17)	8,173	1,719
2015-16	1,10,140	59,862	46,759	5,612 (12)	4,639	1,701

## (ii) Target fixed for coverage of quality affected habitations

Year	Arsenic			Fluoride			Iron		
	as on 1 <sup>st</sup> April during the year	Target (per cent)	Achievement	as on 1 <sup>st</sup> April during the year	Target	Achievement	as on 1 <sup>st</sup> April during the year	Target	Achievement
2011-12	1,111	213 (19)	169	3,338	803 (24)	685	13,978	5,464 (39)	3,095
2012-13	1,004	786 (78)	194	2,698	1,507(56)	771	10,877	3,807 (35)	2,830
2013-14	727	716 (98)	383	1,504	911 (61)	633	8,355	3,473 (42)	3,186
2014-15	357	320 (90)	262	893	563 (63)	381	5,348	3,041 (57)	2,561
2015-16	66	54 (82)	32	498	353 (71)	149	2,955	1,474 (50)	1,330

## (iii) Water quality testing of drinking water sources

Year	No. of water sources	Target for water quality testing at laboratories	Percentage
2011-12	2,87,838	91,200 (200 samples per month per lab for 38 districts)	32
2012-13	3,61,793	91,200	25
2013-14	3,87,457	1,36,800	35
2014-15	3,87,457	1,50,000	39
2015-16	4,10,239	1,36,000	33

**(iv) Habitations with 0 to 50 per cent population covered***(In number)*

Details of targeted non-quality affected habitations									
Year	Total no. of habitations	Number of habitation with population coverage >0 and < 25%				Number of habitation with population coverage >=25 and < 50%			
		as on 1 <sup>st</sup> April	Target	Achievement	Percentage of target	as on 1 <sup>st</sup> April	Target	Achievement	Percentage of target
2011-12	1,07,642	1,708	1,007	639	59	3,538	1,719	1,314	49
2012-13	1,07,642	1,155	1,042	684	90	2,396	1,962	1,352	82
2013-14	1,07,640	5,129	642	618	13	5,981	1,022	1,004	17
2014-15	1,07,640	7,775	2,257	2,188	29	9,926	1,577	1,546	16
2015-16	1,10,140	9,078	1,281	1,976	14	7,839	1,018	870	13

**(v) SC dominated habitations***(In number)*

Number of SC dominated habitations						
Year	as on 1 <sup>st</sup> April	Fully covered	Partially covered	Target	Achievement	Percentage of target
2011-12	23,520	16,709	6,811	3,227	2,029	47
2012-13	23,520	18,152	5,368	2,904	2,008	54
2013-14	23,520	16,146	7,374	2,905	2,621	39
2014-15	9,039	4,602	4,437	932	880	21
2015-16	9,473	5,295	4,178	767	650	18

**(vi) ST dominated habitations***(In number)*

Year	as on 1 <sup>st</sup> April	Fully covered	Partially covered	Target	Achievement	Percentage of target
2011-12	1,952	1,202	750	233	185	31
2012-13	1,952	1,355	597	264	183	44
2013-14	1,952	1,457	495	194	177	39
2014-15	1,766	811	955	152	133	16
2015-16	1,832	863	969	171	123	18

**APPENDIX-2.2.2**

(Refer: Paragraph-2.2.10; Page-53)

**Statement regarding sanction of schemes for coverage of schools and  
anganwadis during 2011-16**

**Schools**

(₹ in lakh)

Sl. No.	Name of Scheme	AA No. date	Physical target	Amount sanctioned	Achievement	Expenditure
1.	Running water with over head tank in school	3685 11/11/2011	500	555.00	496	485.91
2.	Running water with over head tank in school	2790 26/10/2012	1,100	1,355.31	1,089	1,052.22
3.	New hand pumps in place of old & defunct tube well	2789 26/10/2012	3,000	1,118.12	2,751	896.98
4.	Running water with over head tank in school	243 28/1/2015	6,631	7,949.24	2,015	3,630.85
5.	Running water with over head tank in school	1539 4/8/2014	1,100	1,355.31	1,015	1,025.24
6.	New tube well in school	928 28/5/2014	4,590	2,476.54	4,384	2,007.30
<b>Total</b>			<b>16,921</b>	<b>14,809.52</b>	<b>11,750</b>	<b>9,098.50</b>

**Anganwadis**

(₹ in lakh)

Sl. No.	Administrative Approval no./Date	Target	Amount	Achievement	Amount
1	3383/10/10/2011	9,374	4,177.80	8,995	4,024.03
2	2597/25/9/2012	7,044	2,796.83	6,161	2,183.31
<b>Total</b>		<b>16,418</b>	<b>6,974.63</b>	<b>15,156</b>	<b>6,207.34</b>

**Status of schools and anganwadis in test-checked divisions**

(₹ in lakh)

Name of Division	Schools			Anganwadis		
	Target	Achievement	Expenditure	Target	Achievement	Expenditure
Bhagalpur East	455	387	292.78	781	690	304.82
Bhagalpur West	200	169	127.78	550	510	234.7
Chapra	437	266	189.48	344	337	125.26
Darbhanga	672	506	258.9	488	477	179.01
Jamui	439	365	263.72	323	318	103.74
Jehanabad	143	125	55.64	405	293	114.82
Patna East	470	247	114.34	270	46	53.11
Patna West	833	582	322.97	283	272	108.99
Sasaram	263	235	153.12	476	436	145.33
Supaul	498	91	59.93	257	257	84.51
Bettiah	543	297	133.93	318	279	62.73
Vaishali	353	259	120.98	518	453	144.79
<b>Total</b>	<b>5,306</b>	<b>3,529</b>	<b>2,093.57</b>	<b>5,013</b>	<b>4,368</b>	<b>1,661.81</b>

**APPENDIX-2.2.3**  
(Refer: Paragraph-2.2.11.1; Page-57)  
**Status of multi-village PWSSs**

(₹ in lakh)

Sl. No.	Name of scheme	Sanctioned year	Estimated cost	Agreement number/ year	Date of commencement/ Due date of completion	Expenditure incurred	Status
	<b>Ongoing</b>						
1	In fluoride affected Khaira and six other adjacent villages/ tolas of Munger districts	2010-11	3,229.50	28 f2/ 2010-11 SBD 1/ 2016-17	19/1/2011 31/3/2014  6/4/2016 5/12/2016	1,372.25	In progress
2	In Arsenic affected 141 villages/tolas of Kahalgaon and Pirpainti block	2010-11	21,967.42	SBD 1/ 2015-16	14/8/2015 13/2/2018	2,742.19	Delayed start due to unavailability of land.
3	In Arsenic affected 86 village/tola of Sultanganj and Nathnagar block	2010-11	8,060.28	15 f2/ 2012-13	12/11/2012 11/5/2015	3,726.07	Incomplete due to non-approval of rates of floating jetty.
4	In Arsenic affected 25 villages/ tolas of Maner and adjacent areas	2007-08	7,554.00	5 f2/ 2009-10	21/5/2009 20/5/2011	4,698.37	Delayed execution due to unavailability of land.
5	In Arsenic affected 130 villages/ tolas of Simri (Buxar)	2007-08	11,257.00	SBD 1/ 2009-10	21/5/2009 30/11/2011	8,234.61	Incomplete due to non-approval of rates of floating jetty.
6	In arsenic affected 45 villages/ tolas of Bidupur, Hajipur, Sahdei Bujurg, Desari block of Vaishali district	2007-08	14,242.00	1 f2/ 2009-10	22/5/2009 7/6/2012 (June 2015)	12,786.80	Incomplete due to non-approval of rates of floating jetty.
	<b>Total</b>		<b>66,310.20</b>			<b>33,560.29</b>	
	<b>New</b>						
7	Sahpur (Bhojpur) multi village (Arsenic) in 75 habitation/village	2012-13	22,384.92	CE (Urban) written (August 2015) to District Commissioner for make availability of 21 acre land.		0.00	Yet to start due to unavailability of land.
8	NeknamTola (Bhojpur) multi village (Arsenic) in 70 habitation/village	2012-13	13,829.40	No agreement.		258.83	Yet to start due to unavailability of land.
9	Arsenic affected 111 village/tolas of Matihani, Barauni and Begusarai Block ( <i>New</i> )	2013-14	19,178.00	SBD 5/ 2014-15	21/2/2015 20/8/2017	1,600.00	Delayed start due to unavailability of land.
10	Patori, Mohiuddinagar and Mohanpur block Samastipur(Arsenic) in 67 habitation/village	2013-14	13,780.56	Site was not selected.		0.00	Yet to start due to unavailability of land.
	<b>Total</b>		<b>69,172.88</b>			<b>1,858.83</b>	
	<b>Grand total</b>		<b>1,35,483.08</b>			<b>35,419.12</b>	



**APPENDIX-2.2.4**

(Refer: Paragraph-2.2.11.1; Page-57)

**Details of incomplete multi-village PWSSs due to delay in acquisition of land**

Sl. No.	Name of Multi village PWSS	Year of sanction of scheme (completion period)	Agreement cost (₹ in crore)	Expenditure incurred (₹ in crore)	Remarks
1	Arsenic affected 25 villages/tolas of Maner and adjacent area. <i>(Ongoing)</i>	2007-08 (three years)	62.00	46.98	Required Land not made available
2	Arsenic affected 141 villages/tolas of Kahalgaon and Pirpainti Block <i>(Ongoing)</i>	2010-11 (three years)	198.89	27.42	Land made available with delay of four years
3	Arsenic affected 111 villages/tolas of Matihani, Barauni and Begusarai Block <i>(New)</i>	2013-14 (three years)	196.99	16.00	Land made available with delay of two years
<b>Total</b>				<b>90.40</b>	

(Source: Information provided by Test checked divisions and department)

**APPENDIX-2.2.5**

(Refer: Paragraph-2.2.11.1; Page-60)

**Details of incomplete multi-village PWSSs due to execution of work without ensuring availability of water source for entire design period**

Sl. No.	Name of MVPWSSs	Year of sanction	Date of commencement/Due date of completion	Expenditure incurred (₹ in crore)
1	In Arsenic affected 130 villages/ tolas of Simri of Buxar districts	2007-08	21/5/2009 30/11/2011	82.35
2	In Arsenic affected 45 villages/ tolas of Bidupur, Hajipur, Sahdei Bujurg, Desari block of Vaishali district	2007-08	22/5/2009 7/6/2012 (extended upto June 2015)	127.86
3	In Arsenic affected 86 villages/ tolas of Sultanganj and Nathnagar block of Bhagalpur districts	2010-11	12/11/2012 11/5/2015	37.26
<b>Total</b>				<b>247.47</b>

(Source: Information provided by Test checked divisions and department)

**APPENDIX-2.2.6**  
(Refer: Paragraph - 2.2.11.2; Page-60)  
**Statement regarding schemes taken up on the basis of  
2001 population**

Sl. No.	Name of Division	Name of Scheme
1	Bhagalpur West	Bhirkhurd RPWSS
2	Bhagalpur West	Daradhi RPWSS
3	Bhagalpur West	Harpur RPWSS
4	Bhagalpur West	Karaila RPWSS
5	Bhagalpur West	Puraini RPWSS
6	Bhagalpur West	Sajaur RPWSS
7	Betiah	Bairiya Re. Org. RPWSS
8	Betiah	Choutarwa RPWSS
9	Betiah	Machhargawan RPWSS
10	Betiah	Sariswa RPWSS
11	Betiah	Sathi RPWSS
12	Betiah	Kolhua Choutarwa RPWSS
13	Sasaram	Babhnaul RPWSS
14	Sasaram	Babhani RPWSS
15	Sasaram	Barahari RPWSS
16	Sasaram	Barawan RPWSS
17	Sasaram	Bastipur RPWSS
18	Sasaram	Gara-Panditpura RPWSS
19	Sasaram	Ghusia Khurd Panchayat RPWSS
20	Sasaram	Dhusiya RPWSS
21	Sasaram	Kadwan RPWSS
22	Sasaram	Karup RPWSS
23	Sasaram	Khaira RPWSS
24	Sasaram	Kuchhila RPWSS
25	Sasaram	Nonhar RPWSS
26	Sasaram	Sadokhar RPWSS
27	Sasaram	Samihata RPWSS
28	Bhagalpur East	Dhanaura RPWSS
29	Bhagalpur East	Jagatpur RPWSS
30	Bhagalpur East	Jairampur RPWSS
31	Bhagalpur East	Lailakh RPWSS
32	Bhagalpur East	Mahesh Munda RPWSS
33	Bhagalpur East	Marwa RPWSS
34	Bhagalpur East	Nadiayawa RPWSS
35	Bhagalpur East	Sahuparbata RPWSS
36	Bhagalpur East	Sian RPWSS
37	Bhagalpur East	Udayrampurkodwar RPWSS
38	Jamui	Gidhaur RPWSS
39	Chapra	Bela RPWSS
40	Chapra	Bhajauna RPWSS
41	Chapra	Chirand RPWSS
42	Chapra	Gandaman RPWSS
43	Chapra	Gaura RPWSS
44	Chapra	Haraji RPWSS
45	Chapra	Kasmar RPWSS

<b>Sl. No.</b>	<b>Name of Division</b>	<b>Name of Scheme</b>
46	Chapra	Khaira RPWSS
47	Chapra	Kodaibagh RPWSS
48	Chapra	Masrakh east RPWSS
49	Chapra	Masrakh west RPWSS
50	Chapra	Naini RPWSS
51	Chapra	Narharpur RPWSS
52	Chapra	Nayagaon RPWSS
53	Chapra	Patedha RPWSS
54	Chapra	Inai RPWSS
55	Chapra	Sahpur RPWSS
56	Chapra	Silhauri RPWSS
57	Chapra	Tekniwas RPWSS
58	Darbhangha	Baheri RPWSS
59	Darbhangha	Kolhanta Patori RPWSS
60	Darbhangha	Raiyam RPWSS
61	Darbhangha	Supoul RPWSS

**APPENDIX-2.2.7**  
**(Refer: Paragraph -2.2.11.2, Page-61)**  
**Statement regarding schemes taken up on the basis of 40 or 46 litres**  
**per capita per day (lpcd)**

Sl. No.	Name of Division	Name of Scheme	Scheme formulated on service level
1	Bhagalpur West	Bhirkhurd RPWSS	40
2	Bhagalpur West	Daradhi RPWSS	40
3	Bhagalpur West	Harpur RPWSS	40
4	Bhagalpur West	Karaila RPWSS	40
5	Bhagalpur West	Puraini RPWSS	40
6	Bhagalpur West	Sajaur RPWSS	40
7	Jehanabad	Noawan Re. Org. RPWSS	40
8	Sasaram	Babhnaul RPWSS	30
9	Sasaram	Babhani RPWSS	40
10	Sasaram	Barahari RPWSS	40
11	Sasaram	Barawan RPWSS	40
12	Sasaram	Gara-Panditpura RPWSS	40
13	Sasaram	Ghusia Khurd Panchayat RPWSS	40
14	Sasaram	Dhusiya RPWSS	40
15	Sasaram	Kadwan RPWSS	40
16	Sasaram	Karup RPWSS	40
17	Sasaram	Khaira RPWSS	40
18	Sasaram	Kuchhila RPWSS	40
19	Sasaram	Nonhar RPWSS	40
20	Sasaram	Sadokhar RPWSS	40
21	Bhagalpur East	Dhanaura RPWSS	40
22	Bhagalpur East	Jagatpur RPWSS	40
23	Bhagalpur East	Jairampur RPWSS	40
24	Bhagalpur East	Lailakh RPWSS	40
25	Bhagalpur East	Mahesh Munda RPWSS	40
26	Bhagalpur East	Marwa RPWSS	40
27	Bhagalpur East	Nadiayawa RPWSS	40
28	Bhagalpur East	Sahuparbata RPWSS	40
29	Bhagalpur East	Sian RPWSS	40
30	Bhagalpur East	Udayrampurkodwar RPWSS	40
31	Chapra	Bela RPWSS	40
32	Chapra	Chirand RPWSS	40
33	Chapra	Haraji RPWSS	40
34	Chapra	Kasmar RPWSS	40
35	Chapra	Masrakh east RPWSS	40
36	Chapra	Masrakh west RPWSS	40
37	Chapra	Naini RPWSS	40
38	Chapra	Nayagaon RPWSS	40
39	Chapra	Inai RPWSS	40
40	Chapra	Sahpur RPWSS	40
41	Chapra	Tekniwas RPWSS	40
42	Betiah	Bairiya Re. Org. RPWSS	46
43	Betiah	Choutarwa RPWSS	46

Sl. No.	Name of Division	Name of Scheme	Scheme formulated on service level
44	Betiah	Machhargawan RPWSS	46
45	Betiah	Sariswa RPWSS	46
46	Betiah	Sathi RPWSS	46
47	Betiah	Kolhua Choutarwa RPWSS	46
48	Sasaram	Bastipur RPWSS	46
49	Sasaram	Daranagar RPWSS	46
50	Sasaram	Samihata RPWSS	46
51	Supaul	Barail RPWSS	46
52	Chapra	Gaura RPWSS	46
53	Chapra	Khaira RPWSS	46
54	Chapra	Kodaibagh RPWSS	46
55	Chapra	Narharpur RPWSS	46
56	Chapra	Patedha RPWSS	46
57	Chapra	Silhauri RPWSS	46
58	Darbhangha	Baheri RPWSS	40
59	Darbhangha	Kolhanta Patori RPWSS	46
60	Darbhangha	Raiyam RPWSS	46
61	Darbhangha	Supoul RPWSS	40
62	Darbhangha	Kusheswar Asthan RPWSS	46
63	Darbhangha	Ladari RPWSS	40

**APPENDIX-2.2.8**  
**(Refer: Paragraph-2.2.11.2; Page-61)**  
**Statement regarding capacity of reservoir calculated by considering**  
**below 50 per cent of total design demand**

Sl. No.	Name of Division	Name of Scheme	ESR capacity calculated on percentage of total demand
1	Bhagalpur West	Bhirkhurd RPWSS	39
2	Bhagalpur West	Daradhi RPWSS	33
3	Bhagalpur West	Harpur RPWSS	32
4	Bhagalpur West	Karaila RPWSS	36
5	Bhagalpur West	Puraini RPWSS	24
6	Bhagalpur West	Sajaur RPWSS	38
7	Jehanabad	Imalia RPWSS	33
8	Jehanabad	Keur RPWSS	30
9	Jehanabad	Lattanpatati RPWSS	33
10	Jehanabad	Mubarakpur RPWSS	33
11	Jehanabad	Noawan Re. Org. RPWSS	33
12	Jehanabad	Tetariya RPWSS	33
13	Betiah	Bairiya Re. Org. RPWSS	33
14	Betiah	Choutarwa RPWSS	33
15	Betiah	Machhargawan RPWSS	33
16	Betiah	Sariswa RPWSS	33
17	Betiah	Sathi RPWSS	33
18	Betiah	Kolhua Choutarwa RPWSS	33
19	Sasaram	Babhnaul RPWSS	30
20	Sasaram	Babhani RPWSS	30
21	Sasaram	Barahari RPWSS	30
22	Sasaram	Barawan RPWSS	30
23	Sasaram	Bastipur RPWSS	33
24	Sasaram	Daranagar RPWSS	33
25	Sasaram	Gara-Panditpura RPWSS	30
26	Sasaram	Ghusia Khurd Panchayat RPWSS	30
27	Sasaram	Dhusiya RPWSS	30
28	Sasaram	Kadwan RPWSS	30
29	Sasaram	Karup RPWSS	30
30	Sasaram	Khaira RPWSS	30
31	Sasaram	Kuchhila RPWSS	30
32	Sasaram	Nonhar RPWSS	30
33	Sasaram	Sadokhar RPWSS	30
34	Sasaram	Samihata RPWSS	33
35	Bhagalpur East	Dhanaura RPWSS	32
36	Bhagalpur East	Jagatpur RPWSS	32
37	Bhagalpur East	Jairampur RPWSS	36
38	Bhagalpur East	Lailakh RPWSS	45
39	Bhagalpur East	Mahesh Munda RPWSS	36
40	Bhagalpur East	Marwa RPWSS	49
41	Bhagalpur East	Nadiayawa RPWSS	45
42	Bhagalpur East	Sahuparbata RPWSS	37
43	Bhagalpur East	Sian RPWSS	31
44	Bhagalpur East	Udayrampurkodwar RPWSS	34

Sl. No.	Name of Division	Name of Scheme	ESR capacity calculated on percentage of total demand
45	Supaul	Barail RPWSS	36
46	Jamui	Gidhaur RPWSS	48
47	Jamui	Khaira RPWSS	36
48	Chapra	Bela RPWSS	30
49	Chapra	Bhajauna RPWSS	30
50	Chapra	Chirand RPWSS	30
51	Chapra	Gandaman RPWSS	30
52	Chapra	Gaura RPWSS	30
53	Chapra	Haraji RPWSS	30
54	Chapra	Kasmar RPWSS	30
55	Chapra	Khaira RPWSS	30
56	Chapra	Kodaibagh RPWSS	30
57	Chapra	Masrakh east RPWSS	30
58	Chapra	Naini RPWSS	30
59	Chapra	Narharpur RPWSS	30
60	Chapra	Nayagaon RPWSS	30
61	Chapra	Patedha RPWSS	30
62	Chapra	Inai RPWSS	30
63	Chapra	Sahpur RPWSS	30
64	Chapra	Silhauri RPWSS	30
65	Chapra	Tekniwas RPWSS	30
66	Darbhangha	Baheri RPWSS	30
67	Darbhangha	Kolhanta Patori RPWSS	33
68	Darbhangha	Raiyam RPWSS	33
69	Darbhangha	Supoul RPWSS	30
70	Darbhangha	Kusheswar Asthan RPWSS	30
71	Darbhangha	Ladari RPWSS	30



**APPENDIX-2.2.9**  
(Refer: Paragraph-2.2.11.2; Page-62)  
**Statement regarding procedural delay in providing work order for  
execution of PWSS**

(₹ in lakh)

Sl. No.	Name of division	Name of scheme	Date of AA	Date of TS (Delay in TS from AA)	Date of finalisation of Tender (Delay from TS)	Date of work order (Delay from finalisation of tender)	Expenditure
1	Bettiah	Chautrwa	13/6/2013	23/8/2013 (72 days)	28/9/2013 (37 days)	4/3/2014 (158 days)	91.40
2	Bettiah	Baria	9/5/2013	18/6/2013 (41 days)	27/9/2013 (102 days)	27/11/2013 (62 days)	136.16
3	Bhagalpur East	Sahu parbatta	27/12/2013	8/2/2014 (44 days)	3/9/2014 (208 days)	3/11/2014 (62 days)	181.53
4	Bhagalpur East	Marwa	27/12/2013	8/2/2014 (44 days)	14/7/2014 (157 days)	25/7/2014 (12 days)	195.00
5	Bhagalpur East	Jagatpur	27/12/2013	8/2/2014 (44 days)	18/9/2014 (223 days)	9/10/2014 (22 days)	127.00
6	Bhagalpur west	Harpur	27/12/2013	5/2/2014 (41 days)	3/6/2014 (119 days)	5/1/2015 (217 days)	84.93
7	Bhagalpur west	Sajaur	27/12/2013	5/2/2014 (41 days)	29/5/14 (114 days)	5/7/14 (38 days)	176.00
8	Chapra	Narharpur	27/12/2013	12/6/2014 (168 days)	12/11/2014 (154 days)	26/12/2014 (45 days)	109.12
9	Hajipur	Dharhara	27/12/2013	21/1/2014 (26 days)	31/5/2014 (131 days)	4/7/2014 (35 days)	131.96
10	Jehanabad	Bomma	9/6/2014	25/8/2014 (78 days)	10/10/2014 (47 days)	8/11/2014 (30 days)	53.71
11	Jehanabad	Lattanpatti	9/6/2014	31/7/2014 (53 days)	10/10/2014 (72 days)	24/10/2014 (15 days)	9.00
12	Jehanabad	Afjalpur	9/6/2014	31/7/2014 (53 days)	12/11/2014 (105 days)	12/11/2014 (0 days)	4.53
13	Jehanabad	Keur	8/1/2015	22/1/2015 (15 days)	25/5/15 (124 days)	4/6/2015 (11 days)	162.00
14	Patna east	Parsama	13/6/2013	1/8/2013 (50 days)	30/7/2014 (364 days)	16/8/2014 (18 days)	63.74
15	Sasaram	Babhnaul	13/6/2013	2/8/2013 (51 days)	30/9/2013 (60 days)	16/12/2013 (78 days)	108.85
16	Bhagalpur west	Daradhi	27/12/2013	24/1/2014 (29 days)	3/7/2014 (161 days)	6/7/2014 (4 days)	51.00
17	Bhagalpur west	Maghli Hathiyok	27/12/2013	13/1/2014 (18 days)	19/8/2014 (219 days)	30/9/2014 (43 days)	16.49
18	Bhagalpur east	Lailakh	27/12/2013	8/2/2014 (44 days)	18/10/2014 (253 days)	13/11/2014 (27 days)	151.29
19	Bhagalpur east	Dhanaura	27/12/2013	8/2/2014 (44 days)	19/8/2014 (193 days)	18/10/2014 (61 days)	8.36
20	Bhagalpur east	Nadiama	27/12/2013	8/2/2014 (44 days)	18/10/2014 (253 days)	13/11/2014 (27 days)	155.30

Sl. No.	Name of division	Name of scheme	Date of AA	Date of TS (Delay in TS from AA)	Date of finalisation of Tender (Delay from TS)	Date of work order (Delay from finalisation of tender)	Expenditure
21	Bhagalpur east	Jairampur	27/12/2013	8/2/2014 (44 days)	25/9/2014 (230 days)	18/10/2014 ( 24 days)	153.50
22	Bhagalpur east	Sian	27/12/2013	8/2/2014 (44 days)	18/10/2014 (253 days)	13/11/2014 (27 days)	129.00
23	Bhagalpur east	Udayrampur kodwa	27/12/2013	8/2/2014 (44 days)	18/10/2014 (253 days)	13/11/2014 (27 days)	125.82
24	Bhagalpur east	Maheshmunda	27/12/2013	8/2/2014 (44 days)	7/7/2014 (150 days)	25/7/2014 (19 days)	97.60
25	Bhagalpur west	Karela	13/6/2013	1/8/2013 (50 days)	5/2/2014 (189 days)	21/2/2014 (17 days)	53.58
26	Bhagalpur west	Sonudih	27/12/2013	13/1/2014 (18 days)	28/8/2014 (228 days)	30/9/2014 (34 days)	0.00
27	Bhagalpur west	Puraini	27/12/2013	26/2/2014 (62 days)	27/5/2014 (91 days)	5/6/2014 (10 days)	230.78
28	Chapra	Sahpur	9/5/2013	21/6/2013 (44 days)	20/8/2013 (61 days)	27/9/2013 (39 days)	44.35
29	Jamui	Gidhaur	28/1/2015	18/3/2015 (50 days)	22/8/2015 (158 days)	12/11/2015 (83 days)	4.64
30	Jehanabad	Nonhi	27/12/2013	30/4/2014 (125 days)	5/2/2015 (282 days)	23/3/2015 (47 days)	10.89
31	Jehanabad	Baina	27/12/2013	30/4/2014 (125 days)	5/2/2015 ( 282 days)	23/3/2015 (47 days)	22.99
32	Jehanabad	Tetaria	9/6/2014	31/7/2014 (53 days)	18/9/2014 (50 days)	7/10/2014 (20 days)	5.41
33	Jehanabad	Imalia	9/6/2014	31/7/2014 (53 days)	25/6/2015 ( 330 days)	7/7/2015 (13 days)	9.22
34	Jehanabad	Mubarakpur	9/6/2014	31/7/2014 (53 days)	10/9/2014 (42 days)	30/9/2014 (20 days)	3.71
35	Jehanabad	Tejbigha	8/1/2015	22/1/2015 (15 days)	12/3/2015 (50 days)	24/3/2015 (13 days)	18.00
36	Jehanabad	Hati	8/1/2015	22/1/2015 (15 days)	12/3/2015 ( 50 days)	24/3/2015 (13 days)	26.75
37	Jehanabad	Narma imadpur	8/1/2015	22/1/2015 (15 days)	20/8/2015 (211 days)	2/9/2015 (14 days)	73.75
38	Patna east	Agwanpur	27/12/2013	1/6/2015 (522 days)	5/9/2015 (97 days)	7/9/2015 (3 days)	147.84
39	Patna east	Rampur dumra	27/12/2013	25/2/2014 (61 days)	27/10/2014 (245 days)	15/11/2014 (20 days)	280.90
40	Patna east	Hardas Bigha	8/1/2015	1/6/2015 (145 days)	5/9/2015 (97 days)	7/9/2015 (3 days)	88.10
41	Patna west	Kalyanchak	9/5/2013	16/5/2013 (8 days)	26/6/2013 (42 days)	19/7/2013 (24 days)	161.09
42	Sasaram	Samhuta	13/6/2013	2/8/2013 (51 days)	30/9/2013 (60 days)	20/11/2013 (52 days)	59.95
43	Sasaram	Babhni	27/12/2013	20/5/2014 (145 days)	14/10/2014 (148 days)	28/10/2014 (15 days)	40.54

Sl. No.	Name of division	Name of scheme	Date of AA	Date of TS (Delay in TS from AA)	Date of finalisation of Tender (Delay from TS)	Date of work order (Delay from finalisation of tender)	Expenditure
44	Sasaram	Barao	27/12/2013	31/5/2014 (156 days)	5/11/2014 (159 days)	4/12/2014 (30 days)	69.98
45	Sasaram	Kadwa	27/12/2013	31/5/2014 (156 days)	1/11/2014 (155 days)	11/12/2014 (41 days)	59.92
46	Sasaram	Nonhar	27/12/2013	20/5/2014 (145 days)	5/11/2014 (170 days)	21/11/2014 (17 days)	162.33
47	Sasaram	Daranagar	27/12/2013	5/8/2014 (222 days)	22/11/2014 (110 days)	6/12/2014 (15 days)	99.72
48	Sasaram	Ghusia Khurd	27/12/2013	20/5/2014 (145 days)	30/8/2014 (103 days)	19/9/2014 (21 days)	107.07
49	Sasaram	Karup	9/5/2013	16/5/2013 (8 days)	12/9/2013 (120 days)	3/1/2014 (114 days)	46.79
50	Sasaram	Khaira	9/5/2013	18/5/2013 (10 days)	24/6/2013 (38 days)	29/7/2013 (36 days)	93.15
51	Sasaram	Dhusia	9/5/2013	18/5/2013 (10 days)	3/7/2013 (47 days)	2/8/2013 (31 days)	82.03
52	Sasaram	Sadokhar	13/6/2013	2/8/2013 (51 days)	9/1/2014 (161 days)	4/3/2014 (55 days)	150.70
53	Supaul	Barail	27/12/2013	9/4/2014 (104 days)	26/11/2014 (232 days)	13/12/2014 (18 days)	30.02
54	Bhagalpur west	Bhirkhurd	27/12/2013	24/1/2014 (29 days)	29/5/2014 (126 days)	19/7/2014 (52 days)	108.70
55	Chapra	Haraji	13/6/2013	6/9/2013 (86 days)	6/1/2014 (123 days)	4/2/2014 (30 days)	0.00
56	Chapra	Kasmar	13/6/2013	6/9/2013 (86 days)	6/1/2014 (123 days)	5/2/2014 (31 days)	44.44
57	Chapra	Inai	9/5/2013	21/6/2013 (44 days)	20/8/2013 (61 days)	27/9/2013 (39 days)	104.03
58	Jamui	Khaira	28/1/2015	18/3/2015 (50 days)	20/11/2015 (248 days)	11/1/2016 (53 days)	65.00
59	Jehanabad	Bhelwar	27/12/2013	30/4/2014 (125 days)	27/9/2014 (151 days)	11/10/2014 (15 days)	66.66
60	Jehanabad	Kanko	9/5/2013	18/5/2013 (10 days)	18/6/2013 (32 days)	19/7/2013 (32 days)	96.88
61	Jehanabad	Saraia bazar	9/5/2013	18/5/2013 (10 days)	26/6/2013 (40 days)	8/7/2013 (13 days)	132.12
62	Jehanabad	Nauawa	9/5/2013	18/5/2013 (10 days)	28/6/2013 (42 days)	8/7/2013 (11 days)	122.41
63	Darbhanga	Kolhanta Patori	13/6/2013	2/7/2013 (20 days)	4/10/2013 (95 days)	4/10/2013 (0 days)	202.78
64	Darbhanga	Kusheswar Asthan	27/12/2013	4/1/2014 (9 days)	4/3/2014 (60 days)	4/3/2014 (0 days)	137.88
	<b>Minimum range</b>			<b>8 days</b>	<b>32 days</b>	<b>0 days</b>	<b>5,788.39</b>
	<b>Maximum range</b>			<b>522 days</b>	<b>364 days</b>	<b>217 days</b>	

**APPENDIX-2.2.10**

(Refer: Paragraph-2.2.11.2; Page-62)

**Statement regarding variations of rates of elevated service reservoirs**

(Amount in ₹ lakh)

Name of Division	Sl. No.	Name of scheme	Reservoir capacity (in gallon)	Cost of reservoir provided by the division	Cost of reservoir provided by PH Division, Chapra	Difference of cost in estimate	Excess payment made by the Division on ESR only
Bhagalpur west	1	Karaila	50,000	30.00	24.24	5.76	0.00
Bhagalpur west	2	Sajaur	50,000	30.00	24.24	5.76	5.18
Jehanabad	3	Keur	50,000	30.00	24.24	5.76	3.74
Betiah	4	Bairiya Re. Org. RPWSS	50,000	30.00	24.24	5.76	3.17
Betiah	5	Choutarwa RPWSS	40,000	25.00	20.20	4.80	1.44
Betiah	6	Machhargawan RPWSS	50,000	30.00	24.24	5.76	5.76
Betiah	7	Sariswa RPWSS	40,000	25.00	20.20	4.80	4.80
Betiah	8	Sathi RPWSS	60,000	32.00	31.00	1.00	0.88
Betiah	9	KolhuaChoutarwa RPWSS	50,000	30.00	24.24	5.76	4.61
Bhagalpur east	10	Dhanaura RPWSS	60,000	32.00	31.00	1.00	0
Bhagalpur east	11	Lailakh RPWSS	40,000	25.00	20.20	4.80	0
Bhagalpur east	12	Nadiayawa RPWSS	40,000	25.00	20.20	4.80	0
Bhagalpur east	13	Sian RPWSS	60,000	32.00	31.00	1.00	0
Bhagalpur east	14	Udayampurkodwar	60,000	32.00	31.00	1.00	0
Sasaram	15	Samhuta (15 yrs)	50,000	30.00	24.24	5.76	0
Sasaram	16	Kuchila	50,000	30.00	24.24	5.76	6.72
Sasaram	17	Babhnol	50,000	30.00	24.24	5.76	5.88
Sasaram	18	Barawan	60,000	32.00	31.00	1.00	0.27
Sasaram	19	Gara	40,000	25.00	20.20	4.80	3.92
Sasaram	20	Kadwa	40,000	25.00	20.20	4.80	1.68
Sasaram	21	Nonhar	40,000	25.00	20.20	4.80	0.00
Sasaram	22	Daranagar	50,000	30.00	24.24	5.76	4.61
Sasaram	23	GhusiyaKhurd	40,000	25.00	20.20	4.80	0
Sasaram	24	Khaira (Reorganisation)	40,000	25.00	20.20	4.80	3.12
Sasaram	25	Ghusiya (Reorganisation)	50,000	30.00	24.24	5.76	5.71
Sasaram	26	Sadokhar (Reorganisation)	60,000	32.00	31.00	1.00	0.00
Sasaram	27	Bastipur (Reorganisation)	50,000	30.00	24.24	5.76	6.39
Darbhangha	28	Ladari (Reorganisation)	40,000	28.00	20.20	7.80	6.13
Darbhangha	29	Kolhanta Patori (Reorganisation)	60,000	32.00	31.00	1.00	0.66
Darbhangha	30	Baheri (Reorganisation)	60,000	32.00	31.00	1.00	1.00
Darbhangha	31	Supoul (Reorganisation)	1,00,000	45.00	40.40	4.60	1.77
Darbhangha	32	Kusheswar Asthan (Reorganisation)	1,00,000	45.00	40.40	4.60	1.28
<b>Total</b>						<b>137.32</b>	<b>78.72</b>

**APPENDIX-2.2.11**  
**(Refer: Paragraph-2.2.11.3; Page-62)**  
**Status of ongoing MPWSS**

(₹ in crore)

Sl. No.	Name of scheme	Date of commencement	Due date of completion	No. of unit (district)	Agreement value	Expenditure	Physical achievement		Cost of incomplete unit	Date of rescindment
							Complete	Incomplete		
<b>Ongoing</b>										
1	Mini PWSS in drought prone districts (SPML)	2009-10	30/9/2011	1,500 (26)	220.00	51.96	115	1,385	203.13	13/5/14
2	Mini PWSS in drought prone districts (Punj Llyod)	2009-10	31/3/2011	400 (26)	79.57	41.40	145	255	50.73	29/1/2015
3	Mini PWSS with solar based motor pump (Bishwa)	2010-11	9/1/2012	270 (12)	41.53	21.78	29	241	37.07	20/10/2014
4	MPWSS in Arsenic affected habitations (Punj Llyod)	2009-10	31/3/2011	150 (13)	51.07	37.81	57	93	31.66	29/1/2015
5	MPWSS in Fluoride affected habitations (Punj Llyod)	2009-10	30/3/2011	100 (6)	34.05	15.58	36	64	21.79	29/1/2015
6	MPWSS in Fluoride affected habitations (Punj Llyod)	2009-10	31/3/2011	200 (11)	68.10	31.27	58	142	48.35	29/1/2015
		<b>Total</b>		<b>2,620</b>		<b>199.80</b>	<b>440</b>	<b>2,180</b>	<b>392.73</b>	
7	Mini PWSS with solar based motor pump (DNA)	2010-11	31/3/2014	165 (12)	27.82	14.99	47	118		
		<b>Total</b>		<b>165</b>		<b>14.99</b>	<b>47</b>	<b>118</b>		
		<b>Grand total</b>		<b>2,785</b>		<b>214.79</b>	<b>487</b>	<b>2,298</b>		

**APPENDIX-2.2.12**

(Refer: Paragraph-2.2.11.3; Page-62 and 63)

**Status of new MPWSS with key plants and equipment and key personnel**

(₹ in crore)

Sl. No.	Name of scheme	Date of NIT	Date of start/ Due date of completion	No. of unit (district)	Estim - ated cost	Expen - diture	Physical achiev - ement	Key plants and equip - ments	Key per - sonnel
	<b>New</b>								
1	Mini PWSS in IAP districts (SPAN)	31/1/2013	25/7/2013 24/1/2014	150 (11)	12.87	10.59	146	7	4
2	Mini PWSS in SC/ST dominated habitations (534)				107.81	78.43	98		
	Intergen A.V.N	25/6/2014	16/9/2014 15/9/2015	159 (11)				4	10
	Surya International	7/7/2015	4/12/2015 3/12/2016	80 (7)				4	10
	Touchstone	28/8/2013	24/3/2014 23/9/2015	211 (12)				4	10
	Vedis	23/5/2013	11/11/2013 10/11/2014	84 (8)				4	10
3	MPWSS in Fluoride affected habitations (Envirotech)	23/5/2013	27/9/2013 26/3/2015	150 (8)	59.79	31.00	22	4	10
4	MPWSS in Iron affected habitations (Membrane Filter)	6/2/2014	18/6/2014 17/12/2015	150 (9)	45.72	36.78	35	4	10
5	MPWSS in Iron affected habitations (Membrane Filter)	17/9/2014	17/11/2014 16/5/2016	200 (9)	74.57	41.80	23	4	10
	<b>Total</b>			<b>1,184</b>		<b>198.60</b>	<b>324</b>		
6	Mini PWSS in IAP districts (Bright Solar)	20/11/2014	4/12/2015 3/3/2017	281 (11)	22.75	3.67	0	4	10
7	Mini PWSS in SC/ST dominated habitations 534 (243)				122.77	22.18	12		
	Premiere Solar	21/11/2014	17/8/2015 16/8/2016	84 (8)				4	10
	Intergen Energy	21/11/2014	24/7/2015 23/1/2017	159 (11)				4	10
8	MPWSS in Fluoride affected habitations (Via Infrastructure)	7/11/2014	5/8/2015 4/2/2017	200 (11)	91.85	50.59	0	4	10
	<b>Total</b>			<b>724</b>		<b>76.44</b>	<b>12</b>		
	<b>Grand Total</b>			<b>1,908</b>		<b>275.04</b>	<b>336</b>		

## APPENDIX-2.2.13

(Refer: Paragraph-2.2.11.3; Page-63)

## Statement regarding details of site handed over for construction of new MPWSS

Sl. No.	Name of scheme	Date of start Due date of completion	No. of unit (dis-trict)	Site handed over within due date of completion	Site handed over after due date of completion	Total site handed over
1	Mini PWSS in IAP districts (SPAN	25/7/2013 24/1/2014	150 (11)	147	3	150
2	Mini PWSS in SC/ST dominated habitations					
	Intergen A.V.N	16/9/2014 15/9/2015	159 (11)	133	0	133
	Surya International	16/11/2015	80 (7)	27	0	27
	Touchstone	24/3/2014 23/9/2015	211 (12)	203	8	211
	Vedis	11/11/2013 10/11/2014	84 (8)	52	29	81
3	MPWSS in Fluoride affected habitations (Envirotech)	27/9/2013 26/3/2015	150 (8)	141	0	141
4	MPWSS in Iron affected habitations (Membrane Filter)	18/6/2014 17/12/2015	150 (9)	150	0	150
5	MPWSS in Iron affected habitations (Membrane Filter)	17/11/2014 16/5/2016	200 (9)	175	0	175
	<b>Total</b>		<b>1,184</b>	<b>1,028</b>	<b>40</b>	<b>1,068</b>
6	Mini PWSS in IAP districts (Bright Solar)	4/12/2015 3/3/2017	281 (11)	142	0	142
7	Premiere Solar	17/8/2015 16/8/2016	84 (8)	83	0	83
	Intergen Energy	24/7/2015 23/1/2017	159 (11)	153	0	153
8	MPWSS in Fluoride affected habitations (Via Infrastructure)	5/8/2015 4/2/2017	200 (11)	168	0	168
	<b>Total</b>		<b>724</b>	<b>546</b>	<b>0</b>	<b>546</b>
	<b>Grand total</b>		<b>1,908</b>	<b>1,574</b>	<b>40</b>	<b>1,614</b>



**APPENDIX-2.2.14**

(Refer: Paragraph-2.2.12.2; Page-65)

**Statement regarding status of O & M scheme sanctioned during 2011-16**

Name of scheme	Year of sanction	Expenditure incurred (₹ in crore)	Physical target	Sites provided	No. of sites functional	No. of sites non-functional	Remarks
O&M for 50 MPWSS with Arsenic & Fluoride treatment unit (No. of division involved: 15)	2011-12	4.48	50	48	19	31	Bore well failed at 2 sites of Gaya division.
O&M for 97 MPWSS with Arsenic & Fluoride treatment unit (No. of division involved: 10)	2012-13	4.55	97	97	56	41	Borewell failed in 3 site of Gaya,
O&M for 501 MPWSS with Iron removal treatment unit (No. of division involved: 09)	2013-14	14.89	501	490	462	39	-
O&M for 170 MPWSS with solar pump for drought affected areas (No. of division involved: 26)	2015-16	0.00	170	156	44	126	-
O&M for 175 MPWSS with Arsenic & Fluoride treatment unit (No. of division involved: 21)	2015-16	0.00	175	146	45	130	O&M work at 12 out of 21 divisions were not being carried out.
<b>Total</b>		<b>23.92</b>	<b>993</b>	<b>937</b>	<b>626</b>	<b>367</b>	

## APPENDIX-2.3.1

(Refer: Paragraph-2.3.7.2; Page-76)

## Statement regarding selection of ineligible villages for providing connectivity

(₹ in crore)

Sl No.	District	Name of work	Agreement Value	Exp. incurred as on March 2016	Name of village to whom connectivity provided	Marks obtained by the village as per eligibility criteria
1	Khagaria	Dumari Bridge to Halka Basa	3.67	3.51	Halka Basa	65
2	Khagaria	Allali Hathwan R.E.O. road to Chharapatti	0.76	0.74	Chharapatti	57
3	Nalanda	Gopalbad-Kotara road to Rupaspur village in Sarmera Block/2008-09	0.59	0.52	Rupaspur	57
4	Nalanda	Mahanandpur village to Fatehpur in Asthawan/2008-09	0.47	0.47	Fatehpur	67
5	Nalanda	Kumhari-Sarbahadi road to Piprapar village, Block-Asthawan/2008-09	0.40	0.40	Piprapur	57
6	Nalanda	Bind Alipur Road to Sonsikara	0.37	0.36	Sonsikara	64
7	Patna	Kharant Powan to Jagdishpur Road	0.97	0.88	Jagdishpur	66
8	Siwan	Const./Imp. of Dudha to Basantpur via Laukipur Road	2.71	2.44	Laukipur Basantpur	68
<b>Total</b>			<b>9.94</b>	<b>9.32</b>		

(Source: Records of test-checked divisions)

**APPENDIX-2.3.2**

*(Refer: Paragraph-2.3.7.2; Page-76)*

**Statement regarding roads taken up for execution were outside CNCPL**

*(₹ in crore)*

Sl. No.	District	Number of road works	Total agreement value	Total expenditure incurred as on March 2016
1	Kaimur	8	10.72	9.15
2	Madhubani	5	13.26	12.60
3	Patna	10	12.65	11.55
4	Saran	11	11.38	9.92
<b>Total</b>		<b>34</b>	<b>48.01</b>	<b>43.22</b>

*(Source: Records of test-checked divisions)*

**APPENDIX-2.3.3**  
(Refer: Paragraph-2.3.7.2; Page-76)  
**Selection of inadmissible road projects**

(₹ in crore)

Sl. No.	District	Name of work	Length (in K.M)	Agreement Value	Expenditure incurred as on March 2016	Name of village already having all weather connectivity
1	Khagaria	PCC Road from R.E.O Chukti-Mansi Road via Dharamchak village and rajajan vill.-rajajan Dhala at NH-31	0.45	0.29	0.27	Rajajan and Dharamchak
2	Khagaria	Const. of PCC Road from Khagaria Prakhand Antargat Labhgown Panchayat me Khagaria Bakhari P.W.D. Road se Maszid Awam Brahm Asthan Hote Huye Gopi Tola Tak Path Nirman Karya	0.9	0.57	0.40	Ismilepur and Gopi Tola
3	Khagaria	Construction of road from Kali Chakala village to Dina Chakala village' under 'Gogri' block	0.8	0.38	0.37	Dina Chakala
4	Nalanda	Vill. Kasimpur sobha Bigha Sonjana Road to Jatiya	1.5	0.80	0.78	Sobhabigha
5	Nalanda	Canal of Gosain Ahar of Mina Bazar silao Road to Surhi Village	1.5	0.92	0.81	Surhi
6	Rohtas	Gram Khurhnu Me Tilakdhari Paswan Ke Ghar Se Ramashish Singh Ke Ghar Tak Path Nirman	0.5	0.23	0.22	Khurhnu
7	Saran	PCC Road from Gram Pirouna Menawar to Madhya Vidyalaya Pirouna' under 'Garkha' block	0.55	0.30	0.28	Pirouna
8	Saran	'Hasilpur Panchayt antargat Kasturichak Domba Pul Railway line tak' under Sonpur block	0.765	0.49	0.25	Hasilpur
<b>Total</b>					<b>3.38</b>	

(Source: Records of test-checked divisions)

**APPENDIX-2.3.4**

(Refer: Paragraph-2.3.7.2; Page-76)

**Avoidable burden on State due to execution of road works under MMGSY**

(₹ in crore)

Sl. No.	District	Name of work	Agreement value	Expenditure as on March 2016	Remarks
1	Kaimur	Chand Dharauli road to Bhewar village via Sihoria Panchayat Bhawan	0.94	0.84	Road was taken up for providing connectivity to village Bhewar having population 1219
2	Khagaria	Const. of Road from gulmosh tola of West Jamalpur Via Brhman Tola to Kurmi Total Goaraiya asthan	1.02	0.99	Road was taken up for providing connectivity to village Jamalpur having population 5200
3	Khagaria	Const of Road from Jamindari Bandh Pansalwa chowk to Deghaun dih via raun tola Dhobiyahi tola Mahadalit tola	2.80	2.52	Road was taken up for providing connectivity to village Deghaundih having population 7200
4	Muzaffarpur	Improvement of Saghari Primary School to Dighra N.H.-28 Via Dighra Rly. Gumti road.	1.23	1.19	Sanctioned as Package no- BR-23R-044/2008-09 under PMGSY and dropped
5	Patna	Nadaul Dewariya to Chakiya Road.	0.98	0.55	Sanctioned as Package no- BR-26R-241/2008-09 under PMGSY and dropped
6	Saran	Gram Maikee me NH-102 se Garkha Prakhand Hote hue Ganesh Singh ke Ghar hote hue Sri Ajit Singh ke Ghar Tak	0.50	0.46	Road was taken up for providing connectivity to village Maikee having population 3034
7	West Champaran	Babhnauli to Bettah Mainatar Road	1.81	1.81	Sanctioned as Package no- BR-37R-196/2008-09 under PMGSY and dropped
<b>Total</b>			<b>9.28</b>	<b>8.36</b>	

(Source: Records of test-checked divisions)

**APPENDIX-2.3.5**  
(Refer: Paragraph-2.3.8.1; Page-77)  
Statement showing submission of Utilisation Certificates

(₹ in crore)

Sl. No.	Grant sanction letter/date	Amount of grant-in-aid	Date of submission of Utilisation Certificate	Amount shown utilised in Utilisation Certificate	Balance amount
1	4/5/5/2011	99.00	16/10/2015	99.00	0
2	56/9/8/2011	96.00	16/10/2015	96.00	0
3	131/25/11/2011	105.00	16/10/2015	105.00	0
4	185/6/1/2012	100.00	16/10/2015	100.00	0
5	291/15/3/2012	69.93	16/10/2015	69.93	0
6	15/24/4/2012	198.00	13/10/2015	198.00	0
7	92/7/8/2012	127.00	13/10/2015	127.00	0
8	199/6/12/2012	175.00	13/10/2015	175.00	0
9	3505/25/3/2013	87.00	13/10/2015	87.00	0
10	12/20/4/2013	112.35	30/10/2015	76.59	35.76
11	79/7/8/2013	108.95	30/10/2015	0	108.95
12	147/7/8/2013	34.05	30/10/2015	0	34.05
<b>Total</b>		<b>1,312.28</b>		<b>1,133.52</b>	<b>178.76</b>

Source: Records of BRRDA

**APPENDIX-2.3.6**

(Refer: Paragraph-2.3.9.4; Page-82)

**Short realisation of compensation on delayed completion of works**

(₹ in lakh)

Sl. No.	District	Number of road works	Agreement value/ Estimated cost	Delay in month	Compensation recoverable as per contract	Compensation recovered	Compensation recovered in short
1	Kaimur	6	631.70	2 to 26	63.17	19.02	44.15
2	Katihar	2	585.79	9 to 16	58.58	11.46	47.12
3	Khagaria	2	429.94	11 to 37	43.00	7.96	35.04
4	Madhepura	9	1,741.30	1 to 88	1,74.12	49.04	125.08
5	Madhubani	3	788.46	12 to 23	78.85	22.21	56.64
6	Nalanda	1	162.33	34	16.23	6.55	9.68
7	Patna	4	710.85	5 to 23	71.09	19.09	52.00
8	Rohtas	2	102.38	7 to 10	10.24	0.14	10.10
9	Saran	2	224.90	6 to 13	22.49	3.82	18.67
10	Siwan	1	119.84	22	11.98	1.02	10.96
<b>Total</b>		<b>32</b>	<b>5,497.49</b>		<b>549.75</b>	<b>140.31</b>	<b>409.44</b>

(Source: Records of test-checked divisions)



**APPENDIX-2.3.7**  
**(Refer: Paragraph-2.3.9.5; Page-82)**  
**Statement showing amount of labour cess not deducted**

(₹ in lakh)

Sl. No.	District	Number of road works	Expenditure incurred	Amount of labour cess not deducted
1	Kaimur	3	578.03	5.78
2	Katihar	1	141.72	1.42
3	Khagaria	3	548.89	5.49
4	Madhepura	6	994.46	9.95
5	Madhubani	1	247.13	2.47
6	Nalanda	5	489.48	4.89
7	Patna	6	580.54	5.81
8	Rohtas	10	580.35	5.80
9	Saran	9	913.50	9.14
10	Siwan	3	478.06	4.78
<b>Total</b>		<b>47</b>	<b>5,552.16</b>	<b>55.53</b>

(Source: Records of test-checked divisions)

**APPENDIX-2.3.8**

*(Refer: Paragraph-2.3.9.6; Page-82)*

**Statement showing maintenance of MMGSY roads not carried out during 2011-16**

Sl. No.	Name of district	No. of completed roads where maintenance work was due	No. of roads where maintenance work was done as per contract	No. of roads where maintenance work was not carried out
1	Kaimur	52	1	51
2	Khagaria	52	18	34
3	Madhepura	45	0	45
4	Madhubani	95	0	95
5	Patna	178	23	155
6	Rohtas	106	35	71
7	Saran	70	30	40
8	Siwan	51	34	17
<b>Total</b>		<b>649</b>	<b>141</b>	<b>508</b>

*(Source: Information furnished by test-checked divisions)*

## APPENDIX-2.3.9

(Refer: Paragraph-2.3.11; Page-86)

## Statement showing details of 12 roads where beneficiary survey was carried out

Name of District	Name of work	Agreement no/Year	Agreement value (₹ in Crore)	Expenditure Incurred (₹ in Crore)	Date of start	Date of completion	Whether covered under population limit	Status of CNCPL	Maintenance due during the period	Status of maintenance
Patna	Chandasi Fatuha Main road to Tukodih Road	15F2/12-13	0.88	0.75	25/9/2012	15/11/2014	Not ascertainable	Not included in CNCPL	11/2014 to 11/2019	Maintenance not done
	Sandalpur Kansari Road to Aniyo Road	16F2/12-13	0.80	0.73	25/9/2012	5/9/2013	Yes	Included in CNCPL	9/2013 to 9/2018	Maintenance not done
	Dugri Sultanpur Surachha bandh to Avadalpur	14F2/12-13	0.41	0.38	25/9/2012	5/3/2014	Not ascertainable	Not included in CNCPL	3/2014 to 3/2019	Maintenance not done
Madhepura	PWD Road Bhagwat middle school to Etwa road	26F2/10-11	0.99	0.89	5/1/2011	30/3/2013	Not ascertainable	CNCPL not prepared	3/2013 to 3/2018	Maintenance not done
	PWD Rajni to Goth Milik Road	6F2/09-10	1.33	1.23	26/2/2010	5/6/2011	Not ascertainable	CNCPL not prepared	6/2011 to 6/2016	Maintenance not done
	Baratani N.H. 106 to Chakfaijula	22F2/07-08	1.33	1.23	26/10/2007	20/6/2011	Not ascertainable	CNCPL not prepared	6/2011 to 6/2016	Maintenance not done
Nalanda	Pariauna Pucca Rd to Kubrabigha Noorsarai Nari Rd via Mahadeo bigha Harihar bigha	10SBD/10-11	2.20	1.97	15/7/2010	14/7/2011	Yes	Included in CNCPL	7/2011 to 7/2016	Maintenance not done
	Const. of Road from North of Bridge of Dumari village to Nimipur	11F2/11-12	1.16	1.06	30/9/2011	14/11/2012	Yes	Included in CNCPL	11/2012 to 11/2017	Maintenance done

Name of District	Name of work	Agreement no/Year	Agreement value (₹ in Crore)	Expenditure Incurred (₹ in Crore)	Date of start	Date of completion	Whether covered under population limit	Status of CNCPL	Maintenance due during the period	Status of maintenance
	Gabaspur-Sultanpur road									
	Chero Nagarnousa PMGSY road to Hirdanbiga	27F2/11-12	0.33	0.30	18/2/2012	10/7/2013	Yes	Included in CNCPL	7/2013 to 7/2018	Maintenance done
Siwan	Guthani Mairwa Path se Khapjtor	5F2/11-12	0.92	0.81	17/1/2012	16/10/2012	Yes	Included in CNCPL	10/2012 to 10/2017	Maintenance not done
	Shekhpur road -Nawalpur	37SBD/15-16	2.76	0.46	9/3/2015	ongoing	Yes	Included in CNCPL	Not due	
	Guthani Sohagara Path to Bokulari	38F2/11-12	1.42	1.31	10/2/2011	3/6/2012	Yes	Included in CNCPL	6/2012 to 6/2017	Maintenance not done from 3 <sup>rd</sup> year

## APPENDIX-3.1.1

(Refer: Paragraph-3.1.4; Page-93)

Statement showing approved Annual Action Plan, release of Central and State share, miscellaneous income and interest, expenditure and savings during 2011-16

(₹ in crore)

Financial Year	Approved Annual Action Plan(AAP)			Funds available						Actual expenditure			Saving			
				Opening Balance		Funds received		Miscellaneous income and interest		Funds available during the year	Central share	State share	Total	Central share	State share	Total (percentage)
Central share	State share	Total	Central share	State share	Central share	State share	Central share	State share	Central share							
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b> (2+3)	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b> (5+6+7+8+9+10)	<b>12</b>	<b>13</b>	<b>14</b> (12+13)	<b>15</b>	<b>16</b>	<b>17 (15+ 16)</b>
2011-12	34.00	6.00	40.00	20.89	0.00	20.00	3.00	0.89	4.77	49.55	32.12	3.00	35.12	9.66	4.77	14.43 (29)
2012-13	46.75	8.25	55.00	9.66	4.77	35.06	6.19	1.14	0.00	56.82	26.71	7.54	34.25	19.16	3.42	22.58 (40)
2013-14	42.50	7.50	50.00	19.16	3.42	20.00	11.29	0.88	0.10	54.85	23.75	3.07	26.82	16.28	11.74	28.02 (51)
2014-15	42.50	7.50	50.00	16.28	11.74	7.00	10.93	0.69	0.89	47.53	20.28	3.58	23.86	3.69	19.98	23.67 (50)
2015-16	28.50	19.00	47.50	3.69	19.98	14.00	11.53	0.00	0.00	49.20	13.19	10.53	23.72	4.50	20.98	25.48 (52)
<b>Total</b>	<b>194.25</b>	<b>48.25</b>	<b>242.50</b>			<b>96.06</b>	<b>42.94</b>	<b>3.60</b>	<b>5.76</b>		<b>116.05</b>	<b>27.72</b>	<b>143.77</b>	<b>53.29</b>	<b>60.89</b>	<b>114.18</b>

(Source: Information provided by Mission Director, BHDS)

**APPENDIX-3.1.2**

*(Refer: Paragraph-3.1.4.1; Page-94)*

**Statement of delayed release of funds to implementing agencies during  
2011-16**

*(₹ in crore)*

Name of District	Total funds released	Funds released in March	Percentage of funds released in March
Bhagalpur	6.68	1.33	19.96
East Champaran	6.37	1.08	16.96
Katihar	8.35	2.08	24.91
Munger	3.07	0.13	4.38
Muzaffarpur	4.78	2.42	50.58
Nalanda	10.65	3.67	34.47
Patna	22.88	7.01	30.64
Samastipur	8.18	0.70	8.54
<b>Total</b>	<b>70.96</b>	<b>18.42</b>	<b>25.96</b>

*(Source: Information provided by ADHs of test-checked districts)*

**APPENDIX-3.1.3**  
(Refer: Paragraph-3.1.4.2; Page-95)  
**Details of departmental advances**

(₹ in lakh)

Name of district	Year	Amount of unadjusted advance	Amount of unadjusted advance booked as final expenditure
1	2	3	4
Muzaffarpur	2011-12	0.35	0.35
<b>Total</b>		<b>0.35</b>	<b>0.35</b>
Muzaffarpur	2012-13	1.47	1.47
<b>Total</b>		<b>1.47</b>	<b>1.47</b>
Bhagalpur	2013-14	4.00	4.00
Munger		1.55	1.55
Muzaffarpur		0.35	0.35
Patna		1.74	0.00
<b>Total</b>		<b>7.64</b>	<b>5.90</b>
Bhagalpur	2014-15	5.97	5.97
E. Champaran		1.00	1.00
Munger		0.56	0.56
Muzaffarpur		0.79	0.79
Patna		4.18	0.00
<b>Total</b>		<b>12.5</b>	<b>8.32</b>
Bhagalpur	2015-16	-	21.88
E. Champaran		-	33.64
Munger		-	7.64
Muzaffarpur		-	6.43
Nalanda		-	10.54
Samastipur		-	4.40
<b>Total</b>			<b>84.53</b>
<b>Grand Total (a)</b>		<b>21.96</b>	<b>100.57</b>

(Source: Information provided by ADHs of test-checked districts)



**APPENDIX-3.1.4**

(Refer: Paragraph-3.1.5; Page-96)

**Physical and financial targets and achievements under NHM during 2011-16**

Sl. No.	Name of Component	Physical			Financial (₹ in crore)		Percentage of achievement of physical target
		Unit	Target	Achievement	Target	Achievement	
1	Plantation infrastructure & development	Ha.	1,235	918.5	5.40	2.53	74
	Hi-tech nursery/Small nursery/ Seed infrastructure	No.	25	22	8.03	1.59	88
2	Establishment of new gardens	Ha.	52,336	42,735.4	63.42	50.93	82
	Mushroom units	No.	46	14	4.84	2.76	30
3	Rejuvenation/replacement of senile plantation including canopy management	Ha.	2,850	2,664.7	4.34	4.01	93
4	Creation of water resources	No.	200	90.62	1.20	0.54	45
5	Protected Cultivation	Sq.mt.	15,43,000	11,25,913	28.78	17.25	73
6	Precision Farming Development and extension through Precision Farming Development Centres	No.	1	0	0.17	0.00	0
7	Promotion of Integrated Nutrient Management (INM)/ Integrated Pest Management (IPM)	Ha.	5,600	3,845.5	0.87	0.44	69
	Disease forecasting unit/plant health clinic	No.	8	4	2.03	0.48	50
8	Organic Farming	Ha.	9,500	1,418.5	4.70	0.60	15
	Vermi compost unit (permanent structure/ vermi bed)	No.	3,059	3,113	2.48	2.63	102
9	Certification for good agricultural practices (GAP) including infrastructure	Ha.	500	0	0.25	0.00	0
10	Centre of Excellence	No.	6	2	24.92	6.07	33
11	Pollination support through beekeeping	No.	93,600	85,637	12.99	9.92	91
12	Horticulture Mechanisation	No.	396	278	2.63	1.97	70
13	Technology Dissemination through demonstration/Front Line Demonstration (FLD)	Ha	138	118.06	11.28	8.57	86
14	Human Resource Development (HRD)	No.	12,804	4,509	3.43	1.73	35
15	Integrated post-harvest management	No.	630	473	31.98	16.75	75
16	Establishment of marketing infrastructure	No.	153	66	9.61	4.03	43

(Source: Information provided by Mission Director, BHDS)

**APPENDIX-3.2.1**  
**(Refer: Paragraph 3.2.5; Page-115)**  
**Allocation/release, expenditure and balance of MDM funds**

(₹ in crore)

Year	Opening balance		Budget allocation /Release		Total funds			Expenditure			Balance			Total balance (in per cent)
	Central	State	Central	State	Central	State	Total	Central	State	Total	Central	State	Total	
2011-12	210.54	129.47	788.37	302.40	998.91	431.87	1,430.78	947.67	398.66	1,346.33	51.24	33.21	84.45	84.45 (6)
2012-13	51.24	33.21	998.90	395.39	1,050.14	428.60	1,478.74	842.51	353.41	1,195.92	207.63	75.19	282.82	282.82 (19)
2013-14	207.63	75.19	1,139.80	400.33	1,347.43	475.52	1,822.95	1,254.51	460.28	1,714.79	92.92	15.24	108.16	108.16 (6)
2014-15	92.92	15.24	1,362.07	365.41	1,454.99	380.65	1,835.64	1,406.47	368.47	1,774.94	48.52	12.18	60.7	60.70 (3)
2015-16	48.52	12.18	1,200.11	727.36	1,248.63	739.54	1,988.17	1,144.26	677.32	1,821.58	104.37	62.22	166.59	166.59 (8)
<b>Total</b>			<b>5,489.25</b>	<b>2,190.89</b>				<b>5,595.42</b>	<b>2,258.14</b>	<b>7,853.56</b>				

(Source: Information provided by MDM Directorate)

**APPENDIX- 3.2.2**  
**(Refer: Paragraph-3.2.5; Page-115)**  
**Component-wise expenditure of MDM funds**

(₹ in lakh)

Year	Quarter	Component						Total
		Food grains	Cooking cost	Cook - cum - helper	MME & Transportation	Kitchen Shed	Kitchen Device	
2011-12	1 <sup>st</sup>	0.00	12,061.17	5,507.49	493.91	0.00	0.00	18,062.57
	2 <sup>nd</sup>	410.35	13,832.52	5,507.49	689.82	0.00	0.00	20,440.18
	3 <sup>rd</sup>	5,769.65	11,206.56	5,507.49	698.93	0.00	0.00	23,182.63
	4 <sup>th</sup>	2,621.99	15,807.94	1,835.83	490.68	0.00	0.00	20,756.44
<b>Total</b>		<b>8,801.99</b>	<b>52,908.19</b>	<b>18,358.30</b>	<b>2,373.34</b>	<b>6,779.84</b>	<b>0.00</b>	<b>89,221.66</b>
2012-13	1 <sup>st</sup>	344.85	12,301.02	3,671.66	738.60	0.00	0.00	17,056.13
	2 <sup>nd</sup>	3,053.74	20,006.38	4,550.25	733.33	0.00	0.00	28,343.70
	3 <sup>rd</sup>	1,226.05	17,528.66	4,629.35	944.45	0.00	0.00	24,328.51
	4 <sup>th</sup>	5,549.83	21,388.50	4,607.05	1,032.27	0.00	0.00	32,577.65
<b>Total</b>		<b>10,174.47</b>	<b>71,224.56</b>	<b>17,458.31</b>	<b>3,448.65</b>	<b>5,772.39</b>	<b>1,788.00</b>	<b>1,09,866.38</b>
2013-14	1 <sup>st</sup>	1,085.41	19,670.75	4,376.00	720.96	0.00	0.00	25,853.12
	2 <sup>nd</sup>	1,383.10	28,284.39	5,050.20	1,242.45	0.00	0.00	35,960.14
	3 <sup>rd</sup>	1,465.80	25,730.57	4,754.05	1,169.66	0.00	0.00	33,120.08
	4 <sup>th</sup>	899.04	26,007.91	3,909.83	785.42	0.00	0.00	32,148.30
<b>Total</b>		<b>4,833.35</b>	<b>99,693.62</b>	<b>18,090.08</b>	<b>3,918.49</b>	<b>432.36</b>	<b>1,664.70</b>	<b>1,28,632.60</b>
2014-15	1 <sup>st</sup>	1,992.42	19,688.45	3,566.96	1,184.28	0.00	0.00	26,432.11
	2 <sup>nd</sup>	1,471.58	29,984.26	4,665.78	1,245.80	0.00	0.00	37,367.42
	3 <sup>rd</sup>	4,472.05	26,813.86	8,154.80	1,338.69	0.00	0.00	40,779.40
	4 <sup>th</sup>	2,387.25	27,998.78	6,712.48	1,153.70	0.00	0.00	38,252.21
<b>Total</b>		<b>10,323.30</b>	<b>1,04,485.35</b>	<b>23,100.02</b>	<b>4,922.47</b>	<b>0.00</b>	<b>324.75</b>	<b>1,43,155.89</b>
2015-16	1 <sup>st</sup>	2,246.48	14,064.93	2,351.02	1,145.82	0.00	0.00	19,808.25
	2 <sup>nd</sup>	597.26	38,019.80	8,240.14	521.36	0.00	0.00	47,378.56
	3 <sup>rd</sup>	2,582.43	29,029.31	6,457.93	1,225.83	0.00	0.00	39,295.50
	4 <sup>th</sup>	1,662.94	33,356.29	4,851.28	984.14	0.00	0.00	40,854.65
<b>Total</b>		<b>7,089.11</b>	<b>1,14,470.33</b>	<b>21,900.37</b>	<b>3,877.15</b>	<b>0.00</b>	<b>0.00</b>	<b>1,47,336.96</b>
<b>Grand Total</b>		<b>41,222.22</b>	<b>4,42,782.05</b>	<b>98,907.08</b>	<b>18,540.10</b>	<b>12,984.59</b>	<b>3,777.45</b>	<b>6,18,213.49</b>

**APPENDIX -3.2.3**  
**(Refer: Paragraph-3.2.5.6; Page-120)**  
**Recoverable amount for less attendance**

Sl. No.	Name of district	No. of cases scrutinised by audit	No. of cases where excess attendance found	Amount for recovery calculated by audit (₹in lakh)
1.	Aurangabad	45	4	0.54
2.	Saran	104	14	1.42
3.	Gaya	150	61	9.44
4.	Gopalganj	75	34	3.88
5.	Jamui	135	13	1.53
6.	Khagaria	66	21	2.94
7.	Lakhisarai	133	21	1.97
8.	Muzaffarpur	65	17	1.24
9.	Samastipur	203	108	13.45
10.	Siwan	61	6	0.30
11.	Nalanda	151	24	1.75
<b>Total</b>		<b>1,188</b>	<b>323</b>	<b>38.46</b>

(Source: Information provided by test checked DPOs)

**APPENDIX -3.2.4**

(Refer: Paragraph-3.2.6.1; Page-121)

**List of schools where MDM was not prepared in the kitchen**

Sl. No.	District	Block	Name of school	MDM was prepared in	Remarks
1	Aurangabad	Kutumba	P S Simri	Class room	Kitchen not available
2	Aurangabad	Kutumba	M S Simra	Verandah	Kitchen was small
3	Gaya	Khijarsarai	M S Goharपुर	Aangan	Due to smoke in the kitchen
4	Gaya	Khijarsarai	P S Chhathar	Aangan	Kitchen not available
5	Gaya	Khijarsarai	M S Lalganj	In open	Kitchen was without roof
6	Gaya	Bodhgaya	P S Banshibigha	Class room	Kitchen not available
7	Gaya	Bodhgaya	M S manjholi	Class room	Kitchen not available
8	Gaya	Bodhgaya	P S Jaiprakash nagar	Class room	Kitchen not available
9	Gaya	Bodhgaya	P S Pramodnagar	Class room	Kitchen not available
10	Gaya	Khijarsarai	P S Mahesia	School running in community hall	Kitchen not available
11	Gaya	Gurua	P S Phesra	School running in community hall	Kitchen not available
12	Gopalganj	Sidhbalia	R P S Barhima urdu	Class room	Kitchen not available
13	Gopalganj	Sidhbalia	P S Banjaria	Class room	Kitchen not available
14	Gopalganj	Gopalganj	DAV M S Gopalganj	Verandah	Kitchen not available
15	Gopalganj	Sidhbalia	N P S Bhumihari masjid tola lohijara	Verandah	Kitchen not available
16	Muzaffarpur	Mushari	P S Bernighat	Under stairs	Kitchen not available
17	Muzaffarpur	Mushari	Urdu M S Chak Abdul wahid	Verandah	Kitchen not available
18	Muzaffarpur	Mushari	P S Kanhauli vishnudat	Verandah	Kitchen not available
19	Muzaffarpur	Mushari	P S Balughat	Verandah	Kitchen not available
20	Muzaffarpur	Mushari	Tag school of primary Teacher training school Chandwara	Verandah	Kitchen not available
21	Samstipur	Khanpur	R P S Tengraha	Class room	Kitchen not available
22	Samstipur	Sindhia	P S Sumbha harijan	Class room	Kitchen not available
23	Samstipur	Khanpur	R P S Ramnagar math	Jhopari	Kitchen was without connectivity
24	Samstipur	sarairanjan	PS Maktab Nauachak	Verandah	Kitchen not available
25	Samstipur	khanpur	P S Bhawanipur	Verandah	Kitchen not available
26	Siwan	Lakri Naviganj	N P S Barwandumri Naharper	Verandah	Kitchen not available

**APPENDIX-3.2.5**  
**(Refer: Paragraph-3.2.7.2; Page-124)**  
**Details of Non-Government Organisations engaged in MDM in test-checked districts**

District	Name of NGO	Date of agreement	Date of closure of agreement
Aurangabad	REWARDS	6 July 2009	Continued
Gaya	Ekta Shakti Foundation	16 January 2009	Continued
Gopalganj	Stri Shakti	10 July 2009	2 December 2011
Jamui	Dayawati Educational and Charitable Society	15 July 2009	Continued
Khagaria	AAKRITI	6 October 2009	14 March 2012
Muzaffarpur	Jan Chetna Jagriti Avom Shaikshanik Vikas Manch	12 January 2009	26 December 2011
Nalanda	Ekta Shakti Foundation	10 July 2009	Continued
Samastipur	Nav Prayas	6 July 2009	23 August 2011
Saran	Stri Shakti	19 January 2009	2 December 2011
Siwan	Stri Shakti	10 July 2009	2 December 2011

*(Source: Information provided by test checked DPOs)*

**APPENDIX-3.3.1**  
**(Refer: Paragraph-3.3.6; Page-142)**  
**Statement of extra expenditure in procurement of equipment**

(₹ in lakh)

Sl. No.	Year of sanction	Purchase Year	Name of items	Actual expenditure		Approval as per Annual Action Plan (AAP)		Approved amount as per purchased quantity.	Excess expenditure
				Quantity	Amount	Quantity	Amount		
1	2	3	4	5	6	7	8	9(8/7*5)	10(6-9)
1	2011-12	2014-15	Explosive Detector with Liquid and Vapour both	3	107.51	10	220.00	66.00	41.51
2	2008-09/ 2011-12	2014-15	Crane (3 Tonner)	2	40.40	5	54.00	21.60	18.80
3	2011-12	2014-15	Hand Grenade Simulator	1	9.76	2	17.00	8.50	1.26
4	2010-11	2014-15	Anti land mine vehicles	2	231.00	4	285.60	142.80	88.20
5	2009-10	2013-14	Water Canon	5	265.01	5	150.00	150.00	115.01
6	2011-12	2013-14	B.P. LMV Hard Top	24	933.22	22	836.00	912.00	21.22
7	2006-07	2013-14	Bomb Suit	2	17.00	2	6.70	6.70	10.30
8	2008-09	2013-14	Portable X-ray Machine with Developer	1	29.50	5	17.25	3.45	26.05
9	2011-12	2013-14	HHMD	18	4.07	35	4.20	2.16	1.91
10	2007-08	2013-14	Bomb Blanket	6	7.50	2	0.50	1.50	6.00
11	2008-09	2013-14	X-Ray Scanner with Visual Search Light	4	118.00	2	51.70	103.40	14.60
12	2011-12	2013-14	Operational Kit for BD Unit	10	248.89	15	257.35	171.57	77.32
13	2007-08/ 2008-09	2013-14	Portable X-ray Scanner with Developer	12	469.89	6	20.70	41.40	428.49
14	2011-12	2013-14	Explosive Detector with Liquid and Vapour both	3	107.51	10	220.00	66.00	41.51
15	2000-01	2012-13	Leitz Large Comparison Microscope	1	110.12	1	40.00	40.00	70.12



Sl. No.	Year of sanction	Purchase Year	Name of items	Actual expenditure		Approval as per Annual Action Plan (AAP)		Approved amount as per purchased quantity.	Excess expenditure
				Quantity	Amount	Quantity	Amount		
1	2	3	4	5	6	7	8	9(8/7*5)	10(6-9)
16	2007-08	2012-13	Video Spectral Comparator (Basic)	1	59.75	1	15.00	15.00	44.75
17	2010-11	2012-13	Deep Search Metal Detector	6	10.86	5	1.25	1.50	9.36
18	2007-08	2012-13	Fixed DFMD	2	3.50	19	1.90	0.20	3.30
19	2008-09	2012-13	Bomb Suit	4	30.00	4	24.00	24.00	6.00
20	2009-10	2012-13	Water Canon	2	106.00	5	150.00	60.00	46.00
21	2008-09	2011-12	Bomb Blanket	5	5.60	4	0.50	0.63	4.97
22	2000-01	2013-14	Water Purification System	2	18.78	2	1.00	1.00	17.78
<b>Total</b>				<b>115</b>	<b>2,933.85</b>	<b>166</b>	<b>2,374.65</b>	<b>1,839.40</b>	<b>1,094.45</b>

(Source: Data provided by IG Provision)

## APPENDIX-3.3.2

(Refer: Paragraph-3.3.6.1; Page-143)

## Financial statement of construction work under MPF during 2011-16

(₹ in crore)

Financial Year	No. of sanctioned works	Sanctioned amount	Funds received	Works completed	Actual expenditure
2011-12	97	13.85	13.85	57	9.77
2012-13	1	0.05	0.05	0	0
2013-14	102	156.72	85.52	20	21.30
2014-15	18	78.71	70.17	0	0
2015-16	0	0	0	0	0
<b>Total</b>	<b>218</b>	<b>249.33</b>	<b>169.59</b>	<b>77</b>	<b>31.07</b>

(Source: Data provided by Bihar Police Building Construction Corporation)

## APPENDIX-3.3.3

(Refer: Paragraph-3.3.6.2; Page-144)

## Less procurement in respect of Annual Action Plan during 2011-16

Sl.No.	Component- Mobility	Plan	Purchased
	Name of Vehicle	No. of vehicle	No. of vehicle
1	Ambulance (two stretcher)	2	0
2	Ambulance	3	0
3	Ambulance small	38	0
4	Anti-Land Mines Vehicle	25	0
5	B.P. LMV Hardtop	66	24
6	Big Bus	114	0
7	Bus 52 Seater	9	0
8	HMV 32 seater	20	0
9	Motor boat with diesel engine	2	0
10	Crane 10 toner	5	0
11	Crane 3 toner	3	2
12	Forensic Lab Vehicle	10	0
13	LMV	25	0
14	LMV for intensive highway	14	26
15	LMV for tourist Policing	12	27
16	LMV Hardtop	46	0
17	LMV Hardtop (Bolero/Sumo)	203	0
18	LMV Hardtop (Scorpio)	12	0
19	LMV Softtop	253	142
20	Mini Bus	49	0
21	Mini Truck	106	0
22	Mini Vajra Vehicle	45	0
23	Motor Cycle	980	262
24	Prisoner Van	34	0
25	Recovery Van	2	0
26	HMV Troop Carrier	55	48
27	Truck 3 toner	10	0
28	Truck 5 toner	7	0
29	Water Canon	10	0
<b>Total</b>		<b>2160</b>	<b>531</b>

(Source: Data provided by IG Provision)

**APPENDIX-3.3.4**  
(Refer: Paragraph-3.3.6.2; Page-145)  
**Status of vehicles in test-checked districts**

Sl. No.	Name of unit		Total Vehicle					Total
			Heavy	Medium	Light	MC	SPV	
1	SSP, Bhagalpur	Requirement	9	20	72	116	14	231
		Holding	5	8	85	64	14	176
		Off road	0	1	20	19	2	42
		Actual on road	5	7	65	45	12	134
		Off Road per cent	0.00	12.50	23.53	29.69	14.29	23.86
2	SP, Begusarai	Requirement	9	20	72	116	0	217
		Holding	7	7	73	64	0	151
		Off road	0	1	3	20	0	24
		Actual on road	7	6	70	44	0	127
		Off Road per cent	0.00	14.29	4.11	31.25	0.00	15.89
3	SP, Chapara	Requirement	9	20	47	116	14	206
		Holding	4	3	62	59	10	138
		Off road	0	1	8	1	3	13
		Actual on road	4	2	54	58	7	125
		Off Road per cent	0.00	33.33	12.90	1.69	30.00	9.42
4	SSP, Darbhanga	Requirement	9	17	71	118	-	215
		Holding	7	3	89	46	14	159
		Off road	1	0	18	22	4	45
		Actual on road	6	3	71	24	10	114
		Off Road per cent	14.29	0.00	20.22	47.83	28.57	28.30
5	SP, Nalanda	Requirement	4	14	97	125	6	246
		Holding	4	11	79	91	5	190
		Off road	0	1	4	25	0	30
		Actual on road	4	10	75	66	5	160
		Off Road per cent	0.00	9.09	5.06	27.47	0.00	15.79
6	SP, Madhubani	Requirement	9	20	72	116	0	217
		Holding	2	10	96	53	0	161
		Off road	1	5	18	13	0	37
		Actual on road	1	5	78	40	0	124
		Off Road per cent	50.00	50.00	18.75	24.53	0.00	22.98
7	SP, Bettiah	Requirement	10	17	64	94	0	185
		Holding	7	6	84	56	7	160
		Off road	0	4	32	11	2	49
		Actual on road	7	2	52	45	5	111
		Off Road per cent	0.00	66.67	38.10	19.64	28.57	30.63
8	SSP, Muzaffarpur	Requirement	7	17	79	118	0	221
		Holding	7	7	110	27	7	158
		Off road	0	1	11	1	0	13
		Actual on road	7	6	99	26	7	145
		Off Road per cent	0.00	14.29	10.00	3.70	0.00	8.23
9	SP, Bhabhua	Requirement	9	19	48	53	0	129
		Holding	7	10	72	87	0	176
		Off road	0	1	8	10	0	19
		Actual on road	7	9	64	77	0	157
		Off Road per cent	0.00	10.00	11.11	11.49	0.00	10.80

10	SSP, Patna	Requirement	9	23	164	236	0	432
		Holding	13	37	215	199	0	464
		Off road	0	3	40	27	0	70
		Actual on road	13	34	175	172	0	394
		Off Road per cent	0.00	8.11	18.60	13.57	0.00	15.09
11	BMP-5, Patna	Requirement	29	8	13	5	0	55
		Holding	4	12	22	4	0	42
		Off road	2	0	6	0	0	8
		Actual on road	2	12	16	4	0	34
		Off Road per cent	50.00	0.00	27.27	0.00	0.00	19.05
12	BMP-6, Muzaffarpur	Requirement	29	8	13	5	0	55
		Holding	1	8	15	7	0	31
		Off road	0	0	1	0	0	1
		Actual on road	1	8	14	7	0	30
		Off Road per cent	0.00	0.00	6.67	0.00	0.00	3.23
13	BMP-8, Begusarai	Requirement	29	8	13	5	0	55
		Holding	2	9	11	4	0	26
		Off road	0	0	3	0	0	3
		Actual on road	2	9	8	4	0	23
		Off Road per cent	0.00	0.00	27.27	0.00	0.00	11.54
14	BMP-13, Darbhanga	Requirement	29	8	13	5	0	55
		Holding	6	4	11	2	0	23
		Off road	0	0	0	0	0	0
		Actual on road	6	4	11	2	0	23
		Off Road per cent	0.00	0.00	0.00	0.00	0.00	0.00
Total		Requirement	200	219	838	1,228	34	2,519
		Holding	76	135	1,024	763	57	2,055
		Off road	4	18	172	149	11	354
		Actual on road	72	117	852	614	46	1,701
		Off Road per cent	5.26	13.33	16.80	19.53	19.30	17.23

(Source: Data provided by Selected District Offices.)

**APPENDIX-3.3.5**  
**(Refer: Paragraph-3.3.6.4; Page-148)**  
**Availability of equipment in FSL Patna**

Sl.No.	Equipment name	Availability (Yes/No)
1	DNA sequencer	Yes
2	PCR machine	Yes
3	Gas chromatograph	No
4	Gas chromatograph maspectrometer	Yes
5	Gas chromatograph head space	No
6	Video Spectral comparator	Yes
7	Comparison Microscope	Yes
8	Electron Microscope	No
9	Compound Microscope	No
10	Stereo Microscope	Yes
11	Ultra violet visual spectrophotometer	Yes
12	Raman Spectrometer	No
13	Ultra low temperature cabinets	No
14	Voice spectrograph	Yes
15	Polygraph	Yes
16	ESDA	No
17	FACTS/AFIS system	No
18	Investigation Kits	Yes
19	XRF equipment	Yes
20	Atomic absorption spectrophotometer	No
21	Centrifuges	Yes
22	Refrigerated Centrifuges	No
23	SLR Camera	No
24	Video Camera	No
25	Reprovite Unit	No
26	Bullet Recovery box	No
27	HPLC equipment	No
28	HPTLC equipment	No
29	Forensic Lab Vehicle	Yes
30	Electrophoresis Set	Yes
31	Tarantula	Yes
32	UFED Ultimate	Yes
33	Water Purification System	Yes
34	Ion Chromatograph	Yes
35	U.V. Lamp	Yes
36	Stero Microscope	No
37	Anline point apparatus	No
38	Cynoacrylate Fuming Chamber	No
39	Water Bath Electronic Machine	Yes

(Source: Data provided by FSL)

**APPENDIX-3.4.1**

(Refer: Paragraph-3.4.2; Page-153)

**Name of selected 78 Secondary Schools in 10 districts**

Sl. No.	Name of Districts	Name of schools
1	Begusarai	Upgraded High School Dariapur, Matihani
		Project Girls High School, Badlapur, Matihani, Bagdov
		Project R.N.S. Girls High School, Garhpura, Dunhi
		Upgraded High School Koriamma, Garhpura
		R.K.T.N. High School, Sahebpur Kamal, Fulmallik
		R.K. High School Parmanandpur, Balia, Barbighi
		Upgraded High School Keshaway, Barauni
2	Bhagalpur	R.D.P. High School Dubouli, Pirpainti
		Nand Kumar High School, Naugachhia, Nagra
		U.M.S Madhurapur, Narainpur, Mathurapur
		M.S Roypur, Narainpur
		Utkrmit H S Murli, Rangra Chowk
		M.S. Agarpur, Goradih
		Upgraded High School Tarchha, Goradih
		P.S. Sonudih, Goradih
3	Katihar	Loknath High School, Jagdishpur
		Sampat Rajdevi Girl High School, Kursela, Jarlahi
		Upgraded High School Rampur, Korha
		Upgraded HS Bathaili, Katihar
		High School Katihar, Ward No – 1
		Rajendra High School Dhanpara, Mansahi, Chitauria
		Project Girl High School Azam Nagar, Salmari
4	Muzaffarpur	Upgraded HS Chilhapara, Balrampur, Sarif Nager
		U.H.S. Kodaria, Minapur
		U.H.S. Gawasra Mushar, Marwan
		H.K. High School, Gopalpur, Sakra
		Dineswar H.S. Rajepur Lakhna, Sahebganj
		U.H.S. Mehashi, Sakra
		R.S.S. High School, Bishnupur-Baghnagri, Sakra
		C.K. High School, Kamtaul, Muzaffarpur, Kurhani
		Krishna Vibhuti Project Girls High School, Kurhani
Rajkiyekrit Shiw Nandan High School, Muraul, Harsinghpur Lautan		
5	Nalanda	U.H.S. Gharbhara, Bochaha, Deogan
		N.S High School Vishnupur, Islampur, Ranipur
		Haribag H.S Dhekwa Saraiya, Islampur
		High School Seodah, Harnaut
		M.S. Akbarpur, Hilsa
		Ram Lal High School, Khapura, Nagarnausa
		NEFA Balidan Smarak High School, Ben, Murgawan
		R.G.L. High School Chhabilapur, Biharsharif, Goraipar
		Bihar Town High School Biharsharif
		High School Bind
Nehu High School Prasadiha, Nagarnausa, Bhuthakhar		

6	Nawada	U.H.S Budhwara
		Govind Singh High School Telari, Roh
		Upgraded High School Okaurah, Pakriwaran
		U.H.S Dhamuchak, Rajauli
		Shree Mahavir High Sch. Sambey, Warisaliganj (Na)
7	Saharsa	Koshi Adarsh High School, Mahishi, Mahisarho
		State Subsidised High School, Nauhatta
		Project Girls High School, Nauhatta
		Mahanth Saryug Das High School, Sattar Kattaiya, Mehna
8	Samastipur	P.R.H.S.Karpoorigram, Samastipur, Nagarpalika Area
		High School, Harpur Singhia Jagat Singh Pur, Samastipur
		Kishan High School Morsand, Pusa
		R.K.G.Girls High School Waini, Pusa
		M.R.R.High School, Narghoghi, Sarairanjan
		Laddu Lal H.S. Sirsi, Bibhutipur
		U.H.S Malpur, Dalsinghsarai, Madhipur
		U.M.S Kamrown , Dalsinghsarai
R.K.D.H. School, Kalyanpur, Malinagar		
9	Saran	Upgrade HS Dumari, Manjhi
		Upgraded HS Mirjapur Murarpur, Lahladpur
		M.R.S.D. High School Naraon, Garkha
		Ishwari High School, Garkha, Stripal Basant
		Upgraded +2 Mubarakpur, Marhowrah
		HS Kapil Deo Sisai, Baniapur
		HS +2 Saran Academy, Chapra Sadar, Dahiyawan
		+2 Bishweshwar Seminary, Chapra Sadar, Dahiyawan
		HS Raghunath JagarnathBishambharpur, Dariapur
10	Vaishali	U.H.S. Patepur , Rashulpur
		Goni High School, Krishnawara, Patepur
		Y.S. High School, Harpur, Mahua
		Vaishali Vidyalaya, Mahua, Mukundpur
		Gorakh Nath Surya Dev High School, Baikunthpur, Rajapakar
		High School, Bakhari Doa, Chehrakalan
		Rajkiyekrit Rajgrihi High School, Premraj (Vaishali), Goraul, Bhawanpur
		Project Girls High School, Goraul, Bhawanpur
		<b>Total 78 Secondary Schools</b>



**APPENDIX-3.4.2**

(Refer: Paragraph-3.4.3.2; Page-157)

**Statement of funds received and expenditure there against in test-checked districts**

(₹ in crore)

Year	Amount received		Expenditure		Saving/Surrender		Saving/Surrender in per cent	
	Plan	Non-plan	Plan	Non-plan	Plan	Non-plan	Plan	Non-plan
2011-12	151.74	85.28	145.27	81.23	6.47	4.05	4	5
2012-13	171.04	152.80	154.69	140.87	16.35	11.93	10	8
2013-14	149.34	313.90	140.16	277.24	9.18	36.66	6	12
2014-15	225.96	524.37	221.17	469.01	4.79	55.36	2	11
2015-16	362.14	666.42	239.95	605.58	122.19	60.84	34	9

(Source: Information provided by the DPOs)

**APPENDIX-3.4.3**

(Refer: Paragraph-3.4.3.3; Page-158)

**Statement showing total number of secondary schools**

Year	Number of school existed	Middle schools upgraded to secondary schools during the year	Total secondary schools available in the state
2009-10	2,937	344	3,281
2010-11	3,281	443	3,724
2011-12	3,724	210	3,934
2012-13	3,934	0	3,934
2013-14	3,934	1,292	5,226
2014-15	5,226	0	5,226
2015-16	5,226	0	5,226

(Source: Information provided by the BMSP)

## APPENDIX-3.4.4

(Refer: Paragraph-3.4.3.3; Page-159)

## Statement regarding one class room/teacher available for number of students in test-checked districts

Name of districts	Number of students as on 31 March 2016		Number of teachers		Student-teacher ratio		Number of class rooms for class IX & X	Student-class rooms ratio for IX & X
	Class IX & X	Class XI & XII	Class IX & X	Class XI & XII	Class IX & X	Class XI & XII		
Begusarai	81,411	65,602	831	192	98:1	342:1	695	117:1
Bhagalpur	75,710	8,535	1,194	383	63:1	22:1	856	88:1
Katihar	72,127	11,571	583	152	124:1	76:1	333	217:1
Muzaffarpur	1,31,015	4,664	1,184	324	111:1	14:1	714	183:1
Nalanda	1,01,802	20,151	1,476	89	69:1	226:1	813	125:1
Nawada	73,699	26,263	571	290	129:1	91:1	352	209:1
Saharsa	48,943	3,910	481	105	102:1	37:1	253	193:1
Samastipur	1,26,146	16,695	1,152	478	110:1	35:1	811	156:1
Saran	1,36,828	27,800	1,280	433	107:1	64:1	509	269:1
Vaishali	1,08,964	10,339	1,100	380	99:1	27:1	608	179:1
<b>Total</b>	<b>9,56,645</b>	<b>1,95,530</b>	<b>9,852</b>	<b>2,826</b>			<b>5,944</b>	
<b>Overall</b>	<b>9,56,645</b>	<b>1,95,530</b>	<b>9,852</b>	<b>2,826</b>	<b>97:1</b>	<b>69:1</b>	<b>5,944</b>	<b>161:1</b>

(Source: Information provided by the DPOs)

**APPENDIX-3.4.5**

(Refer: Paragraph-3.4.3.3; Page-160)

**Statement regarding availability of infrastructural facilities and manpower in the schools, upgraded to secondary schools**

Name of districts	Secondary schools			
	Number of schools upgraded	Building not available in number of schools	Teachers not available in number of schools	Students not enrolled in number of schools
Begusarai	63	19	14	11
Bhagalpur	74	56	4	2
Katihar	85	21	62	0
Muzaffarpur	115	76	78	14
Nalanda	62	44	33	14
Nawada	53	53	26	3
Saharsa	60	57	48	30
Samastipur	126	105	75	73
Saran	54	47	17	5
Vaishali	65	53	7	7
<b>Total</b>	<b>757</b>	<b>531</b>	<b>364</b>	<b>159</b>

(Source: Information provided by the DPOs)

**APPENDIX-3.4.6**

(Refer: Paragraph-3.4.3.3; Page-162)

**Statement regarding number of trained teachers in test-checked districts (In-service training)**

Sl. No.	Name of districts	Teachers available	In-service training					Total	percentage (2015-16)
			2011-12	2012-13	2013-14	2014-15	2015-16		
1	Begusarai	1,023	0	199	0	0	223	422	22
2	Bhagalpur	1,577	40	68	305	72	284	769	18
3	Katihar	735	0	0	0	0	176	176	24
4	Muzaffarpur	1,508	0	0	42	91	375	508	25
5	Nalanda	1,565	0	0	510	35	375	920	24
6	Nawada	861	0	0	270	0	302	572	35
7	Saharsa	586	0	0	0	74	229	303	39
8	Samastipur	1,630	72	137	482	78	331	1,100	20
9	Saran	1,713	0	0	143	334	273	750	16
10	Vaishali	1,480	0	40	160	110	107	417	7
<b>Total</b>		<b>12,678</b>	<b>112</b>	<b>444</b>	<b>1,912</b>	<b>794</b>	<b>2,675</b>	<b>5,937</b>	<b>21</b>

(Source: Information provided by the DPOs)

## APPENDIX-3.4.7

(Refer: Paragraph-3.4.3.4; Page-163)

## Statement regarding computer education provided in number of schools in test checked districts

Name of districts	Number of schools available	Vocational education provided in number of schools	Number of schools selected for computer education under BOOTs model	Computer education not provided in number of schools			As on 31 March 2016 computer education provided in number of schools		
				Stolen of computer	Computer & equipment handed over to schools but computer teacher not available	Total	By outsourcing agency	By school itself	Total
Begusarai	147	2	31	3	28	31	-	-	-
Bhagalpur	176	-	74	-	36	36	38	-	38
Katihar	142	3	34	-	6	6	20	8	28
Muzaffarpur	222	-	84	5	46	51	33	-	33
Nalanda	193	-	25	3	22	25	-	-	-
Nawada	119	-	18	-	17	17	-	1	1
Saharsa	106	-	-	-	-	-	-	-	-
Samastipur	227	2	101	7	60	67	29	5	34
Saran	180	-	72	-	23	23	49	-	49
Vaishali	155	-	55	5	23	28	26	1	27
<b>Total</b>	<b>1,667</b>	<b>7</b>	<b>494</b>	<b>23</b>	<b>261</b>	<b>284</b>	<b>195</b>	<b>15</b>	<b>210</b>

(Source: Information provided by the DPOs)

## APPENDIX-3.4.8

(Refer: Paragraph-3.4.3.5; Page-164)

## Statement showing number of inspection carried out by the state, district level officers

Sl. No.	Name of districts	Number of schools available	State Level Officer						District Level Officer					
			2011-12	2012-13	2013-14	2014-15	2015-16	Total	2011-12	2012-13	2013-14	2014-15	2015-16	Total
1	Begusarai	147	0	0	0	0	0	0	0	0	0	0	0	0
2	Bhagalpur	176	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	5	5
3	Katihar	142	0	0	0	0	0	0	0	0	0	0	0	0
4	Muzaffarpur	222	NA	NA	NA	NA	0	0	NA	NA	NA	NA	0	0
5	Nalanda	193	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10	10
6	Nawada	119	NA	NA	NA	NA	NA	0	NA	NA	NA	NA	17	17
7	Saharsa	106	0	0	0	0	0	0	0	0	0	0	21	21
8	Samastipur	227	0	0	0	0	0	0	0	0	0	0	0	0
9	Saran	180	NA	NA	NA	NA	0	0	NA	NA	NA	NA	0	0
10	Vaishali	155	0	0	0	0	0	0	0	0	0	0	5	5
<b>Total</b>		<b>1,667</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58</b>	<b>58</b>

(Source: Information provided by the DPOs)

**APPENDIX-3.5.1**

*(Refer: Paragraph-3.5.1; Page-165)*

**Statement showing negligence of DDOs, CSs, banks, TOs and DPFOs**

Sl. No	Negligence by whom	Violation of Rule	Details of negligence
1	DDO of PHC, Bodhgaya, PHC/ SDH, Paliganj, PHC Sahdei Buzurg	Resolution no. 5616 dated 3/6/2013	User Id and password for online entry on Comprehensive Treasury Management Information System (CTMIS) was made available to Messengers/others. Access to this exposed the system to risk of fraudulent withdrawal.
2	DDO of PHC, Bodhgaya, Sahdei Buzurg, PHC/ SDH, Paliganj	BFR Rule 474 (i)	Did not make arrangement for collection of Treasury Voucher slips. Failure to adhere to the Rule weakened internal control as withdrawals could not be monitored.
3	DDO of PHC, Bodhgaya, PHC/ SDH, Paliganj	BTC Rule 369	In 60 cases (₹2.30 crore) disbursement certificates were not rendered after the disbursements of GPF advances. In absence of Disbursement certificates from DDO, DPFO could not exercise due control over withdrawal of GPF advances. Audit observed that in 27 cases (₹179.72 lakh) there were negative balances in individual GPF accounts.
	DDO of PHC, Bodhgaya, PHC/ SDH, Paliganj, PHC Sahdei Buzurg	BTC Rules 104, 106	Did not properly maintain Treasury Messenger Registers (TMRs) by not giving certificate at the end of last entry indicating number and total amount of the bills presented to the treasury. This opened the scope of entry of additional bills/ amounts. Besides, in Sahdei Buzurg page number 867401 of TMR was missing and was not reported to the higher authorities.
4	DDO of PHC/ SDH, Paliganj	BTC Rule 368	Earlier sanction numbers of GPF advance bearing later date/ Twice mentioning same sanction number of GPF advance but of different dates. These may be cases of fraud as was confirmed by the DDOs in their reply by mentioning that these were not issued under their signature.
5	DDO of PHC/ SDH, Paliganj, PHC-Bodhgaya	---	Mentioning wrong account number (32 out of 43)/ Not mentioning account numbers (two out of 43) of employees on bills, deleting names by whitener and rewriting other names on bills (four out of 43). These led to transfer of amount in accounts of different persons other than the accounts of officials concerned. DDOs stated that these bills were not issued under their signature. The reply of DDO is not acceptable as the amount was withdrawn on the concerned DDO codes. Besides, no specific proof about signature was made available.
			Same manual bill numbers were submitted twice. This implied that duplicate bills were processed, passed and paid. DDOs stated that these bills were not issued under their signature. The reply of DDO is not acceptable as the amount was withdrawn on the concerned DDO codes.
			DDO (Dr Umesh Kumar Verma) withdrew the arrear of Smt Indu Kumari & others and got transferred the amount in his own account. Thus amount was misappropriated. Audit observation accepted by the DDO and FIR has been lodged.
6	TO, Gaya and TO Vaishali	BTC Rule 106	Bills were received and passed without the signature of DDO on TMR. This showed negligence of TO and inherent risk in the system. In case of TO Vaishali, bills were received and passed without the name of treasury messenger (e.g. TMR page no 867402 to 867425)
7	DDO of PHC, Paliganj, TO, Danapur	BTC 2011 Rules 67, 68, 110, 118 and 119, BFR Rule 474 (i)	Three bills having token numbers (2014/05/00148, 149, 953) were drawn on DDO code of SDH, Paliganj but all the stamps and signature were of Incharge PHC. This showed negligence of DDO and TO. Money was fraudulently withdrawn on these bills.

Sl. No	Negligence by whom	Violation of Rule	Details of negligence
8	SBI, Danapur and Gaya Main	Paragraphs 3 (u) (ii) and 6 (i) (e) of RBI's National Electronic Funds Transfer (NEFT) System Procedural Guidelines 2011, Rule 110 (b) of BTC 2011	SBI Danapur and Gaya transferred the amounts in the account number of persons other than those whose names were mentioned on the bills. Also, SBI Danapur transferred the amount in the account of other persons where no account number was mentioned against the names on the bills. Thus amount was misappropriated. The reply of SBI, Gaya is still awaited. The SBI, Danapur stated (June 2016) that the Bank carried out government banking transactions as per the mandate given by the competent authority i.e. TO & DDO. Our role is not to scrutinize and tally names mentioned in the bill and credit vouchers. The reply was not acceptable which was made only to shirk off its responsibility as it made available no credit slip. Signature of only Dr. Shiv Lal Chaudhary, DDO (relating to transaction for the period not covered in para) was made available to Audit. Further, as per Rule 110 (b) of BTC 2011, the Bank was required to tally names mentioned in the bills and credit vouchers.
9	SBI, Gaya Main	Rule 110 (b) of BTC 2011	Three credit slips were made available which were not found in CTMIS data made available by treasury. Credit slips come to Bank after their entry in CTMIS by DDO and passed by TO. But availability of credit slips with Bank without their entry in CTMIS indicated connivance of Bank and DDO. The reply of SBI Gaya is still awaited.
10	DPFO, Gaya and Patna	System Requirement Specification (SRS) of e-GPF	The DPFOs Gaya and Patna did not raise the issue of withdrawal of temporary advances from GPF in excess of balance of GPF account and not recovery of installments of GPF advances from the pay bills. It facilitated excess withdrawal. Besides, the DPFO Patna mentioned same letter numbers on balance sheet of two/ three subscribers on different dates. It facilitated in preparation of 37 forged balance slips on which fraudulent withdrawals were made. The DPFOs stated (June 2016) that there was no software which generated the report about the withdrawal from and contribution to the GPF account. Reply was not acceptable as CTMIS generated a report of demo GPF schedules, containing individual contribution, advances and recovery in front of Audit.
11	Civil Surgeon, Gaya, Patna and Vaishali	BFR Rule 475	They did not remind DDOs for not sending report of actual draws during a month. This weakened Civil Surgeons' (CSs) control over expenditure. CSs accepted that reports of actual drawing during the month were not received from PHCs and as per objection of Audit directions were issued to all DDOs under their control. CS Gaya made excess allotment during 2011-14. This facilitated fraudulent withdrawal as actual allotments were paid to actual employees and excess allotments were fraudulently withdrawn. CS stated that copies of requisitions for allotment during October 2009 to June 2014 and reply of the then allotment clerk in this regard was not on record, hence, the then CS, head clerk and related clerk were asked to explain (June 2016).
		Rule 31 (1) of BFR	Defalcation Report was not sent to the Finance Department and the Accountant General.

**APPENDIX-3.5.2**

(Refer: Paragraph-3.5.1; Page-165)

**(i) Statement showing details of amount drawn but fraudulently credited into the account of others**

Sl. No.	Name of office	DDO code	Name of the officials to whom amount relates	Amount withdrawn (₹ in lakh)	Description of bill	Manual Bill No.	Name of person and account number in whose account amount was fraudulently credited
1	PHC, Paliganj	HEA-035	Shiv Shankar (B.H.W)	1.52	GIS	211/13-14	Suman Kant Sinha SBI-30762404980
2	PHC, Paliganj	HEA-034	Mukti Sinha (ANM)	6.65	Provisional DCRG	106/14-15	Suman Kant Sinha SBI-30762404980
3	PHC, Paliganj	HEA-034	Malti Devi (ANM)	6.55	Provisional DCRG	123/14-15	Suman Kant Sinha SBI-30762404980
4	PHC, Paliganj	HEA-034	Malti Devi (ANM)	4.41	Leave Encashment	134/14-15	Suman Kant Sinha SBI-30762404980
5	PHC, Paliganj	HEA-034	Mukti Sinha (ANM)	4.48	Leave Encashment	135/14-15	Suman Kant Sinha SBI-30762404980
6	PHC, Paliganj	HEA-035	Ramakant Tiwari (B.H.W)	6.26	Final withdrawal from GPF	193/14-15	Raju Prasad SBI-33955970478
7	PHC, Paliganj	HEA-035	Shiv Shankar	4.69	DCRG	212/13-14	Priya Shrivastava SBI 32256013147
8	PHC, Paliganj	HEA-035	Shiv Shankar	4.65	DCRG		Gayatri Sinha SBI10796249490
9	PHC, Paliganj	HEA-035	Ramakant Tiwari (B.H.W)	4.59	DCRG	238/13-14	Suman Kant Sinha SBI-30762404980
<b>Total</b>				<b>43.80</b>		<b>8 bills</b>	

**(ii) Statement showing details of amount drawn but fraudulently credited into the account of others**

Sl. No.	Name of office	DDO code	Name of the officials to whom amount relates	Amount withdrawn (₹ in lakh)	Description of bill	Manual Bill No.	Name of person and account number in whose account amount was fraudulently credited
1	SDH, Paliganj	HEA-046	Dr. Renuka Saxena	1.30	Leave Encashment	65/14-15	Suman Kant Sinha, SBI-30762404980
2	SDH, Paliganj	HEA-046	MO I/C Paliganj	0.26	CNC	88/13-14	Suman Kant Sinha, SBI-30762404980
<b>Total</b>				<b>1.56</b>		<b>2 bills</b>	



**(iii) Statement showing details of amount drawn but fraudulently credited into the account of others**

Sl. No.	Name of office	DDO code	Name of the officials to whom amount relates	Amount withdrawn (₹ in lakh)	Description of bill	Manual Bill No.	Name of person and account number in whose account amount was fraudulently credited
1	PHC, Sahdei Buzurg	HEA 017	Fully vouched	0.61	CNC	188/13-14	Awadhesh Singh, SBI A/c No. 11042063040
2	PHC, Sahdei Buzurg	HEA 017	Veena Kumari	1.95	GPF Final	189/13-14	Awadhesh Singh, SBI A/c No. 11042063040
3	PHC, Sahdei Buzurg	HEA 017	Veena Kumari	0.06	Detailed Arrear bill	14/14-15	Awadhesh Singh, SBI A/c No. 11042063040
4	PHC, Sahdei Buzurg	HEA 017	Lagan Dev Rai	0.11	Detailed Arrear bill	19/14-15	Awadhesh Singh, SBI A/c No. 11042063040
5	PHC, Sahdei Buzurg	HEA 017	Manju Kumari-II	2.34	Detailed Arrear bill	44/14-15	Awadhesh Singh, SBI A/c No. 11042063040
6	PHC, Sahdei Buzurg	HEA 017	Shushila kumara	0.09	Detailed Arrear bill	65/14-15	Awadhesh Singh, SBI A/c No. 11042063040
7	PHC, Sahdei Buzurg	HEA 017	Shashi Kala	0.07	Detailed Arrear bill	68/14-15	Awadhesh Singh, SBI A/c No. 11042063040
8	PHC, Sahdei Buzurg	HEA 017	Manju Kumari-II	2.09	Detailed Arrear bill	72/14-15	Awadhesh Singh, SBI A/c No. 11042063040
9	PHC, Sahdei Buzurg	HEA 017	Nutan Mishra	0.95	Detailed Arrear bill	73/14-15	Awadhesh Singh, SBI A/c No. 11042063040
10	PHC, Sahdei Buzurg	HEA 017	Kumari Asha	0.16	Detailed Arrear bill	76/ 14-15	Awadhesh Singh, SBI A/c No. 11042063040
11	PHC, Sahdei Buzurg	HEA 017	Nutan Mishra	1.03	Detailed Arrear bill	92/14-15	Awadhesh Singh, SBI A/c No. 11042063040
12	PHC, Sahdei Buzurg	HEA 017	Sumitra Kumari	1.31	Detailed Arrear bill	108/14-15	Awadhesh Singh, SBI A/c No. 11042063040
13	PHC, Sahdei Buzurg	HEA 017	Sumitra Devi	0.21	Detailed Arrear bill	109/14-15	Awadhesh Singh, SBI A/c No. 11042063040
14	PHC, Sahdei Buzurg	HEA 017	Dr. S Keshari	1.12	Detailed Arrear bill	120/14-15	Awadhesh Singh, SBI A/c No. 11042063040
15	PHC, Sahdei Buzurg	HEA 017	Dr. S Keshari	1.09	Detailed Arrear bill	121/14-15	Awadhesh Singh, SBI A/c No. 11042063040
16	PHC, Sahdei Buzurg	HEA 017	Dr. S K Rajan	0.24	Detailed Arrear bill	122/14-15	Awadhesh Singh, SBI A/c No. 11042063040
17	PHC, Sahdei Buzurg	HEA 017	Sumitra Kumari	0.19	Detailed Arrear bill	124/14-15	Awadhesh Singh, SBI A/c No. 11042063040
18	PHC, Sahdei Buzurg	HEA 017	Sumitra Kumari	0.36	Detailed Arrear bill	129/14-15	Awadhesh Singh, SBI A/c No. 11042063040
19	PHC, Sahdei Buzurg	HEA 017	Dr. S Keshari	1.09	Detailed Arrear bill	137/14-15	Awadhesh Singh SBI A/c No. 11042063040
20	PHC, Sahdei Buzurg	HEA 017	Dr. S Keshari	0.17	Detailed Arrear bill	139/14-15	Awadhesh Singh, SBI A/c No. 11042063040
21	PHC, Sahdei Buzurg	HEA 017	J P Sinha	0.30	Detailed Arrear bill	142/14-15	Awadhesh Singh, SBI A/c No. 11042063040
22	PHC, Sahdei Buzurg	HEA 017	Dr. Sabita Singh	0.90	CNC	154/14-15	Awadhesh Singh, SBI A/c No. 11042063040
23	PHC, Sahdei Buzurg	HEA 017	Manju Kumari-I	0.79	Detailed Arrear bill	155/14-15	Awadhesh Singh, SBI A/c No. 11042063040
24	PHC, Sahdei Buzurg	HEA 017	Manju Kumari-II	0.40	Detailed Arrear bill	156/14-15	Awadhesh Singh, SBI A/c No. 11042063040
25	PHC, Sahdei Buzurg	HEA 017	Sumitra Kumari	0.36	Detailed Arrear bill	159/14-15	Awadhesh Singh, SBI A/c No. 11042063040
26	PHC, Sahdei Buzurg	HEA 017	Sushila kumara	0.20	Detailed Arrear bill	165/14-15	Awadhesh Singh, SBI A/c No. 11042063040
27	PHC, Sahdei Buzurg	HEA 017	Fully vouched	0.95	CNC	183/14-15	Awadhesh Singh, SBI A/c No. 11042063040
28	PHC, Sahdei Buzurg	HEA 017	Fully vouched	0.15	CNC	184/14-15	Awadhesh Singh, SBI A/c No. 11042063040

Sl. No.	Name of office	DDO code	Name of the officials to whom amount relates	Amount withdrawn (₹ in lakh)	Description of bill	Manual Bill No.	Name of person and account number in whose account amount was fraudulently credited
29	PHC, Sahdei Buzurg	HEA 017	Fully vouched	0.46	CNC	185/14-15	Awadhesh Singh, SBI A/c No. 11042063040
30	PHC, Sahdei Buzurg	HEA 017	Sumitra Kumari	1.31	Detailed Arrear bill	37/15-16	Awadhesh Singh, SBI A/c No. 11042063040
31	PHC, Sahdei Buzurg	HEA 017	Nutan Mishra	0.45	Detailed Arrear bill	61/15-16	Awadhesh Singh, SBI A/c No. 11042063040
32	PHC, Sahdei Buzurg	HEA 017	Nutan Mishra	0.23	Detailed Arrear bill	72/15-16	Awadhesh Singh, SBI A/c No. 11042063040
33	PHC, Sahdei Buzurg	HEA 017	Manju Kumari-II	2.09	Detailed Arrear bill	81/15-16	Awadhesh Singh, SBI A/c No. 11042063040
34	PHC, Sahdei Buzurg	HEA 017	Fully vouched	0.09	CNC	145/13-14	Awadhesh Singh, SBI A/c No. 11042063040
35	PHC, Sahdei Buzurg	HEA 017	Fully vouched	0.03	CNC	172/13-14	Awadhesh Singh, SBI A/c No. 11042063040
36	PHC, Sahdei Buzurg	HEA 017	Fully vouched	0.01	CNC	173/13-14	Awadhesh Singh, SBI A/c No. 11042063040
37	PHC, Sahdei Buzurg	HEA 017	Fully vouched	0.05	CNC	184/13-14	Awadhesh Singh, SBI A/c No. 11042063040
38	PHC, Sahdei Buzurg	HEA 017	Veena Kumari	0.60	GPF Final	10/14-15	Awadhesh Singh, SBI A/c No. 11042063040
39	PHC, Sahdei Buzurg	HEA 017	Manju Kumari	0.24	Paybill	45/14-15	Awadhesh Singh, SBI A/c No. 11042063040
40	PHC, Sahdei Buzurg	HEA 017	Fully vouched	0.05	CNC	59/14-15	Awadhesh Singh, SBI A/c No. 11042063040
41	PHC, Sahdei Buzurg	HEA 017	Fully vouched	0.01	CNC	71/14-15	Awadhesh Singh, SBI A/c No. 11042063040
42	PHC, Sahdei Buzurg	HEA 017	Nutan Mishra	0.77	Detailed Arrear bill	81/14-15	Awadhesh Singh, SBI A/c No. 11042063040
43	PHC, Sahdei Buzurg	HEA 017	Nutan Mishra	0.08	Detailed Arrear bill	130/14-15	Awadhesh Singh, SBI A/c No. 11042063040
44	PHC, Sahdei Buzurg	HEA 017	Sushila Kumari	1.08	Detailed Arrear bill	133/14-15	Awadhesh Singh, SBI A/c No. 11042063040
45	PHC, Sahdei Buzurg	HEA 017	Fully vouched	0.22	CNC	170/14-15	Awadhesh Singh, SBI A/c No. 11042063040
46	PHC, Sahdei Buzurg	HEA 017	Fully vouched	0.05	CNC	60/15-16	Awadhesh Singh, SBI A/c No. 11042063040
47	PHC, Sahdei Buzurg	HEA 017	Fully vouched	0.26	CNC	61/15-16	Awadhesh Singh, SBI A/c No. 11042063040
48	PHC, Sahdei Buzurg	HEA 017	Bharat Pd. Singh	1.95	GIS	82/15-16	Awadhesh Singh, SBI A/c No. 11042063040
<b>Total</b>				<b>29.32</b>		<b>48 bills</b>	

## (iv) Statement showing details of amount drawn but fraudulently credited into the account of others

Sl. No.	Name of office	DDO code	Name of the officials to whom amount relates	Amount withdrawn (₹ in lakh)	Description of bill	Manual Bill No.	Name of person and account number in whose account amount was fraudulently credited
1	PHC, Bodhgaya	HEA 016	Ram Lakhan Paswan	1.48	Arrear	121/11-12	Mukesh Kr Singh, SBI-31526689718
2	PHC, Bodhgaya	HEA 016	Shakuntala Devi	2.86	Arrear	170/11-12	Mukesh Kr Singh, SBI-31526689718
3	PHC, Bodhgaya	HEA 016	Nirmala Kumari	2.14	Arrear	100/11-12	Mukesh Kr Singh, SBI-31526689718
4	PHC, Bodhgaya	HEA 016	Niru lata Chandradeo	3.12	Leave Encashment	139/12-13	Mukesh Kr Singh, SBI-31526689718
5	PHC, Bodhgaya	HEA 016	Shakuntala Devi	3.44	Leave Encashment	37/12-13	Mukesh Kr Singh, SBI-31526689718
6	PHC, Bodhgaya	HEA 016	CNC	2.00	Fully vouched Contingent	156/11-12	Mukesh Kr Singh, SBI-31526689718
7	PHC, Bodhgaya	HEA 016	Dr U N Sinha	0.68	Pay	29/12-13	Mukesh Kr Singh, SBI-31526689718
8	PHC, Bodhgaya	HEA 016	CNC	4.56	Fully vouched contingent	147/12-13	Mukesh Kr Singh, SBI-31526689718
9	PHC, Bodhgaya	HEA 016	Nirmala Kumari & Others	0.47	Arrear	99/11-12	Mukesh Kr Singh, SBI-31526689718
10	APHC, Cherki, Gaya	HEA 025	Dr U K Verma & Sushma Verma	0.35	Pay	36/12-13	Mukesh Kr Singh, SBI-31526689718
11	PHC, Bodhgaya	HEA 016	Dr Binod Kr Verma	0.24	Pay	49/12-13	Mukesh Kr Singh, SBI-31526689718
12	PHC, Bodhgaya	HEA 016	Chandrawati Verma & Others	2.35	Arrear	80/12-13	Mukesh Kr Singh, SBI-31526689718
13	PHC, Bodhgaya	HEA 016	Indu Kumari & Others	0.70	Arrear	114/12-13	Mukesh Kr Singh, SBI-31526689718
14	PHC, Bodhgaya	HEA 016	Rita Rani & Shakuntala Devi	2.26	Arrear	16/12-13	Mukesh Kr Singh, SBI-31526689718
				<b>26.65</b>			
15	PHC, Bodhgaya	HEA 016	Rita Rani	1.01	Pay	65/12-13	Shimal Devi, SBI-32409249989
16	PHC, Bodhgaya	HEA 016	Rita Rani	1.01	Pay	70/12-13	Shimal Devi, SBI-32409249989
17	PHC, Bodhgaya	HEA 016	Rita Rani	1.01	Pay	95/12-13	Shimal Devi, SBI-32409249989
18	PHC, Bodhgaya	HEA 016	Indu Kumari & Others	4.92	Arrear	107/12-13	Shimal Devi, SBI-32409249989
19	PHC, Bodhgaya	HEA 016	Basant Ram & Others	2.63	Arrear	108/12-13	Shimal Devi, SBI-32409249989
20	PHC, Bodhgaya	HEA 016	Indu Kumari & Others	4.92	Arrear	116/12-13	Shimal Devi, SBI-32409249989
21	PHC, Bodhgaya	HEA 016	Rita Rani	1.06	Pay	133/12-13	Shimal Devi, SBI-32409249989

Sl. No.	Name of office	DDO code	Name of the officials to whom amount relates	Amount withdrawn (₹ in lakh)	Description of bill	Manual Bill No.	Name of person and account number in whose account amount was fraudulently credited
22	PHC, Bodhgaya	HEA 016	Ashok Kumar & Others	5.26	Arrear	125/12-13	Shimal Devi, SBI-32409249989
23	PHC, Bodhgaya	HEA 016	Rita Kumari & Others	5.15	Arrear	139/12-13	Shimal Devi, SBI-32409249989
24	PHC, Bodhgaya	HEA 016	Ashok Kr & Others	2.63	Arrear	109/12-13	Shimal Devi, SBI-32409249989
25	PHC, Bodhgaya	HEA 016	Indu Kumari & Others	8.09	Arrear	117/12-13	Shimal Devi, SBI-32409249989
26	PHC, Bodhgaya	HEA 016	Rita Kumari & Others	4.00	Pay Bill	67/12-13	Shimal Devi, SBI-32409249989
27	PHC, Bodhgaya	HEA 016	Naresh Ram & Others	0.29	Pay Bill	71/12-13	Shimal Devi, SBI-32409249989
28	PHC, Bodhgaya	HEA 016	Amrendra Kr & Others	1.59	Arrear	84/12-13	Shimal Devi, SBI-32409249989
29	PHC, Bodhgaya	HEA 016	Chandrawati Verma & Ors	2.53	Arrear	80/12-13	Shimal Devi, SBI-32409249989
30	PHC, Bodhgaya	HEA 016	Nares Ram & Others	0.75	Pay NG	88/12-13	Shimal Devi, SBI-32409249989
31	PHC, Bodhgaya	HEA 016	Indu Kumari & Others	0.88	Arrear	114/12-13	Shimal Devi, SBI-32409249989
32	PHC, Bodhgaya	HEA 016	Rita Kumari & Others	4.00	Pay	67/12-13	Shimal Devi, SBI-32409249989
				<b>51.73</b>			
33	PHC, Bodhgaya	HEA 016	Indu Kumari & Others	2.84	Arrear	163/12-13	Umesh Kr Verma, SBI-10381026509
				<b>2.84</b>			
34	PHC, Bodhgaya	HEA 016	Mahesh Kumar and Mukesh Kumar Singh	0.35	Pay	28(41)/12-13	Avinash Kr Sinha, SBI-11160139798
35	PHC, Bodhgaya	HEA 016	Including M K Singh	0.37	Pay	98/12-13	Avinash Kr Sinha, SBI-11160139798
				<b>0.72</b>			
36	PHC, Bodhgaya	HEA 016	Naresh Ram & Others	0.18	Pay	71/12-13	Baban Ram, SBI-11160117389
				<b>0.18</b>			
37	PHC, Bodhgaya	HEA 016	Shavitri Devi	0.55	Arrear	163(183)/12-13	Dr Udai Narain Sinha, SBI-10533956806
38	PHC, Bodhgaya	HEA 016	Suresh Pd singh	0.71	Arrear	66/12-13	Dr Udai Narain Sinha, SBI-10533956806
				<b>1.26</b>			
39	PHC, Bodhgaya	HEA 016	Asha Singh & Others	5.04	Arrear	110/11-12	Dr Vinod Kr Verma, SBI-11159905407
				<b>5.04</b>			
40	PHC, Bodhgaya	HEA 016	Chandrawati Verma & Others	0.27	Arrear	80/12-13	Kapila Kumari, SBI-11467857735
				<b>0.27</b>			

Sl. No.	Name of office	DDO code	Name of the officials to whom amount relates	Amount withdrawn (₹ in lakh)	Description of bill	Manual Bill No.	Name of person and account number in whose account amount was fraudulently credited
41	PHC, Bodhgaya	HEA 016	Chandrawati Verma & Others	0.26	Arrear	80/12-13	Kusumavati Sinha, SBI-11467867936
				<b>0.26</b>			
42	APHC, Cherki, Gaya	HEA 025	Dr U K Verma & Sushma Verma	0.24	Pay	36/12-13	Mithilesh Prasad, SBI-11160107529
43	PHC, Bodhgaya	HEA 016	Chandrawati Verma & Others	1.75	Arrear	80/12-13	Mithilesh Prasad, SBI-11160107529
				<b>1.99</b>			
44	APHC, Cherki, Gaya	HEA 025	Dr U K Verma & Sushma Verma	0.23	Pay	36/12-13	Rajiv Kr Akhauri, SBI-11160090091
				<b>0.23</b>			
45	PHC, Bodhgaya	HEA 016	Dr Binod Kr Verma	0.27	Pay	49/12-13	Ramlakhan Paswan, SBI-11160232324
				<b>0.27</b>			
46	PHC, Bodhgaya	HEA 016	Chandrawati Verma & Others	0.32	Arrear	80/12-13	Savitri Devi, SBI-11160158869
				<b>0.32</b>			
		<b>Total</b>		<b>91.76</b>		<b>33 bills</b>	
		<b>G Total</b>	<b>Appendix 3.2 (i) to (iv)</b>	<b>166.44</b>		<b>91 bills</b>	

### APPENDIX-3.5.3

(Refer: Paragraph-3.5.1; Page-165)

#### (i) Statement showing whereabouts of amounts withdrawn from treasury not ascertained

Sl. No.	Name of office	DDO code	T.V.No./ Date	Amount withdrawn (₹ in lakh)	Description of bill	Bill No.
1	PHC, Paliganj	HEA 004	33/2/8/2013	0.58	Pay bill	49/13-14
2	SDH, Paliganj	HEA 046	47/16/8/2013	1.22	Arrear bill	22/13-14
3	SDH, Paliganj	HEA 046	43/16/8/2013	0.44	Arrear bill	23/13-14
4	SDH, Paliganj	HEA 046	45/16/8/2013	0.32	Arrear bill	30/13-14
5	SDH, Paliganj	HEA 046	130/27/8/2013	0.01	Arrear bill	32/13-14
6	SDH, Paliganj	HEA 046	79/19/2/2014	0.26	Wages	56/13-14
			<b>Total</b>	<b>2.83</b>		

**Note:** Bank made available statement of transfer of amount which did not contain relevant information. Hence, Credit slips were sought but were not made available in spite of direction of Regional Manager.

(ii) Statement showing whereabouts of amounts withdrawn from treasury not ascertained

(Amount in ₹ lakh)

Sl. No.	Name of unit	DDO Code	Net amount withdrawn as per expenditure report of Gaya treasury	Amount shown in Cash Book	Payment through Acquittance Roll/Bank Statement but not entered in Cash Book	Amount not traced in Cash Book/ Acquittance Roll/Bank Advice	Credit Slip and statement of Credit Slip made available by Bank (Amount/ no. of tokens)	Screen shot made available by Treasury (Amount/ no. of tokens)	Final amount not traced	Amount fraudulent withdrawal out of Col 9	Remarks
1	2	3	4	5	6	7= 4-5-6	8	9	10=7-9	11	12
1	PHC, Bodhgaya	HEA 016	1136.58	551.55	170.16	414.87	201.97 (133)	149.52 (68)	265.35	129.39	Amount relates to arrear pay, provisional pension, GPF pertaining to the period February 2010 to January 2015
2	APHC, Cherki, Gaya	HEA 025	188.97	131.18	0	57.79	0.82 (1)	0	57.79	0	
		<b>Total</b>	<b>1325.55</b>	<b>682.73</b>	<b>170.16</b>	<b>472.66</b>	<b>202.79</b>	<b>149.52</b>	<b>323.14</b>	<b>129.39</b>	

**APPENDIX-3.5.4**

(Refer: Paragraph-3.5.1;Page-166)

(i) Statement showing details of Bills drawn and shown as disbursed in cash book but evidence such as vouchers/acquittance roll not on record

Sl. No.	Name of unit	DDO Code	Token	T.V Number	T.V Date	Major Head	Net Amount (₹ in lakh)	Manual Bill Number	Date in Cash book (page no.)
1	PHC, Bodhgaya	HEA016	2011/08/3664	P22100012	1/9/2011	2210	0.09	57	1/9/2011 (4)
2	PHC, Bodhgaya	HEA016	2011/08/3665	P22100016	1/9/2011	2210	0.09	58	1/9/2011(4)
3	PHC, Bodhgaya	HEA016	2011/09/3937	P22100026	2/10/2011	2210	0.09	78	29/9/2011(8)
4	PHC, Bodhgaya	HEA016	2011/11/1445	P22100199	19/11/2011	2210	0.09	86	18/11/2011(13)
5	PHC, Bodhgaya	HEA016	2011/12/1866	P22100225	20/12/2011	2210	0.10	107	17/12/2011(16)
6	PHC, Bodhgaya	HEA016	2011/12/3813	P22100342	30/12/2011	2210	13.23	112	29/12/2011(18)
7	PHC, Bodhgaya	HEA016	2012/01/1190	P22100194	13/1/2012	2210	1.10	111	12/1/2012(20)
8	PHC, Bodhgaya	HEA016	2012/01/1194	P22100193	13/1/2012	2210	0.10	119	12/1/2012(20)
9	PHC, Bodhgaya	HEA016	2012/03/1764	P22100265	20/3/2012	2210	0.10	140	15/3/2012(25)
10	PHC, Bodhgaya	HEA016	2012/03/3607	P22100393	24/3/2012	2210	0.10	155	22/3/2012(28)
11	PHC, Bodhgaya	HEA016	2012/03/6841	P22100717	30/3/2012	2210	0.26	165	28/3/2012(30)
12	PHC, Bodhgaya	HEA016	2012/07/3156	P22100072	9/8/2012	2210	0.11	36	18/7/2012(40)
13	PHC, Bodhgaya	HEA016	2012/10/1898	P22100270	19/10/2012	2210	0.11	59	5/9/2012(38)
14	PHC, Bodhgaya	HEA016	2012/10/2858	P22100337	20/10/2012	2210	0.11	43	18/8/2012(43)
<b>Total</b>							<b>15.68</b>		

(ii) Statement showing payment as per Contingent Register but without vouchers

Sl. No.	Name of unit	DDO Code	Bill No.	Amount (₹in lakh)	Details	Date of payment	Absence of proof of payment (₹in lakh )	Page No. of Contingent Register/
1	PHC, Bodhgaya	HEA016	125/12-13	1.28	Vyawsayic	4/3/2013	1.28	8
2	PHC, Bodhgaya	HEA016	134/12-13	5.77	Vyawsayic	16/3/2013	0.62	10
3	PHC, Bodhgaya	HEA016	135/12-13	1.81	Vyawsayic	16/3/2013	1.81	11
<b>Total</b>							<b>3.71</b>	

**Note :- Contingency Register was not available for the period prior to 28/5/2012**



**(iii) Statement showing payments made without proof**

(Amount in ₹ lakh)

Sl. No.	Name of unit	DDO Code	Pay, DA, GI, GPF etc shown as paid	Pay, DA,GI, GPF etc shown as paid but without proof	Details of Credit Slip made available by bank (Amount/ no.)	Screen shot made available by Treasury (Amount/ no. of tokens)	Proof of payment not available finally
1	2	3	4	5	6	7	8=5-7
1	PHC, Bodh Gaya	HEA 016	461.47	399.62	22.77 (23)	3.26 (04)	396.36
2	APHC, Cherki, Gaya	HEA 025	140.38	46.45	NIL	0	46.45
3	APHC, Khajwatti, Gaya	HEA 092	164.34	115.00	66.68 (98)	0	115.00
<b>Total</b>			<b>766.19</b>	<b>561.07</b>	<b>89.45</b>	<b>3.26</b>	<b>557.81</b>

**APPENDIX- 3.5.5**  
**(Refer: Paragraph-3.5.2; Page-167)**  
**Details of advance for flood relief work made to employees/private agency along with adjustment and balance**

Sl. No.	Name of Employee/ Designation/ Private agency	Period of Advance	Amount of Advance paid	Adjustment	Balance
			(in ₹ lakh)		
1	Shri Indeshwar Das, Panchayat Secretary (P.S)	20/9/2008 to 7/10/2008	49.92	46.64	3.28
2	Shri Ganeshi Pd. Yadav/Revenue Staff (R.S)	21/9/2008 to 22/10/2008	61.30	61.30	0.00
3	Shri Yogendra Ram/ R.S	21/9/2008 to 7/10/2008	44.80	44.80	0.00
4	Shri Dhyani Ram/ P.S.	22/9/2008 to 6/10/2008	45.75	45.75	0.00
5	Shri Chandra Deo Pd. Yadav/ R.S	26/9/2008 to 6/10/2008	60.30	58.03	2.27
6	Shri Bipin Kumar, P.S/R.S	28/9/2008 to 19/11/2008	78.33	77.47	0.86
7	Shri Punam Kamat/P.S	28/9/2008 to 10/8/2008	59.25	59.25	0.00
8	Shri Rajendra Pd. Yadav/P.S	30/9/2008 to 8/10/2008	92.60	44.98	47.62
9	Shri Jai Narayan Yadav/P.S	2/10/2008 to 8/10/2008	44.00	44.00	0.00
10	Shri Yadunandan Yadav/P.S	2/10/2008 to 13/11/2008	63.36	59.15	4.21
11	Shri Ranvijay Yadav	7/10/2008 to 5/1/2009	6.25	4.25	2.00
12	Smt. Janki Kumari/Lady Extension Officer (L.E.O)	17/9/2008	0.10	0.00	0.10
13	Shri Rupak Kumar/Maa Digital Studio	28/9/2008 to 21/6/2009	9.10	9.10	0.00
14	Shri Ghyaneshwar Pd. Yadav/Public Distribution System, Distributor	31/12/2008 to 5/1/2009	5.00	5.00	0.00
15	Shri Ram Pd. Mukhia/ Assistant	13/10/2008	0.11	0.11	0.00
<b>Total</b>			<b>620.17</b>	<b>559.83</b>	<b>60.34</b>

**APPENDIX- 3.6.1**

(Refer: Paragraph-3.6.1; Page-172)

**Statement showing excess payment on purchase of medicines during the period 2011-12 to 2013-14**

(Amount in ₹lakh)

Sl. No.	Name of Institution	Period	Total Invoice amount	Less deducted amount of VAT	Net amount paid	Deductible (two per cent) amount for testing of drugs.	
1	PMCH, Patna (SHSB)	2011-12 & 2012-13	351.06	12.87	338.19	-	
		2013-14	1,388.72	60.48	1,328.24	-	
		<b>Total</b>			<b>1,666.43</b>	<b>33.33</b>	
2	S.K.M.C.H., Muzaffarpur (SHSB)	2011-12	248.44	10.26	238.18	-	
		2012-13	398.56	16.26	382.30	-	
		2013-14	487.37	21.03	466.34	-	
		<b>Total</b>			<b>1,086.82</b>	<b>21.74</b>	
3	D.M.C.H., Darbhanga (SHSB)	Round-VIII	2012-13	225.03	10.83	214.20	-
			2013-14	91.54	4.34	87.20	-
			<b>Total</b>			<b>301.40</b>	<b>6.03</b>
		Round-IX	2012-13	33.48	1.59	31.89	-
			2013-14	93.55	4.45	89.10	-
			<b>Total</b>			<b>120.99</b>	<b>2.42</b>
4	N.M.C.H., Patna (SHSB)	2011-12	116.53	10.13	106.40	-	
		2012-13	129.51	4.91	124.60	-	
		2013-14	71.08	3.14	67.94	-	
		<b>Total</b>			<b>298.94</b>	<b>5.98</b>	
5	ANMMCH, Gaya (SHSB)	2013-14	43.24	2.06	41.18	-	
		<b>Total</b>			<b>41.18</b>	<b>0.82</b>	
6	JLNMCH, Bhagalpur (SHSB)	2011-12	50.32	0.75	49.57	-	
		2012-13	16.33	0.58	15.75	-	
		2013-14	13.81	0.66	13.15	-	
		<b>Total</b>			<b>78.47</b>	<b>1.57</b>	
<b>Grand Total</b>					<b>3,594.23</b>	<b>71.89</b>	

**APPENDIX - 3.6.2**

(Refer: Paragraph-3.6.1; Page-172)

Statement showing avoidable payment on purchase of medicines during the period 2011-12 to 2014-15

(Amount in ₹lakh)

Sl. No.	Name of Institution	Period	Total Invoice amount	Less deducted amount of VAT	Net amount paid	Deductible (two Per cent) amount for testing of drugs
1	PMCH, Patna (Local Purchase)	2011-12 & 2012-13	1,722.32	54.70	1,667.62	-
		2013-14	1,294.22	44.84	1,249.38	-
		<b>Total</b>			<b>2,917.00</b>	<b>58.34</b>
2	S.K.M.C.H., Muzaffarpur (Local Purchase)	2011-12	2.28	0.12	2.16	-
		2012-13	0.88	0.04	0.84	-
		2013-14	12.46	0.57	11.89	-
		<b>Total</b>			<b>14.89</b>	<b>0.30</b>
3	DMCH, Darbhanga (Local Purchase)	2012-13 & 2013-14	84.84	3.97	80.87	-
		<b>Total</b>			<b>80.87</b>	<b>1.62</b>
4	NMCH, Patna (Local Purchase)	2011-12	159.51	7.04	152.47	-
		2012-13	195.24	8.85	186.39	-
		2013-14	136.33	6.57	129.76	-
		2014-15	93.58	3.94	89.64	-
		<b>Total</b>			<b>558.26</b>	<b>11.16</b>
5	JLNMCH, Bhagalpur (Local Purchase)	2014-15	118.92	5.66	113.26	-
		<b>Total</b>			<b>113.26</b>	<b>2.27</b>
<b>Grand Total</b>					<b>3,684.28</b>	<b>73.69</b>

**APPENDIX- 3.7.1**

(Refer: Paragraph-3.7.2; Page-174)

**(i) Statement showing details of agreements and payment of “Earthen embankment on the right bank of river chanha under Flood Control Division (FCD) No. 2, Khagaria”**

Sl. No.	Agreement No. (Month/Year)	Stretch (In km)	Name of Agency	Agreement value (₹ in lakh)	Amount paid to contractor (₹ in lakh)	Running Bill No./Date
1	10-F2/2008-09 (11/2008)	10.4-16.0	M/s RK Construction, Begusarai	136.99	133.16	11th 29/3/2014
2	13-F2/2008-09 (12/2008)	16.0-19.4	Gita Pd. Singh & Co. PVT Ltd, Begusaria	88.09	95.47	10th 26/2/2015
3	11-F2/2008-09 (11/2008)	19.4-22.8	M/s Devendra Singh, Nalanda	108.53	65.67	5th 19/1/2012
4	08-F2/2008-09 (11/2008 and 3/2010)	22.8-25.6	Ishwar & Co. Contract Pvt. Ltd, Begusarai	155.99	151.51	8th and final 27/3/2010
5	12-F2/2008-09 (11/2008)	25.6-28.4	Birampur Consruction Pvt Ltd. Biharshariff (Nalanda)	122.91	0	work not done
6	15-F2/2008-09 (1/2009)	28.4-32.2	M/s Dhanpat Kumar Jain, Khagaria	142.48	124.67	8th and final 31/1/2015
7	14-F2/2008-09 (12/2008)	32.2-35.2	New Nalanda Tubewell Boring & Eng. Works, Biharshariff (Nalanda)	175.56	175.30	8th 14/3/2015
8	09-F2/2008-09 (11/2008)	35.2-38.2	New Nalanda Tubewell Boring & Eng. Works, Biharshariff (Nalanda)	195.46	180.34	10th 26/2/2015
9	71-F2/2012-13 (3/2013)	19.4-22.8	M/s Arun Prasad, Bhagalpur	58.53	42.53	3rd 24/3/2014
<b>Total</b>				<b>1,184.54</b>	<b>968.65</b>	

## APPENDIX - 3.7.2

(Refer: Paragraph-3.7.2; Page-174)

Statement showing the details of agreements and payment on construction of nine anti flood sluice structures on the right bank of river chanha under Flood Control Division No. 2, Khagaria

Sl. No	No. of sluice	Agreement No. (Month/Year)	Stretch (In km)	Name of Agency	Agreement value (₹ in lakh)	Amount paid to contractor (₹ in lakh)	Running Bill No.	Date
1	2	23-F2/2012-13 (12/2012)	13.30 and 13.60	Krishna Kr. Singh, Khagaria	82.52	79.03	5 <sup>th</sup> and final	28/2/2014
2	2	08-F2/2012-13 (12/2012)	16.81 and 18.67	M/s Binod Kumar, Khagaria	86.09	82.15	5 <sup>th</sup> and final	28/2/2014
3	2	19-F2/2012-13 (12/2012)	21.92 and 23.16	M/s Binod Kumar, Khagaria	85.53	79.86	5 <sup>th</sup> and final	27/2/2014
4	2	18-F2/2012-13 (12/2012)	26.42 and 29.20	M/s Dhanpat Kr. Jain, Khagaria	83.04	80.46	6 <sup>th</sup> and final	25/3/2014
5	1	32-F2/2012-13 (12/2012)	36.0	Manoj Singh, West Champaran	45.75	45.12	5 <sup>th</sup> and final	20/3/2015
<b>Total</b>	<b>9</b>				<b>382.93</b>	<b>366.62</b>		

**APPENDIX- 3.7.3**

(Refer: Paragraph-3.7.5; Page-179)

**Statement showing details of avoidable expenditure in restoration and renovation of 50 Lift Irrigation Schemes**

(Amount in ₹ lakh)

Sl. No.	Item No. (original agreement)	Name of the item in original agreement	Item No. (Supplementary agreement)	Rate of Original Agreement	Rate of Supplementary Agreement	Difference in Rate (F-E)	Unit	Work done upto 9th a/c bill at higher rate (as per MB)	Avoidable expenditure (G×I)/100,000
A	B	C	D	E	F	G	H	I	J
1	36	Supplying of NP1 RCC Hume pipe with collars as per 5458-1971 300 mm dia	36	298.87	520.65	221.78	M	25,592.50	56.76
2	38 (a)	Carriage of Material, cement-lead 10 Km	38 (a)	207.00	226.60	19.60	MT	661.08	0.13
	(b)	Bricks-Local considering lead 8 Km	(b)	784.00	853.60	69.60	Thousand	1,051.62	0.73
	(c)	Local sand-lead 3 Km	(c)	179.50	216.60	37.10	M <sup>3</sup>	9,408.14	3.49
	(d)	Kiul sand from Kiul to work site-lead 180 Km	(d)	2,126.30	2,557.43	431.13	M <sup>3</sup>	1,790.55	7.72
	(e)	Stone chips- S metal from Jamalpur to work site - Lead 220 Km.	(e)	2,571.40	3,086.53	515.13	M <sup>3</sup>	981.59	5.06
	(f)	TMTC Bar-500 (6mm, 8mm dia)Lead 10Km	(f)	207.00	226.60	19.60	MT	65.63	0.01
	(g)	NP2 Hume Pipe 300mm dia- Lead 10 Km	(g)	27.60	30.21	2.61	M	25,592.50	0.67
3	40	Supplying, fitting and fixing of 6" dia (150 mm) G.I check valve/fast valve of standard make confirming to L.S specification.	40	1,500.00	6,480.00	4,980.00	Each	41.00	2.04
4	42	Supplying , fitting and fixing of 900 mm dia, 1500 mm high M.S. Surge tank made of 8 mm dia 3 Nos of outlets two nos. of inclined at 600 with normal and with one no. of 150mm dia inklet C.I flanges having outer dia 275 mm including all taxes and carriage at work site.	42	62,700.00	1,19,382.00	56,682.00	Each	41.00	23.24
5	43	Supplying, fitting and fixing M.S/G.I pipe 6" dia of standard make (Heavy) confirming to I.S specification including all taxes and carriage of work site	43	1,200.00	1,873.60	673.60	M	3,712.24	25.01



Sl. No.	Item No. (original agreement)	Name of the item in original agreement	Item No. (Supplementary agreement)	Rate of Original Agreement	Rate of Supplementary Agreement	Difference in Rate (F-E)	Unit	Work done upto 9th a/c bill at higher rate (as per MB)	Avoidable expenditure (G×I)/100,000
A	B	C	D	E	F	G	H	I	J
6	46	Supplying, fitting and fixing 6" (150mm) M.S. Tea of standard make (Heavy)conforming to I.S. specification including all taxes and carriage of work site.	46	2,388.00	2,828.00	440.00	Each	41	0.18
7	50	Supplying, fitting and fixing nut & bolts of different dia and size as per requirement of standard make confirming to I.S. specification including all taxes and carriage at work site.	49	60.00	200.00	140.00	Kg	1,950	2.73
8	52	Supplying, fitting & fixing with installation of 25 H.P. electric motor pump set with base plate special design single stage pump head for about 36M lift in position including fixing of base plate, tightening with foundation bolts and nuts in proper alignment and level including starting of motor pump set including of all taxes (octroi) carriage of materials to work site complete job as per direction of E/I (Electric Motor Pump set of standard make as kirloskar cromption greaves etc. including 3 phase coupled pum with index 3 motor SP 61 with 25 CA 190 for with suction & delivery 150mm x150 mm self priming	51	1,49,800.00	1,83,260.00	33,460.00	Each	41	13.72
9	59	Supplying fitting & fixing wooden panel board 3'10" x 2' 6" x 0' 1" two beltan, fixing with Nut-Bolt in wall with necessary arrangement including painting etc. taxes complete job as per direction of E/I	58	1,010.00	2,000.00	990.00	Each	39	0.39
10	63	Supplying, fitting & fixing in position including all taxes of recommended quality of all complete job as per specification and direction of E/I							16.28
	63 (1)	Transformer 63 KVA	62(1)	66,818.00	1,08,562.00	41,744.00	Each	39	
	63 (2)	P.S.C. Pole 200 Kg	62(2)	2,695.00	5,045.00	2,350.00	Each	449	10.55
	63 (3)	G.I wire 8 Nos.	62(3)	48,000.00	60,000.00	12,000.00	MT	0.68	0.08
<b>Total</b>									<b>168.79</b>
<b>Less 1.11 per cent</b>									<b>1.87</b>
<b>G rand Total</b>									<b>166.92</b>

**APPENDIX- 3.7.4**

(Refer: Paragraph-3.7.5; Page-179)

**Statement showing details of avoidable expenditure in restoration and renovation of 11 Lift Irrigation Schemes**

(Amount in ₹lakh)

Sl. No.	Item No. (original agreement)	Name of the item in original agreement	Item No. (Supplementary agreement)	Rate of Original Agreement	Rate of Supplementary Agreement	Difference in Rate (F-E)	Unit	Work done upto 8th a/c bill at higher rate (as per MB)	Avoidable expenditure (G×I)/100000
A	B	C	D	E	F	G	H	I	J
1	35	Each work in fitting foundation trenches or back filling available earth( excluding rock) in trenches, plinth, sides of foundation etc. in layer not exceeding 20 cm. In depth, consolidating each deposited layer by ramming and watering lead upto 50 m and lift up to 1.5 m all complete as per specification and direction of E/I	35	53.1	58.3	5.2	M <sup>3</sup>	8,661.3	0.45
2	36	Supplying of NP2 RCC Hume pipe with collars as per I.S 5458-1971 300 mm dia ( Chap-II code 53-1703) for T	36	275	520.65	245.65	Per M	2,032.5	4.99
3	37	Supplying of NP2 RCC Hume pipe as per I.S 5458-1971 150 mm dia	37	159	320	161	Per M	0	0
4	41	Supplying, fitting and fixing 6 " dia (150 mm) G.I check valve/ fast valve of standard make confirming to I.S. specification	41	1,500	6,480	4,980	each	9	0.45
5	43	Supplying, fitting and fixing of 900 mm dia, 1500mm high M.S. Surge tank made of 8 mm dia 3 No. of outlets two nos. , inclined at 600 with normal and with one no. of 150 mm dia inklet C.I. flanges having outer dia 275 mm including all taxes and carriage at work site.	43	62,700	1,19,382	56,682	each	9	5.1
6	44	Supplying, fitting and fixing M.S./G.I Pipe 6" dia of standard make (Heavy) confirming to I.S. specification including all taxes and carriage of work site.	44	1,200	1,873.6	673.6	M	413.78	2.79
7	47	Supplying, fitting and fixing 6 " dia (150mm) M.S.Tee of standard make (Heavy) confirming to I.S. specification including all taxes and carriage of work site.	47	2,388	2,828	440	each	9	0.04
8	51	Supplying, fitting and fixing nut and bolts of different dia and size as per requirement of standard make confirming to I.S. specification including all taxes and carriage of work	51	60	200	140	Kg	450	0.63

Sl. No.	Item No. (original agreement)	Name of the item in original agreement	Item No. (Supplementary agreement)	Rate of Original Agreement	Rate of Supplementary Agreement	Difference in Rate (F-E)	Unit	Work done upto 8th a/c bill at higher rate (as per MB)	Avoidable expenditure (G×I)/100000
A	B	C	D	E	F	G	H	I	J
		site.							
9	53	Supplying fitting & fixing with installation of 25 H.P. electric motor pump set with base plate special design single stage pump head for about 36 M lift in position including fixing of base plate, tightening with foundation bolts and nuts in proper alignment and level including starting of motor pump set including of all taxes (Octroi) carriage of materials to work site complete job as per direction of E/I ( Electric Motor Pump set of standard make as kirlosker cromption greaves etc. including 3 phase couple pump set with index 3 motor SP 61 with 25 CA 190 for with suction & delivery 150 mm x 150 mm self priming.	53	1,49,800	1,83,260	33,460	each	9	3.01
10	60	Supplying fitting & fixing wooden panel board 3'10" x 2' 6" x 0' 1" two beltan, fixing with Nut-Bolt in wall with necessary arrangement including painting etc. taxes complete job as per direction of E/I	60	1,010	2,000	990	each	9	0.09
11	64	Supplying, fitting & fixing in position including all taxes of recommended quality of all complete job as per specification and direction of E/I	64	66,818	1,08,562	41,744	each	9	3.76
	64 (1)	Transformer 63 KVA	64 (1)						
	64(2)	P.S.C. Pole 200 Kg	64(2)	2,695	5,045	2,350	each	154	3.62
	64(3)	G.I wire 8 Nos.	64(3)	48,000	60,000	12,000	Per MT	0.18	0.02
<b>Total</b>									<b>24.95</b>
<b>Less 1.51 per cent</b>									<b>0.38</b>
<b>Grand Total</b>									<b>24.57</b>

**APPENDIX- 3.8.1**

(Refer: Paragraph-3.8.1; Page-180)

**(i) Statement of outstanding advances (Veer Kunwar Singh University, Ara)  
(As on 31/8/2016)**

Sl. No.	Name of person/ Department	Designation/Posted at	Date/period of sanction of advance	Purpose (No. of advance given without adjustment of previous advance)	Amount (in ₹ lakh)	Status (As reported by the Pension Section of the University)
1.	Late S. A. Imam	Exam Controller/VKSU, Ara	2/2/1994 to 13/1/1996	Confidential printing and CNC exp (15)	3.41	Death
2.	Md. Neyaz Ahmad	Binder, Contractual Staff/VKSU, Ara	10/8/2009	Purchase of binding material (1)	0.03	He was on contract and left the University.
3.	Sri Ram Lakhan Prasad	Electrician/VKSU, Ara	8/1/2007	Repairing of generator (1)	0.11	Retired
4.	Dr. A.D.N. Singh	HOD, PG Dept. of Psychology/VKSU, Ara	26/4/2004	PG practical exam (1)	0.10	Retired
5.	Dr. Binod Kumar Singh	HOD, PG Dept. of Economics/VKSU, Ara	23/8/2011	PG previous and final practical (GD) exam 2011(1)	0.28	Retired
6.	Sri Bimal Prasad Singh	SO/Rohtas Mahila College, Sasaram	26/8/1996	Teachers promotion payment (1)	0.15	Retired
7.	SDO, Ara	-	3/12/2008 to 12/1/2013	Police remuneration for B.Ed. Exam (5)	0.62	Voucher not submitted till date.
8.	Dr. Surendra Narain Singh	Principal/Maharaja College, Ara	25/6/1996 to 20/12/1996	Tabulation and evaluation (11)	2.38	Retired
9.	Dr. Ram Bihari Singh	Principal/A.S.College, Bikramganj	5/3/2008 to 28/4/2010	Centre expense (5)	4.15	Retired
10.	Dr. Sheo Shankar Singh	Principal/Maharaja College, Ara	5/3/2008 to 25/1/2013	Centre expense and evaluation	5.72	Retired
11.	Dr. Krishna Murari Prasad	Principal/P. C. College, Buxar	5/3/2008 to 11/12/2014	Centre expense (24)	5.24	Retired
12.	Dr. Dharam Raj Singh	Principal/Sher Shah College, Sasaram	2/6/2007 to 25/7/2012	Centre expense (17)	9.26	working
13.	Principal	Principal/B.Ed. Department/VKSU, Ara	10/12/2007 to 2/3/2013	B.Ed. Practical Exam (5)	2.30	working
14.	Dr. Ramjee Roy	Spl. Officer Exam/HOD, Dept. of Prakrit	7/4/1999 to 11/12/2014	Confidential prints, PG Viva Moderation (6)	3.20	Retired
<b>Total</b>					<b>36.95</b>	

(ii) Statement of outstanding advances given to teaching staff of Patna University by VKSU  
(As on 31/8/2016)

Sl. No.	Name of person/ Department	Designation/ Posted at	Date/period of sanction of advance	Purpose (Number of times advances given without adjustment of previous advance)	Amount (in ₹ lakh)	Status (As reported by the Pension Section of the University)
1	Dr. Dinesh Pd. Singh	H.O.D. Hindi, B.N. College, Patna.	13/10/2003	Paper setting of D-II exam 2003(1)	0.36	Retired
2	Dr. Lallan Singh	Patna Science College, Patna	20/7/2006	D-III 2006 evaluation (1)	0.54	Not traceable
3	Dr. K N Paswan	Director, P U, Patna	14/11/2003 21/1/2004 19/2/2004 7/5/2004	Evaluation and paper setting (4)	1.62	Working
4	Prof. L.L.B. Sharan,	Principal, Law College, Patna.	14/11/2003	Evaluation of LLB exam 2001(1)	0.31	Death
5	Dr. Kameshwar Pandit	P U, Patna	22/3/2007	Paper Setting P.G. exam 2007 (1)	0.18	Working
6	Dr. B K Lal	P U, Patna	12/6/2006	Paper Setting (1)	0.15	Working
7	Dr. M.O. Siddiqui,	Department of Botany, Patna University, Patna.	16/2/2008	Evaluation Pre. Ph.D Test-2007 (1)	0.09	Death
8	R K Mandal	P G Department of Botany, P U, Patna	23/12/2003	Paper Setting (1)	0.36	Working
9	Dr. Shashank Bhusan Lal	Department of Commerce, P U, Patna	26/5/2008	Evaluation of BBA Exam 2008 (1)	0.11	Working
<b>Total</b>					<b>3.72</b>	

(iii) Statement of outstanding advances given to teaching staff of Magadh University, Bodhgaya by VKSU (As on 31/8/ 2016)

Sl. No.	Name of person/ Department	Designation/ Posted at	Date/period of Sanction of advance	Purpose (Number of times advance given without adjustment of previous advance)	Amount (in ₹ lakh)	Status (As reported by the Pension Section of the University )
1	Dr. Ganauri Prasad	Department of Zoology, J.D. Women College, Patna	20/3/2006	Paper setting (1)	0.16	Working
2	Dr. P N Singh	A. N. College, Patna	24/7/2006 5/9/2006	D-III exam 2006 evaluation (2)	3.03	Retired
3	Dr. D N Mishra	Dean & Faculty Law, MU, Bodh Gaya	24/10/2005 7/10/2006 27/11/2006 9/5/2007	Paper setting & evaluation of LLB (4)	2.97	-
4	Dr. Asha Singh,	Principal, JD Womens College, Patna	25/5/2006 20/6/2007 6/7/2007	Evaluation (3)	6.49	Retired
5	Dr. Ram Naresh Singh	Principal, TPS College, Patna	16/5/2005 31/5/2006 28/2/2007 26/12/2008 5/6/2009 2/7/2009	Evaluation & paper setting (6)	4.34	Retired
6	Dr. B K Dubey,	PG Department of Commerce, MU Bodh Gaya	25/7/2006 23/8/2006 6/10/2006 12/1/2007 2/2/2007 11/4/2007 15/9/2007	Paper setting (7)	1.44	Working
7	Dr. Jawahar Lal	Department of Commerce, B D Evening College, Patna	25/10/2005 5/2/2006 16/2/2006 20/3/2006 13/4/2006 24/7/2006 11/1/2007 2/2/2007 9/5/2007 29/12/2009	Paper Setting (10)	2.02	Working
8	Prof. P N Singh (Retd)	Department of Chemistry, A N College, Patna	22/2/2010	Evaluation of B.Ed. Ent. Test 2009 (1)	0.49	Retired

Sl. No.	Name of person/ Department	Designation/ Posted at	Date/period of Sanction of advance	Purpose (Number of times advance given without adjustment of previous advance)	Amount (in ₹ lakh)	Status (As reported by the Pension Section of the University )
9	Dr. Ranjan Kumar Sharma	Department of Commerce, B D Evening College, Patna	10/4/2007	Paper Setting P.G. exam 2007 (1)	0.16	Working
10	Dr. Imtiyaz Hasan	Department of Commerce, College of Commerce, Patna	26/6/2010	Paper Setting (1)	0.26	Working
11	Prof. M P Singh	Department of Commerce, College of Commerce, Patna	23/6/2010	Paper Setting (4)	12.24	Working
			17/5/2010			
			20/6/2010			
			26/10/2010			
12	Dr. Harendra Pd. Singh	Department of Prakrit, B D Evening College, Patna	23/8/2006	Paper Setting (1)	0.72	-
13	Dr. Narendra Singh	Department of Physics, Gaya College, Gaya	9/1/2009	Paper Setting (2)	0.05	Retired
			18/2/2009			
14	Dr. Sita Ram Singh	Principal, A.N. College, Patna	30/9/2004	Paper Setting (2)	0.91	Retired
			23/8/2005			
15	Dr. Sushil Kr. Singh	PG Department of AI & AS, MU, Bodh Gaya	12/6/2006	Evaluation & Paper Setting (3)	0.29	Working
			22/3/2007			
			7/6/2007			
16	Dr. Kanchana Singh	Department of Hindi, College of Commerce, Patna	25/10/2005	Evaluation & Paper Setting (5)	1.98	Working
			20/3/2006			
			13/4/2006			
			27/11/2006			
17	Dr. B K Singh	Department of Zoology, MU, Bodh Gaya	27/11/2006	Evaluation of P.G final Exam 2006 (1)	0.69	Working
			20/4/2006			
			7/10/2006			
			18/8/2006			
18	Dr. Randhir Singh	A N College, Patna	4/3/2007	Evaluation & Paper Setting (5)	1.29	Retired
			28/5/2009			
			27/11/2006			
19	Dr. Arvind kumar	Department Of History, B.D Evening College, Patna	4/7/2007	Evaluation of Re-Exam (1)	0.10	Working
20	Anil Kumar Singh	Tapendu Institute of Higher Studies, Patna	18/2/2009	Evaluation (3)	1.28	Not Available
			26/10/2010			
			22/2/2011			



Sl. No.	Name of person/ Department	Designation/ Posted at	Date/period of Sanction of advance	Purpose (Number of times advance given without adjustment of previous advance)	Amount (in ₹ lakh)	Status (As reported by the Pension Section of the University )
21	Prof. Birendra Kr. Singh	Director, Patliputra Institute, Patna	22/1/2010	Evaluation of BCA, MCA & MBA Exam (2)	0.79	Not Available
			10/2/2010			
22	Prof. Virendra Kr. Singh	Department of Chemistry, A N College, Patna	22/2/2010	Evaluation of B.Ed. Exam-2009 (1)	0.18	No Professor having this name found in University.
23	S S Gupta	Department of Commerce, M U, Bodh Gaya	8/3/2007	Evaluation of BCA I, III, V, Sem Exam 2006 (1)	0.22	Working
24	Dr. Suresh Prasad	Principal, College of Commerce, Patna	23/8/2005	Evaluation (1)	0.80	Death pension have been paid.
25	Dr. P R Singh	Department of Pol Sci., A N College, Patna	13/10/2012 11/2/2013	Paper Setting (2)	0.54	Working
26	Dr. Dinesh Prasad Singh	Department of Hindi, College of Commerce, Patna	24/7/2013	Evaluation (1)	4.16	Working
<b>Total</b>					<b>47.60</b>	

**(iv) Statement of outstanding advances given to teaching staff of BRA Bihar University by VKSU (As on 31/8/ 2016)**

Sl. No.	Name of person/ Department	Designation/ Posted at	Date/ period of Sanction of advance	Purpose (Number of times advance given without adjustment of previous advance)	Amount (in ₹lakh)	Status (As reported by the Pension Section of the University)
1	Dr. Awadhesh Kumar	Deptt. of Surgery, SKMCH, Muzaffarpur	31/3/2010	MBBS paper setting (1)	0.05	Not Concerned.
2	Prof. A. P. Mishra	PG Deptt. of Zoology	28/4/2004	PG exam 2001 & Zoology evaluation (1)	0.55	<b>Retired</b>
3	Dr. Binod Prasad Singh,1	BRABU, Muzaffarpur	28/4/2004	D-I, II, III exam 2003 evaluation (1)	1.07	<b>Retired</b>
4	Dr. Brajesh Kumar Singh	BRABU, Muzaffarpur	13/4/2006	D-III exam 2006 paper setting (1)	0.09	Working
5	Dr. Ashok Kr. Srivastav	Deptt. of Chemistry, BRABU	15/7/2008	Evaluation & PG prev. & final exam 2008 (1)	0.07	Working
6	Dr. C P Shukla	H.O.D. Botany, BRABU	10/4/2007	Paper Setting (1)	0.16	Not Available.
7	Dr. Promod Kr. Sinha	RN College, Hajipur	22/11/2006	LLB-III Exam 2006 (1)	0.40	His name is not appeared in R.N. College Hajipur.
8	Dr. E. Md. Ansari	PG Deptt. of Persian, BRABU	5/5/2007	Paper Setting (1)	0.03	Working
9	Dr. Mahesh Rai	RN College, Hajipur	26/5/2008	Evaluation of BCA & Bio-tech Exam-2008 (1)	0.46	Working
10	Dr. G K Thakur	S.K.M.C.H, Muzaffarpur	5/6/2009	Evaluation of Para Medical Exam 2008 (1)	0.03	Not Concerned.
11	Prof. Kamla Kumari	Department of Philosophy, BRABU	29/12/2009	Evaluation & Paper setting (3)	1.66	Working
			12/1/2010			
			22/2/2010			
12	Prof. Hari Nr. Pandey	Department of Philosphy, BRABU	13/12/2009	Paper Setting (2)	0.92	Working
			12/1/2010			
13	Prof. Birendra Kumar Singh	P.G Department of History, BRABU	9/8/2012	Evaluation (2)	14.00	Working
			11/10/2012			
<b>Total</b>					<b>19.49</b>	

**(v) Statement of outstanding advances given to teaching staff of other states and private parties by VKSU (As on 31/8 2016)**

Sl. No.	Name of person/Department	Designation/Posted at	Date/ period of Sanction of advance	Purpose (Number of times advance given without adjustment of previous advance)	Amount (in ₹lakh)	Status
1	Dr. P Kumar Piyus	P R Rly College	20/3/2006	D-II exam 2006 paper setting (1)	0.14	Not available
2	Dr. Sudhakar Singh	PG Department of Hindi, BHU Varanasi	10/10/2007	Evaluation & paper setting (7)	2.18	Not available
			4/1/2008			
			7/2/2008			
			16/2/2008			
			9/4/2009			
			12/10/2009			
3	Sri Binod Bihari Sinha	Law College, BHU, Varanasi	14/11/2008	Evaluation and paper setting (5)	6.48	Not available
			5/5/2009			
			25/5/2009			
			3/7/2009			
			12/10/2009			
4	Dr. Archana Singh	Varanasi	5/1/2007	Evaluation of B.Ed. Exam 2006 (2)	0.81	Not available
			28/3/2007			
5	Dr. Abhay kumar Singh	Department of Physic BHU Varanasi	15/7/2008	Evaluation and Paper setting (6)	0.39	Not available
			2/3/2009			
			9/11/2009			
			9/1/2009			
			9/4/2009			
3/7/2009						
6	Sri B.D Singh	Department of B.Ed. B.H.U Varanasi	24/9/2008	Evaluation of B.Ed. Exam 2008 (1)	0.08	Not available
7	Dr. P.N Singh	M.G Kashi Vidyapeeth Varanasi	15/7/2008	Evaluation of P.G Exam-2008 (1)	0.11	Not available
8	Dr. Shri Singh	Department of Physics B.H.U Varanasi	22/3/2007	Paper Setting (1)	0.16	Not available
9	Dr. Vinod Bihari Sinha	Law College B.H.U Varanasi	2/5/2009	Evaluation (4)	6.44	Not available
			19/5/2009			
			3/7/2009			
			12/10/2009			
10	Dr.Arvind Acharya	Department of Zoology	21/12/2010	Paper Setting (3)	0.76	Not available
			19/9/2011			

Sl. No.	Name of person/Department	Designation/ Posted at	Date/ period of Sanction of advance	Purpose (Number of times advance given without adjustment of previous advance)	Amount (in ₹lakh)	Status
		B.H.U Varanasi	3/1/2012			
11	Dr. Anil Mahto	Controller of exam, RU, Ranchi	18/5/2007	Evaluation & paper setting (5)	12.54	Not available
			7/6/2007			
			25/4/2009			
			2/7/2009			
			18/7/2009			
12	Dr. Prabhat Kumar Singh	Department of Sociology Ranchi University, Ranchi	12/3/2008	Evaluation and paper setting (8)	12.00	Not available
			5/2/2009			
			18/7/2009			
			6/10/2010			
			13/5/2011			
			22/9/2011			
			11/11/2011			
3/12/2012						
13	Dr. Amit Kumar	C.I.T Ranchi	13/10/2012	Evaluation of LLB Exam 2012 (1)	0.87	Not available
14	Dr. Renu Kumari	Ranchi Medical College Ranchi	13/5/2011	Paper Setting (1)	0.03	Not available
15	Vidya Printer Patna	-	13/7/2006	Evaluation and paper setting (1)	0.15	Not available
16	Shakti Electronics India Patna	-	4/3/2003	Supply and Fitting for EPABX Telephone Machine (1)	0.28	Not available
17	M/S The I.T. Zone, Patna	-	25/1/2008	Purchased of Tower (2)	0.75	Not available
			27/5/2008			
					<b>44.17</b>	

**Total No. of persons/concern = 14+9+26+13+17 = 79**

**Total amount involved = ₹36.95 lakh+ ₹3.72 lakh + ₹47.60 lakh+ ₹19.49 lakh+ ₹44.17 lakh = ₹151.93 lakh**

**APPENDIX-3.8.2**  
(Refer: Paragraph-3.8.1; Page-180)  
**Statement showing age analysis of advances made by VKSU**

(As on 31/8/2016)

Sl. No.	Classification	Age wise case analysis (in years)						Age wise unadjusted advance analysis (Amount in ₹)					
		1 to 5	5 to 10	10 to 15	15 to 20	More than 20	Total cases	1 to 5	5 to 10	10 to 15	15 to 20	More than 20	Total Amount
1	Death (VKSU)	-	-	-	-	1	1	-	-	-	-	3.41	3.41
2	Death( Beyond VKSU)	-	1	2	-	-	3	-	0.09	1.11	-	-	1.20
3	Retired (VKSU)	3	3	1	1	1	9	14.16	4.54	0.10	2.38	0.15	21.33
4	Retired (Beyond VKSU)	-	6	4	-	-	10	-	15.69	2.89	-	-	18.58
5	Others (VKSU)	2	-	-	-	-	2	11.56	-	-	-	-	11.56
6	Others (Beyond VKSU)	8	36	10	-	-	54	35.13	56.51	4.21	-	-	95.85
	<b>Total</b>	<b>13</b>	<b>46</b>	<b>17</b>	<b>1</b>	<b>2</b>	<b>79</b>	<b>60.85</b>	<b>76.83</b>	<b>8.31</b>	<b>2.38</b>	<b>3.56</b>	<b>151.93</b>
	<b>Percentage analysis</b>	<b>16.46</b>	<b>58.23</b>	<b>21.52</b>	<b>1.27</b>	<b>2.53</b>	<b>100</b>	<b>40.05</b>	<b>50.57</b>	<b>5.47</b>	<b>1.57</b>	<b>2.34</b>	<b>100</b>

**APPENDIX-3.8.3**  
(Refer: Paragraph-3.8.1; Page-180)  
**Statement of outstanding Advances (Lalit Narayan Mithila University,  
Kameshwaranagar, Darbhanga)**

As on 31/8/2016

Sl. No.	Name of Person Department	Designation/ Posted at	Date/ Period of sanction of advance	Purpose of advance	Amount (₹ lakh)	Status of person to whom advance given viz., whether (Service/Retired/Died)
1.	Abdul Gafoor	Principal, DS College Katihar	1972 to till Retd/Death	Examination	0.12	Died
2.	A. Bose	Principal, Mahila College Samastipur	5/7/1980	Examination	0.02	Died
3.	Aitman Gurung	Caretaker	1/4/1987 to 30/3/1988	Examination	0.01	Died
4.	Akhileshwar Prasad Singh	Principal, G D College Begusarai	18/6/1979 to 19/7/1979	Examination	0.10	Died
5.	Bhagwan Prasad Sinha	Principal, BSS College Supaul	3/6/1975 to 7/1/1976	Examination	0.03	Died
6.	Bishnu Deo Jha	Contractor	18/9/1975	-	0.04	Died
7.	Buchai Kamti	Peon	14/2/1976 to 22/10/1984	Examination	0.02	Died
8.	Budhu Yadav	Peon	27/5/1975 to 11/10/1980	Examination	0.001	Died
9.	Dr. A.B. Prasad	Prof. & Head of the Department Botany	23/2/1982 to 8/3/1986	Examination	1.25	Died
10.	Dr. H.N. Yadav	Principal, DMCH, Darbhanga	4/7/1986 to 1/12/1990	Examination	1.44	Died
11.	Dr. P. Mishra	Principal, M K College Laheriasarai	12/11/1982 to 3/3/1983	Examination	0.03	Died
12.	Dr. Sachidanand Jha	Head of the Department, Mathematics	9/7/1980 to 14/6/1988	Examination	1.25	Died
13.	Dr. Shakilur Rahman	Ex.- V.C.	22/2/1988	-	0.10	Died
14.	Dr. Y. Thakur	Head of Department Chemistry	14/2/1980 to 31/5/1990	Examination	2.11	Died
15.	Dwarika Kant Choudhary	Ex.- F.O. (Ex. Auditor O/o the AG Bihar )	6/3/1984	Examination	0.003	Died
16.	Gajendra Prasad Singh	Machine man	6/4/1977 to 6/10/2009	-	0.19	Died
17.	H.K. Lal	P.A. to Registrar	15/11/1982 to 14/6/1988	-	0.39	Died

Sl. No.	Name of Person Department	Designation/ Posted at	Date/ Period of sanction of advance	Purpose of advance	Amount (₹ lakh)	Status of person to whom advance given viz., whether (Service/Retired/Died)
18.	Indra Mohan Jha	Lib. Asstt.	25/10/2000	Examination	0.09	Retd.
19.	Rajendra Jha	S.O.	1972 to till Retd/Death	Examination	7.29	Retd.
20.	Sita Ram	Assistant	1972 to till Retd/Death	Examination	6.10	Died
21.	Zavid Eikbal	-	28/6/1978 to 24/3/1979	Examination	0.0006	Died
22.	Dr. Indra Deo Sharma	Principal, RNAR College Samastipur	1972 to 2016	Examination	1.30	Died
23.	Dinesh Mishra	Assistant, KB JHA College Katihar	16/3/2003 to 16/10/09	Examination	1.25	Died
24.	Dr. Mahabir Prasad Yadav	Principal, TP College Madhepura	1/4/1975 to 30/3/88	Examination	1.00	Died
25.	Kanhaiya Saphi	S.O.	12/6/1980 to 9/7/1984	Examination	4.32	Died
26.	Late Lalmani Phalhari	Lecturer, MLSM College	1972 to till Retd/Death	Examination	1.00	Died
27.	Late Bhavesh Jha	Assistant	1972 to till Retd/Death	Examination	1.85	Died
28.	R.K. Choudhary	Principal, P.G.Zoology	1972 to till Retd/Death	Examination	1.42	Died
29.	S.M.A Haque	Ex. Private Secretary	1972 to till Retd/Death	Examination	0.95	Died
30.	Ram Chandra Prasad	B.R.B. College, Samastipur	1972 to till Retd/Death	Examination	0.93	Died
31.	Nitiyanand Prasad Singh	Principal, Marwari College Darbhanga.	1972 to till Retd/Death	Examination	0.49	Died
32.	Ram Murti Singh	Controller of Exam	1972 to till Retd/Death	Examination	0.48	Died
33.	M.C. Govil	Principal, C.M. College Darbhanga	1972 to till Retd/Death	Examination	0.43	Died
34.	Vachaspati Thakur	Head of Department Economics	1972 to till Retd/Death	Examination	0.06	Died
35.	Chetkar Jha	Ex:- V.C.	1972 to till Retd/Death	Examination	0.05	Died
36.	Mahendra Thakur	Ex:- Registrar	1972 to till Retd/Death	Examination	0.04	Died
<b>Total</b>					<b>36.1546</b>	



**APPENDIX-3.8.4**  
**(Refer: Paragraph-3.8.1; Page-181)**  
**Statement showing age analysis of advances made by LNMU**

(As on 31/8/2016)

Sl. No.	Classification	Age wise case analysis (in years)						Age wise unadjusted advance analysis (Amount in ₹lakh)					
		1 to 5	5 to 10	10 to 15	15 to 20	More than 20	Total cases	1 to 5	5 to 10	10 to 15	15 to 20	More than 20	Total Amount
1	Death	-	2	-	-	32	34	-	1.44	-	-	27.3346	28.7746
2	Retired	-	-	-	1	1	2	-	-	-	0.09	7.29	7.38
	<b>Total</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>33</b>	<b>36</b>	<b>0</b>	<b>1.44</b>	<b>0</b>	<b>0.09</b>	<b>34.6246</b>	<b>36.1546</b>
	<b>Percentage</b>	<b>0</b>	<b>5.56</b>	<b>0</b>	<b>2.78</b>	<b>91.67</b>	<b>100</b>	<b>0</b>	<b>3.98</b>	<b>0</b>	<b>0.25</b>	<b>95.77</b>	<b>100</b>

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