## TABLE OF CONTENTS

	Reference to			
DESCRIPTION	Paragraphs	Page/ Remarks		
Preface		ix		
Overview		xi		
CHAPTER-I		Л		
INTRODUCTION				
Budget profile	1.1	1		
Application of resources of the State Government	1.2	1		
Persistent savings	1.3	2		
Funds transferred directly to the State implementing agencies	1.4	3		
Grants-in-aid from Government of India	1.5	3		
Planning and conduct of audit	1.6	3		
Lack of responsiveness of Government to Inspection Reports	1.7	4		
Government response to significant audit observations (Draft Paragraphs/Performance Audit)	1.8	5		
Follow-up on Audit Reports	1.9	5		
Recoveries at the instance of Audit	1.10	6		
Status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly	1.11	6		
CHAPTER-II				
	PERFORMANCE AUDITS			
SOCIAL WELFARE DEPART				
Integrated Child Development Services	2.1	9		
PUBLIC HEALTH AND ENGINEERING	DEPARTME	INT		
Implementation of National Rural Drinking Water Programme in Bihar	2.2	39		
RURAL WORKS DEPARTM	ENT			
Mukhya Mantri Gram Sadak Yojna	2.3	72		
CHAPTER-III				
COMPLIANCE AUDITS				
AGRICULTURE DEPARTMENT				
Audit of National Horticulture Mission	3.1	89		
EDUCATION DEPARTME	NT			
Audit of operationalisation of Mid-Day Meal Scheme	3.2	113		
HOME (POLICE) DEPARTMENT				
Audit of Modernisation of Police Force	3.3	135		
EDUCATION DEPARTME				
Follow-up audit on Performance Audit of	3.4	152		

	Reference to		
	DESCRIPTION	Paragraphs	Page/
Seconda	ry Education Programme		Remarks
Seconda			
Fraudul	lent payment/misappropriation/losses	3.5	
	HEALTH DEPARTMEN		
Fraudule	ent withdrawal	3.5.1	165
RURAL DEVELOPMENT DEPA			
Misappr	opriation of Government money	3.5.2	166
	ENVIRONMENT AND FOREST DEP.		
I	WATER RESOURCES DEPAR		1(0
Loss of	forest/land in river bank	3.5.3	168
T	INDUSTRY DEPARTMEN		1(0
Loss of i		3.5.4	169
T	ENVIRONMENT AND FOREST DE	PARTMENT	
Loss to t	he Government	3.5.5	170
Excess p	payment/Infructuous expenditure	3.6	
	HEALTH DEPARTMEN	Γ	
Excess a	nd avoidable payment	3.6.1	172
Avoidat	ble/unfruitful expenditure	3.7	
	WATER RESOURCES DEPAR	<b>IMENT</b>	
Avoidab	le expenditure	3.7.1	173
	ul expenditure	3.7.2	174
	ROAD CONSTRUCTION DEPAR	RTMENT	
Addition work	hal burden to the State exchequer for road	3.7.3	175
	MINOR WATER RESOURCES DEP	ARTMENT	
	ul expenditure on renovation of pyne n system	3.7.4	177
Avoidab	le expenditure	3.7.5	178
Unadjus	sted advances	3.8	
	EDUCATION DEPARTME		
Unadjus	ted advances	3.8.1	180
APPENDICES			
1.1	Statement showing outstanding Inspection Reports/ Paragraphs	1.7	183
1.2	Statement showing various types of irregularities in outstanding paragraphs of Inspection Reports	1.7	184
1.3	Statement showing status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly	1.11	185

		<b>Reference to</b>	
	DESCRIPTION	Paragraphs	Page/ Remarks
2.1.1	<ul> <li>(i) Statement showing details of allotment and expenditure under General component in test-checked districts</li> <li>(ii) Statement showing details of allotment and expenditure under SNP component in test-checked districts</li> </ul>	2.1.9	187
2.1.2	Statement showing utilisation of GoI funds under SNP and General Components	2.1.9.3	188
2.1.3	Statement showing food grains allocated and utilised in the State under WBNP	2.1.11.1	189
2.1.4	Statement showing procurement of rice in test-checked districts under WBNP	2.1.11.1	190
2.1.5	Details of training imparted in the State Job Training Refresher Training Induction Training	2.1.12	191
2.1.6	Statement showing shortfall in training at <i>Anganwadi</i> Training Centres	2.1.12.1	192
2.1.7	Details of available manpower against sanctioned strength	2.1.12.2	193
2.2.1	Statement regarding fixation of target in Annual Action Plan(i) Target fixed for coverage of habitations(ii) Target fixed for coverage of quality affected habitations(iii) Water quality testing of drinking water sources(iv) Habitations with 0 to 50 per cent population covered(v) SC dominated habitations(vi) ST dominated habitations	2.2.7.2	194-195
2.2.2	Statement regarding sanction of schemes for coverage of schools and <i>anganwadis</i> during 2011-16	2.2.10	196

		Reference to	
DESCRIPTION		Paragraphs	Page/
2.2.3	Status of multi-village PWSS	2.2.11.1	Remarks 197
2.2.4	Details of incomplete multi-village PWSSs due to delay in acquisition of land	2.2.11.1	198
2.2.5	Details of multi-village PWSSs due to execution of work without ensuring availability of water source for entire design period	2.2.11.1	198
2.2.6	Statement regarding schemes taken up on the basis of 2001 population	2.2.11.2	199
2.2.7	Statement regarding schemes taken up on the basis of 40 or 46 litres per capita per day (lpcd)	2.2.11.2	201
2.2.8	Statement regarding capacity of reservoir calculated by considering below 50 <i>per cent</i> of total design demand	2.2.11.2	203
2.2.9	Statement regarding procedural delay in providing work order for execution of PWSS	2.2.11.2	205
2.2.10	Statement regarding variations of rates of elevated service reservoirs	2.2.11.2	208
2.2.11	Status of ongoing MPWSS	2.2.11.3	209
2.2.12	Status of new MPWSS with key plants and equipment and key personnel	2.2.11.3	210
2.2.13	Statement regarding details of site handed over for construction of new MPWSS	2.2.11.3	211
2.2.14	Statement regarding status of O&M scheme sanctioned during 2011-16	2.2.12.2	212
2.3.1	Statement regarding selection of ineligible villages for providing connectivity	2.3.7.2	213
2.3.2	Statement regarding roads taken up for execution were outside CNCPL	2.3.7.2	214
2.3.3	Selection of inadmissible road projects	2.3.7.2	215
2.3.4	Avoidable burden on State due to execution of road works under MMGSY	2.3.7.2	216
2.3.5	Statement showing submission of Utilisation Certificates	2.3.8.1	217
2.3.6	Short-realisation of compensation on delayed completion of works	2.3.9.4	218
2.3.7	Statement showing amount of labour cess not deducted	2.3.9.5	219

		Reference to	
	DESCRIPTION	Paragraphs	Page/ Remarks
2.3.8	Statement showing maintenance of MMGSY roads not carried out during 2011-16	2.3.9.6	220
2.3.9	Statement showing details of 12 roads where beneficiary survey was carried out	2.3.11	221
3.1.1	Statement showing approved Annual Action Plan, release of Central and State share, miscellaneous income and interest, expenditure and savings during 2011-16	3.1.4	223
3.1.2	Statement of delayed release of funds to implementing agencies during 2011-16	3.1.4.1	224
3.1.3	Details of departmental advances	3.1.4.2	225
3.1.4	PhysicalandfinancialtargetsandachievementsunderNHMduring2011-16 </td <td>3.1.5</td> <td>226</td>	3.1.5	226
3.2.1	Allocation/release, expenditure and balance of MDM funds	3.2.5	227
3.2.2	Component-wise expenditure of MDM funds	3.2.5	228
3.2.3	Recoverable amount for less attendance	3.2.5.6	229
3.2.4	List of schools where MDM was not prepared in the kitchen	3.2.6.1	230
3.2.5	Details of Non-Government Organisations engaged in MDM in test- checked districts	3.2.7.2	231
3.3.1	Statement of extra expenditure in procurement of equipment	3.3.6	232
3.3.2	Financial Statement of construction work under MPF during 2011-16	3.3.6.1	234
3.3.3	Less procurement in respect of Annual Action Plan during 2011-16	3.3.6.2	234
3.3.4	Status of vehicles in test-checked districts	3.3.6.2	235
3.3.5	Availability of equipment in FSL Patna	3.3.6.4	237
3.4.1	Name of selected 78 Secondary Schools in 10 districts	3.4.2	238
3.4.2	Statement of funds received and expenditure in test-checked districts	3.4.3.2	240
3.4.3	Statement showing total no. of secondary schools	3.4.3.3	240
3.4.4	Statement regarding one class room/teacher available for number of students in test-checked districts	3.4.3.3	241
3.4.5	Statement regarding unavailability of infrastructural facilities and manpower in the schools, upgraded for secondary schools	3.4.3.3	242

		Reference to	
	DESCRIPTION	Paragraphs	Page/ Remarks
	Statement regarding no. of trained		Keinai K5
3.4.6	teachers in test-checked districts (In- service training)	3.4.3.3	242
3.4.7	Statement regarding computer education provided in number of schools in test- checked districts	3.4.3.4	243
3.4.8	Statement showing number of inspection carried out by the state, district level officers	3.4.3.5	243
3.5.1	Statement showing negligence of DDOs, CSs, banks, TOs and DPFOs	3.5.1	244
3.5.2 (i)	Statement showing details of amount drawn but fraudulently credited into the account of others	3.5.1	246
(ii)	Statement showing details of amount drawn but fraudulently credited into the account of others	3.5.1	246
(iii)	Statement showing details of amount drawn but fraudulently credited into the account of others	3.5.1	247
(iv)	Statement showing details of amount drawn but fraudulently credited into the account of others	3.5.1	249
3.5.3 (i)	Statement showing whereabouts of amounts withdrawn from treasury not ascertained	3.5.1	251
(ii)	Statement showing whereabouts of amounts withdrawn from treasury not ascertained	3.5.1	252
3.5.4 (i)	Statement showing details of bills drawn and shown as disbursed in cash book but evidence such as vouchers/acquittance roll not on record	3.5.1	253
(ii)	Statement showing payment as per Contingent Register but without vouchers	3.5.1	253
(iii)	Statement showing payments made without proof	3.5.1	254
3.5.5	Details of advance for flood relief work made to employees/private agency along with adjustment and balance	3.5.2	255
3.6.1	Statement showing excess payment on purchase of medicines during the period 2011-12 to 2013-14	3.6.1	256
3.6.2	Statement showing avoidable payment on purchase of medicines during the period 2011-12 to 2014-15	3.6.1	257

		<b>Reference to</b>	
	DESCRIPTION	Paragraphs	Page/ Remarks
3.7.1	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"	3.7.2	258
3.7.2	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 (FCD) No. 2, Khagaria"	3.7.2	259
3.7.3	Statement showing details of avoidable expenditure in restoration and renovation of 50 Lift Irrigation Schemes	3.7.5	260
3.7.4	Statement showing details of avoidable expenditure in restoration and renovation of 11 Lift Irrigation Schemes	3.7.5	262
3.8.1 (i)	Statement of outstanding advances (Veer Kunwar Singh University, Ara) (As on 31/8/2016)	3.8.1	264
(ii)	Statement of outstanding advances given to teaching staff of Patna University by VKSU (As on 31/8/2016)	3.8.1	265
(iii)	Statement of outstanding advances given to teaching staff of Magadh University, Bodhgaya by VKSU (As on 31/8/2016)	3.8.1	266
(iv)	Statement of outstanding advances given to teaching staff of BRA Bihar University by VKSU (As on 31/8/2016)	3.8.1	269
(v)	Statement of outstanding advances given to teaching staff of other states and private parties by VKSU (As on 31/8/2016)	3.8.1	270
3.8.2	Statement showing age analysis of advances made by VKSU (As on 31/8/2016)	3.8.1	272
3.8.3	Statement of outstanding Advances (Lalit Narayan Mithila University, Kameshwaranagar, Darbhanga) (As on 31/8/2016)	3.8.1	273
3.8.4	Statement showing age analysis of advances made by LNMU (As on 31/8/2016)	3.8.1	275