# Report of the Comptroller and Auditor General of India on General, Social and Economic Sectors for the year ended 31 March 2019

**Government of Bihar** 

Report No. 3 of the year 2021

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## **PREFACE**

This Report for the year ended March 2019 has been prepared for submission to the Governor of Bihar under Article 151 of the Constitution of India.

This 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 Sector Services.

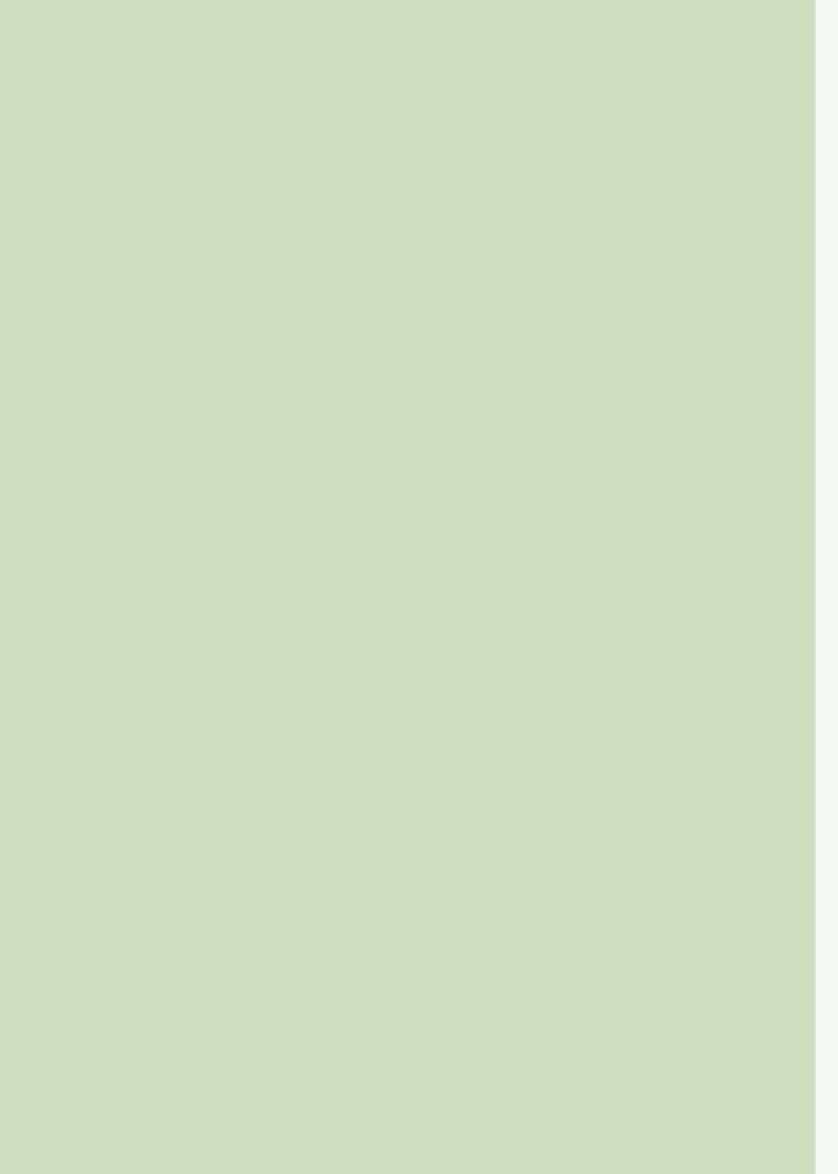
The instances mentioned in this Report are those, which came to notice in the course of test-audit for the period 2018-19 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2018-19 have also been included, wherever necessary, giving updated position.

The audit observations contained in this report are based on a test-check basis. The State Government may review the functioning of other Departments to ensure that similar instances do not exist.

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







#### **OVERVIEW**

This Report of the Comptroller and Auditor General of India on the General, Social and Economic sectors for the year ended 31 March 2019 includes two performance audits on 'Indo-Nepal Border Road Project' and Implementation of "Mahatma Gandhi National Rural Employment Guarantee Scheme", two compliance audits on 'Working of Bihar Mahadalit Vikas Mission' and 'Utilisation of Compensatory Afforestation Funds Management and Planning Authority (CAMPA) funds' and an audit observation on Rural Construction Department.

#### 2.1 Performance Audit on 'Indo-Nepal Border Road Project'

#### **Executive Summary**

*What did CCS decide in September 2010?* Construction of 1,377 km road along the Indo Nepal Border (INB), out of which 564 km was in Bihar.

(Para No.-2.1.1)

Why is the road important? To ensure Connectivity, mobility and dominance of Sashastra Seema Bal which guards Indo Nepal Border. Recent (June 2020) cross-border firings in Sitamarhi and Kishanganj districts underscored the sensitivity of SSB patrolling and connectivity of Border Outpost.

(Para No.-2.1.1)

#### How the project was executed?

#### **Alignment and Connectivity**

## Out of 191 Border Outposts, 122 (64

- per cent) were away from the main alignment of the proposed border road and out of these 13 Border Outposts were away from the main alignment by five to 30 km.
- The alignment would not serve as border road for patrolling and dominating the international border as it was two to five km inside the border line. Some stretches were even 40 km away.
- Further, no provision of link road was made to connect the Border Outposts at Border road.
- ❖ Further, to facilitate uninterrupted movement of SSB, Border Outpost to Border Outpost connectivity was desirable but the RCD did not factor in the same while finalising the alignment (April 2011).
- Resultantly, providing connectivity to Border Outpost's by roads and thereby adding to the mobility of SSB could not be ensured.

(Para No. 2.1.6.1)

#### **Land Acquisition**

- Department claimed that, 2497.64 acres (91 per cent) had already been acquired against 2759.25 acres of land.
- However, acquisition of land was actually not complete as ownership was legally not transferred to Government due to non-completion of mutation process. In one district (East Champaran), the land acquisition process has lapsed completely.
- Delayed application of emergency provision for land acquisition escalated the cost by ₹1375.33 crore (158 per cent) and delayed the project by at least five years.
- The Land acquisition Plan (LAP) submitted in July 2012, had discrepancies like missing land in strip plan, incorrect measurement of land holdings, incorrect landowners etc.
- ❖ Instances of excess payment of ₹104.33 crore due to misclassification of land, excess payment of ₹45.36 crore to land owners without ensuring the verification of genuine claims.
- Fraudulent payment of ₹2.36 crore on fake documentation, short remittance of establishment charges of ₹20.84 crore etc., by DLAO was also noted.

(Para No. 2.1.7)

- ❖ Despite the wildlife clearance under "Single Window System" was available from MoEF for the border road, RCD did not apply for the same and changed the alignment presuming that wildlife clearance would not be given by the MoEF.
- The alignment was shifted to the southernmost boundary of the wildlife reserve area. This alignment was more than 20 km away from the international border.

#### (Para No. 2.1.6.2)

Change in the road alignment (August 2016) delinked 15 bridges (constructed with expenditure of ₹146.06 crore) from the main alignment. The bridges remained unutilised as they were not connected to roads (June 2020).

#### (Para No. 2.1.6.3)

DPRs were made even before finalisation of alignment and were approved despite shortcomings.

(Para No. 2.1.8)

#### Execution

- ❖ The Department awarded the contract for construction of road for the entire stretch of 552.29 km without ensuring availability of land.
- The contractors in the 10 stretches (396.975 km) out of 15 stretches had stopped the work due to unavailability of land, out of which work in one stretch (24.05 km) was rescinded, whereas nine stretches (372.92 km) were affected by arbitration/ tribunal cases
- Out of 121 Bridges, 101 bridges (84 per cent) were completed and 20 were under progress. Further, 23 out of 29 physically verified bridges, did not have connectivity because of land acquisition issues in construction of INB roads, incomplete construction of roads and these bridges falling out of alignment. Total expenditure incurred on bridges ₹928.77 crore.
- The defect liability period of 31 bridges is over. Due to lapse of defect liability period and bridges not being taken over by the RCD, the maintenance of bridges and its approach roads was not being done.

(Para No. 2.1.9.1 & 2.1.6.3



Galgalia to Pintola in Kishanganj district (Chainage 123.30)

Suiguna to 1 intota in Eishanganj aistrici (Chainage 125.50)					
Audit Conclusion					
What was envisaged?	Actual status				
The project was to be completed by March 2016.	Time was extended up to 31st December 2019 for completion of ongoing work on encumbrance free stretches and up to 31st December 2022 for balance stretches. Only 24.20 km (two stretches) of roads could be constructed (4.38 per cent) till October 2020).				
Connectivity, mobility and dominance of Sashastra Seema Bal.	In a span of ten years, 64 <i>per cent</i> of Border Outposts remained unconnected to the main alignment, which had been affecting the mobility of the SSB. The purpose of project remains unfulfilled.				

To construct the road parallel to the international border for enabling the SSB to dominate the sensitive border effectively in Bihar.

The proposed alignment of Indo Nepal Border remains incomplete without serving the desired objectives of providing connectivity, mobility and ability to dominate border areas effectively by the SSB. The proposed road alignment is far away from border up to 40 kms in some area.

#### What does Audit mainly recommend? The GoB may:

- **Ensure** *connectivity to* Border Outposts *for smooth mobility of SSB.*
- \* Ensure that the distance between the border road and international border is reduced to a practicable distance, which enables the SSB to dominate the border effectively. Link roads and Border Outposts to Border Outposts connectivity must be factored in.
- Ensure the optimum utilisation of newly constructed bridges for the intended purpose.
- Look in to the matter of land acquisition and accordingly expedite actual land possession.
- ❖ Investigate the circumstances under which the land type was changed by DLAOs and fraudulent payment was made and fix the responsibility for the same. Effective steps should be taken to further strengthen oversight of District Administration over land acquisition offices and officers.

## 2.2 Performance Audit on Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)

#### **Executive Summary**

Government of India (GoI) enacted the National Rural Employment Guarantee Act (MGNREGA), 2005, with the objectives to enhance livelihood security of rural households (HHs) by providing at least 100 days of guaranteed wage employment in a financial year to every HH whose adult members volunteer to do unskilled manual work, creation of durable and sustainable assets through convergence of various anti-poverty and livelihoods programmes, social protection to the vulnerable people living in rural India through providing of legal entitlement of employment.

Performance Audit on MGNREGS was conducted to examine whether legal entitlements and rights to rural HHs under the MGNREGA (the Act) were protected, all eligible and willing HHs were registered and allotted job cards, job opportunity was created for providing at least 100 days wage employment to willing rural HHs in a financial year. Employment was provided to all job seekers, payment of wage was made in time, durable assets were created, livelihood security and social protection especially to vulnerable group and SC/ST HHs were ensured and the Scheme was implemented as envisaged in the Act in a transparent manner.

Audit observed that registration of all potential job seekers especially the landless casual labourers under the Scheme needs to be substantially improved. Though Bihar had the highest number of landless casual labourers in the country at 88.61 lakh and 60.88 lakh (69 *per cent*) were surveyed, only 3.34 *per cent* (3,007 out of 90,161 of willing landless HHs) were issued job cards. In the test-checked Districts, less than one *per cent* (146 out of 22,678 willing landless

HHs) were issued job cards and survey work was discontinued. Specific plan, as required, for providing employment opportunity to vulnerable group of HHs was not prepared. Audit observed that only nine to 14 *per cent* of registered disabled persons and five to nine *per cent* of senior citizens (60 years and more) were provided employment under the Scheme during 2014-19 in the State.

Overall, during the lean period (July to November), against work demanded by 26 *per cent* to 36 *per cent*, only two *per cent* to nine *per cent* of HHs were provided employment between 2014 and 2019.

Only 14 per cent of total works taken up were completed in respect of works for creation of durable assets. In the test-checked GPs, out of total 17,404 works taken up, 11,310 works (65 per cent) remained incomplete for one to five years during 2014-19, which included 6,869 works (61 per cent) not started. In order to strengthen the livelihoods resource base of the rural poor, the MoRD directed (April 2016) to put adequate emphasis on creation of individual assets viz., construction of Farm Ponds, Vermi/NADEP composting pits, AWCs, IHHL and road side plantation that required special focus. Achievement against the target of focus area works was very low and ranged between less than one per cent and 23 per cent during 2016-18 in the State. Convergence of MGNREGS works with the scheme of other line Departments viz. Forest, Agriculture, schemes undertaken by Rural Development and Panchayati Raj Departments of GoB could not fructify. Execution of inadmissible/non-durable works, inadequate functioning of social audit, non-evaluation of implementation of Scheme by SEGC on a regular basis, non-appointment of ombudsman, non-maintenance of key records were also observed in Audit.

Observed reasons for certain shortfalls included reasons such as wage rate admissible to MGNREGA workers being below the minimum wage rate in the state, instances of delayed payment of wages, non-payment of compensation for delayed payment of wages, non-payment of unemployment allowance, huge liabilities pending for payment of wages and cost of materials for the last one to eight years, shortage of manpower at all implementing units levels and even lack of necessary infrastructure at Gram Panchayat level. Besides, ineffective and non-existent monitoring mechanism, lack of transparency in implementation of MGNREGS, non-conduction of IEC activities in test-checked units etc., were the other bottlenecks faced in implementation of the Scheme.

Overall, HHs that availed 100 days' employment ranged between less than one *per cent* and three *per cent* of the HHs who demanded employment in the State, and only 14 *per cent* works, taken up during 2014-19, were completed.

#### **Compliance Audits**

#### **Long Draft Paragraphs**

#### 3.1 Working of Bihar Mahadalit Vikas Mission (BMVM)

BMVM had ineffective financial management as evident from unrealistic budget allocation, non-submission of UCs, non-reconciliation of cashbook and operation of several bank accounts which was fraught with risk of mis-utilisation and misappropriation of money. Further, there was inadequate manpower at state, district and block level which adversely impacted the monitoring and execution of schemes. The pace of construction of community halls was tardy and status of maintenance of existing community halls was poor due to non-provision of fund.

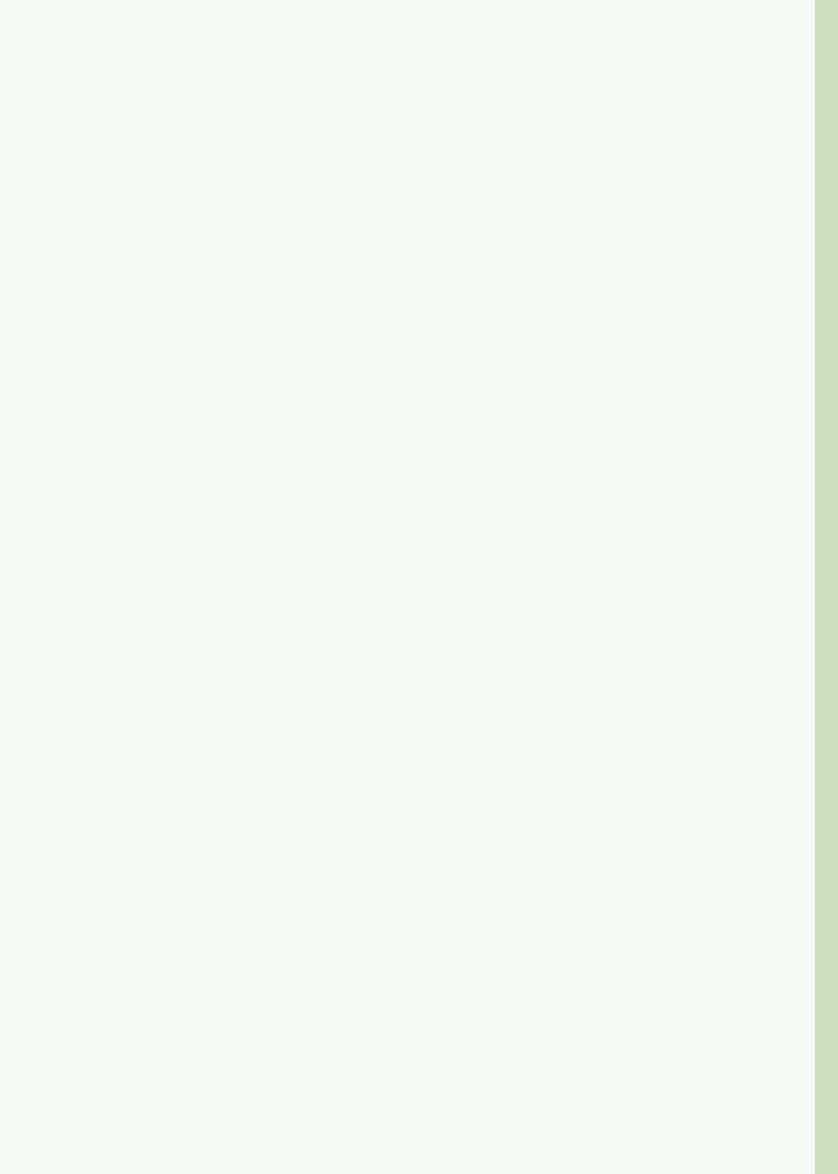
## 3.2 Utilisation of Compensatory Afforestation Funds Management and Planning Authority (CAMPA) funds

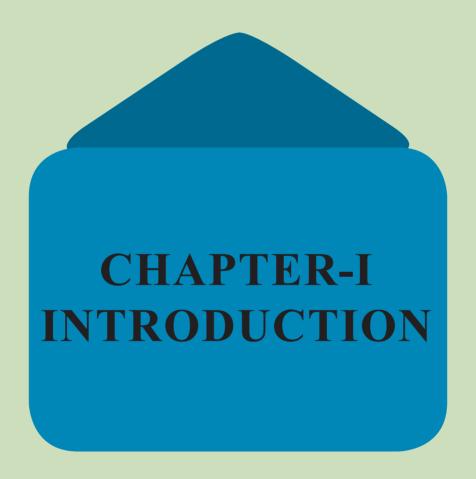
State CAMPA could not ensure timely preparation of Annual Plan in absence of reconciliation of funds with *Ad-hoc* CAMPA. Improper provision of funds in Annual Plans delayed execution of works. Backlog of compensatory afforestation schemes created financial burden on State CAMPA. Besides, there was no consonance with demand of funds from the user agencies and actual requirement/utilisation of funds for afforestation as instances of excess demand of funds from the user agencies were noticed. Inadequate monitoring mechanism contributed to inefficient utilisation of funds including irregular, unfruitful and excess expenditure. Consequently, the intended objective of creation of CAMPA was affected.

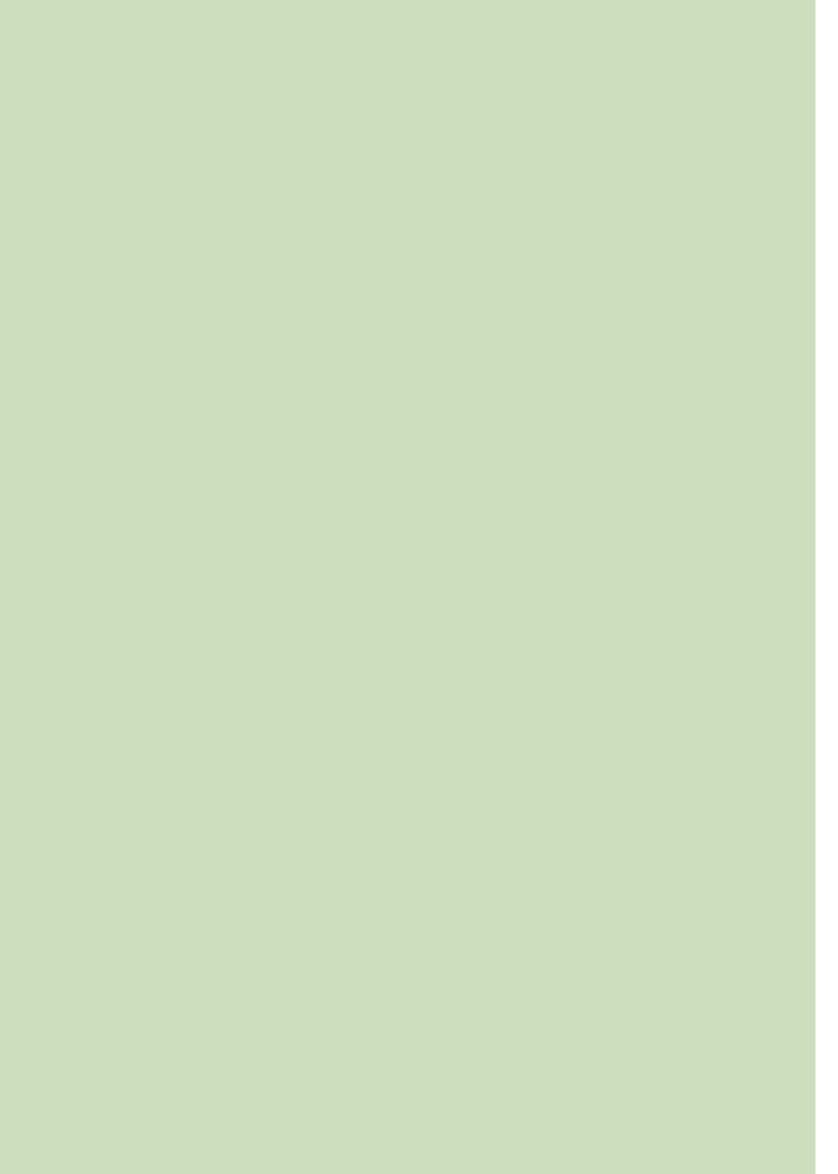
#### **Draft Paragraph**

#### 3.3 Avoidable expenditure

The decision of Executive Engineer to allow carriage of stone chips from Kodarma, Jharkhand instead of Manpur, Gaya (the nearest quarry), in violation of the instructions issued by the Engineer-in-Chief resulted in avoidable expenditure of ₹2.73 crore.







#### CHAPTER-I INTRODUCTION

#### 1.1 About this Report

This report relates to matters arising from the performance audit of selected programmes and activities and compliance audit of Departments under General, Social and Economic Sectors of the Government of Bihar (GoB).

Performance audit is an independent assessment/examination of the extent to which an organisation, programme or scheme operates economically, efficiently and effectively. Performance is examined against suitable criteria and the causes of deviations from those criteria are analysed.

Compliance audit refers to the examination of transactions relating to expenditure, receipts, assets and liabilities of the Government to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the competent authorities are being complied with.

The primary purpose of this report is to bring to the notice of the Legislature, audit findings of significant materiality in respect of performance and compliance audits conducted during 2018-19. The audit findings are expected to enable the executive to take corrective actions as also to frame policies and directives that will lead to improve financial management of the organisations, thus contributing to better governance and improved public service delivery.

This Report comprises three chapters. This chapter provides a brief analysis on the expenditure of the Departments and responses of Government to the Audit Inspection Reports/Audit Reports and action taken on them. Chapters II and III present detailed findings and observations on the performance and compliance audits conducted during 2018-19.

#### 1.2 Auditee profile

There are 44 Departments in the State, out of which 39 Departments pertain to General, Social and Economic sectors. During 2018-19, against the total budget of ₹ 2,09,489.83 crore, the State incurred total expenditure of ₹ 1,60,317.66 crore. Out of this, total expenditure of ₹1,24,571.05 crore pertained to 39 Departments under General, Social and Economic sectors.

#### 1.3 Response of the Government to Inspection Reports

The Principal Accountant General (Audit), Bihar conducts periodical inspection of Government Departments by test-check of transactions and verifies the maintenance of important accounting and other records as per the prescribed rules and procedures. These inspections are followed by issue of Audit Inspection Reports (IRs) to the head of the office with request to furnish replies within four weeks. When irregularities, etc., detected during audit inspection are not settled

on the spot, these IRs are issued to the heads of offices inspected with copies to next higher authorities.

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 2018-19, Compliance Audits of 95 Drawing and Disbursing Officers (DDOs) of the State and three autonomous bodies were conducted by the office of the Principal Accountant General (Audit), Bihar.

Serious irregularities were also brought to the notice of the heads of the Departments through a half-yearly report of pending IRs.

A detailed review of the IRs issued to 3,183 DDOs up to September 2018 pertaining to 39 Departments revealed that 47,684 paragraphs having financial implication of about ₹ 3,44,985.91 crore covered in 7,118 IRs remained outstanding at the end of 31 March 2019, as shown in **Table1.1**. The year-wise position of outstanding IRs/paragraphs and types of irregularities is detailed in *Appendix-1.1* and *Appendix-1.2* respectively.

Table 1.1
Outstanding Inspection Reports/Paragraphs

Sl. No.	Period	No. of outstanding IRs (per cent)	No. of outstanding paras (per cent)	Amount involved (₹ in crore)
1	Less than one year	91(1)	1,066(2)	5,872.46
2	1 year to 3 years	2,689(38)	21,197(44)	1,87,065.76
3	More than 3 years to 5 years	1,767(25)	11,200(24)	70,679.06
4	More than 5 years	2,571(36)	14,221(30)	81,368.63
	Total	7,118	47,684	3,44,985.91

During 2018-19, 19 Audit Committee meetings were held in which only one paragraph was settled.

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.

# 1.4 Response of the Government to significant audit observations (Performance Audits/Compliance Audit Paragraphs)

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 provisions of the 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 the personal attention of the heads of Departments 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 meet with the Principal Accountant General to discuss the draft reports of Performance Audits and draft audit paragraphs. These draft Performance Audit Reports and paragraphs proposed for inclusion in the Audit Report were also forwarded to the heads of Departments seeking their replies.

For the Audit Report 2018-19, reply of Rural Development Department in respect of performance audit on Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme was not received. Reply of the Department in respect of long draft paragraph on Utilisation of Compensatory Afforestation Funds Management and Planning Authority Funds (CAMPA) was also not received.

## 1.5 Response of the Government and auditee units during the conduct of Performance Audit/Compliance Audit

Section 18 (1) (b) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 stipulates that the C&AG has the authority in connection with the performance of his duties under the said Act to requisition any accounts, books and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extends. This provision has been further amplified by Regulation 181 of the Regulation on Audit and Accounts, 2007, which stipulates that every Department or entity shall establish and implement a mechanism to ensure that data, information and documents that are required by audit are made available to it in time.

Despite such clear provisions, there were several instances of non-production of records to Audit. Though such instances are brought to the notice of the authorities on each occasion, follow up by the concerned authorities has not been uniformly swift and effective.

For the Audit Report 2018-19, two Performance Audits (PAs) and two Long paragraphs are included in this report. However, despite repeated efforts, records requisitioned by the Audit teams were not made available and replies

to audit memos issued during audit were not provided in many cases. 87 units out of 97 did not produce certain records requisitioned by Audit as detailed in *Appendix 1.3*.

Non-production of records severely limits the exercise of CAG's constitutional mandate and may result in lack of accountability by State Government functionaries and concealment of fraud, misappropriation, embezzlement etc. The State Government is requested to take appropriate action including flagging of individual instances of non-production of records from a vigilance angle and initiation of disciplinary action against the concerned officials.

Out of 2,038 audit memos issued in respect of two PAs and two LDPs, replies were not received for 157 audit memos and only partial replies were received in respect of 303 audit memos as detailed in *Appendix-1.3*.

#### 1.6 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, *suo motu* action on all Audit Paragraphs and Performance Audits featuring in the Comptroller and Auditor General's Audit Reports 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 the Audit indicating the remedial action taken or proposed to be taken by them within two months of the presentation of the Audit Reports to the State Legislature.

The position regarding receipt of Action Taken Notes (ATNs) on the paragraphs included in the Audit Reports upto the period ended 31 March 2018, as on 30 September 2019 is given in **Table 1.2.** 

Table 1.2
Position regarding receipt of ATNs on the paragraphs included in the ARs (GS&ES)

Audit	ATNs pending as of	<b>Money Value</b>	Date of	<b>Due date for</b>		
Reports for	30 September 2018	(₹in crore)	presentation	receipt of		
the year	(No. of Paragraphs)		in the State	ATNs		
			Legislature			
2015-16	5	372.06	27/03/17	27/05/17		
2016-17	6	364.42	30/11/18	28/02/19		
2017-18	Not yet presented in State legislature					

The above table reflects the slow response of the Departments on the Audit Reports.

#### 1.7 Recoveries at the instance of Audit

Audit findings involving recoveries that are noticed in the course of test-check of accounts of the Departments of the State Government are referred to the concerned authorities for confirmation and further necessary action under intimation to Audit.

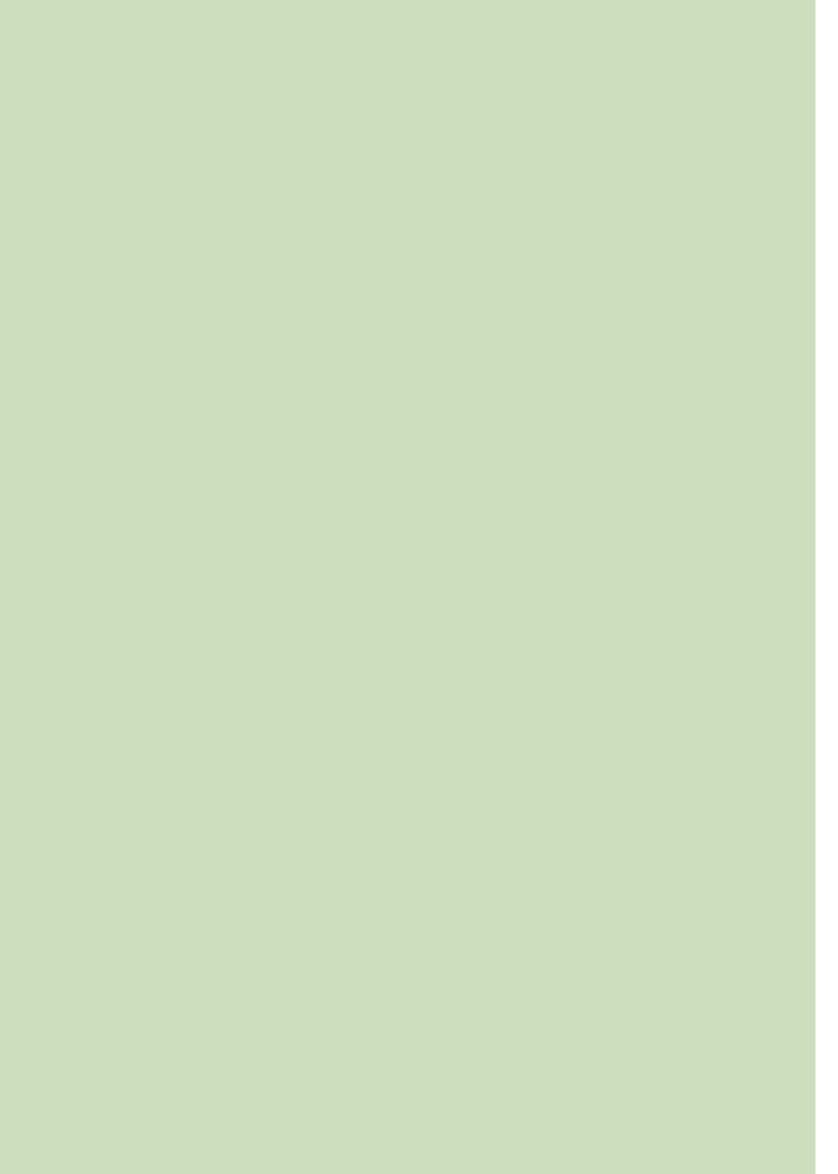
A total of 16 cases of recoveries involving an amount of ₹19.65 crore was pointed out by Audit during 2018-19 and accepted by the Departments. However, the Departments are still to make recovery in these cases.

## 1.8 Status of placement of Separate Audit Reports of Autonomous Bodies in the State Legislature

The audit of accounts of five autonomous bodies in the State had been entrusted to the Comptroller and Auditor General of India out of which entrustment of accounts of four autonomous bodies 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-1.4*.







#### CHAPTER-II PERFORMANCE AUDIT

#### ROAD CONSTRUCTION DEPARTMENT

#### 2.1 Indo-Nepal Border Road Project

#### 2.1.1 Background

India and Nepal share an open border of 1751 km along the States of Uttarakhand (263 km), Uttar Pradesh (560 km), Bihar (729 km), West Bengal (100 km) and Sikkim (99 km). Due to its open and porous nature, the Indo-Nepal Border (INB) has been vulnerable to anti-national and anti-social activities. Sashastra Seema Bal (SSB) is deployed on this border and operate from 450 Border Outposts. Out of these only 160 Border Outposts were connected by roads. The lack of road infrastructure severely limited the mobility of the troops as fast operations could not be launched against the anti-national and criminal elements. Recent (June 2020) cross-border firings in Sitamarhi and Kishanganj districts underscored the sensitivity of SSB patrolling and connectivity of Border Outposts.

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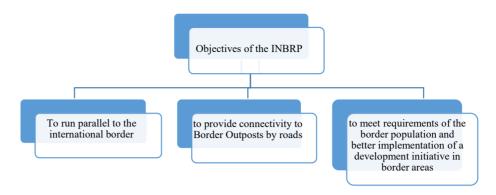
Map no.:- 1
Map of Indo-Nepal Border Road Project

(Source: RCD, Bihar)

Cabinet Committee on Security (CCS) of Government of India (GoI) approved (September 2010) construction of 1,377 km<sup>1</sup> road of operational and strategic significance along the INB, out of which 564 km was in Bihar which was revised to 552.29 km in April 2011. According to CCS, the main objectives of the INB Road Project<sup>2</sup> (INBRP) were:

Consisting of 564kms in Bihar,640 kms in UP and 173 kms in Uttarakhand

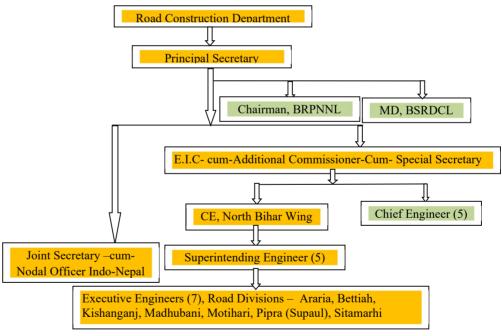
<sup>&</sup>lt;sup>2</sup> A project to construct a road parallel to Indo –Nepal border. In Bihar, total length of this proposed road 552.29 km spread across 15 stretches and awarded to six contractors (eight agreements). Details are given in Appendix –2.1.1(C).



#### 2.1.2 Organisational set-up

The overall responsibility of constructions of roads was with the Road Construction Department (RCD). Bihar State Road Development Corporation Limited (BSRDCL) was responsible for preparation of Detailed Project Reports (DPRs) for different stretches of INBRP. The Principal Secretary, Government of Bihar (GoB) is the overall in-charge of the RCD. The works were executed through road divisions headed by the Executive Engineers (EEs) under the supervision of Superintending Engineers (SEs) in respective circle offices. Besides, Bihar Rajya Pul Nirman Nigam Limited (BRPNNL) was responsible for construction of bridges.

Chart no. -2.1.1
Organisational setup for execution of Indo-Nepal Border Road Project



(Source: RCD, Bihar)

#### 2.1.3 Audit objectives

The performance audit was conducted to examine whether:-

 the project was designed to provide connectivity to Border Outposts thereby adding to the mobility of the SSB;

- the preparatory work of identification and alignment of land for border roads, acquisition of land, statutory clearance and preparation of DPR had been completed timely and properly; and
- adequate resources<sup>3</sup> were obtained timely and economically utilised to meet the objectives of the INBRP.

#### 2.1.4 Audit Criteria

The audit criteria were drawn from the following:-

- Decision of CCS (September 2010),
- Bihar Public Works Department (PWD) Code and Bihar Public Works Account (PWA) Code.,
- Central Vigilance Commission (CVC) guidelines,
- Standard Bidding Document (SBD)/Contract documents,
- General Financial Rules, Bihar Financial Rules, Bihar Treasury Code etc.
- Bihar Land Acquisition Act 1894 and Bihar Land Acquisition Act 2013
- Guidelines/Instructions issued by the GoI and GoB.

#### 2.1.5 Scope of audit and methodology

The performance audit was conducted during February to March 2019 covering the period 2010-11 to 2018-19, by test-check of records in the office of the Principal Secretary, RCD. Besides, information was also collected from BRPNNL and its five works divisions<sup>4</sup> and BSRDCL. As the project was implemented in seven INB districts<sup>5</sup>, all the seven districts' work divisions were selected for audit. Besides, records of four District Land Acquisition Officers (DLAOs)<sup>6</sup> were also test-checked.

To explain the audit objectives, its methodology and scope, an entry conference was held on 6 February 2019 with the RCD, SSB, BSRDCL and BRPNNL. An exit conference was held on 26 April 2019 with the Principal Secretary RCD, Managing Director BSRDCL, and representative of SSB to obtain their views on audit observations. Further, the report was updated during March to July 2020 and an updated report was issued to the Department (August 2020); the reply was awaited (November 2020).

#### **Audit Findings**

#### 2.1.6 Planning

According to the Ministry of Home Affairs (MHA), GoI (December 2010), State Government was required to identify and finalise land alignment, acquire land, obtain statutory clearances including Environment, Forest and Wildlife

<sup>&</sup>lt;sup>3</sup> Land, finance and contractual agreements

<sup>&</sup>lt;sup>4</sup> Champaran, Darbhanga, Katihar, Kishanganj, Muzaffarpur

<sup>&</sup>lt;sup>5</sup> Araria, East Champaran (Motihari), Kishanganj, Madhubani, Sitamarhi, Supaul and West Champaran (Bettiah)

<sup>&</sup>lt;sup>6</sup> Araria, East Champaran (Motihari), Kishanganj, Supaul

clearance and preparation of DPRs. These were to be completed by March 2011 to ensure completion of construction of roads within the stipulated time period of five years (up to March 2016) commencing from April 2011. The time schedule was extended up to 31 December 2019 for completion of ongoing work on encumbrance free stretches and up to 31 December 2022 for balance stretches of new construction.

Audit noticed the slow progress of work (March 2020) as the financial progress of civil cost was only 44 *per cent* (₹ 726 crore out of sanctioned cost of ₹ 1,657.56 crore) whereas the physical progress was 4.38 *per cent* (24.20 km of road was constructed against the required 552.29 km).

#### 2.1.6.1 Non-connectivity to Border Outposts hindering SSB mobility

One of the objectives of the proposed INB road was that it would be parallel to the border, enabling the SSB to dominate the border more effectively. The objectives also include providing connectivity to Border Outposts thereby, adding to the mobility of the SSB.

CCS approved (September 2010) construction of 564 km of road in Bihar which was in proximity to border (even inside the forest area). Thereafter, in January 2011, MHA directed that the road alignment should ensure maximum connectivity to Border Outposts of border guarding forces. Further, SSB also stressed (January 2011) that proposed road should run within 500 m radius of border. However, in April 2011, at the time of finalisation of road alignment, it was shifted to the southernmost boundary of the forest area making the alignment more than 20 kms from the international border.

In Bihar, there were 191 Border Outposts<sup>7</sup> of SSB for guarding the INB, of these, 122 (64 *per cent*) were away from the main alignment of the proposed border road and out of these 13 Border Outposts were away from the main alignment by five to 30 km as shown in **Table no.-2.1.1**.

Table no. – 2.1.1

Distance of Border Outposts from proposed border roads

	0 km	Up to 1 km	1-2 km	2-3 km	3-4 km	4-5 km	>5km	Total
No. of Border Outposts	69	59	27	14	5	4	13	191

(Source: RCD, Bihar)

24 Border Outposts had no link road, 26 link roads were in poor condition, three in the dense forest, while 10 had *kutcha* road connectivity (March 2012).

As per CCS, RCD had to fix the alignment in consultation with SSB. SSB stressed (January 2011) that proposed road should run within 500 m radius of border.

10

Number of Border Outposts: Araria- 36, East Champaran-18, Kishanganj -29, Madhubani- 36, Pipra/Supaul-18, Sitamarhi- 18, West Champaran- 36. **Total- 191** 

Scrutiny of records disclosed that the criteria of 500 m was not ensured. The alignment finalised by RCD (April 2011) was away from the border. In Araria district, four locations of the road alignment were at a distance of 10 to 20 km from border. In Birpur and Piparakothi, the distance of the main alignment of INB Road ranged from two to four km, while in Valmikinagar 18 locations along the alignment were located between five to 30 km from international border.

The Additional Director General (Border), CPWD, reviewed (August 2011) the alignment and objected that this road would not serve as border road for patrolling and dominating the international border as it was two to five km inside the border line. Some stretches were even 40 km away. It was further pointed out that at Indo-Bangladesh border, the road was constructed at 150 yards (137 meters) inside the border line to ensure border dominance. RCD was requested to reconsider the entire proposal to ensure that new proposed road should be as close to the international border as possible. SSB was also requested to liaison with their field units and RCD so that complete requirement can be seen in totality.

The patrolling jurisdiction of SSB is 15 km from the international border for chase, search and seizure. However, the actual work of the SSB involved patrolling the international border from pillar to pillar. Audit observed that the road did not meet the SSB requirement of effective patrolling. A large part of the alignment in West Champaran and Supaul districts was away from the international border up to 40 km. Resultantly, in these stretches, SSB would be constrained to patrol as it would be beyond its jurisdiction.

As per CCS notes, link road was not the part of this project and accordingly it was not taken up by the RCD. However, GoB envisaged for construction of link roads of 186 kms (January 2011) to provide connectivity of Border Outposts to the main alignment. The main alignment was changed in April 2011 and the length of proposed link road increased from 186 kms (January 2011) to 335.68 kms (177.00 km in the forest area and 158.683 km outside the forest area) (June 2012).

RCD responded (May 2019) that Border Outpost to Border Outpost connectivity was not the requirement of SSB. Proposal for connectivity to 122 Border Outposts, with length of 186 km was not approved until 2018. However, now Ministry of Rural Development would be the executing agency as per MHA (March 2019).

To facilitate uninterrupted movement of SSB, Border Outpost to Border Outpost connectivity would have been desirable but was not factored while finalising the alignment.

Thus, due to absence of minimum distance criteria, the proposed road would not serve the purpose of SSB to dominate the sensitive border area. SSB agreed with the audit observation.

#### 2.1.6.2 Not obtaining wildlife clearance and unjustified change in alignment

The Wildlife (Protection) Act, 1972 and orders of Hon'ble Supreme Court (November 2000) makes it mandatory to get clearance for taking up any nonforestry activity inside a wildlife habitat. Ministry of Environment, Forest and Climate Change (MoEF) prepared (March 2011) a guideline to get Wildlife clearance for such activities. According to para 2.10 of the guideline, a simultaneous clearance under the Forest (Conservation) Act 1980 and wildlife clearance was available for border roads under "Single Window System".

Audit observed that in West Champaran, the first proposed alignment by CCS (September 2010) was in proximity with the INB touching Valmikinagar, which was on the northernmost side of the wildlife reserve area. Although the wildlife clearance under "Single Window System" was available for the border road, presuming that wildlife clearance would not be given by the MoEF, RCD did not apply for the same and changed the alignment (April 2011). The alignment was shifted to the southernmost boundary (April 2011) of the wildlife reserve area instead of following the aforesaid set procedure. This alignment was more than 20 km away from the international border. Shifting of alignment did not serve the purpose of Border road, as well as it was beyond patrolling jurisdiction (as mentioned in aforesaid *Paragraph no. 2.1.6.1*) of the SSB.

Department replied that as per the guideline document for taking up non-forestry activity, only rural habitation could use it, no extension or widening in forest area was allowed. Besides, no bituminous roads could be constructed. It was also informed that the reason for shifting the alignment will be analysed and provided to Audit.

This confirms the fact that the Department did not explore the possibility of changing the road specifications to meet the environmental guidelines and they did not explain the reason for not approaching the MoEF for permission under Single Window System for Border roads. Reason for shifting the alignment was also not provided (January 2021).

#### 2.1.6.3 Construction of bridges without connecting to main alignment

Construction of bridges was an essential requirement for smooth movement of the border guarding force. However, this was not a part of the proposal approved by MHA. GoB decided to award the work of construction of bridges to BRPNNL with the funding through loans from NABARD. An administrative approval for construction of 121 bridges at a total cost of ₹ 983.81 crore was accorded by GoB. Out of this, 34 bridges were sanctioned in West Champaran for ₹ 395.75 crore (March 2013).

The construction of bridges was initiated in July 2013 and 101 Bridges (84 *per cent*) were completed and 20 were under progress (June 2020). Total expenditure incurred on this was ₹ 928.77 crore (94.41 *per cent*).

As per records, Sr. Project Engineer, Bettiah, had completed the majority of the bridge works before August 2016. In August 2016, RCD changed the road alignment between the Chainage 10.06 to 77.063 in the Bettiah district due to forest land along the old alignment. However, it was not evident from the records why the bridges were constructed in the first place along the alignment falling in forest land. Existence of forest land where bridges were constructed was known to the Department, as alignment was finalised in April 2011. Also, EE, RCD, Bettiah communicated (June 2014) to Engineer-in-chief, RCD that any further alignment change would render about ₹ 100 crore expenditure incurred on construction of bridges wasteful.

Details of alignment change and its corresponding bridges constructed in old alignment as per records is given in *Table no.- 2.1.2*.

Table no.-2.1.2

Details of alignment change of INB Road in Road Division Bettiah

(₹ in lakh)

Sl. No.	Name of the village	As per old alignment Chainage	As per new alignment Chainage	Const- ructed bridge	Bridge Chainage	Date of start / completion	Expenditure on the bridge
		(April 2011)	(August 2016)				
1.	Nautanwa,	10.6 to 12.6	10.628 to	1x20	11.710	31.07.2013 / 31.10.2015	316.43
2.	Dharahiya		12.724	3x75	11.855	31.07.2013 / 31.10.2015	220.21
3.	Dholbhawa, Laxmipur	14.176 to 16.437	14.3 to 15.86	3x30	14.450	31.07.2013 / 30.10.2015	652.01
4.	Ratanpura,	17.25 to 20.50	16.674 to	3x75	17.140	31.07.2013 / 31.10.2015	205.87
5.	Bairagi, Sonbarsa		19.375	1x21	18.460	31.07.2013/31.10.2015	231.67
6.	Dumri	27.857 to 30.057	26.731 to	50x30	27.534	31.07.2013/31.10.2015	2209.98
7.			28.851	1x25	27.785	31.07.2013/31.10.2015	274.88
8.	Nautanwa,	30.857 to 37.81	29.651 to	8x25	30.081	20.08.2013 / 19.05.2016	1343.12
9.	Baghi,		36.751	8x25	32.947	20.08.2013/ 19.09.2016	1422.10
10.	Khanghosri			4x25	35.517	02.08.2013/ 19.05.2016	906.64
11	Sirisia,	43.71 to 47.297	42.651 to	8x25	44.482	09.10.2013 / 08.07.2016	1425.12
12.	Sherpur, Mandiha		46.291	8x25	45.456	09.10.2013 / 08.07.2016	1440.12
13.	Bairiya,	66.097 to 71.40	65.091 to	16x25	67.212	09.10.2013/30.04.2016	2813.29
14.	Lauker, Chautta, Chal		72.711	2x21	72.703	09.10.2013/30.04.2016	0.72
15.	Pachrouta, Jasauli, Bhanga	74.70 to 77.363	76.011 to 78.923	7x30	75.734	09.10.2013/30.04.2016	1143.46
		T			14605.62		

(Source: RCD records)

Since most of the bridges were already completed in 21 villages before August 2016, alignment change delinked all the above mentioned 15 bridges from the main alignment. The bridges remained unutilised as they were not connected to roads and the expenditure of ₹ 146.06 crore incurred on these bridge did not yield intended benefit till June 2020.

#### **Incomplete bridges noticed during joint physical verification**



Galgalia to Pintola in Kishanganj district under Mechi river (Chainage 124.12).



Jobna river (Chainage 123.30) in Kishanganj district



16x25 bridge at chainage 67.21 (river)



7x30 bridge at chainage 75.734 (agricultural land)

The Department stated that no bridge had gone out of alignment. In support of this, a joint inspection report of Executive Engineer (RCD, Bettiah) and Sr. Project Engineer (BRPNNL, Motihari) was provided by the Department. However, RCD reply did not mention any common alignment point or any document related to land acquisition both for road and bridge which could form the basis of this reply.

Audit team along with the engineers of the RCD Bettiah had conducted joint physical verification of three approachable bridges at chainage 67.212, 72.703 and 75.734 and it was found that bridges were incomplete and abandoned. Further the BRPNNL had decided to close these incomplete bridge projects. Other bridges were not approachable due to non-existence of alignment pillar and non-connectivity. It is not understand how the Department stated that the bridges had not gone out of alignment.

During physical verification, audit noticed that 23 out of 29 physically verified bridges did not have connectivity because of land acquisition issues in construction of INB roads, incomplete construction of roads and these bridges falling out of alignment.

Further, test-check of records revealed that in 31 bridges, the defect liability period is over. RCD had not taken over the bridges despite the request of the

BRPNNL. Due to lapse of defect liability period and bridges not being taken over by the RCD, the maintenance of bridges and its approach roads was not being done.

#### 2.1.6.4 Other Observations relating to change in alignment

#### (i) Injudicious alignment change from upgradation to Greenfield area

RCD and SSB jointly fixed alignment of INBRP in April 2011, keeping in view that the project required minimum land acquisition and reduced quantity of earth work. Accordingly, alignment was finalised for upgradation of road in 191.06 km and 361.23 km in Greenfield. Out of this, 30.05 km<sup>8</sup> in West Champaran and 9.75 km<sup>9</sup> road in East Champaran was available for upgradation. However, this alignment was changed by the RCD (November 2011) without consultation with SSB and the entire stretch of aforesaid 39.80 km (*i.e.* 30.05 km in West Champaran and 9.75 km in East Champaran) was changed to greenfield requiring fresh land acquisition. Also, this decision resulted in hindrances in acquisition process *viz.*compensation payment, land measurement, utility shifting *etc.* The reason for change in alignment was attributed to objection by Water Resources Department (WRD) that the aqueducts and other irrigation structures being very weak and old, would be damaged.

#### (ii) Unfruitful expenditure on link road due to alignment change

As per CCS (September 2010), construction of link road was not the part of INBRP project. Construction work from Phulwaria on the Lalbakaiya river to Bahar in Sitamarhi district was awarded to M/s Rajesh Kumar Garg (January 2013) at the cost of ₹ 64.33 crore and was to be completed in 20 months *i.e.* by September 2014. However, the work remained incomplete due to the change in alignment. Scrutiny disclosed that between Phulbaria Ghat to Bahargram, road alignment between Chainage 99.200 to 102.30 (length 3.1 km) was changed (August 2016). However, before the change in alignment, the division had already spent ₹ 4.01 crore¹⁰ on civil cost, forest clearance and utility shifting along the old alignment. Since expenditure incurred on the Phulbaria Ghat to Bahargram road alignment was no longer in Indo-Nepal project, the above expenditure of ₹4.01 crore was rendered unfruitful due to the change in road alignment.

The Department accepted the audit contention and stated that the road would be used as a link road for providing connectivity to the Border Outpost, although the project was not meant for the construction of link road.

The reply is not acceptable because the Government decision was not in conformity with CCS decision.

Thus, the project was impacted by deficient planning and execution and road alignment was away from the border and beyond SSB's patrolling jurisdiction in certain stretches. As against the objective of maximum

<sup>&</sup>lt;sup>8</sup> Between Chainage 5.7 km to 42.25 km (Inerwa to Dhutaha)

<sup>9</sup> Between chainage 45.25 km to 96.75 km (Dhutaha to Guabari)

<sup>&</sup>lt;sup>10</sup> Civil Cost ₹3.99 crore, Forest clearance ₹0.01 crore and Utility shifting ₹0.01 crore

connectivity to Border Outposts, only 69 out of 191 Border Outposts were on the main alignment. Further, due to certain further changes in alignment, 15 bridges which were constructed at a cost of ₹ 146.06 crore were delinked from the road and road connectivity was further impaired. The objective of constructing the border road to improve mobility of SSB remains to be addressed.

#### 2.1.7 Acquisition of land

As per CCS decision (September 2010), the construction work was to be prioritised in such a manner that up-gradation works and new road construction in stretches, where no land acquisition/statutory clearances involved, were to be taken up in the first phase *i.e.* encumbrance free stretches were to be given first priority. The stretches involving land acquisition/statutory clearances were to be taken up in the subsequent phases of the project *i.e.* after land acquisition/statutory clearance(s), as those activities would take some time.

The project was divided into 15 stretches. Out of this 191.06 km of road was said to be available for up-gradation. However, this proved to be incorrect reporting by RCD. After the alignment change (April 2011), the actual land available was sufficient for road length of 51.25 km (nine *per cent*) only for upgradation. Land acquisition was pending for 501.04 km (91 *per cent*).

Despite unavailability of land, the Department gave the contract for construction of road for the entire stretch of 552.29 km (March 2013). Resultantly, work could not progress, and the contractor refused to work due to unavailability of land. Only 24.20 km of land actually made available in two stretches could be completed (4.38 *per cent*) (October 2020).

Works in three stretches (131.12 km) were under progress (*October 2020*). The contractors in the remaining 10 stretches (396.975 km) had stopped the work, out of which work in one stretch (24.05 km) was rescinded (September 2017), whereas nine stretches (372.92 km) were affected by *arbitration/tribunal* cases (March 2020) (*Appendix – 2.1.1*).

Thus, Road works could be completed only in two (24.20 km *i.e.* four *per cent* of length) out of 15 stretches (October 2020).

#### 2.1.7.1 Delayed initiation of emergency provision of Land Acquisition Act

According to MHA (April 2010), INBRP was of national importance from strategic point of view, which required emergent acquisition of land (under section 17 of LA Act 1894) by March 2011.

Section 17 of Land Acquisition Act 1894 provides that whenever the appropriate Government so directs, the Collector, on expiration of 15 days from the publication of notice mentioned in Section 9, subsection (1) may take possession of any land needed for a public purpose. Such land shall there upon vest absolutely with the Government free from all encumbrances.

However, the emergent acquisition was finally initiated by RCD when Revenue and Land Reform Department, GoB, gave it the power (February 2015) to acquire land under emergency clause *i.e.* section 40 of the Land Acquisition Act 2013.

Upto March 2020, 2497.64 acres of land was acquired for 446.93 km (91 *per cent*) against 2759.25 acres of land required for the length of 492.97 km, as shown in *Table no.* -2.1.3.

Table no. -2.1.3
Status of required land and its possession (March 2020)

District	Land to be acquired	Land Acquired	Land for road under acquisition	Land for Road length acquired
	(acres)	(acres)	(in km)	(in km)
Araria	455.96	362.98	102.20	70.58
East Champaran	553.48	428.84	74.60	65.45
Kishanganj	361.74	361.74	79.5	79.5
Madhubani	103.16	103.16	27.71	27.71
Sitamarhi	558.51	557.93	89.93	89.86
Supaul	42.01	42.01	7.93	7.93
West Champaran	684.39	640.98	111.1	105.9
Total	2759.25	2497.64	492.97	446.93

(Source: RCD Bihar)

Although, the Department claimed to have acquired 91 *per cent* of land as of March 2020, acquisition of land was actually not complete as ownership was legally not transferred to the Government due to non-completion of mutation process in any of the seven districts. In case of East Champaran, the land acquisition process lapsed completely (17 *per cent* of total land acquired) and fresh notification for the same was being issued (March 2020). Further, hindrances of various nature such as payment issues and protest by land owners were still persisting.

Audit enquired into reasons for delay in land acquisition despite availability of emergency clause. The Department replied that this sub-section (Section 17 of LA Act 1894) applied to any waste or arable land not withstanding the existence thereupon of forest, orchard or trees. The compensation rate in case of emergency was multiple of the market rate. So keeping in view the vast area to be acquired, no such measures might have been decided in those periods.

The reply was not tenable as the Department finally, did exercise the emergency clause, although with a delay of five years (February 2015) and the cost of land acquisition escalated multifold.

The Administrative Approval (AA) accorded for the acquisition of land was ₹ 868.92 crore (June 2012) which was revised to ₹2,244.25 crore (February 2017), thereby escalating the amount by ₹ 1,375.34 crore (158 per cent). Details of the original and revised estimates as per AA of the RCD are shown in *Table no.-2.1.4*.

Table no.-2.1.4

Details of original and revised estimates of the land acquisition

(₹ in crore)

Sl.	Name of the	Length of	Original Cost of	Revised cost of Land	<b>Cost Escalation</b>
No.	District	road	Land (June 2012)	(February 2017)	
1.	Araria	102.12	203.02	591.61	388.59
2.	East Champaran	77.24	130.02	269.30	139.28
3.	Kishanganj	91.70	71.74	250.77	179.03
4.	Madhubani	39.21	21.97	136.74	114.77
5.	Sitamarhi	89.93	288.19	587.73	299.54
6.	Supaul	40.99	23.12	106.60	83.48
7.	West Champaran	111.10	130.86	301.50	170.64
	Total	552.29	868.92	2244.25	1375.33(158%)

(Source: RCD, Bihar)

#### 2.1.7.2 Irregular land acquisition plan

BSRDCL was entrusted (September 2010) with the responsibility for preparation of DPR including preparation of Land Acquisition Plan (LAP). The LAP was to include details of landholding as per revenue records and their location in a strip plan and also the costs as per the district authorities.

Scrutiny of records disclosed that BSRDCL submitted LAP in July 2012, which had many deficiencies. The BSRDCL could not ensure wildlife clearance, finalise road alignment timely and obtain permission for land acquisition under emergency provision of the LA Act. The requisition of land prepared on the basis of plan by the RCD was not found in conformity with that of the revenue records of the DLAOs. LAP had discrepancies like missing land in strip plan, incorrect measurement of land holdings, incorrect landowners *etc*. Besides, in a large number of cases of fraudulent payment of compensation, excess compensation was made to the landowners due to incorrect measurement of the landholdings and misclassification of land, as elaborated in succeeding paragraphs. These issues remained unresolved at DLAO levels, and Land acquisition could not be completed till June 2020.

Department replied that the LAP was submitted to respective DLAOs from January 2012 onwards.

However, audit observed that due to discrepancies in LAP 2012 and irregular process followed at DLAO level, land acquisition could not proceed as per rule leading to hindrances like incorrect land measurement, compensation payment, utility shifting *etc.* occurred which caused delay in project.

#### 2.1.7.3 Excess payment due to misclassification of land

During test-check of records of Road Division Araria and Pipra (Supaul), Audit observed that the DLAO and requisition authority (Road Construction Division) kept the land cost high by changing the classification of land. Agricultural land was classified as residential land and priced very high visà-vis the actual cost.

Scrutiny of records of DLAO Araria (March 2010) disclosed that in four circles, compensation related to acquisition of land for INBRP amounting to ₹ 98 crore was paid to 1381 land owners. Out of this ₹ 68 crore was paid fraudulently in excess of actual cost by changing the land type from agricultural to residential class (January 2019). Subsequently after investigation, the district administration reclassified the land from residential class to agricultural type and recovery was initiated. However, only ₹ 3.65 crore could be recovered till March 2020.

Further, scrutiny of records of EE, RCD, Pipra disclosed that Collector, Supaul requisitioned (April 2013) ₹ 3.79 crore for the acquisition of 1.545 acres of agricultural land in Birpur *Mauza*. Subsequently, in May 2013, EE requested the DLAO to make corrections in the land area from 1.545 to 15.45 acres. Corrections were made in the required area; however, the land type had been changed from agricultural to residential class. This resulted in an overestimation of land cost by ₹ 39.98 crore and excess payment to that extent.

The Department did not offer any reply to this observation.

Thus audit noted that excess payments were indicative of collusion of concerned officials as well as lack of oversight of district administration which defrauded the system of ₹ 104.33 crore<sup>11</sup>.

# 2.1.7.4 Land acquisition improperly planned and executed

RCD provided excess fund of ₹ 582.54 crore to five DLAOs for land acquisition, out of which ₹ 455.47 crores was refunded by respective DLAOs. However, ₹127.06 crore was still (March 2020) lying with two DLAOs (Supaul and Kishanganj), as shown in *Table no.-2.1.5*.

Table no.-2.1.5

Details of the excessive assessment of funds relating to land acquisition

(₹ in crore)

Sl.	Name of the	Actual	Fund	Excess	Refund	Retention of fund with DLAO/
No.	Division	Requirement	transferred	fund with	by	Division
		of fund	to DLAO	DLAO	DLAO	
1	Kishanganj	137.83	218.5	80.67	0.00	₹80.67 crore yet to be refunded by the
						DLAO, retained since five years
2	Madhubani	59.97	124.57	64.60	64.59	₹64.60 crore for 12 month
3	Pipra	60.21	106.60	46.39	0	₹46.39 crore yet to be refunded by
	(Supaul)					DLAO, retained since two years
4	Sitamarhi	306.84	587.72	280.88	280.88	₹128.37 crore for six months: ₹152.51
						crore for 19 month
5	West	191.5	301.5	110	110	₹110.00 crore for one to four years
	Champaran					
	Total	756.35	1338.89	582.54	455.47	

(Source: RCD, Bihar)

Thus, ₹ 582.54 crore remained blocked with the DLAOs/Division for the period ranging from one to five years mainly due to over estimation of the value of the

<sup>&</sup>lt;sup>11</sup> ₹68 crore – ₹3.65 crore +₹39.98 crore = ₹104.33 crore

land. In test-check of records made available by DLAO, the fund was kept in PD account in Kishanganj and West Champaran.

Department replied that DLAOs have refunded the extra fund in respective heads of accounts. The reply itself was the admission of the fact that the value of land was overestimated, which led to the blockage of funds.

### 2.1.7.5 Other irregularities related to land acquisition

# (i) Excess payment on land compensation

Scrutiny of records disclosed that DLAO, East Champaran paid 100 *per cent* of the compensation amount by violating the provision of the LA Act<sup>12</sup>. Out of the total payment of ₹ 226.81 crore, the Collector allowed excess payment of ₹ 45.36 crore to the landowners without ensuring the verification of the genuine claims.

The details of the land acquisition compensation for East Champaran (Motihari) district are given in *Table no.2.1.6* below.

Table no. 2.1.6
Details of land acquisition compensation

Total <i>Mauza</i> under land Acquisition (in acres)	Possession obtained for Mauza (in acres)	Total length under acquisition (km)	Total length acquired (km)	Compensation targeted amount (in ₹ crore)	Compensation payment as of 2/3/2020 (₹ in crore)
46/553.480	43/428.8403	75.002	65.462	268.00	226.81

(Source: DLAO Motihari)

Test-check confirmed that in ten such cases, landowners were given excess land compensation amounting to ₹ 22.51 lakh against the actual land holding from whom recoveries were pending. This required reassessment of all the land acquisition cases before final land award was made. This would further delay the project.

DLAO Motihari replied that the audit observation would be examined. Matter has been reported to Government and the reply is awaited.

### (ii) Unauthorised payment to the awardees

Scrutiny of records relating to the payment of awards (2016-18) disclosed that the details of awardees in *khatiyan* register and valuation register maintained at the office of the DLAO, Motihari was full of errors, particularly with respect to the name of awardees and their respective share of land. Therefore, the concerned awardee took the payment of award as per the quantum of land indicated in the list of awardees for which the awardee was not authorised because in most of the cases other co-sharer approached the DLAO for getting corresponding share of their award. In this way, a total sum of ₹0.29 crore was paid unauthorised or in excess of the actual share of the award in ten cases relating to eight *mauza* 

As per Section 40 (3) of the LA Act, 2013 before taking possession of any land under subsection (1) or sub-section (2), the Collector shall tender payment of 80 per cent of the compensation for such land as estimated by him to the person entitled thereto.

for the period 2016-18. However only two certificate cases had been lodged (February 2019).

#### (iii) Irregular notification process

Department started acquisition of land under emergency clause *i.e.* Section 40(1) of the Land Acquisition Act 2013 after February 2015. The section provides that the Collector, though no such award has been made, may, on the expiration of thirty days from the publication of the notice mentioned in Section 21, take possession of any land needed for a public purpose and such land shall thereupon vest absolutely with the Government, free from all encumbrances.

Scrutiny of records (March 2020) of DLAO Motihari disclosed that the DLAO had not issued any public notice under section 21 of the Act regarding Government intention of acquisition of land for public purposes, and invitation for the claim of compensations so that the land becomes free from all encumbrances and could be taken over within the prescribed time frame of thirty days. This further deprived all persons interested in the land to appear personally or by agent or advocate before the Collector at a time and place mentioned in the public notice. This was against the Land Acquisition law and lacked transparency and hindrances in acquisition process.

DLAO Motihari replied that the audit issues would be examined. The matter was reported to Government and the reply is awaited.

#### (iv) Fraudulent payment on fake documentation

Scrutiny of records of DLAO, Motihari disclosed that the *mauza* wise permanent award register was not maintained on the basis of which payment of compensation could be checked by the concerned staff of the office. No monitoring and necessary directive in this regard was found from higher authorities, although the matter was raised during previous audit.

Audit observed in the office of DLAO, Motihari that an FIR was lodged (December 2018) at police station Motihari for investigation of a matter relating to fraudulent payment on fake documentation. A land compensation claimant Sri Jai Krishna Tiwari submitted fake Aadhar Card, PAN Card, Voter Identification Card, Bank Pass Book, Land Possession Certificate *etc.*, of two other beneficiaries Sri Rajendra and Pramod Mishra (original beneficiaries/awardees) and received the compensation amount of ₹ 2.36 crore during 2017-19 in INBRP. After FIR, the concerned bank account had been frozen. The process of recovery was going on (March 2020).

Audit noted that non-observance of a proper system of cross verification of documents produced by the awardees and improper maintenance of award register was a risk factor and indicative of weak internal control.

# (v) Short remittance of Establishment Charges

Rule 4(2) of Bihar Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Rules 2014 stipulated establishment charges<sup>13</sup> to be deposited by requiring body.

Scrutiny of records disclosed that DLAO, Motihari demanded ₹ 268 crore towards compensation of 46 Mauza, of which ₹44.41crore was estimated to be Establishment Charges (February 2015). The requisitioning authority provided funds for compensation and other charges amounting to ₹ 268 crore till 2017-18. As against the total amount of ₹ 44.41 crore demanded towards establishment charges, only a sum of ₹ 23.57 crore was deposited in the Treasury (2016-17). Remaining ₹ 20.84 crore was not deposited in the treasury. The reasons for the same were not provided by the DLAO, Motihari.

DLAO, Motihari assured to examine audit observation and to intimate the results to audit. Matter has been reported to Government (August 2020) and the reply is awaited.

# (vi) Fund not deposited with authority

As per Section 40 of the Land Acquisition Act 2013, in case of urgency, the Collector, may on the expiry of 30 days from the publication of the notice take possession of any land needed for a public purpose and such land shall thereupon vest absolutely in the Government, free from all encumbrances. Further, section 77 *ibid* provided that if the person entitled to compensation shall not consent to receive it or if there be no person competent to alienate the land, or there be any dispute, the collector shall deposit the compensation in the Authority.

As notice for acquisition was issued during 2015 to 2016 in different test-checked divisions under emergency provision vide Section 40 of the LA Act 2013, it was required that possession of entire land was to be taken by Government and amount of compensation was to be paid to the beneficiaries. In case of any dispute, the amount was to be deposited with authority<sup>14</sup>. However, it was observed that even after lapse of five years of issue of notification and

<sup>&</sup>lt;sup>13</sup> As per this rule, the establishment charge is the component of the approximate value of land and shall be charged as per the Rule.

<sup>(</sup>i) For the compensation amount of ₹ 15,00,000 and above; ₹ 3,50,000 or 20 per cent of the compensation amount, whichever is more.

<sup>(</sup>ii) For the compensation amount of less than  $\stackrel{?}{\underset{?}{?}}$  15,00,000 and above  $\stackrel{?}{\underset{?}{?}}$  10,00,000;  $\stackrel{?}{\underset{?}{?}}$  3,00,000 or 25 per cent of the compensation amount, whichever is more.

<sup>(</sup>iii) For the compensation amount of less than ₹ 10,00,000 and above ₹ 500,000; ₹200000 or 30 per cent of the compensation amount, whichever is more.

<sup>(</sup>iv) For the compensation amount of ₹500000 or less; 35 per cent of the compensation amount

As per Rule 2 of LA Rules 2014 "Authority" means the Land Acquisition, Rehabilitation and Resettlement Authority established by the State Government to be appointed, by notification. District Collector has been declared authority for acquisition of land Upto 25 acres and RCD would be authority for more than 25 acres.

declaration, the available funds were not deposited with Authority and an amount of ₹ 392.62 crore<sup>15</sup> was lying with DLAO (March 2020).

The Department replied that the whole amount would be utilised up to June 2019. Updated status has not yet been communicated to Audit (August 2020).

## 2.1.8 Deficiencies in Detailed project report

As per CCS decision (September 2010), the RCD had to undertake preparation of DPR for INB road. Audit observed that preparation of DPR was entrusted to BSRDCL. The agreement for preparation for DPR was executed by BSRDCL in five packages with five consultants. <sup>16</sup> The letter of acceptance was issued to the consultants in December 2010 with a completion period of two months (February 2011). Audit noted that work related to DPR preparation was made even before the finalisation of alignment. Two DPRs were submitted in March 2011. Thereafter, the alignment was changed in April 2011. During audit, no survey records were seen to be available with the BSRDCL.

Scrutiny of records further disclosed that initially BSRDCL submitted only two DPRs (March 2011) for construction of the road between (i) Inrwa to Jamunia River road (65.55 km) and (ii) Gariachowk on NH 57 to Raniganj Border Outpost road (30.775 km) at an estimated cost of ₹ 547.80 crore and ₹ 411.29 crore respectively. The unit cost per km of road was ₹ 9.04 crore and ₹14.89 crore respectively which was abnormally high against the approved unit cost of ₹3.02 crore as approved by CCS in September 2010. The detailed cost estimates, analysis of rates, details of measurements, longitudinal and cross-sections *etc.*, of the proposed road works, which were essential for the examination of the proposal by the Technical Committee¹7 (TC), were not given in the DPRs. Further, TC of MHA observed (March 2011) that as per the decision of the CCS, the DPR was required to be prepared by the RCD, but no clarification was given by the Department in this regard. In view of these observations, the TC did not examine these proposals and deferred them.

Subsequently, DPR for another five 18 stretches (only 107.70 km) were submitted (April 2011) by changing the name of old stretches. However survey record of new stretch was not found at the BSRDCL office. Therefore, authenticity of the

<sup>&</sup>lt;sup>15</sup> Araria: ₹167.43 crore, Bettiah:₹90.80 crore, Kishanganj:₹ 30.63 crore Madhubani:₹7.43 crore, Motihari:₹41.94 crore, Pipra: ₹34.97 crore, Sitamarhi: ₹19.42 crore.

<sup>&</sup>lt;sup>16</sup> M/s S. N. Bhobe, M/s V K S Infratech, M/s CritasInfratech, M/s CETEST and M/s ICEAP

<sup>&</sup>lt;sup>17</sup> The High level Empowered Committee (HLEC) in MHA has been formed for approval/clearance of works related to border management headed by the Home Secretary. The HLEC is assisted by a Technical Committee(TC) headed by Director General(Works), CPWD in which executing agencies as well as user agencies are represented. Estimates framed by executing agencies are examined by the TC and its recommendations are placed for approval before the HLEC which is empowered to take appropriate decisions for execution of the projects and their monitoring.

Guabari railway crossing to Manusmara river-26.50 km, Laukahi Andhra Math- Mahadev Math and Mahadev Math to BhutahaChowk near Nirmali - 29.40 km, Garia Village to Raniganj -27.60 km, Kuari to Sikti -12 km, Dhaveli to Fatehpur -12.20 km.

data of the DPR was not verifiable during audit. Subsequently, deficiencies were pointed out during the vetting of DPR by concerned works divisions<sup>19</sup>. Some of them were about wrong road alignment, non-availability of land acquisition plan, non-provisioning of link road for SSB, incorrect right of way width, wrong design of bridges, wrong calculation of earthwork *etc*. The co-ordinates of alignment were also not correct in the DPR. This proved that the DPR was based on the co-ordinate of alignment fixed on first alignment.

However, these discrepancies were not rectified till the year 2015 despite several correspondence of RCD with BSRDCL, and the work remained affected for want of fixation of alignment and sanction of variations in quantities. BSRDCL stated that the DPR of the stretches were incomplete (March 2020). Despite aforesaid deficiencies, RCD got the approval of DPR by the High-Level Empowered Committee (HLEC). Against the agreement value of ₹5.13 crore, the consultants were paid ₹4.80 crore (up to April 2019) towards the preparation of DPR which was rendered unfruitful.

The Department replied that DPR consultants started their work in December 2010 and submitted DPR in March 2011. Based upon the 15 DPRs submitted by RCD, MHA sanctioned the DPRs of length 552.293 km during 4/4/2012 to 10/4/2013.

The reply is not in consonance with the fact, as the alignment was jointly signed by SSB and RCD on 13/4/2011, whereas the DPR was already submitted by the consultants before finalisation of fresh alignment. Besides, how the consultants conducted a survey for DPR preparation without finalising alignment and RCD got approval of the HLEC with so many deficiencies in the DPR, could not be explained by the Department.

#### 2.1.9 Slow progress of works

Administrative Approval (AA) for ₹ 2552.86 crore was accorded (June 2012) by RCD for construction of 552.293 km of road. Out of this, the civil cost of ₹1656.56 crore<sup>20</sup> was to be borne by the GoI and the balance ₹ 896.30 crore by the GoB. The work was to be completed in four years and financial target (civil cost) was fixed at ₹ 414.14 crore *i.e.* @ 25 *per cent* of sanctioned amount per year during 2012-13 to 2015-16. Further, revised AA was accorded (February 2017) by GoB for ₹ 3935.13 crore, which included GoI share for civil cost of ₹1656.56 crore and GoB share of ₹2278.57 crore and the entire work was to be completed till 2016-17<sup>21</sup>. Besides, along the INBRP, 121 bridges were to be constructed through NABARD loan (arranged by GoB) at the cost of ₹ 983.81 crore.

<sup>&</sup>lt;sup>19</sup> August 2011, December 2012, August 2014, November 2015

<sup>&</sup>lt;sup>20</sup> As per CCS approval, the project cost was 1702 crore while the administrative approval given by RCD Bihar was ₹ 1656.00 crore in respect of civil cost.

Time was extended beyond 31st March, 2016 and up to 31st December 2019 for completion of ongoing work on encumbrance free stretches and up to 31st December 2022 for balance stretches of new construction.

The availability and utilisation of funds for INBRP is summarised in *Table no.* 2.1.7 and detailed in *Appendix* 2.1.2.

 $\label{eq:total_constraints} Table \ no. -2.1.7$  Summary of progress in project execution and implementation

(Amount in ₹ crore)

D	D. 4. 1. (D	G	Б	E	(Amount in ₹ crore)
Period	Particulars (Borne by)	Sanctioned amount	Funds allotted/ transferred (to)	Expenditure/ Transfer (% w.r.t. sanctioned amount)	Impact
2012-13 to 2019-20	Civil cost (Construction of Roads etc.) (GoI)	1656.56	740.04 (GoB)	726.19 (43.84%)	Revised civil cost was proposed as ₹2359.67 crore (enhanced from ₹1656.56 crore), an escalation of ₹703.12 crore. However, approval had been given in respect of only four districts by MHA, as discussed in <b>para 2.1.9.2.</b> Construction of only 24.20 km (two stretches) of roads could be completed (4.38 <i>per cent</i> ) whereas works were under progress in 131.12 km (three stretches) (October 2020). In remaining 10 stretches, (396.975 km) contractors had stopped the work (March 2020). (The same has been detailed in <b>para no. 2.1.9.1</b> .)
2012-13 to 2019-20	Land acquisition, utility shifting, environment clearance (GoB)	2278.57	2278.42 (Divisions)	2250.36 (98.76%)	₹2250.36 crore was transferred to DLAOs, ₹28.04 crore was surrendered and ₹455.47 crore of excess fund was returned by DLAO and remitted to treasury.  Upto March 2020, 2497.64 acres of land was acquired for 446.93 km (91 per cent) against 2759.25 acres of land required for the length of 492.97 km.  However, acquisition of land was actually not complete as ownership was legally not transferred to the Government due to non-completion of mutation process in any of the seven districts.  Further, in one of the District (East Chamaparan), the land acquisition process has lapsed completely (17 per cent of total land acquired). Therefore, Audit did not obtain assurance that 91 per cent of land acquisition had been completed in all respects.
2015-19	Bridges (NABARD Loan)	983.81	936.29 (BRPNNL)	928.77 (94.41%)	Along the INBRP, 121 bridges (40 major and 81 minor) were to be constructed by BRPNNL. Project cost (bridges) was ₹983.81 crore, financed from NABARD Loan arranged by GoB.  The Work was initiated in July 2013 and 101 Bridges (84 per cent) were completed and 20 were under progress (June 2020).  However, due to non-connectivity of bridges with road, 31 bridges had gone out of Defect liability period and 15 bridges have gone out of alignment due to change in road alignment as detailed in Para 2.1.6.3.

(Source:- RCD)

The financial progress related to civil cost was only 44 *per cent* of the sanctioned cost (March 2020). In other components *viz.* land acquisition, utility shifting, environment clearance and bridges funded by GoB and NABARD loan

respectively, the financial progress was at 99 per cent and 94 per cent of the sanctioned cost respectively.

#### 2.1.9.1 Slow Progress of civil works

As discussed in preceding paragraph, despite unavailability of land, the Department had given the contract for the entire stretch of 552.29 km (March 2013). Resultantly, the work could not progress. Construction of only 24.20 km (two stretches) of roads could be completed (4.38 *per cent*) whereas works were under progress in 131.12 km (three stretches) (October 2020). In remaining 10 stretches, (396.975 km) contractors had stopped the work (March 2020). Slow progress of works further resulted in short release of funds by GoI, blockage of funds provided by GoI and cost escalation (civil) *etc*.

# (i) Short release of funds by GoI due to slow Progress of civil works

Audit observed that the required fund was not provided by GoI in any of the years due to less utilisation of funds by GoB. Huge funds were blocked at both the levels (State and Divisions) every year during 2013-20 *(Appendix- 2.1.2)*. At the State level, savings ranged from 21 to 65 *per cent* whereas it ranged from 14 to 52 *per cent* at divisions level. During this period, GoI provided ₹ 740.04 crore out of which only ₹ 726.19 crore was shown utilised (March 2020). The low utilisation was mainly attributed to the slow progress of work due to poor planning, unavailability of land (non-possession) *etc*.

# (ii) Requisition of fund in excess of requirement

Scrutiny of records disclosed that GoB requisitioned fund from GoI (April 2013 and August 2013) for civil work without assessing the actual requirement and kept this fund unutilised in the current account for different periods. On two occasions<sup>22</sup>, more than ₹ 100 crore was blocked in the bank account for 12 to 17 months. Further, funds amounting to ₹100 crore received from the GoI in October 2013 was blocked in the bank account for more than 15 months as releasing of funds to the Divisions against this receipt started only by February 2015 (after 15 months).

Requisition of funds in excess of requirement and parking the fund in the bank account not only blocked public money, but also resulted in interest loss of ₹21.56 crore to GoB, which could have been utilised for INBRP.

The Department replied that current account was opened in State Bank of India with the approval of the competent authority. Besides, MHA also did not instruct to keep funds in an interest-bearing savings account.

The RCD accepted the audit contention and attributed the reason for less utilisation of funds to non-availability of land for road construction.

<sup>&</sup>lt;sup>22</sup> Minimum balance ₹141.59 crore for the period October 2013 to September 2014 and minimum balance ₹109.08 crore for the period August 2015 to December 2016.

Thus, the funds were requisitioned in excess of requirement, kept idle in current bank account, which led to loss of interest as well. However, RCD deposited the unused balance fund in the interest bearing sweep account after February 2020.

## 2.1.9.2 Cost escalation on account of slow progress of works

As discussed in the above paragraphs, the progress of the project was hampered due to incomplete DPR, incomplete land acquisition, pending statutory clearance, alignment change *etc*. These factors resulted in arbitration, variation in quantities and consequent cost escalation. Project cost escalation (civil cost) is as mentioned in *Table no.-2.1.8*.

Table no.-2.1.8
Escalation in civil cost

(₹ In crore)

Sl. No.	Name of Road (District/ Length in km)	Original cost as	Revised Estimate	Difference in cost	Revised estimate approved by	Remarks
110.	Length in kin)	per AA	proposed	III Cost	HLEC (Month of	
					Approval)	
1.	Madan pur to Dhutaha	331.39	516.76	185.37	489.36	
	(West Champaran/111.10)				(December 2019)	
2.	Dhutaha to Lalbakaiya	238.59	330.09	91.50	-	Approval is pending.
	(East Champaran/77.24)					
3	Lalbakaiya to Bhittamore	272.05	412.03	139.98	453.93	
	Parsa (Sitamarhi/89.92)				(November 2018-	
					December 2019)	
4	Parsa to Bhutaha Chawk	116.72	145.57	28.85	-	Approval is pending.
	(Madhubani/39.21)					
5	Saraigarh to Refugee colony	117.70	205.66	87.96	190.44	
	(Supaul/40.99)				(November 2018)	
6	Refugee colony to Sikti	321.33	419.39	98.06	185.97	Out of four stretches
	(Araria/114.33)				(November 2018)	(total 114.328 km),
						approval is accorded
						for only one stretch
						of 44.32 km
7	Fatehpur to Galgalia	258.77	330.17	71.40	-	Approval is pending.
	(Kishanganj 79.50)					
		1656.55	2359.67	703.12		

(Source: RCD records)

It was observed that the reason for revision of project cost was attributed to upgradation of existing carriageway, increase in crust thickness, extra items, revision in the calculation in earthwork quantity, change in specifications of culverts and bridges, cost escalation *etc*. The civil cost of the project had escalated by ₹ 703.12 crore as per revised estimates (2016) submitted to MHA for approval during July 2018 to November 2019. However, approval was given in respect of only four districts.

#### 2.1.9.3 Other issues related to cost escalation

Test-check of revised estimates revealed some of the provisionings which were not required, as discussed in succeeding paragraphs:

## (i) Provisioning of extra carriage

As per RCD instruction (August 2013) and Rule 9 of Bihar Financial Rule, materials for road construction are to be procured from nearest point and with minimum carriage cost.

Scrutiny of records of works division Araria disclosed that in Technical Sanction (August 2013) estimates, carriage for stone aggregate and boulder was provided from Pakur rake point to Bathnaha rake point in one work in the stretch between Refugee Colony to Sikti. However, in the revised Technical Sanction prepared in November 2016, the extra carriage was provided by changing the railway rake point from Bathnaha to Jalalgarh with the explanation that the Bathnaha rake point was closed. Therefore, provision of extra carriage of ₹ 16.86 crore was made in the revised estimates.

According to Station Superintendent, N.F. Railway, Bathnaha (July 2016), railway rake point at Bathnaha railway station was available for unloading since 30/5/2016. Despite that EE, RCD, Araria revised (November 2016) the carriage provision from Bathnaha to Jalalgarh rake point. This put an unjustified burden on the exchequer of the Government to the tune of ₹16.86 crore.

Department replied that Station Superintendent NF railway, Bathnaha was informed about non-functioning of railway rake unloading at Bathnaha and carriage provision was accordingly revised.

The reply of Department was not correct as the letter quoted by the Department mentioned that rake point at Bathnaha was available for unloading since 30/05/2016.

#### (ii) Extra provisioning for Sales Tax

As per clause 35(1) of SBD, all tendered rates are inclusive of all taxes and levies payable under respective statutes. However, if any further tax or levy is imposed by the statutes, the contractor shall pay such taxes/levies and the contractor shall be reimbursed the amount so paid.

Scrutiny of revised estimates disclosed that provision of TDS pertaining to VAT was enhanced from four *per cent* to five *per cent* (September 2016) and later five *per cent* to eight *per cent* (November 2016) on contractors bill amount. Thus, net payment to be made to contractor was reduced to the extent TDS was increased. To compensate this lower net payment to contractor, additional amount was provisioned in the estimate. A sum of ₹11.41 crore<sup>23</sup> was made towards extra payment for TDS on VAT, estimate was inflated to that extent. Audit noted that this was not warranted as final amount of contractor's tax liability was carried out by Sale Tax Department.

RCD replied that details of deduction had been informed to respective sales tax circles, and the final bills of the contractor would be settled accordingly.

<sup>&</sup>lt;sup>23</sup> Araria – ₹4.92 crore, Pipra (Supaul) - ₹6.49 crore

The reply was not in conformity with the above rule as the amount reimbursed to the contractor was not related to any new tax/levy, but only an advance deduction of taxes at source, which is finally settled at the level of respective tax circle.

# (iii) Short deduction of Granular Sub Base (GSB) quantity

The road stretch from Saraigarh to Refugee Colony is a part of the Eastern Kosi Embankment (Pipra division). The Embankment was raised and handed over by the WRD to RCD in the year 2012. As per the Joint measurement report (October 2013) between RCD Supaul and the WRD, the pre-laid GSB layer was found 23751.04 m³. However, deduction of only 12043.40 m³ was made from the total quantity of GSB. This resulted in a short adjustment of 11707.64 m³, costing ₹ 3.45 crore.

The Department replied that appropriate adjustment of quantity had been done as per the report of joint measurement taken on 30/04/16 in the presence of RCD officers and representative of the contractor, which showed 70 mm thickness of GSB instead of 100 mm.

The reply was not acceptable as first joint measurement (October-December 2013) was taken in presence of representative of WRD, whereas no representative of WRD was present in second joint measurement (April 2016).

# 2.1.10 Financial management

The expenditure on construction of proposed roads was to be borne by the GoI while expenditure on land acquisition, utility shifting, forest clearance and future maintenance of the roads was to be borne by GoB.

#### 2.1.10.1 Improper reporting of utilisation to GoI

As per Rule 239 of GFR 2017<sup>24</sup> (form 12-C prescribed for UC), the UC shall disclose separately the actual expenditure incurred and loan and advances given to suppliers of stores and assets which do not constitute expenditure at the stage.

Audit observed that expenditure (civil cost) reported in the UC to GoI did not exhibit correct financial progress. In five test-checked divisions<sup>25</sup>, the reported expenditure was ₹ 280.91 crore (2012-13 to 2019-20) against the actual expenditure of ₹ 177.44 crore. The reported expenditure included Mobilisation and Tools and Plant (T&P) advances amounting to ₹103.47 crore to agencies<sup>26</sup>. Besides, an amount of ₹ 91.99 crore (*Table No. 2.1. 9*), refunded by contractors from the mobilisation advance after retaining them for more than five years, was also not depicted in the UC submitted to GoI. GoI was consequently not

Earlier version i.e. Rule 212 of GFR 2005 laid down that a certificate of actual utilization of the grant received for the purpose for which it was sanctioned should be insisted upon.

<sup>&</sup>lt;sup>25</sup> Bettiah, Kishanganj, Madhubani, Motihari and Sitamarhi

<sup>&</sup>lt;sup>26</sup> NKC Projects Private Ltd, JKM Infra Projects Ltd

informed of actual availability of fund with GoB. The refund increased the cash balance with the Department, whereas the same was already reported as expenditure to GoI.

The Department replied that earlier advances to contractors being shown as expenditure were for getting further allotment from MHA. However, the UC would be rectified in the current year after incorporating the amount of advances returned by the contractor.

Details of the rectifications in the UC made by the Department were not provided.

# (i) Unadjusted mobilisation advance and loss of interest

Rule 207 of BPWD code provides that advances (including Mobilisation advance) to contractors should be provided as per the condition of contract only. As per clause 10B (ii), (iii) and (iv) of SBD, mobilisation advance not exceeding 10 *per cent* of the tendered value may be given. Also, plant and machinery (P&M) advance required for bringing plant and machinery to the site by the contractor may be given. Recovery of such advance shall be made from the contractor's bill.

Further, the mobilisation and P&M advance bore simple interest and were to be equal to the prevailing rate of interest charged by the bank, as mentioned in contract data (schedule 'F').

Scrutiny of records disclosed that a sum of ₹103.47 crore (₹93.99 crore as mobilisation advance + ₹9.48 crore as P&M advance) was given to two contractors in five districts during March 2013 to June 2014. The status of recovery of advance and accrued interest are detailed in *Table no. -2.1.9*.

Table no. -2.1.9
Status of recovery of advance and accrued interest

(₹ in crore)

							,	· in crore)
Name of the	Advance	given	Advance re	covered	Interest due	@ 14.5 %	Interest red	covered
Division (Agency)	Mobilisation	P and M	Mobilisation	P and M	Mobilisation	P and M	Mobilisation	P and M
Bettiah (NKC)	29.43	6.29	29.43	Nil	64.8	6.36	12.31	Nil
Kishanganj (JKM Infra)	23.64	3.19	23.64	Nil	13.3	2.32	0.13	Nil
Madhubani (JKM Infra)	10.2	Nil	8.2	Nil	7.43	Nil	0.37	Nil
Motihari (JKM Infra)	21.72	Nil	21.72	Nil	15.43	Nil	0.2	Nil
Sitamarhi (JKM Infra)	9	Nil	9	Nil	6.18	Nil	0	Nil
Total	93.99	9.48	91.99	Nil	107.14	8.68	13.01	Nil

(Source: RCD records)

Scrutiny further disclosed that the work was stopped for more than five years as land was not acquired and the contractor unauthorisedly retained the fund of ₹103.47 crore for this period. Out of this, ₹ 91.99 crore was recovered (June 2018 to February 2020) after the contractors retained it for more than five years. However, against the interest accrued on moblisation and P&M advance amounting to ₹115.82 crore, ₹102.81 crore was not recovered from the contractors (July 2020).

This also resulted in blockade of funds of ₹ 93.99 crore as mobilisation advance and ₹9.48 crore as plant and machinery advance.

The Department replied that as per general condition of contract in SBD, there was provision for advance payment for mobilisation, which was interest bearing and against Bank Guarantee.

The reply indicated that despite there being provision of interest, the same was not recovered from the contractors.

#### 2.1.10.2 Diversion of GoI fund into account of State Government

Road Divisions Bettiah and Madhubani disbursed (March-August 2013) mobilisation advance ₹ 39.63 crore<sup>27</sup> to the agency, which later refused to execute the work. Subsequently, the agency returned the advance (as shown in Table 2.1.9) in seven instalments during July 2019 to February 2020. However, it was observed that the first instalment of refunded amount *i.e.* ₹15.55 crore was remitted (February 2018) by the divisional officer to the district treasury in receipt head (Major Head 1054) of state exchequer. This resulted in cash surplus due to diversion to the state exchequer and caused deficit to GoI fund and since then this fund was not available for INBRP.

The EE replied that the matter had been brought to the notice of the Finance Department for its refund to GoI.

#### 2.1.10.3 Diversion of fund to meet cost escalation

CCS approved (September 2010) the civil cost of the project to be ₹1656.56 crore and the work was to be completed by March 2016. This cost was inclusive of cost escalation for five years amounting to ₹284 crore till 2015-16. HLEC did not permit cost escalation from the central allocation even later, and the original cost of civil works remained unchanged at ₹1656.56 crore. Any additional fund requirement on this account was to be borne by the State Government.

Scrutiny of records of works divisions of RCD disclosed that price of cost escalation was paid to contractors under the clause 10CC of SBD. But, the GoB did not provide any fund from its own share. The test-checked five works divisions paid a sum of ₹ 20.65 crore<sup>28</sup> (March 2020) towards cost escalation to the contractor from central fund without taking any prior permission from HLEC. This escalation was beyond the amount of cost escalation of ₹ 284 crore already included in civil cost of project. Therefore, this resulted in the diversion of the GoI fund ₹ 20.65 crore.

The Department replied that it sent corrected MoU to MHA, which would cover the provision of price neutralisation and MHA approved revised cost in Pipra (Supaul), Araria and one package of Sitamarhi.

<sup>&</sup>lt;sup>27</sup> Bettiah- ₹ 29.43 crore and Madhubani-₹ 10.20 crore

<sup>&</sup>lt;sup>28</sup> Araria: ₹ 11.51 crore, Bettiah: ₹ 0.41 crore, Kishanganj: ₹ 4.76 crore Madhubani: ₹ 0.35 crore, Motihari: ₹ 3.62 crore

Reply of the Department was not acceptable as CCS (September 2010) and MHA (March 2019) categorically disallowed payment of cost escalation from GOI fund. Further, in the revised estimate, the provision of escalation was related only in respect of post 2018 SOR.

## 2.1.11 Contract Management

### 2.1.11.1 Memorandum of Understanding

As per CCS (September 2010), MHA was required to sign MoU with the State Governments for INBRP implementation. Audit observed that MoU between the GoB and the MHA was signed in July 2020 after lapse of 10 years since conceptualization of the project. Reason for this delay was not available on record.

# 2.1.11.2 Apparent manipulation in the financial bid relating to DPR

## (i) Overwriting in bid value

Para 18.2 of Instruction to Bidders (ITB) of special condition of contract stated that all pages of the bid where amendment had been made should be initialed by the person signing the bid and a certificate of correction must be given by the employer. Further, Paragraph 18.3 of the ITB of Standard Bidding Document (SBD) provides that there should be no addition and alteration in the financial bid except those to comply with the instruction of employer.

The work for the preparation of DPR was entrusted to BSRDCL (September 2010). Quotations were invited (December 2010) from the empanelled consultants. Scrutiny of records disclosed that the financial bid was opened before a committee<sup>29</sup> on 28/12/2010. As per the comparative statement of the financial bid, M/s ICEAP, New Delhi was  $L_1$  and quoted the lowest price of  $\frac{7}{2}$  96,557/km.

However, Audit noted that the rate was altered (date not entered by bidder) from ₹ 77,144/km to ₹ 96,557/km. No certificate of correction was put by the employer on the pages where alteration was done. Also, justification for the alteration of the rate was not available on record regarding employer instruction to make the alteration.

## (ii) Post tender negotiation

Further, as per CVC Guidelines (January 2010), post tender negotiation with  $L_1$  *i.e.* the lowest bidder could often be a source of corruption. Therefore, it was directed that post-tender negotiations with  $L_1$  should be done in exceptional circumstances. Further, as per Rule 164 of BPWD Code, negotiation of rates should be done with the lowest tenderer only if his tender is considered to be too high.

Chief General Manager (Chairman), General Manager (Member), Three Deputy General Managers (Members) and Chief Accounts Officer (Member)

Scrutiny disclosed that a decision was taken to hold rate negotiation with all the bidders including  $L_1$  by the rate negotiation committee<sup>30</sup> of BSRDCL. In the rate negotiation held on 29/12/2010, the committee negotiated the rate with all the bidders and took their consent to execute the work at the flat rate of  $\stackrel{?}{\sim}$  94,500 per km. Accordingly, the committee decided to distribute the entire stretches of 564.16 km among all the five bidders<sup>31</sup>.

Thus, the rate was first raised through overwriting and brought down through rate negotiation with all the bidders against the codal provision which was apparently a case of rate manipulation. The overall inflated cost of DPR preparation for 564.16 km of the road was  $\stackrel{?}{\sim} 97.92$  lakh<sup>32</sup>. Against the agreement value of  $\stackrel{?}{\sim} 5.13$  crore, the consultants were paid  $\stackrel{?}{\sim} 4.80$  crore towards the preparation of DPR.

Department replied that the rate quoted by the agency was higher than the normal rate. Hence, the committee decided to negotiate the rate with all the bidders. Regarding overwriting in financial bid (quotation), it stated that as per RFP clause 2.6.1, financial proposal should contain no overwriting, except as necessary and made by the consultant themselves and it must be initialed by the person signing the proposal.

However, the fact remained that the department had not fixed any normal rate. In normal parlance of contract, normal/ reserve price needs to be discovered, but audit did not find any such process in records. Also, Rule 164 of the BPWD code was not complied. Certificate of correction was not put by the employer on the pages where alterations were done. Also, the justification for the alteration of the rate was not on record.

### 2.1.11.3 Bidder quoting below BOQ in two divisions

As per para 8(J)(b) of the Special Conditions of Contract, the bidder shall have to submit the rate analysis stating how it will complete the work on the quoted unbalanced rate<sup>33</sup>.

Scrutiny of records disclosed that in two Divisions<sup>34</sup>, three contractors<sup>35</sup> submitted rate for three stretches<sup>36</sup> at 15 *per cent* below the BOQ rate. However, the contractors did not state how they would complete the work on the quoted rate. Audit observed that no physical progress in these three works took place. As a result, RCD rescinded the work given to M/s Raj Kumar Garg and M/s JKM Infrastructure while agreement with M/s NKC Projects Ltd. was closed. Work re-tendering had been done in these stretches.

<sup>&</sup>lt;sup>30</sup> Chief General Manager (Chairman), General Manager (Member), Three Deputy General Managers (Members) and Chief Accounts Officer (Member)

S. N. Bhobe-113 km, VKS Infratech-113 km, Caritas-113 km, CETEST-113 km and ICEAP-113 km

 $<sup>^{32}</sup>$  (₹ per KM 94500 – 77144) X 564.16 KM = 97,91,560.96

The bid rate quoted below the BOQ is callsed the unbalanced rate.

<sup>&</sup>lt;sup>34</sup> Sitamarhi and Bettiah

<sup>35</sup> M/s JKM infrastructure, M/s Rajkumar Garg and M/s. NKC Projects Ltd

<sup>&</sup>lt;sup>36</sup> Phulbaria ghat at Lalbakaiya river, Lalbakaiya river to Bahar and Madanpur to Bhangha

The Department replied that the bidder might quote the lowest permissible rate (15 *per cent* below SOR) by lowering their profit or overhead. However, in the item rate contract, the Department asked justification for an unbalanced rate.

The reply was not acceptable as per para 8(J)(b) of the Special Conditions of Contract, justification for an unbalanced rate was required to analyse how the work could be done efficiently at such unbalanced rate. Ultimately the work could not progress and the progress of the project suffered.

# 2.1.11.4 Non-evaluation of bidding capacity and irregular award of contract

As per Rule 158A of the BPWD code, a two-bid/envelop system should be used in order to avoid the participation of unqualified tenderers and later on rejection on capability grounds. In the bid, the intending participants would be shortlisted based on the criteria of personnel, equipment and financial capabilities as per the requirement of the work specified in the tender notice. Further, as per the special condition of contracts of SBD, copies of evidence showing ownership/lease agreement of Tools and Plants (T&P) with the date of manufacturing and evidence of the technical personnel to be engaged in executing work and their employment must be uploaded/attached with the technical bid. The agreement was to be executed only after verification of original papers of the tools and plants and key personnel.

Audit noticed that contractor M/s JKM infra had qualified in three stretches separately which included seven (47 *per cent* of the total length of road) out of 15 stretches spread across four districts. It was observed that M/s JKM infra had submitted the same bidding document with same T&P and key personnel separately for each group.

It was further observed that the work in the stretch of Madanpur to Dhutaha (111.098 km) was initially awarded to NKC in January 2013. However the work remained incomplete after an expenditure of ₹ 6.47 crore (2.2 per cent of the agreement amount). RCD issued fresh (Notice Inviting Tender) NIT in January 2019 without closing the agreement with M/s NKC and split the work in four packages. Two out of four packages were awarded to M/s Ujjain Engicon. Besides, the contractor M/s Ujjain Engicon had also been awarded the work of road maintenance contract in the West Champaran District.

The contractor was required to submit details of the availability of T&P for each group separately; however, documents of the same T&P and technical personnel were submitted in every group. This proved that though the contractor had limited T&P and technical manpower to execute the work, the Department Technical Bid Evaluation Committee didn't consider it while qualifying M/s JKM and M/s Ujjain Engicon in the Technical bid. Resultantly, work awarded to M/s JKM suffered and remained incomplete.

Non-availability of T&P and Technical personnel was confirmed during the departmental inspection (November 2015) also. The progress of work of

M/s Ujjain Engicon was far behind the work schedule approved by the EE, RCD, Bettiah.

The Department replied that by making an affidavit, contractors assured that they being the lowest bidder in more than one package would resort to new recruitment for arranging required manpower. Regarding the non-availability of tools and plants during the inspection of authority, it was stated that later it was rectified by the contractors.

The reply corroborated audit observation that the contractors did not have sufficient manpower and tools and plant at the time of bidding. Besides, no evidence was available on record regarding either new recruitment by the contractor or regarding rectification of insufficient tools and plants.

# 2.1.11.5 Excess payment on claim against carriage of earth

Scrutiny of records of EE, RCD, Araria disclosed that in two stretches<sup>37</sup> of work, initial sanctioned lead for carriage of earth and subgrade was one km. During progress of work, the contractor claimed extra carriage of five km due to non availability of earth within distance of one km in both the stretches. The EE, after verification, forwarded the claim of contractors to the Superintending Engineer (SE), Road Circle, Purnea.

Accordingly, the SE sanctioned the extra carriage of five km (August 2018) for the stretch Refugee colony to Meerganj at the rate of ₹53.43 *per* cum for earthwork as well as subgrade.

For another stretch Meerganj to Kuari and Sikti to Dhaveli, the SE sanctioned the extra carriage of three km at the rate of ₹38.48 per cum for 40 *per cent* quantity (earthwork). For remaining 60 *per cent* quantity, extra carriage of four km at the rate of ₹68.24 per cum was sanctioned. In case of subgrade, SE sanctioned extra carriage of four km at the rate of ₹59.51 per cum (September 2016).

Further, during March 2019, the SE sanctioned additional carriage of four km in both the stretches for same chainage for earthwork as well as subgrade. The rate was enhanced from earlier sanctioned rate of ₹53.43 per cum to ₹110.09 per cum in Refugee Colony to Meerganj stretch.

In the stretch Meerganj to Dhaveli, rate for earthwork was revised (from earlier sanctioned ₹38.48 per cum for 40 *per cent* earthwork quantity and ₹68.24 per cum for 60 *per cent* earthwork quantity) to ₹111.09 per cum. In case of subgrade, rate was revised from ₹59.51 per cum to ₹120 per cum.

Payment was made to contractors twice for the same quantity of earthwork and subgrade. This resulted in double payment of ₹ 8.96 crore (₹4.67 crore to M/s ASIF & AMR and ₹4.29 crore to M/s Bhartiya Infra projects Ltd).

On this being pointed out, the EE replied that the payments were made after approval of the competent authority.

<sup>&</sup>lt;sup>37</sup> Refugee colony to Meerganj and Meerganj to Kuari-Sikti to Dhaveli

The reply is not acceptable as approval of competent authority cannot justify the inadmissible payment.

#### 2.1.11.6 Extra payment due to non deduction of below value

The agency ASIP & AMR executed an agreement with EE, RCD Araria to execute the work at the rate of 9.65 *per cent* below BOQ for stretch "Refugee colony to Meerganj". Therefore, all the payments were to be made after reducing the gross value of the bill by 9.65 *per cent*.

Scrutiny of records disclosed that by not lowering the bill value by 9.65 *per cent*, the Division allowed claims for excess payment of ₹ 2.05 crore to the contractor as shown in the *Table no.- 2.1.10*.

Table no. -2.1.10

Details of excess payment of claim amount

(₹ in lakh)

Claim no	Claim item	Claim value allowed	Admissible (9.65% below BoQ)	Excess payment
Claim 2	Carriage aggregates	778.22	703.12	75.10
Claim 4	Carriage aggregates	262.15	236.85	25.30
Claim 5	VAT	114.67	103.60	11.07
Claim 7	Aggregates	188.67	170.46	18.21
Claim 8	Aggregates	134.90	121.88	13.02
Escalation	Escalation	640.64	578.82	61.82
Total		2119.25	1914.73	204.52

(Source: Records of works division, Araria)

EE replied that necessary deduction would be made. Matter has been reported to the Government. Reply was not received (January 2021).

## 2.1.11.7 Irregular reimbursement against GST claim

& AMR had submitted a claim for reimbursement of Goods & Services Tax (GST) liability in performance of the work done in stretch Refugee colony to Meerganj. The contractor claimed that he had paid CGST and SGST each at a rate of six *per cent* (total 12 *per cent*). In the running bills of the work, only two *per cent* was deducted as TDS of GST. However the contractor M/s ASIP & AMR had not submitted any evidence that he had actually deposited GST with GST authorities at the rate of 12 *per cent*. The EE RCD Araria and SE, Road Circle Purnea while sanctioning the differential amount of 10 *per cent* GST claim had allowed payment of ₹1.82 crore without verification of his tax liability and compliance from the local GST authority. This resulted in irregular payment of ₹1.82 crore.

EE Araria division replied that the payment was sanctioned by the competent authority. Matter has been reported to Government (August 2020). Reply was not received (January 2021).

# 2.1.11.8 Non-recovery of the difference in the cost of bulk and packed bitumen

As per the provision of agreement (June 2013), packed bitumen (VG 30 and CRBM 55) was to be used in the different works. The estimate of the works were also prepared by taking the rate of packed bitumen.

Scrutiny of records disclosed that in two works<sup>38</sup> of works division, 2545.56 MT bulk bitumen was used instead of packed bitumen, resulting in the excess payment of ₹ 1.18 crore (December 2014 to January 2018). Despite that, recovery of excess payment could not be made (March 2020).

The Department replied that the excess payment would be adjusted in the final bill of the contractor.

#### 2.1.11.9 Excess Payment for price neutralisation

As per Clause 10 CC of Standard Bidding Document, for computing price neutralisation in respect of Bitumen, the official retail price of Bitumen at the nearest IOC depot on 15th day of the month under consideration was to be compared with the price prevailing 28 days prior to the date of opening of bids. Similarly, for computing the price change in other local materials, all India wholesale price index (all commodities) in the month under consideration was to be compared with the price prevailing 28 days preceding the date of opening of bids.

Scrutiny disclosed that in case of two agreements<sup>39</sup> pertaining to Araria division, prices of Bitumen and WPI index used for computing price neutralisation was different from actual Bitumen prices and WPI index. Therefore, excess payment of ₹ 67.36 lakh was made under price neutralisation, as mentioned in *Table* no.2.1.11.

Table no. – 2.1.11 Excess Payment under price neutralisation

(₹ in Lakh)

Name Of Work	Paid Amount		Payable	Amount	Excess Paid		
	Bitumen	Other local	Bitumen	Other local	Bitumen	Other local	Total
		Material		Material		Material	
Kuwari to Sikti and	54.95	64.52	31.48	56.28	23.47	8.24	31.71
Dhaveli to Fatehpur							
Meerganj to Kuari and	20.28	68.12	1.53	51.22	18.75	16.90	35.65
Sikti to Dhaveli							
Total							67.36

(Source- Works Division, Araria)

The Department replied that the enhanced payment would be adjusted from the final bill of the contractor.

<sup>&</sup>lt;sup>38</sup> Kuwari-Sikti and Dhaveli- Fatehpur and for Meerganj to Kuari and Siktito Dhaveli

Agreements for Kuwari-Sikti and Dhaveli- Fatehpur and for Meerganj to Kuari and Sikti to Dhaveli

# 2.1.11.10 Loss due to non-renewal of Additional Performance Guarantee and undue aid to the contractor by refunding

As per clause 1 of the SBD, the contractor shall submit an irrevocable Performance Guarantee (PG) of two *per cent* of the tendered amount, including earnest money in the shape, as mentioned in the BFR. Also, as per RCD direction (August 2010), a contractor had to deposit Additional Performance Guarantee (APG) for unbalanced rate quoted by him. In the event of the contract being rescinded under the provision of any of the clauses/conditions of the agreement, the PG shall stand forfeited in full.

Scrutiny of records disclosed that two divisions failed to extend the validity period of Bank Guarantees (BGs) submitted by contractors, resultantly the APG amounting to ₹ 47.65 crore lapsed as detailed in *Table no. -2.1.12*.

Table no. 2.1.12
Details of lapsed Additional Performance Guarantee

(₹ in crore)

Sl.	Division Contractor		BG. Nos./ Date	Amount	Validity upto
No.					
1	Bettiah	M/s. NKC projects	PSBG/2013/6/02/01/2013	25.75	20/10/2015
2.	Sitamarhi	JKM infra	316020448187AP/01/05/2013	21.90	31/10/2015
	Total			47.65	

(Source: RCD records)

In both cases, the contractors had stopped the work and it was retendered. Thus, the non-renewal of APG by the Executive Engineers of the Bettiah and Sitamarhi road construction divisions resulted in a loss of ₹47.65 crore as risk and cost amount could not be recovered from the contractor.

It was further observed that in two test-checked divisions<sup>40</sup>, the APG amounting to ₹ 39.69 crore was encashed by the division (August 2018) due to the poor performance of the contractor. However, said APG was refunded (February 2019 - June 2020) to the contractor irregularly, though work was in the very initial stage.

Regarding loss of ₹ 47.65 crore, the Department stated that both the contractors had already filed their claims in the Public Works contractor dispute arbitration tribunal separately and this amount would be added along with risk and cost while submitting counter claims by respective divisions.

# 2.1.12 Third party quality check not carried out

Third-party quality check was required as per CCS instruction. Audit observed that the quality check of the work was not done by third party. However, quality tests were being conducted in the contractor's laboratory.

<sup>&</sup>lt;sup>40</sup> Kishanganj: ₹20.69 crore and Motihari ₹19.00 crore

The RCD replied that the flying squad of the Department was being considered as the third party for quality inspections. Details of the flying squad would be provided to the audit along with the detailed reply.

Reply was not acceptable as flying squad was internal to the Department and hence not the third party.

# 2.1.13 Conclusion

Cabinet Committee on Security, GoI approved (September 2010) 564 km Indo-Nepal Border Road parallel to the international border for adding to the connectivity, mobility of the SSB, enabling them to dominate the sensitive border effectively in Bihar.

RCD had changed the alignment in April 2011, which rendered the original DPR irrelevant.

In a span of ten years, 64 *per cent* of Border Outposts remained unconnected to the main alignment, which had been affecting the mobility of the SSB. The second road alignment decided in April 2011 by RCD was at a distance of five to 40 km away from the International Border at least in four districts, constraining the SSB in dominating the Border areas.

Due to further changes in alignment in a few stretches in 2016, at least 15 bridges, which were constructed as a part of this project by GoB at a cost of ₹ 146.06 crore, were delinked from the main alignment and thus the bridges remained unutilised.

Fraudulent payment of compensation of land acquisition, unutilised bridges due to non connectivity, alignment change and cases of excess payment to contractor have wasted precious public resources.

Due to poor planning, resource management and for want of preparatory work like land acquisition, DPR finalisation, statutory clearances *etc.*, only four *per cent* of the total INB road could be completed (October 2020). Also, third party quality check was not carried out.

Thus, the proposed alignment of Indo Nepal Border Road remained incomplete without serving the desired objectives of providing connectivity, mobility and ability to dominate border areas effectively by the SSB.

### 2.1.14 Recommendations

The GoB may:

- Ensure connectivity to Border Outposts for smooth mobility of SSB.
- Ensure that the distance between the border road and international border is reduced to a practical distance which enables the SSB to dominate the border effectively. Link roads and Border Outposts to Border Outposts connectivity must be factored in.

- Ensure the optimum utilisation of newly constructed bridges for the intended purpose.
- Look into the matter of land acquisition and accordingly expedite actual land possession.
- Investigate the circumstances under which the land type was changed by DLAOs and fraudulent payment was made and fix the responsibility for the same. Effective steps should be taken to further strengthen oversight of District Administration over land acquisition offices and officers.
- Ensure that the funds provided by GoI should not be diverted.
- Strengthen the quality control mechanism as per CCS direction.

#### RURAL DEVELOPMENT DEPARTMENT

# 2.2 Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme

#### 2.2.1 Introduction

The Government of India (GoI) enacted the National Rural Employment Guarantee Act, 2005 (notified in September 2005) which was subsequently renamed as the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) in 2009. The objective of MGNREGA was to enhance livelihood security of rural households (HHs) by providing at least 100 days of guaranteed wage employment in every financial year to the HHs whose adult members volunteer to do unskilled manual work. Besides, the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) aimed at providing social protection for the most vulnerable people living in rural India by providing employment opportunities, livelihood security for the poor through creation of durable assets, empowerment of socially disadvantaged, especially women, Scheduled Castes (SCs) and Scheduled Tribes (STs), strengthening decentralised participatory planning through convergence of various antipoverty and livelihoods initiatives etc. The MGNREGA provides a number of legal entitlements<sup>41</sup> to rural workers through a series of provisions in the Act.

# 2.2.2 Organisational set-up

The Rural Development Department (RDD) was the nodal Department for implementation of MGNREGS (the Scheme) in Bihar. It was under the overall supervision of the Principal Secretary of the Department acting as the State Programme Coordinator. Bihar Rural Development Society (BRDS), under overall administrative control of the RDD, was the nodal agency for monitoring the Scheme at State level and it was responsible for management of the State Employment Guarantee Fund (SEGF). The District Magistrate was designated as the District Programme Coordinator (DPC) and was responsible for implementation of the scheme at District level. The organisational structure and roles and responsibilities of various stakeholders for implementation of the Scheme are detailed in *Appendix-2.2.1*.

# 2.2.3 Audit objectives

The objectives of the Performance Audit (PA) were to assess whether:

• process of registration of HHs and allotment of job cards was efficient;

<sup>(</sup>i) right to a job card (ii) right to demand and receive work within 15 days (iii) right to unemployment allowance (iv) right to plan and prepare a shelf of project (v) right to obtain work preferably within a radius of five km of his/her residence (vi) right to worksite facilities (vii) right to notified wage rate and receive wage within 15 days of closure of Muster Roll (viii) right to compensation for delay in payment of wages (ix) right to conduct social audit of all MGNREGS expenditure (x) right to time bound redressal of grievances.

- objectives of ensuring livelihood security to rural population and creation of rural assets were effectively achieved through due implementation of the Scheme works;
- adequate capacity building measures were taken at different levels by the GoB for implementation of the Scheme;
- funds were released, accounted for and utilised in compliance with the provisions of the Scheme; and
- transparency was maintained in implementation of the Act by involving all stakeholders at various stages from planning to monitoring and evaluation.

## 2.2.4 Audit criteria

Audit criteria for the PA were based on the following;

- The MGNREG Act, 2005 (the Act) and amendments thereon, notifications, circulars and guidelines issued by the GoI/GoB.
- The Operational Guidelines (the guidelines) of MGNREGS, 2013.
- MGNREGA Audit of Scheme Rules, 2011.
- MGNREGA Works Field Manual.
- Bihar Panchayat Raj Act (BPRA), 2006.
- Management Information System (MIS) data on MGNREGA website.

# 2.2.5 Audit scope and methodology

The PA on 'Implementation of MGNREGS' for the period 2014-19 was conducted during November 2019 to May 2020 through test-check of records related to the Scheme maintained at RDD, nine Districts, 18 Blocks and 54 Gram Panchayats (GPs) (Appendix-2.2.2).

Selection of the units was done using different performance indicators of the Scheme viz., deprived rural HHs, active as well as inactive job cards, persondays generated, expenditure on the Scheme, works taken up by GPs etc., for the period 2014-19. Besides, 15 beneficiaries<sup>42</sup> of each sampled GP were selected for survey. Further, the works taken up by the sampled GPs during 2014-19 were categorised into four broad categories and two works (work with the highest and the lowest expenditure) from each category were selected for joint physical verification.

The audit methodology consisted of scrutiny of records, beneficiaries' survey, obtaining response to audit queries, joint physical verification, obtaining information through questionnaires and scrutiny of Management Information System (MIS) (NREGASoft).

An Entry Conference was held on 18 November 2019 with the Commissioner, MGNREGA, RDD, GoB to discuss the audit objectives, criteria, scope

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Three from inactive job cards HHs, nine from active job cards HHs and three from the HHs headed by woman

and methodology. An Exit Conference was held on 8 July 2020 with the Commissioner, MGNREGA, RDD. The report was issued to the Department for their comments in July 2020 and reminders were issued in October and December 2020. However, the replies are awaited (January 2021).

### Audit findings

# 2.2.6 Overview

During the period 2014-19, the State utilised scheme funds of ₹10,960.52 crore (98 *per cent*) out of available funds of ₹11,181.72 crore. Wage employment was provided to 99.44 lakh HHs and 39.08 crore mandays were created with a wage payment of ₹ 6,693.02 crore. On an average, HHs earned wages amounting to ₹ 33,642<sup>43</sup> in the State during the period, which was lower than the national average of ₹ 37,639. The State was ranked  $21^{st}$  in the country in terms of average wage generation.

The State created 5.98 lakh assets of various types viz, rural infrastructure, land development, water harvesting etc.

Across districts, average wages earned by HHs, that availed benefits from the scheme, during 2014-19, ranged between ₹23,522 and ₹ 44,089 as shown in the map below:

Average wage payment per HH (District wise) during 2014-19 West hamparar Fast Champaran Madhubani Kishand Supaul Araria Siwan Muzaffarour Darbhanga **Purnia** Samastipur Vaishali<sup>°</sup> Buxai Katihai Khagaria Bhojpur Patna Bhagalpui Kaimur Banka Jamui Aurangabad Gaya

Map-2.2.1: t per HH (District wise) during 2014-19

(Source: MGNREGA website)

Average wage 2014-15 (₹ 5,323.46), 2015-16 (₹ 6,853.74), 2016-17 (₹ 6,264.09), 2017-18 (₹ 7,834.53) and 2018-19 (₹ 7,366.15) = ₹ 33,641.97 i.e. ₹ 33,642

# 2.2.7 Objective- 1: Whether process of registration of HHs and allotment of job cards was efficient.

The MGNREGS, a demand driven public wage employment programme, where works were opened and jobs offered to willing HHs whenever there was a demand for work, required setting-up the systems to facilitate and record registration of workers and issue of job cards. Issues noticed in registration and issue of job cards have been discussed in the following paragraphs:

# 2.2.7.1 Registration and issuance of job cards

# Door-to-door survey for registration of HHs

As per the Scheme guidelines, a door-to-door survey was to be conducted at GP level every year to identify and register the eligible HHs who were missed out to ensure registration of all eligible and willing persons under the scheme.

Audit observed that door-to-door survey was not conducted annually for registration of willing HHs. Applications for registration submitted by willing HHs were documented in the prescribed Application Register only in three out of 54 test-checked GPs. Specific reasons for not conducting the door-to-door survey annually was not stated by the test-checked units and by the Department. However, audit observed that shortage of staff and lack of monitoring and coordination on the part of the Programme Officer resulted in not conducting the annual door-to-door survey.

# • Partial coverage of household of landless casual labourers

Ministry of Rural Development, GoI (MoRD) issued directives that the State had to proactively reach out to landless manual casual labourers HHs as per data of Socio-Economic Caste Census (SECC), 2011 and register those HHs who were missed out and willing to work under the Scheme (December 2016). Further, data of manual casual labourers as per SECC were to be mapped with the data of job cards in NREGASoft by September 2017.

Audit observed that though Bihar had the highest number of landless casual labourers in the country at 88.61 lakh, only 60.88 lakh (69 per cent) were surveyed. Only 3.34 per cent (3,007 out of 90,161 of willing landless HHs) were issued job cards. In the test-checked Districts, less than one per cent (146 out of 22,678 willing HHs) were issued job cards and survey work was discontinued (Appendix-2.2.3). The objective to cover all willing landless casual labourers under the Scheme and provide job cards to the willing HHs was not achieved.

The Department cited (July 2020) technical difficulties as constraints and stated that the link for mapping of SECC families in NREGASoft was not functional presently.

Completing the survey would have helped to locate more HHs who are the most vulnerable and in need for work. Willing landless casual labourers should have been offered job cards and better coverage ensured. Locating such labourers

and registering them in NREGAsoft would have been of immense help in building requisite database and assisting such vulnerable people. Any technical difficulties could have been resolved by taking it up with MoRD. One of the reasons observed in audit, was also that the State Government could not ensure complete availability of job cards to the GPs during 2014-19.

# • Slow progress in updation of Job card

As per the Scheme guidelines, Job card was valid for a period of five years and there was provision for addition/deletion of name of members of HHs eligible to work. GPs had to undertake an annual updating exercise in the same manner as for registration of HHs. The GoB had directed all DPCs to complete updating work on priority basis (November 2016).

Audit observed that 36.45 lakh out of 57.08 lakh active job cards (64 *per cent*) were verified and updated in the State as of March 2020. Similarly, in the test-checked Districts, 10.93 lakh out of 15.59 lakh active job cards (70 *per cent*) were verified and updated as of February 2020 (*Appendix-2.2.4*). Audit also observed that multiple job cards were issued to 287 HHs in 16 out of 54 test-checked GPs<sup>44</sup>.

Test-checked units replied that the progress of updation was less than desired due to absence/migration of HHs during verification period, direction to issue job cards to IAY beneficiaries as soon as possible and non-availability of photographs of HHs etc. Regarding issuance of multiple job cards, units replied that job cards were issued to IAY/PMAY-G beneficiaries in campaign mode and on priority basis and therefore, job cards issued to such beneficiaries in earlier instances were not verified.

The Panchayat Rozgar Sewak (PRS) was required to visit the HHs again and if it was found that the HHs had migrated permanently, the job cards were to be deleted. In the case of IAY beneficiaries, job cards were to be issued only after verification of the eligibility of beneficiaries by GPs.

# 2.2.7.2 Non-documentation of verbal application for Job/non-issue of dated receipt

The Scheme guidelines provided that registered MGNREGA workers were allowed to submit application for work in writing on plain paper or present themselves at the GP office or at the worksite to indicate their willingness to work. In the case of verbal demand for job, the Panchayat Rozgar Sewak had to document the request in the prescribed application form and later in the Employment Register. The GP and the Programme Officer were required to accept valid applications for work and issue a dated receipt to the applicants.

In response to audit queries and physical visits, it was assessed that in the test-checked GPs, oral application for demand of job given by the willing

<sup>&</sup>lt;sup>44</sup> Ajna-23, Bakhri-34, Bhualpur-29, Ekamba-11, Fenhara-25, Gorai-6, Khan Pipra Madhur-pur-8, Kharasand West-48, Nautan-9, Nej Gehuyan-15, Olhanpur-21, Pakri Dixit-2, Parsauni Wazid-19, Rupauliya-24, Sarouja-5 and Southa-8 (Total-287 HHs).

applicants were not documented properly by the Panchayat Rozgar Sewaks in the Employment Register and dated receipts were not issued to the applicants in any of the test-checked GPs. Therefore, actual number of HHs who demanded job and denial case, if any, could not be ascertained in audit. Besides, the right given to MGNREGA workers to get a receipt for their demand for work was also not protected.

Panchayat Rozgar Sewaks of the test-checked GPs replied that it would be maintained in future.

#### 2.2.7.3 Employment generation

The Act provided that every adult member of a registered HHs was entitled to apply for manual work under the Scheme and was to be provided employment within 15 days from the date of application for job.

The status of registration, demand for work and employment generation in the State during 2014-19 is given below:

Table-2.2.1
Employment generation during 2014-19 (State level)

<b>Particulars</b>	2014-15	2015-16	2016-17	2017-18	2018-19
HHs registered under MGNREGS (lakh)	130.56	139.31	151.36	158.96	169.34
HHs issued job cards (lakh)	127.23	133.60	142.48	148.33	155.66
Mandays as per approved LB (lakh)	848.64	937.91	1,425.00	1,250.00	1,400.00
HHs demanded job in lakh	14.73	19.23	29.79	29.05	36.71
(percentage of registered HHs)	(11)	(14)	(20)	(18)	(22)
HHs provided job in lakh	10.34	14.87	22.95	22.47	29.25
(percentage of HHs provided job)	(70)	(77)	(77)	(77)	(80)
Mandays generated (lakh)	351.98	670.92	858.36	817.20	1,233.99
Average mandays provided per HHs	34	45	37	36	42
HHs provided 100 days job in lakh	0.31	0.58	0.14	0.16	0.24
(percentage of HHs demanded job)	(2.10)	(3.02)	(0.47)	(0.55)	(0.65)
SC/ST population in State (in lakh) /Rural	166	166	166	166	166
SC/ST HHs issued Job card (in lakh)	36.05	37.44	39.04	39.06	39.88
SC/ST HHs provided job (in lakh)	6.74	11.22	17.63	17.76	23.67
Mandays provided to SC/ST HHs (in lakh)	92.06	173.10	212.71	186.29	263.70
Average mandays per SC/ST HHs	14	15	12	10	11

(Source: MGNREGA website)

In test-checked Districts, out of 40.48 lakh to 53.93 lakh registered HHs, 3.90 lakh to 11.46 lakh HHs demanded employment and 2.38 lakh to 9.31 lakh HHs were provided employment. A total of 86.42 lakh to 407.65 lakh mandays were provided during 2014-19 (*Appendix-2.2.5*). The deficiencies in providing employment are discussed below:

## • Low demand for work and less creation of mandays

In test-checked Districts, only 10 to 21 *per cent* of the total registered HHs demanded work. Of these, 61 to 82 *per cent* of HHs were provided employment during the period 2014-19. The average mandays provided to a HH in a financial year ranged between 36 days to 46 days against the entitlement of 100 days

in a year. However, during the lean period (July to November), against work demanded by 26 to 36 *per cent*, only two to nine *per cent* of HHs were provided employment during 2014-19.

## • Providing of 100 days employment to a HH

The Scheme guidelines provided that at least 100 days of guaranteed wage employment in a financial year to every rural HHs whose adult members volunteer to do unskilled manual work.

Audit observed in test-checked Districts that out of total HHs who demanded jobs, only 0.59 to 2.82 *per cent* HHs (0.05 lakh to 0.15 lakh) were provided 100 days employment during 2014-19. Thus, the primary objective of the Scheme of providing 100 days of guaranteed wage employment in a financial year to every rural HH was only partially achieved.

### Employment provided to vulnerable group

The Scheme guidelines provided that while preparing the estimate for anticipated demand for job, special focus should be provided to vulnerable group and a specific plan was to be prepared to include these special categories of people.

Audit observed that only nine to 14 *per cent* of registered disabled persons and five to nine *per cent* of senior citizens (60 years and more) were provided employment under the Scheme during 2014-19 in the State. No specific planning was observed to have been carried out for engagement of workers from vulnerable groups.

The Department replied (July 2020) that the reasons for low generation of mandays were low wage rate under the Scheme compared to labour Department rates for Agriculture labourers, non-revision of SoR for MGNREGA workers, low percentage of potential labourers, etc. Further, the Department stated that much progress could not be done also due to shortage of funds related to the material components.

Audit observed that the Department did not take effective steps to sort out problems like delay in payment of wage, non-payment of compensation and non-conduction of awareness programme etc. Infact, the Department itself was responsible for revision of the schedule of rate.

### 2.2.7.4 Non-payment of Unemployment allowance

As per the Act, if an applicant for employment under the Scheme was not provided employment within 15 days of receipt of application for job, he/she would be entitled to a daily unemployment allowance at the rate specified by GoB.

GoB did not notify the rate for payment of unemployment allowance and rules for governing the procedure for payment of unemployment allowance were not framed. Unemployment allowance was not given to the labourers to whom employment was not provided.

In 18 test-checked Blocks, unemployment allowance was not paid to 19,815 labourers for 2,18,254 days amounting to ₹ 1.93 crore<sup>45</sup> for the period 2017-19 (Appendix-2.2.6).

The Department replied (July 2020) that no claim for unemployment allowance was received during 2014-19 and jobs were offered to 129.41 lakh out of 129.51 lakh HHs who demanded jobs. Only a fraction of HHs were not offered jobs, hence question of unemployment allowance did not arise.

Claim for unemployment allowance was automatically generated on NREGASoft and Department should have monitored and reached out to the individuals/HHs. The HHs are not required to file claims under the Act. Even if the number of HHs to whom jobs could not be offered was around 10,000, as per reply above, unemployment allowance should have been initiated and paid to such HHs.

# 2.2.7.5 Non-imparting of training under Project for Livelihoods in Full Employment

As per direction issued by MoRD, Livelihoods in Full Employment (LIFE) MGNREGA project, was formulated as a convergence initiative to proactively prioritise willing youth of age group of 18 to 35 years from HHs largely dependent on MGNREGS for imparting them skill training to achieve livelihoods (May 2015). Under the project, youth from those rural HHs whose members had completed at least 15 days of work under the Scheme in a financial year were eligible for training<sup>46</sup>. State Rural Livelihood Mission (Mission) was overall implementing agency for the project.

Audit observed that youth of 71.19 lakh HHs were eligible under the project, for the period 2014-19. The Department set the target for imparting training to 11,496 youth and provided the list (as per NREGASoft) of youths to the Mission. Out of 11,496 targeted youth; 7,985 youth were counselled and training was imparted to only 1,189<sup>47</sup> by the Mission during 2016-20 under *Deen Dayal Upadhyay-Gramin Kausalya Yojana*, Rural Self employment Institutions and National Rural Livelihood Mission. The MoRD released (September 2016) first tranche of ₹7.42 crore for skilling of wage component to the State. The fund was to be released to the Mission as a project training cost after ensuring prescribed conditions<sup>48</sup> but the Mission did not demand training cost from the Department. As a result, ₹7.42 crore received from the MoRD was lying blocked till May 2020.

<sup>&</sup>lt;sup>45</sup> As per provision of the Act, rate of unemployment allowance was one fourth of the wage rate for the first 30 days and not less than one half of the wage rate for the remaining period.

<sup>&</sup>lt;sup>46</sup> (i) skilling for wages; (ii) Skilling for self-employment; and (iii) Livelihood upgradation

<sup>&</sup>lt;sup>47</sup> Training under skilling for wage- 11 youths, skilling for self-employment- 603 youths and livelihood up-gradation- 575 youths.

<sup>&</sup>lt;sup>48</sup> (i) Mission shall enter the name of the PIAs, project sanction numbers and the selected trade against the name of each candidate in the NREGASoft (ii) Mission shall record the completion of training and subsequent placements in jobs.

The Department replied (July 2020) that the project LIFE was to be implemented through the Mission but proposal was not received from them. The Mission stated (December 2020) that training was not provided to other eligible youth as they were not eager to be trained in the available trades, rather they wanted training in agriculture based trades.

The LIFE project, through a convergence from various schemes as mentioned above, did not include agricultural based trades. Since a specific number of youth were targeted, demand for type of training required could have been ascertained and resources provided accordingly. Commissioner, MGNREGA was required to conduct a survey to identify the need of the eligible and willing beneficiaries. The Mission also faltered as it could not provide training to all targeted youth and for trades in demand.

### 2.2.7.6 Direct Benefit Transfer (DBT)

All payments to the beneficiaries were to be credited into their Aadhaar linked bank accounts. It was essential to seed Aadhaar of MGNREGA workers with their bank accounts for transfer of wages near real time basis with the consent of the respective worker and its mapping at National Payment Corporation of India (NPCI) mapper in bank. Deficiencies in expediting DBT are discussed below:

## • Aadhaar Based Payment (ABP) System

The Programme Officer had to ensure that verified Aadhaar were seeded both in the bank core baseline banking system and in the NPCI mapper. The Aadhaar seeding of all active workers and hundred *per cent* payment through Aadhar Based Payment (ABP) was to be completed by June 2019.

Audit observed that out of 58.43 lakh active workers under the Scheme, Aadhaar seeding of 49.12 lakh (84 *per cent*) workers was done in NREGAsoft but only 30.62 lakh (62 *per cent* of Aadhaar seeded) were verified/confirmed from Unique Identification Authority of India (UIDAI). Further, only 14.65 lakh workers (25 *per cent* of active workers) were paid through bank accounts linked to Aadhaar.

Further, in the nine test-checked Districts, the percentage of Aadhaar seeding of active workers ranged from 70 to 92 *per cent* while ABP ranged from 17 to 32 *per cent* (*Appendix*–2.2.7).

Audit observed that pending verification of Aadhaar data at Programme Officer level and pending demographic authentication of Aadhaar data seeded in NREGASoft at MoRD level, resulted in less number of confirmed Aadhaar. Further, due to lack of monitoring at Programme Officer level and pending NPCI mapping of Aadhaar at bank level, only 48 *per cent* in the State and 47 *per cent* (average) of verified Aadhaar in the test-checked Districts were converted to ABP as of February 2020.

Further, 3.16 lakh joint bank accounts of active HHs in the State were not converted into individual accounts till March 2020 which was required for Aadhar seeding and DBT.

The Department replied (July 2020) that the percentage of Aadhaar seeding and ABP conversion was low due to pending NPCI mapping of Aadhaar at bank level despite taking-up the matter in State Level Banker's Committee meetings and pending acceptance of Aadhaar seeding confirmation at MoRD level. It further stated that many HHs were not interested in MGNREGA works and as such they did not come forward for Aadhaar seeding and also many workers migrated.

The Department may ensure that cases pending at Programme Officer level are addressed at the earliest and the issues followed up closely.

### 2.2.7.7 Payment of wages

Timely payment of wage was one of the thrust areas for the implementation of the Scheme. The Act mandated that payment was to be made to the workers within 15 days from the date of closure of Muster Roll (MR). Audit observed the following in payment of wages:

#### • Delay in payment of wages

Scrutiny of records at Department level and MIS data revealed that in a significant number of cases, payment of wages was made with delays during 2014-18. However, the position improved in the year 2018-19 as shown below:

Table- 2.2.2 Delays in payment of wages (State level)

(₹ in crore)

Year		Delaye	d payment		Total	Total wage	Percentage
	16-30 31-60		61-90 More than		delayed	payments	of delays
	days	days	days	90 days	payment		
2014-15	36.36	52.40	38.14	237.66	364.56	431.90	84
2015-16	251.96	320.16	170.83	240.68	983.63	1,164.14	84
2016-17	280.04	332.02	216.09	171.03	999.18	1,471.35	68
2017-18	312.82	189.17	42.25	19.26	563.50	1,419.59	40
2018-19	226.03	39.46	4.57	2.58	272.64	2,149.65	13

(Source: MGNREGS website)

In the test-checked Districts, out of total wage payment of ₹ 2,057.72 crore during 2014-19, wages of ₹ 900.98 crore (44 *per cent*) were paid with delays *(Appendix-2.2.8)*. Audit observed that payment was delayed due to delay in recording the measurement of works done, delay in generation of wage list, rejection of FTOs in large numbers and delay in regeneration of rejected Fund Transfer Orders (FTOs).

The Programme Officers of the test-checked Blocks replied that non-availability of sufficient funds, delay in generation of wage list, lack of infrastructure at GP level and rejection of FTOs were the reasons for delayed payment. However, the Department replied (July 2020) that the Scheme functionaries were responsible

for delays in generation of wage list, delay in measurement, delays in generation of FTOs and beneficiaries were responsible for various types of discrepancies in their bank accounts.

The above replies point out the need for greater communication with the functionaries and requirement for close monitoring by Department officers of the delays in payment to help address stated constraints.

#### • Delay in payment of wages even after introducing Ne-FMS

The National electronic Fund Management System (Ne-FMS) was introduced (April 2016) by MoRD to transfer wages to the workers' account within 48 hours (T+2) of uploading FTOs on NREGASoft to avoid multiple levels of fund release and for timely payment of wages to workers. The implementing units had to generate an FTO and push it on NREGASoft server after verification of the works and the Muster Rolls within T+8 days. There were two stages of payment of wages (i) Stage-I: till generation and pushing of FTO by the implementing units (ii) Stage-II: crediting the wages into the beneficiary account directly by the MoRD through Public Fund Management System (PFMS). Audit observed delays in processing of FTOs at both stages.

**Stage-I delay:** As per MoRD guidelines (May 2016), measurement of work was to be done in T+3 days while wage list was to be generated in T+6 days. The GoB framed Rules (September 2017) wherein T+9 days' time was stipulated for generation of wage list. Audit observed that there were considerable delays, ranging from 69 to 13 *per cent* in generation of FTOs in the State and 64 to 10 *per cent* in test-checked Districts during 2016-19 as shown below:

Table-2.2.3
Delays in generation of FTOs (State and test-checked District level)

Units	Year	No. of Musters filled	FTOs generated within T+8 (in per cent)	FTO generated in T+9 to T+ 15 days (in per cent)	FTO generated after T+15 days (in per cent)
State	2016-17	14,32,757	14.24	17.17	68.59
	2017-18	12,88,761	24.08	34.79	41.13
	2018-19	28,89,641	44.01	43.05	12.94
Test-checked	2016-17	4,92,453	17	19	64
District	2017-18	4,60,695	25	34	41
	2018-19	9,70,325	50	40	10

(Source: MIS data) (Appendix-2.2.9)

The NREGASoft had provision for generating various reports<sup>49</sup> to track the status of timely payment of wages but the Programme Officers as well as the District and State level authorities failed to monitor the status of timely payment of wages. Programme Officers of the test-checked Blocks replied that due to delay in measurement of work, delay in generation of wage list, shortage of labour and lack of infrastructures etc., the generation of FTOs were

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R-4.1 (MR issued vs MR filled), R-14.3 (stage wise pendency of MR), R-14.2 (list of MR pending beyond T+15 days), R-8.1.1 (FTOs pending for signing by 2<sup>nd</sup> Signatory)

delayed. The Department replied (July 2020) that instructions were issued to all responsible functionaries to avoid delay in processing the FTOs and regenerate the rejected FTOs timely. The Department needs to sort out the difficulties in timely generation of FTOs with the Programme Officers on priority.

**Stage-II delay:** FTOs were to be processed at MoRD level through PFMS and payments were to be credited into beneficiaries' accounts within 48 hours (T<sup>50</sup>+2 days) of pushing FTOs in NREGASoft. However, overall 90 *per cent* FTOs for the period 2016-19 were processed in three or more days instead of T+2 days.

Thus, after introduction of Ne-FMS, though the overall position of delayed transactions decreased, still only 10.41 *per cent*<sup>51</sup> FTOs were processed on time by crediting the wages into the accounts of the beneficiaries.

# Delay and non-generation of wagelist

Scrutiny of scheme files and other related records revealed that in 12<sup>52</sup> out of 54 test-checked GPs there were delays of two to 443 days (more than a year) in generation of wage list in 41 works. At the State level, wage list was not generated in respect of 7,37,020 labourers whose details were found filled in muster rolls during 2014-19.

Test-checked units replied that due to work load on PRS, non-uploading of bank accounts of workers on NREGASoft by Programme Officers and delay in submission of filled in muster rolls and measurement books by PRS for data entry at block level, generation of wage list got delayed.

#### • Delays in recording the measurement of works

The Scheme guidelines provided that weekly measurement of works was to be undertaken by the competent technical personnel<sup>53</sup> within three days after close of the weekly muster. However, scrutiny of scheme files and related records revealed that in six<sup>54</sup> out of 54 test-checked GPs there were delays of five to 512 days in recording the measurement in 17 works. This resulted in delay in generation of FTOs which ultimately caused delay in payment of wages. Audit observed that shortage of technical persons, non-availability of required infrastructure at GP level and lack of monitoring by Programme Officer resulted in delay in measurement of work.

# • Non-payment of wages due to non-generation of rejected FTOs

The Scheme guidelines provided for proactive role of Programme Officer in opening of bank accounts of workers and linking of bank accounts with their job cards after verification to ensure prompt payment to the right beneficiaries.

<sup>&</sup>lt;sup>50</sup> *T is the day on which FTO is signed by the 2<sup>nd</sup> Signatory.* 

<sup>&</sup>lt;sup>51</sup> Total FTOs sent to PFMS- 2,94,92,933; FTOs processed within T+2 days- 30,71,294

Babhangam, Banpura, Jamal Nagar, Kateyan, Maharas, Mahkhar, Nautan, Olhanpur, Pakri Dixit, Rasalpur, Sarouja and Southa.

<sup>&</sup>lt;sup>53</sup> Junior Engineer and Panchayat Technical Assistant

<sup>54</sup> Akbarpur Barai-1, Fenhara-1, Gorai-12, Pagra-1, Pakri Dixit-1 and Rupauliya-1 (17 works)

Audit observed that 11.33 lakh transactions involving ₹ 245.06 crore were rejected during 2014-19 at the State level. It was also observed that number of rejected transactions increased from 67,511 to 2,76,585 during the years 2014-19. In the test-checked Districts, FTOs related to wage payments amounting to ₹ 62.83 crore involving 3,54,256 transactions and FTOs related to material payment of ₹ 15.31 crore involving 6,554 transactions, were rejected during 2014-19 due to wrong account number, inactive Aadhaar, pending Know Your Customer (KYC) etc. However, during 2014-19, 2,06,783 rejected transactions involving ₹ 46.86 crore were regenerated successfully. But 85,148 transactions involving ₹ 16.67 crore were pending for regeneration at the Programme Officer level while 69,307 regenerated transactions involving ₹ 14.10 crore were pending at bank level, where delays were of the order between one to five years (*Appendix-2.2.10*).

Audit observed that non-generation of rejected FTO was mainly due to casual approach of Programme Officers in verification of the bank accounts of the beneficiaries before its addition in NREGASoft and non-seriousness in removing the defects for regenerating the rejected transactions. Further, all rejected FTOs were not reflected in Programme Officer's login. FTOs rejected twice appeared in State and District login and the Programme Officer did not approach District to verify the same and regenerate the rejected FTOs. It was also observed that if the transactions were rejected then the bank account of the beneficiary gets deactivated and the entire process of payment has to be initiated again, which is time consuming.

Test-checked units replied that closure of accounts of beneficiaries, wrong bank account numbers, pending KYC etc., were the reasons for rejection of FTOs. FTOs rejected twice indicated that the defects were not removed properly by Programme Officers on first rejection and the same was also not monitored by District and State level authorities.

The Department replied (July 2020) that due to discrepancies in bank accounts of the beneficiaries and migration of the labourers, there were difficulties in regeneration of FTOs in time, however, the Department had issued instructions time-to-time to regenerate all rejected transactions in time.

Department has to ensure that FTOs are processed by Programme Officers in time and any rejected FTOs are followed up scrupulously within prescribed timelines to mitigate hardship to the already disadvantaged workers.

# • Non - payment of compensation for delayed payment of wage

The Act and the Payment of Compensation Rules, 2017 formulated by the GoB provided that in the case of delay in payment of wage, compensation was to be paid at the rate of 0.05 *per cent* of the unpaid wages per day of delay beyond 16<sup>th</sup> day of closure of Muster Roll. The guidelines provided that every Programme Officer, within 15 days from the date of delay compensation become applicable, had to decide whether the compensation automatically calculated by

the NREGASoft was payable or not. In all cases of rejection, the Programme Officer had to give detailed reasons for rejection on NREGASoft and maintain records for the same. Further, compensation was to be paid upfront from SEGF and a separate account was to be maintained for the purpose and compensation paid was to be recovered from those functionaries responsible for causing the delay.

Audit observed that 91 *per cent* of total days of claim for compensation was rejected by Programme Officers at the State level and 93 *per cent* in the test-checked Districts during 2014-19 as detailed below:

Table-2.2.4
Status of compensation for delayed payment of wages during 2014-19

Units	Delayed compensation Compensation				Rejections reasons (days in lakh)					Payment due (₹ in	
	Days	yable Amount	Days	roved amount	Insuf- ficient	Natural calami-	Compensation not		rejected	tion paid (₹ in lakh)	lakh)
	(lakh)	(in lakh)	(lakh)	(lakh)	fund	ties	due		(percentage)		
State	12,255	9,858	458	409	805	873	6,492	2,976	11,146 (91)	257	152
Test-checked	3,461	2,861	86	71	197	369	1,818	830	3,214 (93)	46	25
District											

(Source: MIS data as of 16 November 2019)

{Appendix- 2.2.11 (A) & 2.2.11 (B)}

Out of approved compensation claim of ₹ 4.09 crore, ₹ 1.52 crore (37 per cent) in the State for the period 2014-19 was not paid to the workers as of November 2019. The compensation which was paid (₹ 2.57 crore), was from SEGF material head of accounts in which Central and the State share was credited and separate account was not created for the purpose.

As per the MIS data, compensation not due (58 per cent), insufficient funds (7 per cent), natural calamity (8 per cent) and others (27 per cent) were the reasons stated by the Programme Officers for rejecting the compensation. Besides, the Programme Officers did not verify 6.51 crore days<sup>55</sup> claim for compensation at State level. Reasons like 'Natural Calamity' cited for rejection of compensation appeared unfair and reason 'Others' was ambiguous. Further, insufficient fund should have been addressed by the Programme Officers and Departments ahead of time so that hardship to workers could be mitigated.

The Department replied (July 2020) that it had requested MoRD to provide report on NREGASoft giving details of amount to be recovered from functionaries responsible for delay payment of wages. The Department should take proactive steps to recover the amount from officials concerned and closely monitor the reasons for rejecting the claims of compensation and institute a system to periodically verify these on a sample basis from time to time.

Total 122.55 crore payable days – 4.58 crore approved days - 111.46 crore rejected days = 6.51 crore days pending for verification

# 2.2.8 Objective 2: Whether objectives of ensuring livelihood security to rural population and creation of rural assets were effectively achieved through due implementation of the Scheme works.

One of the objectives of MGNREGA was creation of durable and sustainable assets and strengthening livelihood resource base of the rural poor to enhance the livelihood security and substantial infrastructure developed in rural areas. As per the Act, the priority of the works to be taken up under the Scheme was water conservation, drought proofing, irrigation, renovation of traditional water bodies, land development, flood control, rural connectivity etc.

# 2.2.8.1 Execution of Works

As per the Act (amended), permissible works were classified into four broad categories with various sub-categories<sup>56</sup> viz., Category-A: works related to Natural Resource Management (NRM), Category-B: creation of community and individual assets for vulnerable groups, Category-C: creation of common infrastructure for National Rural Livelihood Mission compliant self-help group and Category-D: creation of rural infrastructure. Further, to address the issue of huge number of incomplete works, the Scheme guidelines provided that no sanction should be given for beginning of new works by the Programme Implementing Agencies, which had incomplete works for more than one fiscal year.

During the period 2014-19, the State had taken up 42.87 lakh works and incurred a total expenditure of ₹ 10,370.13 crore on execution of these works till March 2020 as shown below:

Table-2.2.5
Status of works taken up during 2014-19 (State level)

Broad category of works	Total no. of works taken up (3+4+5)	No. of ongoing works	No. of completed works	No. of works not started	Expenditure on completed & ongoing works (₹ in crore)	Category wise percentage of work	Category wise percentage of expenditure
1	2	3	4	5	6	7	8
A	8,12,917	4,69,385	2,10,345	1,33,187	4,162.89	18.97	40.14
В	25,42,889	20,92,942	1,41,807	3,08,140	869.49	59.32	8.39
C	2,552	899	281	1,372	3.19	0.06	0.03
D	9,28,182	4,86,651	2,45,437	1,96,094	5,334.56	21.65	51.44
Total	42,86,540	30,49,877	5,97,870	6,38,793	10,370.13		

(Source: MGNREGA website; dated 17 March 2020)

As evident from the table above, out of 42.87 lakh works taken up during 2014-19 only 5.98 lakh (14 *per cent*) works were completed till March 2020. Audit observed that in comparison to total works taken up in all the 38 districts, six districts<sup>57</sup> completed 20 to 29 *per cent* works and seven districts<sup>58</sup> completed six

<sup>&</sup>lt;sup>56</sup> Afforestation, land development, Road Connectivity, Rural Sanitation, Water Conservation, Construction of houses, improving land productivity etc.

<sup>&</sup>lt;sup>57</sup> Buxar, Gopalganj, Jehanabad, Kishanganj, Nawada and Sheikhpura

<sup>58</sup> Banka, Darbhanga, Khagaria, Madhepura, Muzaffarpur, Patna and Saharsa

to 10 per cent works whereas remaining districts completed 10 to 18 per cent works.

Works related to creation of rural infrastructure (Category D) were given top priority in terms of expenditure while less than one *per cent* expenditure was incurred on category C works<sup>59</sup>. The Act accorded Rural connectivity the lowest priority in the list of permissible works. However, such works were given the highest priority with 43 *per cent* expenditure on all works.

Audit further observed that seven out of 38 Districts of the State were identified as under irrigation deprived category but in these Districts also, the work related to road connectivity was given the top priority with expenditure ranging between 27 per cent and 78 per cent. The rate of completion of works was also low and ranged between 32 per cent (2014-15) and two per cent (2018-19) and it was below five per cent in three out of five years during 2014-19. The percentage of expenditure on various sub-categories of works is depicted in Chart- 2.2.2 below:

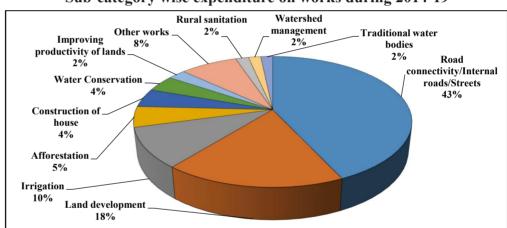


Chart-2.2.2
Sub-category wise expenditure on works during 2014-19

In order to strengthen the livelihood resource base of the rural poor it was desirable to put adequate emphasis on creation of individual assets<sup>60</sup> (category B work) especially for the beneficiaries<sup>61</sup> included in paragraph 5 of Schedule-I of the Act. However, only eight *per cent* of total expenditure was incurred on creation of individual assets for this category of beneficiaries.

During 2014-19, 61,090 to 4,02,944 new works were taken up in the State despite 45,540 to 3,25,520 works remaining incomplete for more than one fiscal year, as of March 2019. Land dispute at sites and shortage of funds for materials were reasons discerned in audit.

Work for promoting agricultural productivity by creating durable infrastructure required for bio-fertilizer, storage facilities for agriculture produce etc.

Improving productivity of land by irrigation, improving livelihoods through plantation, sericulture, development of fallow land, creation of infrastructure for livestock etc.

<sup>&</sup>lt;sup>61</sup> SC, ST, nomadic/denotified tribes, BPL family and other vulnerable group HHs.

In the test-checked GPs, out of total 17,404 works taken up, 11,310 works (65 *per cent*) remained incomplete for one to five years during 2014-19 which included 6,869 works (61 *per cent*) not started as shown below:

Table-2.2.6
Status of execution of works in test-checked GPs

Year	No. of works taken up	No. of works completed	Expenditure on completed work (₹ in lakh)	No. of incomplete works
2014-15	1,379	336	420.82	1,043
2015-16	4,729	2,128	2,380.72	2,601
2016-17	2,197	904	1,714.46	1,293
2017-18	3,745	1,223	1,371.86	2,522
2018-19	5,354	1,503	1,104.41	3,851
Total	17,404	6,094	6,992.27	11,310

(Source:NREGASoft)

Further, out of 33,137 works approved in 167 *Gram Sabha* meetings<sup>62</sup>, only 2,499 works (eight *per cent*) were taken up for execution during 2014-19 *(Appendix-2.2.12)*. Delays in payment of cost of materials, shortage of staff at implementing levels, low demand for jobs were some reasons for taking up less number of works.

Further, as per the direction of the Department (March 2018), the works were also executed by seven<sup>63</sup> out of 18 test-checked Panchayat Samitis (PSs) in the year 2018-19. A total number of 353 works were taken up for execution by the PSs and out of that only 31 works (nine *per cent*) were completed while 322 works remained incomplete (no expenditure was incurred in 91 works) (*Appendix-2.2.13*).

Thus, due to large number of incomplete works, taking up new works despite incomplete works of previous years, taking of less percentage of works to provide livelihoods for poor, low completion rate of works etc., the intended benefit of creation of assets and providing source of livelihood were partially achieved.

The Department replied (July 2020) that completion of works under PMAY-G depended on process of stages of work executed by beneficiaries. Plantation works were completed in six years of time span. Further, shortage of material funds impacted completion of works related to AWC, Rural Connectivity, Soakpit, Vermi Compost, Cattle shed etc. The reply of the Department was partially correct as difficulties with the implementing agencies viz., delay in payment of cost of materials, land dispute, lack of infrastructures at GP level, work load on PRS due to vacant posts etc. could not be sorted out. Infact 3,13,516 out of 4,20,263 works (75 per cent) other than plantation and PMAY-G were incomplete.

<sup>&</sup>lt;sup>62</sup> GP Hafania (Purnea District) did not produce details of approved works

<sup>&</sup>lt;sup>63</sup> Purbi Champaran (Kalyanpur - 62 works), Purnea (Amour - 53 works), Saharsa (Simri Bakhtiyarpur - 9 works), Samastipur (Dalsinghsarai - 4 works and Kalyanpur - 124 works) and Saran (Lahladpur - 10 works and Marhaura - 92 works)

# 2.2.8.2 Shortfall in achievement of targets for works

#### Low coverage of agriculture and related works

The DPC had to ensure that at least 60 *per cent* of the works to be taken up in a District in terms of cost for creation of productive assets which were directly linked to agriculture and allied activities<sup>64</sup> through development of land, water and trees.

Audit observed that during 2014-19, 38 to 54 per cent and six to 59 per cent of the total expenditure was incurred on agricultural and related activities in the State and test-checked Districts respectively (Appendix-2.2.14). Thus, statutory limit of expenditure on creation of agriculture assets was not ensured in cases and the objective to augment income of small/marginal farmers apart from increasing the agriculture productivity of farm land was partially achieved.

The Department replied (July 2020) that due to large number of housing schemes (PMAY-G) taken up under the Scheme, 30 - 40 *per cent* of expenditure was incurred towards PMAY-G and this reduced expenditure on agriculture and allied activities. As there was no limit of expenditure under the Scheme, Department could have addressed this gap and a proposal for revision of Labour Budget can be placed with MoRD any time during the year.

# • Low achievement of target for works required special focus

In order to strengthen the livelihoods resource base of the rural poor, the MoRD directed (April 2016) to put adequate emphasis on creation of individual assets viz., construction of Farm Ponds, Vermi/NADEP composting pits, AWCs, IHHL and road side plantation that required special focus. Status of target and achievement at State level for the year 2016-18 is given in below:

Table-2.2.7
Status of focus area works for the period 2016-18 in the State

Focus area works		2016-17		2017-18			
	Target	Achie	evement	Target*	Achie	vement	
	(no.)	(no.) (per cent)		(no.)	(no.)	(per cent)	
Farm Ponds	15,000	2,137	14.24	14,764	3,325	22.52	
Vermi/NADEP Composting	40,000	49	0.12	33,959	2,966	8.73	
AWCs	1,000	0	0	1,971	34	1.72	
Road side plantation (in units)	20,000	NA <sup>#</sup>	-	4,500	NA <sup>#</sup>	-	
<b>IHHL for PMAY-G beneficiaries</b>	2,31,000	9,623	4.17	12,13,886	9,201	0.76	

(Source: Budget documents of RDD, GoB)

NA=Not Available

Note: The State did not set target for the year 2018-19

It is evident from the table above that achievement against the target of focus area works was very low and ranged between less than one *per cent* and 23 *per cent* during 2016-18 in the State. In test-checked Districts, against the target of

<sup>\*</sup> Including spillover of 2016-17

<sup>#</sup> Department furnished the data of total plantation instead of road side plantation

<sup>&</sup>lt;sup>64</sup> Development of land of individual/community, plantation, social forestry, compost pit, construction of canal for community, vermi compost structure etc.

5,29,714 works in aforesaid four areas<sup>65</sup>, only 10,082 works (two *per cent*) were completed. It was also seen through reports filed at the panchayat levels, scrutiny of scheme files and joint physical verification in certain cases that against the target of 34,64,000 roadside plants for 2016-18 only 1,99,415 plants (six *per cent*) were planted as of February 2020 (*Appendix-2.2.15*). Thus, due to low completion of these works, the intended objective of providing livelihood security of rural poor could not be adequately achieved.

The Department replied (July 2020) that works related to focus areas were material intensive and in case of farm pond due to small land holdings by HHs, target could not be achieved. The reply was not acceptable as the Department did not take steps for convergence to meet the material expenditure of the works from other schemes undertaken by GPs and other line Departments and target for works required small piece of land was also not achieved.

#### • Unfruitful expenditure on failed plantation

The RDD, GoB fixed (February 2015) the target of plantation of 20,000 plants (100 units) in each GP on community/individual land, schools, river bank, road side land availability of work especially in lean period for generation of more mandays. The target was to be achieved till September 2015.

In the test-checked Blocks (covering 267 GPs), out of 3,516 works of plantation sanctioned in 205 GPs, only 2,521 works were undertaken in 144 GPs. Further, out of 2,521 works (72 per cent) undertaken, 595 works (24 per cent) were closed mid-way after incurring an expenditure of ₹1.71 crore (Appendix-2.2.16).



No plants found at the site. (Estimated cost-₹6.35 lakh) (Expenditure-₹ 2.29 lakh)

Work code: 20221530 (16-17)\_Roadside plantation in Gram Chausandi (GP Bathani) (PS-Bathani, District-Gaya)

Date of JPV: 22 January 2020



No plant was found at the work site. (Estimated cost -₹ 2.17 lakh) (Expenditure-₹ 0.02 lakh)

Work code-20283584.
Plantation in private land. GP-Didhoura (PS- Tekari, District: Gaya)
Date of JPV:17 January 2020



No plant was found at the work site except a working hand pump.. (Estimated cost-₹8.56 lakh), (Expenditure-₹0.21 lakh).

Work code-89007, Roadside plantation work. GP-Amba (PS-Shahkund, Dist-Bhagalpur) Date of JPV:27 February 2020

Photographs: State of plantations as observed during joint physical verification

Audit further observed that plantation work was not done in 31 out of 54 test-checked GPs while in remaining 23 GPs, 22 per cent works were done

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<sup>65</sup> except road side plantation

during pre-monsoon season (April to June), 44 *per cent* works were done in post-monsoon period and 34 *per cent* plantation works were done in monsoon seasons.

Thus, the purpose of the government's initiative to generate more mandays, providing employment in lean period (rainy season) of the year and protection of environment were severely compromised.

Programme Officers of the test-checked Blocks replied that due to negligence of *Vanposak* (caretaker of plants), widening of road, low water level, negligence of beneficiaries in case of plantation on private land, flood etc., plants got damaged and therefore works were closed mid-way. The reply itself indicated that there was lack of supervision and monitoring by the Scheme functionaries over plantation works and steps were not taken to remove the difficulties in plantation works. Audit observed that *Vanposaks* were engaged for eight days in a month and they also did not get timely payment of wages and therefore, they did not take interest in protecting the plants.

#### • Low expenditure on works related to NRM

As per the Act, works related to water conservation were given the top priority in the list of permissible works. The MoRD issued (September 2016) guidelines to give priority to the works related to water conservation to create additional irrigation potential and made it mandatory that at least 65 *per cent* of the total expenditure to be incurred on NRM works in Mission Water Conservation (MWC) Blocks.

In the State, 100 Blocks of seven Districts were identified by MoRD as under irrigation deprived category and declared as MWC Blocks. The status of percentage of expenditure on NRM works are given below:

Table-2.2.8
Expenditure on NRM Works

Year	Expenditure on total works	Total NRM works	Expenditure on NRM works	Percentage of expenditure on NRM works	expendit	No. of Blocks v expenditure on NRI (in percentag	
	(₹ in lakh)		(₹ in lakh)		More between than 65 50-65		Less than 50
2017-18	56,580.95	36,595	29,548.18	52	23	24	53
2018-19	86,284.85	53,263	42,160.55	49	18	17	65

(Source: MGNREGA website)

As evident from the table above, expenditure incurred on NRM works in the MWC Blocks was below the mandatory limit of 65 per cent. Thus, objective to create additional source of irrigation facilities in the MWC Blocks was partially fulfilled. The Department replied that the works related to NRM viz., plantation, check-dam construction etc., were material intensive and due to pendency of liabilities of materials, vendors were unwilling to offer credit. The reply was not acceptable fully as the Department did not take steps for convergence of NRM works with the works of Agriculture/Irrigation Departments (Integrated Watershed Management Programme) and no integrated planning was prepared to meet the material expenditure from other schemes in the block.

#### • Creation of non-durable assets/execution of inadmissible works

Scheme guidelines provided for creation of good quality assets and ensure its durability to enhance livelihoods security of the rural poor and also creation of substantial rural infrastructure. Audit observed the following discrepancies:

- In 11 test-checked GPs, 267 works of earth filling in residence of individual HHs were executed with an expenditure of ₹ 14.51 crore during 2017-19. These works neither improved productivity of land nor were source of livelihood for the poor.
- In 35 test-checked GPs/PS, 228 works related to earthen roads involving expenditure of ₹ 5.47 crore were executed during 2014-19 (Appendix-2.2.17) which defeated the objective of creation of durable assets under the Scheme as construction of only earthen roads was not permissible under the Scheme.
- In four test-checked GPs, 15 works related to construction of bathing *ghats* and re-excavation of ponds on private land were executed with an expenditure of ₹81.85 lakh during 2014-19 though the same was not permissible under the Scheme.



Earth Filling in residence.
(Nitish Nagar Ward no-03 *Mitti bharai* in house at Mahadalit tola)
0523012001/LD/20249884
(Estimated cost:₹ 3.10 lakh,
Expenditure-₹ 3.05 lakh)
(GP-Akamba, PS-Jalalgarh,
District: Purnea)
Date of JPV:20 February 2020



The scheme was of renovation (UDAHI) of old pond. 2017-18, Construction of pond in private land (Manowar Alam) (Estimated cost: ₹ 1.09 lakh, Expenditure- ₹ 0.74 lakh) GP Southa (PS-Jalalgarh, District-Purnea)
Date of JPV: 19 February 2020



The scheme was of renovation (UDAHI) of old pond. 2017-18, Construction of pond in private land (Md. Nair Alam) (Estimated cost:₹ 0.85 lakh, Expenditure-₹ 0.75 lakh) (GP- Southa, PS-Jalalgarh, District-Purnea)
Date of JPV: 19 February 2020

Photographs: Inadmissible works as seen during joint physical verification

Expenditure incurred on these inadmissible works stands recoverable from the beneficiaries concerned and also from the scheme functionaries responsible for execution of these works.

Test-checked units replied that works were executed as these were approved by the *Gram Sabha*. The reply was not acceptable as the Programme Officer and the DPC had to ensure that only permissible works were included in Annual Action Plan approved by the *Gram Sabha*.

#### • Geo-tagging of assets created under the Scheme

The MoRD had institutionalised (March 2017) Geographic Information System (GIS) based Geo-MGNREGA with objective to improve transparency,

accountability and to enhance visibility of the Scheme and started implementation of GIS for systematic creation of database of assets under the Scheme using technological interventions like mobile based geo-tagging. The BHUWAN geo portal of National Remote System Centre (NRSC) was customised for the purpose wherein location of each created asset was to be geo-tagged along with two photographs.

As per MoRD guidelines, geo-tagging of all completed assets was to be done mandatorily in phases within 30 days of its completion with effect from April 2017. Further, works completed since inception (from 2006-07) of the Scheme were also to be geo-tagged (Phase-I). The Department directed (April 2019) to complete the geo tagging of hundred *per cent* completed works up to 2018-19 till 15 June 2019.

The PRS at GP level was the MGNREGA Spatial Enumerator (MSE) who was to geo-tag the location and take photographs of the worksite of the assets. The data shared by MSE was required to be validated and moderated by Programme Officer at Block level within 48 hours and moderated data was to be pushed to BHUWAN Web GIS from where it was displayed on *Bhuwan* App. Under phase-II (from November 2017), geo-tagging of work was to be done in three stages i.e., before start of the work, during the work (after incurring expenditure of 30 to 60 *per cent* of estimated cost of works) and after completion of work.

As per data reflected on *Bhuwan* App, out of 8,83,165 assets created under the Scheme in phase-I, 8,21,721 assets (93 *per cent*) and out of total 5,57,505 works in phase-II 4,51,998 works (81 *per cent*) were geo-tagged in the State till May 2020. Further, there was difference between data shown on *Bhuwan* App and NREGASoft as detailed in **Table-2.2.9** and **2.2.10** below:

Table-2.2.9
Status of Geo-tagging phase-I (since inception of the Scheme)

Bhuwan App	p	NREGASoft			
Assets created 8,83,165		Assets Created	8,80,095		
Geo tagged	8,21,721	Geo Tagged	8,04,341		
Yet to geotag	58,359				
Yet to moderate	1,004	Danding for Coa Toa	75 754		
Not geo taggable 1,524		Pending for Geo Tag	75,754		
Rejected	557				

(Source: MGNREGA website)

Table-2.2.10 Status of Geo-tagging phase-II

Bl	nuwan Ap	р		NREGASoft				
Particulars	Before	During	After	Particulars	Stage-I	Stage-II	Stage-III	
Total works	5,57,505	2,66,871	43,537	Total works	1,93,523	1,90,599	24,136	
Yet to geo tag	97,662	88,183	15,616	Shared but not	1,03,759	82,303	0	
				Geo-tagged				
Geo tagged	4,51,998	1,76,595	26,984	Geo-tagged	89,738	1,08,296	24,136	
accepted								
Rejected	3,423	849	60	Pending for	26	0	0	
Yet to moderate	4,422	1,244	319	shared				
Not geo-taggable			558					

(Source: MGNREGA website)

Thus, as indicated in **Table-2.2.10** above 1,03,785 works<sup>66</sup> were shared but not geo-tagged and therefore execution of these works (under phase-II) could not be started as no expenditure was possible without geo-tagging the work. It was also observed that in 18 test-checked blocks 1,507 works were shown physically completed but these works were not geo-tagged due to liability of material payment. Further, necessary infrastructure such as mobile system with internet facilities was not provided to PRSs for geo-tagging and moderation was pending at Programme Officer level.

The Department replied (July 2020) that the reason for difference in data between *Bhuwan* App and NREGASoft was due to software and synchronisation issues between them. Further, the Department accepted pending moderation of geo-tagged assets shared by PRS at Programme Officer level and stated that instruction had been issued to remove the discrepancies and computer tablet would be provided to PRS for geo-tagging.

# 2.2.8.3 Irregularities in the execution of works

Scrutiny of scheme files, Annual Plan and data available on MGNREGA website revealed the following deficiencies in the execution of works:

#### • Execution of works without recommendation of Gram Sabha

The Scheme guidelines provided that works included in the Annual Plan on recommendation by *Gram Sabha* were to be taken up. However, audit observed that in 12 test-checked GPs, 111 works involving ₹ 1.49 crore were executed without being included in approved Annual Plan *(Appendix-2.2.18)*. PRS of the test-checked GPs replied that in the light of the direction of the Department and district level authorities some new types of works were taken up. This was in gross violation of the Act as it violated the principle of participatory planning.

#### • Non- execution of works

The Act provided that an adequate shelf of works was approved and made available in every GP at all times to meet the demand for works of the job seekers and works were to be available on continuous basis. However, it was noticed that in the State, works were not executed in four (2017-18) to 1,030 GPs (2015-16) during 2014-18.

Audit observed that in 12 test-checked GPs<sup>67</sup>, no works were executed for one to four years despite approval of 22 to 636 works by respective *Gram Sabha* during 2014-19. Further, in 21 test-checked GPs, no mandays were generated for one to two years during 2014-19 *(Appendix-2.2.19)*. Non-execution of work in the GPs defeated the primary objective of providing employment under the Scheme. The Department replied (July 2020) that 2014-16 was the transition phase in term of fund disbursement as e-FMS/PFMS was rolled out in the State

<sup>&</sup>lt;sup>66</sup> As per NREGASoft 1,03,785 (1,03,759 +26) works in Stage-I could not be Geo-tagged

<sup>&</sup>lt;sup>67</sup> Akbarpur Barari-593, Bambaiya Harlal-115, Gorai-798, Harnadh-409, Ismailpur West Bhitta-78, Jamalnagar-109, Kharsand West-580, Korari-468, Papraur-89, Punpun-118, Sardiha-651, Sarouja-374 (Total 4,382 works).

during February-March 2015 and prior to that fund flow was not very smooth and huge sum of arrears was pending and that was the reason for nil expenditure. The reply of the Department is only partially acceptable as in eight out of 12 GPs despite approval of 2,994 works during 2017-19, no works were executed. Further, the Department had to ensure availability of funds for implementation of the Scheme and creation of employment opportunity.

# • Non-provision of adequate worksite facilities to MGNREGA workers

The Act provided that MGNREGA workers were entitled to get worksite facilities like safe drinking water, crèche, shade and first aid box at worksite. However, in 40 out of 54 test-checked GPs, worksite facilities were not provided while in 14 GPs the facilities like crèche, shade, first aid box etc., were partially provided. Test-checked GPs did not furnish reply as to why worksite facilities were not provided or provided partly.

#### • Non-preparation of Schedule of Rate (SoR) for MGNREGS works

The guidelines provided that a separate SoR was to be devised for the works under the Scheme as the SoR based on contractor-led and machine based system was not appropriate for the works to be done manually. The SoR for MGNREGS works was to be based on Work Time and Motion Study to be done by an expert agency. The GoB, however, intimated MoRD that the Study would be completed till March 2018 but the Study could not be completed and a separate SoR could not be devised for works under MGNREGS as of July 2020 and SoR for Building Construction Department of the State was still being followed.

The Department stated (June 2020) that the SoR for works under MGNREGS would be revised on the basis of works Time and Motion Study done by Birla Institute of Technology (BIT) Patna, the study had been completed and it would be implemented after approval by the competent authority. BIT Patna had recommended 65 CFT and 57 CFT of works to be done by the MGNREGA labourers instead of present 80 CFT and 68 CFT for man and woman respectively which indicated that excess quantity of works was being done by MGNREGS workers and this also resulted in less creation of mandays in the State.

#### • Wage and material ratio not maintained

The Scheme guidelines provided that the ratio of wage costs to material costs should be no less than the minimum norm of 60:40. The 60:40 ratios of wage and material costs should be maintained at District level. But, the mandatory wage and material ratio was not maintained in five test-checked Districts<sup>68</sup> for one to three years during 2014-19. On this being pointed out by audit, Additional District Programme Coordinator (ADPC) Begusarai replied that there was not much scope for *kutchha* work in the district as Begusarai was an industrial area, while ADPC Samastipur replied that the ratio was maintained from the year 2015-16 onwards. The reply furnished by ADPC Begusarai was not acceptable

<sup>&</sup>lt;sup>68</sup> Begusarai (2016-17, 2017-18, 2018-19), Bhagalpur (2014-15, 2017-18, 2018-19), Purnea (2014-15, 2018-19), Samastipur (2014-15) and Saran (2014-15, 2016-17, 2017-18)

as only eight *per cent* of the total works approved by Gram Sabha and reflected in annual plans were executed and the DPC did not ensure adherence of 60:40 between wage cost and material cost in the works executed uner the scheme at District level. While Bhagalpur, Purnea and Saran did not furnish any reply.

# • Deployment of Tractors in works

As per the directives issued by the Department (June 2010) order of deployment of tractor was to be issued with date by the Programme Officer concerned with a certificate that use of tractor in work is not leading to wage displacement. But, in 14 test-checked GPs<sup>69</sup>, earth filling in road and residence was done using tractors in 84 works involving ₹ 1.04 crore without certifying the need for use of tractor by the Programme Officer. Test-checked units replied that as the Programme Officer accorded the administrative approval of work, separate certification of engagement of tractor in MGNREGS works was not required. The reply was not acceptable as the Programme Officer, after assessing site requirement, was required to issue a specific order regarding deployment of tractors.

#### • Unfruitful expenditure on abandoned works

In 13 test-checked GPs<sup>70</sup>, *Gram Sabha* approved 62 works relating to earth work with soling and PCC for construction of road (2014-19). But the executing agencies completed only earth filling work involving expenditure of ₹ 1.43 crore. The remaining portion of the works were left incomplete and abandoned since May 2015 to February 2019. It resulted in unfruitful expenditure of ₹ 1.43 crore as the intended objective of works could not be achieved. Details have been given below:

Table-2.2.11
Unfruitful expenditure on abandoned works

Year	No. of works	Estimated Cost (₹ in lakh)	Expenditure (₹ in lakh)	Period since abandoned		
2014-15	7	40.83	13.29	May to December 2015		
2015-16	19	11.31	63.02	January 2016 to February 2019		
2016-17	13	80.38	24.98	December 2016 to February 2019		
2017-18	19	106.45	35.37	May 2017 to August 2019		
2018-19	4	21.38	6.35	May 2018		
Total	62	260.35	143.01			

(Source: NREGASoft)

PRSs of test-checked GPs replied that due to flood<sup>71</sup>, non-payment of materials etc., works could not be completed. The reply of the GPs that works were abandoned due to floods were not a valid reply as the works were closed (May –June 2018) midway prior to onset of monsoon. Further, the Department also failed to ensure timely payment of cost of materials.

<sup>&</sup>lt;sup>69</sup> Akamba- 1, Bakainia- 1, Banpura- 2, Belchi- 2, Bhawanipur- 1, Bhualpur- 6, Hafaniya-1, Maharas- 5, Mahkar- 1, Nij Gehuanwa-1, Olahanpur-1, Rasalpur-25, Sardiha-13, Sarouja-24 (Total 84 works).

Akauna-4, Amba-16, Bhawanipur-2, Didhora-3, Jamalnagar-2, Kamlakund-2, Maharas-1, Makhar-3, Narayanpur Laxmipur-2, Olhanpur-9, Punpun-7, Rasalpur-6, Sardiha-5

<sup>71</sup> G.P Narayanpur Laxmipur and Kamlakund

# • Payment only on material/without bills

In 65 Blocks of five test-checked Districts, the expenditure of ₹ 5.57 crore was incurred on account of procurement of materials (in 1,004 works<sup>72</sup>) but no expenditure was incurred on payment of wages/on generating mandays. Audit scrutiny of details of 89 works of 31 Blocks on MIS revealed that MRs were not issued in 55 works, MRs were issued but the same were deleted later in five works while in 29 works, MRs were shown with zero attendance but, a total sum of ₹ 1.51 crore shown incurred on procurement of materials<sup>73</sup> for execution of these works. Therefore, in 84 works<sup>74</sup> materials worth ₹ 1.44 crore were procured but no manpower was deployed while in five works, wage payment was not done to the labourers concerned.

Test-checked Shahkund Block replied that in eight works, MRs were issued but payment could not be made to the workers due to non-availability of their bank accounts, however, payment shown on MIS was the cost of plants paid to the vendor. It was also stated that supplied plants were destroyed due to non-supply of gabion to protect the plants. The DRDA, Bhagalpur replied that due to rejection of FTOs related to wage payment and missing of entries of expenditure, labour payment was not shown on MIS. Reply of the DRDA was not acceptable as MIS data revealed that muster rolls were not issued in 12 test-checked works while reply of the Programme Officer, Shahkund itself stated that proper monitoring on execution of work was not done. Replies of the Department and four test-checked Districts were awaited.

In 12 units of plantation work in GP Gorai, payment for material involving ₹ 10.74 lakh was made without obtaining bills from the vendor. Scrutiny of scheme files and its physical verification further disclosed that 50 *per cent* plants were not available at worksite and hence payment to *Vanposak* was discontinued for the last 10 months and also payment of ₹ 3.21 lakh was done in excess to measurement of works as per Measurement Book (MB). Further, payment was made without verification of bills by the PRS and *Mukhia* and at Block level, fake details of bills were entered in NREGASoft. The PRS Gorai replied (December 2019) that payment was made to the supplier by the Block and he had no information about the payment made and the Programme Officer of the concerned Block also accepted replies of the PRS.

Thus, not only irregular payment of  $\ge$  10.74 lakh was made to the vendor but also risk of suspected fraud cannot be ruled out due to payment without the bills and non-availability of 50 *per cent* of plants.

# 2.2.8.4 Irregularities in Muster Roll

The Scheme guidelines provided that recording of attendance of labourers engaged in a work every day by PRS or Mate in prescribed Muster roll was

<sup>&</sup>lt;sup>72</sup> Bhagalpur- 97 works (₹ 0.63 crore), Gaya- 154 works (₹ 1.42 crore), Samastipur-83 works (₹ 0.21 crore), Purnea- 528 works (₹ 1.58 crore) and Saran-142 works (₹ 1.73 crore)

<sup>&</sup>lt;sup>73</sup> Bricks, Cement, Iron, stone chips, sand, plants, notice board etc.

<sup>&</sup>lt;sup>74</sup> 55 works (₹ 95.81 lakh) + 29 works (₹ 48.42 lakh)

compulsory. Muster Rolls were to be issued and authorised by Programme Officer and a record of MR to be maintained at PS and GP levels. In test-checked units, audit noticed instances of MRs issued were not authenticated by Programme Officer (involving ₹ 24.47 lakh), filled MRs were rejected by Programme Officer (₹ 0.70 lakh), payment on blank MRs (₹ 4.54 lakh) and cutting and overwriting on MRs (₹ 0.85 lakh), payment of ₹ 6.19 lakh to 296 labourers for 3,501 days without taking signature/thumb impression of labourers etc. (*Appendix-2.2.20*). Further, MR issue register at Block level and MR receipt register at GPs level were not maintained in test-checked units. Thus, MRs were not maintained in these cases at worksite and possibility of misappropriation of funds could not be ruled out.

# 2.2.9 Objective-3: Whether adequate capacity building measures were taken at different levels by the GoB for implementation of the Scheme.

As per the Act, the GoB was mandated to make available necessary staff and technical support to the DPC and the Programme Officer for effective implementation of the Scheme. The status of capacity building and infrastructural facilities at the Scheme implementing units have been discussed below:

# 2.2.9.1 Shortage of manpower

The details of sanctioned posts, men-in-position and vacancy in key posts for implementation of the Scheme in various cadres at State and test-checked Districts levels are depicted below:

Table- 2.2.12
Sanctioned posts and Men-in-position (MIP) (July 2020)

Type of posts		State	Level		Test-c	hecked	District	level
	Sanctioned	MIP*	Vacant	Vacancy	Sanctioned	MIP	Vacant	Vacancy
	post		posts	(per cent)	posts		posts	(per cent)
Programme Officer	640	464	176	28	193	137	56	29
Accountant	534	299	235	44	172	98	74	43
Computer Operator/	534	113	421#	79	175	114	61	35
Executive Assistant								
Panchayat Rozgar	8,886	5,642	3,244	37	2,752	1,821	931	34
Sewak								
Executive Engineer	38	23	15	39	9	7	2	22
Assistant Engineer	64	36	28	44	17	08	09	53
Junior Engineer (JE)	846	606	240	28	259	184	75	29
Panchayat Technical	2,218	814	1,404	63	661	303	358	54
Assistant								
Total	13,760	7,997	5,763	42	4,238	2,672	1,566	37

(Source: Information furnished by the Department and sampled Districts) (Appendix-2.2.21) # outsourced staff

There were an overall 37 *per cent* and 42 *per cent* shortage of staff in various cadres in test-checked Districts and at the State level respectively. The Panchayat Rozgar Sewak was the only government staff to assist GP in implementation of the Scheme while Programme Officer was responsible for implementation and supervision of the Scheme at Block level. But, overall 37 *per cent* and 34 *per cent* 

posts of Panchayat Rozgar Sewak and 28 per cent and 29 per cent of posts of Programme Officers were vacant at the State and test-checked Districts levels respectively. The Panchayat Technical Assistant and the Junior Engineer were the technical staff to record measurement<sup>75</sup> of works at GP level but overall 63 per cent posts of Panchayat Technical Assistant and 28 per cent posts of Junior Engineer were vacant in the State. Audit further observed that vacancies were existed since long and 38 to 41 per cent posts were vacant during the period 2014-19. As a result, the Scheme functionaries were assigned additional charge of GPs and Blocks which impeded the progress in implementation of the Scheme.

The MoRD issued (January 2016) directives for appointment of a Bare Foot Technician (BFT) belonging to Households of MGNREGA workers to prepare estimate for work, monitor work execution, record measurement, conduct technical survey etc., after imparting them training in civil works. However, 841 BFTs were deployed (during June 2017 to February 2019) at Blocks against the requirement of 1,081 BFTs in the State.

The Scheme guidelines provided that a Mate was required for each work-site for specified works<sup>76</sup> and his selection was to be done with approval of the *Gram Sabha*. However, Mates were appointed only in 12<sup>77</sup> out of 37 GPs by *Mukhia* and residents nearby the worksites but not through *Gram Sabha*.

Thus, adequate manpower at all levels, a pre-requisite for effective implementation of the Scheme, was not appointed by the GoB. The Department replied (July 2020) that recruitment process to fill up the vacant posts is in progress and appointment would be completed in 2020-21. The reply of the Department was not satisfactory as these posts were vacant since long and no effective step was taken to fill up the vacancies during 2014-19.

#### 2.2.9.2 Lack of infrastructure at GP level

The GP was the pivotal body for planning and implementation of the Scheme. The important activities of GPs were (i) registering HHs (ii) issuing job cards (iii) receiving application for work and allocating works (iv) assess demand for work (v) maintaining accounts and records etc. PRSs were assigned the duty to assist GPs in performing all these works and they had to perform these works on GP data entry page by using NREGASoft.

Audit observed that the test-checked GPs lacked necessary infrastructures viz., office buildings, computers, internet connections etc.

<sup>75</sup> One PTA for five GPs while one to two JE for each Block

<sup>&</sup>lt;sup>76</sup> Initial measurement, make available the worksite facilities, create awareness among labourers about their rights and entitlements of MGNREGS etc

<sup>&</sup>lt;sup>77</sup> Belthu, Harnadh, Ismailpur West Bihta, Kamlakund, Narayanpur Luxmipur (Bhagalpur); Bakainia, Bhawanipur (Purnea); Maharas, Makhar, Rasalpur, Sarauja Sardiha, (Saharsa)



GP Korari under PS Belchhi (Patna)- An expenditure of ₹ 6.58 lakh was incurred up to November 2019 on the construction of MGNREGA Bhawan.The Bhawan was Office is not running in this building. Estimated cost found complete but painting work was not done. Presently ₹ 10 lakh, expenditure-₹ 7.867 lakh the Bhawan was not being used by the GP as office



GP Olhanpur under PS Marhaura (Saran)- At present this building is used for commercial purposes. MGNREGA

Photographs: Status of functioning of some buildings constructed out of scheme funds as seen during joint physical verification

As a result, PRS had to visit Block office frequently for works<sup>78</sup> including submission of filled-in MRs and measurement of works for data entry which was time consuming and led to delay in generation of wage list, delay in generation of FTOs and also affected the completion of works. The Department replied (July 2020) that Mobile Monitoring System has been introduced recently and it had been planned to provide computer tablets to PRSs to perform works related to fill up the attendance of workers in MR, geo-tagging of assets and for other assigned works.

# Low achievement of target for construction of MGNREGA Bhawans

The Scheme guidelines provided construction of Bharat Nirman Rajiv Gandhi Sewa Kendra (MGNREGA Bhawans) as Knowledge Resource Centre at the Block and GP levels to provide space for greater and more transparent interaction with citizens. The Department decided (October 2010) to construct MGNREGA Bhawan in every GP and Block and make them functional from April-May 2016.

In the test-checked nine Districts, against the target<sup>79</sup> of 2,859 MGNREGA Bhawans to be constructed at GPs and Blocks levels<sup>80</sup>, 1,977 MGNREGA Bhawans (69 per cent) were sanctioned for construction but only 240 Bhawans (12 per cent) were completed (Appendix-2.2.22).

Placing demand for work, receiving of e-muster roll, generation of wage list, generation of

Total GPs and Blocks of test-checked Districts

*GPs-2,687 and Blocks -172* 



PS Punpun (Patna)- Against the estimated cost of ₹ 31.23 lakh expenditure of ₹ 9.15 lakh was incurred up to October 2014 on construction of MGNREGA Bhawan, but only plinth work was done and work was left (September 2019).



P.S Belchhi (Patna)- Against Estimated Cost of ₹ 31.23 lakh, Expenditure of ₹ 10 lakh was incurred on construction of MGNREGA Bhawan, but work was left (November 2019).

Photographs: Status of functioning of some buildings constructed out of scheme funds as seen during joint physical verification

The construction works were taken up during the year 2014-18 and were to be completed within four to six months but 88 *per cent* works were incomplete till February 2020 despite revision of estimate (May 2018) by the Department. Thus, the objective to create Knowledge Resource Centre at Block and GP levels for interaction with the citizen was partially achieved. The Department replied (July 2020) that non-availability of appropriate land, land dispute, delays in payment of cost of materials, etc., were the reasons for non-completion of MGNREGA *Bhawans*. The reply of the Department was not acceptable as it failed to monitor the progress of works and difficulties in execution of works were not removed by meeting the material cost from convergence with other schemes.

2.2.10 Objective-4: Whether funds were released, accounted for and utilised in compliance with the provisions of the Scheme.

# 2.2.10.1 Preparation of Annual Plan and Labour Budget

Preparation of Labour Budget was an essential annual work plan document which entailed planning, approval, funding, and project execution modalities. The matching of demand and supply of work was the process of planning and this was to be achieved through preparation of Labour Budget. The DPC had to prepare Annual Plan for the next financial year containing the details of the anticipated demand for unskilled manual work in the District. This was to be prepared by including (i) anticipated quantum and timing of demand for work (ii) Shelf of projects<sup>81</sup> to meet the demand for job.

In order to assess the quantum and timing of demand for employment, a baseline survey of HHs was to be conducted for a five year period by trained personnel in

Project means any work taken up under a Scheme for the purpose of providing employment to the applicants.

every GP with special focus on vulnerable HHs for formulation of Perspective Plan and Labour Budget. Besides a systematic participatory planning exercise at each tier of panchayats was to be taken every year in time bound manner<sup>82</sup> and all works to be executed by the GP were to be identified and discussed in the Gram Sabha for prioritisation and approval. The GP had to submit Labour Budget with approved Annual Plan to the Programme Officer and after scrutiny, the Programme Officer had to place consolidated plan of GPs before the PS for approval and thereafter submit the Block development plan to the District Panchayat. The DPC had to consolidate the Block plans and place it before District Panchayat for approval. After approval, the Labour Budget was to be communicated to GPs for MIS entries and aggregated at District levels for submission to the GoI.

Scrutiny of Labour Budget, MIS data and minutes of the Empowered Committee meetings at MoRD level disclosed that only 3,932.75 lakh mandays (67 *per cent*) were generated against approved 5,861.54 lakh mandays (as per agreed to Labour Budget of the State) for the period 2014-19 as detailed in **Chart-2.2.3** below:

Mandays approved as per LB (in lakh)

Mandays generated(in lakh)

935.6

97.6

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99.7

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Chart-2.2.3
Approved vis-à-vis generated mandays during 2014-19

(Source: Labour Budget, MIS data as of 28 January 2020 and minutes of Empowered Committee Meeting)

# Labour Budget was revised from 1,400 lakh to 1,250 lakh in the year 2017-18 and from 900 lakh to 1,400 lakh in the year 2018-19.

As evident from **Chart-2.2.3** above, there were wide gaps between mandays approved as per agreed to Labour Budget and mandays actually generated ranged between 58 *per cent* (2014-15) and 12 *per cent* (2018-19) during 2014-19.

The Department replied (June 2020) that the reasons for low generation of mandays were mainly the low wage rate under the Scheme as compared to labour

Approval of GP Annual Plan-15 August (2014-15 to 2015-16), 9 to 11 February (2016-17), 2 October to 30 November (2017-18 to 2018-19); Approval of Block Annual Plan-2 October (2014-15 to 2015-16), 16 February (2016-17), 20 December (2017-18 to 2018-19); Approval of District Plan- 1 December (2014-15 to 2015-16), 29 February (2016-17), 31 January (2017-18 to 2018-19); Submission of Labour Budget to GoI-31 January (2014-15 to 2015-16), 10 March (2016-17), 15 February (2017-18 to 2018-19).

department rates for agriculture labour, non-revision of SoR for MGNREGS works, non-receipt of adequate and timely funds from Central Government, exhaustion of mother sanction (large spell of 2-3 months when wage payment was halted due to exhaustion of mother sanction), three election in the State, flood etc. However, audit observed the following discrepancies in planning of the Scheme that led to wide gap between approved mandays and mandays actually generated.

# • Non-assessment of quantum and timing of demand for work

Door to door survey of the HHs to assess the quantum and timing of demand for job was not conducted by any of the test-checked GPs in 2015-16 and 2017-19. However, survey of HHs was conducted in the year 2014-15 and 2016-17 under *Hamari Gaon Hamari Yojana*<sup>83</sup> under Integrated Participatory Planning Exercise (IPPE-I) and IPPE-II respectively but survey data was not compiled properly and not utilised for preparation of Annual Plan.

Test-checked GPs prepared only a shelf of works for the next financial year and did not assess quantum and timing of demand for works for Labour Budget with expected outcome of the works as stipulated in the Scheme guidelines. The Department replied that steps would be taken to strengthen door to door survey of HHs to assess the demand for work and timing of works from GP level, however, from the year 2019-20 data collected under Mission *Antyodaya* was being utilised for MGNREGA.

#### • Non-fulfilment of quorum for Gram Sabha meeting

The BPRA, 2006 provided that quorum of *Gram Sabha* meeting was to be fulfilled with 20<sup>th</sup> part of the total members (five *per cent*) of the *Gram Sabha*. The Bihar *Gram Sabha* Rules and directives (December 2015) of the Department provides that public representative of higher tiers of Panchayats, Government's functionaries at Blocks and Districts levels etc., were to be invited to participate in *Gram Sabha* meeting.

It was observed that out of total 270<sup>84</sup> *Gram Sabha* meetings to be held for approval of the Annual Plan in the test-checked GPs for the period 2014-19, proceeding registers of only 168 *Gram Sabha* meetings were produced to audit and out of that quorum of meeting was not fulfilled in 140 meetings (83 *per cent*) *(Appendix-2.2.23)*. In the test-checked GPs, neither Government's functionaries at Blocks and Districts levels nor public representatives of higher tiers of Panchayats (nor their representatives) participated *Gram Sabha* meetings during 2014-19. Thus, participation of members of *Gram Sabha* in finalisation of plan, as intended in the BPRA and the Act and participatory role of various stakeholders in development of the panchayats could not be ensured.

The PRS of the test-checked GPs replied that villagers did not participate in *Gram Sabha* meetings even after being intimated to participate in the meeting.

A bottom up approach formulated with the objective to ensure public participation in decision making and approval of development works in the Gram Sabha

<sup>84 270</sup> meetings = 54 GPs X 5 years (2014-15 to 2018-19)

Intimation given to the members of Gram Sabha was not verifiable in audit and also IEC activities<sup>85</sup> to make the workers aware about the provisions of the Scheme were not organised in any of the test-checked GPs.

# 2.2.10.2 Lack of implementation of Convergence Plan

The Scheme guidelines provided that creation of durable assets and securing livelihoods of rural HHs under the Scheme were to be achieved through convergence of MGNREGS with other schemes of panchayats and line Departments. The convergence at both the intra-departmental and inter-departmental level was to be encouraged to achieve the intended objectives.

The GoB framed a road map for Convergence in the year 2014-15 wherein it was provided that the works viz., construction of *Anganwadi* Centres (AWCs), Individual Household Latrines (IHHL) for IAY/PMAY-G beneficiaries, irrigation facilities, plantation, construction of ponds etc., were to be done in convergence with respective line Departments. Further, as per MoRD directives, road construction under *Pradhan Mantri Gram Sadak Yojana* (PMGSY), construction of houses under PMAY-G were also to be executed in convergence with MGNREGS.

Audit observed that none of the test-checked GPs received plans from other line departments for inclusion in GP's Annual Plan for the works to be executed in convergence with the Scheme and only works related to construction of houses for IAY/PMAY-G beneficiaries and construction of AWCs were taken up for execution by the test-checked GPs under convergence with the respective line Departments while the convergence with works under *Mukhymantri Nali-Gali Yojana*, Construction of roads from Fifth State Finance Commission, Forest Department, Agriculture Department etc., was not done. Audit observed following deficiencies in execution of works under convergence:

# • Non-utilisation of funds received for construction of Anganwadi Centres

Construction of AWCs with estimated cost of ₹ 7 lakh<sup>86</sup> was to be done by converging the resources of MGNREGS and Integrated Child Development Scheme (ICDS). Seven test-checked DRDAs<sup>87</sup> received ₹ 8.74 crore<sup>88</sup> from ICDS for construction of 459 AWCs between June 2017 and November 2018 but only 15 AWCs were completed<sup>89</sup> as of March 2020. The DRDAs transferred (January 2018 to September 2019) only ₹ 2.68 crore to Programme Officers after lapse of more than one to two years of release of funds from ICDS. DRDA Saharsa refunded<sup>90</sup> ₹ 1.40 crore to ICDS while balance amount of ₹ 4.91 crore<sup>91</sup> was lying in DRDA account (*Appendix-2.2.24*) till March 2020.

<sup>&</sup>lt;sup>85</sup> wall painting, door to door visit, display of poster, notice board etc.

<sup>&</sup>lt;sup>86</sup> ₹ 5 lakh was to be met from MGNREGS account and ₹ 2 lakh from ICDS

<sup>&</sup>lt;sup>87</sup> Begusarai, Bhagalpur, Purbi Champaran, Purnea, Saharsa, Samastipur and Saran

<sup>&</sup>lt;sup>88</sup> Six Programme Officers of the Bhagalpur district did not accept allotment of ₹ 0.44 crore

<sup>89</sup> Details in Appendix-2.2.15

<sup>&</sup>lt;sup>90</sup> The DRDA Saharsa refunded ₹1.40 crore to ICDS on 27 March 2019.

<sup>&</sup>lt;sup>91</sup> ₹4.66 crore (balance fund) + ₹ 0.25 crore (interest)

The Department replied (July 2020) that construction of AWCs is a material intensive work and due to shortage of fund for material component, scheme was not taken up as per target. Availability of land was also an issue which badly affected the progress. Reply of the Department that land was not available, was not acceptable as ICDS released amounts after ensuring the availability of land and land dispute was to be sorted out by the Block and District level functionaries.

# • Convergence with IAY/PMAY-G scheme

The Scheme guidelines provided that 90/95 unskilled persondays employment was to be provided to the IAY/PMAY-G beneficiaries under MGNREGS as a foregone wage and the cost of construction of houses was to be made from PMAY-G. Employment was to be provided to the beneficiaries in four phases with stages of progress in the construction of houses and MR was to be generated accordingly. However, in 34 test-checked GPs, 318 beneficiaries were provided employment of 15,486 person days involving ₹ 27.41 lakh (*Appendix-2.2.25*) for the houses which were already completed (as per *AwaasSoft*). Therefore, generation of e-MR, FTOs and maintaining MIS and other related documents for these works were mere a process of regularisation of past events and person days shown generated were actually not generated. The Department accepted the audit contention and stated that stage wise payment process would be followed in future.

Audit observed that there was lack in institutional arrangements and proper coordination among the Departments and the implementing units and the State did not constitute a convergence team consisting of senior officials of PMGSY and MGNREGA to operationalise convergence with PMGSY and resource groups at District, Block and GP levels were also not formed. As a result, durable assets through convergence was only partially achieved.

The Department replied (June/July 2020) that there was gap in procedure for execution of works and variations<sup>92</sup> under MGNREGS and other schemes of the State and thus, the line Departments were not willing to be part of the convergence work.

#### 2.2.10.3 Receipts and utilisation of funds under the Scheme

#### • Funding pattern and fund flow mechanism of the Scheme

As per the Act, the Scheme was implemented on a cost-sharing basis between the GoI and the State. The Central share of funds was based on the projection in the agreed to Labour Budget and being released in two tranches. Funding pattern of the Scheme is indicated below:

Difference in wage rate, SoR for the work, maintenance of MR, use of machinery and process of wage payment etc.

Table-2.2.13 Funding pattern of MGNREGS

Component	Central Share	State Share
Wages for unskilled labour	100 per cent	Wages in excess of 100 mandays and excess of higher wage over notified wage by GoI
Wages for skilled/ semi-skilled labour and cost of material	75 per cent	25 per cent
Other components		100 per cent of unemployment allowance arises in the case when wage employment was not provided within 15 days of application for job by the job seekers
<b>Employment Guarantee Councils</b>		Administrative expenses of the State Employment Guarantee Council (SEGC)

(Source: The Act and the Scheme guideline)

The GoB established (May 2011) SEGF (State Fund) to manage the receipt, transfer and utilisation of funds under the Scheme effectively. Under the Scheme, funds received from the GoI (Central share) and the GoB (State share) were pooled into the SEGF accounts. The funds were held in one account at the State level (e-FMS Debit account) which was electronically linked to all implementing units and the implementing units after due verification of the work and the MR, generated Fund Transfer Order (FTO) to transfer the amounts directly into the beneficiaries' account. Further, from the year 2016-17, the payment of wage was directly credited into the labourers account by MoRD through Ne-FMS.

# Financial outlay

During the period of 2014-19, out of the total available funds of  $\mathbb{Z}$  11,181.72 crore<sup>93</sup>,  $\mathbb{Z}$  10,960.52 crore (98 *per cent*) was utilised on the implementation of the Scheme in the State. The details of year wise availability and utilisation of funds under the Scheme during 2014-19 in the State are given below:

Table-2.2.14 Availability and utilisation of funds during the period 2014-19

(₹ in crore)

	(											
Year	OB		Receipt					F	xpenditure	9		CB
		Central	State	Others	Total	fund	Wage	Material	Adminis-	Others	Total	
		Share	Share		receipt	available			trative			
1	2	3	4	5	6	7	8	9	10	11	12	13
					(3+4+5)	(2+6)					(8+9+10+11)	(7-12)
2014-15	525.31	959.68	350.00	56.95	1,366.63	1,891.94	561.40	442.54	145.77	1.21	1,150.92	741.02
2015-16	741.02	1,024.12	124.61	99.61	1,248.34	1,989.36	1,035.07	514.73	121.68	0.50	1,671.98	317.38
2016-17	317.38	1,569.14	310.18	58.56	1,937.88	2,255.26	1,190.61	601.14	123.66	1.41	1,916.82	338.44
2017-18	338.44	2,516.89	500.98	34.55	3,052.42	3,390.86	1,890.78	1,058.34	150.59	1.79	3,101.50	289.36
2018-19	289.36	2,733.58	312.00	5.56	3,051.14	3,340.50	2,015.16	931.47	171.38	1.29	3,119.30	221.20
Total		8,803.41	1,597.77	255.23	10,656.41		6,693.02	3,548.22	713.08	6.2	10,960.52	

(Source: CA report and information furnished by Department)

Audit observed that there was difference in the closing and opening balance in five out of nine test-checked Districts for one to two years and the difference was not reconciled by the Chartered Accountants (CAs). The data of finances of the Scheme certified by the CAs were not in consonance with the MIS data in all the test-checked Districts (*Appendix-2.2.26*). The Department stated that

<sup>93</sup> O.B. of ₹525.31 crore of 2014-15 and total receipts ₹10,656.41 crore during 2014-19.

steps would be taken to reconcile the difference. The deficiencies in financial management have been discussed in succeeding paragraphs:

# • Inadequate receipt of Central share by GoB

As per the Scheme guidelines, release of 1<sup>st</sup> tranche of Central share was based on proportionate fund requirement as per the agreed to Labour Budget to take care of requirement for the first six months of the financial year or 50 *per cent* of the agreed to Labour Budget for the State, whichever was lower, less the opening balance every year as per MIS. The 2<sup>nd</sup> tranche was based on (i) unspent balances and (ii) actual performance of the State against the agreed to Labour Budget during the year. Further, the State had to submit a consolidated proposal for release of 2<sup>nd</sup> tranche to the Ministry, only after utilising 60 *per cent* of total available funds with the State and compliance of the pre-requisites<sup>94</sup> fixed by MoRD. Audit observed the followings deficiencies at the State level which resulted in curtailment of Central share to GoB:

There was substantial closing balance ranging between ₹ 741 crore and ₹ 221 crore during 2014-19 which consisted of unadjusted advances lying with various executing agencies, rolling money with Post Office, balance of Sampurna Gramin Rozgar Yojana (SGRY), cheques in transit, amounts lying in inoperative accounts etc. Audit scrutiny of test-checked units revealed that there was blockade of Scheme funds of ₹ 37.16 crore as detailed below:

Table-2.2.15
Blockade of Scheme funds

(₹ in crore)

Particulars	Amount	Remarks
<b>Inoperative bank</b>	2.43	The GoB directed (August 2017) that all bank accounts maintained by GPs,
accounts		Blocks and Districts (except a single account at Block and District levels)
		were to be closed and balance lying in these accounts were to be deposited
		into the designated bank account of SEGF. However, 894 bank accounts
		were not closed.
Blockage of bank	8.24	In five test-checked Districts, bank interest funds amounting to ₹ 8.24 crore <sup>95</sup>
interest		was kept blocked in bank accounts since 2014-15.
Non-transfer	4.78	The SGRY was subsumed (April 2007) into MGNREGS and the Department
of unutilised		instructed (August 2007) District level authorities to transfer the unutilised
funds SGRY		funds of SGRY into MGNREGS accounts. However, in six test-checked
to MGNREGS		Districts, cash component of ₹ 4.78 crore <sup>96</sup> of SGRY was not transferred to
accounts		the Scheme accounts till March 2020.
Outstanding	21.71	In eight test-checked Districts, advances made out of SGRY/MGNREGS
advances		accounts amounting to ₹21.71 crore <sup>97</sup> to different executing agencies <sup>98</sup> were
		pending for adjustment for more than five years (as of March 2020).
Total	37.16	

(Source: Records of test-checked units)

<sup>94</sup> Audit report of previous financial year, UCs of previous years, updated financial progress

<sup>&</sup>lt;sup>95</sup> Gaya- ₹ 1.43 crore, Patna- ₹ 1.95 crore, Purnea- ₹ 1.39 crore, Saharsa- ₹ 2.04 crore and Saran- ₹ 1.43 crore,

Begusarai - ₹ 0.55 crore, Gaya - ₹ 0.82 crore, Patna - ₹ 0.18 crore, Purbi Champaran-₹ 0.59 crore, Purnea- ₹ 0.62 crore and Saran- ₹ 2.02 crore

<sup>97</sup> Begusarai- ₹ 0.26 crore, Bhagalpur- ₹ 0.44 crore, Gaya- ₹ 8.23 crore, Patna-₹ 4.64 crore, Purbi Champaran- ₹ 0.66 crore, Purnea - ₹ 2.47 crore, Samastipur-₹ 4.98 crore and Saran -₹ 0.03 crore

<sup>&</sup>lt;sup>98</sup> Zila Parishad, National Rural Employment Programme, Programme Officer, PRS etc.

The Department replied (July 2020) that steps had already been taken to conclude the issue and to make it zero. However, no efforts were taken to adjust the advances and utilise the blockade amount for more than eight years.

The GoB failed to submit a consolidated proposal for 2<sup>nd</sup> tranche to the MoRD in time (October) after utilising 60 *per cent* of the total available funds with the State as a whole and also did not comply with other pre-requisites for release of 2<sup>nd</sup> tranche. Audit of the Scheme by the CAs for the period 2014-16 was completed with delays of four to six months while proposal of 2<sup>nd</sup> tranche and UCs of previous years for the period 2014-17 was submitted with delays of four to six months. As a result, the GoB received the funds in February 2015 after September 2014 for the year 2014-15 and did not receive 2<sup>nd</sup> tranche in 2015-16.

The Department accepted the audit observation and replied (July 2020) that delay in audit of the accounts of the Scheme for the period 2014-17 caused delay in submission of proposal for 2<sup>nd</sup> tranche but delay in release of grants was not linked with delayed submission of UCs or proposal. It was further replied that non-receipt of funds from Centre was beyond our control and State had released funds, even beyond its matching share (excess State share of ₹307.33 crore to ₹512.69 crore) during 2016-19 in view of increasing liabilities for payment.

#### Delay in transferring of Central funds into SEGF account

As per instruction issued by the MoRD through grants sanctioning letters, the GoB must transfer funds received from the Centre along with the State share into the SEGF account for programme implementation within three days of receipt of funds failing which the GoB was liable to pay interest at the rate of 12 *per cent* for the period of delays beyond the specified period.

Audit observed that there was delay ranging from 5 to 74 days in transferring the funds (₹ 3,636.37 crore) received from the Centre into the SEGF account during the period 2014-19. As a result, the GoB incurred an avoidable liability of ₹ 25.80 crore on account of penal interest (*Appendix-2.2.27*). The Department, stated (June 2020) that reasons for delay in the transfer was procedural and in the case of amount exceeding ₹ 200 crore, MoRD was required to get approval of Ministry of Finance, which took 10 to 15 days. Reply of the Department was not acceptable as delay was noticed even in the case where the amount was less than ₹ 200 crore and delays of more than 15 days were also noticed.

# • Irregularities in utilisation of funds under Administrative expenses

The Scheme guidelines provided that the State was entitled to incur administrative expenditure up to six *per cent* of the total expenditure on the Scheme in a financial year. GoB was suggested to supplement this, if required, for effective implementation of the provisions of the Act but during 2014-19, the State incurred an excess administrative expenditure of  $\stackrel{?}{\underset{?}{$\sim}}$  130.37 crore and out of that  $\stackrel{?}{\underset{?}{$\sim}}$  114.22 crore was recouped by the GoB and balance  $\stackrel{?}{\underset{?}{$\sim}}$  16.15 crore remained to be recouped vide detailed below:

Table-2.2.16 Excess administrative expenditure

(₹in crore)

Year	Expenditure on Wage	Expenditure on Material	Total expenditure	Amount of admissible expenditure (6 per cent)	Actual administrative expenditure	Excess	Amount adjusted against State Share
2014-15	561.40	442.54	1,003.94	60.24	145.77	85.53	85.53
2015-16	1,035.07	514.73	1,549.80	92.99	121.68	28.69	28.69
2016-17	1,190.61	601.14	1,791.75	107.51	123.66	16.15	-
2017-18	1,890.78	1,058.34	2,949.12	176.95	150.59	0.00	-
2018-19	2,015.16	931.47	2,946.63	176.80	171.38	0.00	-
			Total			130.37	114.22

(Source: CA report and UCs)

The Department replied (July 2020) that as expenditure on honorarium was a fixed expenditure and MoRD allowed six *per cent* on the basis of actual expenditure but the same was limited due to shortfall in release as evident from carrying forward of liabilities of previous years. It was also stated that MoRD was requested to consider six *per cent* limit of AE on accrual basis of expenditure on execution of Scheme and not only on the basis of payment made in a particular year. The reply was not acceptable as the GoI did not revise conditions for admissible limit for AE and less creation of mandays was the main reason for less availability of funds under the head.

#### • Diversion of funds

The Scheme guidelines provided that the Scheme funds were not to be diverted for any other purposes and the State had to furnish a certificate regarding non-diversion of the Scheme funds with the proposal for release of 2<sup>nd</sup> tranche of grants. In four test-checked Districts, Scheme funds amounting to ₹ 4.17 crore<sup>99</sup> (including ₹ 1.29 crore meant for execution of Scheme) were diverted during 2015-19 for salary and other purposes of the District Rural Development Agency (DRDA) establishment and out of that ₹ 0.53 crore was recouped and balance ₹ 3.64 crore remained to be recouped till March 2020.

The Department replied (July 2020) that instructions had been issued to recoup the diverted amount on priority as and when funds available for DRDA establishment. The reply of the Department was not acceptable as diversion of MGNREGA fund was contrary to the Scheme guidelines and it had furnished a certificate regarding non-diversion of MGNREGS funds to the MoRD, which was not proper.

#### • Liability of pending wage and cost of material payment

The Act mandated that disbursement of wages to be made on a weekly basis and in any case not later than a fortnight after the date on which work was done.

<sup>99</sup> Gaya- ₹ 0.28 lakh (2015-17), Saharsa- ₹ 0.72 crore (2016-19), Samastipur- ₹ 0.93 crore (2016-19) and Saran- ₹ 2.24 crore (2015-19)

Audit observed that wages and cost of materials amounting to ₹ 1,016.65 crore for the period 2012-19 were not paid to the beneficiaries for one to eight years as of March 2020 as shown below:

Table-2.2.17
Outstanding liabilities for the year up to 2018-19 (as of October 2019)

(₹in lakh)

Year	Wages	Materials	Admin.	Total liability
1	2	3	4	5 (2+3+4)
2012-14	22,829.66	7,342.41	-	30,172.07
2014-15	7,872.28	3,390.85	-	11,263.13
2015-16	1,596.27	5,359.10	-	6,955.37
2016-17	3,382.28	4,065.02	-	7,447.30
2017-18	2,424.71	4,057.00	-	6,481.71
2018-19	3,894.22	35,128.99	322.68	39,345.89
Total	41,999.42	59,343.37	322.68	1,01,665.47

(Source: CA report and UCs)

The Department stated (July 2020) that non-receipt of adequate and timely funds from the Central Government was the reason for accumulating liabilities. Further, liability shown for the period up to 2015 had error as during this period entries of payment was being made offline and entry of date of payment was left in many cases and thus, the amounts of liability shown was less than what was reflected in MIS and the matter was taken up with the MoRD several times to release adequate funds but State could not receive adequate funds to clear liability. Reply of the Department was not acceptable as the Department failed to fulfill the criteria for timely receipt of adequate funds from Central Government and failed to rectify the errors (if any) even after lapse of more than five years; as a result liability for this period persisted till July 2020. Further, reply also indicated that the Department could not ascertain the actual amount of liability to be cleared.

#### • Payment of wages at lower rate

The Act provided that notwithstanding, anything contained in the Minimum Wage Act, 1948, the Central Government may, by notification, specify the wage rate for unskilled workers under the Scheme. Since, the wage rate notified by the GoI for unskilled workers for Bihar (₹ 158 to ₹ 168) was less than the wage rate notified by the GoB for agricultural labourers (₹ 177 to ₹ 246), the GoB decided (July 2013) to pay wages to unskilled labourers under the Scheme at the wage rate notified for agricultural labourers from time to time and borne the financial burden due to differences in wage rates.

Audit observed that MGNREGS workers were being paid ₹177 per day despite revision of wage rates by the Labour Resource Department (LRD), GoB for agricultural labourers from ₹177 to ₹ 246 during 2014-19, as shown below:

Table –2.2.18
Wage rate for MGNREGS workers during 2014-19

Year	Wage rate notified by GoI (₹ per day)	Wage rate notified by LRD, GoB for agricultural labourers (₹ per day)	Wage rate notified by GoB under MGNREGS (₹ per day)	Less wage rate (₹ per day)
1	2	3	4	5 (3-4)
2014-15	158	177 and 178	177 <u>*</u>	1
2015-16	162	186 and 189	177	9 to 12
2016-17	167	197 and 227	177	20 to 50
2017-18	168	232 and 237	177	55 to 60
2018-19	168	244 and 246	177	67 to 69

(Source: Notification issued by LRD, RDD/GoB and GoI)

As a result, the MGNREGA workers were reluctant to do work under the Scheme and expected mandays could not be generated during 2014-19.

The Department replied (May 2020) that the State met the differential wages from its own sources but since the gap between the wage rate notified by the GoI for MGNREGS workers and the minimum wage rate notified by the State for agricultural labourers became wide and therefore the State could not revise the wage rate for MGNREGS workers.

# 2.2.11 Objective-5: Whether transparency was maintained in implementation of the Act by involving all stakeholders at various stages from planning to monitoring and evaluation.

The Act and the Scheme guidelines provided various provisions for effective monitoring and evaluation mechanism for implementation of the Scheme in an effective manner. Audit observed following deficiencies in monitoring, evaluation and transparency in implementation of the Scheme:

#### 2.2.11.1 Constitution of State Employment Guarantee Council (SEGC)

The Act provided constitution of the SEGC for the purpose of regular monitoring and reviewing the implementation of the Scheme at the State level. The SEGC had to prepare Annual Report on implementation of the Scheme for placing it before the State Legislature. It was mandated to have bi-annual meetings of SEGC.

The GoB constituted the SEGC in May 2012, after seven years of enactment of the Act, under chairmanship of the Minister, RDD. However, regular SEGC meetings were not held. Only three meetings were held (last meeting was held on 17 July 2018) instead of 10 meetings during 2014-19. Further, Annual Reports on implementation of the Scheme for the period 2014-19 were also not prepared. In the meetings, issues related to delayed payment of wages, payment of compensation for the delayed payment of wage, LIFE MGNREGA programme, slow progress of construction of MGNREGA *Bhawan*, non-appointment of Ombudsman in all Districts etc., were discussed but satisfactory progress was not done in this regard.

<sup>\* ₹ 162</sup> for the period April to July 2014

The Department did not furnish reply as to why meetings were not held regularly, however, it was replied that for meeting and its periodicity, rules framed by the GoI for CEGC were being followed in the State. The reply was not acceptable as the periodicity for CEGC meeting was not followed.

# 2.2.11.2 Inadequate arrangement for Social Audit

The Audit of Scheme Rules, 2011 provided that the GoB shall facilitate the conduct of social audit of the works taken up under the Scheme in every GP at least once in six months. The GoB constituted Social Audit Society (SAS) in April 2017 but it was not functioning effectively as discussed below:

# Inadequate number of resource persons

The GoB had created (June 2015) various posts on contractual basis for functioning of SAS but appointment was not made on key posts and the SAS was functioning with deficient manpower as details given below:

Table-2.2.19
Sanctioned strength and men-in-position to facilitate Social Audit

Sl.	Name of Posts	Sanctioned	Men-in-position
No.		Strength	
1	Director	1	0#
2	Social Audit Advisor	1	0#
3	State Resource Person	5	1
4	District Resource Person (DRP)	62	31
5	Block Resource Person (BRP)	534	0
6	Accountant	5	0
7	Office Assistant	3	0
	Total	611	32

(Source: Information obtained from SAS, GoB)# Officers of the RDD held additional charge.

The Village Resource Persons (VRPs) were to be identified by the SAS with the help of Mission, Bihar to facilitate the *Gram Sabha* for conducting social audit. 4,347 VRPs were imparted training as of March 2020, however, only 1,523 VRPs were working and there was significant drop out (65 *per cent*). Also, BRPs were not appointed in the Blocks and 50 *per cent* posts of DRP were vacant. The SAS and the DRPs of the test-checked Districts<sup>100</sup> stated the following reasons for drop out (i) VRPs were women from *Jivika* and felt inconvenience to stay at night at other Blocks (ii) delay in payment of remuneration (iii) hampering the work related to SHGs due to their engagement in social audit (iv) cost cutting from remuneration of VRPs etc. It was also observed that VRPs were selected only from the members of SHGs of *Jivika* and not from members of Civil Society Organisations, *Nehru Yuva Kendra*, Volunteer organisations etc.

The SAS replied (June 2020) that hiring of Human Resource agency for recruitment of resource persons and other staff was in progress.

<sup>&</sup>lt;sup>100</sup> Saharsa and Samastipur

#### • Inadequate conduction of social audit

Audit observed that the SAS started facilitation to *Gram Sabha* in conduction of social audit of GPs of seven Districts<sup>101</sup> from the year 2018-19. Only 85 *per cent* and 39 *per cent* of GPs were audited (once in a year) against the target set for the years 2017-18 and 2018-19 respectively as detailed below:

Table-2.2.20 Status of social audit conducted during 2017-19

Year	Total GPs in	Social audit to	GPs planned for	No. of GPs covered
	the year	be conducted	audit once in a year	
2017-18	8,386	16,772	300	255 of 7 Districts
2018-19	8,386	16,772	6,840	#2,644 of 32 Districts

(Source: Information furnished by RDD and SAS)

# Audit of 2,644 GPs once in a year while audit one GP twice in a year.

While comparing with the total GPs of the State to be covered, the percentage of coverage was between two *per cent* and 16 *per cent* in the year 2017-18 and 2018-19 respectively. Further, social audit was not conducted in any of the GPs for the period 2018-19 in six Districts<sup>102</sup> of the State. Social audit was conducted by *Gram Sabha* itself (without facilitation by SAS) in one to 21 *per cent* of GPs for the period 2014-16 while no audit was conducted for the year 2016-17.

Thus, *Gram Sabha* could not monitor the implementation of the Scheme in GPs adequately and effectively through social audit. The SAS replied that inadequate manpower, drop out of VRPs in large number, election and natural disasters were the reasons for less coverage.

#### Non-reporting of social audit findings/quality of report

A summary of findings of social audit conducted during a financial year was to be submitted to the CAG of India as required under Rule 3(2) of Audit of Scheme Rules. But, the same was not submitted. Further, only routine discrepancies viz., non-updating/non-renewal of job cards, non-issue of wage slip to workers, non-conduction of *Rozgar Diwas*, non-providing of worksite facilities, non-appointment of Mates etc., were reported in social audit reports. Audit observed that VRPs were *Jivika didi* (from self help group of BRLPS with 8<sup>th</sup> pass) and they were not able to check the technical aspects of the execution of works and prepare report satisfactorily. The SAS replied that it would submit a summary of audit findings to CAG of India in future. Thus, system of SAS was not implemented effectively in the State.

# 2.2.11.3 Non-supervision of execution of works

The Act provisioned regular inspection and supervision of works taken up under the Scheme to ensure proper quality of works as well as to ensure that the total wage paid for the completion of the work is commensurate with the quality and quantity of work done. The test-checked implementing units did not maintain records for inspection done (if any) by the competent authorities. However,

Banka, Gaya, Khagaria, Madhubani, Muzaffarpur, Nawada and Purnea

Jamui, Kaimur, Patna, Purbi Champaran, Saran and Siwan

455 out of 803 beneficiaries stated in beneficiary survey that supervision of work was not done by higher authorities.

#### 2.2.11.4 Inadequate complaints redressal mechanism

# • Non-maintenance of complaint register

A complaint register was to be maintained at GP, Block and District level in which complaints were to be entered and dated and numbered acknowledgement was to be issued to the complainants. The complaints were to be disposed of within the statutory time limit and monitoring of disposal was to be done at next higher level every month. But, complaint registers were not maintained by any of test-checked units. However, from NREGASoft it was observed that 698 out of 752 online complaints lodged during 2014-19 at District level by citizens, labourers and others were pending for disposal as of March 2020 (*Appendix-2.2.28*).

At the State level, 386 complaints were received online (CP GRAM<sup>103</sup>) during January 2014 to May 2020 and out of that 250 complaints were disposed off while 136 complaints were pending for disposal and average disposal time was 334 days. Further, rules to determine appropriate grievance redressal mechanism was not framed by the GoB. Thus, the complaint redressal mechanism was not adequate.

# • Vacancy in the office of Ombudsman

The Scheme guidelines provided establishment of office of Ombudsman in all Districts for expeditious redressal of grievances regarding implementation of the Scheme. However, it was noticed that in six<sup>104</sup> out of nine test-checked Districts<sup>105</sup>, posts of Ombudsman were vacant for one to four years<sup>106</sup>. Further, in Saran, the post of Ombudsman was vacant for five years during 2014-19 In the State, Ombudsman was posted in nine Districts, in eight Districts<sup>107</sup> Ombudsman was in additional charge and in the remaining Districts, recruitment process for appointment of Ombudsman was in progress. The Department replied that the primary reason for vacancy was due to low remuneration and required experience of 20 years and now remuneration has been increased and required experience has also been reduced to 10 years and advertisement for appointment has been published accordingly. Due to vacant posts of Ombudsman, arrangement for

<sup>103</sup> CPGRAM (Centralised Public Grievance Redress and Monitoring System) is an arrangement made by GoI to lodge complaint online and redressal of the complaints are monitored online

Begusarai, Bhagalpur, Patna, Purnea, Saharsa and Samastipur

Working period of Ombudsman- Begusarai (January 2016 to June 2017, November 2018 to March 2019); Bhagalpur (April 2014 to June 2017); Gaya (April 2014 to June 2017, September 2017 to March 2019); Patna (July 2017 to March 2019); Purbi Champaran (April 2014 to November 2015, September 2016 to September 2018); Purnia (April 2014 to May 2017); Samastipur (September 2016 to December 2018); Saran (not working during 2014-19) and Saharsa (April 2014 to January 2015)

Arwal, Bhojpur, E. Champaran, Khagaria, Nalanda, Nawada, Patna, Rohtas and Shekhpura

Orangabad, Begusarai, Buxar, Gaya, Jehanabad, Lakhisarai, Muzaffarpur and Vaishali

lodging complaints by MGNREGS workers and others to an independent authority and reporting the legal action against erring officials, if any, to the Government could not be ensured.

### 2.2.11.5 Vigilance and Monitoring Committee at GP level not set up

Scheme guidelines provided that the Vigilance and Monitoring Committee (VMC) consisting of 10 members, to be set up in each GP for a period of six months and not exceeding one year. The members of VMC were to be identified from teachers, *Anganwadi* workers, SHG members etc., and necessarily be appointed by the *Gram Sabha*. The functions of VMC included visiting work site, interacting with workers, realisation of workers' right, verifying worksite facilities and monitor the progress and quality of works and act as a forum for concurrent social audit and submit a report to be discussed in *Gram Sabha*. However, VMC was not constituted in 48 out of 54 test-checked GPs while in six<sup>108</sup> test-checked GPs, VMC was constituted at worksite by *Mukhiya* and not through *Gram Sabha*. Thus, monitoring of execution of works in GPs through VMC could not be ensured.

#### 2.2.11.6 Non-communication of wage slip

Scheme guidelines provided that wage slip wherein the wage rate, number of days worked, amounts earned by the workers etc., were to be communicated to each worker to increase transparency in the implementation of the Scheme. However, the wage slips were not distributed to workers in any of the test-checked GPs. Non-distribution of wage slip indicated lack in monitoring as after introduction of Ne-FMS, wage slip was automatically generated in NREGASoft and after taking its print, the same was to be distributed to the workers.

# 2.2.12 Outcome of Joint Physical Verification of works

Audit conducted (November 2019 – February 2020) joint physical verification of 423<sup>109</sup> out of total 17,404 works taken up by the test-checked GPs during 2014-19 from all the four broad categories of works permissible under the Scheme. During the joint physical verification, construction of non-durable assets, execution of inadmissible works, non-construction of IAY houses despite providing employment to beneficiaries in these works, payment for gabion to protects plants without installing the same, failed plantation work, excess payments etc., were found. Out of aforesaid 423 works, deficiencies like works closed midway/abandoned works (33 works), no work found at worksite (17 works), assets created were not found used for intended purpose (3 works) and execution of inadmissible works (4 works) were noticed in 57 works. Details in *Appendix-2.2.29*.

Jamalnagar, Maharas, Mahkar, Rasalpur, Sarauja and Sardiha

Physical verification of six works in Akbarpur Barai GP under Begusarai could not be conducted due to inconvenience in communication and one work in each of in Khan Pipra, Korari, Jamalnagar

#### 2.2.13 Outcome of Beneficiary survey

Beneficiary survey in respect of total 803 beneficiaries of 54 test-checked GPs was conducted (November 2019- February 2020) and feedback received indicated that MGNREGS workers were not aware of the key entitlements of the Act and provisions of the Scheme guidelines viz., job entitlement in a year, minimum wage under the Scheme, multiple channels for registration under the Scheme and placing demand for work, receiving of dated receipt regarding submission of application for registration, quantity of work to be done in a day etc. Further, the beneficiaries had also expressed their views regarding delay payment of wage, non-payment of compensation, non-availability of work regularly, non-providing of worksite facilities etc. Thus, the workers were not properly aware of their rights and entitlements under the Act (Appendix- 2.2.30).

# 2.2.14 Other points

# 2.2.14.1 Irregularities in payment of wages through E-Shakti programme

In order to increase transparency in implementation of MGNREGS, the RDD launched E-Shakti programme (December 2007) on pilot basis in Patna District through a secure and high-capacity electronic Smart Cards to be issued to workers registered under the Scheme to ensure correct and timely wage payment to the right beneficiaries. The RDD accorded approval for implementation of e-Shakti project in the State through Bihar State Electronics Development Corporation (the Company). The Company selected Smaarftech-Anil Printers Limited and Face Technologies (Proprieties) as Vendor for implementation of the programme.

- The DRDA Patna opened (December 2009) a separate bank account in Central Bank of India (CBI) for transferring of funds to the Vendor for distribution of wages to the workers. The bank routed the funds from DRDA account to workers' account through pool account maintained at bank level. After crediting wages in the workers' account, role of service provider was to instruct its Business Correspondents (BCs) to go in GPs with their hand held device through which a worker could withdraw money from their bank accounts through biometric identification. Audit observed the following discrepancies:
- Workers had no direct access to their bank accounts and they were totally
  dependent on BCs to get their payment, data regarding due amount of wages
  and actual payment made to the beneficiaries were not made available to the
  Block and DRDA levels which indicated serious lacking in transparency
  and monitoring system.
- The DRDA transferred ₹ 45.25 crore into the bank account (A/c no. 3057970573) maintained for the purpose between December 2009 to January 2016 and entire amount was credited to workers' bank account's as their due wages. However, as of March 2020, ₹ 8.16 crore (including

interest) was lying into the beneficiaries' accounts in 10 link branches of CBI for more than four years.

- Integration of data on E-Shakti portal with NREGASoft was not done. Therefore, data regarding mandays generated, wages paid to labourers, wages due, muster roll details, assets created etc., in Patna District for the period April 2014 to January 2016 were not available in NREGASoft.
- Further, as per records of five test-checked Blocks, audit noticed that no Muster Rolls to record the attendance of the labourers were issued by the Blocks. Payments made to the labourers were not communicated to Blocks by the Vendor or by the District level authorities. As a result, payment made to the labourers was not found recorded in the Cash Book of the GPs.

The project was discontinued with effect from 23 February 2016 and data on E-Shakti portal was not integrated with NREGASoft till May 2020. The MGNREGA Commissioner stated that for integration of data of E-Shakti portal and NREGASoft, the matter had been taken up with the NIC and steps had been taken up to activate the dormant accounts of beneficiaries to make accessible to workers to enable them to draw money from their accounts.

# 2.2.15 Maintenance of records and registers

Proper records maintenance was one of the critical factors to ensure success in implementation of the Scheme. The MoRD simplified (October 2016) the 22 registers being maintained at the GP level to seven registers to ease the functioning of the field level personnel. The State had to ensure maintenance of these seven registers by GPs. Of these seven registers, three registers (register 2, 3 and 5) and part C of register-1 were to be maintained manually and remaining registers were to be maintained by taking print from NREGASoft and pasting the same in the registers concerned. However, it was noticed that all the seven registers were not properly maintained by any of the test-checked GPs. Status of maintenance of records and consequences of non-maintenance is given in *Appendix-2.2.31*. The PRS of test-checked GPs cited workload, delay receipt of registers, non-provision of contingency for printing etc., as reasons for non-maintenance of records and stated that these records would be maintained in future.

#### 2.2.16 Conclusion

Institutional arrangements and measures taken for capacity building for implementation of the Scheme need to be further strengthened. There was acute shortage of manpower in test-checked Districts (37 *per cent*) and at State level (42 *per cent*) in various cadres of posts. Necessary infrastructures like adequate manpower, office buildings, IT infrastructures etc., were not available at GPs level which may be augmented on priority.

Bottom-up approach of planning was not followed. Adequate public participation in *Gram Sabha* meeting could not be ensured and quorum of the meetings was

not fulfilled in 140 out of 168 meetings. Preparation of Labour Budget at Block level without baseline survey and interaction with the HHs, led to wide gaps (12 to 58 *per cent*) between approved mandays and mandays actually generated during 2014-19.

Financial management was deficient as observed through huge liabilities in respect of pending wages and cost of materials, diversion of the Scheme funds, delays in deposit of funds released by the GoI into SEGF account, non-utilization of funds, pending adjustment of advances since long, non-closure of inoperative bank accounts etc.

There was low employment generation in the State. Of the total HHs registered in the State, eight to 17 *per cent* were provided job during 2014-19 while 100 days employment was provided to 0.47 to 3.02 *per cent* of the HHs demanded job in the State. Reasons for low generation of mandays were low wage rate, delay in payment of wage, non-payment of unemployment allowance, non-payment of compensation for delayed payment, job security etc., which discouraged the beneficiaries to avail employment under the Scheme.

In the State, only nine to 14 *per cent* of registered disabled persons and five to nine *per cent* of senior citizens were provided employment during 2014-19. Further, only 22 to 24 *per cent* of the registered SC/ST HHs were provided 10 to 15 average mandays employment. Unemployment allowance was not paid for non providing of employment in any of the test-checked Blocks.

Payment of wages and cost of material was not made timely and delays ranged from one to five years and this continued even after introduction of the Ne-FMS in April 2016. Out of 58.43 lakh active workers under the Scheme, Aadhaar seeding of 49.12 lakh (84 *per cent*) workers was done in NREGASoft but only 25 *per cent* workers were converted into ABP while in test-checked Districts, ABP ranged from 17 to 32 *per cent*.

Overall, 14 *per cent* works taken up during 2014-19 were complete as of March 2020. Out of 42.87 lakh works taken up during 2014-19, 36.89 lakh works remained incomplete in the State while in the test-checked GPs 11,310 works (65 *per cent*) were incomplete for more than one year. Besides unfruitful expenditure on incomplete and abandoned works, low coverage of works related to agriculture, NRM and Social forestry, execution of non-durable/non-permissible works, execution of works without approval of *Gram Sabha* and without follow up the priority of works decided by *Gram Sabha* indicated that works were not executed as per the Scheme guidelines.

Transparency measures and mechanism for monitoring and evaluation were deficient as evident from SEGC meeting for evaluation of implementation of the Scheme was not held regularly and Annual Report on status of MGNREGS in the State was not prepared and not placed before State Legislature, SAS was functioning with deficient manpower and covered only two to 16 *per cent* GPs of the State, non-appointment of Ombudsman in the test-checked Districts,

non-supervision of works by the higher authorities, non-distribution of wage slips to workers etc.

Joint physical verification of works disclosed failed plantation work, execution of inadmissible works, non-construction of IAY/PMAY-G houses despite payment to beneficiaries etc. Beneficiaries survey of the selected beneficiaries and audit findings disclosed that IEC needs to be further strengthened and workers were to be made aware of the rights and entitlements under the Act viz., job entitlement in a year, minimum wage rate, multiple channels for registration and placing demand for work, receiving of dated receipt for work application, etc.

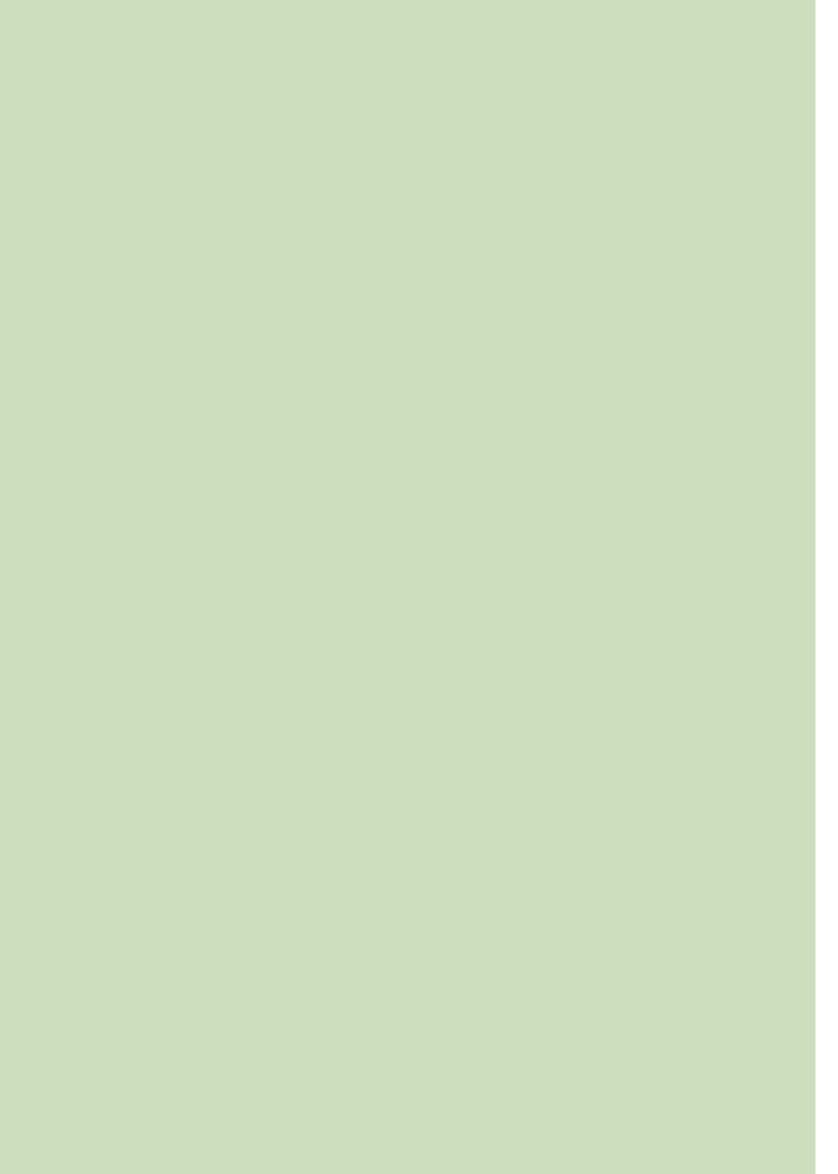
#### 2.2.17 Recommendations

The GoB may:

- provide adequate and dedicated manpower at all levels for effective implementation of the Scheme and to provide necessary infrastructures like internet facility to the Scheme functionaries especially at GP level to perform their assigned function efficiently.
- make requisite efforts to provide a minimum of 100 days guaranteed wage employment to HHs in a year through effective IEC activities and motivating labours to work through involving Civil Society Organisation etc., and provide social protection to vulnerable section HHs by providing them employment opportunity as legal rights under the Act.
- ensure timely payment of wages and material components into the accounts of the right beneficiaries by streamlining the Aadhar Enabled Payment System effectively and generation of FTOs in time.
- take effective steps for skilling up the youths belonging to the HHs substantially dependant on MGNREGS through Project LIFE MGNREGA programme to make them self-reliant and improving their skill base to get full employment.

ensure timely meeting of SEGC and conduct Social audit adequately and properly in order to ensure effective implementation of the Scheme.





### CHAPTER-III COMPLIANCE AUDIT

### SCHEDULED CASTE AND SCHEDULED TRIBE WELFARE DEPARTMENT

### 3.1 Working of Bihar Mahadalit Vikas Mission

### 3.1.1 Introduction

Constitution of India<sup>110</sup> has laid great stress on scheduled caste & scheduled tribe (SC & ST) communities to bring them in the mainstream of the society. A section of SCs who remained socially and economically backward was termed as Mahadalit (21 castes of SC, out of total listed 23) in Bihar. As per 2001 census and the report of State Mahadalit Commission, the population of Mahadalit accounts for 10.83 *per cent* (0.90 crore) of the total population (8.30 crore) of the State. To improve quality of life of mahadalit community through upliftment of educational and social status of mahadalits, Bihar Mahadalit Vikas Mission (BMVM) was set up (April 2008) by the Government of Bihar (GoB) as a registered society<sup>111</sup> under the administrative control of SC & ST Welfare Department, GoB (Department). The main objective of the BMVM was to facilitate smooth implementation of Government schemes aimed at mahadalit families at field level.

### 3.1.2 Scope of audit

The audit of the accounts of BMVM (State Mission Office) for the period from May 2017 to May 2019 was conducted during June 2019 and August-September 2019.

### 3.1.3 Financial Management

During scrutiny of records of the BMVM, audit noticed serious lapses in the financial management of the BMVM as explained in the following paragraphs:

### 3.1.3.1 Operation of Bank accounts

As per notifications issued by the Finance Department in July 2014 and April 2015 related to amendment in Rule 349 of Bihar Treasure Code 2011, all boards, authorities, agencies, societies etc., of the State Government were required to open Personal Ledger Account (PL Account) in Treasury. If required for urgent payment to the contractors, they were allowed to keep maximum 20 *per cent* amount of PL Account in the bank. Further, as per directions of Finance Department issued in August 2015, no authorisation of Government agency business was to be given to private sector banks.

<sup>110</sup> Article 38 and Article 46

<sup>&</sup>lt;sup>111</sup> Under Societies Registration Act 21, 1860

Scrutiny of records related to BMVM revealed that they maintained 15 bank accounts in 2017-18 and 13 bank accounts in 2018-19 apart from PL Account. These bank accounts were without necessity of urgent payment to contractors (as all schemes were being executed by BMVM departmentally) (*Appendix 3.1.1 A and Appendix 3.1.1 B*). 32 per cent of total fund available in 2018-19 with BMVM was lying in these bank accounts. Out of 13 bank accounts, one account was in private bank (HDFC, Branch: Boring Road, Patna).

Despite the issue of opening of multiple bank accounts being pointed out in previous Audit Report for the period April 2015 to April 2017, no effective step was taken to discontinue the practice. Multiple accounts pose risks of misappropriation of fund. In reply, the Department stated (October 2020) that Mission office was operating only nine bank accounts till date and regular efforts were being made to close the remaining bank accounts.

### 3.1.3.2 Reconciliation of bank accounts with cashbook

The Finance Department, GoB vide their letter dated November 2018 stressed upon the requirement of reconciliation of bank balances with the balances of cashbook on monthly basis. Further, as per bye-laws of BMVM, the Member Secretary cum Project Director was responsible to maintain the accounts, cause due verification of the monthly transactions and the monthly receipt and expenditure statement, which shall be put up to Executive Committee as required.

Scrutiny of records of BMVM revealed that closing balance of cashbook was not reconciled with the bank accounts and BMVM did not prepare the Bank Reconciliation Statement. Non-reconciliation of bank and cashbook balances revealed the following:

- One saving account of BMVM at Allahabad bank, Patna branch was closed on 8/3/2017 after withdrawing the available amount of ₹ 37.60 lakh. However, further utilisation of this amount was not available in records. On being pointed out in audit, BMVM traced the amount of ₹ 37.60 lakh in the shape of demand draft which was deposited after a lapse of two years and 10 months (January 2020) in its bank account.
- As per bank statements provided by Madhya Bihar Gramin Bank (MBGB), Kankarbagh, Patna (Account A/c No. 73212100011655) and Uttar Bihar Gramin Bank (UBGB), Muzaffarpur (Account A/c No. 1000011030004078), the balance was 'nil' since September 2016 and July 2019 respectively. However, in Cashbook, a sum of ₹ 99.73 lakh and ₹49.05 lakh respectively were shown as balance in these accounts (May 2019).

Audit observed that BMVM transferred (September 2013 to March 2015) funds of ₹ 35.00 crore under 'Joint Liability Group (JLG) headed by Secretary, SC & ST Welfare Department' to MBGB (₹ 30.00 crore) and UBGB (₹ 5.00 crore) for payment of ₹ 10,000 as back-end subsidy to each eligible beneficiary. BMVM was to monitor utilisation of the funds so

disbursed to these banks. However, BMVM failed to get payment details of back-end subsidy of ₹ 99.73 lakh (MBGB) and ₹ 50.00 lakh (UBGB) from the banks and reflected the same as balance against respective banks in the cashbook (May 2019). In reply (October 2020), Mission Director BMVM stated that utilisation of amounts was being asked from the banks concerned. Hence, even after lapse of more than five years of disbursement of the funds, BMVM was yet to receive utilisation of ₹ 1.49 crore from banks which does not augur well for financial management by BMVM.

- As per records of BMVM, two bank accounts (HDFC A/c no. 50100132779273 and Corporation Bank A/c no. 520101067608740) were closed even before 2017-18 but in statements provided by the banks, a sum of ₹ 12.85 lakh was found as balance as on 31st March 2019. Audit found that follow-up action was not taken by the BMVM after sending closure letters to banks in July 2017. In reply (October 2020) BMVM stated that upto date statements have been called for from the banks for taking further action.
- It was also observed that during 2017-19 interest of ₹ 8.65 crore earned in bank accounts was entered in cashbook with a delay of one to 14 months. Further, interest amount of ₹ 2.22 crore was not found entered in the cashbook (*Appendix-3.1.2*). On being pointed out, Mission Director, BMVM replied (October 2020) that the interest amount of ₹2.22 crore would be entered in the cashbook.

Non-reconciliation of bank balances with the cashbook balances fraught with the risk of fraud and misappropriation.

### 3.1.3.3 Maintenance of accounts

As per para 16 (1) of by-laws of BMVM, the State Society had to follow double entry system of accounting and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet which had to be audited by a Chartered Accountant. To conduct internal audit of the BMVM, it had also to engage an auditor other than the auditor who audits the financial statements.

Audit found that during 2017-19, cashbook of BMVM was maintained in single entry system of accounts and final accounts viz. Receipt & Payment Account, Income & Expenditure Account and Balance Sheet were not prepared and maintained. The cashbook was not closed and balanced monthly as required under Bihar Financial Rules. The closing balance of cashbook was also not reconciled with the bank accounts (as on 31st March 2019) and the balance in bank exceeded closing balance of cashbook by ₹ 26.87 crore (Appendix-3.1.1 A). Further, in cashbook, analysis of closing balance was also not mentioned. Such condition was fraught with risk of misappropriation of BMVM fund.

The Department replied (October 2020) that the cashbook was maintained in double entry system and Receipt and Payment Account, Income and Expenditure Account and Balance Sheet were maintained for the years 2017-19. The reply

is not correct. The cashbook produced to audit was maintained in single entry system and even after issuance of several reminders the subsidiary records were not produced.

### 3.1.3.4 Budget management

As per provision of Bihar Budget Manual, the Controlling Officer should examine the budgets received from disbursing officer to see that they are formally correct, all details and explanations (where required) have been given and that explanations (wherever given) are adequate. If inadequate, the provision should be altered.

Audit noticed that the budgetary requirements were not sought (2016-19) by BMVM from district/block level offices and the budget was prepared only on the basis of expenditure made in the previous year. The Department stated that Mission Office prepared the budget estimates on the basis of review meetings held with DPO. However, no documentary evidence related to requirements of funds submitted by DPO in Mission Office was shown to audit.

Further, audit observed that during 2017-18, the budgetary provision was made (3 May 2017) by the SC & ST Welfare Department prior to the receipt (15 May 2017) of budget proposal from BMVM indicating that the budget was determined in advance by SC & ST Welfare Department. Details of budget and expenditure of BMVM was as follows:

Table no. 3.1.1
Details of budget and expenditure of BMVM

(₹ in crore)

Sl.	Year	Head	Grant	Expenditure	Difference
No.			received		
1.	2016-17	Salary	1.30	1.30	Nil
		Construction of assets	80.00	67.56	12.44
		Other than salary	169.00	169.00	Nil
2.	2017-18	Salary	1.30	1.30	Nil
		Construction of Assets	105.00	62.78	42.22
		Other than salary	169.00	169.00	Nil
3.	2018-19	Salary	1.30	1.30	Nil
		Construction of Assets	126.00	126.00	Nil
		Other than salary	181.20	179.17	2.03
		Total	834.10	777.41	56.69

In reply, the Department (October 2020) acknowledged the above facts and stated that utilisation certificates of  $\stackrel{?}{\stackrel{\checkmark}{}}$  56.69 crore only is pending for the period 2016-19 and reminders were issued for their submission.

### 3.1.4 Significant shortages in human resources

Audit observed significant shortages between Sanctioned strength and Men-in-position, at District/Block level, as given below:

Table no. 3.1.2
Sanctioned strength versus Men-in-Position as in October 2019

Sl.	Office	Sanctioned	Men-in-	Vacancy
No.		Posts	Position	
1	State Mission Office	30	21	09 (30 per cent)
2	District Mission Office	304112	45	259 (85 per cent)
3	Block Mission Office	1068113	0	1068 (100 per cent)
	Total	1402	66	1336

(Source: data provided by BMVM)

Mission offices at District and Block levels were not headed by officers dedicated to the office. Duties of District Programme Officers/Block Programme Officers were being performed by District Welfare Officers<sup>114</sup>/Block Welfare Officers (DWOs/BWOs). All 38 vital posts of District Project Officers along with 221 posts of subordinate staff were vacant since inception (2008) of BMVM. Further, only 45 Assistant-cum-Data Entry Operators were posted at District level. Lack of manpower and dependency on other offices affected the functioning of BMVM and of the schemes executed by BMVM at district and block level.

The Department stated (October 2020) that Human Resource Policy was being prepared.

The Mission also appointed Vikas Mitras<sup>115</sup>, who were to function under the administrative control of DWOs-cum-DPOs and BWOs-cum-BPOs and were responsible for mobilisation of students for training under the skill development programme and for maintenance of Community Halls constructed by the Mission, at the village level. 9540 Vikas Mitras (March 2019) were posted for catering to the need of 11763 Panchayats/Urban Wards (GPs-8386, Urban Wards-3377) by BMVM and ₹ 348.45 crore was paid to them as honorarium during 2016-19.

### 3.1.5 Ineffective oversight

The meetings of the General Body and Executive Committee were to be held at least twice a year and at least once in three months respectively. The annual report, audited annual accounts and audit report as approved by the Executive Committee were to be placed before the annual General Body meeting (before 30<sup>th</sup> June of the year) and approved copy of these reports were also to be forwarded to the Government of Bihar and Registrar of Societies, Bihar by 30<sup>th</sup> June every year or as required by law.

Audit noticed that the last meeting of the General Body was held in June 2016. During 2016-19, annual budget/action plan were neither approved by the General Body nor sent to the State Government and the Registrar of Societies, Bihar. Hence, BMVM could not avail overall policy guidance as well as directions

District Project Officer (38), Accountant (38), Storekeeper (38), Assistant-cum-Data Entry Operator (76), Driver (38), Peon (38) and Night Guard (38)

Block Project Officer (534) and Clerk-cum-Accountant (534)

Officers of SC&ST Welfare Department, GoB.

Selected from Mahadalit community itself on the basis of interview.

for its efficient functioning, as was envisaged. On being asked the Department stated (October 2020) that the meeting of the General Body would be held soon.

It was further noticed that in place of 12 meetings, only five meetings of Executive Committee were held during 2016-19. Auditors had not been appointed for auditing the accounts of State Society for the period. The Department replied (October 2020) that the process of audit of the annual accounts was underway.

### 3.1.6 Monitoring

District Mahadalit Mission Committee was to be constituted in each district under the chairmanship of District Magistrate and District Project Officer (DPO) as Member Secretary along with 11 other members. <sup>116</sup> The committee was responsible for controlling and managing the business and affairs of the district relating to mahadalits with all advisory, executive and financial power to conduct the affairs of the District Mahadalit Mission Office. Similarly, Block Mahadalit Mission Committee was also to be constituted in each block under the chairmanship of Block Development Officer and Block Project Officer (BPO) as Member Secretary along with six<sup>117</sup> other members for controlling and managing the business and affairs of the block relating to mahadalits. These committees had to prepare Annual Budget/Action Plan for the districts and blocks respectively and monitor/evaluate the schemes undertaken by the Mission. However, in the exit meeting, the Mission Director replied that these committees were not constituted.

Non-constitution of District Mahadalit Mission Committee, Block Mahadalit Mission Committee, Advisory Committee of Call Center, Maintenance Committee at GP level for maintenance of Community Hall, non-convening of meetings of General Body, convening of less number of meetings of Executive Committee, total vacancy of staff at district and block level offices of BMVM and consequently non-establishment of district and block level offices adversely affected the monitoring and as such functioning aspect of BMVM as mentioned in earlier paragraphs.

The Department replied (October 2020) that information regarding community hall and other schemes was received through District Magistrates. Monitoring was also done through meetings and video conferencing at State Mission Office.

### 3.1.7 Execution of Schemes

The following five major schemes<sup>118</sup> were executed by BMVM and details of receipts and expenditure incurred on them during 2016-19 are as below. Audit

DDC, DSE, EE, PHED, District Agricultural Officer, Civil Surgeon, Labour Superintendent, GM, District Industries Centre, District Animal Husbandry Officer, Assistant Director, Social Security, District Programme Officer, ICDS, District Welfare Officer.

Circle Officer, CDPO, Block Welfare Officer, Block Education Extension Officer, Block Agriculture Officer, Lady Extension Officer/Extension Officer.

examined functioning of BMVM with respect to execution of Dashrath Manjhi Kaushal Vikas Yojana and construction of Community Hall cum workshed. Respective observations are given in succeeding paragraphs:

Table no. 3.1.3

Position of scheme wise receipt and expenditure during 2016-19

(₹ in crore)

Sl.	Particulars	2016	5-17	2017	-18	2018	-19	Total	Total
No.		Receipt	Exp.	Receipt	Exp.	Receipt	Exp.	Receipt	Exp.
1	Community Hall-cum-	80.00	67.56	105.00	62.78	126.00	126.00	311.00	256.34
	Workshed								
2	Honorarium to Vikas	118.54	113.19	128.43	96.33	118.50	138.93	365.47	348.45
	Mitras								
3	Residential school-cum-	1.28	0.42	1.28	0.56	1.28	1.35	03.84	02.33
	hostel (Nari Gunjan								
	PrernaHostel)								
4	Helpline Call Center	0.15	0.07	0.25	0.04	0.25	0	0.65	0.11
5	Dashrath Manjhi	7.30	0	0	0	7.38	0.82	14.68	0.82
	Kaushal VikashYojna								
	Total	207.27	128.29	234.96	138.55	253.41	223.19	695.64	608.05

Note: Analysis of closing balance of Cash Book was not prepared and mentioned in the Cashbook. As such, scheme wise amounts of closing balances were not ascertainable as already discussed in para 3.1.3.2

### 3.1.7.1 Dashrath Manjhi Kaushal Vikas Yojna (DMKVY)

DMKVY was started (2010) with the objective to provide the mahadalit community free vocational training specially designed to suit their cultural tradition as well as according to the interest of the youths and thereby improving the economic condition by providing them employment. Later (May 2018), the benefit of the scheme was extended to all sub-castes under SC and ST community.

Bihar Skill Development Mission (BSDM) was declared nodal agency by State Government for all skill development trainings in Bihar from January 2017 and such trainings were to be imparted through the training agencies<sup>119</sup> made available to BMVM by BSDM. These training agencies were responsible for survey, mobilisation, training, placement and post placement tracking of eligible candidates under the overall supervision/instructions of BMVM.

For starting a training batch, the training agencies were required to upload the details of students (batch wise) on BSDM portal. After getting approval from BMVM, training was to be imparted by those agencies. The payment to training agencies was to be made in phase wise<sup>120</sup> manner through NEFT on the basis of number of students and as per approved cost and norms of BSDM.

Dashrath Manjhi Kaushal Vikas Yojna (DMKVY), Community Hall-cum-Workshed, Vikas Mitra, Residential School-cum-Hostel and Help Line Call Centre. Besides, Residential School-cum-Hostel (Nari Gunjan Prerna Hostel) in Patna and Gaya districts is being run by BMVM.

Selected and registered by BSDM through online application uploaded by them on BSDM portal and subsequent physical verification of their infrastructure (uploaded with application) by District Mission Team (DMT) of BSDM.

Audit observed that no training was imparted under DMKVY in 2016-17 due to procedural delay in finalisation of name of BSDM (January 2017) as nodal agency and subsequent delay (March 2017 onwards) in providing list of the training agencies by BSDM to BMVM.

Further, it was observed that out of 118 training agencies provided to BMVM for imparting training under DMKVY during 2017-19, the services of 109 training agencies were returned to BSDM due to non-mobilisation of students by 103 agencies and poor performance observed by BMVM in respect of six agencies. As such, BMVM was left with only nine training agencies (October 2019).

Again, audit scrutiny revealed that during 2017-19, out of total target of 11,000 candidates fixed by SC & ST Welfare Department, only 340 candidates (3.09 per cent) were enrolled out of which, 102 trainees could complete their training after an expenditure of ₹ 82.29 lakh (5.6 per cent). Further, only 65 trainees could get placement. Thus, the training agencies did not ensure placement of remaining 37 trainees as envisaged in agreement nor the BMVM took any effort in this regard. On being asked, BMVM stated that as informed by training agencies, reason for non-mobilisation of students was less population of mahadalits in their respective areas. The reply was not acceptable as the benefit of the scheme was extended to all the sub-castes under SC and ST community (May 2018) and also reflected the unreal fixation of target by BMVM.

Further, regarding less number of candidates completing training as compared to enrolled candidates, BMVM stated (October 2020) that it was due to non-clearance of assessment test/non-fulfilment of attendance norms by students (64 students) and closure of institutes in the middle of training (174 students) due to their poor performance etc.

Thus, due to less availability of eligible training agencies and shifting the responsibility of survey and mobilisation of students to the training agencies by BMVM, DMKVY scheme was constrained in achieving its objective of providing free vocational training for economic improvement of mahadalit communities.

### 3.1.7.2 Community Hall-cum-Workshed

Community Hall-cum-Workshed was being constructed (in three/six months 2010-16 and onwards respectively) by BMVM in mahadalit concentrated Gram Panchayats (including all sub-castes under SC and ST community from May 2018) to provide them a community place for celebrating their festivals and other cultural, social and constructive activities.

The selection of land for construction of community hall was to be done by a six-member committee<sup>121</sup> constituted at district level under the chairmanship of District Magistrate. Vikas Mitras were the executing agent for construction

<sup>30</sup> per cent- on completion of 1/3rd of the duration of the course, 50 per cent- on passing final assessment, 10 per cent- on placement of minimum of 50 per cent of the batch and remaining 10 per cent- on post 12 months tracking completion and compliance.

of the community hall till 2015-16 and thereafter Local Area Engineering Organisation<sup>122</sup> (LAEO) was made the executing agency under the supervision of the DWO.

As per guidelines, a five-member Maintenance Committee<sup>123</sup> was to be constituted for maintenance of community halls at village level with Mukhiya of the Gram Panchayat (GP) as Chairman and Vikas Mitra concerned as Member Secretary. Further, to monitor the use of the community halls viz. booking of the hall for marriage ceremony, transaction of available materials and financial works to be executed, a Regulation Guidelines Booklet was to be prepared. Audit observations relating to slow progress of construction of community halls, non-submission of UCs, poor maintenance of these halls etc., are discussed below:

### Delay in construction of community hall

During 2016-19, target for construction of community hall was 916 against the total allotment of ₹ 141.21 crore to the districts. However, after incurring an expenditure of ₹ 32.57 crore (23.06 per cent), only 147 halls (16.05 per cent) could be completed and construction of 161 halls (17.58 per cent) was in progress (January 2020). Work related to the balance 608 community halls had not commenced for various reasons<sup>124</sup>. Audit observed that the allotment of grants to the districts was to be made only after selection of land by the DMs. The status exhibited lapses (in 226 cases) in land selection procedure. No specific reply for delay in construction of community halls was given by the BMVM.

### Non-submission of utilisation certificates (UCs)

Utilisation certificates of ₹ 7.77 crore (5.50 per cent) out of total allotment of ₹ 141.21 crore, were received up to January 2020 from the LAEO indicating the poor monitoring of BMVM. Further, the regulation booklet to monitor the use of community halls was not prepared by the BMVM and it was also unaware of the status of usage of community halls. On being asked, the Mission Director replied that letter had been issued to DWOs-cum-DPOs for collection of information in this regard and after getting information, compiled report would be made available.

### Non-maintenance of community halls

Neither provision of fund was made for maintenance of the community halls nor maintenance committee at village level under the chairmanship of Mukhiya was

DPO-cum-DWO- Member Secretary; ADM, Land Revenue; Executive Engineer nominated by DM; Sub-divisional Welfare Officer; BDO.

<sup>&</sup>lt;sup>122</sup> An office of the Planning and Development Department, GoB.

Gram Sevak, Tola Sewak, Senior Citizen of Mahadalit community nominated by Mukhiya.

Delay in selection of land (130 cases), land disputes (40 cases), encroachment of land (13 cases), unavailability of land, less land or inappropriate land (43 cases) and delay in process of tendering, re-tendering, agreement etc. (382 cases)

constituted in any district. The condition resulted in dilapidated and incomplete status of the halls which was substantiated by the physical verification reports of 1921 community hall (out of 4056 halls) conducted by District Magistrates in September 2018. Of them, 219 halls (11.40 per cent) were in dilapidated condition for want of repair and maintenance, 588 halls (30.60 per cent) were incomplete<sup>125</sup> and 15 halls were encroached upon. In reply (October 2020) BMVM stated that DMs were to ensure appropriate action after physical verification. However, any specific records showing such appropriate action were not made available to audit. Further, Mission Director, BMVM stated that a letter has been issued (September 2020) to Building Construction Department, GoB for respective preparation of work plan. BMVM initiated action for repair of these halls after a delay of two years of the reporting by DMs.

Thus, the pace of construction of community halls was tardy and in case of completed schemes, the status of maintenance of community halls was poor due to non-provision of funds and lack of monitoring. The Department stated (October 2020) that monitoring of scheme was done in the periodic meetings. However, in light of above, the intended objective of the scheme for providing community place to Schedule Castes and Scheduled Tribes people (including mahadalits) remained sufficiently unfulfilled.

### 3.1.8 Conclusion

BMVM had ineffective financial management as evident from unrealistic budget allocation, non-submission of UCs, non-reconciliation of cashbook and operation of several bank accounts was fraught with risk of misutilisation and misappropriation of money. Further, there was serious shortage in manpower at state, district and block level which adversely impacted the monitoring and execution of schemes. The pace of construction of community halls was tardy and status of maintenance of exiting community halls was poor due to non-provision of fund.

### ENVIRONMENT, FOREST AND CLIMATE CHANGE DEPARTMENT

3.2 Utilisation of Compensatory Afforestation Funds Management and Planning Authority (CAMPA) funds

### 3.2.1 Introduction

Forest (Conservation) Act, 1980 provides that no State Government or other authority shall make, except with the prior approval of the Central Government, any order directing that any forest land or any portion thereof may be used for any non-forest purpose. Forest land is usually diverted for non-forest purposes to facilitate developmental activities. National Forest Policy of India, 1988 envisages a goal of achieving 33 *per cent* of geographical area of the country under forest and tree cover. Compensatory afforestation (CA)

Lack of flooring, plastering, roof casting and white washing,

aims to compensate the loss of 'land by land' and loss of 'trees by trees'. The Hon'ble Supreme Court of India ordered (October 2002) that a 'Compensatory Afforestation Fund' (CAF) shall be created in which all the moneys received from the user-agencies towards compensatory afforestation (CA), penal compensatory afforestation (PCA)<sup>126</sup>, net present value (NPV) of forest land<sup>127</sup> etc., shall be deposited under the Forest (Conservation) Act, 1980 (Act). The Ministry of Environment and Forests (MoEF), Government of India (GoI) constituted (April 2004) a Compensatory Afforestation Funds Management and Planning Authority (CAMPA) with its jurisdiction throughout India. The Hon'ble Supreme Court of India observed (May 2006) that CAMPA had not become operational till then. Hence, it ordered for the constitution of an *Ad-hoc* body, known as '*Ad-hoc* CAMPA'. Accordingly, a Central level body called *Ad-hoc* CAMPA was constituted in May 2006.

In pursuance of the aforesaid arrangement of GoI, the Bihar State Compensatory Afforestation Funds Management and Planning Authority (State CAMPA) was constituted (January 2010) by Government of Bihar (GoB). Further, GoB established State Compensatory Afforestation Fund (SCAF) in December 2018 and a full-fledged CAMPA is being implemented in Bihar since 2019-20.

As per Forest Survey of India (FSI) Report 2019, the national percentage of forest coverage with respect to the geographical area was 21.67 *per cent* whereas it was 7.76 *per cent* in Bihar. The increase in forest area in a decade was 0.65 and 0.53 *per cent* in India and Bihar respectively.

The objectives of CAMPA were:

- conservation, protection, regeneration and management of natural forests;
- conservation, protection and management of wildlife and its habitat within and outside protected areas;
- compensatory afforestation;
- environmental services like grazing, tourism, wildlife protection and life support; and
- research, training and capacity building.

### 3.2.2 Organisational set-up

State CAMPA consists of one Governing body and two Committees viz. Steering

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<sup>&</sup>quot;Penal compensatory afforestation" is imposed on user agency during approval of diversion of forest land due to work carried out by user agency without proper authority.

NPV means the quantification of the environmental services provided for the forest area diverted for non-forestry uses, as may be determined by an expert committee appointed by the Central Government from time to time in this regard

Committee and Executive Committee. The Governing body<sup>128</sup> formulates and review policies of the CAMPA. The Steering Committee<sup>129</sup> and Executive Committee<sup>130</sup> are responsible for preparation, monitoring and implementation of Annual Plan of Operation (Annual Plan).

### 3.2.3 Audit Objectives

The objectives of the compliance audit on utilisation of CAMPA funds were to assess whether:

- adequate planning process was in place;
- financial and execution provisions were adhered to; and
- effective monitoring mechanism was in existence.

### 3.2.4 Audit scope and methodology

Audit covered the period 2014-19 and was conducted between June to September 2019. The functioning of CAMPA in the State was assessed through compliance audit by covering five<sup>131</sup> scheme implementing units i.e. Divisional Forest Offices (DFOs) out of 29 DFOs of the State, along with the records of the Additional Principal Chief Conservator of Forests-cum-Nodal Officer (Forest Conservation), Bihar, Patna (Nodal Officer) and the Principal Secretary, Department of Environment, Forest & Climate Change, GoB, Patna. The selection of implementing units was done on the basis of quantum of funds released and expenditure incurred there against at various forest divisions by State CAMPA.

### 3.2.5 Planning

### 3.2.5.1 Delay in preparation of Annual Plan of Operations

As per para 15 (2) (ii) of the State CAMPA guidelines, Annual Plan for the next financial year was to be prepared by the end of December of the preceding year. However, it was noticed that the Annual Plans were prepared by the Executive Committee with delays ranging from two to 10 months during 2014-19.

As such, advance works of rainy season plantation was carried out in January/February of the financial year and plantation work was executed in July/August of next financial year. Thus, belated preparation of Annual Plans attributed to deficient planning resulted in shifting of rainy season plantation to next year.

On being pointed out, the Nodal Officer, State CAMPA stated (May 2019) that Annual Plans were finalised in the State after getting the MoEF letter regarding fund size to be released in the coming financial year. It is normally done in the month of March or April only.

<sup>128</sup> Headed by Chief Minister of the State

<sup>129</sup> Headed by Chief Secretary of GoB

<sup>130</sup> Headed by Principal Chief Conservator of Forest (PCCF)

<sup>&</sup>lt;sup>131</sup> Araria, Banka, Begusarai, Gaya and Saharsa

The reply was not justified as the availability of funds was already known to the State CAMPA through previous year balance and current year deposit. Further, despite intimation of size of funds by the *Ad-hoc* CAMPA in the first week of January 2016 and third week of February 2017, Annual Plans were prepared in the month of March 2016 and May 2017 respectively.

### 3.2.5.2 Improper provision of funds for compensatory afforestation

The Hon'ble Supreme Court of India ordered (July 2009) that 10 *per cent* of the principal amount<sup>132</sup> pertaining to the respective State would be released by the Ad-hoc CAMPA subject to the conditions that:

- the amount towards NPV and protected area was to be released after approval of the Annual Plan by the Steering Committee of the State; and
- the amount towards CA, Additional Compensatory Afforestation (ACA)<sup>133</sup> and PCA was to be released immediately by the *Ad-hoc* CAMPA for taking up site specific works which had already been approved by the MoEF, while granting prior approval under the Act.

It was observed that the State CAMPA made inadequate provision of funds in Annual Plan for CA/PCA schemes during 2014-18 as against the available funds for the purpose (10 per cent of the total CA/PCA funds received from user agencies) which ultimately resulted in less availability of funds for afforestation indicated in **Chart-3.2.1** below:

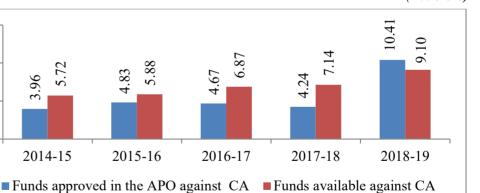
Chart-3.2.1
Comparison of provision of CA funds in Annual Plan
with available funds for CA

15

10

5

0



(₹ in crore)

On being pointed out, the Nodal Officer, State CAMPA stated (September 2019) that the reason for the gap was taking up of CA/PCA schemes after Stage—

Amount deposited by the user agencies against the De-reservation or diversion of forest land.

<sup>&</sup>quot;Additional compensatory afforestation" is a condition of afforestation imposed on user agency carried out on the same or near to forest land diverted for non-forestry use under the Forest (Conservation) Act, 1980.

II clearance<sup>134</sup>. The reply of Nodal Officer was not justified as the CA/PCA schemes were to be executed as per the directions of the Hon'ble Supreme Court, but the same was not done. Thus, the inadequate provision of funds in Annual Plans for CA/PCA led to creation of liability and financial burden to the State CAMPA, which are dealt with in succeeding paragraphs.

### 3.2.5.3 Non-execution/delayed execution of compensatory afforestation

As per para 3.1 of the Act, the proposal submitted by the State Government seeking prior approval of Central Government under the Act should have a comprehensive scheme for CA, duly approved by the competent authority of the concerned State.

Further, the guidelines issued by MoEF (July 2009) for State CAMPA stipulated that after receipt of the money, State CAMPA should accomplish the afforestation for which money is deposited in the CA Fund within a period of one year or two growing seasons after project completion, as may be appropriate.

The MoEF accorded prior approval for 274<sup>135</sup> cases (area 3308.60 Ha) of diversion of forest land during January 2010 to March 2019 in the State. In light of the CAMPA guidelines, 130 cases of diversion of forest land for which CA funds were deposited upto December 2017<sup>136</sup> were to be taken up in the Annual Plans during the period 2011-19. Details of afforestation works under 130 cases are shown in **Table no. 3.2.1**:

Table no. 3.2.1

Diversion of forest land for which afforestation funds were deposited during January 2010 to December 2017

Sl. No.	Particulars	Value
1	2	3
1.	No. of cases of diversion of forest land for which funds deposited out of total of 274	130
2.	No. of afforestation schemes proposed against 130 cases	169
3.	Area and length involved in 169 afforestation schemes	2970 Ha and 377 km
4.	No. of afforestation schemes (against 169) taken up in Annual Plan upto 2018-19	115
5.	Backlog of afforestation schemes till March 2019	54
6.	Area and length involved in backlog of 54 afforestation schemes	1613 Ha and 152 km
7.	No. of plants to be planted under backlog of 54 afforestation schemes	27.77 lakh

(Source: Records of the State CAMPA)

The backlog of 54 afforestation schemes *(Appendix-3.2.1)* since 2013-14, not only resulted in non-compensation of environmental loss but also created liability on State CAMPA owing to increase in wage rate from ₹ 114 (April 2010) to ₹ 257 (October 2018). Audit scrutiny revealed that a liability of ₹ 14.54 crore

MoEF accords prior approval on proposals in two stages: first in-principle or Stage-I approval and second on compliance to the conditions of the in-principle approval, final or Stage-II approval.

Excluding Durgawati Reservoir project (2029.80 Ha) as a separate corpus for this fund was created in light of the Supreme Court Order (2013).

Annual plan of operation for the year 2018-19 was to be prepared upto December 2017 as per guidelines.

(47 *per cent* of available funds) had since been created (March 2019) by the State CAMPA due to non-execution of these afforestation schemes. The summary of liability is given in **Table no. 3.2.2** below:

Table no. 3.2.2 Liability on backlog of afforestation schemes

(₹ in lakh)

Wage rate at which fund was deposited	No. of schemes	Fund deposited by the user	Percentage increase of wage rate @ ₹ 257	Creation of liability till
by user agency		agencies @ wage	(October 2018) w.r.t.	March 2019
(in ₹)		rate of Column 1	Column 1	
1	2	3	4	5
114	1	18.29	125.44	22.94
144	13	534.54	78.47	419.45
151	8	410.38	70.20	288.09
168	4	156.67	52.98	83.00
176	6	452.35	46.02	208.17
184	1	2.75	39.67	1.09
186	2	22.02	38.17	8.41
194	7	676.31	32.47	219.60
197	3	188.37	30.46	57.38
206	4	566.55	24.76	140.28
237	2	43.16	8.44	3.64
242	1	29.68	6.20	1.84
247	2	7.73	4.05	0.31
Total	54	3108.80		1454.20

(Source: Records of the State CAMPA)

Further, out of the above mentioned 115 executed schemes (**Table no. 3.2.1**), eight afforestation schemes (year 2011-16) were executed with delay ranging from one to two years. The delayed execution resulted in excess expenditure of ₹ 1.47 crore (*Appendix-3.2.2*) as the wage rate got increased against the funds deposited by the user agencies for site specific compensatory afforestation.

On being pointed out the Nodal Officer, State CAMPA stated (September 2019) that the details regarding backlog, if available, would be prepared and the schemes concerned would be taken up in the next Annual Plans. He further stated that since CA/PCA schemes were taken up after Stage-II (Final) sanction, the cost of plantation got escalated. The reply was not acceptable as the afforestation schemes were to be taken up immediately after the deposit of funds by the user agencies.

### 3.2.5.4 Demand of funds from user agencies without assessing actual requirement

CA is one of the most important conditions stipulated by the GoI while approving proposals for de-reservation or diversion of forest land for non-forest uses. It is essential<sup>137</sup> that for all such proposals, a comprehensive scheme was required to be formulated and the required funds were to be deposited into CAMPA account by the user agencies for such afforestation works.

<sup>&</sup>lt;sup>137</sup> As per para 3.1 of the Act

### • Excess demand due to short execution period of schemes

Scrutiny of records of the State CAMPA revealed that funds were demanded from the user agencies for nine to 11 years in case of Rehabilitation of Degraded Forest (RDF) and Iron Gabion<sup>138</sup> plantation schemes including maintenance period of 10 to 12 years. Funds were demanded, in light of the instructions of MoEF (November 2013 to September 2017) specifying maintenance period to be seven to 10 years. However, it was noticed that the schemes were provisioned/executed only for three to five years including maintenance period. Further, the issue relating to actual requirement of execution period for plantation schemes was not raised by the State CAMPA with MoEF. This indicated that there was no coherence between the basis of demand of funds from the user agencies and actual requirement/utilisation of funds in terms of execution period of plantation schemes. As such, excess funds were demanded from the user agencies without its actual requirement. The scheme wise details are given in *Appendix-3.2.3* and summary of the excess demand of funds is given in **Table No. 3.2.3** below:

Table No. 3.2.3 Excess demand of funds from the user agencies

(Amount in ₹)

Particulars	RDF schemes	Iron Gabion Schemes	Total
No. of cases of diversion of forest land	16	10	26
Area of diversion	315.22 Ha	6.32 Ha	321.54 Ha
Afforestation area	612 Ha		612 Ha
Number of Plants	14,54,598	2,146	14,56,744
Number of years for plantation and maintenance	9 to 11 Years	10 to 12 Years	
of scheme for which fund was deposited			
Number of years for plantation and maintenance	5 Years	3 Years	
of scheme as reflected in Annual Plan			
Year of Annual Plans	2015-16 to 2018-19	2018-19	
Fund deposited by the user agency	11,76,59,056	2,32,63,383	14,09,22,439
Provision of funds for the scheme in Annual Plan	10,25,55,901	85,72,170	11,11,28,071
Excess demand of fund from the user agency	1,51,03,155	1,46,91,233	2,97,94,388

(Source: Records of the State CAMPA)

It is evident from the above table that the fund of ₹ 2.98 crore was demanded in excess by the State CAMPA and the same were deposited (May 2014 to October 2017) by the user agencies in respective CAMPA accounts against 16 RDF and 10 Iron Gabion schemes.

### • Excess demand due to change in specification of schemes

(i) It was noticed that in 16 afforestation schemes, fund of ₹ 56.01 lakh was demanded by the State CAMPA and the same was deposited (June 2015 to August 2016) by the user agencies against iron gabion plantation schemes with execution period (including maintenance) of five to 11 years. However, these schemes were provisioned for ₹ 25.41 lakh in Annual Plan (2017-18) and executed using bamboo gabion in place of iron gabion, that too, only for the execution period of three years. This change in specification of item

<sup>138</sup> Iron Gabions are tree guard with iron net for Plantation.

of work and shorter execution period resulted in excess demand of funds of ₹ 30.60 lakh (Appendix-3.2.4) from the user agencies.

(ii) Further, MoEF approved (May 2011 and June 2013) the diversion of 128.10 Ha of forest land for strengthening and widening of NH–77 (Muzaffarpur-Sonbarsa road at chainage KM 0 to 89) with a stipulated condition for CA work in double the area proposed for diversion in degraded forest land (RDF area 256.20 Ha) at the cost of user agency, National Highway Authority of India (NHAI). But, the State CAMPA prepared an estimate for road side plantation at two¹³³ sites (117 KM) in lieu of RDF scheme at the cost of ₹ 10.59 crore. The NHAI accordingly deposited (December 2011 and April 2013) the estimated cost of CA in the CAMPA fund. It was observed that the State CAMPA provisioned ₹ 3.00 crore only in the Annual Plan 2015-16 for execution of RDF schemes in 256.20 Ha of degraded forest land instead of road side plantation. Thus, the State CAMPA demanded an excess fund of ₹ 7.59 crore from the user agency.

On being pointed out, the Nodal Officer, State CAMPA replied (September 2019) that the provision for expenditure was made on CA schemes on the basis of the Departmental Wage Rate (DWR) of the State. Specific reply regarding reasons for change in specification of plantation which resulted in excess demand of funds from the user agencies was not received from State CAMPA (January 2021).

### 3.2.6 Financial Management

### 3.2.6.1 Non-preparation of Annual Plan based on actual fund size

The Hon'ble Supreme Court of India ordered (March 2014) the *Ad-hoc* CAMPA to release annually, an amount equal to 10 *per cent* of the principal amount lying to the credit of each State/Union Territory, with effect from financial year 2014-15 onwards. Details of fund to be released vis-à-vis actually released by *Ad-hoc* CAMPA during the year 2014-15 to 2018-19 are given in **Table no. 3.2.4**:

Table no. 3.2.4 Statement of funds to be released and actually released

(₹ in lakh)

Annual	Fund to be	Fund to be	Actual fund	Less release	Annual	Expenditure
Plan Year	released as	released as	released	as compared	Plans	
	per State	per <i>Ad-hoc</i>	by Ad-hoc	column No.	prepared	
	CAMPA	CAMPA	CAMPA	3	for the fund	
1	2	3	4	5 (3-4)	6	7
2014-15	2523.42	2523.42	1814.00	709.42	1814.12	1896.09
2015-16	2504.03	2702.80	2702.00	0.80	2701.99	2575.25
2016-17	2710.43	3429.70	3429.00	0.70	3793.25	3680.17
2017-18	2415.68	3692.60	3600.00	92.60	3686.90	3035.12
2018-19	2816.33	3794.00	3762.00	32.00	3793.80	4448.90
Total	12969.89	16142.52	15307.00	835.52	15790.06	15635.53

(Source: Records of the State CAMPA and letters issued by Ad-hoc CAMPA)

<sup>139 (</sup>i) National Highway - 104 and (ii) State Highway - 87

It was evident from the above table that during 2014-19 the availability of funds reported by the *Ad-hoc* CAMPA was more than the funds available on the records of State CAMPA, except during 2014-15. This indicated that neither records of funds were being maintained properly by the State CAMPA nor its reconciliation was being done. This led to non-claiming of appropriate share by State CAMPA from *Ad-hoc* CAMPA. Further, Annual Plan of lesser value was prepared by the State CAMPA in the year 2014-15 which led to less release of funds from *Ad-hoc* CAMPA. Consequently, State CAMPA was deprived of ₹8.35 crore during 2014-19.

On being pointed out, the Nodal Officer, State CAMPA stated (September 2019) that the correspondence for reconciliation would be made with A*d-hoc* CAMPA and Annual Plan for 2014-15 was prepared on the basis of letter of size of funds received from *Ad-hoc* CAMPA.

The reply was not justified as reconciliation of the State funds with *Ad-hoc* CAMPA should have been done on regular basis for preparation of Annual Plan based on actual fund size. It is worth mentioning that the *Ad-hoc* CAMPA had informed (August 2014) State CAMPA about reconciled fund size as on 31 March 2014. Hence, supplementary Annual Plan for the year 2014-15 should have been prepared as soon as the aforesaid information was received.

### 3.2.6.2 Irregular expenditure

National CAMPA Advisory Council (January 2012) and MoEF, GoI (April 2015) directed that the expenditure on purchase of vehicles, petrol, oil and lubricants etc., for the functionaries above Range Officer level was not permissible out of CAMPA funds.

Scrutiny of records revealed (May 2019) that the State CAMPA allowed expenditure of ₹ 154.55 lakh on purchase of 13 vehicles like Bolero, Scorpio, Tata Safari etc. for use of officers above the rank of Range officers through Annual Plans for the years 2014-17 from funds of NPV, other sources of fund received against funds for diversion of forest land and interest heads.

On this being pointed out, the Nodal Officer, State CAMPA stated that other sources of funds were not part of *Ad-hoc* CAMPA.

The reply was not acceptable as the other sources of funds were also deposited by the user agencies only for afforestation purposes and the afforestation was also carried out under the directions issued by the MoEF, GoI at the time of approval of diversion of forestland for non-forestry purposes.

### 3.2.6.3 Non-maintenance/irregular maintenance of records

As per the guidelines of State CAMPA, the State level Executive Committee shall develop the code for maintenance of the accounts at the scheme implementing agency level. The State CAMPA issued (August 2010) guidelines regarding operation of maintenance of accounts and auditing of CAMPA funds. However, provision for preparation of Bank Reconciliation Statement (BRS) which is a

vital and integral part of financial mechanism to keep an internal control on the financial system; were not included in the guidelines. Hence, bank reconciliation was not found in any of the test-checked divisions.

Further, the following irregularities were also noticed during the audit of test-checked divisions against the directives of State CAMPA:

- Monthly account was neither prepared nor submitted to the respective Conservator of Forests (CF) in the test-checked divisions, except in Forest Division, Begusarai.
- Cash book of CAMPA funds was not being maintained for the last three years under three divisions and for the last six months under Forest Division, Begusarai.
- Ledger of CAMPA funds was not being maintained by Forest Division, Saharsa and maintenance of the same remained incomplete in two<sup>141</sup> Forest Divisions.
- At Forest Division, Saharsa no separate bank account was being maintained for CAMPA funds.
- Maintenance of Plantation Journals and Measurement Books remained incomplete in test-checked divisions.

Instances of such irregularities resulted in

- (i) un-authorised expenditure of saving bank interest at Forest Divisions Araria and Banka;
- (ii) irregular accounting of saving bank interest at Forest Division, Saharsa;
- (iii) less entry of advances in the books of accounts as compared to the actual withdrawal of amount from the banks at Forest Divisions, Saharsa and Banka; and
- (iv) unadjusted forest advances at Forest Divisions, Gaya, Saharsa and Begusarai (*Appendix-3.2.5*).

### 3.2.7 Execution of works carried out under CAMPA funds

### 3.2.7.1 Unfruitful expenditure

It was noticed (May 2019) that the State CAMPA issued work order (November 2011) to the agency M/s Sheel Biotech Limited, New Delhi for establishment of open (Hi-tech) nurseries on turnkey basis within four months at eight<sup>142</sup> Forest Divisions. The purpose of these nurseries was to produce one lakh high quality plants every year. The nurseries were completed by the above agency and handed over to the concerned Forest Divisions with a delay of three to 21 months and payment of ₹ 2.20 crore was made during September 2013 to February 2015.

<sup>141</sup> Araria (till March 2011) and Gaya (till March 2016)

<sup>&</sup>lt;sup>140</sup> Araria, Saharsa and Gaya

<sup>&</sup>lt;sup>142</sup> Bettiah, Motihari, Muzaffarpur, Purnea, Bhojpur, Nalanda, Rohtas and Banka

It was observed that six nurseries (except Motihari and Muzaffarpur which became operational in the year 2017-18 and produced only 67,123 and 5,531 plants respectively) out of the eight nurseries were not made operational for producing plants for the last four years despite incurring an expenditure of ₹ 164.98<sup>143</sup> lakh from CAMPA funds.



Hi tech nursery at Supha (Banka)

The non-functioning of nursery was further confirmed during joint physical verification of Hi-Tech nursery at Supaha, Banka (July 2019). Further the equipment of the nursery were lying idle and in the process getting worn out gradually. On being asked, the DFO, Banka stated that in absence of trained manpower the nursery could not become operational. The reply of the DFO was not acceptable as the decision regarding employment of manpower was already communicated to the division (July 2012).

Thus, the above facts reflected that due to deficiencies in planning and lackadaisical approach towards utilisation of the nurseries by the State CAMPA and the Department, a sum of ₹164.98 lakh from CAMPA funds on establishment of these nurseries became unfruitful as the intended objectives could not be achieved.

### 3.2.7.2 Excess expenditure on maintenance work of plantation

### • Expenditure on maintenance without considering the actual survival ratio of plants

As per the directives issued (May 2017 and July 2018) by the State CAMPA, expenditure on the second and the third year of maintenance of plants was required to be done according to the survival ratio of the plants.

During test-check of records of five<sup>144</sup> Forest Divisions, it was noticed that expenditure was incurred on the second and the third year of maintenance without considering the survival ratio of plants<sup>145</sup>. This resulted in excess expenditure of ₹ 61.56 lakh on maintenance of plants as detailed in **Table no. 3.2.5**:

Total payment for eight nurseries: Rs 219.97 lakh; hence, payment made on six non-operational nurseries were ₹164.98 lakh

<sup>&</sup>lt;sup>144</sup> Araria, Banka, Begusarai, Gaya and Saharsa

the mortality of the plants in maintenance years:
First year: 80 per cent; Second year: 70 per cent and Third year: 60 per cent
As per directives of State CAMPA, expenditure should be limited on the basis of survival ratio of plants

96.15

422.12

61.56

**Table no. 3.2.5** Statement showing excess expenditure on maintenance of plantation (₹ in lakh)

No. of works Financial Expenditure **Expenditure to** Excess Name of Survival **Division** (year of **Target** incurred be incurred **Expenditure** (in percentage) plantation) (as per survival) Gaya 26 (2010-17) 186.72 178.27 66 to 97 159.02 19.25 Araria 08(2015-16) 70.62 70.62 75 to 93 60.25 10.37 Saharsa 08(2014-15) 58.48 58.48 80 to 84 47.59 10.89 Banka 07(2013-17) 68.12 65.46 69 to 94 59.11 6.35 05 (2015-16) 67 to 94 14.70

110.85

483.68

(Source: Records of the test-checked Forest Divisions)

111.15

495.09

Begusarai

Total

The concerned Divisional Forest Officers (DFOs) replied that the maintenance of plantation was carried out with replacement of dead plants during the maintenance period. The replies of the concerned DFOs were not justified as no records of replacement of dead plants were provided to audit. Besides, replacement of dead plants would have led to increase in survival rate but it was not being reflected in the survival report of the plantations during the maintenance period. Hence, non-adherence to the directives of the State CAMPA resulted in excess expenditure of ₹ 61.56 lakh.

### Expenditure on maintenance with excess provision of labourers

The cost of the forestry works carried out under CAMPA funds were to be as per the Departmental Wage Rate (DWR). According to the DWR (1st October 2016), maintenance work was categorised among three components viz. protection work, weeding-hoeing and watering. Against aforesaid components of the works 243, 49 and 73 labourers respectively were provisioned for every 1000 plants. Besides, ₹ 175 was provisioned for the material required in the maintenance works for each 1000 plants.

During audit (July 2019), it was noticed that only two components of the maintenance work i.e. protection work and weeding-hoeing were carried out in the years 2017-18 and 2018-19 at Forest Division, Begusarai. No evidence of watering was found on record. Without watering component, only 292 labourers for 1000 plants were to be engaged in the maintenance work. It was, however, observed that more labourers than required were engaged resulting in excess expenditure of ₹ 61.33 lakh. Details are given in **Table no 3.2.6** below:

Table no 3.2.6 Excess expenditure against admissible component of works

(Amount in ₹)

							mount in V)
Plantation Year	Number of	No. of	Estimated ex	penditure as p	er SoR	Actual	Excess
(Maintenance Year)	work site	Plants	Exp. on Labour @ 292 labour/ 1000 plants	Material exp. @ ₹ 175 /1000	Total	Expenditure	Expenditure
1	2	3	4	5	6	7	8 (7-6)
<b>Expenditure Year 20</b>	17-18; wage ra	ate ₹ 242 (fr	om April 2017) ar	nd ₹ 247 (from 0	October 201	7), hence, aver	age wage rate
₹ 244.50 for the year							
2014-15 (3 <sup>rd</sup> Year)	03146	56000	3998064	9800	4007864	4907900	900036
	Schemes						
2015-16 (2 <sup>nd</sup> Year)	04147	108000	7710552	18900	7729452	9486500	1757048
	Schemes						
Total (2017-18)			11708616	28700	11737316	14394400	2657084
<b>Expenditure Year 20</b>	18-19; labour	rate ₹ 254	(from April 2018)	and ₹ 257 (fro	m October	2018), hence a	verage labour
rate ₹ 255.50 for the	year						
2015-16 (3 <sup>rd</sup> Year)	04 Schemes	108000	8057448	18900	8076398	10010900	1934552
2016-17 (2 <sup>nd</sup> Year)	06148	101490	7571763	17761	7589524	9130687	1541163
	Schemes						
Total (2018-19)			15629211	36661	15665872	19141587	3475715
Grand total (2017-18	3 and 2018-19)		27337827	65361	27403188	33535987	6132799

It is evident from the above table that an expenditure of  $\stackrel{?}{\underset{?}{?}}$  274.03 lakh was to be incurred as per DWR on executed components of the work. However, the Division incurred total expenditure of  $\stackrel{?}{\underset{?}{?}}$  335.36 lakh on the maintenance work. Thus, without execution of watering component of the work, earmarked amount of wages was deviated towards protection and weeding-hoeing works. Consequently, excess expenditure of  $\stackrel{?}{\underset{?}{?}}$  61.33 lakh was incurred on the second and third year of maintenance works.

On being pointed out (July 2019), the DFO, Begusarai stated that reply would be provided after scrutiny of records.

### 3.2.8 Monitoring of utilisation of CAMPA funds

### 3.2.8.1 Shortfall in meetings of Steering Committee

As per the guidelines of State CAMPA, the Steering Committee shall meet at least once in six months to monitor the progress of utilisation of funds released by the State CAMPA, approve the Annual Plan prepared by the Executive Committee and ensure inter-departmental coordination.

It was observed that only seven meetings of the Steering Committee of State CAMPA were held as against the required ten meetings during the period 2014-19. Further scrutiny of the minutes of the meetings (Annual Plans) of the Steering Committee revealed that only the proposed schemes were discussed

<sup>(</sup>i) Gupta bandh Tarmal (ii) Khagaria Alloli Path (iii) Rohni to Maheshkhut

<sup>(</sup>i) Budhi Gandak Bandh (ii) Munger Ghat Siraiya (iii) NH 31 Manshi to Rohni (iv) NH 31 Pitojhiya Dhala

<sup>(</sup>i) NH 31 Harinagar to Satishnagar (ii) Katarmal to Bishunpur (iii) Railway retired Bandh Old Mansi Jn. (iv) NH 31 Bharat Khand Rail (v) Railway retired Bandh NH- 31 (vi) Railway retired Bandh Makka Factory

at the rate of 73 labourers for each 1000 plants

and approved during the meetings. Neither the progress of the previous schemes nor the backlog in implementation of the schemes was monitored in the meetings. In absence of review of the previous schemes/backlog of the schemes, adequate monitoring of the utilisation of CAMPA funds could not be ensured. Consequently, financial burden, creation of liability, unfruitful expenditure etc., were noticed during audit as discussed in the preceding paragraphs.

On this being pointed out, the Nodal Officer, State CAMPA replied that a detailed discussion was held in the Steering Committee meeting regarding execution of CA schemes within a stipulated time period and expenditure related to execution of work was placed before the Steering Committee in the agenda note of the Annual Plan. The reply was not acceptable as any remark regarding execution of CA schemes within a stipulated time period was not found in the minutes of the meetings.

### 3.2.8.2 Inadequate concurrent monitoring

As per the guidelines of State CAMPA, the money available with the State CAMPA shall be utilised for expenditure incurred on monitoring and evaluation subject to overall ceiling of two *per cent* of the amount to be spent every year. Besides, an independent system for concurrent monitoring and evaluation of the works implemented in the States utilising the funds available shall be evolved and implemented to ensure effective and proper utilization of funds.

Test-check of records of the State CAMPA revealed that concurrent monitoring and evaluation was done in the year 2018-19<sup>150</sup> for the year 2014-15 and 2015-16 only. This indicated that independent system for concurrent monitoring and evaluation of the works on annual basis was not evolved.

This led to inadequate and improper monitoring of utilisation of State CAMPA funds.

### 3.2.9 Conclusion

State CAMPA could not ensure timely preparation of Annual Plan in absence of reconciliation of funds with *Ad-hoc* CAMPA. Improper provision of funds in Annual Plans delayed execution of works. Backlog of compensatory afforestation schemes created financial burden on State CAMPA. Besides, there was no consonance with demand of funds from the user agencies and actual requirement/utilisation of funds for afforestation as instances of excess demand of funds from the user agencies were noticed. Inadequate monitoring mechanism contributed to inefficient utilisation of funds including irregular, unfruitful and excess expenditure.

Concurrent monitoring and evaluation was done in 2018-19 for the years 2014-15 and 2015-16by the Forest Research Centre for Eco-Rehabilitation, Prayagraj

### ROAD CONSTRUCTION DEPARTMENT

### 3.3 Avoidable expenditure

The decision of Executive Engineer to allow carriage of stone chips from Koderma, Jharkhand instead of Manpur, Gaya (the nearest quarry), in violation of the instructions issued by the Engineer-in-Chief resulted in avoidable expenditure of  $\gtrless$  2.73 crore.

The Engineer-in-Chief (EIC) - cum - Additional Commissioner - cum - Special Secretary, Road Construction Department (RCD), Bihar issued directions<sup>151</sup> regarding admissible and minimum lead for supply of Granular Sub Base (GSB) and Wet Mix Macadam (WMM) material from nearest quarry with a provision that if materials are available from the nearest lead than the lead approved in the estimate, deductions should be made from payments to the contractors accordingly.

Scrutiny of records (September 2018) of the Executive Engineer (EE), Road Division-1, Gaya revealed that RCD accorded (August 2015) administrative approval of ₹ 14.52 crore for Construction/Improvement (Widening & Strengthening) - cum - Output and Performance Based Road Assets Maintenance work of Bela-Rampur-Main Road from KM 0.00 to KM 7.00 for the year 2015-16. The Chief Engineer, South Bihar Wing, RCD, Patna accorded (April 2017) technical sanction of ₹ 14.75 crore for the work. The carriage for stone chips in the estimate was provided from Domchanch (Koderma), Jharkhand. The EE, RCD-1, Gaya called for (August 2015) tender for the work and the departmental tender committee finalised (August 2016) the tender in favour of the lowest bidder through draw of lots. The EE, RCD-1, Gaya entered (30th September 2016) into agreement with the selected agency<sup>152</sup>. The work was completed (October 2017) and payment of ₹ 10.44 crore made (December 2017) to the agency.

As per information collected (December 2020) from the District Mining Office, Gaya, the Manpur quarry which is situated at a 38 KM distance, was operational since May 2016. However, as mentioned, in the estimate, lead for carriage of stone chips from Koderma, Jharkhand i.e. at the distance of 130 KM was provided ignoring the Manpur quarry. Thus, in light of the EIC's directions extra lead provided in the estimate should have been deducted. Non-compliance of EIC's instructions regarding deduction of excess carriage from payments to the contractor in case of availability of lead at a nearest quarry resulted in avoidable expenditure amounting to ₹ 2.73 crore (*Appendix-3.3*).

On being pointed out, the Department stated (July 2020) that stone aggregate was not available till February 2017 at quarries of Gaya. It was, however, available in Gaya in limited quantity since March 2017.

vide letter no. 5390 (E) dated 27.08.2013

<sup>152</sup> M/s RBA Construction Pvt. Ltd, Sasaram

The reply is not acceptable as the Mining Department entered into lease agreement with the firms for Gaya quarries during February and March 2016 and the firms started operating and depositing royalty to the Department since April-May 2016. It is also pertinent to mention that agreement for another road work, in which lead from Manpur (Gaya) was provisioned, was signed on 5<sup>th</sup> October 2016 (five days after the above mentioned work where lead quarry was provisioned from Koderma, Jharkhand). Hence, the EE was fully aware of the fact that Manpur (Gaya) quarries were operational.

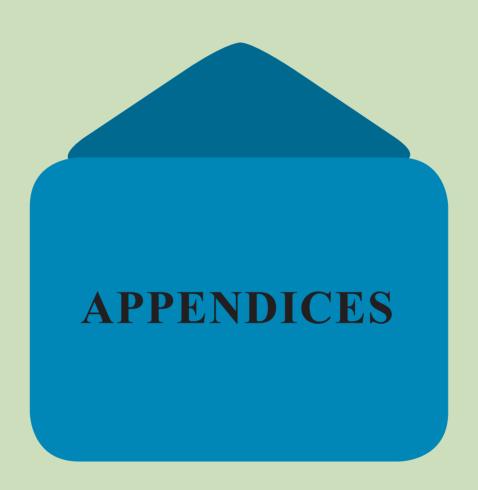
Thus, the decision of the EE and the SE to allow carriage of stone chips from Kodarma, Jharkhand instead of the nearest quarry in violation of the instructions issued by the EIC resulted in avoidable expenditure on carriage of stone chips of  $\gtrsim 2.73$  crore.

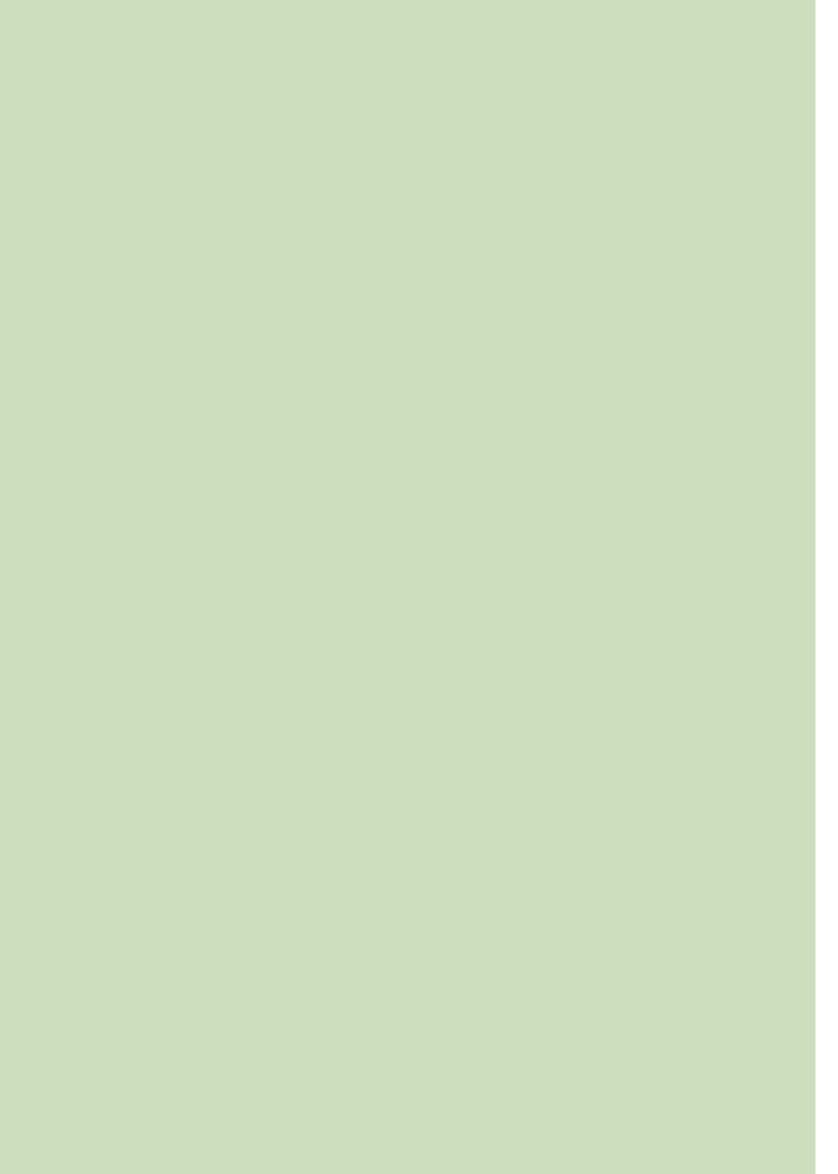
Patna The 10 July, 2021 (RAMAWATAR SHARMA)
Accountant General (Audit), Bihar

Countersigned

New Delhi The 14 July, 2021 (GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India







### **APPENDIX-1.1**

### (Refer: Paragraph-1.3; Page-2) Statement showing Outstanding Inspection Reports/Paragraphs

(₹ in crore)

	G	eneral Sec	ctor		Social Sec	tor	E	conomic S	ector
Year	No. of IRs	No. of Paras	Amount	No. of IRs	No. of Paras	Amount	No. of IRs	No. of Paras	Amount
2009-10	90	386	368.8	549	3078	6184.56	352	1796	1732.47
2010-11	85	312	548.69	480	2523	7444.19	260	1280	4877.24
2011-12	3	15	10.12	83	561	7132.87	83	529	11893.71
2012-13	51	388	3015.79	437	2664	31791.57	98	689	6368.22
2013-14	154	1140	1604.23	545	3250	10593.43	169	1154	16282.94
2014-15	147	765	5505.5	529			223	1411	24891.17
2015-16	175	865	1683.98	579			188	1284	10990.17
2016-17	227	1332	7348.68	554	5221	26041.59	211	1420	20164.69
2017-18	139	828	1581.81	454	4650	44835.81	162	1274	60536.38
2018-19	12	108	763.08	64	819	2164.43	15	139	2945.25
Total	1083	6139	22430.68	4274	30569	161872.99	1761	10976	160682.24

Audit Report (General, Social and Economic Sectors) for the year ended March 2019

APPENDIX-1.2

(Refer: Paragraph-1.3; Page-2)

Statement showing various types of irregularities in outstanding paragraphs of Inspection Reports

	Total paragraphs	18	5260	4115	1105	3742	5544	5656	6472	7972	6752	1066	47684
	Miscellaneous observations	17	3270	2656	719	2271	3482	3558	3827	4747	3985	711	29226
	Non-achievement of objectives/unfruitful expenditure	16	306	244	78	219	319	308	444	594	397	99	2975
	Delays in commissioning of equipment/ idle equipment and consequences owing thereto	15	21	17	2	36	39	30	21	40	16	2	224
	Payment of idle wages to staff	14	25	18	5	25	33	10	17	26	26	5	190
	Idle investment/ idle establishment/ blockade of funds	13	286	242	70	284	437	455	530	644	859	94	3901
)	Purchase of stores/ stock in excess of actual requirements with a view to avoiding lapse of funds	12	1	16	4	6	13	12	61	80	12	9	214
	Incurring of expenditure on banned items or items of special nature without approval of competent authority	11	3	9	0	27	73	7	11	96	11	0	234
	Drawal of funds at the fag end of financial year with a view to avoiding lapse of funds	10	3	1	2	8	13	11	25	89	61	3	195
	Diversion of funds from one scheme to another or from one object head to another	6	234	163	24	127	118	112	204	195	41	14	1232
	Expenditure incurred without sanction of competent authority	<b>∞</b>	48	19	9	52	43	31	106	87	46	8	446
	Wasteful/infructuous expenditure	7	309	214	23	182	287	242	390	386	333	91	2412
	Avoidable/excess expenditure	9	141	84	20	203	229	180	311	417	285	99	1936
	Violation of contractual obligations and undue favours to contractors	S	162	99	51	85	145	207	198	346	466	41	1767
	Recoveries &instances of overpayments detected in audit	4	297	312	62	194	213	364	270	182	136	18	2048
	Fraud/misappropriation/ embezzlement/ losses detected in audit	3	154	57	6	20	100	129	57	64	78	16	684
	No. of IRs	2	991	825	169	286	898	668	942	992	755	91	7118
	Year	1	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Total

APPENDIX-1.3 (Refer: Paragraph-1.5; Page 4)

Status of Audit Memos relating to PAs/TAs/LDPs for the Audit Report ending March 2019

S. No.	PA/LDP	SI. PA/LDP Name of PA/TA/LDP No.	Reply received on PA/TA/ LDP from	No. of units audited	Reply received on PA/TA/ LDP fromNo. of unitsNo. of unit did not produced certainNo. of Memos issuedNo. of Memos on which full issued	No. of Memos issued	No. of Memos on which full reply received	No. of Memos on which partial reply received	
-	1 DA	Indo Nenal Border Road Project	Ves	80	records	32	33	C	not received
- (	PA	May repair border road region	2	00	0 6	20 1	1404		0 1
7	FA	MGNKEGS	No	81	81	1934	1484	300	150
3	LDP	Working of Bihar Mahadalit Vikas Mission	Yes	1	1	33	28	1	4
4	LDP	Utilization of compensatory Afforastation	No	7	2	39	34	2	3
		Funds Management and Planning authority Funds (CAMPA)							
		Total		62	87	2038	1578	303	157

APPENDIX-1.4
(Refer: Paragraph-1.8; Page-5)
Statement showing status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly

SI. No.	. Name of Autonomous b. bodies	Status of entrustment	Rendering of accounts to audit	of accounts udit	Issuanc	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	2016-17 & 2017-18	15.10.2018 & 20.06.2019	2015-16	2015-16 22.06.2018	Legislative Assembly- 18.02.2019 & Legislative Council- 15.02.2019 (SAR)	Audit of Accounts of AB has not been conducted due to late receipt of Accounts & subsequent processing of SAR.	D 4
7	Bihar State Housing Board, Patna	2015-16	2016-17	05/07/2019	Upto 2008-09	27/08/2014	NA	SARs for the period 2009-10 to 2011-12 have not been finalised.  Correspondence for further entrustment from 2016-17 to 2020-21 has been done.	7
κ	Bihar State Khadi and Village Industries Board, Patna	2009-10	2009-10	-1	2009-10	1	!	SARs have been placed in the legislature by the Department upto 2001-02. Further it has been intimated by the Deputy Secretary, Industry Department, Bihar, Patna vide letter No. 05 /सं उद्योग /खादी (विविध) that the copy of SAR from the period 2002-03 to 2009-10 has been sent to Dy Secretary, Bihar State legislature for placement on the table of Legislature.	0 7 . 4 . 4
4	Rajendra Agriculture University, Pusa, Samastipur	2016-17	2015-16	I	2013-14	1	27.11.2018	Account have been made available for the period 2014-15 & 2015-16 but accounts are not approved by Board of Management.	1 77
S	Bihar Agricultural University, Sabour, Bhagalpur	2014-15	2017-18	ı	2013-14	28/10/2016	!	Accounts have been made available for the period 2014-15, 2015-16, 2016-17 and 2017-18 but entrustment has not been made available for the year 2015-16 and above.	. + -
Š	(Source: Information compiled by different sectors of this office)	different sectors	of this office)						1

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

Appendix 2.1.1 (Reference: Paragraph-2.1.7; Page-16)

### Progress of civil works

# (A) Status & details of 6 Stretches. Out of 6 stretches 2 stretches completed, 3 stretches under progress & 1 stretch has been rescinded.

(Status as on 30.11.2019)

		mn. mn. ted	34 <sup>th</sup> arry
Remarks	11	1. Retender for Phulwariyaghat to Bahar village road 24.05 km. Technical bid has been submitted in DTC dt19.08.2019. Bidders representation is under review. DTC meeting done on 28.08.19 after that complain has been filed in CE office & filed in court by the AARPEE Infra Project Ltd. hence financial bid has not be opened.  2. In 64th HLEC meeting revised estimate work ₹61 Cr. has been sanctioned.  3. Out of 24.05 km LA has been completed in 24.00 km rest in process.	1. Works in Progress. 2. Revised estimate for ₹190.44 Cr. has been sanctioned in 64 <sup>th</sup> HLEC meeting, supplementary agreement has been done. 3. EOT granted upto December 2019. 4. L/A has been completed. 5. Work in progress.
Other Progress (Physical & Financial)	10	GSB-4.00 km, CD-0/3, Bridge-0/4 completed. Foundation and substructure completed in 4 no. bridges. Rest is under progress. Exp-₹26.0670 Cr.	GSB-38.75 km, WMM-37.50 km, DBM-36.50 km, DLC-2.3 km, PQC-2.0 km, GSB in flank-19 km, E/W of slope (1:3) 27.5 km, Turfing in 14 km and boulder pitching work in 2.00 km. Open drain in-400 M, rest in Progress. Permanent chute drain 50 Nos., rest in progress.
s in (km) Surfacing	6	0.000	31.000
Progress in (km)  Formation Surface	œ	13.000	39.600
h available/ Length yet to cquired be acquired in km) (in km)	7	0.050	0.000
Length available/ Acquired (in km)	9	24.000	40.990
Cost in (Cr.)	v	70.560	117.700
	(in km.) 4	24.050	40.990
Name of Road Stretch (Contractor's	Name)	PhulbariaGhat at Lalbakiya River to Bahar Village (AARPEE Infra Projects Pvt. Ltd.)	Saraigarh (GariaChawk) to Refugee Colony (ASIP- AMR (JV), Hyderabad)
State/ District	2	Bihar / Sitamarhi	Bihar/ Supaul
No No	-	-	4

Audit Report (General, Social and Economic Sectors) for the year ended March 2019

2	State/ District	Name of Dood Streetsh	Length	Cost in	ple/	_	Progress in (km)	in (km)	Other Progress (Physical & Financial)	Remarks
o Z		(Contractor's Name)	road (in km.)	as HLEC	Acquired (in km)	be acquired (in km)	Formation	Surfacing (SDBC)		
									CD- 11/23 (Two under progress), Bridge-1/4 completed. work in 1 no. bridge completed. Rest Work under progress. Exp-₹138.0071 Crore.	
m	Bihar/ Araria	Refugee Colony to Meerganj Chawk on NH-57A (Near Meerganj Railway Crossing) ((ASIP- AMR (JV), Hyderabad))	44.328	128.030	39.470	4.858	37.250	30.800	1. GSB-35.40 km, WMM-  33.70 km, DBM-30.90 km,  CD- 58/75 completed.  2 Nos under progress.  Earth work, GSB, WMM  Reprotection work in 2 Stage-1, Forest progress slow due to LA for required obtained and problem.  Exp-₹131.9347 Crore.  Exp-₹131.9347 Crore.  granted. Util nearly comple and problem.  granted. Util nearly comple and problem.	Work is progress.  1 Revised estimate for ₹185.97 Cr. has been sanctioned in 64th HLEC meeting, Supplementory Agreement has been done. EOT granted upto December 2019.  2 Stage-1, Forest clearance obtained for required length has been obtained and working premission granted. Stage-II clearance not required. Utility shifting has been nearly completed.  3 L/A for 39.47 km.  4 Work has been started.
4	Bihar/ Araria	Meerganj Railway Crossing to Dhabbeli (33.700 km. Meerganj to Kuari + 12.10 km. Sikti to Dhabbeli) (Bhartiya Infra Projects Ltd., Gauhati)	45.800	134.007	31.500	14.300	29.000	19.100	GSB-24.00 km, WMM-20.44 km, DBM-19.10 km, CD-51/76 completed. 4 Nos under progress. DLC 0.8 km PQC-0.25 km. complete. E/W, GSB & DLC Work in progress. Exp-₹92.06/74 Cr.	-; c;

Z Z	State/ District	Name of Road Stretch	Length of the	Cost in	Cost in Length available/ Length yet to	Length yet to	Progress in (km)	in (km)	Other Progress (Physical & Financial)	Remarks
		(Contractor's Name)	road (in km.)	as HLEC	Acquired (in km)	(in km)	Formation	Surfacing (SDBC)		
										5. Out of 31.500 km LA has been completed in 45.80 km. 6. Work has been started.
w	Bihar / Araria	Kuari Bye Pass to Sikti (Singh Construction company, Patiala)	12.000	30.080	11.500	0.500	11.500	11.500	GSB-11.50 km, WMM- Worl 11.50 km DBM-11.50 km). km, CD-12/12 completed. Exp-₹34.2310 Crore.	GSB-11.50 km, WMM- Work Completed (Acutal length 11.50 11.50 km). km, CD-12/12 completed. Exp-₹34.2310 Crore.
9	6 Bihar/Araria Dhabeli to (Part of Fatehpur Kishanganj) (Singh Constructic company,	Dhabeli to Fatehpur (Singh Construction company, Patiala)	12.200	29.200	11.780	0.420	11.780	11.780	GSB-11.78 km, WMM- Worl 11.78 km, DBM-11.78 km). km, CD- 7/7 completed. Exp-₹27.7340 Crore.	GSB-11.78 km, WMM- Work Completed (Acutal length 11.78 km, DBM-11.78 km). km, CD- 7/7 completed. Exp-₹27.7340 Crore.
Total:			179.368	509.577	159.240	20.128	142.130		104.180 Exp-₹450.0412 Crore.	R/E cost ₹778.69 Crore.

(Source: RCD Bihar)

## (B) Status & details of Nine Stretches (Status as on 30.11.2019)

S	State/	Name of Road	Length of	Cost in	Length	Length yet	Progress in (km)	in (km)	Other Progress	Remarks
N <sub>0</sub>	District	Stretch	the road (in km.)	(Cr.) as HLEC	available/ Acquired (in km)	to be acquired (in km)	Formation	Surfacing (SDBC)	(Physical & Financial )	
1	2	3	4	3	9	7	<b>&amp;</b>	6	10	111
	West Champaran	Madanpur to Bhangaha (M/S NKC Ltd.)	80.100	237.960	78.900	1.200	4.000	0.000	CD-0/223 Exp-₹29.8165 Crore	
2.	West Champaran	Bhangaha to Dhutaha (M/S NKC Ltd.)	30.998	93.440	27.00	3.998	5.000	0.000	CD-0/20 Exp-₹17.06 Crore	2. Retender in four groups. Opened on 11.02.2019 all group decided. Work in progress in four group.  3. Revised cost ₹359 crore. for Mandapur to Bhangaha ₹143 crore. for Bhangaha to Dhutaha.
က	Bihar/East Champaran	Dhutaha River to Lalbakiya River (JKM Infrastructure Projects Ltd.)	77.242	238.340	65.452	11.790	22.000	0.000	GSB-15.00 km, WMM-12.50 km, DBM-11.50 km, CD Work 8/91 5 completed. 3 in progress. Exp-₹57.3500 Crore.	<ol> <li>M/s JKM is interested to execute the work. Asking for new rates for deviated Qty/extra items/substituted item.</li> <li>Out of 77.242 km LA has been Completed in 65.452 km rest is process. The revised estimate is under process of sanction in RCD. Revised Cost ₹327 crore.</li> </ol>
4	Bihar/ Sitamarhi	Bahar Village to Knahauli (JKM Infrastructure Projects Ltd.)	10.925	36.710	10.925	0.000	2.000	0.000	CD Work 0/8 Exp-₹1.9180 Crore.	<ol> <li>Retender for Bahar gram to kanhauli- 10.925 km. Due to single bidder qualified in technical bid. Technical bid submitted in DTC letter no.2178(WE) dt-07.08.2019 Date of opening of tender 30.09.2019. Revised ₹51.62 crore.</li> <li>Bahar Village to Knahauli revised estimate has been submitted to MHA vide this office letter no5034 (S) we, dt24.05.19</li> </ol>
w	Bihar/ Sitamarhi	Knahauli to Sursand (JKM Infrastructure Projects Ltd.)	49.150	147.750	49.150	0.000	0.000	0.000	CD Work 0/78 Exp-₹7.2210 Crore.	<ol> <li>Retender for Kanhauli to Sursand- 49.150 km. Technical bid submitted to DTC. Revised Cost ₹225.61 crore.</li> </ol>

Other Progress (Physical & Financial)	2. Knahauli to Sursand revised estimate has been submitted to MHA vide this office letter no5034 (S) we, dt24.05.19	CD Work 0/10  Exp-₹0.8520 Crore.  Exp-₹0.8520 Crore.  DTC.  Out of 65.875 km L/A has been completed in 65.875 km.Revised Cost ₹25.44 crore.  Bhitta more to Parsa road length-5.30 km. Financial bid submitted to C.E.  Habitta More - Parsa revised estimate has been submitted to MHA vide this office letter no5034 (S) we, dt24.05.19	Exp-₹2.9749 Crore.  Ghat-10.61 km. and Laukahi (JhoriChowk) to Bhutaha chowk-28.60 km. Revise Technical Sanction has been sanctioned by C.E, CDO revised technical and Retender	mpleted 2. 3. 3.
Progress in (km) rmation Surfacing (SDBC)		00:00	0.000	00:00
Fo		00000	0.500	15.000
Length yet to be acquired (in km)		0.000	0.000	0.000
Length available/ Acquired (in km)		5.800	10.610	28.600
Cost in (Cr.) as HLEC		16.810	31.520	85.110
Length of the road (in km.)		5.800	10.610	28.600
Name of Road Stretch		Bhitta More –Parsa (JKM Infrastructure Projects Ltd.)	Parsa to Akhrar Ghat (JKM Infrastructure Projects Ltd.)	Laukahi (Jhori Chowk) to Bhutaha Chowk (JKM Infrastructure Projects Ltd.)
State/ District		Bihar/ Sitamarhi	Bihar/ Madhubani	Bihar/ Madhubani
∑ S S		9	٢	∞

S	State/	Name of Road	Length of		Length	Length yet	Progress in (km)	in (km)	Other Progress	Remarks
No No	District	Stretch	the road (in km.)	(Cr.) as HLEC	available/ Acquired (in km)	to be acquired (in km)	Formation Surfacing (SDBC)	Surfacing (SDBC)	(Physical & Financial )	
6	Bihar/ Kishanganj	Fatehpur to Piltola & Piltola—Galgalia (JKM Infrastructure Projects Ltd.)	79.500	258.770	71.500	8.000	42.000	0.000	GSB-22.00 km, WMM-10.00 km, C/D- 42/171 Bridge-0/3 completed Exp-₹69.9600 crore.	<ol> <li>M/s JKM has started the work.</li> <li>Earlier Contractor has denied to execute the work &amp; moved to Arbitration Tribunal Vide-Reference Case No. 183/2015 for foreclosure of the aggrement reference case No. 186/2015 for other reliefs.</li> <li>Hon'ble Tribunal has rejected the writ petition on 13th February 2018.</li> <li>M/S JKM Contractor has appealed in Hon'ble High Court (CR 51/2018) Department has submitted Statement of fact.</li> <li>The Revised estimate on present SOR is ₹380.46 crore.</li> <li>out of 71.50 km LA has been completed in 79.5 km. rest in process.</li> <li>Work is in progress.</li> </ol>
Total:-	d:-		372.925	372.925 1146.410	347.937	24.988	90.500	0.000	Exp-203.1109 crore	R/E cost ₹ 1674.60 crore

(C) 15 Stretches of roads under eight contracts under Indo Nepal Border road project in Bihar (Status as on 30.09.2018)

SI No		State/District Name of Road Stretch	Length of the road (in km.)	Cost as per HLEC   Agreement value (in crore)   (₹ in crore)	Agreement value (₹ in crore)	Date of Start/Date of Completion/ revised date of completion	Contractor Name
1	Sitamarhi	PhulbariaGhat at Lalbakiya River to Bahar Village	24.05	70.560	64.33	06-09-12 01-09-14 30-06-18 31-12-19	AARPEE Infra Project Pvt. Ltd, Siliguri
2	Supaul	Saraigarh (GariaChawk) to Refugee Colony	40.99	117.700	228.91	25-12-12	ASIP-AMR (JV),
κ	Araria	Refugee Colony to MirganjChawk on NH-57A (Near Mirganj Railway Crossing)	44.328	128.030		$\frac{24-12-16}{30-06-18}$ $31-12-19$	Hyderabad
4	Araria	Mirganj Railway Crossing to Dhabbeli (33.700 km. Meerganj to Kuari + 12.10 km. Sikti to Dhabbeli)	45.80	134.007	119.27	<u>24-06-13</u> <u>23-06-15</u>	Bharatiya Infra Project Ltd, Gauhati
2	Araria	Kuari Bye Pass to Sikti	12.00	30.080	47.84	$\frac{31-03-18}{31-12-19}$	Singh Construction Company, Patiala
9	Kishanganj	Dhabeli to Fatehpur	12.20	29.200		24-06-13 23-02-15 31-06-17 31-12-19	
7	West Champaran	Madanpur (NH-28 B) to Bhangha	80.1	237.960	294.263	<u>19-01-13</u> <u>18-07-15</u>	NKC Project Pvt Ltd, Haryana
∞	West Champaran	Bhangha to Dhutaha River Bridge	30.998	93.440		31-12-22	
6	East Champaran	East Champaran Dhutaha River to Lalbakiya River	77.242	238.340	217.2	$\frac{08-05-13}{07-08-15}$ $31-12-22$	JKM Infra Project Ltd, New Delhi
10	Sitamarhi	Bahar Village to Kanhauli	10.925	36.710	284.02	<u>09-05-13</u> 08-11-15	
12	Sitamarhi	Bhitta More - Parsa	5.8	16.810		31-12-22	
13	Madhubani	Parsa to AkhrarGhat	10.61	31.520			
14	Madhubani	Laukahi (JhoriChowk) to BhutahaChowk	28.6	85.110			
15	Kishanganj	Fatchpur to Piltola&Piltola—Galgalia	79.5	258.770	236.46	$\frac{26-04-13}{25-10-15}$ $31-12-22$	DO
		Total:-	552.293	1655.987	1492.293		

(Source: Progress report made available by RCD Bihar)

# Appendix 2.1.2 (Reference: Paragraph 2.1.9; Page-25) Availability and utilisation of funds for INBRP (A) Status of GoI fund provided for civil construction

(₹ in crore)

Year			Centr	al Share for	Civil Cost	(Sanctio	ned Cost:₹165	56.56 crore )	
	OB with State	Fund provided by GoI	Total	OB with Division	Release of fund to Divisions	Total	Expenditure	CB with State (Percent of total available fund with state)	CB with Division (Percent of total available fund with division)
1	2	3	4 (2+3)	5	6	7 (5+6)	8	9 (4-6)	10 (7-8)
2012-13	0	38.85	38.85	0	33.5	33.5	33.5	5.35(14)	0(0)
2013-14	5.35	400	405.35	0	178.76	178.76	154.46	226.59(56)	24.3(14)
2014-15	226.59	0	226.59	24.3	135	159.3	126.25	91.59(40)	33.05(21)
2015-16	91.59	154.49	246.08	33.06	87	120.06	59.28	159.08(65)	60.78(51)
2016-17	159.08	0	159.08	60.78	80	140.78	94.67	79.08(50)	46.11(33)
2017-18	79.08	0	79.08	46.11	40	86.11	42.1	39.08(49)	44.01(51)
2018-19	39.08	50	89.08	44.02	90	134.02	74.88	53.44 (37)	81.21 (52)
								(54.36*-0.92)	(22.07*+59.14)
2019-20	53.44	96.7	150.14	81.21	118.83	200.04	141.05	31.31(21)	58.99(29)
Total		740.04			763.09		726.19		

(Source: RCD, Bihar and Divisions of RCD)

Crore was received from agency and utilised on work by division during 2018-19.

### (B) Status of State Fund provided for LA/ Utility shifting/Environmental clearance

(₹ in crore)

		Sanctioned Cost (₹	£ 2278.57 cr	ore)
Year	Fund Allotted to	<b>Expenditure (Fund</b>	Surrender	Excess Fund returned by DLAO and
	Divisions	transferred to DLAO)		remitted in treasury
2012-13	66.5	66.5	0	-
2013-14	785.44	782.84	2.6	-
2014-15	217.94	198.72	19.22	-
2015-16	320.22	318.83	1.39	-
2016-17	486.93	486.93	0	-
2017-18	400.00	396.15	4.83	302.97
2018-19	1.39	0.39	0	152.50
2019-20	0	0	0	0
Total	2278.42	2250.36	28.04	455.47

(Source: RCD, Bihar and Divisions of RCD)

### (C) Status of funds received for construction of the bridge through NABARD Loan

(₹ in crore)

Year	Cost of the bridge t	hrough NABARD	Loan (Sanctioned cost:₹983.81 crore)
	Total allotment to	Expenditure	Reimbursement by NABARD
	BRPNNL		
2015-19	936.29	928.77 (95)	703.70

(Source: RCD, Bihar)

<sup>\*</sup>Amount ₹54.36 Crore was returned by Division /agency to State andamount ₹22.07

### Appendix-2.2.1

### (Reference: Paragraph-2.2.2; Page-41)

### Statement showing organisational structure, roles and responsibilities of stakeholders

### Rural Development Department, Government of Bihar

- Make Rules and guidelines on matters pertaining to State responsibilities and ensure its compliance
- Setting up the SEGC, social audit agency/directorate State Employment Guarantee Fund (SEGF) etc.
- Ensure that full time dedicated personnel, wherever required, are in place for implementing MGNREGA, specially the Employment Guarantee Assistant (Gram Rozgar Sahayak), the PO and the staff at state, district and Cluster level
- Establish a network of professional agencies for training, technical support and for quality-control measures and ensure accountability and transparency in the Scheme at all levels and generate widest possible awareness.



### **State Employment Guarantee Council**

- Advising the State Government regarding implementation of the Scheme,
- review the monitoring and redressal mechanisms and suggest improvements, evaluate and monitor the Scheme within the State, promoting widest possible dissemination of information about this Act and the Schemes and preparation of the annual report to be laid before the State Legislature.



### **State Rural Employment Guarantee** Commissioner

The Commissioner, MGNREGA: The Chief Executive Officer of BRDS, a nodal agency for implementation of MGNREGS in the state including custody and maintenance of SEGF



### **District Panchavat**

Consolidation of Annual Block Plans into a District Plan, adding any inter-block work that will be a good source of employment and monitoring and supervision of the MGNREG Scheme in the District



### **Block Panchayat**



Planning at the Block level and monitoring the implementation.



### **Gram Panchayat**

- Planning of works, including periodical survey to assess demand for works, awareness generation, social mobilisation
- registering households, issuing Job cards, receiving application for work, issuing dated receipts, providing employment and
- Implementation of the Scheme and conducting social audit.



Assist the District Panchayat in discharging its functions.

**District Programme Coordinator** 

- Consolidation of plans prepared by Block Panchayats for inclusion in shelf of projects and accord timely sanction of shelf of project.
- Ensure timely release of funds and its utilisation,
- According approval of schemes, coordinating and supervising the performance of Programme Officers and conducting periodic inspection of works in progress

### **Programme Officer**

- Matching employment opportunities with the demand for work at the Block level.
- Ensuring baseline survey to assess work demand, implementation of works as scheduled, prompt and timely payment of wages to labourers engaged and social audits.



### **Line Department**

To submit its plans under convergence and execution of identified portion of works, give technical support for preparation of estimates, measurement, supervisions of works.



### Panchayat Rojgar Sewak

Assists the GP in executing MGNREGA works, Overseeing the process of registration, distribution of job cards, provision of dated receipts against job applications, allocation of work to applicants etc., facilitating Gram Sabha meetings and social audits

(Source: MGNREG Act and Guideline)

## Appendix-2.2.2 (Reference: Paragraph-2.2.5; Page-42) Statement showing list of selected units

Division	District	Block	Gram Panchayat (GP)
Patna	Patna	(1) Belchi	(1) Fatehpur (2) Korari (3) Belchhi
		(2) Punpun	(1) Akauna (2) Punpun (3) Pothhi
Magadh	Gaya	(1) Bathani	(1) Khukhari (2) Bathani (3) Saren
		(2) Tekari	(1) Kespa (2) Nepa (3) Didhora
Tirhut	Purbi	(1) Kalyanpur	(1) Bakhri (2) Pakri Dixit
	Champaran		(3) Parsauni Wazid
		(2) Phenhara	(1) Rupauliya (2) Khan Pipra Madhurpur (3) Fenhara
Saran	Saran	(1) Lahladpur	(1) Dandaspur (2) Banpura (3) Kateyan
		(2) Marhaura	(1) Bhualpur (2) Nautan (3) Olhanpur
Bhagalpur	Bhagalpur	(1) Ismailpur	(1) Narayanpur Luxmipur (2)
			Kamlakund (3) Ismailpur West Bihta
		(2) Shahkund	(1) Amba (2) Harnadh (3) Belthu
Munger	Begusarai (1) Barauni (2) Shamho		(1) Babhangama (2) Papraur (3) Sahuri
		(2) Shamho Akha	(1) Akbarpur Barari (2) Saidpur Salha Barar-1 (3) Saidpur Salha Barar-2
Purnea	Purnea	(1) Amour	(1) Bhawanipur (2) Hafaniya
			(3) Bakainia Bareli
		(2) Jalalgarh	(1) Nij Gehuanwa (2) Southa (3) Akamba
Darbhanga	Samastipur	(1) Dalsingh	(1) Pagra (2) Bambaiya Harlal
		Sarai	(3) Basariya
		(2) Klyanpur	(1) Kharsand West (2) Gorai (3) Ajna
Koshi	Saharsa	(1) Banma Itahri	(1) Maharas (2) Jamalnagar (3) Rasalpur
		(2) Simri Bakhtiyarpur	(1) Makhar (2) Sardiha (3) Sarouja
Total	9 Districts	18 PSs	54 GPs

(Source: Sampling file)

# Appendix-2.2.3 (Reference: Paragraph-2.2.7.1; Page-44) Statement showing SECC mapping status for landless casual labours under MGNREGS in test-checked Districts

District	No. of landless casual labours as per SECC	HHs mapped during IPPE-2	HHs mapped till date	Willing for job card	Not willing for job card	Total HHs surveyed	No. of HHs got job card
Begusarai	3,00,965	326	27,344	657	1,62,888	1,90,889	7
Bhagalpur	2,49,217	1,853	6,189	7,211	1,91,377	2,04,777	21
Gaya	2,97,311	2,248	9,933	2,984	1,79,087	1,92,004	64
Patna	3,69,218	6,397	40,546	203	2,17,307	2,58,056	13
Purbi Champaran	4,62,442	344	16,252	341	2,01,607	2,18,200	0
Purnea	3,24,899	923	13,120	3,251	1,93,881	2,10,252	4
Saran	1,85,102	1,512	7,155	2,017	1,25,131	1,34,303	0
Samastipur	4,31,191	1,025	2,007	5,758	2,32,712	2,40,477	15
Saharsa	1,96,384	5,012	7,821	256	1,83,569	1,91,646	22
Total	28,16,729	19,640	1,30,367	22,678	16,87,559	18,40,604	146

## Appendix-2.2.4 (Reference: Paragraph-2.2.7.1; Page-45) Statement showing verification of job cards

District		ob cards		ob cards		t of job
	issı	ued	veri	fied	cards v	verified
	All	Active	All	Active	All	Active
Begusarai	3,61,876	96,649	1,25,304	70,740	34.63	73.19
Bhagalpur	4,40,700	1,25,346	1,31,915	95,825	29.93	76.45
Gaya	6,14,686	1,67,957	2,28,580	1,42,554	37.19	84.88
Patna	5,76,487	1,16,256	1,71,241	92,808	29.70	79.83
Purbi Champaran	6,98,521	2,16,926	1,99,247	1,32,138	28.52	60.91
Purnea	5,18,556	1,92,461	2,06,327	1,40,632	39.79	73.07
Saran	5,80,631	1,61,750	1,48,019	1,18,791	25.49	73.44
Samastipur	6,80,214	2,64,250	2,08,251	1,43,730	30.62	54.39
Saharsa	4,32,614	2,17,520	2,33,140	1,55,449	53.89	71.46
Total	49,04,285	15,59,115	16,52,024	10,92,667	33.69	70.08

# Appendix-2.2.5 (Reference: Paragraph-2.2.7.3; Page-46) Statement showing status of registration, demand for work and employment generation

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
HHs registered under	40,47,880	43,41,190	47,56,812	50,23,729	53,93,304
MGNREGS					
Mandays as per approved LB	2,90,64,339	2,98,47,499	4,33,73,643	3,65,79,535	4,25,06,124
HHs demanded job	3,89,935	5,13,964	8,86,909	8,48,627	11,46,208
HHs demanded job	9.63	11.84	18.65	16.89	21.25
(percentage of registered HHs)					
HHs offered job	3,88,590	5,13,585	8,86,462	8,47,914	10,55,370
HHs provided job	2,38,086	4,03,350	6,92,389	6,75,230	9,30,632
HHs provided job	61.06	78.48	78.07	79.57	81.19
(percentage of HHs provided					
job)					
Mandays generated	86,42,320	1,86,53,093	2,62,86,823	2,53,00,482	4,07,64,688
Average mandays per HHs	36.30	46.25	37.97	37.47	43.80
HHs provided 100 days job	7,732	14,511	5230	6146	10,143
HHs provided 100 days job	1.98	2.82	0.59	0.72	0.88
(percentage of HHs demanded					
job)					
SC/ST HHs issued jobcard	11,04,147	11,54,565	12,16,671	12,34,338	12,58,722
SC/ST HHs provided job	67,686	1,01,422	1,74,075	1,55,214	1,83,299
Mandyas provided to SC/ST	24,97,716	45,33,643	65,55,627	57,31,084	82,46,845
HHs					
Average mandays per SC/ST	36.90	44.70	37.66	36.92	44.99
HHs					

(Source: NREGASoft and information provided by test-checked DRDAs)

## Appendix-2.2.6 (Reference: Paragraph-2.2.7.4; Page-48) Statement showing unemployment allowance payable

District	Block	Period	No. of	No. of	Eligible	Delay days	Amount
District	Diock	1 criou	workers/	days of	unemployment	Delay days	payable
			unemployment	work	days		(in ₹)
			cases	demanded	·		. ,
Begusarai	Barauni	2017-18	109	1 to 16	1,117	613 to 974	98,854.50
		2018-19	187	1 to 15	1,970	255 to 606	1,74,345.00
	Samho Akha	2017-18	140	1 to 14	1,143	645 to 958	1,01,155.50
		2018-19	43	5 to 14	466	264 to 614	41,241.00
Bhagalpur	Ismailpur	2017-18	90	6 to 12	734	992 to 1,018	64,959.00
		2018-19	26	6 to 12	301	335 to 579	26,638.50
	Shah Kund	2017-18	508	1 to 24	6,782	710 to 1,048	6,00,207.00
		2018-19	1,436	1 to 24	16,791	329 to 686	14,86,003.50
Gaya	Bathani	2017-18	344	1 to 24	4,387	650 to 970	3,88,249.50
		2018-19	104	1 to 22	925	329 to 558	81,862.50
	Tekari	2017-18	278	1 to 26	3,943	652 to 998	3,48,955.50
		2018-19	329	1 to 27	4,003	295 to 641	3,54,265.50
Patna	Belchi	2017-18	111	3 to 14	764	613 to 905	67,614.00
		2018-19	67	3 to 22	434	277 to 490	38,409.00
	Punpun	2017-18	655	1 to 14	4,733	661 to 911	4,18,870.50
		2018-19	1,706	1 to 14	3,459	244 to 535	3,06,121.50
Purbi	Kalyanpur	2017-18	609	1 to 16	8,634	658 to 993	7,64,109.00
Champaran		2018-19	741	1 to 28	8,643	293 to 749	7,64,905.50
	Phenhara	2017-18	12	15	180	706	15,930.00
		2018-19	2	15 to 16	31	530	2,743.50
Purnea	Amour	2017-18	910	1 to 24	7,476	683 to 1,026	6,61,626.00
		2018-19	1,033	3 to 24	9,665	310 to 660	8,55,352.50
	Jalalgarh	2017-18	374	2 to 14	4,167	682 to 1,026	3,68,779.50
		2018-19	347	5 to 28	4,102	310 to 744	3,63,027.00
Saran	Lahladpur	2017-18	214	10 to 30	3,949	710 to 985	3,49,486.50
		2018-19	151	6 to 14	1,914	272 to 586	1,69,389.00
	Marhaura	2017-18	736	1 to 14	4,179	659 to 956	3,69,841.50
		2018-19	2,053	1 to 56	26,677	292 to 622	23,60,914.50
Samastipur	Dalsingh	2017-18	134	2 to 12	1,072	731 to 1,000	94,872.00
	Sarai	2018-19	748	1 to 12	7,393	369 to 712	6,54,280.50
	Kalyanpur	2017-18	305	1 to 29	3,463	726 to 1,065	3,06,475.50
		2018-19	2,649	1 to 29	31,545	366 to 704	27,91,732.50
Saharsa	Banma Itahri	2017-18	23	12	264	1,016 to 1,025	23,364.00
		2018-19	316	1 to 36	6,249	364 to 705	5,53,036.50
	Simri	2017-18	1,182	1 to 60	9,064	718 to 1,047	8,02,164.00
	Bakhtiyarpur	2018-19	1,143	1 to 90	27,635	352 to 705	24,45,697.50
	Total		19,815	1 to 90	2,18,254	244 to 1,065	1,93,15,479.00

# Appendix-2.2.7 (Reference: Paragraph-2.2.7.6; Page-49) Statement showing Aadhaar verification and percentage of Aadhaar Based Payment (ABP)

District	Total no. of active workers	Aadhaar seeded	Percentage of Aadhaar seeding	Total no. of Adhaar confirmed	verified percentage of active workers	Frozen account	Total no. of workers converted into ABP	Percentage of ABP
Begusarai	1,19,881	97,608	81.42	58,782	60.22	57,027	38,239	31.90
Bhagalpur	1,80,436	1,54,467	85.61	91,348	59.14	87,673	38,773	21.49
Gaya	1,93,273	1,78,356	92.28	1,08,047	60.58	1,06,064	42,014	21.74
Patna	1,49,433	1,30,322	87.21	75,002	57.55	70,740	39,562	26.47
Purbi Champaran	2,43,434	2,02,473	83.17	1,11,130	54.89	1,09,168	41,092	16.88
Purnea	2,23,286	2,03,739	91.25	1,25,778	61.73	1,23,372	45,577	20.41
Saran	1,74,094	1,45,616	83.64	83,596	57.40	82,740	29,846	17.14
Samastipur	2,93,630	2,04,283	69.57	1,06,762	52.26	99,637	71,327	24.29
Saharsa	2,62,337	2,14,632	81.82	1,46,983	68.48	1,39,698	78,741	30.02
Total	18,39,804	15,31,496		9,07,428		8,76,119	4,25,171	

## Appendix-2.2.8 (Reference: Paragraph-2.2.7.7; Page-50) Statement showing delay in payment of wages

(₹ in lakh)

D: / : /	D 1	D (	D (	D (	D (1	TD 4 1	T 1	(₹ in lakh)
District	Period	Payment	Payment	Payment	Payment in	Total	Total	Per cent
		between 16 to 30 days	between 31 to 60 days	between 61 to 90 days	more than 90 days	Delayed payment	Payment	of delayed payment
Dagusarai	2014-15	136.41	200.73	170.16	881.00	1,388.29	1,544.29	90
Begusarai	2014-13	480.93	387.66	133.57	232.34	1,234.51	1,642.43	75
	2013-16	486.77	607.56	338.64	314.70	1,747.67	2,393.47	73
	2016-17	642.67	510.93	136.96	59.40	1,747.67	2,855.36	47
			63.23		9.42	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	14
D1 1	2018-19	463.11		8.18 84.94		543.99	4,029.54 1,517.87	76
Bhagalpur	2014-15	133.16	144.66		786.33 398.71	1,149.10		83
	2015-16	709.32	998.00 841.52	409.56		2,515.60	3,044.41	
	2016-17	771.58 919.12		477.95	228.86 20.43	2,319.92	3,802.20	61
	2017-18		480.10	106.47		1,526.13	3,805.08	40
<u> </u>	2018-19	491.14	21.53	0	1.73	514.39	6,395.71	8
Gaya	2014-15	288.71	348.54	226.54	873.21	1,737.00	2,392.58	73
	2015-16	337.63	586.42	311.24	376.92	1,612.21	1,778.03	91 67
	2016-17	863.59	978.79	816.90	529.69	3,189.01	4,790.78	
	2017-18	1,164.03	772.67	209.09	72.45	2,218.24	4,538.73	49
D :	2018-19	730.50	142.79	5.04	0.50	878.83	6,948.45	13
Patna	2016-17	721.28	1,070.17	745.63	747.45	3,284.53	4,058.79	81
	2017-18	892.39	950.55	281.38	88.93	2,213.25	2,993.28	74
D 1:	2018-19	421.45	47.38	4.61	5.01	478.42	4,893.53	10
Purbi	2014-15	100.51	173.07	186.34	1,337.10	1,797.07	1,904.08	94
Champaran	2015-16	1,081.78	1,731.97	950.79	1,478.83	5,243.36	5,954.62	88
	2016-17	1,374.25	1,239.50	666.22	421.39	3,701.36	6,508.97	57
	2017-18	1211.3	430.49	154.78	138.00	1,934.54	5,865.67	33
D	2018-19	1,591.01	524.87	73.99	35.54	2,225.37	9,843.05	23
Purnea	2014-15	102.03	121.24	86.85	484.22	794.32	921.77	86
	2015-16	1,236.99	1,319.46	519.35	428.44	3,504.24	4,313.78	81
	2016-17	937.71	652.24	297.73	120.43	2,007.61	4,239.19	47
	2017-18	999.32 498.92	213.67	5.70 0.14	0.23	1,218.92	4,643.87	26 6
C	2018-19	58.60	16.32 100.56	62.64	0.15 669.46	515.52	8,379.38	88
Saran	2014-15	1,186.81	1,156.20	480.54	521.51	891.25 3,345.10	1,012.95 4,386.84	76
	2013-16	1,453.82	1,136.20	1,116.60	974.01	4,984.94	6,774.60	74
	2010-17	1,455.82	763.71	136.73	23.80	2,083.97	6,098.51	34
	2017-18	1,139.71	0.15	130.73	0.16	109.91	10,083.03	1
Compostimum	2018-19	109.61	173.92	116.04	987.82	1,384.58	1,691.26	82
Samastipur	2014-13	1,137.33		604.27	653.57	3,739.54	4,715.92	79
	2016-17	1,024.85	972.94	395.71	134.54	2,528.01	6,148.88	41
	2017-18	1,000.67 480.42	347.89 51.32	36.89	2.70	1,388.15	7,248.66	19
Cohoras	2018-19			11.47	1 264 00	547.29	11,611.33	5 99
Saharsa	2014-15	14.46	95.73	1 756 42	1,264.00	1,481.67	1,497.94	99
	2015-16	402.08	1,602.13	1,756.42	2,988.94	6,749.56	6,874.77	
	2016-17 2017-18	877.88	1,258.31 1,080.07	1,194.11	1,320.23	4,650.53	6,748.82	69 41
		1,035.73	- 1	290.41	64.10 0.90	2,470.32	6,002.21	
Total	2018-19	773.92	119.30	5.36	0.90	899.47 <b>90,097.64</b>	8,877.50	10
Total						90,097.04	2,05,772.13	

Appendix-2.2.9
(Reference: Paragraph-2.2.7.7; Page-51)
Statement showing response time for processed FTOs through PFMS

D		D	mt i mmo	TOTAL TOTAL CO.	D. 1	PTC .	D 1 1:	D 1 1:
District	Period	No. of	Timely FTOs	Timely FTOs	Delayed	FTO generated		Delayed by
		Muster Rolls	generation within T+8	generation	by 9-15	within T+9 to	15+ days	15+ days
		(MRs) filled	days (per cent)	within T+8 days (number)	days	T+ 15 days (number)	(per cent)	(number)
					(per cent)	, ,		
Begusarai	2016-17	46,383	12.55	5,821	13.69	6,350	73.76	34,212
	2017-18	56,851	30.48	17,328	21.57	12,263	47.96	27,266
	2018-19	1,24,619	51.07	63,643	35.16	43,816	13.78	17,172
Bhagalpur	2016-17	46,506	13.06	6,074	21.67	10,078	65.27	30,354
	2017-18	40,417	20.94	8,463	35.9	14,510	43.16	17,444
	2018-19	67,518	50.20	33,894	41.68	28,142	8.12	5,482
Gaya	2016-17	72,208	16.4	11,842	18.07	13,048	65.53	47,318
	2017-18	60,828	22.55	13,717	28.14	17,117	49.31	29,994
	2018-19	1,21,981	49.92	60,893	37.23	45,414	12.84	15,662
Patna	2016-17	58,455	9.06	5,296	10.40	6,079	80.54	47,080
	2017-18	32,827	13.63	4,474	13.87	4,553	72.50	23,800
	2018-19	76,465	53.80	41,138	36.19	27,673	10.01	7,654
Purbi	2016-17	52,320	20.23	10,584	21.60	11,301	58.17	30,435
Champaran	2017-18	43,302	30.14	13,051	35.10	15,199	34.76	15,052
	2018-19	1,01,615	41.18	41,845	36.10	36,683	22.71	23,077
Purnea	2016-17	46,908	29.03	13,617	26.86	12,599	44.11	20,691
	2017-18	55,079	34.45	18,975	39.77	21,905	25.78	14,199
	2018-19	99,412	53.10	52,788	41.13	40,888	5.77	5,736
Saran	2016-17	53,628	10.86	5,824	15.02	8,055	74.12	39,749
	2017-18	58,973	18.42	10,863	47.15	27,806	34.43	20,304
	2018-19	95,302	56.08	53,445	42.83	40,818	1.09	1,039
Samastipur	2016-17	60,458	28.61	17,297	30.15	18,228	41.25	24,939
_	2017-18	64,074	31.13	19,946	49.71	31,851	19.16	12,277
	2018-19	1,78,357	51.4	91,675	43.92	78,334	4.67	8,329
Saharsa	2016-17	55,587	16.45	9,144	12.53	6,965	71.03	39,483
	2017-18	48,344	24.12	11,661	29.49	14,257	46.39	22,427
	2018-19	1,05,056	46.13	48,462	44.05	46,277	9.83	10,327
Total		19,23,473		6,91,760		6,40,209		5,91,502

Appendix-2.2.10
(Reference: Paragraph-2.2.7.7; Page-53)
Statement showing status of rejected transactions and amount during process of FTOs

			Total Deigotad	Total	Donding	Donding	Doioce	Doioctod	Doioge	Doiogtod manding
	Ical		Transactions	Rejected Transaction	Regeneration	Regeneration Amount (₹)	successful Transaction	successful Transaction	pending Bank response	Rejected pending Bank response Transaction
	2017 15	Word	595	Amount (¢)	152	3 18 543	000	Amount (<) 7 15 536	1ransaction 123	Amount (<)
Degusarai 7		wage	COC	17,04,0/1	132	3,10,343	067	055,51,	C71	2,70,792
		Material	82	16,84,069	4	1,37,410	06	15,46,659	0	0
2	2015-16	Wage	2,270	48,36,547	138	3,05,017	1,645	34,70,080	487	10,61,450
		Material	73	22,38,667	5	15,476	89	22,14,657	1	8,534
2	2016-17	Wage	3,611	70,78,948	561	10,20,016	2,577	50,96,087	473	9,62,845
		Material	352	52,02,032	21	1,39,560	332	50,54,523	1	7,949
2	2017-18	Wage	4,095	78,95,358	847	16,99,107	2,615	50,22,103	633	11,74,148
		Material	356	1,60,12,030	36	2,35,788	311	1,56,93,305	13	82,937
2	2018-19	Wage	3,997	76,26,375	708	14,71,745	1,920	36,12,391	1,369	25,42,239
		Material	193	52,25,641	87	19,76,764	53	8,87,896	53	23,60,981
Bhagalpur 2	2014-15	Wage	2,221	35,65,527	1,068	18,68,982	737	10,66,794	416	6,29,751
		Material	29	13,02,546	9	2,97,400	11	6,36,478	18	5,82,835
2	2015-16	Wage	6,045	96,99,898	575	8,15,210	4,912	77,96,492	558	10,88,196
		Material	20	5,65,016	5	15,766	15	5,49,250	0	0
2	2016-17	Wage	7,764	1,17,05,625	1,776	26,46,043	5,310	81,19,632	829	9,39,950
		Material	192	94,99,597	26	1,19,794	215	93,79,803	2	98,520
2	2017-18	Wage	6,576	1,13,67,341	2,520	42,25,217	3,588	63,52,966	468	7,89,158
		Material	87	59,32,936	32	81,180	53	58,29,466	3	22,290
2	2018-19	Wage	7,030	1,40,43,789	3,215	64,84,169	3,059	666,99,09	756	14,92,621
		Material	91	53,43,040	29	2,46,486	58	48,31,514	4	2,65,040
Gaya 2	2014-15	Wage	2,017	37,83,210	406	7,21,277	881	16,14,537	730	14,47,396
		Material	100	11,85,647	0	0	106	11,39,783	1	45,864
2	2015-16	Wage	3,279	52,70,103	129	2,13,816	2,193	35,68,071	957	14,88,216
		Material	76	27,36,687	12	25,954	134	26,70,029	24	286,494

District	Vear	Item	Total Rejected	Total	Pending	Pending	Rejected	Rejected	Rejected	Rejected nending
			Transactions	Rejected	Regeneration	Regeneration	successful	successful	pending Bank	Bank response
				Amount (₹)		(V) amount	III alisaciioli	Amount (₹)	Transaction	Amount (₹)
Gaya	2016-17	Wage	14,609	2,03,17,327	1,706	22,05,455	6,684	97,94,055	6,219	83,17,817
		Material	92	13,65,783	55	91,507	55	12,67,232	4	7,044
	2017-18	Wage	11,569	1,66,84,083	1,780	27,13,325	3,617	56,05,447	6172	83,65,311
		Material	136	18,03,517	72	2,49,004	77	15,48,786	4	5,727
	2018-19	Wage	10,482	1,88,60,956	3,628	6,55,800	5,802	1,02,59,052	1052	20,46,104
		Material	113	3,22,122	84	1,85,978	23	1,28,881	9	7,263
Patna	2016-17	Wage	10,866	1,66,06,717	4,446	66,78,233	4,663	72,20,374	1757	27,08,110
		Material	7	65,870	4	37,640	3	28,230	0	0
	2017-18	Wage	6,517	99,44,097	2,981	44,54,506	2,889	44,66,563	647	10,23,028
		Material	3	009,6	3	009,6	0	0	0	0
	2018-19	Wage	5,622	97,45,933	3,066	54,17,395	1,681	27,89,948	875	15,38,590
		Material	10	4,45,290	9	4,06,050	4	39,240	0	0
Purbi	2014-15	Wage	3,211	63,33,090	1,073	19,35,666	1,489	30,90,012	649	13,07,412
Champaran		Material	137	22,30,517	86	1,27,339	38	20,88,956	1	14,222
	2015-16	Wage	15,430	2,93,65,586	1,965	36,01,173	11,379	2,13,96,553	2086	43,67,860
		Material	77	29,15,079	35	4,17,090	39	24,81,021	3	16,968
	2016-17	Wage	11,174	2,21,00,228	3,446	66,80,427	5,861	1,16,44,502	1867	37,75,299
		Material	277	1,07,29,266	52	3,46,856	242	1,03,30,686	21	70,812
	2017-18	Wage	8,570	1,78,70,293	3,000	63,02,557	3,563	75,39,051	2007	40,28,685
		Material	121	29,21,688	54	4,48,672	99	22,36,345	4	2,40,957
	2018-19	Wage	10,948	2,47,55,350	4,466	100,97,307	2,779	62,99,714	3703	83,58,329
		Material	100	6,86,211	98	6,39,095	11	34,774	3	12,342
Purnea	2014-15	Wage	1,020	19,23,100	134	2,60,448	719	13,76,257	167	2,86,395
		Material	136	33,80,936	4	7,582	133	33,73,354	0	0
	2015-16	Wage	8,240	1,39,01,005	513	8,80,704	7,346	1,22,54,422	381	7,65,879
		Material	67	5,50,773	33	63,070	30	4,77,833	4	9,870

Audit Report (General, Social and Economic Sectors) for the year ended March 2019

District	Year	Item	Total Rejected Transactions	Total Rejected Transaction	Pending Regeneration	Pending Regeneration Amount (₹)	Rejected successful Transaction	Rejected successful Transaction	Rejected pending Bank response Transaction	Rejected pending Bank response Transaction
Purnea	2016-17	Wage	12,194	1,63,01,244	2,082	26,85,376	9,258	1,25,65,389	854	10,50,479
		Material	108	3,73,944	34	61,797	48	2,70,328	27	41,819
	2017-18	Wage	9,313	1,48,35,996	2,706	45,33,840	5,126	81,30,812	1,481	21,71,344
		Material	46	89,812	26	49,232	15	30,289	5	10,291
	2018-19	Wage	9,451	1,73,30,929	3,656	68,47,391	4,396	80,97,508	1,399	23,86,030
		Material	73	48,98,426	47	9,69,493	24	39,21,208	2	7,725
Saran	2014-15	Wage	1,238	25,87,710	125	2,60,595	883	18,46,111	230	4,81,004
		Material	37	15,42,466	9	15,692	31	15,24,542	1	2,232
	2015-16	Wage	4,963	1,05,95,893	321	6,48,727	3,629	78,11,931	1,013	21,35,235
		Material	171	45,11,708	70	1,77,627	95	42,74,733	23	1,50,961
	2016-17	Wage	8,032	1,63,08,274	1,719	35,46,270	4,784	95,75,312	1,529	31,86,692
		Material	204	48,73,332	101	3,13,906	116	45,38,276	8	21,150
	2017-18	Wage	7,955	1,57,21,756	2,160	40,56,768	3,985	80,77,533	1,810	35,87,455
		Material	261	99,07,262	116	2,74,034	214	94,21,768	11	2,11,460
	2018-19	Wage	11,122	2,55,28,784	2,061	46,48,873	5,875	1,35,11,030	3,186	73,68,881
		Material	127	15,67,949	95	13,76,927	13	41,973	19	1,49,049
Samastipur	2014-15	Wage	2,557	49,20,708	332	5,90,562	1,777	34,70,119	448	8,60,027
		Material	94	32,83,628	10	1,00,184	88	29,19,767	3	2,63,677
	2015-16	Wage	7,041	1,31,99,335	674	13,50,205	4,566	83,23,914	1,801	35,25,216
		Material	129	19,71,159	47	4,50,900	99	13,55,279	19	1,64,980
	2016-17	Wage	10,341	2,04,52,967	2,102	42,08,201	4,427	86,41,825	3,812	76,02,941
		Material	141	25,72,813	95	12,37,401	43	12,48,933	L	86,479
	2017-18	Wage	10,882	2,33,10,816	4,172	90,33,566	3,467	73,13,000	3,243	69,64,250
		Material	132	30,58,983	63	4,38,130	49	17,87,184	26	9,05,984
	2018-19	Wage	12,547	2,96,99,258	4,728	1,09,10,395	3,803	88,44,178	4,016	99,44,685
		Material	495	1,60,86,411	195	51,40,731	134	42,15,780	166	67,29,900

District	Year	Item	Total Rejected Transactions	Total Rejected Transaction	Pending Regeneration	Pending Regeneration Amount (₹)	Rejected successful Transaction	Rejected successful Transaction	Rejected pending Bank response	Rejected pending Bank response Transaction
				Amount (₹)				Amount (₹)	Transaction	Amount (₹)
Saharsa	2014-15 Wage	Wage	9,251	1,07,18,193	429	4,52,676	8,453	98,57,640	369	4,07,877
		Material	295	34,35,565	51	1,74,555	233	32,17,575	16	43,435
	2015-16 Wage	Wage	27,725	3,73,46,190	774	11,42,004	26,527	3,55,46,100	424	6,58,086
		Material	989	42,70,959	166	6,14,748	453	36,11,874	18	44,337
	2016-17 Wage	Wage	16,365	2,48,94,544	2,750	41,26,210	11,414	1,70,59,361	2,201	37,08,973
		Material	359	32,17,044	215	5,38,583	101	25,00,519	51	1,77,942
	2017-18 Wage	Wage	10,392	1,64,71,846	2,255	36,62,211	5,913	89,98,648	2,224	38,10,987
		Material	141	24,32,662	100	3,66,776	34	19,69,492	13	96,394
	2018-19 Wage	Wage	15,159	3,15,25,966	5,382	1,14,11,155	6,357	1,32,87,390	3,420	68,27,421
		Material	157	6,20,259	105	3,07,994	20	38,722	32	2,73,543
	Total		3,60,810	78,14,04,708	85,148	16,67,16,934	2,06,783	46,85,52,382	69,307	14,09,81,171

## Appendix-2.2.11 (A) (Reference: Paragraph-2.2.7.7; Page-54) Statement showing details of delay compensation payable

(Amount in ₹)

District	Period	Payable in	Payable	Approved	Approved	Amount	Rejected	Delayed	Due
District	renou	days	amount	in days	amount	yet to be verified	amount	compensation paid	amount
Begusarai	2014-15	90,37,575	1,00,24,736	0	0	-59,642	1,00,84,378	0	0
	2015-16	27,78,443	29,01,226	0	0	-523	29,01,749	0	0
	2016-17	42,12,304	40,88,956	0	0	-5,012	40,93,968	0	0
	2017-18	17,31,140	16,83,485	0	0	-662	16,84,047	0	0
	2018-19	2,98,329	2,97,867	5,052	4,716	3,640	2,89,511	1,323	3,393
Bhagalpur	2014-15	1,41,05,740	93,46,418	15,244	12,549	39,977	92,93,892	11,933	616
	2015-16	74,39,812	57,64,399	57,724	45,747	-5,919	57,24,571	23,688	22,059
	2016-17	59,80,340	42,49,026	4,36,808	3,03,524	4,47,826	34,97,676	2,01,012	1,02,512
	2017-18	18,64,557	13,73,042	4,79,842	4,23,502	18,437	9,31,103	4,23,492	10
	2018-19	1,39,246	1,39,043	21,383	20,367	3,143	1,15,533	11,436	8,931
Gaya	2014-15	2,36,44,596	2,25,98,213	5,41,565	6,04,799	7,57,558	2,12,35,856	1,97,124	4,07,675
	2015-16	48,90,847	41,90,351	53,508	52,106	4,51,677	36,86,568	44,420	7,686
	2016-17	94,45,778	71,97,983	24,89,779	17,85,584	5,62,915	48,49,484	1,192,630	5,92,954
	2017-18	32,55,384	24,42,532	13,18,506	9,94,861	1,46,030	13,01,641	9,18,453	76,408
	2018-19	4,26,345	3,87,909	1,65,065	1,34,949	1,63,330	89,630	78,974	55,975
Patna	2016-17	1,13,72,553	87,98,592	3,21,057	3,34,824	16,66,701	67,97,067	2,95,768	39,056
	2017-18	37,78,850	29,46,219	2,82,951	2,01,195	1,13,449	26,31,575	76,075	1,25,120
	2018-19	2,33,921	2,00,177	46,635	43,507	10,886	1,45,784	25,643	17,864
Purbi	2014-15	2,56,53,508	2,41,22,771	2,68,628	2,98,223	51,44,208	1,86,80,340	73,291	2,24,932
Champaran	2015-16	1,62,02,342	1,60,31,190	2,81,563	1,83,176	23,13,519	1,35,34,495	929	1,82,247
	2016-17	78,90,096	74,36,113	10,08,738	8,83,303	14,74,974	50,77,836	4,59,552	4,23,751
	2017-18	22,82,926	21,42,129	2,12,760	2,41,852	2,41,530	16,58,747	1,83,716	58,136
	2018-19	14,57,839	16,32,261	96,916	1,01,168	1,55,602	13,75,491	8,240	92,928
Purnea	2014-15	79,74,409	65,38,354	0	0	72,787	64,65,567	0	0
	2015-16	77,22,358	66,59,772	0	0	10,634	66,49,138	0	0
	2016-17	35,00,286	27,48,327	70,348	46,826	-21,233	27,22,734	21,455	25,371
	2017-18	7,29,784	5,71,964	1,41,484	1,28,921	16,782	4,26,261	1,28,801	120
	2018-19	1,17,076	1,11,668	404	453	520	1,10,695	453	0
Saran	2014-15	1,20,95,967	1,26,86,317	0	0	-32,022	1,27,18,339	0	0
	2015-16	69,50,907	70,47,937	0	0	19,365	70,28,572	0	0
	2016-17	1,19,05,264	1,20,03,582	0	0	-1,09,776	1,21,13,358	0	0
	2017-18	18,58,789	19,17,634	0	0	8,569	19,09,065	0	0
	2018-19	21,296	22,703	0	0	3,052	19,651	0	0
Samastipur	2014-15	1,42,13,654	1,38,77,201	59	67	7,87,838	1,30,89,296	0	67
	2015-16	88,63,496	83,58,192	41,308	41,373	3,83,339	79,33,480	69	41,304
	2016-17	37,83,033	37,04,522	1,32,004	1,17,154	5,74,906	30,12,462	70,399	46,755
	2017-18	8,29,575	8,55,980	1,20,170	1,30,884	-17,325	7,42,421	1,29,041	1,843
	2018-19	2,03,513	2,40,167	5,018	5,881	41,282	1,93,004	5,383	498
Saharsa	2014-15	4,22,24,482	2,31,74,930	0	0	-22,662	2,31,97,592	0	0
	2015-16	4,22,97,695	2,85,08,367	0	0	-14,886	2,85,23,253	0	0
	2016-17	1,77,38,226	1,36,53,969	0	0	-1,73,050	1,38,27,019	0	0
	2017-18	45,61,503	30,34,502	1,572	1,430	-3,833	30,36,905	596	834
	2018-19	3,66,110	3,79,369	1,812	2,167	18,360	3,58,842	2,167	0
Tot	al	34,60,79,894	28,60,90,095	86,17,903	71,45,108	1,51,86,391	26,37,58,596	45,86,063	25,59,045

Appendix-2.2.11 (B)
(Reference: Paragraph-2.2.7.7; Page-54)
Statement showing status of rejection of claims of delay compensation

					0			,	•			
District	Period	Insufficient fund (in days)	percentage to total rejected days	Natural calamity (in days)	percentage to total rejected days	Compensation not due (in days)	percentage to total rejected days	Others (in days)	percentage to total rejected days	Total Rejected days (in days)	Total compensation payable in delay days (in days)	percentage of rejected compensation
Begusarai	2014-15	7,65,515	8	2,795	0.03	16,98,144	19	66,31,685	73	90,98,139	90,37,575	100
	2015-16	3,26,972	12	2,43,040	6	16,78,785	09	5,30,103	19	27,78,900	27,78,443	100
	2016-17	91,158	2	4,40,815	10	32,31,931	77	4,56,084	11	42,19,988	42,12,304	100
	2017-18	13,482	0.78	5,50,476	32	10,35,728	09	1,32,247	8	17,31,933	17,31,140	100
	2018-19	0	0	379	0.13	2,90,113	100	0	0	2,90,492	2,98,329	26
Bhagalpur	2014-15	2,24,995	2	14,32,400	10	6,03,707	4	117,37,918	84	139,99,020	1,41,05,740	66
	2015-16	3,426	0.05	29,25,481	40	18,85,213	26	25,74,766	35	73,88,886	74,39,812	66
	2016-17	0	0	19,76,111	39	25,87,662	52	4,54,723	6	50,18,496	59,80,340	84
	2017-18	628	90.0	4,19,283	31	2,67,503	20	6,76,038	50	13,63,703	18,64,557	73
	2018-19	0	0	39,626	34	75,324	99	0	0	1,14,950	1,39,246	83
Gaya	2014-15	99,16,971	44	1,80,134	0.80	62,91,376	28	61,77,504	27	225,65,985	2,36,44,596	95
	2015-16	8,44,355	20	1,65,792	4	21,77,266	52	608,99,6	23	41,54,222	48,90,847	85
	2016-17	2,23,813	4	1,36,276	2	52,58,757	84	6,65,061	11	62,92,723	94,45,778	29
	2017-18	1,75,572	10	90,576	5	11,65,052	19	3,12,695	18	17,43,895	32,55,384	54
	2018-19	0	0	127	0.12	1,05,752	100	0	0	1,05,879	4,26,345	25
Patna	2016-17	0	0	59,084	99.0	47,05,772	52	42,24,422	47	89,89,278	1,13,72,553	79
	2017-18	1,793	0.05	76,521	2	8,49,283	25	24,26,148	72	33,53,745	37,78,850	68
	2018-19	0	0	33,606	20	1,39,890	80	0	0	1,73,496	2,33,921	74
Purbi	2014-15	11,20,174	9	5,12,579	3	101,51,344	51	82,04,386	41	1,99,88,483	2,56,53,508	78
Champaran	2015-16	6,36,753	5	5,19,333	4	86,95,626	64	36,67,933	27	1,35,19,645	1,62,02,342	83
	2016-17	74,796	1	1,21,772	2	41,27,483	92	10,73,014	20	53,97,065	78,90,096	89
	2017-18	12,290	69.0	21,633	1	15,82,933	88	1,57,175	6	17,74,031	22,82,926	78
	2018-19	0	0	93,136	8	11,41,587	92	0	0	12,34,723	14,57,839	85
Purnea	2014-15	263,936	3	18,56,832	24	26,97,593	34	30,66,643	39	78,85,004	79,74,409	66
	2015-16	180,792	2	13,60,876	18	21,74,299	28	39,92,139	52	77,08,106	77,22,358	100
	2016-17	13,396	0.39	5,58,894	16	23,93,074	69	4,86,508	14	34,51,872	35,00,286	100
	2017-18	27,846	5	26,186	5	4,06,123	71	1,11,479	20	5,71,634	7,29,784	78
	2018-19	0	0	16,044	14	1,00,002	98	0	0	1,16,046	1,17,076	66

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District	Period	Insufficient fund (in days)	percentage to total rejected days	Natural calamity (in days)	percentage to total rejected days	Compensation not due (in days)	percentage to total rejected days	Others (in days)	percentage to total rejected days	Total Rejected days (in days)	Total compensation payable in delay days (in days)	percentage of rejected compensation
Saran	2014-15	1,017	0.01	9,231	80.0	113,56,707	94	7,63,060	9	1,21,30,015	1,20,95,967	100
	2015-16	329	0	65,76	1	60,64,884	<i>L</i> 8	7,69,893	111	69,32,699	69,50,907	100
	2016-17	0	0	24,073	0.20	1,19,56,020	100	9,537	80.0	1,19,89,630	1,19,05,264	100
	2017-18	1,789	0.10	5,482	0.30	18,38,844	100	0	0	18,46,115	18,58,789	66
	2018-19	0	0	0	0	17,787	100	0	0	17,787	21,296	83
Samastipur	2014-15	18,46,284	14	1,22,942	0.91	54,59,183	41	60,10,916	45	1,34,39,325	1,42,13,654	95
	2015-16	4,54,762	5	4,05,104	5	42,75,897	95	33,34,740	39	84,70,503	88,63,496	96
	2016-17	1,22,451	4	64,365	2	19,38,289	61	10,29,124	33	31,54,229	37,83,033	83
	2017-18	5,436	0.75	17,978	2	4,64,675	64	2,34,529	32.	7,22,618	8,29,575	87
	2018-19	0	0	1,461	0.88	1,65,405	66	0	0	1,66,866	2,03,513	82
Saharsa	2014-15	13,22,300	3	44,59,727	11	3,07,02,050	73	57,77,030	14	4,22,61,107	4,22,24,482	100
	2015-16	4,074	0.01	660,69,06	21	2,96,14,600	70	36,33,661	6	4,23,21,434	4,22,97,695	100
	2016-17	9,84,049	5	71,66,261	40	92,52,078	51	6,13,973	3	1,80,16,361	1,77,38,226	100
	2017-18	46,826	1	15,61,573	34	8,60,587	61	20,95,102	46	45,64,088	45,61,503	100
	2018-19	0	0	966'8	3	3,37,084	<i>L</i> 6	0	0	3,46,080	3,66,110	98
Total		1,97,08,231	9	3,68,73,692	12	18,18,21,412	25	8,29,97,045	26	32,14,09,196	34,60,79,894	66

Appendix-2.2.12
(Reference: Paragraph-2.2.8.1; Page-57)
Statement showing less execution of works against annual action plan approved by GramSabha in test-checked GPs

					,	;				;	,			
Districts	Blocks	Gram Panchayats		No. of work approved by GramSabha	rk approv	ed by Gra	mSabha			N	No. of works executed	s executed	1	
			2014-15	2015-16	2016-17	2017-18	2018-19	Total	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Begusarai	Barauni	Babhangama	NA	68	142	331	201	763	1	7	36	121	29	231
		Papraur	68	NA	146	208	209	652	0	1	6	17	~	34
		Sahuri	101	160	188	196	225	870	3	13	12	31	36	95
	Samho Akha	Akbarpur Barari	417	NA	735	593	244	1,989	S		3	0	1	6
		Saidpur Salha Barar-I	NA	NA	NA	188	178	366	1	1	1	3	5	$\infty$
		Saidpur Salha Barar-II	NA	575	575	591	575	2,316	1	1	4	12	29	46
Bhagalpur	Ismailpur	Narayanpur Laxmipur	NA	NA	41	110	270	421	1		3	25	15	43
		kamlakund	NA	NA	17	27	36	80	1	1	2	1	17	20
		Ismailpur W. Bihta	22	NA	NA	39	91	152	0		1	0	9	9
	Shahkund	Amba	NA	226	NA	373	516	1,115	1	74	1	33	8	115
		Harnadh	49	87	18	143	409	902	1	6	2	3	0	15
		Belthu	NA	NA	NA	NA	296	296	1	1	1	1	13	13
Gaya	Bathani	Khukhari	NA	NA	NA	NA	209	209	1	ı	1	1	22	22
		Bathani	NA	141	139	127	77	484	1	3	10	5	4	22
		Saren	NA	NA	NA	NA	157	157	1	1	1	1	6	6
	Tekari	Kespa	NA	52	55	55	280	442	1	14	30	15	8	29
		Nepa	NA	NA	150	36	208	394	1	1	2	3	4	6
		Didhora	37	34	140	125	203	539	1	5	5	6	14	34
Patna	Belchhi	Fatchpur	105	238	156	93	36	628			6	2	13	26
		Korari	45	NA	305	27	290	<i>L</i> 99	4	0	4	0	0	8
		Belchi	NA	226	231	NA	140	265	1	4	4	1	6	17
	Punpun	Akauna	NA	NA	NA	146	230	376	1	1	1	7	25	32
		Punpun	NA	118	177	37	NA	332	1	0	3	2	1	5
		Pothhi	128	137	153	294	NA	712	12	9	18	1	-	37

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Districts	Blocks	Gram Panchavats		No. of wor	rk approv	No. of work approved by GramSabha	mSabha			Z	of work	No. of works executed		
		•	2014_15	2015_16	2016_17	2017_18	2018_10	Total	2014_15	2015_16	2016_17	2017_18	2018_10	Total
·-	1 71			01-6102	1-0107	01-/107	20107	Iotal	C1-+107	01-5102	/1-0107		61-9107	10141
Purbi	Kalyanpur	Bakhri	NA	150	171	877	318	803	1	3/	17	97	70	140
Champaran		Pakri Dixit	101	65	111	186	142	605	3	∞	4	10	6	34
		Parsauni Wazid	124	136	153	204	180	797	4	14	12	5	17	52
	Phenhara	Rupauliya	06	103	19	84	06	386	4	9	62	33	15	120
		Khan P. Madhurpur	NA	NA	NA	68	95	184	1	1	1	9	7	13
		Fenhara	106	151	NA	NA	55	312	4	Э	1	1	~	15
Purnea	Amour	Bhawanipur	NA	NA	NA	NA	158	158	1	1	1	1	63	63
		Hafaniya	NA	NA	NA	120	NA	120	ı	1	-	4	-	4
		Bakainia	NA	NA	NA	NA	NA	0	1	1	1	1		0
	Jalalgarh	Nij Gehuanwa	NA	NA	NA	170	152	322	1	1	1	12	21	33
		Sountha	NA	NA	NA	NA	187	187	1	1	1	1	6	6
		Akamba	NA	NA	NA	150	257	407	1	-	1	22	6	31
Saran	Lahladpur	Dandaspur	NA	66	NA	NA	NA	66	1	3	1	1		3
		Banpura	NA	9/	NA	NA	NA	92	1	3	1	1		3
		Kateyan	NA	66	133	192	186	610	1	2	4	7	17	30
	Marhaura	Bhualpur	NA	NA	NA	NA	NA	0	1	1	1	1		0
		Nautan	NA	NA	NA	NA	NA	0	1	1	1	1		0
		Olhanpur	NA	NA	NA	NA	NA	0	1	1	1	ı		0
Samastipur	Dalsingh Sarai	Pagra	NA	NA	NA	88	137	225	1	1	1	22	14	36
		Bambaiya Harlal	95	138	NA	NA	115	348	14	10	-	-	0	24
		Basariya	NA	NA	158	538	247	943	1	1	6	12	34	55
	Kalyanpur	Kharsand West	580	157	271	909	732	2,345	0	99	22	145	77	300
		Gorai	162	162	87	267	989	1,314	0	1	2	13	0	16
		Ajna	62	NA	NA	NA	181	243	2	-	-	-	09	62
Saharsa	Banma Itahri	Maharas	101	179	316	303	92	991	6	26	29	23	19	106
		Jamalnagar	109	184	86	163	262	816	0	2	6	7	1	19
		Rasalpur	78	96	169	119	157	619	4	12	16	20	1	53
	Simri	Makhar	209	294	238	325	340	1,406	8	53	40	52	27	180
	Bakhtiyarpur	Sardiha	74	151	267	474	577	1,543	0	5	18	45	0	89
		Sarouja	57	340	856	445	317	2,015	0	33	45	23	0	101
Total								33,137						2,499
5	77.5	000000000000000000000000000000000000000	1 1 2	1 1	V NT 4 NT.									

(Source: Gram Sabha register, Annual Action Plan, NAREGASoft and schemes details) NA=Not Available

Appendix-2.2.13

(Reference: Paragraph-2.2.8.1; Page-57)

Statement showing abstract of work executed by Panchayat Samitis (PS)

District	Name of PS	Year	No. of works taken up by PS	Estimated cost of works (₹ in lakh)	No. of works complete	Expenditure on complete works (₹ in lakh)	No. of incomplete works	Expenditure on incomplete works (₹ in lakh)	No. of zero expenditure works
Purbi Champaran	Kalyanpur	2018-19	62	304.39	~	36.75	54	113.70	17
Purnea	Amour	2018-19	53	179.21	15	50.76	38	94.63	6
	Marhaura	2018-19	92	466.69	7	56.27	85	197.40	41
	Lahladpur	2018-19	10	49.39	1	3.68	6	18.52	4
Samastipur	Kalyanpur	2018-19	124	1,019.27	0	0	124	642.11	16
	Dalsinghsarai	2018-19	3	16.41	0	0	3	5.49	0
Saharsa	Simri	2018-19	6	84.99	0	0	6	5.55	4
	Bakhtiyarpur								
Total	I		353	2,120.35	31	147.46	322	1,077.40	91

Appendix-2.2.14
(Reference: Paragraph-2.2.8.2; Page-58)
Statement showing less expenditure on agricultural and allied works

(₹ in lakh)

District	Year	Total	E d:4	E d:4	E d:4	(< in takn)
District	rear	expenditure	Expenditure on agricultural	Expenditure on agricultural	Expenditure on agricultural and	Expenditure in <i>per cent</i>
			works	allied works	allied works	
Begusarai	2014-15	5,058.65	1,601.09	26.69	1,627.79	32.18
	2015-16	5,228.78	1,512.24	11.04	1,523.26	29.13
	2016-17	6,512.43	1,825.23	0.88	1,826.12	28.04
	2017-18	7,247.66	3,383.84	5.11	3,388.96	46.76
	2018-19	14,750.91	3,905.85	0.12	3,905.97	26.48
Bhagalpur	2014-15	3,459.24	1,366.50	75.18	1,441.67	41.68
	2016-17	6,124.78	3,371.95	228.07	3,600.04	58.78
	2017-18	6,997.09	3,552.76	142.66	3,695.39	52.81
Gaya	2017-18	6,814.67	3,753.90	21.42	3,775.33	55.40
Patna	2014-15	5,003.12	340.32	100.67	441.00	8.81
	2015-16	3,237.37	155.62	35.16	190.80	5.89
	2017-18	3,474.62	1,514.54	477.25	1,991.79	57.32
	2018-19	6,210.75	3,038.79	233.27	3,272.06	52.68
Purbi	2014-15	6,530.64	1,710.11	68.53	1,778.64	27.24
Champaran	2015-16	8,872.54	1,725.39	186.74	1,912.15	21.55
	2016-17	10,673.14	3,673.87	371.95	4,045.82	37.91
	2017-18	10,414.13	4,017.93	215.67	4,233.58	40.65
	2018-19	17,115.46	7,843.67	18.92	7,862.58	45.94
Purnea	2014-15	2,813.85	744.91	13.49	758.40	26.95
	2015-16	6,079.68	757.64	14.82	772.46	12.71
	2016-17	6,455.88	1,723.98	23.44	1,747.42	27.07
	2017-18	7,662.96	3,931.47	68.60	4,000.09	52.20
	2018-19	14,303.14	7,982.78	32.98	8,015.78	56.04
Saran	2014-15	2,690.46	855.92	70.07	925.97	34.42
	2015-16	6,593.26	2,540.69	230.39	2,771.06	42.03
	2016-17	12,038.29	6,286.25	465.31	6,751.54	56.08
	2017-18	12,921.45	5,371.74	351.56	5,723.28	44.29
	2018-19	1,5201.50	7,521.41	58.69	7,580.09	49.86
Samastipur	2014-15	4,905.62	1,741.78	130.20	1,871.97	38.16
	2015-16	7,394.88	3,014.74	34.26	3,048.99	41.23
	2016-17	11,366.19	5,880.01	37.43	5,917.44	52.06
	2018-19	18,893.52	10,935.44	71.68	11,007.12	58.26
Saharsa	2014-15	3,066.83	1,486.27	8.63	1,494.90	48.74

Appendix-2.2.15

(Reference: Paragraph-2.2.8.2; Page-59)

Statement showing Target and Achievement of focus area

District	Period	Cons	Construction of Anganwadi kendra	Farm l	Farm Pond/dugwell		IHHLs	Vern (Con	Vermi/NADEP (Compost tank)	Road Sid	Road Side Plantation (no. of plants)
		Target	<b>+</b>	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement
Begusarai	2016-19	26	0	497	55	45,415	1,992	955	1,031	90,000	7,600
Bhagalpur	2016-19	45	0	375	81	35,132	344	838	170	1,66,200	43,600
Gaya	2016-19	107	0	1,310	394	57,865	170	4,694	208	4,86,200	75,013
Patna	2016-19	104	1	550	111	60,444	14	1,119	20	3,81,400	11,202
Purbi Champaran	2016-19	124	0	1,045	371	83,325	165	3,530	281	2,22,600	800
Purnea	2016-19	77	0	509	239	52,812	746	2,439	1,498	1,71,800	1,600
Saran	2016-19	51	1	595	765	32,208	394	2,037	58	7,38,000	1,800
Samastipur	2016-19	89	3	712	124	81,845	511	8,426	266	8,42,400	54,600
Saharsa	2016-19	75	10	362	52	49,723	0	275	7	3,65,400	3,200
Total		677	15	5,955	2,192	4,98,769	4,336	24,313	3,539	34,64,000	1,99,415

(Source: Budget document GoB, NREGASoft and information furnished by units)

Appendix-2.2.16

(Reference: Paragraph-2.2.8.2; Page-59)

# Statement showing detail of plantation work executed during 2014-19 in test-checked Blocks

SI.	District	Block	Total	No. of GPs	No. of works	Estimated	No. of works	Expenditure	No. of	Expenditure	No. of
No.			no. of	undertaken	sanctioned	amount of	undertaken	on undertaken	works	on closed	GPs not
			<u>2</u>	plantation work		works (₹ in lakh)		works (₹ in lakh)	closed in midway	works (₹ in lakh)	started/ executed
						•		,	•	`	work
-	Begusarai	Barauni	18	17	878	1,610.66	758	460.67	37	2.14	1
		Samho Akha	3	0	0	0	0	0	0	0	3
2	Bhagalpur	Ismailpur	5	5	25	60.79	14	4.49	0	0	4
		Shah Kund	19	61	56	342.01	49	16.18	30	4.52	9
3	Gaya	Bathani	8	8	94	489.73	57	35.23	76	24.57	0
		Tekari	23	15	42	149.03	12	2.22	11	1.03	16
4	Patna	Belchi	7	9	13	59.21	6	2.15	8	0.71	3
		Punpun	14	10	22	66.85	8	1.10	8	0.34	11
5	Purbi	Kalyanpur	24	9	14	46.47	7	20.61	0	0	22
	Champaran	Phenhara	9	4	36	107.89	39	34.54	1	0.33	2
9	Purnea	Amour	25	25	176	457.78	111	95.23	47	30.32	3
		Jalalgarh	10	10	52	210.81	18	18.85	7	7.05	5
7	Saran	Lahladpur	8	9	35	94.59	8	69.7	0	0	4
		Marhaura	21	15	220	542.61	178	151.33	15	5.66	8
∞	Samastipur	Dalsingh Sarai	16	16	641	1,667.65	497	459.78	109	23.67	1
		Kalyanpur	31	30	1,144	2,449.89	752	394.05	301	20.68	7
6	Saharsa	Banma Itahri	7	3	4	24.65	1	0.15	0	0	9
		Simri Bakhtiyarpur	22	10	22	31.26	3	0.13	0	0	21
	L	Total	267	205	3,516	8,418.18	2,521	1,704.40	595	171.02	123

## Appendix-2.2.17 (Reference: Paragraph-2.2.8.2; Page-61) Statement showing construction of earthen road in test-checked GPs

(₹ in lakh)

D: / : /	DI I	NI OTI I	NI C	P. ( )	(₹ in lakh,
District	Block	Name of Unit	No. of works	Estimated cost	Expenditure
Begusarai	Barauni	GP Sahuri	2	11.77	11.38
Bhagalpur	Ismailpur	GP Narayanpur Laxmipur	7	12.57	10.90
		GP Kamlakund	9	19.72	18.40
		GP Ismailpur West Bihta	4	8.73	1.82
	Shah Kund	GP Amba	1	4.07	2.63
Gaya	Bathani	GP Bathani	3	11.79	4.59
		GP Saren	2	9.97	4.30
	Tekari	GP Kespa	2	5.92	3.73
		GP Didhora	2	9.39	3.49
Patna	Belchi	GP Fatehpur	4	6.20	5.71
		GP Korari	2	1.97	1.74
		GP Belchi	1	0.92	0.69
	Punpun	GP Akauna	2	10.61	8.92
		GP Pothhi	2	2.45	2.29
Purbi	Kalyanpur	GP Bakhri	20	63.56	59.89
Champaran		GP Pakri Dixit	3	9.88	7.05
		GP ParsauniWazid	9	29.71	18.30
	Phenhara	GP Rupauliya	4	3.43	2.29
Purnea	Amour	PS Amour	3	7.84	7.31
		GP Bhawanipur	54	116.97	109.34
		GP Hafaniya	5	12.78	12.46
		GP Bakainia	18	49.04	44.87
	Jalalgarh	GP NijGehuanwa	13	25.37	23.86
		GP Sountha	3	4.56	3.68
		GP Akamba	16	35.60	28.02
Saran	Lahladpur	GP Dandaspur	2	4.80	3.67
	Marhaura	GP Bhualpur	4	27.25	26.54
		GP Nautan	5	10.69	10.36
		GP Olhanpur	1	1.01	0.96
Saharsa	Banma Itahri	GP Maharas	12	47.44	33.50
		GP Jamalnagar	2	14.83	10.10
		GP Rasalpur	3	16.93	12.57
	Simri Bakhtiyarpur	GP Makhar	7	51.66	48.56
		GP Sarouja	1	4.92	3.39
Total		34 GPs and 1PS	228	654.35	547.31

## Appendix-2.2.18 (Reference: Paragraph-2.2.8.3; Page-63) Statement showing details of works executed beyond Annual Plan

(₹ in lakh)

District	Block	Name of GP	Year	No. of works	<b>Estimated Cost</b>	Expenditure	Total no. of works
		Gi		WOLKS	Cost		approved by  Gram Sabha
Bhagalpur	Shahkund	Amba	2015-16	1	1.99	0.55	226
Gaya	Bathani	Saren	2018-19	8	20.57	10.52	157
	Tekari	Nepa	2016-17	2	8.26	3.62	150
			2017-18	2	7.07	1.96	36
Patna	Belchi	Fatehpur	2016-17	1	3.08	3.02	156
			2018-19	7	16.32	8.85	36
		Korari	2016-17	3	2.98	2.54	305
Purnea	Jalalgarh	Nij	2017-18	4	5.82	5.30	170
		Gehuanwa	2018-19	15	37.58	27.13	152
		Sontha	2018-19	1	2.87	2.57	187
		Akamba	2017-18	14	19.16	4.53	150
			2018-19	4	5.76	3.58	257
Saran	Lahladpur	Kateyan	2018-19	11	41.03	27.51	186
Samastipur	Dalsingh-	Pagra	2017-18	22	68.01	32.44	88
	sarai		2018-19	10	17.76	5.95	137
		Bambaiya	2015-16	5	-	7.96	138
		Harlal					
		Basariya	2018-19	1	1.45	1.08	247
Total		12		111	259.71	149.11	2,778

(Source: Gram Sabha register, Detail of works executed)

Appendix-2.2.19
(Reference: Paragraph- 2.2.8.3; Page-63)
Statement showing non-generation (zero) of mandays in test-checked Blocks

District	Block	Name of GPs	Period
Saharsa	Banma Itahari	Gourdour	2014-15
			2015-16
		Jamal Nagar	2014-15
	Simri Bakhtiyarpur	Bakhtiyarpur	2014-15
		Bhatauni	2014-15
		Sardiha	2014-15
		Sitanabad South	2014-15
Samastipur	Kalyanpur	Belsandi	2014-15
Gaya	Tekari	Paluhar	2014-15
		Sanda	2014-15
		Mahamna	2015-16
		Mau	2015-16
		Nepa	2015-16
		Noni	2015-16
Purnea	Amour	Bakainia Bareli	2014-15
		Majhawa Hat	2015-16
		Nitendar	2015-16
	Jalalgarh	Jalalgarh	2015-16
Saran	Lahladpur	Dandaspur	2014-15
		Kateyan	2014-15
		Bashi	2015-16
		Dayalpur	2015-16
Total	7 Blocks	21 GPs	

## Appendix-2.2.20 (Reference: Paragraph-2.2.8.4; Page-67) Statement showing irregularities in muster rolls

Sl.	Name of GPs/PS	Types of	Amount	Remarks
No.		irregularities	involved	TOMAL NO
		9	(₹ in lakh)	
1.	Narayanpur Laxmipur,	MR rejected	0.70	17 filled MR of 53 labours for 396 mandays
	Maharas, Mahkar			amounting to ₹ 70,092 were rejected by the
	011 D1 1 1	W D	0.10	PO
2.	Olhanpur, Bhualpur and Southa	Wage Payment	0.10	5 workers got wages amounting to ₹ 6,018 for 34 days without doing work while 2
	Southa			workers did not get wages amounting to ₹
				4,425 despite 25 days present at work.
3.	Nepa, Rasalpur,	MR not certified/	24.47	157 MRs of 1,335 workers for 13,864
	Maharas, Jamal Nagar,	signed by PO		mandays in 22 works amounting to ₹ 24.47
	Mahkar, Banpura,			lakh was not authorised by the PO.
	Bhulpur, Olhanpur,			
4.	Southa Babhangama, Paprapur,	Cutting in	0.85	51 MRs of 478 mandays for amounting ₹
7.	Sahuri, Maharas,	signature/	0.03	84,606 in which Signature of workers were
	Rasalpur, Sardiha,	overwriting of		over written/cut/tampered.
	Banpura and Southa	attendance		•
5.	PS-Kalyanpur	Wages paid without	4.54	₹ 4.54 lakh paid to 224 labours for 2562
		maintaining of MRs		mandays through 24 blank MRs.
6.	Papraur, Sahuri,	Signature/LTI not	6.20	₹ 6.20 lakh paid to 296 labours for 3,501
	Akabarpur Barari,	made on MRs		days without taking signature/LTI of the
	Gorai, Bambaiya harlal,			workers.
	PS-Dalsinghsarai,			
	Southa, PS-Marhaura			
7.	Olhanpur and Southa	MR printed after	1.56	In three works 19 MRs amounting to ₹ 1.56
	1	starting of work		lakh for 882 mandays were issued after the
				commencement of work
8.	Bakenia Bareli	MR generated after	0.33	In one work four MRs amounting to ₹
		the closing of MB		33,453 for 189 mandays were generated
	Total		38.74	after closure of Measurement Book.  21,931 mandays
	Total		30.74	21,931 manuays

(Source: Scheme files of test-checked units)

Appendix-2.2.21 (Reference: Paragraph-2.2.9.1; Page-67)

Statement showing shortage of Manpower

Signation         Signation <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>)</th><th></th><th></th><th></th><th>0 0</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>												)				0 0									
SS         PIP         Shortage         SS         PIP         SS         PIP         SS         PIP         SS         PIP<	District		P(	C		臣	( <del>-</del> )		AE			JE			PT	A.	A	ccom		Comp	uter O	perator/		PRS	S
22         15         7         1         0         2         1         1         26         24         1         6         24         1         1         26         41         15         6         41         18         15         9         63         18         45         16         11         5         16         15         16         15         16         11         5         16         17         7         7         87         49         38         24         11         5         16         15         16         15         16         17         7         17         4         44         23         64         11         1         9         44         23         64         44         23         64         17         44         10         10         10         1		SS	PIP	Shortage		PIP	Shortage		PIP	Shortage		PIP	Shortage		PIP	Shortage	_		Shortage	SS	PIP	Shortage		PIP	Shortage
19         10         9         1         1         0         2         1         1         24         15         9         63         18         45         16         11         5         16         11         5         16         11         5         16         11         17         7         87         49         38         24         11         13         24         14         10         24         17         7         87         49         38         24         11         13         24         14         10         14         86         42         44         23         6         17         24         14         10         14         18         23         108         43         65         27         6         21         14         10         14         18         23         10         14         18         23         10         44         20         14         18         23         14         14         18         23         14         20         21         14         13         22         18         23         14         14         13         23         14         14         14         <	Begusarai	22		7	-	-	0	2	-	1	26	24	2	29	26	41	18	15	3	18	18	0	270	177	93
24         2.2         2.1         1         0         2         1         1         7         49         38         24         11         13         24         10         10         10         10         1	Bhagalpur	19	10	6	-		0	2	1	1	24	15	6	63	18	45	16	11	5	16	15	1	254	168	98
28         20         8         1         1         0         2         1         1         3         19         14         86         42         44         23         6         17         23         7         16           32         21         11         1         0         2         1         41         18         23         108         43         65         27         6         21         27         18         9           17         13         4         1         1         1         1         1         1         1         1         1         4         1         1         4         1         1         4         1         4         1         4	Gaya	24	22	2	-		0	2	-	1	24	17	7	87	49	38	24	11	13	24	14	10	332	212	120
32         21         11         1         0         2         1         41         18         23         108         43         65         27         65         27         6         21         27         18         9           17         13         4         1         0         1         2         0         2         18         7         65         28         37         14         9         5         17         4         13           20         11         9         1         1         0         2         1         1         38         26         7         65         38         27         20         16         4         13           10         8         1	Patna	28		∞	-		0	2	-	1	33	19	14	98	42	44	23	9	17	23	7	16	348	205	143
17         13         4         1         0         1         2         0         2         25         18         7         65         28         37         14         9         5         17         4         13           20         11         9         1         1         0         2         1         1         33         26         7         65         38         27         20         16         4         20         16         4           10         8         2         1         1         1         38         32         6         101         40         61         20         15         18         7         61         9         1	Purbi	32	21	11	1	-	0	2	-	-	41	18	23	108	43	65	27	9	21	27	18	6	429	229	200
17         13         4         1         0         1         2         0         2         25         18         7         65         28         37         14         9         5         17         4         13           20         11         9         1         1         0         2         1         1         33         26         7         65         38         27         20         16         4         10         4         10         4         10         4         10         10         4         10         10         4         10         10         4         10         10         4         10         10         4         10         10         4         10         10         4         10         10         4         10         4         10         4         10         4         10         4         10         4         10         4         10         4         10         4         10         4         10         4         10         4         10         4         10         4         4         10         4         4         4         4         4         4	Champaran																								
20         11         9         1         1         0         2         1         1         38         26         7         65         38         27         20         16         4         20         16         4         4         10	Purnea	17	13	4	1	0	1	2	0	2	25	18	7	65	28	37	14	6	5	17	4	13	264	186	78
21         17         4         1         1         0         2         1         1         38         32         6         101         40         61         50         15         5         20         18         5         18         3         35         6         10         10         10         1	Saran	20	11	6	1	-	0	2	-	1	33	26	7	65	38	27	20	16	4	20	16	4	323	268	55
10         8         2         1         0         1         1         1         0         15         15         15         661         303         358         172         98         74         175         114         61	Samastipur	21	17	4	1		0	2	П	1	38	32	9	101	40	61	20	15	5	20	18	2	381	260	121
193     137     56     9     7     2     17     8     9     259     184     75     661     303     358     172     98     74     175     114     61	Saharsa	10	∞	2	-	0	1	-	-	0	15	15	0	19	19	0	10	6	1	10	4	9	151	116	35
	Total	193	137	99	6	7	2	17	8	6	259	184	75	199	303			86	74	175	114	61	2752	1821	931

(Source: Information provided by the test-checked DRDA)

# Appendix-2.2.22 (Reference: Paragraph-2.2.9.2; Page-69) Statement showing status of construction of Bharat Nirman Rajiv Gandhi Sewa Kendra (MGNREGA Bhawan)

District			REGA oposed		No. o IGNRI Bhawa anctio	EGA ins	M	omplet GNRE Bhawai	GA		Tunction IGNRE Bhawa	GA
	PS	GP	Total	PS	GP	Total	PS	GP	Total	PS	GP	Total
Begusarai	18	257	275	4	86	90	0	0	0	0	0	0
Bhagalpur	16	242	258	15	242	257	0	12	12	1	6	7
Gaya	24	332	356	22	332	354	1	35	36	1	0	1
Patna	23	332	355	9	150	159	0	29	29	0	12	12
Purbi	27	411	438	4	190	194	0	11	11	0	1	1
Champaran												
Purnea	14	251	265	14	245	259	3	82	85	13	116	129
Saran	20	330	350	14	184	198	1	21	22	2	0	2
Samastipur	20	381	401	7	302	309	0	41	41	0	19	19
Saharsa	10	151	161	7	150	157	0	4	4	0	0	0
Total	172	2,687	2,859	96	1,881	1,977	5	235	240	17	154	171

# Appendix- 2.2.23 (Reference: Paragraph-2.2.10.1; Page-72) Statement showing details of Gram Sabha meeting in which quorum was not fulfilled

District	Block	Name of GP	Year	Total	1/20 of	No. of	Less	Percentage	
				no. of voters	total voters	members present	presence	of members present	meetings in which
				Voters	Voters	in the		present	quorum was
						meeting			not fulfilled
1	2	3	4	5	6	7	8 (6-7)	9	10
Begusarai	Barauni	Papraur	2016-17	7,071	354	213	141	3.01	1
		Bhabhangama	2015-16	7,690	385	78	307	1.01	4
			2016-17	7,690	385	166	219	2.16	
			2017-18	7,690	385	166	219	2.16	
			2018-19	7,690	385	155	230	2.02	
	Shambo Akha	Akbarpur Barari	2014-15	7,663	383	235	148	3.07	4
			2015-16	7,663	383	144	239	1.88	
			2017-18	7,663	383	61	322	0.80	
			2018-19	7,663	383	150	233	1.96	
		Saidpur Salha-1	2017-18	6,296	315	247	68	3.92	2
			2018-19	6,296	315	177	138	2.81	
Bhagalpur	Ismailpur	Kamlakund	2017-18	1,905	95	51	44	2.68	2
			2018-19	1,905	95	75	20	3.94	
		Narayanpur	2016-17	6,107	305	19	286	0.32	3
		Laxmipur	2017-18	6,107	305	79	226	1.29	
			2018-19	6,107	305	126	179	2.06	
		Ismailpur West Bihta	2014-15	4,048	202	171	31	4.22	1
	Shahkund A	Amba	2015-16	8,117	406	208	198	2.56	3
			2017-18	8,117	406	98	308	1.21	
			2018-19	8,117	406	93	313	1.15	
		Harnadh	2014-15	6,692	335	168	167	2.51	5
			2015-16	6,692	335	113	222	1.69	
			2016-17	6,692	335	86	249	1.29	
			2017-18	6,692	335	200	135	2.99	
			2018-19	6,692	335	224	111	3.35	
		Belthu	2017-18	6,902	345	34	311	0.49	2
			2018-19	6,902	345	232	113	3.36	
Gaya	Tekari	Kespa	2015-16	5,030	252	88	164	1.75	3
			2016-17	5,030	252	106	146	2.11	
			2018-19	5,030	252	64	188	1.27	
	Bathani	Bathani	2015-16	5,385	269	101	168	1.88	4
			2016-17	5,385	269	92	177	1.71	
			2017-18	5,385	269	110	159	2.04	
			2018-19	5,385	269	149	120	2.77	
		Saren	2018-19	5,125	256	103	153	2.01	1
		Khukkhari	2018-19	7,493	375	98	277	1.31	1

District	Block	Name of GP	Year	Total no. of voters	1/20 of total voters	No. of members present in the meeting	Less presence	Percentage of members present	in which quorum was not fulfilled
1	2	3	4	5	6	7	8 (6-7)	9	10
Patna	Punpun	Punpun	2015-16	7,419	371	119	252	1.60	3
			2016-17	7,419	371	329	42	4.43	
			2017-18	7,419	371	140	231	1.89	
		Akauna	2017-18	7,671	384	155	229	2.02	2
			2018-19	7,671	384	166	218	2.16	
		Pothahi	2014-15	8,062	403	188	215	2.33	4
			2015-16	8,062	403	234	169	2.90	
			2016-17	8,062	403	117	286	1.45	
			2017-18	8,062	403	195	208	2.42	
	Belchhi	Fatehpur	2014-15	6,344	317	202	115	3.18	5
			2015-16	6,344	317	203	114	3.20	
			2016-17	6,344	317	78	239	1.23	
			2017-18	6,344	317	38	279	0.60	
			2018-19	6,344	317	57	260	0.90	
		Korari	2014-15	6,378	319	214	105	3.36	4
			2016-17	6,378	319	95	224	1.49	
			2017-18	6,378	319	90	229	1.41	
			2018-19	6,378	319	105	214	1.65	
		Belchhi	2015-16	6,152	308	292	16	4.75	2
			2018-19	6,152	308	195	113	3.17	
Purbi	Kalyanpur	Bakhri	2015-16	6,801	340	52	288	0.76	4
Champaran			2016-17	6,801	340	69	271	1.01	
			2017-18	6,801	340	81	259	1.19	
			2018-19	6,801	340	70	270	1.03	
		Pakri Dixit	2014-15	6,764	338	101	237	1.49	3
			2015-16	6,764	338	84	254	1.24	
			2018-19	6,764	338	97	241	1.43	
		Parsauni Wazid	2014-15	8,313	416	151	265	1.82	4
			2015-16	8,313	416	101	315	1.21	
			2017-18	8,313	416	130	286	1.56	
			2018-19	8,313	416	95	321	1.14	
	Phenhara	Phenhara	2014-15	9,912	496	64	432	0.65	3
			2015-16	9,912	496	38	458	0.38	
			2018-19	9,912	496	248	248	2.50	
		Khan Pipra	2017-18	7,928	396	159	237	2.01	2
		1	2018-19	7,928	396	73	323	0.92	
		Rupauliya	2014-15	8,056	403	66	337	0.82	5
			2015-16	8,056	403	40	363	0.50	
			2016-17	8,056	403	53	350	0.66	
			2017-18	8,056	403	364	39	4.52	
			2017-18	8,056	403	137	266	1.70	

District	Block	Name of GP	Year	Total no. of voters	1/20 of total voters	No. of members present in the meeting	Less presence	Percentage of members present	No. of meetings in which quorum was not fulfilled
1	2	3	4	5	6	7	8 (6-7)	9	10
Purnea	Amour	Bhawanipur	2018-19	7,380	369	131	238	1.78	1
		Hafaniya	2017-18	6,066	303	288	15	4.75	2
	T 1 1 1	A1 1	2018-19	6,066	303	86	217	1.42	2
	Jalalgarh	Akamba	2017-18	7,759 7,759	388	149 53	239 335	1.92 0.68	2
		Nij Gehuanwa	2017-18	7,739	383	202	181	2.64	2
		141j Genualiwa	2017-18	7,665	383	192	291	2.49	
		Sountha	2018-19	4,556	228	71	157	1.56	1
Saran	Lahladpur	Dandaspur	2015-16	7,248	362	21	341	0.29	1
	Zumuupu	Banpura	2015-16	6,644	332	29	303	0.44	1
		Kateyan	2015-16	6,134	307	91	216	1.48	4
			2016-17	6,134	307	179	128	2.92	
			2017-18	6,134	307	55	252	0.90	
			2018-19	6,134	307	17	290	0.28	
Samastipur	Kalvanpur	Ajna	2014-15	8,229	411	147	264	1.79	2
1	G	,	2018-19	8,229	411	133	278	1.61	
		Gorai	2014-15	6,665	333	133	200	2.00	5
			2015-16	6,665	333	168	165	2.52	
			2016-17	6,665	333	65	268	0.98	
			2017-18	6,665	333	175	158	2.63	
			2018-19	6,665	333	205	128	3.08	
		Kharsand west	2014-15	6,710	336	181	155	2.70	5
			2015-16	6,710	336	181	155	2.70	5
			2016-17	6,710	336	167	169	2.49	
			2017-18	6,710	336	96	240	1.43	
			2018-19	6,710	336	198	138	2.95	
	Dalsingh	Bambaiya Harlal	2014-15	4,237	212	108	104	2.55	3
	Sarai		2015-16	4,237	212	126	86	2.97	
			2018-19	4,237	212	58	154	1.37	
		Basariya	2016-17	7,667	383	295	88	3.85	3
			2017-18	7,667	383	211	172	2.75	
			2018-19	7,667	383	366	17	4.77	
		Pagra	2017-18	6,917	346	132	214	1.91	2
			2018-19	6,917	346	119	227	1.72	

District	Block	Name of GP	Year	Total no. of voters	1/20 of total voters	No. of members present in the meeting	Less presence	Percentage of members present	No. of meetings in which quorum was not fulfilled
1	2	3	4	5	6	7	8 (6-7)	9	10
Saharsa	Simri bakhtiyarpur	Mahkhar	2014-15	5,449	272	174	98	3.19	5
			2015-16	5,449	272	232	40	4.26	
			2016-17	5,449	272	225	47	4.13	
			2017-18	5,449	272	233	39	4.28	
			2018-19	5,449	272	253	19	4.64	
		Sardiha	2014-15	5,532	277	189	88	3.42	5
			2015-16	5,532	277	166	111	3.00	
			2016-17	5,532	277	136	141	2.46	
			2017-18	5,532	277	172	105	3.11	
			2018-19	5,532	277	243	34	4.39	
		Sarouja	2014-15	9,531	477	209	268	2.19	4
			2015-16	9,531	477	299	178	3.14	
			2017-18	9,531	477	92	385	0.97	
			2018-19	9,531	477	190	287	1.99	
	Banma Itahri	Maharas	2014-15	6,239	312	265	47	4.25	5
			2015-16	6,239	312	226	86	3.62	
			2016-17	6,239	312	219	93	3.51	
			2017-18	6,239	312	275	37	4.41	
			2018-19	6,239	312	120	192	1.92	
		Jamal Nagar	2014-15	7,106	355	218	137	3.07	5
			2015-16	7,106	355	223	132	3.14	
			2016-17	7,106	355	336	19	4.73	
			2017-18	7,106	355	168	187	2.36	
			2018-19	7,106	355	75	280	1.06	
		Rasalpur	2014-15	6,295	315	123	192	1.95	5
			2015-16	6,295	315	57	258	0.91	
			2016-17	6,295	315	138	177	2.19	
			2017-18	6,295	315	93	222	1.48	
			2018-19	6,295	315	140	175	2.22	
			Total						140

(Source: Gram Sabha proceeding register and voter list)

# Appendix-2.2.24 (Reference: Paragraph-2.2.10.2 Page-73) Statement showing status of funds received for construction of Anganwari Kendras (AWCs)

(Amount in ₹)

District	No. of AWCs		ceived from DS	Amount to		Amount refunded	Amount lying with	Remarks
	to be constructed	Amount	Date	Amount	Date	to ICDS	DRDA	
Begusarai	26	52,00,000	22.02.2018, 31.03.2018	40,00,000	13.09.2018	0	12,00,000	
Bhagalpur	45	46,00,000	-	46,00,000	28.05.2019, 06.09.2019	0	0	₹44,00,000 for construction of 22 AWCs was not demanded by six Blocks.
Purbi Champaran	51	1,02,00,000	24.10.2018	64,00,000	10.11.2018, 23.09.2019	0	41,43,660	
Purnea	39	78,00,000	05.06.2017	76,00,000	08.01.2018	0	2,00,000	₹ 7,60,00,000 surrendered to GoB by DPO, ICDS, Purnea
Saran	91	1,82,00,000	30.04.2018	6,00,000	19.01.2019	0	1,76,00,000	
Samastipur	118	2,36,00,000	23.08.2017	28,00,000	06.02.2018 to 17.07.2019	0	2,32,52,598	
Saharsa	89	1,78,00,000	26.03.2018	8,00,000	27.03.2019 to 29.05.2019	1,40,00,000	30,00,000	
Total	459	8,74,00,000		2,68,00,000		1,40,00,000	4,93,96,258	

(Source: Cash Book and concerning files)

# Appendix-2.2.25 (Reference: Paragraph-2.2.10.2; Page-74) Statement showing generation of MRs after completion of IAY/PMAY houses during 2018-19

District	Block	Name of GP	No. of Houses	No. of MRs generated after completion of houses	Mandays provided
Begusarai	Shambo Akha	Akbarpur Barari	21	139	1,799
		Saidpur Salhai I	16	79	1,052
		Saidpur Salhai II	13	66	955
	Barauni	Babhangama	5	25	312
Bhagalpur	Shahkund	Amba	10	20	287
		Belthu	2	8	114
	Ismailpur	Kamalkund	12	29	387
		Ismaipur West Bhitta	2	2	20
Gaya	Bathani	Khukhri	9	23	345
_		Saren	8	15	225
		Bathani	5	12	180
	Tekari	Didhora	11	20	298
		Nepa	26	55	766
		Kespa	11	36	514
Patna	Belchhi	Korari	1	1	16
		Fatehpur	9	13	145
	Punpun	Punpun	22	56	654
		Akauna	6	15	210
		Pothhi	11	23	350
Purbi Champaran	Fenhara	Fenhara	8	50	644
T dror endinparan	Tomara	Khan Pipra Madhupur	5	21	251
		Rupauliya	12	65	848
	Kalyanpur	Bakhari	11	68	938
		Pakri Dixit	10	67	900
		Parsauni Wazid	11	67	941
Purnea	Jalalgarh	Akamba	4	4	58
		Sountha	6	23	338
		Nej Gehuyan	4	6	90
	Amour	Bhawanipur	10	25	321
		Bakaniya Bareli	10	17	238
		Hafainiya	4	8	112
Saran	Lahladpur	Banpura	9	49	604
		Kateyan	4	18	238
Samastipur	Kalyanpur	Gorai	10	21	336
	Total	34 GPs	318	1,146	15,486

(Source: NREGASoft)

Appendix-2.2.26
(Reference: Paragraph-2.2.10.3; Page-75)
Statement showing finance of the test-checked districts as per the MIS in NREGASoft

Bhagalpur 2014-15 2015-16 2016-17 2017-18	629.7 440.04 420.08 479.69	Release of ot year	Authorisation	Misc	_		ď	On comi	2	Tav	Rec Exp	Non		
	1477.69 629.7 440.04 420.08 479.69		of EFMS	<b>.</b>	refunded by PO to DPC	Total On availability unskilled wages	unskilled wages	skilled and skilled wages	On material	197		Rec Exp		
2015-16 2016-17 2017-18	440.04 420.08 479.69	2277.55	304.71	21.52	164.23	4660.43	1292.78	3.24	1570.9	5.83	408.92	3.39	3285.06	1375.37
2016-17	440.04 420.08 479.69	315.53	4349.64	0	290.50	4828.54	2815.13	13.36	1269.74	16.83	419.88	0	4534.95	293.59
2017-18	420.08	0	5333.56	0	0	5773.61	3613.09	14.60	1219.94	66.21	394.41	0	5308.24	465.36
	479.69	0	8034.23	11.32	0	8465.63	4521.14	20.67	3062.63	120.79	310.16	0.92	8066.31	399.32
2018-19	101015	0	10941.96	6.48	0	11428.13	99.9099	65.62	4160.5	2.68	94.96	0	10930.42	497.71
Begusarai 2014-15	21.0101	3837.48	269.53	20.77	110.17	4809.37	1862.93	13.46	1874.81	49.14	233.09	1.25	4034.68	774.69
2015-16	901.84	0	6017.67	5.58	223.27	6518	1894.32	39.16	3579.54	02.09	421.18	0	5994.88	523.12
2016-17	505.5	0	6163.23	0	0.11	6668.74	2016.03	79.25	3595.03	4.42	444.69	0	6139.41	529.32
2017-18	90.995	0	8481.94	9.84	0	9057.84	3369.62	113.38	4641.67	59.27	279.16	0.45	8463.54	594.31
2018-19	629.44	0	9782.45	14.56	0	10300.36	4086.49	115.13	5337.46	105.65	112.67	0.50	9757.91	542.45
Gaya 2014-15	2264.28	6638.92	3.77	34.42	353.72	8148.33	3955.40	3.92	1381.32	5.88	421.66	3.76	5771.93	2376.40
2015-16	2093.56	0	1979.2	4.90	0	4052.29	1477.07	17.73	221.16	1.41	270.52	0.59	1988.48	2063.81
2016-17	1728.03	0	6348.50	1.07	0	8078.05	4746.60	57.99	1085.34	51.84	362.49	0.11	6304.36	1773.68
2017-18	1846.39	0	9030.58	11.62	0	10888.59	5457.67	119.56	2766.98	175.86	451.12	0	8971.20	1917.39
2018-19	1778.62	0	9269.74	13.30	42.70	10836.78	7019.20	117.53	1921.7	139.76	39.61	0	9237.79	1598.98
Patna 2014-15	3848.43	5027.57	0	4.45	167.00	7813.50	88.83	57.49	4384.25	11.76	237.85	0.56	4780.74	3032.76
2015-16	4453.06	0	0	8.38	0	4461.44	0	48.65	1948.58	2.79	13.19	0.50	2013.71	2447.73
2016-17	3668.9	0	3095.66	0	107.05	6764.57	2307.38	49.84	45.12	0	673.53	1.55	3077.42	3687.15
2017-18	3488.31	0	5316.68	12.45	0.02	8817.43	4599.68	73.33	441.05	1.70	194.01	0.40	5310.18	3507.25
2018-19	3627.35	0	6132.39	12.4	0	9772.13	4858.07	60.62	1105.19	10.18	77.32	0.12	6111.5	3660.64

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District	Year	OB			Receipt					Expenditure	nre			Total	CB
			Release of current	Authorisation of EFMS	Misc Receipt	Money refunded by PO to DPC	Total availability	On unskilled wages	On semi- skilled and skilled wages	On material	Tax	Rec Exp	Non Rec Exp		
Purbi	2014-15	2007.34	5085	75.00	98.37	113.10	7227.99	2342.47	31.66	2514.46	31.85	527.04	2.66	5450.14	1777.85
Champaran	2015-16	1126.53	0	8609.82	0	27.13	9562.24	5631.62	51.21	2665.76	17.47	231.48	0.09	8597.63	964.62
	2016-17	643.69	0	10038.82	0	0	10682.50	7224.07	61.87	2201.78	60.02	390.24	0	9937.98	744.52
	2017-18	645.6	0	12495.17	14.3	0	13155.07	6833.80	104.61	4813.30	180.73	492.15	0	12424.59	730.48
	2018-19	746.35	0	14338.05	3489.44	0	18428.83	9734.87	131.98	4217.26	66.73	131.44	0.61	14282.89	4145.94
Purnea	2014-15	1123.4	3174.61	1.38	43.05	68.85	4165.02	1575.38	4.92	1508.71	9.34	357.56	2.32	3458.23	706.80
	2015-16	1033.3	0	99.8605	0	0	6131.96	3772.81	19.32	1132.61	5.01	189.93	0.04	5119.73	1012.23
	2016-17	1053.08	0	6545.83	0	0	7598.91	4430.81	47.16	1559.71	83.20	363.14	0	6484.03	1114.88
	2017-18	1117.89	0	8669.44	6.36	0	9793.69	5029.08	83.37	3148.20	122.43	250.86	0	8633.94	1159.75
	2018-19	1350.32	0	13132.74	8.86	26.73	14462.78	8593.30	101.94	4199.75	120.82	83.60	0	13099.42	1363.36
Saran	2014-15	879.12	2793.30	0	77.22	45.75	3700.93	1320.49	20.92	1222.79	10.22	280.69	0.1	2855.21	845.73
	2015-16	955.9	0	90.6999	26.68	16.2	7481.63	4400.70	64.97	1708.77	59.48	581.99	0	6815.91	665.72
	2016-17	809.84	0	9735.00	0.27	0	10545.10	5580.28	98.32	3195.08	150.17	768.44	0.42	9792.70	752.41
	2017-18	893.26	0	15037.23	17.06	0	15947.54	8084.58	192.42	5954.51	289.96	494.69	0	15016.16	931.39
	2018-19	993.74	0	14273.51	25.67	0	15183.70	9895.55	133.79	3884.10	217.21	103.34	0	14233.99	949.71
Samastipur	2014-15	1931.8	3029.92	0.47	17.22	0	4979.42	1338.59	10.02	1839.99	2.69	323.31	0.02	3514.62	1464.80
	2015-16	1237.65	0	7007.28	61.34	0	8306.27	4391.86	59.36	2199.71	5.05	503.29	0	7159.27	1147.01
	2016-17	1073.83	0	10186.75	0	0	11260.58	6258.96	67.49	3139.68	32.77	641.86	0	10140.77	1119.82
	2017-18	1141.57	0	13657.33	21.76	0	14820.67	8019.03	119.65	5002.84	76.39	409.88	0.25	13628.03	1192.65
	2018-19	1220.78	0	16648.88	16.53	0	17793.22	11815.57	136.01	4407.66	74.09	138.06	0	16572.19	1221.03
Saharsa	2014-15	531.42	3725.35	0.58	23.77	0.04	4281.08	2436.81	62.73	1539.94	1.09	216.21	0.42	4257.19	23.89
	2015-16	312.96	0	6341.41	0.45	0	6654.82	4440.92	111.66	1578.65	13.84	278.73	1.16	6424.97	229.85
	2016-17	271.97	0	12008.95	0	0	12280.92	8960.14	164.34	2598.11	40.59	177.16	1.77	11942.11	338.81
	2017-18	258.24	0	11810.14	10.66	0	12079.04	7645.44	239.33	3403.27	63.97	452.12	16.5	11820.62	258.42
	2018-19	448.82	0	9983.92	12.22	0	10243.97	8578.33	145.55	1126.45	13.19	20.39	1.6	9885.51	358.46
Course: NAREGASOF	(#USF 2)														

(Source: NAREGASoft)

Appendix-2.2.27
(Reference: Paragraph-2.2.10.3; Page-77)
Statement showing release of grants under MGNREGS by the GoI and its credit in SEGF

Year	Central Government release order date	Release amount (in ₹)	Date of receipt in State Treasury	Grace Period (Receipt in State Treasury+3 day)	Date of credit in SEGF	Delay in days	Interest amount (in ₹)
2014-15	No. G-31011/3/2014-MGNREGA-V SI.No.1 Date: 03.04.2014	2,02,41,00,000	07.04.2014	10.04.2014	02.05.2014	22	1,46,40,065.75
	No. G-31011/3/2014-MGNREGA-V Sl.No.34 Date: 23.05.2014	3,11,00,00,000	27.05.2014	30.05.2014	06.06.2014	8	81,79,726.03
	No. G-31011/3/2014-MGNREGA-V Sl. No. 61 Date: 19.08.2014	2,56,40,86,000	22.08.2014	31.08.2014	06.09.2014	7	59,00,910.25
	No. G-31011/3/2014-MGNREGA-V SI. No. 114 Date: 08.01.2015	1,89,86,38,000	09.01.2015	12.01.2015	25.02.2015	45	2,80,89,438.90
	Total	9,59,68,24,000					5,68,10,140.93
2015-16	No. J-12014/3/2015-MGNREGA-V SI. No. 3 Date: 07.04.2015	2,37,54,17,000	10.04.2015	13.04.2015	26.05.2015	43	3,35,81,237.59
	No. J-12014/3/2015-MGNREGA-V SI.No 44 Date: 06.07.2015	7,86,58,09,000	08.07.2015	11.07.2015	23.07.2015	12	3,10,32,232.77
	Total	10,24,12,26,000					6,46,13,470.36
2016-17	F. No. G-31011/3/2016-MGNREGA-V SI. No.81 Dated: 24.06.2016	2,35,00,00,000	30.06.2016	03.07.2016	27.07.2016	24	1,85,42,465.75
	F. No. G-31011/3/2016-MGNREGA-V (Pt-II) SI. No.108 Dated: 12.09.2016	1,17,32,50,000	16.09.2016	19.09.2016	10.10.2016	21	81,00,246.58
	F. No. G-31011/3/2013-MGNREGA-V (pt-II) SI. No. 117 Date: 02.11.2016	46,93,00,000	08.11.2016	11.11.2016	06.12.2016	25	38,57,260.27
	Total	3,99,25,50,000					3,04,99,972.60

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Year	Central Government release order date	Release amount (in ₹)	Date of receipt in State Treasury	Grace Period (Receipt in State Treasury+3 day)	Date of credit in SEGF	Delay in days	Interest amount (in ₹)
2017-18	G-31011/3/2016-MGNREGA-V (Pt-II) SI. No 186 Date 31/03/2017	98,26,60,000	31.03.2017	03.04.2017	20.05.2017	47	1,51,84,116.16
	G-31011/4/2017-MGNREGA-V SI. No. 4 Dated 10/04/2017	1,32,96,85,000	18.04.2017	21.04.2017	24.05.2017	33	1,44,26,171.51
	G-31011/4/2017-MGNREGA-V SI. No. 25 Dated25/05/2017	50,00,00,000	30.05.2017	02.06.2017	29.06.2017	27	44,38,356.16
	G-31011/4/2017-MGNREGA-V SI. No. 56 Dated22/06/2017	50,00,00,000	27.06.2017	30.06.2017	17.07.2017	17	27,94,520.55
	G-31011/4/2017-MGNREGA-V SI. No. 73 Dated 13/07/2017-	50,00,00,000	20.07.2017	23.07.2017	25.08.2017	33	54,24,657.53
	31011/4/2017-MGNREGA-V SI. No. 93 Dated 21/07/2017-	44,18,01,000	25.07.2017	28.07.2017		28	40,66,990.03
	F. No. G-31011/4/2017-MGNREGA-V SI. No. 109 Dated 11.09.2017-` 6589.43 lakh and G-31011/4/2017-MGNREGA-V SI. No. 124 Dated 11.09.2017 `4418 lakh	1,10,07,43,000	13.09.2017	16.09.2017	09.10.2017	23	83,23,426.52
	F. No. G-31011/4/2017-MGNREGA-V SI. No. 206 Dated 06.02.2018	90,62,41,000	08.02.2018	11.02.2018	13.03.2018	30	89,38,267.40
	Total	6,26,11,30,000					6,35,96,505.86

Year	Central Government release order date	Release amount (in ₹)	Date of receipt in State Treasury	Grace Period (Receipt in State Treasury+3 day)	Date of credit in SEGF	Delay in days	Interest amount (in ₹)
2018-19	G-31011/3/2018-MGNREGA-V SI. No.5 Dated 09.04.2018	2,05,26,71,000	11.04.2018	14.04.2018	15.05.2018	31	2,09,20,372.93
	G-31011/3/2018-MGNREGA-V SI. No.73 Dated 09/07/2018	2,41,54,46,000 13.07.2018	13.07.2018	16.07.2018	21.07.2018	v	39,70,596.16
	G-31011/3/2018-MGNREGA-V SI. No.86 Dated 17/07/2018	78,96,67,000	20.07.2018	23.07.2018	06.08.2018	14	36,34,631.67
	G-31011/3/2018-MGNREGA-V SI. No.112 Dated 01/11/2018	18,00,00,000 02.11.2018	02.11.2018	05.11.2018	09.01.2019	65	38,46,575.34
	G-31011/3/2018-MGNREGA-V SI. No.114 Dated 15/11/2018	18,66,00,000	20.11.2018	23.11.2018	05.02.2019	74	45,39,747.95
	G-31011/3/2018-MGNREGA-V SI No 157 Dated 01/02/2019	31,85,63,000	05.02.2019	08.02.2019	08.03.2019	28	29,32,525.15
	G-31011/3/2018-MGNREGA-V SI No 188 Dated 22/02/2019	32,89,74,000 26.02.2019	26.02.2019	01.03.2019	25.03.2019	24	25,95,740.05
	Total	6,27,19,21,000					4,24,40,189.26
	Grand Total	36,36,36,51,000				5 to 74	25,79,60,279.01

(Source: Information furnished by the RDD, GoB)

Appendix-2.2.28
(Reference: Paragraph-2.2.11.4; Page-83)
Statement showing detail of complaints and its status

SI.	District	Con	Complaints lodge from	odge froi	n		Com	plain	ts lod;	Complaints lodge against	inst		Status	
		Citizen	Citizen Labour Others		Total	GP	Block	PO	ZP	DPC	Implementing	Pending	Forwarded	Disposed
							Panchayat				Agency	)		1
	Begusarai	13	31	2	46	37	0	9	0	1	2	46	0	0
	Bhagalpur	13	367	0	380	375	0	1	2	1	1	379	1	0
	Gaya	12	41	0	53	44	0	3	3	2	1	50	3	0
	Patna	28	12	8	48	31	1	3	3	6	1	38	10	0
	Purbi	21	31	5	57	48	1	5	0	3	0	20	7	0
	Champaran													
	Purnea	17	60	1	27	16	2	9	1	2	0	27	0	0
	Saran	18	21	2	41	32	0	7	1	1	0	39	2	0
	Samastipur	33	28	2	63	39	1	12	1	10	0	36	18	6
	Saharsa	10	25	2	37	32	1	1	1	1	1	33	2	2
	Total	165	292	22	752	654	9	44	12	30	9	869	43	11

(Source: NREGASoft)

Others:- Includes GP, PO, DPC, NGO, VIP, Media, Implementing Agency, States, MoRD, Social Audit, Engineers, Bank and PO

# Appendix-2.2.29 (Reference: Paragraph-2.2.12; Page-84) Outcome of joint physical verification

District	Block	Name of Unit	Work code/	Audit findings	Photographs
			Scheme no. (Year), Name of Work		rnotograpus
Begusarai	Barauni	GP Papraur	RC/20267251 (2017-18)  Earth work and brick soling from the house of Mahendra Singh to Kailash Razak	Only earthwork found, brick soling was not done. Estimated cost-₹2.56 lakh, Expenditure-₹ 0.30 lakh	
Begusarai	Barauni	GP Bhabhangama	RC/20311826  Earth work and brick soling from the house of Khakhoran Singh to Pankaj Singh	Only earthwork found, brick soling was not done.  Estimated cost-₹1.05 lakh, Expenditure-₹ 0.50 lakh	
Gaya	Bathani	GP Bathani	20221530 (2016-17) Roadside plantation in Gram Chausandi	No plants found at the site.  Estimated cost-₹6.35 lakh Expenditure-₹ 2.29 lakh	
Patna	Belchhi	PS Belchhi	Work code- 0501007/ SK/897 (2013- 14) Construction of MGNREGA <i>Bhawan</i> in Belchi Block	Against Estimated Cost of ₹ 31.23 lakh, Expenditure of ₹ 10 lakh was incurred on construction of MGNREGA Bhawan, but work was left incomplete as of November 2019.	

Patna	Belchhi	GP Korari	Work code- 0501007/ SK/903 (01/2013-14) Construction of MGNREGA Bhawan in GP Korari	Against estimated cost of ₹ 10 lakh, ₹ 6.58 lakh was incurred up to November 2019 on the construction of MGNREGA Bhawan. The Bhawan was found complete but painting work was not done. The Bhawan was not being used as MGNREGA office.	
Patna	Punpun	PS Punpun	MGNREGA Bhawan 01/2013-14  Construction of MGNREGA Bhawan in Punpun Block	Against estimated cost of ₹ 31.23 lakh, expenditure of ₹ 9.15 lakh was incurred up to October 2014 on construction of MGNREGA <i>Bhawan</i> , but only plinth work was done and work was left (September 2019).	POCO PM COTSGAR
Patna	Punpun	GP Pothhi	05/16-17  Earth filling and levelling in upgraded Middle school of Gram Saraiya	During site verification it was noticed that earthwork of 52,640 cft was found but as per the MB total work recorded was 1,34,006 cft. As such 81,366 cft excess work was shown and ₹ 4,11,171 was paid in excess.	
Patna	Punpun	GP Pothhi	01/14-15  Brick soling, PCC and drain construction in Gram Ganjpar	Signboard was not found but signboard of scheme no. 9/13-14 relating to Brick soling and drain construction was found which indicated that work was executed again within five years. PCC work was measured at 5,633.90cft i.e. 159.56 M³ but in MB PCC work was booked for 201.47 M³ which resulted in excess payment of ₹ 1.42 lakh (201.47 − 159.56 @ ₹ 3,393.63).  As per MB brick soling work of ₹ 17,280 was done but this work was already executed under scheme no. 9/13-14. Scheme file (9/13-14) was not produced by the PRS. The PRS stated that the file was not handed over to him.	प्रवादात-परिदेश प्रामीयार्गामा गरिने प्रवादात-परिदेश प्रामा-वाक्ता में श्रीचल के द्वारा कामा-वाक्ता में श्रीचल के द्वारा कामा-वाक्ता में श्रीचल के द्वारा कामा-वाक्ता में श्रीचल के प्राप्त कामा-वाक्ता मार्ग कामा-वाक्ता मार्ग कामा-वाक्ता मार्ग कामा-वाक्ता मार्ग कामा-वाक्ता प्रवाद क्षारा क्ष्मा

Purbi Champaran	Phenhara	GP Rupaulia	IF/20234577 2016-17 Construction of cattle shade	The animal shed was used for other purposes, not for animals.	
			in the private land of Ram Ayodhya Roy	Estimated cost-₹1.38 lakh, expenditure- ₹ 1.12 lakh	
Purbi Champaran	Phenhara	GP Rupaulia	IF/20258717 2017-18 Construction of poultry shelter in the private land of Ram Naresh Ram	The poultry shelter building was incomplete. The roof work was remaining.  Estimated cost-₹3.38 lakh, expenditure- ₹ 3.08 lakh	
Purbi Champaran	Phenhara	GP Phenhara	RC/20187286 2015-16 Earthwork and Brick soling form the house of md Khurshid to Kativ	Only 20 per cent earth filling work done, Bricks soling work was not done. Work was incomplete.  Estimated cost-₹1.12 lakh, expenditure- ₹ 0.16 lakh	
Purbi Champaran	Kalyanpur	GP Pakri Dixit	RC/20160175 2014-15 Earthwork from the house of Mohar Roy to Devsthan	lakh, expenditure- ₹ 0.76 lakh	
Purbi Champaran	Kalyanpur	GP Parsauniwazid	RC/20160569 2014-15 Earth filling in road from the land of Anand thakur to MahanthVishun Gosai	Only 20 per cent earth filling work was done.  Estimated cost - ₹ 1.80 lakh, Expenditure - ₹ 0.34 lakh	

C ('	D-1.	CD	RC-20241375	D.::-11' 1	
Samastipur	Dalsingsarai	GP BambaiyaHarlal	RC-20241375 (2016-17)  Earth filling and brick soling in road from the house of Doman Paswan Thakur to Bahadur Paswan	Brick soling work was not done. Work was stopped due to land dispute and village politics.  Estimated cost - ₹ 4.30 lakh, Expenditure - ₹ 0.63 lakh	
Saharsa	BanmaItahri	GP Rasalpur	RC-20254940 (2016-17)  Earth filling, Brick Soling and PCC in road from the house of Meghnath to Chatharu Malakar	Work was stopped due to village dispute.  Estimated cost-₹7.73 lakh, Expenditure-₹0.93 lakh	Carry to account
Saharsa	BanmaItahri	GP Maharas	RC-20209724 (2015-16)  Earth filling, Brick Soling and PCC in road from the house of Narsingh to Janardan	Villagers stated that there is possibility of water logging in houses in case the height of road is increased after construction of P.C.C. Due to this P.C.C work was not done.  Estimated cost-₹1.30 lakh, Expenditure-₹ 0.80 lakh	
Saharsa	Simri Bakhtiyarpur	GP Sardiha	RC-20271781 (2017-18)  Earth filling, Brick Soling and PCC in road from the house of Dobhi Das to Pintu Ram	Work was closed due to non-payment to workers.  Expenditure-₹ 0.26 lakh.	
Saran	Lahladpur	GP Kateyan	050910600/ DP/20264833 (2018-19) Plantation in the land of Hareram Ojha	Against estimated cost of ₹ 2 lakh expenditure, of ₹ 0.05 lakh was made. Further ₹ 0.78 lakh was booked in MB towards gabion but during physical verification no gabion was found at site.	

Saran	Lahladpur	GP Kateyan	0509016007/ DP/20267411 (2018-19) Plantation in private land of Sanjay Ojha	Against estimated cost of ₹ 2, lakh expenditure of ₹ 0.05 lakh was made. Further, ₹ 0.78 lakh was booked in MB towards gabion but during physical verification no gabion was found at site.	
Saran	Marhaura	GP Olhanpur	0509007019/ SK/16349 (2015-16) Construction of MGNREGA Bhawan in GP Olhanpur	This building was being used for commercial purposes and MGNREGA Office was not running in the building.  Estimated cost - ₹ 10 lakh, Expenditure- ₹ 7.867 lakh	
Saran	Marhaura	GP Bhualpur	0509007021/ RC/20310116 (2018-19) Earthwork in road from the land of Sriram Singh to Satya Sai High School	The height of road was one feet physically seen but as per measurement book it was three to four feet high.  Estimated cost-₹9.72 lakh, expenditure-₹9.54 lakh	
Begusarai	Samho Akha	GP Saidpur Salha Barar-2	RC/ 20274064 (2017-18) Earth filling and Brick soling work.	Brick soling work not found in approx 50 feet road. PRS & JE stated that due to flood road was damaged.  Estimated cost- 9.93 lakh Expenditure.  ₹ 9.83 lakh	
Purbi Champaran	Kalyanpur	GP Bakhri	IAY/1099123 (2018-19) Construction of IAY House	IAY house not constructed.  Estimated cost-₹0.16 lakh Expenditure-₹0.02 lakh	

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Purbi Champaran	Kalyanpur	GP Parsauni Wazid	IC/20267582 (2018-19) Earth filling work at Tapasya Sthal to Paschmi Board Road	Earth filling work done but leveling work not done.  Estimated cost-₹9.60 lakh, Expenditure-₹5.42 lakh	
Purbi Champaran	Kalyanpur	GP Parsauni Wazid	RC/ 20252887 (2016-17) PCC work in ward no. 14 from house of Fulan Ram's house to Birendra Ram's house.	PCC work not done in approx. 15 feet road. Estimated cost-₹ 9.93 lakh, Expenditure- ₹ 9.41 lakh	
Purbi Champaran	Phenhara	GP Khan Pipra	IAY/1055652 (2018-19) Construction of IAY house	House was constructed but roof was covered with asbestos.  Estimated cost ₹ 0.16 lakh, Expenditure- ₹ 0.03 lakh	
Samastipur	Kalyanpur	GP Ajana	DP/20264513 (2018-19) Plantation work	Hand pump was not working, only 50 gabion found out of 400 gabion, only 1,100 plant live out of 2,400 plant.	
Samastipur	Kalyanpur	GP Ajana	DP/20267591 (2018-19) Plantation work	Gabion not found, only 100 plant live out of 1,000 plant.	

	1	1	T		
Samastipur	Kalyanpur	GP Ajana	IF/IAY/ 247363 (2015-16)	but roof was not constructed	
Samastipur	Kalyanpur	GP Ajana	Construction of toilet in house of Ramanand Sharma, son of Shibeshwar Sharma		
Samastipur	Kalyanpur	GP Gorai	IF/IAY/360997 (2015-16) Construction of IAY house	IAY house was not constructed	
Samastipur	Kalyanpur	GP Gorai	DP/20248689 (2017-18) Plantation work	Gabion was not found, most plant was not live. Payment was made for the installation of 12 handpumps, but only four handpumps were found installed at worksite for which excess payment amounting of ₹ 0.85 lakh (₹ 10,600 x 8) were made.	
Samastipur	Kalyanpur	GP Kharsand West	IAY/1151853 (2017-18) Construction of IAY house	IAY house was not constructed	
Samastipur	Kalyanpur	GP Kharsand west	RC/20201467 (2015-16) Earth filling and brick soling	Brick soling work was not done.	

	1		1		
Samastipur	Dalsingh Sarai	GP Bumbaiya Harlal	IC/38699 (2015-16) Begusarai siman se Devendar Chaudhry ke Ghar tak baha Urahi karya	Baha urahi work done only in few parts. Estimated cost- ₹ 1.40 lakh, Expenditure- ₹ 0.17 lakh	
Saharsa	Banma Itahri	GP Jamalnagar	RC/20300426 (2017-18) Earthwork and Brick soling.	Only earth work done a	and brick soling was not done.
Patna	Belchhi	GP Korari	2016-17, Earth filling work (alang nirman work)	The work was incomplete.	
Purnea	Jalalgarh	GP Southa	2018-19, Brick soling work	Only earth work was done.	
Purnea	Jalalgarh	GP Southa	2017-18,  Construction of pond in private land (Manowar Alam)	The scheme was of renovation (UDAHI) of old pond.	
Purnea	Jalalgarh	GP Southa	2017-18,  Construction of pond in private land (Md. Nair Alam)	The scheme was of renovation (UDAHI) of old pond.	

Purnea	Jalalgarh	GP Akamba	2018-19,  Earth filling and brick soling work	The signboard was not found. Presence of signboard of another work clarifies that interlocking work was done in previous year (2017-18)	THE REPORT OF THE PARTY OF THE
Purnea	Jalalgarh	GP Akamba	2017-18, Plantation work	No plant was found live at worksite.	
Purnea	Jalalgarh	GP Akamba	2017-18, Earth Filling in residence	The scheme was  Mitti bharai in house at Mahadalit tola (inadmissible work)  Estimated cost-₹3.10 lakh, Expenditure-₹ 3.05 lakh	
Purnea	Jalalgarh	GP Nij Gehuan	2017-18  Construction of pond in private land (Eshak).		
Purnea	Jalalgarh	GP Nij Gehuan	2017-18  Construction of pond in private land ( <i>Jafar</i> )	The scheme was of renovation (UDAHI) of old pond.	

Saran	Lahladpur	GP Banpura	2018-19,	Levelling work was	
			Earth filling in Kabristan.	not done.	
Saran	Marhaura	GP Nautan	2018-19, Earth filling and brick soling work	Brick soling work was not done.	
Saran	Marhaura	GP Nautan	2017-18, Renovation (UDAHI) of Mahi river.	Silt was found in Mahi river.	
Saran	Marhaura	GP Olhanpur	2017-18, Earth filling and brick soling work.	Brick soling work was not done.	
Saran	Marhaura	GP Olhanpur	2017-18, Earth filling and brick soling work.	Brick soling work was not done.	
Saran	Marhaura	GP Bhualpur	2018-19, Earth filling and leveling work in <i>Kabristan</i> .	Levelling work was not done.	

Bhagalpur	Shahkund	GP Amba	Work code- 89007, Roadside plantation work.	No plant was found at the work site. Only a working hand pump found at site. Estimated cost-₹8.56 lakh, Expenditure- ₹ 0.21 lakh.	
Bhagalpur	Shahkund	GP Belthu	Work code- 170185 Construction of IAY house.	IAY house was not constructed.  Estimated cost ₹ 0.16 lakh Expenditure- ₹ 0.01 lakh	
Bhagalpur	Shahkund	GP Harnadh	Work code- 20196427 Plantation in private land.	No plant was found at the work site. Estimated cost ₹ 2.09 lakh Expenditure- ₹ 0.02 lakh	
Gaya	Bathani	GP Khukhri	Work code- 548248. Construction of IAY house.	IAY house was not cons  Estimated cost- ₹ 0.17 la  Expenditure- ₹ 0.03 laki	akh;
Gaya	Tekari	GP Didhoura	Work code- 20283584.  Plantation in private land.	No plant was found at the work site.  Estimated cost-₹ 2.17 lakh Expenditure- ₹ 0.02 lakh	
Gaya	Bathani	GP Bathani	Work code- 549028, Construction of IAY house.	IAY house was not cons Estimated cost-₹ 0.17 la Expenditure-₹ 0.03 lakl	akh;
Total			57 works		

(Source: Joint Physical Verification Report)

## Appendix-2.2.30 (Reference: Paragraph-2.2.13; Page-85) Statement showing outcome of beneficiary survey

<b>Beneficiary Questions</b>	Repl	y of the Benefic	ciaries
	Yes	No	Total
Entitlement of job in a year	429	374	803
Minimum wage under MGNREGS	651	152	803
Knowledge about quantity of work done	286	517	803
Dated receipt was received	166	637	803
Entries in job card were done in time by PRS or Mate	554	249	803
Application was given for Job and dated receipt was received	194	607	801
Unemployment allowance was paid in case non-providing of job	0	663	663
Worksite facilities were available or not	506	277	783
Participate in GramSabha meeting	331	454	785
Details of works displayed at public place/ Govt. building	381	422	803
Inspection of worksite by an officer	347	455	802
Knowledge about Social Audit	68	735	803
MGNREGS brought changes in life	166	637	803
MGNREGS improved revenue earning capacity	115	688	803
Oral or written application for registration	Oral-787,Written	- 14	
How many days job was given in a year	0 to 30 days-187, above-108, could		153, 60 days and No work-29
Supervision of work by whom	PRS- 654, Mate- Mukhiya- 7	44, <i>Mukhiya</i> -70	, PRS &
Payment of wage in how many days	within 1 month-3 2-3 months-46, N paid- 1		17, nths above- 3, not
How payment was made	Bank-793, Post C	Office- 3	

(Source: Beneficiary Survey)

### Appendix-2.2.31

### (Reference: Paragraph-2.2.15; Page-86)

### Statement showing maintenance of records by test-checked GPs

Sl.	Name of Register	Particulars of entries in the	Status o	of Maintenance	of records by (	GPs
No.		register	Maintained	Partially maintained	Not maintained	Not produced
1	Register -I (Job Card Application, job card Registration, job card issue and Employment Report Register)	This register consists of four parts-A, B, C and D. Part-A: data to be downloaded and printed from NREGASoft (home page of GP) and to be pasted.Part-B: This part to be filled by PRS after receiving application for registration for JC and the decision taken thereof. Part-C: This data to be printed from NREGASoft (home page of GP) and pasted on quarterly basis after part B. If there is no receiving of JC application then nothing to be pasted. Part-D: This part contains the details of JC that have received employment during the current or previous quarter. This is to be printed and pasted from NREGASoft (home page of GP).	3	18	9	24
2	Register –II ( <i>Gram</i> Sabha meeting, proceedings, proposal priority list Register)	This register records meetings and proceedings of <i>Gram Sabha</i> for deciding priority list and approval of works, discussion on Social Audit findings and ATR thereon.	7	32	8	7
3	Register–III (Employment Demand, Allotment and wage payment Register)	This registerto be maintained by PRS and it is completely hand written. This contains the details of demand for works and their allocation and wage payment. This register to be maintained on monthly basis.	0	14	13	27
4	Register- IV (Work Register)	This register has two parts. This is to be printed from GP home page and pasted in the register.	1	13	9	31
5	Register – V (Asset Register)	Asset register also known as a Fixed Asset Register is simply a physical form of record that clearly identifies all the assets that have been created under MGNREGS.	1	10	13	30
6	Register-VI (Complaint Register)	Register to be printed from NREGASoft and pasted in this register. Details such as escalation no. and details, action taken and date of action taken to be updated regularly from register to the MIS.	0	4	16	34
7	Register-VII (Material Register)	This register was to be printed from NREGASoft (GP home page) and pasted in the register. Column no. 1 to 11 are pre-filled and column no. 12 to 14 to be filled manually.	2	11	8	33

(Source: Records of test-checked GPs)

Appendix-3.1.1 (A)

(Refer: Paragraph-3.1.3.1; Page-90)

Bihar MahadalitVikas Mission, Patna (2018-19)

Difference of Closing blance of Cash book and Bank Passbook as on 31.03.2018

No.	Name of the Bank	Address	Account No.	Savings or Current	Balance as per Cash Book (as on 31.03.19)	Balance as per Bank (as on 31.03.19)	Difference
	2	3	4	5	9	7	8
1	Corporation Bank	Danapur	520101067608740	Saving	0.00	799449.00	799449.00
2	HDFC	Boring Road	50100132779273	Saving	0.00	485222.00	485222.00
3	SBI	SinchaiBhawan	31921734480	Saving	1561716.00	2231521.50	669805.50
4	Bank Of India	S.K. Nagar	441910110004195	Saving	128499773.32	8725244.00	6449611.93
5	Bank Of India	S.K. Nagar	441910110006673	Saving		126224141.25	
9	Canara Bank	Boring Road	1967101009141	Saving	1242545130.58	1477079241.88	234534111.30
7	Canara Bank	Boring Road	1967101009425	Saving	64386053.00	69317430.00	4931377.00
8	Canara Bank	Boring Road	1967101009424	Saving	15146123.00	17062612.00	1916489.00
6	Canara Bank	Boring Road	1967101010592	Saving	3538034.00	0.70	-3538033.30
10	Central Bank of India   Rajendra Nagar	Rajendra Nagar	3272826536	Saving	8897005.00	9378716.00	481711.00
11	11 Madhya (Dakshin) Kankarbagh	Kankarbagh	73212100011655	Current	9973378.00	0.00	-9973378.00
12		Muzaffarpur	1000011030004078	Saving	4904993.00		-4904993.00
	Bank	7		0			
13	SBI	SinchaiBhawan	30653007828	Saving	550818328.93	587654153.87	36835824.94
14	PL A/C	Treasury Sinchai Bhawan	Sinchai PTSPLA-012 (PLA 264)	NA	4856323840.00	4856323840.00	0.00
		Total			688659437.83	7155281572.20 268687197.37	268687197.37

Appendix-3.1.1 (B)
(Refer: Paragraph-3.1.3.1; Page- 90)
Difference of Closing blance of Cash book and Bank Passbook as on 31.03.2018

3		,			,		800
No.	Name of the Bank	Address	Account No.	Savings or Current	Balance as per Cash Book (as on 31.03.18)	Balance as per Bank (as on 31.03.18)	Difference
	-	2	3	4	5	9	7
1	Corporation Bank	Danapur	520101067608740	Saving	0.00	772070.00	772070.00
2	HDFC	Boring road	50100132779273	Saving	0.00	468605.00	468605.00
3	ICICI	Boring road	40401008614	Saving	98429459.63	101637948.63	3208489.00
4	ICICI	Boring road	40401010322	Saving	4855715.00	6055443.00	1199728.00
5	SBI	Sinchai Bhawan	31921734480	Saving	1067841.00	1310572.00	242731.00
9	Bank Of India	S.K. Nagar	441910110004195	Saving	123286660.32	8384788.00	6397051.93
7	Bank Of India	S.K. Nagar	441910110006673	Saving		121298924.25	
$\infty$	Canara Bank	Boring Road	1967101009141	Saving	1134939721.89	1185927008.89	50987287.00
6	Canara Bank	Boring Road	1967101009425	Saving	53737612.00	52395169.00	-1342443.00
10	Canara Bank	Boring Road	1967101009424	Saving	10415608.00	12039374.00	1623766.00
11	Canara Bank	Boring Road	1967101010592	Saving	3187596.70	3187596.70	0.00
12	Central Bank of India	Rajendra Nagar	3272826536	Saving	126023785.00	127568113.00	1544328.00
13	Madhya (Dakshin) Bihar	Kankarbagh	73212100011655	Current	9973378.00	0.00	-9973378.00
	Gramin Bank						
14	Uttar Bihar Gramin Bank	Muzaffarpur	1000011030004078	Saving	4904993.00		-4904993.00
15	SBI	Sinchai Bhawan	30653007828	Saving	444529690.05	478958819.74	34429129.69
16	PL A/C	Treasury, Sinchai	PTSPLA-012	NA	4119274400.00	4119274400.00	0.00
		Bhawan	(PLA 264)				
		Total			6134626460.59	6219278832.21	84652371.62

Appendix-3.1.2
(Refer: Paragraph-3.1.3.2; Page-91)
Details of interest amount not entered/belatedly entered in Cash Book

		Details	ण गाटाटा दश	DETAILS OF HITCLEST AMOUNT HOLCHCICA/DETAICALLY CHICLEA III CASH DOOK	relatediy enter	red III Cash book		
Si.	Name of the Bank	Account No.	Savings or Current	Date of interest accrued in bank statement	Amount (in ₹)	Date of entry in Cash Book	Amount of interest accrued and not entered in Cash Book till date.	Remarks (Delay in months)
-	2	3	4	5	9	7	8	6
-	Canara Bank, Boring Road	1967101009141	Saving	30.04.2017	2788452.00	31.07.2017		33
				31.07.2017	4520266.00	09.09.2017		1
				31.10.2017	4114443.00	16.02.2018		4
				31.01.2017	4178900.00	10.04.2018		14
				30.04.2018	5204278.00	24.07.2018		3
				31.07.2018	7058668.00	19.11.2018		4
				31.10.2018	11031446.00	19.11.2018		1
				31.01.2018			8533504.00	
		Total			38896453.00		8533504.00	
2	Canara Bank, Boring Road	1967101010592	Saving	30.04.17	00.869	31.07.17		3
				31.07.17	728.00	19.09.17		2
				31.10.17	13247.00	01.02.18		3
				31.01.18	27875.00	28.03.18		2
				30.04.18	27204.00	26.07.18		3
				31.07.18	28361.00	01.11.18		3
				31.10.18	28611.00	01.11.18		0
				31.01.19	28863.00	20.02.19		1
				30.04.19			6717.00	
		Total			155587.00		6717.00	

Amount of interest accrued Remarks and not entered in Cash Book till date.	6 8	3		4	2	8	e e	0	3	676082	676082.00	3		3	2	3	3	0	169165	169165	2	0	2			3		87092	
Amount of ii and not en Book																													
Date of entry in Cash Book	7	31.07.17	01.09.17	16.02.18	28.03.18	26.07.18	01.11.18	01.11.18	30.04.19			31.07.17	01.09.17	01.02.18	12.04.18	26.07.18	01.11.18	01.11.18			31.07.17	01.09.17	01.02.18	10.04.18	26.07.18	01.11.18			
Amount (in ₹)	9	838251	865106	503795	408618	482227	569433	609599	692096		5025135	102299	106778	107855	108942	110666	138182	167725		842447	78589	82031	82858	83693	81780	85362	86222		
Date of interest accrued in bank statement	5	30.04.17	31.07.17	31.10.17	31.01.18	30.04.18	31.07.18	31.10.18	31.01.19	30.04.19		30.04.17	31.07.17	31.10.17	31.01.18	30.04.18	31.07.18	31.10.18	31.01.19		22.05.17	16.08.17	16.11.17	12.02.18	09.05.18	10.08.18	14.11.18	13.02.19	
Savings or Current	4	Saving				ı	ı					Saving						ı			Saving								
Account No.	3	1967101009425									Total	1967101009424								Total	441910110004195								
Name of the Bank		Canara Bank, Boring Road										Canara Bank, Boring Road									Bank Of India, S.K.	\$							
SI. No.	1 2	3 Canara										4 Canara									5 Bank	Nagar	)						

Audit Report (General, Social and Economic Sectors) for the year ended March 2019

in Cash (Delay in months)	6	2	1	2	2	2	2		1259913	1259913.00	П	5	5	4	1		5524073	5759069	42.00		5	5	4	1	1			00 CF
Amount of interest accrued and not entered in Cash Book till date.	~								125	12599							552	573	11283142.00									11783147 00
Date of entry in Cash Book	7	30.07.17	01.09.17	01.02.18	10.04.18	26.07.18	04.10.18				31.07.17	14.03.18	14.03.18	26.07.18	26.07.18	01.11.18				31.07.17	14.03.18	14.03.18	26.07.18	26.07.18	01.11.18			
Amount (in ₹)	9	1136917	1186702	1198667	1210752	1183080	1234887	1247337		8398342	928832	4263284	5500106	5376174	4782129	4849723			25700248	928832	4263284	5500106	5376174	4782129	4849723			01000730
Date of interest accrued in bank statement	5	01.05.17	02.08.17	02.11.17	02.02.18	01.05.18	02.08.18	01.11.18	01.02.19		25.06.17	25.09.17	25.12.17	25.03.18	25.06.18	25.09.18	25.12.18	25.03.19		25.06.17	25.09.17	25.12.17	25.03.18	25.06.18	25.09.18	25.12.18	25.03.19	
Savings or Current	4	Saving								Total	Saving									Saving								
Account No.	3	441910110006673									31921734480								Total	30653007828								Tatal
Name of the Bank		Bank of India, S.K. Nagar									SBI, Sinchai Bhawan									SBI, Sinchai Bhawan								
No.	1 2	9 9									7 S									& S								

Remarks (Delay in months)	6	2	0	2	1	2	1				
Amount of interest accrued and not entered in Cash Book till date.	8							91702	61299	183301.00	22221850.00
Date of entry in Cash Book	7	31.07.17	01.09.17	01.02.18	10.04.18	27.07.18	04.10.18				
Amount (in ₹)	9	1235980	1248442	1247322	1245918	1286166	686805			6772817	86466313.00
Date of interest accrued in bank statement	5	31.05.17	31.08.17	30.11.17	28.02.18	31.05.18	31.08.18	30.11.18	28.02.19		
Savings or Current	4	Saving									
Account No.	3	3272826536								Total	Grand Total
Name of the Bank	2	CBI, Rajendra Nagar									
Si. No.	-	6									

Statement showing backlog of compensatory afforestation schemes despite deposit of fund by the user agency (Refer Paragraph No. 3.2.5.3, Page no.102) Appendix-3.2.1

(Amount in ?) deposit of 31-03-12 fund by 29-03-12 29-03-12 30-08-12 agency Date of 4 No. of plants 21700 30000 70000 70000 70000 4600 1500 13 In KM 20 20 12 7 20 Length In Ha Area/ = afforestation Wage Year/Period for the 2012-16 2012-15 2012-16 2012-15 4 years 4 years 10 rate 144 144 144 144 144 144 144 6 afforestation cost of the Estimated 10645986 10645986 10645986 2199347 6096020 572891 467380 **∞** afforestation Nahar Tat Nahar Tat Type of Path Tat scheme Path Tat Path Tat Path Tat Begusarai Begusarai division Mithila Purnea of the Name Mithila 9 KothiyaPul 43.50 KM to Samastipur 63.50 KM Site of the afforestation (Jitwarpur to Shikarpur) (Minapur to Amadpur) Hanuman Nagar Path Mahananda tat band Mahananda tat band Mahananda tat band Shivnagar Ghat to LohiyaChowk to KusheswarSthan S **Tajpurchowk** (Darbhanga) Benipur) 2nd Stage approval 2nd stage awaited 2nd stage awaited 2nd stage awaited 2nd stage awaited Date of Date of 1st Stage approval 04-10-10 12-01-11 29-03-11 04-10-10 m

Sivnagarghat-Kusheswar road

(35.4 - 64.274 km)

7

forest land for widening of

Diversion of 37.54 ha of

Name of the diversion case

S. No

Laheriasarai-Hanuman nagar

(0-16.471 km.) of SH-50

forest land for widening of Diversion of 23.06 ha. of

HaofForestlandforwideingof

Diversionof 10.0

Samastipur (43.5-63.5 KM) SH No.49, Mahua-Patepur-

Road.

30000

10

4 years

144

4799499

Nahar Tat

Mahananda tat band

(Pranpur)

(Pranpur)

Diversion of 47.775 ha of forest

land for widening of Kursela-

Kalabalua section of SH-77

9

(0.0-63.70 km) road

20

4 years

Nahar Tat

25000

10

4 years

144

3640918

Nahar Tat

Purnea Sala Nahar (PBC

6

 $\infty$ 

0 to 199.2 RD)

SI.	Name of the diversion case	Date of 1st Stage approval	Date of 2nd Stage approval	Site of the afforestation scheme	Name of the division	Type of afforestation scheme	Estimated cost of the afforestation	Wage rate	Year/Period for the afforestation	Area/ Length In Ha	In KM	No. of plants	Date of deposit of fund by agency
1	2	3	4	S	9	7	8	6	10	11	12	13	14
10	Diversion of 330.70 ha of forest land forconstruction of Kodarma-Tilava New Broad	22-06-11	2nd stage awaited	Shobhwamaran (Rajauli)	Nawada	RDF	5892665	151	2012-21	100		100000	29-05-13
11				Chatkari (Rajauli)		RDF	6086817	151		100		100000	
12				Kodaweriya (Rajauli)		RDF	6213969	151		100		100000	
13				Shobhwamaran (Rajauli)		RDF	6060290	151		100		100000	
14				Thamkol (Rajauli)		RDF	5875971	151		100		100000	
15				Partonia (Rajauli)		RDF	7208267	151		120		120000	
16				Dauri (Rajauli)		RDF	1967961	151	2012-21	25		25000	
17				Bara (Rajauli)		RDF	1731941	151	2012-21	20		20000	
18	Diversion of 1.225 ha of forest land for widening of Tikkapati-	11-08-11	2nd stage awaited	TikkaPatti-Chandpur Road (Katihar)	Purnea	Path Tat	1367985	144	2011-15		3.5	10500	28-03-12
19	Chandpur road.			Vinodpur Minor (Katihar)		Nahar Tat	678359	144	2011-15		2.5	6250	
20	Diversion of 6.50 ha of forest land for widening of Majhway-Lakhisarai (37.08-50.10 km)	02-11-11	2nd stage awaited	Budhauli P.F.	Munger	RDF	1558557	144	2011-16	13		32500	28-03-12
21				Lakhisarai Majhwe Road		Iron Gabion	134786	144	2011-16	0	0	45	
22		03-05-13	2nd stage awaited	Bhairabpur to Bhagwanpur	Kaimur	Iron Gabion	4746060	168	10 years			1410	27-03-14
23	Buxarl (0-45.2 km) of SH-14.			KharkiKhurd (Adhaura)		RDF	3817370	168	2013-18	45.2		45200	
24	_	26-08-13	2nd stage awaited	Raniganj Vriksha Vatika	Araria	RDF	6835802	168	2013-25	8		20000	05-12-13
25	Terhagachh) (0.0 km to 0.6 km)			Araria township		Iron Gabion	267800	168	2013-17			106	
26		30-08-13	2nd stage awaited	Not mentioned	Begusarai	Path Tat	12905609	176	2013-24		12	11340	12-03-14
27	Bridge-Rasiyari road (0 km to 73 km) of SH-88			Dumraon line nahar (Paramdih to Keshth)	Banka	RDF	7756284	176	10 years	77.61		85371	

SI.	Name of the diversion case	Date of 1st Stage approval	Date of 2nd Stage approval	Site of the afforestation scheme	Name of the division	Type of afforestation scheme	Estimated cost of the afforestation	Wage rate	Year/Period for the afforestation	Area/ Length In Ha	In KM	No. of plants	Date of deposit of fund by agency
1	2	3	4	v.	9	7	8	6	10	11	12	13	14
28		09-10-13	2nd stage awaited	MahuanshDhaniyari (Katoria)	Banka	RDF	4133888	176	10 years	35.42		38962	12-03-14
29	Rashiyari road of SH-88 (72 km to 124 km.)			Urban area of Benipur (Darbhanga)	Mithila	Iron Gabion	5235730	176	2013-24			1124	
30	Diversion of 1.2348 ha of forest land for construction of Aerial Ropeway System adjacent to the existing ropeway at Rajgir in Nalanda	01-01-14	2nd stage awaited	MauzaRasisa (Hilsa)	Nalanda	RDF	3809860	194	2014-26	1.25		3125	12-06-15
31	Diversion of 0.00855 ha of forest land for construction of approach road for opening of retail outlet of IOCL on side of Mirganj-Bhagipatti-Samour Road by Smt. Babli Ray in Gopalganj Dist.	07-08-14	2nd stage awaited	N.A.	Gopalganj	Iron Gabion	274720	184	11 years			50	15-09-14
32	Diversion of 0.48564 ha of forest land for construction of stadium in Sapneri village of Gaya district of Bihar state	23-12-14	2nd stage awaited	Nadira (Khizarsarai)	Gaya	RDF	1137112	186	2014-24	0.4		1000	28-01-15
33	Diversion of 125.92 ha of forest	10-07-15	2nd stage	Ghatbakshila (Rajauli)	Nawada	RDF	20924083	206	2016-27	99		165000	13-11-16
34				Sadhmanjhgaon (Rajauli) Lodhway (Khathiyaon)	Gaya	RDF	13762855	206	2016-27	60		150000	
36	Diversion of17.8288 ha. of forest land for widening of PATNA-Gaya-Dobhiroad (0-36 km) in Patna District.	04-10-10	16-05-12	Along road side	Patna	Linear	1828675	114	2010-15			4458	22-02-12
37	Diversion of 4.696 ha of forest land for development of ecotourism at Kakolat Water fall in Ektara PF	13-12-13	26-02-19	Ektara P.F.	Nawada	RDF	2497326	176	12 years	5		12500	02-02-15

SI.	SI. Name of the diversion case	Date of 1st Stage approval	Date of 2nd Stage approval	Site of the afforestation scheme	Name of the division	Type of afforestation scheme	Estimated cost of the afforestation	Wage rate	Year/Period for the afforestation	Area/ Length In Ha	In KM	No. of plants	Date of deposit of fund by agency
_	2	8	4	w	9	7	∞	6	10	11	12	13	14
38	Diversion of 47.658 ha of forest land for widening of Baghi-Bardiha-Barbigha Road section of SH-83 (0.00 km-24.80 km) in Nawada	26-02-14	21-06-16	Dewangarh PF (Kauwakol)	Nawada	RDF	12705566	176	9 years	96		240000	29-03-14
39	Diversion of 38.61 ha of forest land for widening of Indo-Nepal Border road( 0 km to 37 km.)	13-05-15	31-08-18	Dadhi-Tinchua-Dhamna PF (Chakai)	Jamui	RDF	11892528	194	2015-25	73		182500	27-11-15
40	40 Diversion of 0.888 ha forest land for installation of Passenger Ropeway at Mandar Hills in Banka district of Bihar	28-05-15	19-02-18	ChilkaraTolaDumaria (Non forest land)	Banka	RDF	1065274	186	10 years	1		2500	20-02-15
41	Diversion of 73.80 ha of forest land for widening of existing road of SH-91 from Virpur to Udakishanuganj in Supaul& Madhepura district.	17-07-15	18-05-16 Nakta	Nakta (Chakai)	Banka	RDF	8483491	194	2015-25	50		125000	17-08-15
42		17-07-15	20-03-18	Gosra, (Chainpur)	Kaimur	RDF	14734820	194	2015-27	100		100000	30-09-16
43	Birpur-Binpur(U.OU-1.50.00 km) in Saharsa, Supoula and Madhepura			Londa(Adhaura) Badgaon kalan (Adhaura)		RDF	15356588 11804654	194	2015-27	100		100000	
45	Diversion of 69.9278 ha forest land for upgradation to 2-lane with paved shoulders of Chhapra to Muzaffarpur section of NH-102 from km 1.30 to km 74.20	23-12-15	17-10-17	Vishnupur Minor (Neknaampur to Vishnupur) (Paru)	Tirhut	Nahar Tat	5156457	197	2015-24		N	8000	06-02-16

S. No	SI. Name of the diversion case	Date of 1st Stage approval	Date of 2nd Stage approval	Site of the afforestation scheme	Name of the division	Type of afforestation scheme	Estimated cost of the afforestation	Wage rate	Wage Year/Period rate for the afforestation	Area/ In Length KM In Ha		No. of plants	Date of deposit of fund by agency
1	2	3	4	S	9	7	œ	6	10	11	12	13	14
46				Parshauni Minor (Chainpur to Balthi) (Sahebganj)		Nahar Tat	7806042	197	2015-24		7	12000	
47				S.K. Medical (Mushari)		RDF	5874056	197	2015-24	8.1		9688	
48	Diversion of 1.4437 ha. of forest land for widening and strengthening of Parasi to Chikani via Pakdara (0.00 to 2.75 km) under Indo-Nepal Border Road Project in Araria	02-02-16	06-06-18	06-06-18 Bara PF (Farbesganj)	Araria	RDF	1549485	194	2015-27	8		7500	30-03-16
49	Diversion of 2.16 ha of forest land for construction of approach road of bridge over river Ganga at Munger Ghat in Begusarai district of Bihar.	05-08-16	09-04-18	Parari (Bhagwanpur)	Kaimur	RDF	1892362	206	2016-26	4.5		4500	19-10-16
50	50 Diversion of 0.0123 ha of forest land for construction of approach road for opening retail outlet of BPCL on Andar-Raghunathpur Road by Shri Ravikant in Siwan	10-01-17	03-01-18	N.A.	Gopalganj	Iron Gabion	278505	237	11 years			50	04-02-17
51	Diversion of 10.35 ha of forest land for widening of Koliwer- Babura Road (2.85 to 12.05 km) in Bhojpur	13-02-17	09-04-18	Donaiya (Fatehpur)	Gaya	RDF	4037000	237	2016-28	21		38000	14-02-17

Si.	SI. Name of the diversion case No	Date of 1st Stage approval	Date of 2nd Stage approval	Site of the afforestation scheme	Name of the division	Type of afforestation scheme	Estimated cost of the afforestation	Wage rate	Wage Year/Period rate for the afforestation	Area/ Length In Ha	In KM	No. of plants	Date of deposit of fund by agency
_	2	3	4	ĸ	9	7	<b>∞</b>	6	10	11	12	13	14
52	Diversion of 0.38 ha of forest land for construction of Two Lane with paved Shoulder of Bhagalpur BYPASS From KM 124.175-KM 140.850 Length 16.675 KM of NH-80 in Bhagalpur	11-08-17	06-04-18	Bhagalpur Byepass	Bhagalpur	Bamboo Gabion	2967932	242	2017-27			820	08-11-17
53	forest land for construction of approach road for opening retail outlet of IOCL on Khaira-Madhura Road by Smt. Shilpa in Saran	26-09-17	09-01-18 N.A.	N.A.	Saran	Iron Gabion	269200	247	11 years			50	31-10-15
54	54 Diversion of 0.018 ha of forest land for construction of approach road for opening retail outlet of Essar Oil on Muzafarpur-Sonbarsa Road (NH-77) by Shri Anand Ray in Sitamarhi	26-09-17	13-03-18	Near NH 77 (at Mauza- Dostpur, Po- Bathnaha)	Sitamarhi	Iron Gabion	503810	247	2017-28			50	30-12-17
			Total				310878359			1614.48 133 2776607	133	7099772	

Appendix –3.2.2 (Refer Paragraph No. 3.2.5.3, Page no.103)

Statement showing excess burden of fund on the State CAMPA due to delayed execution of afforestation scheme

(Amount in ₹)

13 (12-9) 3609051 2801378 2627687 159761 571043 907303 up in the year afforestation provisioned scheme in the APOs 6453448 18830951 1984679 6071134 2464103 for the 607961 12 actually taken Afforestation schemes 2015-16 2014-15 2014-15 2014-15 2013-14 2013-14 Ξ to be taken up schemes were Afforestation in the year 2011-12 2013-14 2013-14 2012-13 2013-14 2011-12 10 deposited 15221900 1413636 3652070 448200 1556800 by the agency 3443447 Fund user 6 20000 | 16-11-12 | 50 Ha | 125000 | 27-10-10 45.4 Ha | 113500 | 27-10-10 receipt of 135 Ha | 337500 | 28-03-12 01-12-12 18-10-11 Date of fund by the user agency 00 plants No. of 200 632 Name of Type of Area/ the division plantation Length 8 Ha 9 scheme Gabion Gabion RDF RDF Iron RDF RDF Iron S Rohtas and Kaimur Gaya Banka Banka Gaya Gaya Katsakra (Katoria) Diversion of 2.0544 ha of forest land for Bikramganj town Taro (Fatehpur) 765 KV Gaya Sasaram Transmission and Gaya Tekari afforestation (Katoria) Banka for Constructio of Rail line in between Rakhiya rajdah katoria to Banka (Katoria) Banka Site of the Diversion of 47.70 ha of forest land Jamdaha tola -Diversion of 0.256 ha of forest land for Kudra Station scheme Diversion of 4.00 ha of forest land for Wajirganj establishment of State Forest Training (Nawada Mofassil) Banka construction of 765 KV/SC Sasaram-Road Diversion of 65.519 ha of forest land for widening of NH-83 (Patna-Gaya-Dovi) Name of the diversion case Fatehpur transmission line. Institute in Gaya district. Line of PGCIL. road Z S 7 n 4 S

Excess	13 (12-9)	650763	2198646	198594	441503	541423	14707152
Fund provisioned for the afforestation scheme in the APOs	12	4519500	4430676	524705	1452874	11556376	
Afforestation schemes actually taken up in the year	11	2014-15	2014-15	2014-15	2015-16	2017-18	
Afforestation schemes were to be taken up in the year	10	2013-14	2013-14	2013-14	2014-15	2015-16	
Date of Fund receipt of deposited fund by by the the user user agency agency	6	3868737	2232030	326111	1011214	11014953	
	8	03-10-12	03-10-12	03-10-12	8.53 Ha 21300 10-06-13 1011214	187500 11-07-14	
No. of plants	7	1500	2000	2100	21300	187500	
Area/ No. of Length plants	9	10 K.M.	4 K.M.	2.1 K.M.	8.53 На	75 Ha	al
ame of Type of Area/ No. of division plantation Length plants scheme	2	Iron Gabion	Nahar Tat	Path Tat	RDF	RDF	Total
Name of the division	4	Bhojpur	Bhojpur	Rohtas	Begusarai	Aurangabad	
Site of the afforestation scheme	3	Munisipal Area at Ara, Koilwar, Bihiya and Shahpur	Bihiya Nahar Tat (from Bihiya to Dhrahara)	Chenari to Malhipur SH-67 (Chenari)	Kanwar Jheel bird Sanctuary	Dulare P.F. (Deo)	
Name of the diversion case	2	Diversion of 102.358 ha (83.565 Munisipal Area +18.793) of forest land for widening of at Ara, Koilwar, SH-81, Sakkadi more-Nasirganj road Bihiya and (0-67.0 km) in Bhojpur & (67.0-83.25 Shahpur	km) in Rohtas FD of section SH-81 by Bihiya Nahar Tat BSRDC Ltd (from Bihiya to Dhrahara)		7 Diversion of 4.2642 ha of forest land for Kanwar Jheel bird Begusarai 800 KV TRL from Saharsa to Gopalganj Sanctuary by PGCIL	Diversion of 36.206 ha of forest land Dulare P.F. (Deo) Aurangabad for widening of road 17.1 km to 18.8 km & 35.2 km to 121.105 km.	
No.	1	9			7	∞	

(Source:- Records of State CAMPA, Bihar)

Appendix -3.2.3 (Refer Paragraph No. 3.2.5.4, Page no. 104)

# Statement showing excess demand of funds from the user agencies against its actual requirement

(Amount in ₹)

Date of   Date of   Euch deposite de paratrion   No. of   No. of   Piantation   Pianta	_						
Part of   Part	ď	14 (5-13)		564288	694439	1342964	868840
Date of   Date of   Fund   No. of   Area of   Site of the   Name off   No. of   Area of   APO in   Plantation   P	Provision of fund for the scheme in APO	13		1727828	2411365	9194227	7660411
Date of legosit         Date of deposit         Fund deposited by the plantation of fund by the plantation agency         No. of sample and legosited sears for an and legosited agency           3         4         5         6           22-11-2013         12-05-14         2292116         11           29-01-2014         03-09-14         3105804         11           10-09-2015         14-09-15         10537191         11           13-05-2015         01-06-15         8529251         11	No. of years for plantation and maintenance of scheme executed through APO	12		S	8	S	v
Date of legosit         Date of deposit         Fund deposited by the plantation of fund by the plantation agency         No. of sample and legosited sears for an and legosited agency           3         4         5         6           22-11-2013         12-05-14         2292116         11           29-01-2014         03-09-14         3105804         11           10-09-2015         14-09-15         10537191         11           13-05-2015         01-06-15         8529251         11	No. of plants	11	n schemes	22754	36408	122000	103500
Date of legosit         Date of deposit         Fund deposited by the plantation of fund by the plantation agency         No. of sample and legosited sears for an and legosited agency           3         4         5         6           22-11-2013         12-05-14         2292116         11           29-01-2014         03-09-14         3105804         11           10-09-2015         14-09-15         10537191         11           13-05-2015         01-06-15         8529251         11	Name off	10	plantatio	Banka	Banka	Nawada	Banka
Date of legosit         Date of deposit         Fund deposited by the plantation of fund by the plantation agency         No. of sample and legosited sears for an and legosited agency           3         4         5         6           22-11-2013         12-05-14         2292116         11           29-01-2014         03-09-14         3105804         11           10-09-2015         14-09-15         10537191         11           13-05-2015         01-06-15         8529251         11	Site of the Plantation	9	ded forest (RDF	Mahuaans Dhaniyari TolaJharna	Mahuaans Dhaniyari (Belhar)	At Mananpur	Khesar Tola Ramsariya
Date of legosit         Date of deposit         Fund deposited by the plantation of fund by the plantation agency         No. of sample and legosited sears for an and legosited agency           3         4         5         6           22-11-2013         12-05-14         2292116         11           29-01-2014         03-09-14         3105804         11           10-09-2015         14-09-15         10537191         11           13-05-2015         01-06-15         8529251         11	Year of APO in which scheme was taken up	8	on of degra	2015-16	2016-17	2018-19	2017-18
Date of approval deposit deposited approval of fund by the user agency	Area of plantation	7	Rehabilitati	9.1	14.56	61	41.4
Date of Date of Ist state deposit deposit approval of fund by the user agency agency agency 22-11-2013 12-05-14 29-01-2014 14-09-15 13-05-2015 01-06-15	No. of years for plantation and maintenance of scheme for fund was deposited	6		11	11	11	=
## Date of Date of Is state deposit approval of fund by the user agency    3	Fund deposited by the user agency	2		2292116	3105804	10537191	8529251
## Date of 1st state approval approval 3  ## Signary   ##	Date of deposit of fund by the user agency	4		12-05-14	03-09-14	14-09-15	01-06-15
for atna atna atna atna atna atna atna atn	Date of  1st state approval	3		22-11-2013		10-09-2014	13-05-2015
Ame of diverted site  (A)  4.5507 ha of forest land 400 KV Kishanganj-P TRL by PGCIL  Diversion of 7.2816 has forest land for construction 800 KV HUDC transmis line from Islampur Saharsa.  Diversion of 30.374 has forest land for widening forest land for widening forest land for widening attend—Hamaut-Badh and NH 30A(0.00-69.6 km) Patna & Nalanda  Diversion of 20.70 has forest land for widening strengthening of Indo-N Border Road from Maha Math to BhutahaCh along the Western K Main Canal Embankmer Madubani district of Bill	Name of diverted site	2	(A)	4.5507 ha of forest land for 400 KV Kishanganj-Patna TRL by PGCIL	Diversion of 7.2816 ha of forest land for construction of 800 KV HUDC transmission line from Islampur to Saharsa.	Diversion of 30.374 ha of 10-09-2014 14-09-15 forest land for widening of FatuahHarnaut-Badh road on NH 30A(0.00-69.6 km) in Patna & Nalanda	Diversion of 20.70 ha of forest land for widening & strengthening of Indo-Nepal Border Road from Mahadeo Math to BhutahaChowk along the Western Koshi Main Canal Embankment in Madhubani district of Bihar.
2 N 0 0 4	No.	1		-	7	т	4

Short provision	14 (5-13)	575929	744224	1757755	742158	1696982
Provision of fund for the scheme in APO	13	2311874	1704428	26193318	1999403	15020201
No. of years for plantation and maintenance of scheme executed through	12	v	5	v	8	5
No. of plants	11	30000	20000	376320	25461	245000
Name off division	10	Gaya	Jamui	Banka	Rohtas	Jamui
Site of the Plantation	6	Lodhway (Murali Hills and Kanti)	Mainizor (Khaira)	Kakawara Tola, Kaswawsila PF and Baliyaas	Pachora PF (Chenari)	Tetariya- Laluamaran- Simratari and Tilauna
Year of APO in which scheme was taken up	œ	2018-19	2017-18	2018-19	2016-17	2017-18
Area of plantation	7	15	∞	151	10.18	86
No. of years for plantation and maintenance of scheme for fund was deposited	9	10	10	10	10	10
Fund deposited by the user agency	2	2887803	2448652	27951073	2741561	16717183
Date of deposit of fund by the user agency	4	20-07-15	27-05-15	01-03-16	28-07-15	17-08-15
Date of 1st state approval	3	13-05-2015	13-05-2015	10-07-2015   01-03-16	15-07-2015   28-07-15	17-07-2015   17-08-15
Name of diverted site	2	Diversion of 7.294 ha of forest land for widening and strengthening of Aurangabad-Barwa-Adda (km 180.0 to km400.057) Road section of NH-2 in Gaya district of Bihar	Diversion of 4.3108 ha(Revised 3.8134 ha) forest land for construction of 400 KV D/C Barh-Gorakhpur TL	Diversion of 75.264 ha. of forest land for construction of Darbhanga - Jaynagar road 0.0 km -53.76 km. length in Darbhanga and Madhubani district.	Diversion of 5.0922 ha of forestland for construction of 800 KV/HVDC Gopalganj-Gorakhpur transmission line in Gopalganj & Saran Forest Devision of Bihar by PGCIL	Diversion of 73.80 ha of forest land for widening of existing road of SH-91 from Virpur to Udakishanuganj in Supaul& Madhepura district.
No.	1	v	9	7	∞	6

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Short provision	14 (5-13)	441145	1128309	534243	641892
Provision of fund for the scheme in APO	13	3840933	6983059	1367885	10154876
No. of years for plantation and maintenance of scheme executed through	12	N.	۶	S	ν.
No. of plants	11	58965	117500	11000	115690
Name off	10	Banka	Rohtas	Gaya	Banka
Site of the Plantation	6	Kakawara Tola (Rataithia)	Jayantipur	Jamuawan	Brahduari and Chapridamgi (Katoria)
Year of APO in which scheme was taken up	∞	2018-19	2018-19	2017-18	2018-19
Area of plantation	7	23.59	47	10	46.4
No. of years for plantation and maintenance of scheme for fund was deposited	9	=	10	10	=
Fund deposited by the user agency	w	4282078	8111368	1902128	10796768
Date of deposit of fund by the user agency	4	01-01-16	25-08-15	13-10-15	29-06-16
Date of  Ist state approval	3	28-07-2015	28-07-2015 25-08-15	11-08-2015	19-05-2016 29-06-16
Name of diverted site	2	Diversion of 11.793 ha forest land for widening and strengthening of Bajidpur-Dalsingsarai-Narhan-Rosera Road from KM 0.00 to 11.00 and KM 28.00 to 40.00 in Samastipur district of Bihar.	Diversion of 23.3028 ha forest land for construction & upgradation of existing road along Indo-Nepal Border Road project from km 30.998 to km 41.250	Diversion of 3.4078 ha forest land for construction of DFC Railway Line in Gaya district of Bihar.	Diversion of 11.569 ha forest land for construction of Road from 2nd km (Ekmi Ghat) of DarbhangaSamastipur Road (SH-50) to Shobhan village (NH-57) over the western embarkment of Khiroi river from 0 to 9.641 km in Darbhanga district of Bihar
No.	-	10	=	12	13

a		<del></del>	61		v		+
Short provision	14 (5-13)	1210604	1569882	589411	15103065		4806604
Provision of fund for the scheme in APO	13	8770593	1080118	2135382	102555901		2724032
No. of years for plantation and maintenance of scheme executed through APO	12	\$	S	\$			3
No. of plants	11	142500	6250	21250	1454598		786
Name off	10	Jamui	Rohtas	Gaya		hemes	Araria
Site of the Plantation	6	Lachhuar - Mansinghdih - Jagdispur (Sikandra)	Dafarpur (Chenari)	Kusabija (Dobhi)		Iron Gabion plantation schemes	Bathnaha Urban area
Year of APO in which scheme was taken up	œ	2018-19	2018-19	2018-19		Iron Gab	2018-19
Area of plantation	7	57	2.5	10	604.73		
No. of years for plantation and maintenance of scheme for fund was deposited	9	10	10	6			10
Fund deposited by the user agency	2	9981197	2650000	2724793	117658966		7530636
Date of deposit of fund by the user agency	4	02-06-16	31-08-16	09-02-17			15-01-16
Date of  Ist state approval	3	19-05-2016 02-06-16	16-08-16	10-01-2017 09-02-17			03-03-2015
Name of diverted site	2	Diversion of 28.0692 ha of forest land for upgradation of NH-82, Bhiharsharif-Barbigha-Mokama section in Bihar	Diversion of 1.171804 ha of forest land for laying of underground pipeline by IOCL named as Patna-Motihari-Baitalpur pipeline project in East Champaran, Gopalganj and Saran district	Diversion of 4.143 ha of forest land for laying of 30" dia natural gas pipeline in seven districts of Bihar. (Jagdishpur - Haldia)	Sub-Total (A)	(B)	Diversion of 4.86 ha of forest land for widening of Forbeshganj-Jogawani road (0 km to 9.258 km)
No.	1	14	15	16			-

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Short provision	14 (5-13)	741257	8579458	98904	72389
Provision of fund for the scheme in APO	13	500926	3161967	312178	312178
No. of years for plantation and maintenance of scheme executed through	12	8	3	8	ю
No. of plants	=======================================	100	910	50	50
Name off division	10	Munger	Munger	Gopalganj	Gaya
Site of the Plantation	6	Jhalauna Power Grid to Shekhpurwa village road side	Khadakpur to Gangata Road	At Mirganj- Bhore Road	At Gaya - Wajırganj - Hisua Road
Year of APO in which scheme was taken up	<b>∞</b>	2018-19	2018-19	2018-19	2018-19
Area of plantation	7				
No. of years for plantation and maintenance of scheme for fund was deposited	9	Ξ	11	=	12
Fund deposited by the user agency	w	1242183	11741425	411082	384567
Date of deposit of fund by the user agency	4	22-06-16	28-06-16	14-09-17	09-02-17
Date of 1st state approval	က	27-01-2016   22-06-16	19-05-2016   28-06-16	05-10-2016   14-09-17	10-01-2017
Name of diverted site	2	Diversion of 0.3767 ha of forest land for construction of tunnel for doubling of existing single Rail line between Ratanpur and Jamalpur station of Mungerdistrict of Bihar.	Diversion of 0.96 ha of forest land for construction of approach road for Rail cum Road Bridge over Ganga River at Munger in Bihar	Diversion of 0.0133 ha of forest land for construction of approach road for opening retail outlet of HPCL on Mirganj-Bhore Road by Shri Shakti Kumar in Gopalganj	Diversion of 0.0232 ha of 10-01-2017 09-02-17 forest land for construction of approach road for opening retail outlet of HPCL on Gaya-Mokama Road (NH-82) by Miss SulekhaKumari in Gaya district of Bihar.
SI. No.	-	7	3	4	v

Short provision	14 (5-13)	71396	71396	98904	75482
Provision of fund for the scheme in APO	13	312178	312178	312178	312178
No. of years for plantation and maintenance of scheme executed through APO	12	8	е.	es .	8
No. of plants	11	50	50	50	50
Name off division	10	Gaya	Gaya	Gopalganj	Gaya
Site of the Plantation	6	Kumahartoli Manpur, Gaya	At Gaya - Fatchpur - Rajauli path	Mirganj Bhagipatti Samaura Road	Singapur (Panchanpur, Tekari)
Year of APO in which scheme was taken up	<b>∞</b>	2018-19	2018-19	2018-19	2018-19
Area of plantation	7				
No. of years for plantation and maintenance of scheme for fund was deposited	9		=	=	12
Fund deposited by the user agency	3	383574	383574	411082	387660
Date of deposit of fund by the user agency	4	12-07-17	26-07-17	15-09-17	21-09-17
Date of 1st state approval	3	12-05-2017   12-07-17	01-07-2017   26-07-17	01-01-2017   15-09-17	11-08-2017
Name of diverted site	2	Diversion of 0.0375 ha of forest land for construction of approach road for opening retail outlet of BPCL on side of SH-17 by Shri Abhishek Kumar in Gaya district	Diversion of 0.018303 ha of forest land for construction of approach road for opening retail outlet of IOCL on side of SH-70 by Shri Gopal Sharan in Gaya district.	Diversion of 0.00615 ha of forest land for construction of approach road for opening retail outlet of HPCL on Bhagipatti-Samaur Road by Shri Pramatma Kumar Singh in Gopalganj district of Bihar	Diversion of 0.015 ha of forest land for construction of approach road for opening retailoutlet of IOCL on Gaya-Daudnagar Road (SH-7) by Shri Pradeep Yadav in Gaya.
No.	1	9		∞	6

Short	14 (5-13)	75482	8572171 14691272	29794337
Provision Short of fund for provision the scheme in APO	13	312178	8572171	111128072 29794337
No. of Provision years for of fund for plantation the scheme and in APO maintenance of scheme executed through APO	12	r.		
No. of plants	11	50	2146	1456744
Name off No. of division plants	10	Gaya		
Site of the Plantation	6	At Tekari-Mau- Kurtha Road SH 69		
Year of APO in which scheme was taken up	<b>∞</b>	2018-19		
Area of plantation	7			604.73
No. of years for plantation and maintenance of scheme for fund was deposited	9	12		
Fund deposited by the user agency	v.	387660	23263443	140922409
Date of deposit of fund by the user agency	4	25-10-17		
Date of 1st state approval	8	15-09-2017		
Name of diverted site	2	10 Diversion of 0.012 ha of 15-09-2017 25-10-17 forest land for construction of approach road for opening retail outlet of IOCL on Mau-Tetri-Kurtha Road (SH-69) by Shri Hemant Kumar in Gaya.	Sub-Total (B)	Grand Total (A+B)
S. S.	-	10		

(Source:- Records of State CAMPA, Bihar)

Appendix – 3.2.4

(Refer Paragraph No. 3.2.5.4, Page -105)
Statement showing deviation in afforestation schemes specification (Iron Gabion to Bamboo Gabion) executed through APO of 2017-18

<b>L</b>									
(Amount in ₹)	Short	provision		11	80735	236745	105179	146569	540893
Z	Provision	of fund for the scheme in APO	oo Gabion e	10	107131	107131	107131	107131	520657
	No. of	years for plantation and maintenance of executed scheme in APO	Details Bamboo Gabion scheme	6	8		8	r.	8
	Fund	deposited by the user agency	n Gabion 1e	∞	187866	343876	212310	253700	1061550
	No. of	years for plantation and maintenance of scheme for deposited fund	Details of Iron Gabion scheme	7	11	11	=	=	=
	Date of	deposit of fund by the user agency		9	18-12-15	06-01-16	15-06-15	13-01-16	18-12-15
	No. of	plants		v	50	50	50	50	250
	Site of the	Plantation		4	SamastipurTajpur Road Side	Lalganj - Hajipur Road side (Village: Ghataro)	Gadhpura - Hasanpur Road side	Nai Bazar to Rivilganj Dhala	Majhol - Bakhri Road Side
	Name Of	Division		ဧ	Samastipur	Vaishali	Begusarai	Saran	Begusarai
	Name of the diversion			2	Diversion of 0.0105 ha forest land for construction of approach road for opening of HPCL retail outlet beside the Samastipur-Tajpur road of Samastipur	Diversion of 0.0195 ha of forest land for construction of approach road for opening of retail outlet of BPCL on side of Lalganj-Hazipur Road by Smt. Anita Malhotra in Vaishali	Diversion of 0.009 ha of forest land for Begusarai construction of approach road for opening retail outlet of IOCL on side of Garpura-Hasanpur Road by Shri Amrendra Kumar Roy in Begusarai District of Bihar.	Diversion of 0.0135 ha of forest land for construction of approach road for opening retail outlet of IOCL on side of Manjhi-Tajpur Road by Shri Vinod Kumar Singh in Saran District of Bihar.	Diversion of 0.0105 ha of forest land for construction of approach road for opening retail outlet of IOCL on side of Manjhaul Bakhri Road by Smt. Mira Kumari in Begusarai District of Bihar.
	SI.	No.		_		7	co	4	S

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ser plantation and maintenance of executed scheme in APO  Details Bambo Scheme 9  9  9  3  3  3  3  3  8  3  3  8  3  3	
ser plantation and maintenance of executed scheme in APO  Details Bambo scheme geren scheme in scheme in scheme in scheme in a scheme in scheme in scheme in a sch	
Fund pposited the user gency  8 66338 13368 13368 13358 11358 117508	
de by de by a g 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	
No. of Fund years for deposit plantation and maintenance of scheme for deposited fund scheme for scheme for agency of scheme for scheme for agency of scheme for scheme for agency of scheme for agenc	
Date of deposit of fund by the user agency 6 6 26-05-16 16-03-16 18-03-16 13-05-16	
50 50 50 50 50 50 50 50 50 50 50 50 50 5	
A 4  Musrigharari - Samastipur - Hanuman nagar - Darbhanga Road side Gadhpura - Bakhri Road Side Rasidpur Road Side Rasidpur Road Side Hisua - Gaya Road side SH-82 Nawada - Hisua - Gaya Road side Ranjhaul-Bakhari Road side	
Name Of Division  3 Samastipur Begusarai Begusarai Nawada Nawada	
2 2 3165 ha of forest land for IOCL Shri Binod Kumar.  013875 ha of forest land for IOCL Shri Binod Kumar.  013875 ha of forest land for opproach road for opening retail a side of GharpuraBakhari Road Kumar in Begusarai District of Omstruction of approach road to Ms. AngikaKumari.  0.024 ha of forest land for approach road for opening in Samastipur District of Bihar.  0.0253725 ha of forest land for upproach road for opening retail on side of Rajgir-Hisua-Gaya IkhaSuruchi in Nawada District of Bihar.  0.018 ha of forest land for upproach road for opening retail on side of Manjhaul-Bakhari Pranay Kumar in Begusarai	District of Bihar
<b>S. S. 1</b> 0	

Short	11	168252	110376	283728	110398	110378	3000086
Provision of fund for the scheme in APO	10	107131	107131	107131	107131	107131	2541148
No. of Provision years for of fund fe plantation and the schem maintenance in APO of executed scheme in APO Details Bamboo Gabion scheme	6	8		8	8	23	
Fund deposited by the user agency an Gabion	∞	275383	217507	390859	217529	217509	5601234
No. of Fund years for deposite plantation and maintenance of scheme for deposited fund Details of Iron Gabion scheme	7	10		=	=	11	
Date of deposit of fund by the user agency	9	05-04-16	24-06-16	14-06-16	09-06-16	08-08-16	
No. of plants	w	50	50	50	50	50	1200
Site of the Plantation	4	NH - 77 Road side	Majhola - Gadhpura - Hasanpur Road side	Samastipur - Dalsigsarai Road Side	Mahua - Tajpur road (Near KusharChowk)	SH-55 Majhola - Rosra Road Side	
Name Of Division	3	Sitamarhi	Begusarai	Samastipur	Vaishali	Begusarai	
Name of the diversion	2	Diversion of 0.0315 ha of forest land for construction of approach road for opening of retail outlet of IOCL on side3 of Sitamarih-Sonwarsa Road of NH-77 by Shri Pawan Kumar Upamanyu in Sitamarih District.	Diversion of 0.012375 ha of forest land for construction of approach road for opening retail outlet of Essar Oil on side of Manjhoul–Hasanpur Road by Smt. Usha Devi in Begusarai district.	Diversion of 0.0075 ha of forest land for construction of approach road for opening retail outlet of IOCL on side of Samastipur-Dalsinghsarai PWD Road by Smt.ShailKumari in Samastipur District of Bihar	Diversion of 0.0239 ha (revied 0.02025 ha) of forest land for construction of approach road for opening retail outlet of BPCL on side of Mahua-Tazpur Road (SH-49) by Smt. SaritaKumari in Vaishali District.	Diversion of 0.01425 ha of forest land for construction of approach road for opening retail outlet of Essar Oil on SH-55 by Shri Nishant Kumar in Begusarai district of Bihar	Total
Si. No.	-	12	13	41	15	16	

(Source:- Records of State CAMPA, Bihar)

## Appendix -3.2.5 (Refer Paragraph -3.2.6.3, Page -107) Financial irregularities due to improper maintenance of accounts

	1			
Sl.	Nature of	Name of	Amount	Description
No.	Irregularities	Division	(in Rs lakh)	
	_	involved		
1	Unauthorized	Araria	7.41	Expenditure was incurred from
	expenditure of	Banka	1.29	the interest earned in the bank
	interest			account maintained for the
				CAMPA funds without approval
				of the State CAMPA.
2	Irregular	Saharsa	2.56	CAMPA funds was kept in
	accounting of			bank with funds received from
	interest			'Durgawati'kosh.Consequently,
				interest could not be accounted
				separately.
3	Irregular	Banka	0.24	Less entry of advances in the
	withdrawal	Saharsa	0.03	books of accounts as compared
	of funds from			to the actual withdrawal of
	bank account			amount from the banks
4	Un-adjusted	Gaya	269	24 months (2017-19)
	forest	Begusarai	59	04 months (12/2018 to
	advances			03/2019)
		Saharsa	493	24 months (2017-19)

Appendix-3.3
(Refer: Paragraph-3.3; Page- 112)
Calculation sheet of carriage from Manpur, Gaya Extra carriage paid to the agency

(Amount in ₹)

S.	Sl. Item No. Name	Name	Rate as per BoQ	Rate admissible from   Excess rate	Excess rate	Quantity	Avoidable
No				Manpur quarry	provided	executed as	executed as expenditure
						per MB	
1	4.2 (i)	GSB	2861.37M <sup>3</sup>	$1526.89M^3$	$1334.48M^3$	9872.874M <sup>3</sup>   13175153	13175153
2	4.12	WMM	3127.07M <sup>3</sup>	$1750.89M^3$	$1376.18M^3$	6303.164M <sup>3</sup>  8674288	8674288
3	5.6 (ii)	DGBM	10051.99M³	8615.89M³	$1436.10M^{3}$	1396.9423	2006148
4	5.7 (ii)	SDBC	11011.01M <sup>3</sup>	9480.18M³	$1530.83M^3$	$703.303 M^3$	1076637
5	6.1	DLC	3523.97M <sup>3</sup>	2498.15M <sup>3</sup>	$1025.82M^3$	417.868M <sup>3</sup>	428657
9	6.2	Cerement concrete pavement	6440.85M <sup>3</sup>	5415.03M <sup>3</sup>	$1025.82M^3$	2337.50M <sup>3</sup>	2397854
7	12.8A	PCCM 15	5070.11M <sup>3</sup>	4044.30M <sup>3</sup>	1025.81M <sup>3</sup>	506.685M <sup>3</sup>	519763
$\infty$	12.8C	RCCM20	5443.41M <sup>3</sup>	4417.60M <sup>3</sup>	1025.81M <sup>3</sup>	1019.16M <sup>3</sup>	1045465
6	14.1B	RCCM25	6464.64M <sup>3</sup>	5438.83M <sup>3</sup>	$1025.82M^3$	679.548M <sup>3</sup>	280269
10	14.4	CC wearing coat	9970.96M <sup>3</sup>	8945.14M³	$1025.81M^{3}$	23.017M <sup>3</sup>	23611
11	13.10	Providing and laying filter	2736.61M <sup>3</sup>	1485.54M³	$1251.07M^{3}$	228.0M <sup>3</sup>	285244
			Total				30329907
		Less 10 pe	Less 10 per cent for agreement below BoO	t below BoO			3032991
			Avoidable payment	t			27296916
							i.e. ₹ 2.73 crore