

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

Presented to the
Jharkhand State Legislature
on.....

27 AUG 2015

for the year ended 31 March 2014

Government of Jharkhand

Report No. 2 of the year 2015

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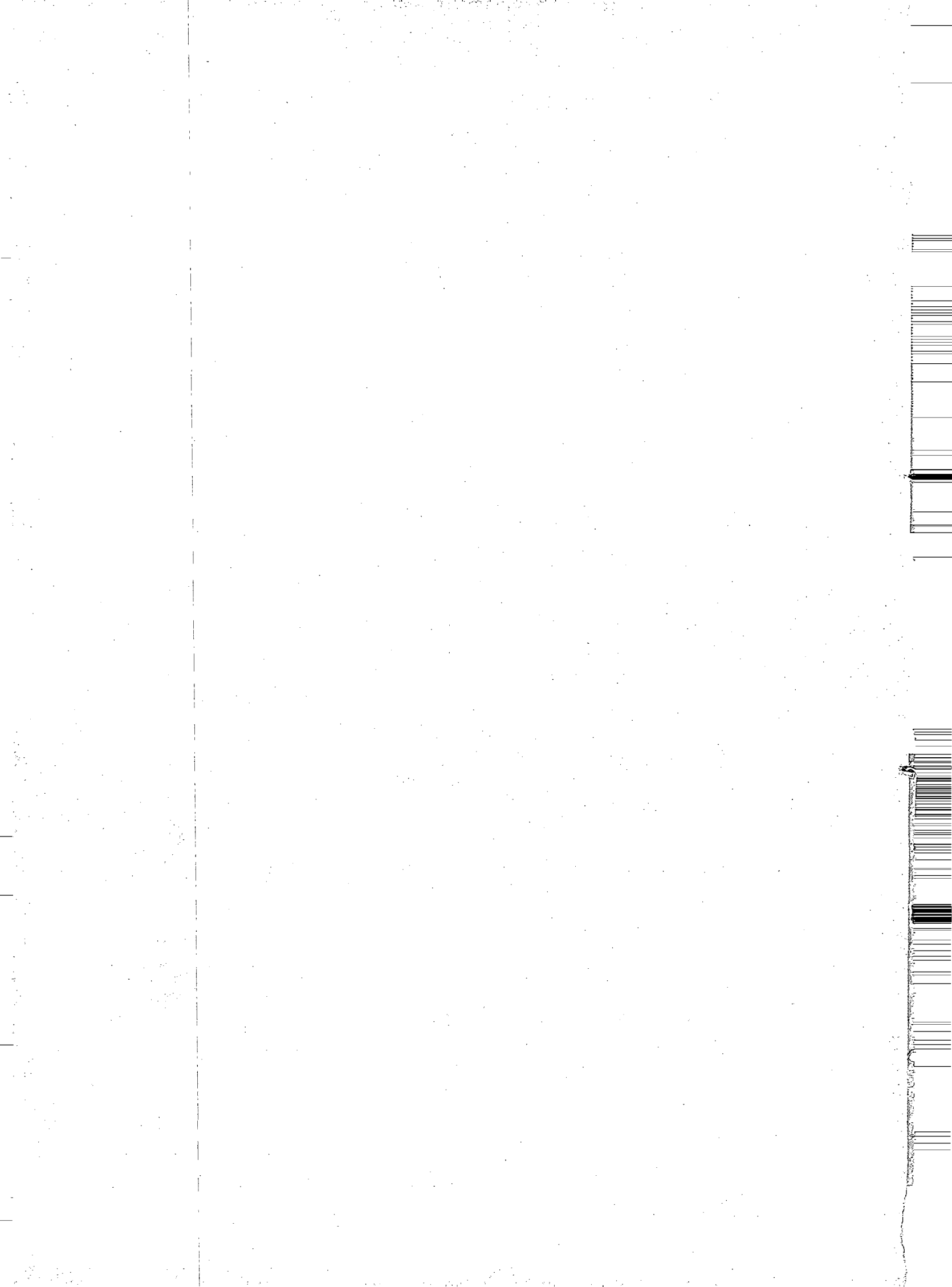
PREFACE

This Report for the year ended 31 March 2014 has been prepared for submission to the Governor of the State of Jharkhand under Article 151 of the Constitution of India.

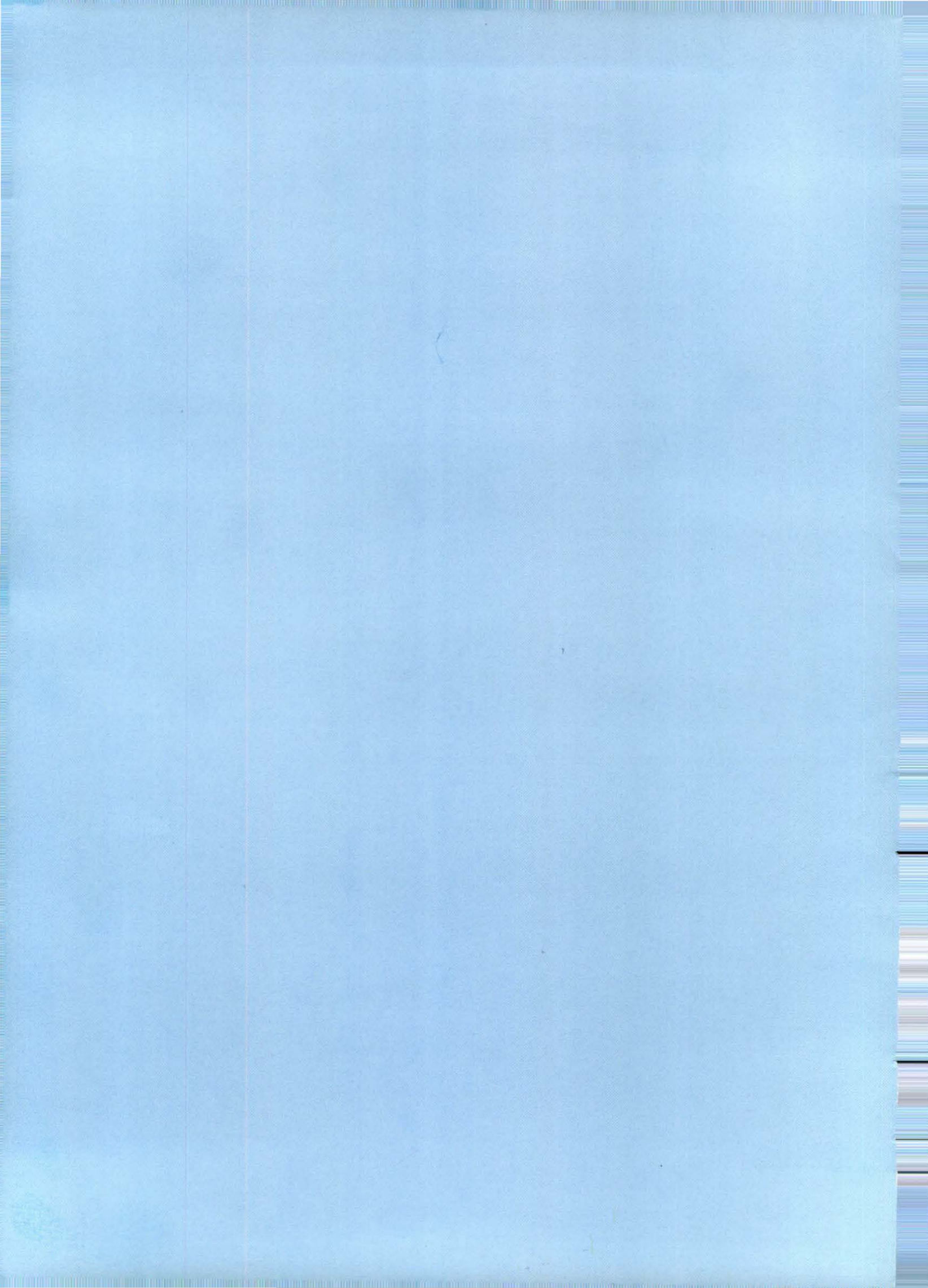
The Report contains significant results of the performance audit and compliance audit of the Departments of the Government of Jharkhand under the General, Social and Economic Services, including Departments of (i) Art, Culture, Sports & Youth Affairs, (ii) Building Construction, (iii) Drinking Water and Sanitation, (iv) Energy, (v) Forest & Environment, (vi) Health, Medical Education and Family Welfare, (vii) Human Resources Development, (viii) Home, (ix) Labour, Employment & Training, (x) Planning & Development, (xi) Panchayati Raj and National Rural Employment Programme (Special Division) (xii) Road Construction, (xiii) Rural Development, (xiv) Rural Works, (xv) Science & Technology and (xvi) Social Welfare, Women & Child Development covered in the report.

The instances mentioned in the Report are those, which came to notice in the course of test audit for the period 2013-14 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 2013-14 have also been included, wherever necessary.

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



OVERVIEW



OVERVIEW

This Report comprises three Chapters: the first Chapter contains the financial profile of the State, planning and conduct of audit and follow up on Audit Reports. Chapter 2 of this Report deals with the findings of eight performance audit reviews and Chapter 3 deals with compliance audit in the various Departments. The Audit findings included in the Performance Audits and Compliance Audit paragraphs in this Report have total money value of ₹ 445.66 crore.

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

1. Performance Audit of programmes/activities/Departments

(i) Performance Audit of Total Sanitation Campaign/Nirmal Bharat Abhiyan

Government of India (GoI) launched in the year 1999 the Total Sanitation Campaign (TSC), a community-led comprehensive programme to ensure sanitation facilities in rural areas with broader goal to eradicate the practice of open defecation. To provide a boost to the programme, a post achievement award scheme, the *Nirmal Gram Puraskar* (NGP) was introduced in 2003 as an incentive scheme for fully sanitised and open-defecation-free *Gram Panchayats*, blocks and districts. Encouraged by the success of NGP, the TSC was renamed as *Nirmal Bharat Abhiyan* (NBA) with effect from 01 April 2012. The objective of NBA was to accelerate the sanitation coverage in the rural areas so as to comprehensively cover the rural community to achieve the vision of *Nirmal Bharat* by 2022.

Performance Audit of the scheme disclosed that there were significant delays in setting up of implementing agencies. Programme Management Unit (PMU) could utilise only 58 per cent (₹ 262.65 crore) of total funds available with it (₹ 449.25 crore) during 2009-14. PMU fixed targets without required preliminary or baseline survey to identify actual demand/need of services and infrastructure. Annual Implementation Plans (AIPs) were prepared at district level without any input of GP/Block. Only 22 per cent (5.84 lakh) of BPL and seven per cent (1.75 lakh) of APL households had functional toilets as of March 2014. PMU could perform only 18 per cent of planned Information, Education and Communication (IEC) activities during 2012-14 which could have triggered the demand of sanitation facilities. There was deviation from prescribed accounting and auditing procedures which led to discrepancies between reported and actual figures. There was absence of required monitoring at every level. Required social audit was not conducted to ensure involvement of community in implementation of NBA. The State Review Mission was yet to review the impact of TSC/NBA in the State.

(Paragraph 2.1)

(ii) Establishment and Upgradation of Government Women ITIs and Government Women Polytechnics in Jharkhand

National Policy on Skill Development provides for equal access to skill development to all social groups particularly women and disadvantaged sections of society to help them in securing decent employment. For this purpose, Government Women Industrial Training Institutes (WITIs) and Government Women Polytechnics (GWPs) in the State were established. The main objectives of WITIs and GWPs were to ensure a steady flow of skilled workers to industry. Performance Audit of establishment and upgradation of Government Women ITIs and Government Women Polytechnics in Jharkhand was conducted between February to September 2014.

It was observed that WITIs suffered from several shortcomings, such as (i) existing trades in Women ITIs, Ranchi and Jamshedpur were not upgraded, (ii) sanctioned trades were not in operation whereas some unpopular trades were being operated in WITIs, (iii) State Vocational trade certificates were issued to successful trainees by the State Council for Vocational Training (SCVT), which was provisional in nature as SCVT was not authorized to grant affiliation of any trade (iv) Strengthening and modernization of Government Women Polytechnics (GWPs) could not be done and GWPs remained deficient of equipment. Besides, there was lack of infrastructure, shortage of tools & equipment, teaching and non-teaching staff in test-checked units.

(Paragraph 2.2)

(iii) Functioning of State Universities in Jharkhand

A Performance Audit on "Functioning of State Universities in Jharkhand" was carried out in respect of three Universities-Vinoba Bhave University, Hazaribag, Nilamber Pitamber University, Medininagar & Kolhan University, Chaibasa and sixteen constituent colleges thereunder to examine the planning and financial management, status of implementation of academic activities, adequacy of infrastructure facilities and efficiency of human resource management and monitoring mechanism.

The Performance Audit revealed that Grants to the tune of ₹ 101.23 crore were under utilised by the test checked Universities. Plan funds amounting to ₹ 19.14 crore remained parked in the Personal Ledger Account maintained by the Directorate. Advances of ₹ 17.13 crore were outstanding against teaching/non-teaching staff of Universities/Colleges. A sum of ₹ 3.48 crore was short collected on account of fees and sale of forms. Due to non-utilisation/delay in utilisation, ₹ 6.21 crore were not released by University Grants Commission to Vinoba Bhave University. Against the prescribed Teacher Student ratio of 1:10 and 1:15 for Post Graduate courses and 1:25 and 1:30 for Under Graduate courses in science and humanities, the ratio ranged from 1:15 to 1:113 and 1:41 to 1:722 in PG Departments and test checked colleges respectively. The intake capacity for Post Graduate courses was considerably under-utilised and ranged between 2 and 71 per cent in Vinoba Bhave University, 16 and 95 per cent in Nilamber Pitamber University and 24 and 100 per cent in Kolhan University. Infrastructure worth ₹ 5.70 crore was lying idle for periods ranging from 10 to 55 months in Vinoba Bhave

University. The two newly created Universities, Nilamber Pitamber University and Kolhan University, did not have their own campuses even after more than five years of their establishment. Shortage of teaching staff ranged from 22.47 to 62.50 per cent and non-teaching staff ranged from 38.08 to 62.81 per cent. Senate and Syndicate did not meet as stipulated and University/programmes offered by these Universities were not accredited by National Assessment and Accreditation Council /National Board of Accreditation.

(Paragraph 2.3)

(iv) Compliance with Environmental Laws in Dhanbad District including Dhanbad Agglomeration

The review was conducted with a view to examine the compliance with environmental laws in Dhanbad city including Dhanbad agglomeration. The compliance of various Acts and Rules for the prevention and control of environmental pollution was inadequate. Biochemical Oxygen Demand (BOD), which is required to be in the range of 2 mg/litre or less in respect of drinking water source (without conventional treatment but after disinfection), was reported in the range of 2.5 mg/litre to 8.2 mg/litre at three locations Telmacho, Domgarh and Jamadoba in Dhanbad during 2009-14. Activities identified in the Dhanbad Action Plan were not executed. Disposal of Bio-medical wastes was not as per Bio-Medical Waste (Management & Handling) Rules and the monitoring and enforcement of environmental rules were not enforced effectively by Jharkhand State Pollution Control Board.

(Paragraph 2.4)

(v) Implementation of Schemes for Welfare and Protection of Girls in Jharkhand

Government of India (GoI) and Government of Jharkhand (GoJ) launched various schemes for the welfare and protection of girls viz. *Kishori Shakti Yojana*, (KSY) Rajiv Gandhi Scheme for empowerment of Adolescent girls (SABLA), *Mukhyamantri Kanyadan Yojana*, (MKDY) and *Mukhyamantri Laxmi Ladli Yojana* (MLLY). A Performance Audit of these schemes was conducted covering the period 2009-14 to assess whether the objective of empowerment and protection of adolescent girls were achieved through implementation of these schemes.

Performance audit revealed that there was no schematic convergence and forward linkages with other sector schemes except health scheme under KSY and SABLA. GoI did not release funds during 2009-10 and 2012-13 under KSY due to non-submission of annual action plan and utilisation certificates of previous grants by the State Government. *Kishori* kits were not provided under KSY during 2009-10, 2012-13 and 2013-14. Training kits were not provided under SABLA during 2010-11, 2011-12 and 2013-14. Vocational training was not organised under KSY during 2009-10, 2010-11 and 2012-13 and under SABLA during 2010-11, 2011-12 and 2013-14. Department did not organise *Kishori Health Mela/Kishori Diwas* for health check-ups in test-checked four KSY districts during 2009-14 and two SABLA districts during 2010-11, 2012-13 and 2013-14. Under Nutrition component of SABLA funds allotted for providing take home ration (THR) to enrolled girls were not sufficient for providing THR for 300 days in a year as per norms. Under

Mukhyamantri Kanyadan Yojana, records regarding number of applications received/rejected were not maintained. Under *Mukhyamantri Laxmi Ladli Yojana* (MLLY), coverage of beneficiaries ranged between 18 per cent and 28 per cent during 2011-14 due to less number of institutional deliveries. KSY, SABLA and MLLY schemes remained largely unmonitored during 2009-14. Infrastructure and man-power for implementation of the schemes were deficient.

(Paragraph 2.5)

(vi) Information Technology Audit on preparedness of Crime and Criminal Tracking Network System

With a vision to increase operational efficiency of the police and improve service delivery to the citizen, Crime and Criminal Tracking Network System (CCTNS) project was framed (May 2008) by Government of India (GoI) for implementation in the States/UTs to be completed by March 2012. In Jharkhand, the project was rolled out (February 2013) without even successful completion of the pilot phase and the project could not 'Go-live' in the State even after expiry of four years since its initiation (February 2010).

Many activities of the project implementation viz. site preparation, hardware commissioning, network connectivity etc. could not be completed at all the identified locations and the system was being partially utilised in the Police Stations (PSs) for back-dated entry of station dairy and FIR. Legacy/historical records were digitised but were not put to use because of many high impacting errors. Objective of creating national databank of crime and criminals for investigation of crime and detection of criminals could not be achieved as digitised data could not be migrated into CCTNS.

Customisation and configuration of Core Application Software (CAS) as per State specific requirements were not done. Integration of developed Extension modules with CAS was also not done. Third party acceptance testing, audit and certification of security and control aspects of the system were not conducted resulting in lack of validation controls in the CAS application. Data related to year 2013 of four police stations (Kotwali, Doranda and Pithoria under Ranchi police district and Torpa under Khunti police district) were lost permanently in absence of version control and documented backup and restoration policy.

(Paragraph 2.6)

(vii) Tribal Sub Plan (Education and Health Sectors)

The Government of India (GoI) initiated the concept of Tribal Sub Plan (TSP) to reduce the developmental gap between Scheduled Tribes (ST) and other sections of societies by allocating plan resources at least in proportion to the ST population.

Eight health and education related schemes, which have TSP components, were selected for review since these focus on human resource development. Schemes selected under Education Sector were (i) *Sarva Shiksha Abhiyan* (SSA), (ii) Mid Day Meal (MDM) Scheme and (iii) *Rashtriya Madhyamik Shiksha Abhiyan* (RMSA) and under Health Sector were (i) Immunisation, (ii) Flexi Pool, (iii) Infrastructure Maintenance Scheme (IMS), (iv) National

Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases & Stroke (NPCDCS) and (v) National Programme for Health Care for the Elderly (NPHCE). The performance audit was conducted for the period from 2011-12 to 2013-14

We noticed that there was no separate planning for TSP categories in respect of concern schemes. Also no separate records were maintained for fund released under TSP component and there was absence of mechanism for segregation and tracking of expenditure exclusive for TSP. There was delay in release of state share of funds under SSA Scheme. Contrary to the scheme guidelines, text books in local languages (*Kurukh, Santhali, Kharia, Mundari and Ho*) were not printed and distributed to tribal children under SSA. Free uniforms to students were not distributed during 2011-12 and 2013-14 and were distributed late in 2012-13 under SSA. Annual Work Plan and Budget (AWP&B) for implementation of MDM Scheme were drawn up without considering actual needs at school level which resulted in short allocation of food grains as well as cooking cost.

There was short achievement of targets under immunisation of children. Action Plans for implementation of NPCDCS and NPHCE for the year 2011-13 were not prepared and prescribed services envisaged in the programme were not provided to the beneficiaries due to non-availability of sufficient space in the hospitals and non-recruitment of medical and para-medical staff.

(Paragraph 2.7)

(viii) Implementation of Solar Energy programmes in Jharkhand

For promotion of renewable energy resources in the State, the Jharkhand Renewable Energy Development Agency (JREDA) was established (2001) as State Nodal Agency by the Government of Jharkhand. Solar energy programmes like Solar Photovoltaic programmes, Solar Thermal Programme and Remote Village Electrification Programme were implemented in the State to provide power to those areas where conventional power was either absent or erratic and to provide power back up in district, block and *panchayat* offices for e-governance.

Performance audit of solar energy programmes revealed that JREDA could utilise ₹ 121.36 crore out of available funds of ₹ 223.42 crore during 2009-10 to 2013-14. Further, JREDA failed to tap Central Financial Assistance of ₹ 2.66 crore, as proposals of installing Solar Water Heating Systems was not sent to Government of India during 2009-12 and 2013-14. Solar power plants of 17 MW only could be installed in the State as against solar potential of 18000 MW. Due to short generation of solar energy, Jharkhand State Electricity Board could not fulfil its Renewable Purchase Obligation target of 275.62 MU during 2011-14. Further, unhindered power supply for e-governance services through off-grid solar power plants (SPP) could not be ensured due to non-completion of 2576 out of 4423 SPP in *gram panchayat* offices. Under remote village electrification programme, JREDA did not ensure repairing and maintenance of installed solar energy systems within comprehensive maintenance contract period.

(Paragraph 2.8)

2. Compliance Audit Findings

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

- Construction of Grade I and Grade II village road along with Guard Wall beyond the approved scope of work without obtaining revised administrative approval from the Department resulted in irregular expenditure of ₹ 64.98 lakh.

(Paragraph 3.1.1)

- Excess payment of ₹ 28.66 lakh was made to daily wages labourers by Rajendra Institute of Medical Sciences by not following the prescribed rates of variable dearness allowance fixed by the Labour, Employment and Training Department.

(Paragraph 3.1.2)

- Non-provision of Bituminous Macadam (BM) and Semi Dense Bituminous Concrete (SDBC) in original estimates and their subsequent inclusion at higher rates on the requests of the contractors, on the ground of *naxal* problem, resulted in avoidable expenditure of ₹ 1.50 crore.

(Paragraph 3.2.1)

- Due to failure of Department to ensure suitability of site in compliance of Electricity rules, 1956 and subsequent non-shifting of 33 KV electric wires, staff quarters remained unoccupied resulting in idle expenditure of ₹ 1.71 crore.

(Paragraph 3.3.1)

- Delayed construction/upgradation of proposed Primary Health Centre building into Community Health Centre building rendered the expenditure of ₹ 1.92 crore unfruitful.

(Paragraph 3.3.2)

- Non-completion of the work in time relating to Mega Sports Complex resulting in expenditure of ₹ 3.56 crore remaining unfruitful.

(Paragraph 3.3.3)

- Construction of Industrial Training Institute Building without obtaining revised administrative approval resulted in non-allotment of ₹ 1.03 crore and non-completion of work, rendering expenditure of ₹ 3.49 crore unfruitful.

(Paragraph 3.3.4)

- Expenditure of ₹ 2.18 crore on Bridge over Beargara River under Mukhya Mantri Gram Setu Yojana (MMGSY) was rendered wasteful due to substandard construction and non-completion.

(Paragraph 3.3.5)

- Provision of unsuitable land for construction, delay in revision of estimate and failure to accord revised administrative approval resulted in non-completion of sub-jail leading to unfruitful expenditure of ₹ 1.61 crore.

(Paragraph 3.3.6)

- Due to commencement of work without administrative approval and non-availability of funds, work remained incomplete for more than four years after incurring expenditure of ₹ 1.49 crore besides creating liability of ₹ 91.48 lakh.

(Paragraph 3.4.1)

- Excess payment to contractor and non-levy of penalty/liquidated damages resulted into non-recovery of ₹ 1.03 crore.

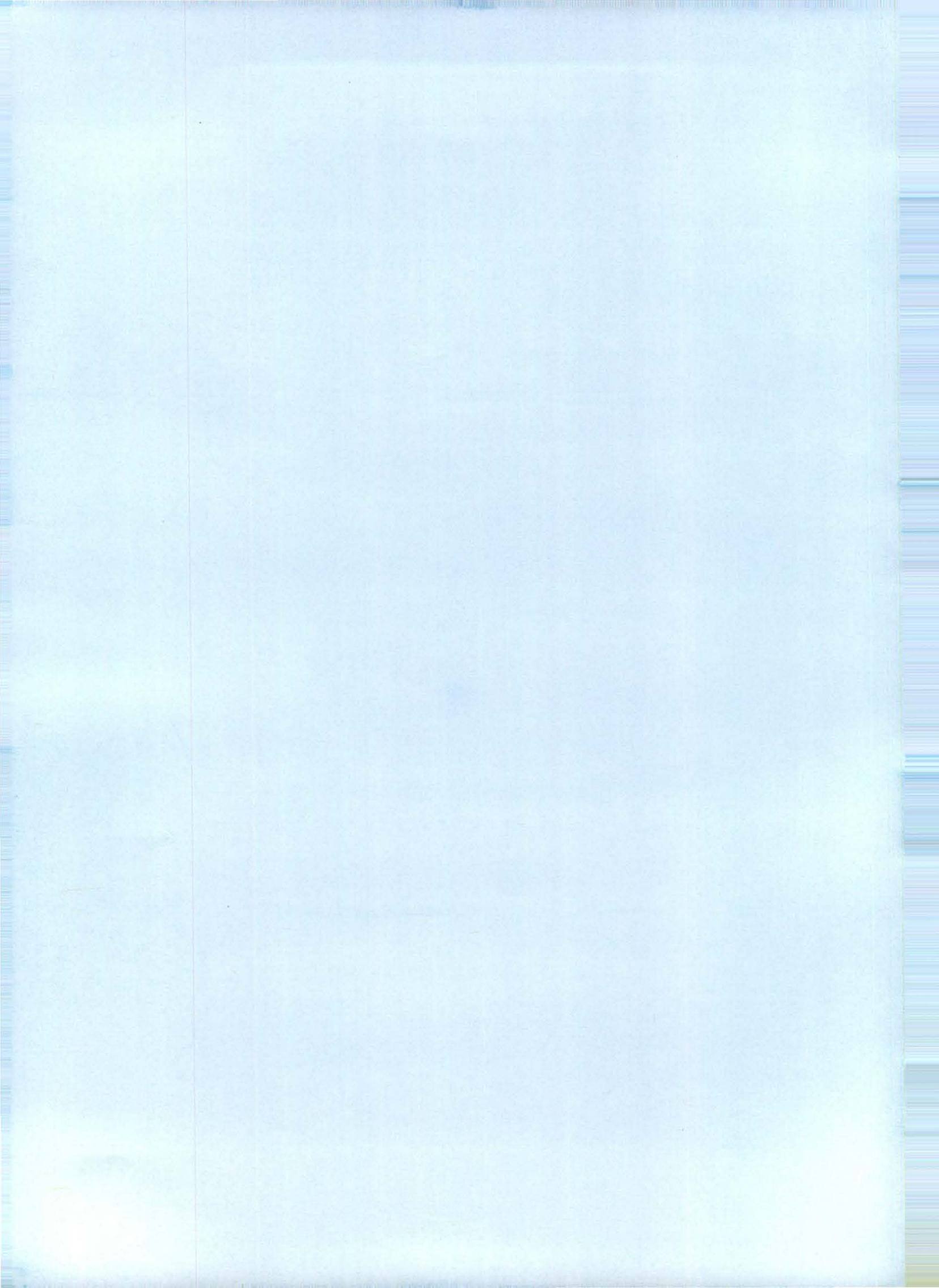
(Paragraph 3.4.2)

- Failure to take timely action resulted in unfruitful expenditure of ₹ 1.87 crore on incomplete road.

(Paragraph 3.4.3)

- Failure to provide work and to utilise the services of the staff gainfully resulted in nugatory expenditure of ₹ 8.28 crore on staff along with idle plant and machinery worth ₹ 1.71 crore

(Paragraph 3.4.4)



CHAPTER-1
INTRODUCTION

CHAPTER-1

1.1 Introduction

1.1.1 Budget profile

There are 43 Departments and 74 autonomous bodies in the State. The position of budget estimates and actual expenditure thereagainst by the State Government during 2009-14 is given in **Table-1.1.1**

Table-1.1.1: Budget and expenditure of the state government during 2009-14

(₹ in crore)

Particulars	2009-10		2010-11		2011-12		2012-13		2013-14	
	Budget Estimates	Actuals	Budget Estimates	Actuals	Budget Estimates	Actuals	Budget Estimates	Actuals	Budget Estimates	Actuals
Revenue expenditure										
General services	7052.77	6605.36	5877.15	6990.80	7866.66	7845.56	8556.05	8696.49	9870.51	9959.36
Social services	7314.86	5610.30	6730.03	6707.30	9524.39	7287.03	11611.28	8308.59	12405.63	8215.34
Economic services	3844.87	2912.38	3943.26	4246.47	6646.17	5858.99	7632.67	6394.79	8158.69	5297.19
Grants-in-aid & contribution	0.45	0.20	0.45	0.17	0.55	0.00	0.55	0.00	0.25	0.00
Total (1)	18212.95	15128.24	16550.89	17944.74	24037.77	20991.58	27800.55	23399.87	30435.08	23471.89
Capital expenditure										
Capital Outlay	3530.66	2703.04	3826.02	2664.30	6352.73	3159.37	6856.83	4218.43	6466.40	4722.50
Loans and advances disbursed	439.26	319.98	415.01	307.56	1328.02	217.10	829.37	600.81	838.40	221.91
Repayment of Public Debt	809.50	1190.21	1505.67	1299.43	1403.18	1639.01	1627.05	2183.06	1809.02	1996.92
Inter State Settlement						75.40		100.00	0.00	50.00
Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Accounts disbursements*	7332.05	7290.30	9065.67	7399.85	11762.85	9727.77	18519.83	13416.31	13929.71	14094.33
Closing Cash balance		757.13		(-)0.41		116.85		704.75	0.00	1285.48
Total (2)	12111.47	12260.66	14812.37	11670.73	20846.78	14935.50	27833.08	21223.36	23043.53	22371.14
Grand Total (1+2)	30324.42	27388.90	31363.26	29615.47	44884.55	35927.08	55633.63	44623.23	53478.61	45843.03

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

* Excluding cash balance investments and departmental balances.

1.1.2 Application of resources of the State Government

As against the total outlay of the budget of ₹ 43,122 crore¹, total expenditure² was ₹ 30,413 crore in 2013-14 in the consolidated fund of the State. The total expenditure of the state increased by 57 per cent from ₹ 19,341 crore to ₹ 30,413 crore during 2009-10 to 2013-14 and the revenue expenditure of the state government increased by 55 per cent from ₹ 15,128 crore in 2009-10 to ₹ 23,472 crore in 2013-14. Non-Plan revenue expenditure increased by 51 per cent from ₹ 11,370 crore to ₹ 17,184 crore and capital expenditure increased

¹ Includes original grants of ₹ 39,549 crore and supplementary grants of ₹ 3,573 crore.

² The total expenditure excludes Public Accounts Disbursements and inter State settlement.

by 75 per cent from ₹ 2,703 crore to ₹ 4,722 crore during the period 2009-10 to 2013-14.

The revenue expenditure constituted 77 to 81 per cent of the total expenditure during the years 2009-10 to 2013-14 and capital expenditure 12 to 16 per cent. During this period, Compound Annual Growth Rate (CAGR) of total expenditure was 11.98 per cent, whereas revenue receipts grew at CAGR of 14.67 per cent during 2009-10 to 2013-14.

1.1.3 Persistent savings

In 16 cases (15 Departments), there were persistent savings of 10 per cent or more of the total grants in each case during the last five years as per the details given in **Table-1.1.2**:

Table-1.1.2: List of grants with persistent savings during 2009-14

(₹ in crore)

Sl. No.	Number and name of the Grant	Amount of savings				
		2009-10	2010-11	2011-12	2012-13	2013-14
Revenue-Voted						
1	1- Agriculture and Sugarcane Development Department	178.10(44)	181.21(39)	228.82(35)	264.25(37)	566.53(58)
2	2-Animal Husbandry Department	54.21(27)	46.11(22)	31.52(23)	35.50(22)	35.53(22)
3	17- Finance (Commercial Tax) Department	3.79 (11)	8.27 (17)	11.24 (18)	27.17 (38)	8.18(13)
4	18- Food, Public Distribution and Consumer Affairs Department	98.68 (28)	84.27 (13)	168.00 (15)	307.90 (28)	570.55(50)
5	19- Forest and Environment Department	61.60 (23)	68.35 (23)	52.20 (19)	48.17 (15)	60.50(18)
6	20-Health, Medical Education & Family Welfare Department	480.56(45)	178.41(21)	277.93(25)	326.13(53)	171.13(15)
7	23- Industry Department	73.27(32)	31.89(18)	157.41(45)	82.94(29)	120.80 (41)
8	26- Labour, Employment and Training Department	162.39 (23)	148.44 (19)	193.07 (23)	232.43 (25)	308.12(30)
9	35- Planning and Development Department	72.02 (82)	14.00 (46)	291.78 (58)	594.38 (88)	533.61(32)
10	40-Revenue and Land Reforms Department	47.00 (17)	27.94 (11)	79.15 (24)	77.17 (23)	125.67(32)
11	43- Science & Technology Department	66.06(59)	51.83(41)	40.29(42)	37.03(40)	18.45(25)
12	49- Water Resources Department	57.85(22)	30.98(13)	83.77(27)	92.55(29)	85.14(26)
13	51- Welfare Department	304.76(28)	208.83(16)	309.14(33)	250.26(31)	247.96(28)
Capital-Voted						
14	10- Energy Department	383.67 (61)	132.56 (32)	1130.05 (87)	252.30 (32)	591.54(77)
15	41- Road Construction Department	230.19(31)	146.70(18)	899.94(53)	174.55(10)	348.68(16)
16	49- Water Resources Department	277.49(56)	153.71(40)	714.70(78)	1232.85(74)	1130.96(68)

(Source: Appropriation Accounts)

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

1.1.4 Funds transferred directly to the State implementing agencies

During 2013-14, GoI directly transferred ₹ 2,601.80 crore to various State implementing agencies without routing through the State budget. There is no single agency in the State to monitor the funds directly transferred by the Government of India (GoI) to the implementing agencies and no data readily available as to how much money has actually been spent in a particular year on major flagship schemes and other important schemes which are being implemented by State implementing agencies and funded directly by GoI.

Details have been given in paragraph 1.2.2 (page 7-8) of Report of Comptroller and Auditor General of India on State Finances for the year ended 31 March 2014.

1.1.5 Grants-in-aid from Government of India

The Grants-in-aid received from GoI during the years 2009-10 to 2013-14 have been given in **Table-1.1.3**:

Table-1.1.3: Grants-in-aid from GoI

Particulars	(₹ in crore)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Non-Plan Grants	1145.33	1281.40	1550.77	1483.41	1319.91
Grants for State Plan Schemes	982.97	1826.99	2404.61	2393.94	1565.83
Grants for Central Plan Schemes	55.05	8.62	66.87	30.81	28.28
Grants for Centrally Sponsored Schemes	633.28	990.24	1235.16	914.05	1150.96
Total	2816.63	4107.25	5257.41	4822.21	4064.98
Percentage of increase over previous year	33	46	28	(-8)	(-16)
Percentage of Revenue Receipts	18.63	21.87	23.45	19.47	15.55

1.1.6 Planning and conduct of audit

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

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

During 2013-14, compliance audit of 331 drawing and disbursing officers of the State and 24 autonomous bodies was conducted by the office of the Principal Accountant General (Audit), Jharkhand. Besides, eight Performance Audits were also conducted.

1.1.7 Lack of responsiveness of Government to Inspection Reports

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

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

Based on the results of test audit, 18,277 audit observations contained in 2,917 IRs outstanding as on 31st March 2014³ are given in **Table 1.1.4:**

Table 1.1.4: Outstanding Inspection Reports/Paragraphs

(₹ in crore)				
Sl. No.	Name of Sector	Inspection Reports	Paragraphs	Amount involved
1.	Social Sectors	2032	13375	10335.33
2.	General & Economic Sector (Non-PSUs)	885	4902	11181.50
Total		2917	18277	21516.83

During 2013-14, 27 meetings of the Audit Committee were held in which 26 IRs and 586 paragraphs were settled.

A detailed review of IRs issued to 1,590 Drawing and Disbursing Officers (DDOs) up to September 2013 pertaining to 33 Departments showed that 18,277 paragraphs having financial implications of about ₹ 21,516.83 crore relating to 2,917 IRs remained outstanding at the end of 31 March 2014. The year-wise position of these outstanding 2,917 IRs and 18,277 paragraphs is detailed in *Appendix-1.1.1* and types of irregularities in *Appendix-1.1.2*.

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

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

1.1.8 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 (Explanatory Notes) on all Audit Paragraphs and Reviews featuring in the Comptroller and Auditor General's Audit Reports (ARs) regardless of whether these are taken up for examination by the Public Accounts Committee or not. They were also to furnish detailed notes, duly vetted by audit indicating the remedial action taken or proposed to be taken by them within three months of the presentation of ARs to the State Legislature.

The position regarding receipt of Explanatory Notes on the paragraphs included in ARs up to the period ended 31 March 2013 as on 31 August 2014 is given in **Table-1.1.5:**

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

Audit Reports	Year of Audit Reports	Date of presentation of Report in State Legislature	Total No. of Paras	Explanatory notes received from Departments	Explanatory notes not received from Departments
Civil/Social, General and Economic (Non-PSUs) Sectors	Up to 2008-2009		227	137	90
	2009-2010	29.08.2011	23	9	14
	2010-2011	06.09.2012	21	5	16
	2011-2012	27.07.2013	39	1	38
	2013-2014	05.08.2014	19	-	-
Total			329	152	158

³ Including IRs and paragraphs issued upto 30 September 2013 and outstanding as on 31 March 2014.

Audit Reports	Year of Audit Reports	Date of presentation of Report in State Legislature	Total No. of Paras	Explanatory notes received from Departments	Explanatory notes not received from Departments
State Finance	Up to 2008-2009		12	1	11
	2009-2010	29.08.2011	12	1	11
	2010-2011	06.09.2012	16	5	11
	2011-2012	27.07.2013	13	1	12
	2013-2014		10	-	10
Total			63	8	55

1.1.8.1 Action not taken on recommendations of the Public Accounts Committee

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

It was noticed that PAC, Jharkhand had made recommendations on eight paras and 11 sub-paras of the Audit Report for the year 1999-2000 to 2011-2012 but no Action Taken Notes (ATNs) were received from the Departments on above paras and sub-paras as of December 2014.

1.1.9 Government response to significant audit observations (draft paragraphs/performance audits)

In the last few years, Audit has reported on several significant deficiencies in implementation of various programmes/activities as well as on the quality of internal controls in selected Departments, which have negative impact on the success of programmes and functioning of the Departments. The focus was on auditing the specific programmes/schemes and to offer suitable recommendations to the executive for taking corrective action and improving service delivery to the citizens.

As per the provision of Comptroller and Auditor General of India's Regulations on Audit and Accounts, 2007, the Departments are required to send their responses to draft performance audit reports/ draft paragraphs proposed for inclusion in the Comptroller and Auditor General of India's Audit Reports within six weeks. It was brought to their personal attention that in view of likely inclusion of such paragraphs in the Reports of the Comptroller and Auditor General of India, to be place before the Jharkhand Legislature, it would be desirable to include their comments in the matter. They were also advised to have meeting with the Principal Accountant General to discuss the draft reports of Performance Audits and draft audit paragraphs.

These draft reports and paragraphs proposed for inclusion in the Report were also forwarded to the Additional Chief Secretaries/Principal Secretaries/ Secretaries concerned for seeking their replies. For the present Audit Report, draft reports on eight performance audits and 13 draft paragraphs were forwarded to the concerned Administrative Secretaries. Government reply has been received in all cases in respect of Performance Audit and two case of draft paragraph only.

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

Several Autonomous Bodies have been set up by the State government. A large number of these bodies are audited by the Comptroller and Auditor General of India for verification of their transactions, operational activities and accounts, regulatory compliance audit, review of internal management, financial control and review of systems and procedure, etc.

The audit of accounts of three Autonomous Bodies⁴ in the State has been entrusted to the Comptroller and Auditor General of India under section 19(3) of C&AG's DPC Act. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Report and its placement in the Legislature is as indicated below.

(i) Rajendra Institute of Medical Sciences (RIMS) Act was enacted in the year 2002. As per Article 22 of the Act the audit of RIMS is to be conducted by the Principal Accountant General (Audit), Jharkhand. Accordingly, the audit of the accounts of RIMS was entrusted to Principal Accountant General (Audit) under section 19(3) of CAG's DPC Act, 1971 which was accepted by the Principal Accountant General (Audit) in October 2009. However, in spite of active persuasion annual accounts for any year have not been submitted to Audit as of February 2015.

(ii) Separate Audit Reports (SARs) on the accounts of Jharkhand State Legal Services Authority (JHALSA) for the year 2009-10 and 2010-11 were issued in November 2013. Their placement in State Legislature had not been intimated. Entrustments for the year 2011-12 to 2013-14 have not been received (February 2015).

(iii) The audit of Accounts of Jharkhand State Electricity Regularity Commission (JSERC) has been completed and SAR has been issued up to 2011-12. However, status of placement of the same for the years 2003-04 to 2011-12 before State Legislature has not been intimated as of November 2013. The accounts for 2012-13 and 2013-14 have not been received (February 2015).

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

CHAPTER-2
PERFORMANCE AUDIT

CHAPTER-2

DRINKING WATER AND SANITATION DEPARTMENT

2.1 Total Sanitation Campaign/Nirmal Bharat Abhiyan

Executive summary

Government of India (GoI) launched in the year 1999 the Total Sanitation Campaign (TSC), a community-led comprehensive programme to ensure sanitation facilities in rural area. To provide a boost to the programme, a post achievement award scheme, the *Nirmal Gram Puraskar* (NGP) was introduced in 2003 as an incentive scheme for fully sanitized and open-defecation-free *Gram Panchayats*, blocks and districts. Encouraged by the success of NGP, TSC was renamed as *Nirmal Bharat Abhiyan* (NBA) with effect from 01 April 2012 with the objective to accelerate the sanitation coverage to achieve the vision of *Nirmal Bharat* by 2022 with all *Gram Panchayats* (GPs). The performance audit of the implementation of the Scheme in Jharkhand was conducted between May 2014 and September 2014 covering the period from 2009-10 to 2013-2014 (five years). Some of the major audit findings are discussed below:

- There were significant delays in setting up of implementing agencies and the institutional arrangement for implementation of TSC/NBA was not in accordance with the prescribed institutional arrangements in the scheme guidelines.

(Paragraph 2.1.6)

- Programme Management Unit (PMU) could utilise only 58 per cent (₹ 262.65 crore) of total funds available with it (₹ 449.25 crore) during 2009-14. Year wise utilisation of funds ranged between 10 and 32 per cent. PMU delayed in release of fund to District Water and Sanitation Missions (DWSMs) by 31 to 226 days.

(Paragraphs 2.1.7.1 and 2.1.7.2)

- PMU fixed targets without required preliminary or baseline survey to identify actual demand/ need of services and infrastructure. Annual Implementation Plans (AIPs) were prepared at district level without any input of GP/Block and thus the basic concept of implementing the Scheme in demand driven approach was defeated.

(Paragraphs 2.1.8.1 and 2.1.8.2)

- During 2009-14, 6.60 lakh of Individual Household Latrines (IHHLs) for Below Poverty Line (BPL) households were constructed, which was 23 per cent of target (28.72 lakh IHHLs). In case of Above Poverty Line (APL) households, the achievement was 1.51 lakh IHHLs (six per cent) against target of 25.74 lakh IHHLs.

(Paragraph 2.1.9.1)

- Only 22 per cent (5.84 lakh) of BPL households and seven per cent (1.75 lakh) of APL households had functional toilets as of March 2014. Further, during the baseline survey of 2012-13, 8.99 lakh IHHLs in BPL households were identified as defunct. Thus, incentive payment of at least ₹ 44.93 crore on these defunct toilets rendered wasteful.

(Paragraph 2.1.9.1)

- PMU could perform only 18 per cent of planned Information, Education and Communication (IEC) activities during 2012-14.

(Paragraph 2.1.11)

- Gram Panchayats were awarded/identified for Nirmal Gram Puraskar without them actually achieving complete sanitation coverage.

(Paragraph 2.1.14)

- There was deviation from prescribed accounting and auditing procedures which led to discrepancies between reported and actual figures. An advance of ₹ 4.34 crore was outstanding with the different officials from 16 to 100 months.

(Paragraphs 2.1.15.1 and 2.1.15.2)

- There was shortage in conduct of prescribed meetings by state to village level implementing bodies. Required social audit was not conducted to ensure involvement of community in implementation of NBA. The State Review Mission was yet to review the impact of TSC/NBA in the State.

(Paragraphs 2.1.17.1, 2.1.17.2 and 2.1.17.4)

2.1.1 Introduction

Government of India (GoI) launched in the year 1999 the Total Sanitation Campaign (TSC), a community-led comprehensive programme to ensure sanitation facilities in rural areas with broader goal to eradicate the practice of open defecation. The objective of TSC was to accelerate the sanitation coverage in the rural areas to access toilets to all by 2017. TSC was demand-driven and gives emphasis on information, education and communication (IEC), capacity building and hygiene education for effective behaviour change. The key intervention areas are Individual household latrines (IHHL), School toilets, Community sanitary complex (CSC), Anganwadi toilets supported by Rural Sanitary Marts (RSMs) and Production Centres (PCs).

To provide a boost to the programme, a post achievement award scheme, the Nirmal Gram Puraskar (NGP) was introduced in 2003 as an incentive scheme for fully sanitised and open-defecation-free Gram Panchayats, blocks and districts. Encouraged by the success of NGP, the TSC was renamed as Nirmal Bharat Abhiyan (NBA) with effect from 01 April 2012. NBA envisages covering the entire community for saturated outcomes with a view to create Nirmal Gram Panchayats. The objective of NBA was to accelerate the sanitation coverage in the rural areas so as to comprehensively cover the rural community to achieve the vision of Nirmal Bharat by 2022 with all Gram Panchayats in the country attaining Nirmal status and to cover the remaining schools not covered under Sarva Shiksha Abhiyan (SSA) and Anganwadi Centres.

2.1.2 Organisational set up

Drinking Water and Sanitation Department (DWSD), Government of Jharkhand (GoJ) is the Nodal Department for implementation of TSC/NBA in the State. For implementation of TSC/NBA, Programme Management Unit (PMU), a registered society, was constituted in July 2004. Secretary, DWSD is

the head of PMU and is assisted by the Chief Engineer cum Executive Director (CEED), PMU. District Water and Sanitation Missions (DWSMs) are responsible for implementation of TSC/NBA at district level. *Pramukh, Zila Parishad* is the Chairman of DWSM who is assisted by Deputy Commissioner (Acting Chairman) and Member Secretary cum Executive Engineer, DWS Divisions. Block Water and Sanitation Committees (BWSCs) headed by *Prakhand Pramukhs, Gram Panchayat* Water and Sanitation Committees (GPWSCs) and Village Water and Sanitation Committees (VWSCs) headed by *Mukhiyas of Gram Panchayats (GPs)* implement the TSC/NBA at block, GP and village levels.

2.1.3 Audit Objectives

The performance audit of NBA was conducted to assess whether:

- the planning process was effective and that funds were released, accounted for and utilised in compliance with scheme guidelines;
- the selection of beneficiary was transparent and construction/ up-gradation of infrastructure complied with scheme guidelines;
- the information, education and communication strategy was effective in generation of demand for sanitation;
- the convergence of NBA with other programmes was effectively achieved; and
- the monitoring and evaluation of the programme was effective.

2.1.4 Audit Criteria

The Audit Criteria were benchmarked against criteria sourced from the following:

- Guidelines of TSC/NBA issued between 2007 and 2012;
- IEC guidelines and other notifications, circulars and orders issued by Ministry of Drinking Water and Sanitation (MoDWS), GoI and the State; and,
- Applicable Financial Rules of the State Government.

2.1.5 Audit Scope and Methodology

The Performance Audit of TSC/NBA for the period 2009-10 to 2013-14 was conducted between May and September 2014. Audit was carried out in the offices of PMU, six¹ out of 24 DWSMs, 17² out of 74 blocks and 101³ out of 330 GPs. Beneficiary surveys of 1,115 beneficiaries along with physical verification of toilets constructed in 101 test-checked GPs was carried out by

¹ Dhanbad, Dumka, Gumla, Garhwa, Ramgarh and Ranchi selected by Probability Proportional to Size With Replacement method with total approved project cost as the size measure.

² Dhanbad: Baliapur and Govindpur; Dumka: Jama and Jarmundi; Gumla: Bharno, Ghaghra and Gumla; Garhwa: Meral, Majhgaon, Nagar Utari and Garhwa; Ramgarh: Mandu and Patratu and Ranchi: Chanho, Mandar, Namkum and Silli selected by Systematic Random Sampling without Replacement method.

³ Dhanbad: 15, Dumka: 13, Gumla: 14, Garhwa: 19, Ramgarh: 20 and Ranchi: 20 selected by Systematic Random Sampling without Replacement method.

joint team (members of Audit team and officials/representatives of implementing agencies).

An entry conference was held with CEED, PMU in May 2014 in which audit objectives, scope and methodology and sample were discussed. To discuss audit findings and recommendations, an exit conference was held with the Secretary, DWSD in February 2015. The department's reply to audit observations has been suitably included in this report.

Audit findings

2.1.6 Institutional arrangement for scheme implementation

According to TSC guidelines, State Water and Sanitation Mission (SWSM), headed by the Chief Secretary/Development Commissioner, was to be formed at state level with representation from different departments to achieve co-ordination and convergence with other Departments/Programmes. Communication and Capacity Development Units (CCDU) was to be established as a support unit of SWSM for planning and implementing IEC/HRD activities along with monitoring and evaluation of TSC at state level. *Zila Panchayat* (DWSM in the absence of *Zila Panchayat*) was to implement TSC at district level.

NBA guidelines (July 2012) envisaged for four tier implementation mechanism i.e. SWSM and State Scheme Sanctioning Committee (SSSC) at State level; DWSM at district level, Block Resource Centre (BRC) at block level and VWSC at village level. Water and Sanitation Support Organisation (WSSO) to be merged with CCDU; District Programme Management Units (DPMUs) and Block Resource Centres (BRCs) were to be set up as support units of implementing agencies.

We observed that:

- Government of Jharkhand (GoJ) resolved in December 2000 to constitute a State Level Apex Body, headed by the Chief Secretary with members from different departments, to formulate the policies for implementation of TSC. However, the Apex body was not functional during 2009-14.
- Instead of constituting SWSM with the representation from different line departments, a Programme Management Unit (PMU) headed by the Secretary, DWSD was implementing TSC/NBA in the State. SWSM was formed only in July 2013, however, it remained non-functional and PMU continued to implement the Scheme. Since PMU did not have representation of line departments as envisaged for the constitution of SWSM, there was lack of coordination between line departments in implementing the scheme. Due to this absence of coordination, houses constructed under *Indira Awas Yojana* (IAY) were not provided with toilet under TSC/NBA on priority basis, as discussed in paragraph 2.1.9.3.
- Water and Sanitation Support Organisation (WSSO) was set up in November 2009 but other supporting units i.e. District Programme Management Units (DPMUs) and Block Resource Centres (BRCs) started functioning with a delay of more than three years (from 2013-14) in test-checked six districts due to delay in approval of sanctioned strength of DPMU and posting of staff in DPMUs/BRCs.

- In the absence of *Panchayati Raj Institution* (PRI) in Jharkhand, the Deputy Commissioner (DC) was the chairman of DWSM till 2011-12. After coming into existence of PRI in the State, DWSM was restructured in 2011-12 with representation from members of PRI and other public representatives and a District Water and Sanitation Committees (DWSC) was formed as executive committee of DWSM. DWSM was responsible for approval of PIPs/AIPs of the Districts. However, contrary to scheme guidelines, DWSC, instead of DWSM, was approving Programme Implementation Plans (PIPs)/Annual Implementation Plans (AIPs) in all six test-checked districts.

Thus, the institutional arrangement for implementation of TSC/NBA was not in accordance with the prescribed arrangements for the scheme and there were significant delays in setting up of programme implementing agencies. This was one of the reasons behind slow progress in achieving targets for sanitation facilities.

The department accepted (February 2015) delays in establishment/ functioning of implementing agencies and stated that most of these agencies would be functional soon.

2.1.7 Financial management

2.1.7.1 Under-utilisation of funds

TSC/NBA is a centrally sponsored scheme. The Scheme fund released to SWSM consists of component-wise Central Share, State Share and contribution from Households/GPs (in case of Individual Household Latrines and Community Sanitary Complexes). The unit cost of construction of IHHL was revised under NBA and it was raised to ₹ 5,500 for normal area and ₹ 6,000 for hilly & difficult areas, as against ₹ 1,500 and ₹ 4,000 respectively under TSC.

The funds released to PMU during 2009-10 to 2013-14, expenditure incurred and unspent balances are shown in **Table-2.1.1**.

Table-2.1.1: Fund flow under TSC/NBA during 2009-14

Year	Opening balance	Receipts (including interest)	Available funds	Expenditure		Closing balance
				Amount	Per cent	
2009-10	90.77	121.93	212.70	58.50	28	154.20
2010-11	154.20	71.02	225.22	71.88	32	153.34
2011-12	153.34	95.76	249.10	24.21	10	224.89
2012-13	224.89	61.52	286.41	27.89	10	258.52
2013-14	258.52	8.25	266.77	80.17	30	186.60
Total		358.48	449.25⁴	262.65		

(Source: Audit Reports for 2009-13 and expenditure report for 2013-14 of PMU)

As shown in **Table-2.1.1**, PMU could utilise only 58 per cent (₹ 262.65 crore) of total funds available with it during 2009-14. Further, year wise utilisation of funds ranged between 10 to 32 per cent. The utilisation of funds in six test-checked districts (**Appendix-2.1.1**) was ₹ 76.82 crore during 2009-14, which was 50 per cent of available funds. Thus, despite availability of fund,

⁴ Opening balance of ₹ 90.77 crore as on April 2009 plus receipt of ₹ 358.48 crore during 2009-14.

implementing agencies could not incur expenditure on programme implementation due to slow progress in achievement of physical targets in the construction of toilets, less expenditure on IEC activities and training of manpower.

In reply, the department stated (February 2015) that efforts were being made to improve the expenditure and progress of the work.

2.1.7.2 Delay in release of fund to implementing agencies

Prescribed funds transfer norms were not adhered to at any level.

As per TSC/NBA guidelines, SWSM was to release central grant along with matching State share to DWSMs within 15 days of receipt of central grant. Similarly DWSMs were to release the funds to GPs/VWSCs within 15 days of receipt. We noticed that:

- The State Government released its matching share of ₹ 130 crore to PMU with a delay ranging between 235 and 302 days of release of central grant during 2009-14. PMU further delayed release of funds to DWSMs by 31 to 226 days.

The department replied (February 2015) that processing and clearance after release of central share delayed releases and assured to transfer funds to the districts in time, in future. Reply was not acceptable as delay of two to nine months cannot be attributed to the quoted reasons.

- During 2009-12, Non-Government Organisations (NGOs) and departmental authorities were executing different components of TSC and were paid on the basis of progress in works. From 2012-13, VWSCs executed NBA components and funds to VWSCs were required to be released by DWSM within 15 days of receipt. However, audit noted that the funds were released to VWSCs based on demands submitted by them.

- GoI did not release its share during 2013-14 due to non-submission of Utilisation Certificate (UC) by PMU. The department attributed (February 2015) this to non-submission of UCs by VWSCs.

We recommend that department should ensure adherence to fund transfer norms prescribed in the scheme guidelines.

2.1.7.3 Submission of Inflated UCs

Inflated UCs were submitted to higher authorities.

We observed that test-checked districts submitted inflated UCs to PMU during 2009-14 (*Appendix-2.1.1*). Further, PMU reported expenditure of ₹ 49.66 crore during 2012-13 to GoI through UCs against actual expenditure of ₹ 27.89 crore. Thus, PMU submitted inflated UCs of ₹ 21.77 crore

The department stated (February 2015) that UC of ₹ 49.66 crore was submitted to GoI as per UCs submitted by districts. The reply was not acceptable as UC was not as per audited statement.

Programme implementation

2.1.8 Start-up activities

2.1.8.1 Required surveys not conducted

Department fixed targets without required preliminary or baseline survey to identify actual demand/ need of services and infrastructure.

As per para 5 and 18 of TSC/NBA guidelines, the project was to be started with a preliminary survey to assess the status of sanitation and hygiene practices, people's attitude towards cleanliness and demand for improvement of sanitation, etc. for preparation of project proposals at District level. A Baseline Survey was also to be conducted for preparation of Project Implementation Plan (PIP), initial orientation and training to key manpower at the district level.

We observed that the department was implementing programme based on proposals approved (between February 2000 and July 2008) by GoI. However, as per the information provided by the test checked districts, no preliminary survey was conducted to assess actual demands of sanitation facilities. After introduction (April 2012) of NBA, a baseline survey to identify Above Poverty Line (APL) households eligible for incentive and status of constructed Individual Household Latrines (IHHL) was conducted by the district agencies during 2012-13.

The department accepted (February 2015) absence of preliminary survey in exit conference.

The department should get done a preliminary/baseline survey to precisely identify the actual demand/need of services and infrastructure.

2.1.8.2 Preparation of Annual Implementation Plan

The AIPs were not prepared at the level of the GPs which was inconsistent with the demand driven approach of the scheme.

As per the scheme guidelines, an Annual Implementation Plan (AIP) should be prepared first by the GPs based on the anticipated progress in sanitation coverage. The plan of GPs should be consolidated into Block Implementation Plans. DWSM should prepare the District Implementation Plan by suitably consolidating the Block Plans.

We noted that AIPs were prepared at district level without any input of GP/Block. In the absence of preparation of AIPs at the grass root level, the AIPs of DWSMs and PMU remained a target oriented top-driven planning document, which did not contain any inputs from the beneficiaries. Thus, the basic concept of implementing the Scheme in demand driven approach was defeated.

2.1.8.3 Revision in PIP targets under NBA due to non-existent IHHLs

As per revised PIP of the State (2014), there were 51.60 lakh rural households. Out of this, 15.82 lakh households had already been covered under TSC as of March 2012. Therefore, remaining 35.78 lakh (51.60 lakh-15.82 lakh) household were to be covered for construction of IHHL under NBA from April 2012. However, it was noted that the targets for IHHL under NBA was taken as 37.13 lakh households instead of 35.78 lakh households. The upward revision in target by 1.35 lakh IHHLs (37.13 lakh-35.78 lakh) was due to the fact that the baseline survey conducted in 2012-13 found only 14.47 lakh

households with toilets. Thus, 1.35 lakh IHHLs though claimed to be constructed till March 2012, were non-existent.

Out of 1.35 lakh non-existent IHHLs, 1.12 lakh IHHLs were reported to be constructed in BPL households⁵, which involved incentive payment of at least ₹ 5.60 crore⁶ to executing agencies. The chances of misappropriation of incentives paid for 1.12 lakh non-existent BPL IHHLs could not be ruled out.

The department stated (February 2015) that targets were fixed as per baseline survey conducted by PRI/VWSCs. The department did not give specific reply regarding non-existent IHHLs.

2.1.8.4 Inadequate targets for SLWM projects in PIP

As per scheme guidelines, Solid and Liquid Waste Management (SLWM) projects were to be provided in each GP to achieve complete and sustainable sanitation.

We observed that in two (Ramgarh and Ranchi) out of six test-checked districts, a provision of ₹ 69 crore⁷ for 345 SLWM projects was made in revised PIPs of 2014 against requirement of 446 SLWM projects.

The department accepted (February 2015) the audit observation and stated that remaining Open Defecation Free (ODF) GPs would be provided with required SLWM projects.

2.1.9 Construction of IHHLs

2.1.9.1 Physical progress of construction of IHHLs

As per revised PIPs, there were target⁸ for 26,26,849 units of IHHLs for BPL and 26,68,203 units of IHHLs for APL households. Out of which 14,83,327 (56 per cent) units of IHHLs for BPL and 2,32,122 (nine per cent) units of IHHLs for APLs were constructed in the State till 2013-14. Out of these constructed toilets, 8.99 lakh IHHLs for BPL beneficiaries and 0.57 lakh IHHLs for APL beneficiaries were defunct as per the baseline survey of 2013-14. Thus, only 22 per cent (5.84 lakh) of BPL and seven per cent (1.75 lakh) of APL households had functional toilets as of March 2014. Further, the defunct toilets involved payment of cash incentive of at least ₹ 44.93 crore⁹, rendered wasteful.

The physical targets and achievement of construction of IHHLs during 2009-14 is depicted in **Table-2.1.2**.

⁵ Out of 1.35 lakh non-existent IHHLs, 1.34 lakh were BPL IHHLs. Further, 22,497 BPL IHHLs were found non-existent in Dhanbad district, but it was not included in revised PIP due to recognition of these area under Dhanbad Municipal Corporation in 2009. Therefore, 22,497 IHHLs has been excluded and calculation in audit was limited to 1.12 lakh IHHLs (1.34 lakh – 0.22 lakh).

⁶ Calculated at minimum incentive rate of ₹ 500 per toilet for 1.12 lakh toilets.

⁷ Ramgarh: ₹ 25 crore for 125 SLWM against 143 GPs and Ranchi: ₹ 44 crore for 220 SLWM against 303 GPs.

⁸ Performance till March 2012 plus balance target proposed in revised PIP (July 2014).

⁹ Calculated with least incentive rate of ₹ 500 per toilet for 8.99 lakh defunct toilets in BPL households.

Table-2.1.2: Target and achievement during 2009-14

Year	IHHLs for BPL		IHHLs for APL	
	Target	Achievement	Target	Achievement
2009-10	538000	270839 (50)	Nil	64753
2010-11	704352	264958 (38)	662991	31720 (5)
2011-12	1014201	41458 (4)	1233423	12021 (1)
2012-13	392968	39702 (10)	355359	8798 (2)
2013-14	222754	43327 (19)	322497	33491 (10)
Total	2872275	660284 (23)	2574270	150783 (6)

(Source: AIPs and MIS data. Figures in bracket indicate per cent)

As can be seen from the **Table-2.1.2**, the progress of IHHL construction under BPL category for the last three years (2011-12 to 2013-14) had been slow and ranged between four and 19 *per cent* of the target. Similarly, construction of IHHLs under APL category ranged between one and 10 *per cent* during last four years. Further, the targets set for IHHL constructions were tapered in successive years from 2011-12 onwards, indicating reduction in activities. Delay in formation of implementing agencies, absence of cash incentive for APL households under TSC and insufficient IEC activities, which could have triggered the demand of sanitation facilities, were reasons behind short achievement in construction of IHHLs, as discussed in paragraphs 2.1.6 and 2.1.11.

The department replied (February 2015) that the defunct IHHLs were the units that had completed their useful life span. The reply indicated that objective of sustainable sanitation facilities was not achieved. Regarding under-achievement, it was stated that efforts were being made to expedite the work.

2.1.9.2 Non-involvement of beneficiaries in construction

As per TSC/NBA guidelines, construction of IHHL should be taken by households themselves so that they can contribute to value addition or expansion of the basic unit as per their financial status/needs.

We noticed that IHHLs in BPL households were constructed either by NGOs or by departmental authorities during 2009-12. After implementation of TSC/NBA through VWSCs, IHHLs continued to be constructed either through NGOs or by VWSCs themselves during 2012-14. During beneficiary survey, very few beneficiaries informed that they were motivated to construct their IHHL. Non-involvement of beneficiaries in construction of toilets keep them away from post construction maintenance and up gradation of constructed toilets, as a result, 60 *per cent* (9.56 lakh out of 15.82 lakh¹⁰) of IHHLs constructed till March 2012 became defunct.

The department replied (February 2015) that efforts were being made for involvement of beneficiaries in toilet construction through PRIs/VWSCs.

We recommend that involvement of beneficiaries in construction of toilets should be ensured to keep them aware of the benefits of sanitation and maintenance of toilets.

¹⁰ Base line survey of 2012-13.

2.1.9.3 Lack of provision of toilets in IAY houses

Ministries of Rural Development and Drinking Water and Sanitation, GoI issued instructions (May 2011 to July 2012) to cover IAY houses under TSC on priority basis.

We observed that PMU fixed targets to cover IAY houses to be constructed in 2013. However, IAY houses constructed prior to 2013 without IHHL were not covered. Against the target of 18,687, four¹¹ out of six test-checked districts could take up construction of only 14,130 toilets till March 2014. Thus, targeted IAY houses had not been fully covered under NBA. The department attributed (January 2015) non-coverage of all IAY houses to lack of convergence with line departments.

We recommend that adequate measures may be taken for convergence of involved agencies to cover all IAY houses under NBA on priority basis.

2.1.9.4 Irregularities noticed in Joint Physical verification

Joint Physical verification of 1,115 beneficiaries in 17 blocks and 101 Gram Panchayats along with concerned Junior Engineers, District Co-ordinators and Mukhias/Jalsahiyas revealed the following:

- Out of total 1115 IHHLs, only 339 IHHLs (30 per cent) were being used, 657 IHHLs (60 per cent) were found defunct, 62 IHHLs were non-existent, 47 incomplete (though taken up for construction during 2009-10 to 2013-14) and 10 constructed IHHLs were not in use by the beneficiaries. (*Appendix-2.1.2*). However, incentive of ₹ 1.16 lakh (₹ 93,575 for 42 and ₹ 23,000 for 5 IHHLs) was paid to the agencies for 47 incomplete toilets.



In reply, the department stated (February 2015) that amount was paid to VWSCs as advance and work was in progress. The reply was not acceptable, as related vouchers disclosed payment of incentive to agencies against 47 incomplete toilets.

- In Silli block of Ranchi district, 33 BPL beneficiaries were selected with Unique Identity (UID)/ Ration Card numbers instead of required BPL number. Therefore, the authenticity of beneficiary as BPL could not be established. Further, IHHLs for 29 beneficiaries were constructed against only 13 BPL numbers by showing two or more IHHLs against same BPL number.

¹¹ Dumka, Garhwa, Gumla and Ramgarh.

The department stated (February 2015) that UID and ration card were valid documents as per new guideline. The reply was not acceptable because UID and ration cards could be used as identification proof but were not valid to identify a BPL beneficiary.

2.1.10 Target and achievements of other than household toilets

State level target and achievement with respect to other than household toilets under TSC/NBA during 2009-14 is depicted in **Table-2.1.3**

Table-2.1.3: Target and achievement of other components

Components	Target during 2009-14	Achievement during 2009-14	Year wise achievement in percentage during 2009-14
School toilets	14859	9809 (66)	23 to 60
Anganwadi toilets	13826	5842 (42)	11 to 45
Community Sanitary Complex	2464	232 (9)	5 to 15
Solid and Liquid Waste Management	8998	217 (2)	0 ¹² to 5

As can be seen from the **Table-2.1.3**, the year-wise achievement against targets fixed for school toilets/Anganwadi toilets/community sanitary complex/Solid and Liquid Waste Management during 2009-14 ranged between zero and 60 *per cent*. The department stated (January 2015) that efforts were being made to expedite the work.

2.1.10.1 School toilets

Superintending Engineer, Drinking Water and Sanitation Circle, Dhanbad invited (November 2007) tenders for construction of 443 school toilets at an estimated cost of ₹ 1.63 crore. Nine agreements valuing ₹ 1.13 crore were executed (December 2007) for construction of 293 units of toilets. Out of these, only 182 units of toilets were constructed by the contractors after incurring an expenditure of ₹ 72.94 lakh and the remaining 111 toilets were still incomplete (March 2014), although all 293 units were shown as complete by DWSM, Dhanbad.

The department stated (February 2015) that efforts were being made to complete the remaining work expeditiously.

2.1.10.2 Community Sanitary Complex

As per para 5 of TSC guidelines (June 2010), Community Sanitary Complex (CSC) should be constructed only when there is lack of space in the village for construction of household toilets. We noticed that:

- DWSM, Ranchi advanced (between July 2009 and March 2012) ₹ 56.49 lakh to VWSCs for construction of 39 CSCs in 39 GPs at an estimated cost of ₹ 77.80 lakh. However, selection of these GPs for construction of CSCs was not as per scheme guidelines, as later on IHHLs were also approved for these GPs. We further noted that only 18 CSCs were complete as of March 2014 and remaining 21 CSCs were incomplete even after lapse of more than 25 to 57 months of grant of first advance. DWSM, Ranchi was also not aware about

Construction of CSCs was taken up only on the basis of approved targets and not on the impossibility of construction of IHHLs.

¹² No achievement in Dhanbad, Garhwa, Gumla and Ramgarh

status of operation and maintenance of completed CSCs. The department replied (February 2015) that notices had been issued to VWSCs for incomplete CSCs.

- In Garhwa District, 19 CSCs involving expenditure of ₹ 37.81 lakh¹³ were constructed in various high schools. Physical verification of three¹⁴ schools in Garhwa Block showed that CSCs were not in use.

The department stated (February 2015) that it was done as per decision of DWSC, Garhwa. Reply was not acceptable as CSCs constructed in the campus of these schools was not serving as community toilets.

2.1.11 Information Education and Communication activities

PMU fixed a target of 3,92,731 Information, Education and Communication (IEC) activities¹⁵ at an estimated expenditure of ₹ 76.72 crore during 2012-14. Against these, only 72,033 (18 per cent) activities could be performed with an expenditure of ₹ 8.68 crore. Wall paintings, hoardings, organisation of *Melas* and distribution of IEC materials comprised major part of performed activities and other activities like door to door campaign, visual and print media was not given much importance. Thus, PMU and test-checked districts could not perform planned IEC activities though sufficient fund was available with them.

The department replied (February 2015) that IEC was less due to less toilet construction and door-to-door IEC was done in many districts. The reply of department was not acceptable, as the basic purpose of IEC activity was to trigger the demand for sanitary facilities in rural areas and therefore, less toilet construction should not be the basis for less IEC activity.

2.1.12 Rural Sanitary Marts and Production Centres

As per TSC/NBA guidelines, Rural Sanitary Marts¹⁶ (RSM) and Production Centres¹⁷ (PC) were to be operated by Self Help Groups (SHGs)/ NGOs etc. for ensuring effective supply chain for creating sanitary facilities. DWSMs were to enter into a Memorandum of Understanding (MoU) with RSMs and PCs along with a system of joint monitoring to ensure that they were on track with production plans.

As per report of PMU, 121 RSMs and 179 PCs were functional in test-checked districts as on March 2014. However, contrary to this report, we noticed that these RSMs and PCs were non-functional and VWSCs were procuring sanitation materials from local markets or elsewhere.

¹³ Calculated on the basis of estimated value of one CSC for ₹ 1.99 lakh.

¹⁴ Govind Inter High School, Ramsahu Aurvedic High School and Government Girls High School.

¹⁵ Song and drama, wall painting, hoarding, street plays, *melas*, pictures, group meetings, school rallies, exhibitions, radio spots, audio visual publicity, workshops, villagers meetings, inter-personal communication, door to door campaign, distribution of IEC materials etc.

¹⁶ A commercial outlet dealing with the materials, hardware and designs required for constructing latrines, soak and compost pits, washing platforms and other sanitation and hygiene accessories etc.

¹⁷ Means to produce cost effective and affordable sanitary material at local levels.

Thus, test-checked districts did not ensure establishment/ continuation of RSMs/PCs to maintain supply chain of hardware for construction of toilets which became one of the reasons for less achievement under the scheme.

The department replied (February 2015) that masons were being provided training at GP level and they were responsible for construction of toilets as well as to maintain supply chain. However, the reply was silent as to how masons could ensure supply chain.

The department should ensure maintaining supply chain of hardware for construction of toilets in local markets as per provisions in the scheme guidelines.

2.1.13 Non-utilisation of revolving fund

According to TSC/NBA guidelines, ₹ 50 lakh¹⁸ was to be used as revolving fund to be made available to creditable cooperative Societies/Self Help Groups as low-cost finance for (i) operationalisation of RSM/PCs, (ii) to APL households for construction of toilets and (iii) to owners of private houses where *Anganwadi* Centres were being operated.

We observed that test-checked districts had not separate accounts for revolving fund. However, advances to NGOs, VWSCs and departmental authorities for construction of toilets were termed as advances from revolving fund.

The department stated (February 2015) that there was no need of separate account for revolving fund and advances were given as per demand. The reply was in contradiction to TSC/NBA guidelines which advocated for establishment of revolving fund for specific purposes, noted above.

2.1.14 Nirmal Gram Puraskar

To give a fillip to TSC, GoI launched *Nirmal Gram Puraskar* (NGP) to recognise the efforts made in ensuring full sanitation coverage of *Gram Panchayats*. We noticed that:

- Eleven GPs¹⁹ of test-checked Ranchi district was awarded NGP in 2012-13. However, as per base line survey BLS (2012-13), of eight²⁰ of these GPs, 36 per cent households had no toilets and 43 per cent households had defunct toilets.
- Out of 44 test-checked GPs of three districts²¹, 16 GPs were identified as NGP in 2012-13. But as per revised PIP of 2013-14, these GPs had 16445 households out of which 11,822 households (72 per cent) had no toilets. Thus, GPs were identified for NGP without them actually achieving complete sanitation coverage.

GPs were identified for NGP without them actually achieving complete sanitation coverage.

¹⁸ As per TSC guidelines, a sum of ₹ 50 lakh subject to the restriction of five per cent earmarked for alternate delivery mechanism and as per NBA guidelines, five per cent of district project outlay subject to maximum of ₹ 50 lakh.

¹⁹ Bero: Malti and Tutla, Kanke: Jaipur, Ratu: Ratu West, Angara: Angara, Bundu: Tau, Burmu: Gurgain, Chanh: Taranga, Arki: Arki, Ormanjhi: Chakla and Tamar: Tamar.

²⁰ BLS data of three GPs was not produced to audit.

²¹ Dhanbad, Ramgarh and Ranchi

The department stated (February 2015) that no GP was awarded as NGP in Ranchi district in 2012-13. The reply was not acceptable, as information relating to award of NGP was available in the records of DWSM, Ranchi.

2.1.15 Other irregularities in implementation of scheme

2.1.15.1 Deviations from prescribed accounting and auditing procedures

As per TSC/NBA guidelines, single savings bank account was to be maintained for all transactions. Annual accounts of SWSM/DWSMs were to be audited annually by a Chartered Accountant (CA). We observed that:

- Out of six test-checked districts, Dhanbad and Garhwa were operating two and four bank accounts respectively.
- Implementing agencies did not reconcile the difference between cash books and bank-balance in four²² out of six test-checked districts. The balance as per cash book was in excess by ₹ 5.13 crore as on March 2014 (*Appendix-2.1.3*). The department accepted (February 2015) the discrepancy of ₹ 1.06 crore in Dumka district and it further informed that the concerned Divisions were instructed to explain the difference.
- As per Audit Report for 2012-13 of PMU, ₹ 21.77 crore was lying as outstanding advance against various implementing agencies as of March 2013. Out of this, ₹ 14.42 crore was outstanding as advance in six test-checked districts. However, as per cash books of test-checked districts outstanding advance was only ₹ 3.47 crore as of March 2013.
- As per CA's Audit Report of PMU for 2012-13, ₹ 27.68 crore was shown as deposited with districts in addition to their closing balance (bank balance and advances). The districts, however, in which such deposits existed, were not clear from the audited report. Further, this additional fund was not found accounted in records of six test-checked districts. Government also could not clarify the issue.

We recommend that proper accounting/auditing of funds should be ensured to avoid the discrepancies.

2.1.15.2 Non-adjustment of outstanding advances

As per Rule 100 of the Jharkhand Public Works Account Code read with instruction issued (November 1985), advances must be adjusted within same financial year.

We observed that there was outstanding advances ₹ 4.34 crore (*Appendix-2.1.4*) against different authorities²³, which was released during 2005-06 to 2012-13 for construction of individual household latrines, IEC activities and school toilets. Thus, these advances were outstanding from 16 to 100 months, which was in contravention of codal provision.

The department stated (February 2015) that efforts were being made to adjust the outstanding advances.

Advance of ₹ 4.34 crore to different officers was outstanding since a long time.

²² Dhanbad, Dumka, Garhwa and Ranchi.

²³ District Superintendents of Education, Block Development Officers, Assistant/Junior Engineers, Child Development Programme Officer and NGOs.

The department should ensure adjustment of advances within the same financial year.

2.1.15.3 Provision for additional incentive was not made

As per TSC/NBA guidelines, additional incentives²⁴ were admissible for toilets to be constructed in Integrated Action Plan (IAP) districts i.e. districts affected with left wing extremism.

We observed that additional incentive was neither planned nor paid for constructed toilets in 14 IAP districts of Jharkhand. Further, the provisions for additional incentives for IAP districts were also not made in revised PIP submitted to GoI in July 2014. This resulted in short provision of ₹ 102.20 crore, including GoI share of ₹ 99.69 crore, for toilets in 14 IAP districts (*Appendix-2.1.5*).

The department accepted (February 2015) the audit observation and stated that a letter would be sent to GoI for this additional incentive.

2.1.15.4 Discrepancy in figures of MIS and Audited Reports

As per scheme guidelines, the department of Drinking Water and Sanitation, GoI has developed an online monitoring system i.e. Management Information System (MIS) for TSC/NBA. All project districts are to submit the physical and financial progress reports through this online software

We observed that discrepancies in unspent balance as shown in MIS and in Audited Reports at the end of every financial year (2009-13). As on March 2013, unspent balance as per Audited Report was ₹ 258.52 crore, whereas it was ₹ 211.44 crore as per MIS. Thus, credibility of MIS data was not ensured through cross checking of MIS data with basic records.

The government did not furnish reply to the audit observation.

2.1.16 Manpower management

2.1.16.1 Status of manpower

As per GOI instructions, WSSO, DPMU and BRC were to be set up with sufficient manpower²⁵ for implementation, monitoring and evaluation. We observed that:

- At state level, 44 staff were posted which was in excess by 27 than the prescribed strength of 17 and were paid from NRDWP/NBA funds.
- Against prescribed six coordinators per district, DPMUs had sanctioned strength of two to three Coordinators in five test-checked districts except Ranchi district where seven posts of District Coordinator was sanctioned. Further, only eight District Coordinators were posted against sanctioned strength of 14 in four²⁶ out of six test-checked districts (March 2014).

²⁴ Individual toilets: ₹ 500, School toilets: ₹ 3,500 and *Anganwadi* toilets: ₹ 2,000.

²⁵ WSSO with one Director, eight consultants/coordinator, five Assistant State Coordinator, one Accountant and two Data Entry Operator; DPMU with six consultants/coordinator, one Accountant and one data entry operator and BRC with Block and Cluster (group of three to four GPs) Coordinators.

²⁶ Dhanbad: two against three, Dumka: one against two, Ramgarh: one against two, Ranchi: four against seven.

- Block Coordinators had not been appointed in 31 blocks in four²⁷ out of six test checked districts (2009-13).
- There was no supporting staff (Accountants or DEOs) in three²⁸ out of six test-checked districts.

The department stated (February 2015) that staff were deployed as per requirement of the programme and recruitment had been undertaken to fill up vacancies. The fact remains that the programme implementation was being hampered due to shortage of staff which was confirmed by test-checked DWSMs.

2.1.16.2 Non-achievement of planned HRD activities

As per TSC guidelines (June 2010), Annual Implementation Plans (AIP) showing physical and financial target of Human Resource Development (HRD) activities to be taken up during the year was to be prepared.

We observed that PMU fixed a target of 27,657 HRD activities²⁹ at an estimated expenditure of ₹ 7.17 crore during 2012-14, against which only 3,241 (12 per cent) activities could be conducted with an expenditure of ₹ 1.32 crore. The department stated (February 2015) that in addition to the training by the department, the training activities were also carried out by partner agencies like UNICEF, GSF, WSP-SA and KRCs and were shown in their account. However, the fact remains that training targets were not achieved as per AIP.

2.1.17 Monitoring and Evaluation

2.1.17.1 Non-conduct of prescribed meetings

As per TSC/NBA guidelines and DWSD instructions, implementing agencies were to meet periodically to review Planning and implementation of TSC/NBA. We observed that:

- PMU did not have any records regarding meetings of SWSM though it was required to meet six monthly.
- DWSMs of test-checked districts met only once or twice in a year during 2009-14 against required four meetings every year. DWSCs of test-checked districts also held only one to eight meetings per year (2011-14) against prescribed 12 meetings every year. DWSMs/DWSCs of four³⁰ out of six test-checked districts did not meet even once in some years (2009-14).
- Block Water and Sanitation Committees (BWSCs) and Gram Panchayat Water and Sanitation Committees (GPWSCs) were required to meet quarterly and VWSCs monthly and were to submit minutes of meetings to DWSMs. Minutes of meetings held by these bodies were not found in test-checked DWSMs. Test-checked GPWSCs/VWSCs conducted meetings only for selection of beneficiaries and their approval from Gram Sabha.

²⁷ Dhanbad: 6 blocks, Dumka: 10 blocks, Gumla: 11 blocks and Ramgarh: 4 blocks.

²⁸ Dhanbad, Gumla and Ramgarh.

²⁹ Training to State to Block level officials, VWSCs, PRIs members, Anganwadi and Health (ASHA) workers, massons etc. and conducting Balsansad

³⁰ Dhanbad: 2012-13 and 2013-14, Garhwa: 2013-14, Gumla: 2012-13 and Ranchi: 2013-14

Shortage in conduct of meetings indicated that required attention was not given to planning/implementation of TSC/NBA.

The department stated (February 2015) that all bodies met as per requirement. The reply was contradictory to the records made available in PMU/test-checked DWSMs.

The department should ensure required meetings at every level to give proper attention on planning/implementation of the programme.

2.1.17.2 Social audit

With a view to provide 'social audit' as a means of continuous and comprehensive public vigilance, NBA guideline (para 17) envisages that the GP will have a 'Swachhata Diwas' (Sanitation Day) every month and will also convene 'Gram Swachhata Sabha' (GSS) every six months. This will be used as means to strengthen the elements of transparency, participation, consultation and consent, accountability and grievance redressal of the implementation of NBA. Proceedings of these meetings were to be submitted to DWSM.

We observed that test-checked GPs did not convene Sanitation days or GSS. Test-checked DWSMs also never directed GPs to convene required meetings. In absence of these meetings community would not have been involved in implementation of NBA.

The department replied (January 2015) that 'Swachhata Diwas' and 'Gram Swachhata Sabha' were organized as per requirement of NBA. The reply was not acceptable as no supporting documents were found either in test-checked districts or GPs.

2.1.17.3 Grievance redressal

We observed that complaint register or records indicating number of complaints received, nature of complaints, source of complaints, complaints disposed off, periodicity of disposal etc. were not maintained either by PMU, test-checked DWSMs or at GP level implementing agencies. Complaints were generally found lodged during visit of higher authorities or with DCs which were forwarded to DWSMs for disposal.

Thus, a systematic grievance redressal mechanism under TSC/ NBA was not established in the state.

In reply, the department stated that two toll free numbers were functional at the state level. The reply was not acceptable, as proper documentation of complaints and status of their disposal were not being maintained at PMU.

2.1.17.4 Periodic Evaluation

As per TSC/NBA guidelines, the State should conduct periodical evaluation studies on implementation of TSC/NBA by some reputed institution. Further, studies/ research to enable improvement of technology for area specific/on-site safe and economical waste disposal, were to be made.

We noticed that DWSD constituted a State Review Mission (SRM) headed by Secretary, DWSD with members from line departments³¹ only in 2013. SRM was to yet to start its evaluation study. Thus, the department could not adopt new technology for area specific/economical disposal of waste.

The department stated (February 2015) that PMU conducted an impact assessment through Indian Institute of Management, Ranchi which had submitted its draft report. However, the action on draft report was yet to be initiated and SRM was yet to start evaluation study.

2.1.18 Conclusion

- There were significant delays in setting up of implementing agencies responsible for implementation of TSC/NBA. Instead of SWSM with representation from different departments, PMU headed by the Secretary, DWSD was implementing TSC/NBA in the State.
- During 2009-14, PMU could utilise ₹ 262.65 crore which was 58 per cent of the available fund. PMU submitted inflated UCs of ₹ 21.77 crore to GoI.
- DWSD was fixing targets without required preliminary or baseline survey of beneficiaries to identify actual demand/ need of services. AIPs were not prepared at grass root level. District level AIPs remain a target oriented top-driven planning document without any inputs from the beneficiaries.
- During 2009-14, 6.60 lakh of Individual Household Latrines (IHHLs) for Below Poverty Line (BPL) households were constructed, which was 23 per cent of target (28.72 lakh IHHLs). In case of Above Poverty Line (APL) households, the achievement was 1.51 lakh IHHLs (six per cent) against target of 25.74 lakh IHHLs. Further, the target set for IHHL constructions were tapered in successive years from 2011-12 onwards, indicating reduction in activities.
- Only 22 per cent (5.84 lakh) of BPL households and seven per cent (1.75 lakh) of APL households had functional toilets as of March 2014. Further, during the baseline survey of 2012-13, 8.99 lakh IHHLs in BPL households were identified as defunct. Thus, incentive payment of at least ₹ 44.93 crore on these defunct toilets rendered wasteful.
- PMU did not conduct sufficient IEC activities required to trigger the demand for sanitation facilities in rural areas as PMU could perform only 18 per cent of planned IEC activities during 2012-14.
- The unadjusted advance with executing agencies was ₹ 4.34 crore as of March 2014. PMU made short provision of ₹ 102.20 crore, including GoI share of ₹ 99.69 crore, for toilets in 14 IAP districts.
- There was shortage of manpower in field whereas excess manpower was deployed at the state level. PMU could conduct only 12 per cent of planned HRD activities during 2012-14.
- There was shortage in conduct of prescribed meetings by state to village level implementing bodies. Required social audit was not conducted to ensure involvement of community in implementation of NBA. The State Review Mission was yet to review the impact of TSC/NBA in the State.

³¹ Deputy Directors of Rural Development, Women and Child Development and Human Resource Development Departments.

**LABOUR, EMPLOYMENT & TRAINING DEPARTMENT AND
SCIENCE & TECHNOLOGY DEPARTMENT**

**2.2 Establishment and Upgradation of Government Women Industrial
Training Institutes and Government Women Polytechnics in
Jharkhand**

Executive summary

National Policy on Skill Development provides for equal access to skill development to all social groups particularly women and disadvantaged sections of society to help them in securing decent employment. For this purpose, Government Women Industrial Training Institutes (WITIs) and Government Women Polytechnics (GWPs) in the State were established. The main objectives of WITIs and GWPs were to ensure a steady flow of skilled workers to industry. Performance Audit of establishment and upgradation of Government Women ITIs and Government Women Polytechnics in Jharkhand was conducted between February and September 2014. Some of the major audit findings are discussed below:

Government Women ITIs

- Out of 16 new WITIs to be established by the end of March 2012, buildings of only 10 WITIs could be completed. None of these 10 WITIs were operational till date.

(Paragraph 2.2.7)

- Despite availability of funds of ₹ 5.15 crore, opening of new trades and upgradation of existing trades in WITI Jamshedpur and Ranchi was not achieved. This was due to non-posting of regular principals in both WITIs and the principals-in-charge had no power to incur expenditure from upgradation fund.

{Paragraph 2.2.8.1(a)}

- Building constructed for WITI, Hazaribag was occupied by Central Reserve Police Force since 2000 and WITI Hazaribag was running in the building of general ITI. As a result, students of general ITI and WITI were studying together defeating the very objective of establishing separate WITI.

{Paragraph 2.2.8.2(a)}

- There was shortage of tools and equipment ranging between 39 *per cent* and 100 *per cent* in various trades running in WITIs Hazaribag, Jamshedpur and Ranchi.

{Paragraph 2.2.8.2(b)}

- There was 67 *per cent* shortage of teaching staff and 71 *per cent* shortage of non-teaching staff in six WITIs.

(Paragraph 2.2.8.3)

- In WITIs Hazaribag and Jamshedpur, 29 to 80 *per cent* sanctioned trades were not operational during 2009-14. In WITIs Hazaribag, Jamshedpur and

Ranchi, 33 to 86 per cent sanctioned seats were vacant in various trades due to unpopular trades being taught in these WITIs.

(Paragraphs 2.2.9.1 and 2.2.9.2)

Government Women Polytechnics

- Out of ₹ 3.20 crore fund received on account of upgradation of polytechnic scheme between September 2010 and August 2013 of all three GWPs, ₹ 2.41 crore remained unutilised. Non-utilisation of funds for upgradation of GWPs resulted in deficiency of tools and equipment in laboratories and workshops. The shortage of tools and equipment was ranging between 54 and 100 per cent in laboratories and 42 and 98 per cent in Workshops.

(Paragraphs 2.2.12.2 and 2.2.12.3)

- The posts of Principal in all the three GWPs were vacant. Besides, against the sanctioned strength of 42 teaching posts in three test-checked GWPs, only 22 posts were filled.

(Paragraph 2.2.13.1)

2.2.1 Introduction

The State Government has taken initiative to fulfil the objectives of National Policy on Skill Development which provides for equal access to skill development to all social groups particularly women and disadvantaged sections of society to help them in securing decent employment. Industries depend upon skilled human resource for production and growth. For this purpose, Government Industrial Training Institutes (ITIs) and Government Polytechnics in the State were established by the State Government under Labour, Employment and Training Department and Science and Technology Department respectively. The main objectives of ITIs and Polytechnics were to ensure a steady flow of skilled workers to industry.

In Jharkhand, there are 29 ITIs (for boys and girls trainees) having total intake capacity of 11,546 trainees. Out of these, there are six Government Women ITIs¹ (WITIs) having intake capacity of 1,061 trainees in seven trades. Sixteen new WITIs² were planned to be established by the State Government in the Eleventh Five Year Plan (2007-12) on Public Private Partnership (PPP) mode.

There are 13 Government polytechnics having intake capacity of 2,760 students, which include three Government Women Polytechnics³ (GWPs) with intake capacity of 648 girls in three technical courses in the State.

2.2.2 Organisational set up

WITIs are under the administrative control of Labour, Employment and Training Department, which is headed by Principal Secretary. At field level, the Principal is the administrative head of a WITI. Polytechnics in the State are under the administrative control of Science and Technology Department,

¹ GWITIs at Chaibasa, Dumka, Hazaribag, Jamshedpur, Latehar and Ranchi.

² Bokaro, Daltonganj, Dhanbad, Deoghar, Garhwa, Giridih, Godda, Gumla, Jamtara, Khunti, Lohardaga, Pakur, Ramgarh, Sahibganj, Saraikela-Kharsawan and Simdega.

³ GWPs Bokaro, Jamshedpur and Ranchi

which is headed by Additional Chief Secretary. At institutional level, Principal is the administrative head of the Polytechnic.

The National Council for Vocational Training (NCVT), an advisory body set up by Government of India (GoI) prescribed standards and curricula for Craftsman Training, syllabi and equipment, scale of infrastructure, duration of courses and method of training in ITIs. State Council for Vocational Training (SCVT) was functional as a state agency to advise the State Government in implementing the training policy as laid down by NCVT and to co-ordinate the vocational training programme throughout the State.

2.2.3 Audit objectives

The objectives of the Performance Audit were to assess whether:-

- Planning for upgradation of trades/courses in WITIs and GWPs, establishment of new WITIs in uncovered districts as well as allocation and utilisation of funds were efficient and effective;
- Implementation of academic programmes and human resource management in WITIs and GWPs were efficient and effective; and
- Monitoring and Internal Control Mechanism in WITIs and GWPs was in place and adequate.

2.2.4 Audit criteria

The following criteria were used to benchmark the audit findings:

- Provisions of Eleventh Five Year Plan relating to skill development, norms of NCVT and All India Council for Technical Education (AICTE);
- Jharkhand Financial Rules, Jharkhand Treasury Code;
- Training Manual of Industrial Training Institutes issued by GOI; and
- The Apprenticeship Act, 1961.

2.2.5 Audit scope and methodology

The Performance Audit was conducted (February to September 2014) covering the period from 2009-10 to 2013-14 by test check of records in three WITIs (Hazaribag, Jamshedpur and Ranchi) out of six WITIs and all the three GWPs (Bokaro, Jamshedpur and Ranchi). Four WITIs (Bokaro, Khunti, Lohardaga and Ramgarh) out of 16 newly constructed/under construction WITIs, which were to run on PPP mode, were also selected⁴ for the performance audit. Besides, records relating to the functioning of WITIs and GWPs at Directorates level were checked.

An Entry Conference was held in February 2014 with the Additional Chief Secretary, Science and Technology Department and Joint Director, Labour, Employment and Training Department to discuss audit objectives and audit criteria. Exit conferences to discuss significant audit findings were held in December 2014 with Secretary, Labour, Employment and Training Department and in January 2015 with Principal Secretary, Science and

⁴ Test-checked WITIs were selected by Simple Random Sampling Without Replacement method

Technology Department. All audit recommendations were accepted by both Departments during the exit conferences. Replies of the Government have been suitably incorporated.

Audit findings

Government Women ITIs

2.2.6 Financial Management

State Government allotted ₹ 8.37 crore for administration (under “salary” sub head) of six WITIs during the period 2009-14. The year-wise allotment of funds by the State Government and actual expenditure thereagainst are given in **Table-2.2.1**. Government of India also sanctioned ₹ 12.91 crore under State Plan for construction of 16 new WITI buildings (to be run under PPP mode) against which ₹ 12.36 crore was incurred as of June 2014.

Table-2.2.1: Allotment vis-a-vis Expenditure for six WITIs for the period 2009-14

Year	Allotment	Expenditure	Savings (per cent)
2009-10	2.02	0.77	1.25(62)
2010-11	2.28	0.49	1.79(79)
2011-12	1.30	0.94	0.36(28)
2012-13	1.31	1.04	0.27 (21)
2013-14	1.46	1.19	0.27(18)
Total	8.37	4.43	

(Source: Directorate Employment and Training)

From above table it was evident that savings ranged from 18 per cent to 79 per cent. Test-checked WITIs attributed the reasons for savings to vacancy against the sanctioned posts.

2.2.7 Establishment on new WITIs

Eleventh Five Year Plan (2007-12) envisaged establishment of new ITIs in districts not having ITIs under State Plan. Accordingly, construction of 16 new WITI buildings was sanctioned during 2008-09 at total estimated cost of ₹ 12.91 crore. Construction was to be completed by the end of the plan period i.e. 31 March 2012. Later on, the State Government decided (July 2012) to run these WITIs on PPP mode.

The State Government allotted total funds of ₹ 12.91 crore to Deputy Commissioners of concerned districts between October 2008 and March 2009. Out of 16 WITIs, construction of 10 WITIs buildings at a cost of ₹ 8.00 crore was completed. The expenditure of ₹ 4.36 crore was incurred on construction works for remaining six WITIs, works for which were in progress as of June 2014. Thus, there was delay of more than two years from the stipulated date of completion of these WITIs. The reasons for delay in completion of buildings were mainly delayed availability of land and delay in release of funds by Deputy Development Commissioner.

Audit scrutiny further revealed that Memorandum of Understanding (MoU) for operationalisation of new WITIs with Private Partners in respect of six⁵

Out of 16 new WITIs, construction of 10 WITI buildings at a cost of ₹ eight crore were completed as of June 2014 but could not be operationalised.

⁵ WITIs Bokaro, Deoghar, Dhanbad, Jamtara, Sahebganj and Saraikela-Kharsawan.

completed WITIs were signed between June and December 2013. MoUs for another four⁶ completed WITIs could not be signed as of June 2014. However, we observed that none of the six WITIs was operational, despite signing of MoUs.

During exit conference, the Secretary stated (December 2014) that all new WITIs to be operated under PPP would be operationalised very soon.

We recommend that the Government should take measures to operationalise all 16 new WITIs expeditiously.

2.2.8 Infrastructure status in existing ITIs

2.2.8.1 Upgradation of existing ITIs

The Government of India (GoI) launched a scheme for “Up-gradation of 1396 existing Government ITIs” under PPP mode in April 2009 for which, it was to provide ₹ 2.50 crore to each ITI as interest free loan to be refunded in 30 years.

The scheme guidelines envisaged an industrial partner to be associated with each ITI under a tripartite Memorandum of Agreement (MoA) to be executed between Central Government, State Government and the Industrial Partner. The Institute Management Committee (IMC) under the chairmanship of the Industrial Partner was to be constituted. Principal, ITI would be ex-officio member secretary of IMC. The IMC would be responsible to develop Institute Development Plan (IDP) for the next five years and also review existing trades to discontinue unpopular trades. New trades were to be launched by the ITI for which infrastructure was to be developed in the first two years of implementation of IDP.

Out of three test checked WITIs, the scheme was implemented in two WITIs at Jamshedpur and Ranchi. IMCs were constituted in Ranchi and Jamshedpur in February 2010 and June 2011 respectively. The GoI released ₹ 2.50 crore each to WITIs Ranchi and Jamshedpur in March 2010 and June 2011 respectively. As per IDPs developed by the IMCs, increase from one unit (21 seats) to two units was envisaged for four⁷ out of seven⁸ existing trades in WITI Jamshedpur and two⁹ out of five¹⁰ existing trades in WITI Ranchi.

Besides this, in WITI Ranchi, deletion of existing one unit each in Stenography (Hindi), Stenography (English) and Cutting and Tailoring (C&T) was proposed and opening of five¹¹ new trades was also envisaged in the IDP.

⁶ WITIs Godda, Gumla, Khunti and Lohardaga.

⁷ Cutting and Tailoring (C&T), Computer operator cum Programming Assistant (COPA), Stenography (Hindi) and Stenography (English).

⁸ Mechanical General Electronics, Mechanic Radio & TV (MR&TV), IT, COPA, Stenography (Hindi) and Stenography (English) and C&T.

⁹ Mechanical General Electronics and MR&TV.

¹⁰ C&T, Mechanic General Electronic, MR&TV, Stenography (Hindi) and Stenography (English).

¹¹ COPA, Draftsmen (Civil), Hair and Skin care, Information Technology and Preservation of food and vegetables.

Further, as per the IDP of both WITIs, Placement Cells were to be established to achieve the goal of 40 per cent employment of passed out trainees from the WITIs.

We observed the following:

(a) Non-introduction of new trades and non-upgradation of existing trades

In WITI Ranchi against proposed opening of five new trades, only two trades COPA and IT were launched during 2012-13. However, these trades were discontinued in 2013-14 due to non-appointment of instructors. Similarly, in WITI Jamshedpur against proposed upgradation of four trades, none of the trades were upgraded as of July 2014.

Upgradation work for existing trades in WITIs Ranchi and Jamshedpur was not achieved in spite of available fund of ₹ 5.15 crore.

Thus opening of new trades and upgradation work for existing trades in WITI Jamshedpur and Ranchi was not achieved, despite availability of funds (₹ 2.62 crore in Jamshedpur and ₹ 2.53 crore in Ranchi including interest earned). This was due to non-posting of regular principals in both WITIs and the principals-in-charge had no power to incur expenditure from upgradation fund.

(b) Non-deletion of unpopular trades

In WITI, deletion of one unit each in three trades was not done as of July 2014.

(c) Non-placement of passed out trainees

Placement cells were formed only during August 2013 in WITI Ranchi and May 2014 in WITI Jamshedpur. The delay in establishing placement cells in WITIs resulted in none of the successful trainees securing campus placement.

In reply, the Secretary stated (December 2014) that ₹ 6.79 lakh was spent on upgradation of existing trades as per IDP in WITI Jamshedpur. Reply was not acceptable as none of existing trades were upgraded. Further, Secretary stated that in WITI Ranchi instructors would be appointed on contract basis for COPA and IT trades. Remaining three new trades, as per IDP, would be started in coming years and delegation of financial power to the principals-in-charge was also under process.

2.2.8.2 Infrastructure deficiencies

National Council for Vocational Training (NCVT) prescribed specific norms for providing basic infrastructure such as classroom, workshops etc. to impart training in WITIs. Test check of records in WITIs revealed lack of infrastructure facilities, as discussed in succeeding paragraphs:

(a) Building inadequacy

The building constructed for WITI Hazaribag was occupied by the Central Reserve Police Force (CRPF) since March 2000. Therefore, WITI Hazaribag was functioning in the building of General ITI, which itself was deficient in terms of infrastructure and required an additional 18 classrooms and laboratories to run academic programmes. In spite of repeated correspondence by the Principal, WITI, the building could not be got vacated as of June 2014. As a result, students of General ITI and WITI were studying together defeating the very objective of establishing separate WITI.

WITI Hazaribag was running in the building of General ITI as the building constructed for WITI Hazaribag was occupied by Central Reserve Police Force since 2000.

During exit conference (December 2014), the Secretary replied that attempts were being made to vacate the building of WITI Hazaribag occupied by CRPF.

(b) Shortage of tools and equipment

There was shortage of tools and equipment ranging between 39 per cent to 78 per cent in WITI Ranchi, 59 to 100 per cent in Hazaribag and 43 to 87 per cent in Jamshedpur.

WITIs were required to maintain tools and equipment as per the standard list of tools and equipment as prescribed in the syllabus of the trade concerned. Audit observed that there was shortage of tools and equipment ranging from 39 per cent to 78 per cent in WITI Ranchi, 59 to 100 per cent in WITI Hazaribag and 43 to 87 per cent in WITI Jamshedpur in various trades with reference to prescribed standard list, as detailed in *Appendix-2.2.1*. Audit scrutiny further revealed that no fund was allotted to purchase these tools and equipment at WITI level.

During exit conference (December 2014), the Secretary replied that tools and equipment as per norms of the prescribed syllabi for WITIs would be purchased very soon.

We recommend that the Government should provide tools and equipment in WITIs as per norms of the concerned trades/branches.

2.2.8.3 Manpower Management

The details of posts sanctioned and persons-in-position with respect to teaching and non-teaching staff six WITIs during 2009-14 is summarised in **Table-2.2.2**.

Table-2.2.2: Sanctioned posts vs. persons in position in all six WITIs of the State as of July 2014

Sl. No.	Name of the Post	Sanctioned Strength	Persons in Position	Shortage (per cent)
1	Principal	6	0	6 (100)
2	Chief Instructor	2	0	2 (100)
3	Instructor	51	21	30 (59)
4	Workshop Attendant	4	0	4 (100)
	Total	63	21	42 (67)
5	Storekeeper	2	0	2(100)
6	Clerk	15	5	10 (67)
	Total	17	5	12(71)

(Source: Director, Employment and Training)

Shortage of teaching staff was 67 per cent and in case of non-teaching staff it was 71 per cent in all the six WITIs.

It was evident from the above table that there was 67 per cent shortage of teaching staff viz. Principal, Chief Instructor, Instructors, Workshop Attendant and 71 per cent shortage of non-teaching staff. Principal was not posted in any of the WITIs. In the absence of regular Principal, the instructors were given charge of Principal incharge in all Six WITIs. Non-deployment of Principals affected the upgradation programme of two WITIs, as mentioned in para 2.2.8.1.

The details of posts sanctioned and persons-in-position with respect to teaching and non-teaching staff in test-checked three WITIs during 2009-14 are given in *Appendix-2.2.2*. Audit scrutiny revealed that there was shortage of teaching staff in WITIs Hazaribag, Jamshedpur and Ranchi where against the sanctioned strength of 10, 16 and 11, the persons-in-position were four, six and five respectively during 2013-14.

We recommend that the Government should deploy teaching as well as non-teaching staff in all the WITIs as per sanctioned strength. The Secretary accepted the recommendation.

2.2.9 Implementation of Academic Programmes

2.2.9.1 Non-conducting of training in sanctioned trades

29 to 80 per cent trades sanctioned in WITI Hazaribag and Jamshedpur were not operational.

Sanctioned seats in three test-checked WITIs were 357 in 13 trades during 2009-10. This was increased to 441 seats in 17 trades during 2013-14. However, operational seats in these WITIs were only 231 during 2009-10 and 210 during 2013-14. An analysis of details regarding sanctioned/operational seats in these WITIs (*Appendix-2.2.3*) revealed that 29 to 80 per cent of sanctioned trades were not operational in WITIs Hazaribag and Jamshedpur. The main reason for non-operation of trades was shortage of instructors, as discussed in paragraph 2.2.7.3.

2.2.9.2 Seats remaining vacant

33 to 86 per cent seats in three test checked WITIs were vacant during 2009-14.

Admission to WITIs was made yearly on the basis of merit list of Jharkhand Combined Competitive Entrance Examination (ITI) conducted by Jharkhand Combined Engineering Competitive Examination Board (JCECB). The details of sanctioned seats in operational trades, admissions there against and vacant seats in test checked WITIs during 2009-14 is given in *Appendix-2.2.4*.

Audit scrutiny revealed that 33 to 86 per cent seats were vacant during 2009-14 in three test checked WITIs. Further, drop outs ranged between Nil to 35 per cent in these WITIs during the period.

During Exit conference (December 2014), Secretary accepted that the seats were remaining vacant in WITIs as student were not interested in trades operational in WITIs. It was further informed that new trades would be started in place of presently running unpopular trades for ensuring enrolments.

2.2.9.3 Trades not affiliated by National Council for Vocational Training (NCVT)

As per NCVT norms, all ITIs have to seek affiliation with NCVT for the purpose of granting National Trade Certificates to pass out trainees. As per Director General Employment and Training (DGET) Manual, a State Council for Vocational Training (SCVT) was to be constituted to advise the State Government in carrying out the training policy laid down by the NCVT and to co-ordinate Vocational Training Programme throughout the State.

Provisional SCVT trade certificates were issued to 121 trainees who had completed courses successfully during 2009-13 which was likely to affect their prospect of getting suitable jobs.

Scrutiny of records of three test-checked WITIs revealed that out of 17 sanctioned trades, seven trades were affiliated with NCVT and ten trades were being operated under affiliation with SCVT. However, as per DGET manual, SCVT is not authorised to grant affiliation of any trade.

As against the total available 710 seats in SCVT affiliated trades (*Appendix-2.2.5*), 121 trainees (17 per cent) passed out successfully during 2009-13. These trainees were issued only SCVT trade certificates, which were provisional in nature and affecting their prospects of getting suitable jobs.

Further, in accordance with Apprenticeship Act, 1961 guidelines, trainees who did not have the NCVT certificates were not eligible for Apprenticeship

Training with industry. Consequently, trainees of ten SCVT recognised courses were not eligible for apprenticeship training affecting their employability.

The Secretary accepted (December 2014) the facts and replied that process of getting affiliation with NCVT was under process.

2.2.10 Monitoring

No inspection was ever carried out by the directorate authorities in all three test checked WITIs.

According to the DGET Manual, Inspecting Officer of the Directorate of Employment and Training should inspect the ITIs in their charge frequently. However, no inspection was ever carried out by the Directorate authorities in all three test-checked WITIs during 2009-14. Absence of monitoring resulted in deficiencies in functioning of WITIs as discussed in preceding paragraphs.

Government Women Polytechnics

There are three Government Women Polytechnics at Bokaro, Jamshedpur and Ranchi with intake capacity of 648 girls in three technical courses in the State. The audit findings in respect of these Government Women Polytechnics (GWPs) are discussed in subsequent paragraphs.

2.2.11 Financial Management

State Government allotted ₹ 16.99 crore for administration (under 'salary' sub head) of three GWPs during 2009-14. The year-wise allotment and expenditure thereagainst are given in **Table-2.2.3**. Government of India also sanctioned ₹ 3.20 crore during September 2010 to August 2013 for upgradation of these polytechnics.

Table-2.2.3: Statement of Allotment, Expenditure and Savings for Government Women's Polytechnics for the period 2009-14

(₹ in crore)			
Year	Allotment	Expenditure	Savings (per cent)
2009-10	2.95	1.86	1.09 (37)
2010-11	2.86	2.19	0.67(23)
2011-12	3.52	3.18	0.34(10)
2012-13	4.01	3.70	0.30(8)
2013-14	3.65	2.20	1.45(40)
Total	16.99	13.13	

(Source: information provided by Directorate Science and Technology)

During 2009-10, 2010-11 and 2013-14 savings were 37, 23 and 40 per cent respectively. Savings during 2009-11 and 2013-14 were in salary head owing to shortage of manpower against the sanctioned strength during these years.

In reply, the Department accepted (November 2014) the facts and stated that the reason for the saving was inflated demands made by the Principal-in-charge.

2.2.12 Infrastructure of Polytechnics

2.2.12.1 Strengthening and modernisation of Polytechnics not achieved

According to State Plan scheme for strengthening and modernisation of Polytechnics, modernisation of workshops, laboratories, libraries etc. by way of adding equipment and books in all 13 existing Polytechnics of the State was

Despite provision of ₹ nine crore during 2009-14 in AAP for strengthening and modernization of Polytechnics, Plan was not implemented.

Out of ₹ 3.20 crore fund received on account of upgradation of Polytechnic scheme during September 2010 and August 2013 to all the three GWPs, ₹ 2.41 crore remained unutilised.

to be done. To implement the scheme, provision of ₹ nine crore¹² was made in Annual Action Plans (AAPs) of the department for 2009-14. We observed that scheme could not be executed as funds were not provided in the departmental budget for the respective years.

Due to non-implementation of this scheme envisaged in the AAPs, all the three Government Women Polytechnics remained deficient in terms of equipment.

The department accepted (November 2014) the facts and stated that schemes were selected by the Planning Department on priority basis. However, from 2015-16, special attention would be paid to this issue.

2.2.12.2 Non-utilisation of GoI funds for Upgradation of Polytechnics

Under the Upgradation of Polytechnics scheme of GoI in which equipment with latest specifications, software of latest version, furniture for laboratories, workshops etc. were to be purchased, GWPs Bokaro, Jamshedpur and Ranchi received ₹ 1.20 crore, ₹ 1.10 crore and ₹ 0.90 crore respectively during September 2010 to August 2013 in two instalments as grants-in-aid. According to the sanction accorded by the Department of Science and Technology, Government of Jharkhand (GoJ) the funds made available to GWPs under the scheme were to be utilised on the recommendation of departmental purchase committee and as guided by of the department.

Out of the available fund, expenditure of ₹ 19.46 lakh, ₹ 35.28 lakh, and ₹ 27.49 lakh were incurred by GWPs Bokaro, Jamshedpur and Ranchi respectively for purchase of books. Savings amounting to ₹ 1.02 crore (85 per cent), ₹ 76.38 lakh (69 per cent) and ₹ 62.66 lakh (70 per cent) which included interest were lying in the bank accounts of GWPs Bokaro, Jamshedpur and Ranchi respectively as of July 2014 although the grants were to be utilised within one year from date of release. Non-utilisation of funds for upgradation of GWP resulted in deficiency of tools and equipment in laboratories and workshops.

We observed that Principal GWP Jamshedpur informed (December 2011) the department of Science and Technology about the requirement of machinery/equipment, but procurement could not be made as no recommendation had been received from the departmental purchase committee.

In reply, the Department stated (November 2014) that the tender process was underway.

2.2.12.3 Shortage of tools and equipment in GWPs

The GWPs were required to maintain tools and equipment as per requirement of the syllabus of the branches concerned. We observed that there was huge shortage of tools and equipment with respect to actual requirements in laboratories and workshops of all the three GWPs as summarised in the **Table-2.2.4.**

¹² ₹ 1.50 crore (2009-10), ₹ 2.50 crore (2010-11), ₹ 2.00 crore (2011-12), ₹ 1.00 crore (2012-13) and ₹ 2.00 crore (2013-14).

Table-2.2.4: Summarised statement of requirement, actual availability and shortage of tools and equipment in three GWPs during 2009-14

Branch	Lab/workshop	Qty. Required	Qty. Available	shortage (per cent)
Electrical	Lab	1145	287	858(75)
	Workshop	1551	784	767(49)
Electronic	Lab	1415	644	771(54)
	Workshop	1232	710	522(42)
Mechanical	Lab	17	Nil	17(100)
	Workshop	206	05	201(98)
Computer	Lab	620	196	242(68)

(Source: Concerned GWPs)

Shortage of tools and equipment in all the three test checked GWPs ranged between 54 and 100 per cent in laboratories and 42 to 98 per cent in workshops.

Analysis of machines and equipment in each GWP (*Appendix-2.2.6*) revealed that there was huge shortage of machine and equipment. Shortage of machine and equipment of the three test checked GWPs ranged between 54 and 100 per cent in laboratories and 42 per cent to 98 per cent in workshops. This situation was prevailing despite the fact that fund on this account under Upgradation of Polytechnic Scheme of GoI amounting to ₹ 2.41 crore received as grant-in-aid were kept unutilised by the GWPs as discussed in paragraph 2.2.12.2.

In reply, the Department accepted (November 2014) the facts and stated that the purchase of tools and equipment was under process.

We recommend that the Government should provide tools and equipment in GWPs as per norms of the concerned trades/branches.

2.2.13 Implementation of Academic Programmes

Admission to GWPs was to be made yearly on the basis of merit list of Jharkhand Combined Competitive Entrance Examination (Polytechnics) conducted by JCECB. Duration of courses was for three years. The detailed position of sanctioned seats, students admitted, passed out and placed in the batches started and completed during 2009-14 of all the three GWPs as of July 2014 is given in *Appendix-2.2.7* and the summarised position is given in *Table-2.2.5*.

Table-2.2.5: Details of sanctioned seats, students admitted, passed out and placed in test-checked GWPs during 2009-14

Sl. No.	Batch	Sanctioned seats	Admission	Passed out	Failed/Drop out	Campus Placement
1	2009-12	517	500	447	53	0
2	2010-13	633	597	480	117	5
3	2011-14	648	622	Appearing	Appearing	Appearing

(Source: information provided by concerned GWPs)

We observed that seat utilisation was satisfactory in all GWPs except in Architectural Assistant Ship (AAS) in GWP Jamshedpur where percentage of vacant seat ranged between 12 and 28 during 2009-12 to 2011-14 batches.

However, only five out of 927 passed out students from batches of 2009-12 and 2010-13 got campus placement. No data regarding off-campus placement was available in any of the GWPs. Non/delayed formation of placement cell contributed non-placement of passed out students, which was yet to be formed in GWP Bokaro and was formed in Ranchi in May 2012 only.

Out of 927 passed out students of three GWPs during 2009-14, only 5 students got campus placement.

Manpower management

2.2.13.1 Shortage of Teaching Staff

For imparting quality education in Polytechnics adequate number of teaching faculty and other support staff were required as per AICTE norms.

Details of requirement as per AICTE norms, sanctioned posts and person in position with respect to Principals and Head of Department/Senior Lecturer/Lecturer in all the three GWPs as of July 2014 are given in *Appendix-2.2.8(a)*

We observed that:

- The post of Principal was vacant in all the three GWPs during 2009-14. In absence of regular Principals, all GWPs were managed by Principals -in-charge.
- In comparison to the AICTE norms, 48 to 78 *per cent* less posts were sanctioned in Head of Department (HOD)/Senior Lecturers/Lecturers cadre in the three GWPs. Moreover, persons in position were only 22 against sanction of 42 posts. The shortage of teaching staff in GWP Bokaro was 88 *per cent* against the AICTE norms and 76 *per cent* against sanctioned strength.

In reply, the department accepted (November 2014) the facts and stated that requisition for appointment of regular Principals, HODs and Lecturers in all GWPs has been made to the Jharkhand Public Service Commission.

2.2.13.2 Shortage of Instructors and Non-Teaching Staff

Besides teaching staff, non-teaching staff like Computer Programmer, Instructors, Foreman and Lab-Assistant also play an important role in imparting practical training to the students. Details of sanctioned strength, Persons-in-position and shortfall there against as of July 2014 in case of non-teaching/ support staff cadre is given in *Appendix-2.2.8(b)*.

It was observed that all four posts of Computer Programmers/Analysts were vacant in these three GWPs. There was 100 *per cent* vacancy in case of Instructors (15 posts) and Foreman (4) in GWPs Bokaro and Jamshedpur, whereas there was 50 *per cent* vacancy in Instructor cadre in GWP Ranchi. The vacancy in non-teaching/support staff coupled with shortage of tools and equipment in laboratory and workshop adversely affected practical training sessions.

In response, the Department accepted (November 2014) the facts and stated that recruitment rules for non-teaching technical staff has been framed and after ascertaining the vacancy position from the concerned institutes requisition for appointment would be made to the Jharkhand Public Service Commission.

2.2.14 Monitoring

In test-checked GWPs no inspection was done by Science and Technology Directorate during 2009-14. GWP Ranchi informed that 11 visits by officers of Science and Technology Directorate were held during 2009-14. However, the copy of inspections note was not provided to audit. Absence of monitoring resulted in deficiencies in functioning of GWPs as discussed in preceding paragraphs.

The post of Principal was vacant in all the three GWPs. Against the sanction of 42 posts of HOD/Lectures, only 22 were in position in all the GWPs test checked.

In reply, the Department accepted (November 2014) the audit observation and stated that arrangements for monitoring of GWPs would be made.

2.2.15 Conclusion

Government Women ITIs

- Operationalisation of 16 new WITIs, to be established in uncovered districts could not be achieved due to delay in construction of WITIs and delay/non-signing of MoU with Private Partners.
- Opening of new trades and upgradation work for existing trades in WITI Jamshedpur and Ranchi was not achieved, despite availability of funds ₹ 5.15 crore. This was due to non-posting of regular principals in both WITIs and the principals-in-charge had no power to incur expenditure from upgradation fund.
- WITIs were seriously deficient of Manpower, tools and equipment. There was 67 per cent shortage of teaching staff and 71 per cent shortage of non-teaching staff in six WITIs. Further, the shortage of tools and equipment was ranging between 39 per cent and 100 per cent in various trades running in WITIs Hazaribag, Jamshedpur and Ranchi.
- In three test-checked WITIs between 29 to 80 *per cent* trades were not in operation. In operational trades between 33 and 86 *per cent* of seats were not utilised during 2009-14.

Government Women Polytechnics

- Plan for strengthening and modernisation of Polytechnics envisaged in AAP during 2009-14 was not implemented due to non-provision of fund in departmental budget.
- Out of ₹ 3.20 crore fund received under upgradation of Polytechnic scheme by the three GWPs viz. Bokaro, Jamshedpur and Ranchi, ₹ 2.41 crore remained unutilized due to non-receipt of recommendation from the departmental purchase committee.
- There was dismal campus placement of passed out students in all the three GWPs. Placement cell was not formed in GWP Bokaro.
- GWPs were running short of manpower, tools and equipment hampering the quality of education imparted by these institutions.

HUMAN RESOURCES DEPARTMENT (HIGHER EDUCATION)

2.3 Performance Audit on “Functioning of State Universities in Jharkhand”

Executive summary

There are five State Universities, 65 constituent colleges and 53 affiliated colleges in the State of Jharkhand. The Performance audit on “Functioning of State Universities in Jharkhand” covers three Universities viz., Vinoba Bhave University, Hazaribag, Nilamber Pitamber University, Medininagar and Kolhan University, Chaibasa and 16 constituent Colleges thereunder. The significant audit findings are:

Vinoba Bhave University, Hazaribag

- Plan funds amounting to ₹ 13.17 crore withdrawn from treasury during 2001-02 to 2010-11 for development of infrastructure (₹ 8.58 crore), Free education to girls (₹ 2.42 crore), Grants to affiliated colleges (₹ 1.57 crore) etc, were lying parked in the Personal Ledger Account maintained by the Directorate. Advances of ₹ 12.35 crore were outstanding as of March 2014, against teaching/non-teaching staff of the University and six test-checked Colleges.

(Paragraphs 2.3.7.2 and 2.3.7.3)

- University did not collect the examination fee at the notified rate from Birsa Institute of Technology, Sindri, which resulted in short collection of ₹ 3.20 crore.

(Paragraph 2.3.7.4)

- Infrastructure of University, viz., Guest House, Women’s Hostel, Conference Hall and Day Care Centre, worth ₹ 5.70 crore was lying idle for periods ranging from 10 to 55 months in the University.

(Paragraph 2.3.10)

- Against the prescribed Teacher Student ratio of 1:10 and 1:15 for Post Graduate Courses and 1:25 and 1:30 for Under Graduate courses in science and humanities, the ratio ranged from 1:15 to 1:31 and 1:47 to 1:722 in PG Departments and test checked colleges respectively. Shortage of teaching and non-teaching staff was 22.47 per cent and 38.08 per cent of their sanctioned strength respectively.

(Paragraphs 2.3.11.1 and 2.3.12.1)

- Senate, which is the supreme governing body of University, met only thrice as against prescribed at least ten meetings. Further, important ex-officio members of Senate such as Chancellor, the Commissioner and Secretary, Higher Education, Director of Higher Education and the Director of Technical education were not present in any of the meetings of the Senate.

(Paragraph 2.3.13.1)

Nilamber Pitamber University, Medininagar

- State Government released grants of ₹ 119.43 crore to the University during 2009-14, out of which University could not utilise ₹ 33.61 crore. Advances to the tune of ₹ 1.86 crore were outstanding against teaching/non-

teaching staff of the University and four test checked Colleges, as of March 2014.

(Paragraphs 2.3.15.1 and 2.3.15.3)

- The University did not have its own campus even after more than five years of its establishment.

(Paragraph 2.3.17)

- Against the prescribed Teacher Student ratio of 1:10 and 1:15 for Post Graduate Courses and 1:25 and 1:30 for Under Graduate courses in science and humanities, the ratio ranged from 1:19 to 1:79 and 1:41 to 1:539 in PG Departments and test checked colleges respectively. Shortage of teaching and non-teaching staff was 62.50 per cent and 62.81 per cent respectively.

(Paragraphs 2.3.18.1 and 2.3.19.1)

- Senate of the University did not meet even once, against prescribed meeting of at least ten during the period 2009-14.

(Paragraph 2.3.20.1)

Kolhan University, Chaibasa

- State Government released grants of ₹ 254.56 crore to the University during 2009-14, out of which University could not utilise ₹ 45.91 crore. Plan funds amounting to ₹ 2.86 crore remained parked in the Personal Ledger Account maintained by the Directorate.

(Paragraphs 2.3.22.1 and 2.3.22.2)

- Advances to the tune of ₹ 2.92 crore were outstanding against teaching/non-teaching staff of the University and three test-checked Colleges, as of March 2014.

(Paragraph 2.3.22.3)

- The University did not have its own campus even after more than five years of its establishment.

(Paragraph 2.3.24)

- Against the prescribed Teacher Student ratio of 1:10 and 1:15 for Post Graduate Courses and 1:25 and 1:30 for Under Graduate courses in science and humanities, the ratio ranged from 1:30 to 1:113 and 1:52 to 1:318 in PG Departments and test checked colleges respectively. Shortage of teaching and non-teaching staff was 50.95 per cent and 39.18 per cent respectively.

(Paragraphs 2.3.25.1 and 2.3.26.1)

- Senate of University met only once as against prescribed at least ten meetings. Further, important ex-officio members of Senate such as Chancellor, the Commissioner and Secretary, Higher Education, and the Director of Technical education were not present in any of the meetings of the Senate.

(Paragraph 2.3.27.1)

2.3.1 Introduction

The State Universities were established for imparting instruction in such branches of learning as they may think fit including professional studies and

technology, research, for the advancement and dissemination of knowledge, for conducting examination, for granting and conferring degrees, diploma, certificate and other academic distinctions, for establishing, maintaining and managing constituent colleges and for recognising affiliated colleges not maintained by the Universities. As per a report of MoHRD on annual status of Higher Education of States and Union Territories in India (November 2013), the Gross Enrolment Ratio¹ (GER) in higher education in Jharkhand is 8.1 per cent against the national average of 19 per cent. State Government is targeting to achieve a GER of 25.2 per cent and 32 per cent by the end of XIIth (2012-17) and XIIIth (2017-22) Five Year Plans (FYPs) respectively.

There are five State Universities in Jharkhand, of which Ranchi University is the oldest (established in July 1960). Three Universities viz., Vinoba Bhave University, Hazaribag, Nilamber Pitamber University, Medininagar and Kolhan University, Chaibasa were carved out of Ranchi University in September 1992, January 2009 and August 2009 respectively. Sido Kanhu Murmu University, Dumka was carved out of erstwhile Tilka Manjhi Bhagalpur University (of unified Bihar) in January 1992. There are 65 constituent colleges and 53 affiliated colleges under these five Universities.

2.3.2 Audit Objectives

Three Universities viz., Vinoba Bhave University (VBU), Nilamber Pitamber University (NPU) and Kolhan University (KU) were selected for the performance audit with the objectives to assess:

- whether the Universities had proper planning and financial management to perform their mandated functions in an economic, efficient and effective manner;
- status of implementation of the academic activities;
- whether infrastructure in the Universities was adequate and was utilised in effective manner; and
- whether an efficient human resource management and monitoring mechanism was in place.

2.3.3 Audit Criteria

Audit Criteria for the performance audit were sourced from following sources:

- Jharkhand State Universities (JSU) Act, 2000; Jharkhand Financial Rules (JFR); and Jharkhand Treasury Code (JTC).
- Statutes framed by the Universities; and
- Guidelines/ circulars/ instructions issued by UGC; Department of HRD, Government of Jharkhand (GoJ); Ministry of Human Resources Development (MoHRD), Government of India (GoI).

¹ Gross Enrolment Ratio: The ratio of number of students who live in area in question to those who qualify for the particular grade level.

2.3.4 Scope and Methodology of Audit

The Performance Audit of Vinoba Bhave University (VBU), Nilamber Pitamber University (NPU) and Kolhan University (KU) for the period 2009-10 to 2013-14 was conducted between May and October 2014 by test check of records of Directorate of Higher Education, these universities and their 16 constituent colleges, selected out of 65 constituent colleges on the basis of Sampling without Replacement method (*Appendix-2.3.1*).

An Entry Conference was held with the Joint Secretary, Department of HRD, GoJ on 24 April 2014 to discuss audit objectives, audit criteria and scope and methodology of the Performance Audit. The findings of the audit were discussed with the Secretary, Department of HRD, GoJ in the Exit Conference held on 4 December 2014. The reply of Department was received in December 2014 and has been suitably incorporated in the report.

2.3.5 Administrative arrangements

The Governor of the State is the Chancellor of the Universities in the state. The Universities are headed by Vice-Chancellors (VCs) while the Constituent and Affiliated Colleges are headed by Principals. At the level of State Government, the Directorate of Higher Education, Department of Human Resources Development is responsible for functioning of Universities within the framework of Jharkhand State Universities (JSU) Act, 2000.

Audit Findings

The results of audit on functioning of three Universities are set out in three sections-Section A (Vinoba Bhave University), Section B (Nilamber Pitamber University) and Section C (Kolhan University) and each section reflects audit findings in respect of respective university.

Section A -Vinoba Bhave University, Hazaribag

Vinoba Bhave University was established on 17 September 1992 after the bifurcation of Ranchi University by Act 3 of 1990 passed by Bihar Assembly. Its jurisdiction extends to a large part of North Chotanagpur, including Bokara, Dhanbad, Ramgarh, Chatra, Giridih, Koderma and Hazaribag districts. It also exercises authority over all the Sanskrit, Homeopathic and Ayurvedic Colleges of Jharkhand.

The University manages and maintains 22 Post Graduate (PG) Departments under nine faculties viz., Humanities, Social Science, Commerce, Engineering, Law, Medicines, Ayurveda, Homoeopathy and Education.

It has 19 constituent colleges, 27 affiliated colleges, one Minority College and six Sanskrit Colleges under its jurisdiction.

During 2009-14, 6,25,511 number of students appeared in different exams conducted by the University, out of which 4,30,312 students (69 per cent) were declared successful.

2.3.6 Planning

2.3.6.1 Non-preparation of Perspective Plan

Perspective Plan was not prepared by the University.

As per Statute 29 under JSU Act 2000, a College Development Council was to be constituted in University for ensuring proper planning and integrated development of Colleges. College Development Council was required to prepare Perspective Plan for development and opening of new colleges to enable the Universities and State education authorities to take long term decisions on planning and development of colleges. However, we noted that such Perspective Plan was not prepared.

During exit conference (December 2014), the Secretary, Department of HRD accepted the audit observation and assured that perspective plan would be prepared by the University in future.

2.3.7 Financial Management

2.3.7.1 Financial position

Fees from students, grants from UGC and the State Government are the major sources of receipts for the university. Salaries, maintenance expenditure, capital expenditure and staff pension are the major classes of expenditure. The position of allotment and expenditure of the University during 2009-14, is indicated in Table 2.3.1:

Table-2.3.1: Statement showing position of allotment and expenditure during 2009-14

(₹ in crore)

Year	Plan			Non-plan		
	Allotment	Expenditure	Funds unutilised	Allotment	Expenditure	Funds unutilised
2009-10	Nil	Nil	-	75.29	59.80	15.49
2010-11	1.90	0.74	1.16	92.48	100.02	(-)7.54
2011-12	1.75	1.87	(-) 0.12	84.89	85.01	(-)0.12
2012-13	10.63	3.08	7.55	116.76	117.32	(-)0.56
2013-14	11.70	3.16	8.54	113.61	116.60	(-)2.99
Total	25.98	8.85	17.13	483.03	478.75	4.28

(Source: Data Furnished by Universities)

It is evident from the above Table that while VBU utilised 99.11 per cent of the non-plan grants, the utilisation of plan grant was only 34.06 per cent, during 2009-14. The reason for less utilisation of plan grants could not be ascertained in audit.

We recommend that optimum utilisation of the available resources to universities may be ensured.

2.3.7.2 Parking of funds in Personal Ledger (PL) Account by the Directorate

We noticed that plan funds amounting to ₹ 13.17 crore relating to development of infrastructure (₹ 8.58 crore), Free education to girls (₹ 2.42 crore), Grants to affiliated colleges (₹ 1.57 crore) etc, withdrawn from the Treasury during 2001-02 to 2010-11 were lying (May 2014) in the PL account of the Directorate of Higher Education. The Directorate attributed parking of funds to non-submission of plan proposals and pending UCs of previous grants by the University.

During exit conference (December 2014), the Secretary, Department of HRD stated that correspondence was being made with the Department of Finance for allowing the release of funds from the PL account to Universities.

2.3.7.3 Advances

As per Rule 611 of the Jharkhand Treasury Code (JTC), advances granted to Government servants for departmental or allied purposes may be drawn on the responsibility and receipt of the Government servant, subject to adjustment by detailed accounts supported by vouchers, or by refund, as may be necessary.

We noticed that advance of ₹ 12.35 crore drawn by teaching/non-teaching staff of the University/test-checked colleges during the period ranging from one to 21 years was outstanding as on March 2014, as detailed in **Table-2.3.2**.

Advance of ₹ 12.35 crore was outstanding against teaching/non-teaching staff for adjustment as on 31 March 2014.

Table-2.3.2: Statement of outstanding advances

(₹ in lakh)		
Name of University/ College	Advance outstanding (as on 31.3.14)	Oldest period to which advances relate
University Headquarters	1130.19	1992-93
B.S. City College, Bokaro	0.64	2008-09
P.K.R. Memorial College, Dhanbad	24.03	2006-07
Ramgarh College, Ramgarh	15.60	2004-05
K.B. Women College, Hazaribag	57.50	2004-05
Markham College of Commerce, Hazaribag	0.98	2012-13
J.J. College, Jhumritilaiya	6.55	2012-13
Total	1235.49	

We further noticed that second and subsequent advances were sanctioned, without adjustment of previous outstanding advance.

Adjustment of ₹ 1.41 crore paid as advance by Vinoba Bhawe University during 1992-96 was not pointed out.

Scrutiny of Bank books² for the years 1992-93 to 1995-96³ revealed that a sum of ₹ 1.41 crore paid as advance to different officials/persons during the said period was not entered in the Advance Ledger for the year 1996-97. The status of adjustment of these outstanding advances could not be ascertained in audit.

Thus, lack of proper watch over adjustment of advances led to non-recovery/non-adjustment of ₹ 12.35 crore.

The Secretary, Department of HRD during the exit conference (December 2014) viewed the non-adjustment of advances seriously and instructed the University authorities to get the advances adjusted at the earliest.

2.3.7.4 Short collection of examination fees

Prior to April 2011 examination fee for B.Tech and M.Tech was to be collected at the rate of ₹ 1,500 per student, which was enhanced to ₹ 2,500 per student with effect from 9 April 2011

Audit noticed short collection of ₹ 3.20 crore of examination fee from Birsa Institute of Technology, Sindri.

Scrutiny of records of examination section of the University revealed that the examination fee was collected at the rate of ₹ 800/ ₹ 1,500 per student from Birsa Institute of Technology (BIT), Sindri as against the notified examination fees of ₹ 1,500/ ₹ 2,500. This resulted in short collection of ₹ 3.20 crore of examination fee during 2009-14 (**Appendix-2.3.2**).

² The cash book maintained by VBU was known by the name of Bank Book

³ As replied (November 2014) by VBU, Advance ledger was not maintained during the period 1992-93 to 1995-96

During the exit conference (December 2014), the Secretary, Department of HRD stated that from now onwards the fees would be realised uniformly from all the institutions.

2.3.7.5 Non/short deposit of collection money

Rule 7 of JTC provides that all money received by a government servant on account of revenue shall, without undue delay, be paid in full into the Bank. Further as per Section 45 of JSU Act, 2000 all money received by and on behalf of the institution and department established and maintained by the University was required to be credited into the University Fund.

Scrutiny of the records revealed that a sum of ₹ 16.85 lakh collected by the concerned staff in 18 Post Graduate (PG) Departments of VBU on account of Fees, sale of admission/registration/ examination forms was not deposited into the University Fund (*Appendix-2.3.3*). Non/short deposit of collected money into the University Fund was in violation of the prescribed provisions.

The Secretary, Department of HRD during exit conference (December 2014) accepted the audit observation and stated that necessary steps were being taken for deposit of the amounts by the PG Departments.

Government should ensure that the collection amounts are deposited into the University fund without undue delay.

Collection money to the tune of ₹ 16.85 lakh was non/short deposited by 18 Post Graduate Departments.

2.3.8 Delay/deficiencies in preparation/submission of Annual Accounts

Section 44 of the JSU Act 2000, requires report of the Annual accounts of a University to be placed before the Legislature but does not specify any time frame for their preparation/submission.

We noticed that the University was maintaining General Fund, Pension & Gratuity Fund, Library Fund, UGC Fund, Development Fund, Reserve Fund, Examination Fund etc. However only the Receipt and Payment account for General Fund was being prepared. Income & Expenditure Account and Balance Sheet were not prepared in respect of any of the funds in the absence of which, actual financial position of the University could not be ascertained. We further noticed that the Receipt and Payment accounts were prepared for General Fund only for the years 2009-10 and 2010-11, that too after delay of 13 and 23 months respectively.

The Secretary, HRD stated (December 2014) during the exit conference that that the annual accounts shall be prepared timely in future. It was also confirmed (November 2014) by the Directorate that annual accounts of the University was not placed before State Legislature so far.

We recommend that a time schedule for preparation of annual accounts may be prescribed for their timely placement in the State Legislature.

There was inordinate delay in finalisation of the annual accounts by University.

2.3.9 Utilisation of UGC Grants

Under XIth Five Year Plan (2007-12), UGC allocated ₹ 15.56 crore to University for development purposes, against which only ₹ 9.35 crore was released due to delay in furnishing UCs/Statement of Expenditure (SoE) ranging from 27 to 63 months. The actual expenditure of University against the approved allocation was ₹ 12.14 crore. However, allocation against excess

₹ 6.21 crore was not released by UGC to Vinoba Bhave University due to delay in furnishing Utilisation Certificates/ Statement of Expenditures (XIth Plan).

expenditures of ₹ 2.97 crore was not received from UGC so far (November 2014). Thus, VBU was deprived of further instalments of grants from UGC as it failed to utilise the grants and furnish the UCs/SoEs within the stipulated time.

Further scrutiny revealed that University refunded a sum of ₹ 1.18⁴ crore to UGC in July 2013 due to short/non-utilisation of the specific purpose grants of XIth Plan period. On being pointed out VBU replied (December 2014) that UGC allocation was made after lapse of three and a half years of XIth Plan period and it had very less time to utilise the funds within the plan period. The reply was not acceptable, as allotted funds were to be utilised within the financial year of release.

We further noticed that UGC allocated ₹ 14.57 crore under XIIth Plan (2012-17) as Plan Block Grant, against which ₹ 5.68 crore was released (September 2012 to September 2013) of which ₹ 5.06 crore was lying unutilized (July 2014) with the University.

The Secretary, Department of HRD during the exit Conference assured (December 2014) that the funds would be utilised, UCs thereagainst would be furnished timely and surrender of funds would be avoided in future.

2.3.10 Infrastructure worth ₹ 5.70 crore lying idle

We noticed that infrastructure worth ₹ 5.70 crore, created in University premises, had not been put to use for the reasons indicated in **Table-2.3.3**.

Table-2.3.3: Statement showing infrastructure lying idle in VBU

(₹ in crore)

Name of Project	Total exp.	Date of handing over	Period of lying idle (till July 2014)	Reasons stated for non-utilisation
Guest House	2.33	October 2009	4 years 7 months	Catering and other arrangements could not be made as yet.
Women's Hostel	1.02	September 2011	2 years 10 months	To be started after appointment of Hostel Superintendent.
Conference Hall	2.33	September 2013	10 months	Furnishing and sitting arrangements have not been completed.
Day Care Centre	0.02	November 2012	1 year 8 months	To be made functional after clearance of building materials around the basement.

Important infrastructure facilities were lying idle in Vinoba Bhave University despite completion long ago.

Thus, the infrastructure was lying idle since long and the purpose for which the same were created remained to be fulfilled.

The Secretary, Department of HRD accepted (December 2014) the audit observation during the exit conference and stated that necessary steps are being taken for bringing the created infrastructures into use at the earliest.

Government should ensure that the created infrastructural facilities are brought into use at the earliest for achievement of intended objectives.

⁴ XIth Plan (Merged Scheme)- ₹ 1.06 crore and XIth Plan (GDA)- ₹ 0.12 crore

2.3.11 Academic Activities

The main objectives of a University are to impart instructions in various branches of learning, undertake research, disseminate knowledge, conduct examinations etc. Deficiencies noticed in conduct of academic activities are discussed below.

2.3.11.1 Teacher-student ratio

As per norms fixed by the UGC, the teacher-student ratio should be 1:10 and 1:15 for Post Graduate Courses and 1:25 and 1:30 for Under Graduate courses in Science and Humanities respectively.

We noticed that teacher-student ratio in PG Courses during the period 2009-2014 was considerably less than prescribed norms and ranged from 1:15 to 1:18 in Science and 1:27 to 1:31 in Humanities..

University failed to maintain teacher-student ratio as per UGC norms.

We further noticed that no post of teaching staff was sanctioned by Department of HRD for 13 out of 19 PG departments, though one professor, two Readers and three Lecturers per course were required as per UGC norms. Teachers were deputed from different constituent colleges to the said PG Departments. In the seven test-checked colleges, the teacher student ratio during 2009-14 ranged from 1:47 to 1:722, as indicated in **Appendix-2.3.4**. Thus, the University failed to maintain the prescribed teacher-student ratio, which affected the academic activity.

The Secretary, Department of HRD stated during the exit conference (December 2014) that necessary action would be taken to redress the issue.

2.3.11.2 Under-utilisation of intake capacity

Under Section 61 (2) of the JSU Act, 2000, the State Government may determine the maximum number of seats for enrolment of students in the University/ colleges.

Under-utilisation of intake capacity in PG departments ranged between 2 and 71 per cent.

University did not provide records in support of intake capacity approved by State Government. However, as per information furnished in respect of PG departments of University, the intake capacity was considerably under-utilised and ranged between 2 and 71 *per cent* (**Appendix-2.3.5**).

The Secretary, Department of HRD stated during the exit conference (December 2014) that necessary action would be taken for optimum utilisation of the intake capacity.

2.3.11.3 Prescribed number of teaching days not observed

The UGC prescribed norms of 180 teaching days in a year after adjusting 185 days (for admission, examination, public holidays and Sundays).

Against 180 teaching days prescribed, 122 to 139 teaching days were observed by the University.

We noticed that the Universities, in violation of the UGC norms, allowed more than prescribed public holidays/ vacation during the review period, resulting in observance of teaching days between 122 and 139 during calendar year 2009-13.

The Secretary, Department of HRD intimated during the exit conference (December 2014) that Universities had been instructed to follow the UGC norms.

Government should ensure that the prescribed number of teaching days is strictly observed by the Universities.

2.3.11.4 Delay in publication of results

As per Section 30 of the JSU Act, 2000, dates of examination are to be notified by the State Government in the official gazette and the results should be published within sixty days of the culmination of the examinations, which is further extendable to another sixty days for reasons to be recorded in writing.

Delay in publication of examinations results ranged between 1 and 123 days.

Scrutiny of records revealed that the dates of examination were not notified in official gazette. Further, there was inordinate delay in publishing examination results ranging between 1 and 123 days, after excluding 60 days from the last date of examination.

The Secretary, Department of HRD stated during the exit conference (December 2014) that delay was attributable to the shortage of teaching/non-teaching staff. Secretary further assured that the delay would be avoided in future.

2.3.11.5 Irregularities in grant of affiliation

As per Statute 30 of the JSU Act 2000, educational institutions within territorial jurisdiction of a University may be admitted as colleges in one or more faculties of the University on a permanent/ temporary basis, with the approval of the State Government.

Affiliation was granted to colleges despite deficiencies in application, and material & financial infrastructure.

Scrutiny of records in University revealed the following irregularities in granting affiliation to Ghanshyam Mehta Evening College and J.M. College, Bhurkunda:

- The colleges possessed only five acres of land as against prescribed 10 acres of land for rural area colleges;
- Suggestion of the Academic Council was to be taken and approval of the Senate was to be obtained before recommending affiliation of the Colleges to the State Government. However, this was not adhered to by the University.
- There was no information regarding fixation of intake capacity by the University in respect of both the colleges.
- In the case of evening college, it was also noticed that the application seeking affiliation was incomplete as it did not state the proposed courses of instruction, details of teaching staff engaged in the colleges and was also not countersigned by two members of the Senate, as required.

We further noticed VBU granted extension for three years (2013-16) to Sri Ramkrishna Sarada Ashram Teacher's Training College, Hazaribag and Gautam Buddha Teacher's Training College, Hazaribag, although Department of HRD had granted extension for one year (2013-14) to these Colleges.

The Secretary, Department of HRD accepted the audit observations during the exit conference (December 2014) and stated that necessary action would be taken. Thus, provisions were relaxed by the Directorate/University for granting affiliation to the institutions.

It is recommended that affiliations should be granted to institutions only if they fulfil the prescribed norms.

(i) Withdrawal of recognition of Institutions offering Bachelor of Education (B.Ed.) due to deficient infrastructure

The National Council for Technical Education (NCTE) granted approval of recognition for running B.Ed. courses in the Colleges subject to compliance of the prescribed norms and standards. We noticed that the NCTE decided (September 2014) to withdraw recognition of B.Ed courses offered by Bokaro Steel City College, Bokaro from the academic session 2015-16 due to following reasons:

- The College was deficient in both infrastructural and instructional facilities;
- The College did not appoint regular Head of Department and Lecturers were appointed on contract basis, which was in violation of prescribed norms; and
- The Term Deposit Receipt of ₹ 5 lakh was not in the joint name of the College and Regional Director, Eastern Regional Council (ERC), NCTE, Bhubaneswar.

The Secretary, Department of HRD assured during exit conference (December 2014) that remedial action would be taken as required under NCTE norms.

The Government should ensure availability of adequate infrastructure, appointment of regular teaching faculty and other administrative staff and maintenance of Endowment and Reserve Funds in joint account with ERC, Bhubaneswar as per prescribed norms of NCTE.

Recognition of Bokaro Steel City College, Bokaro offering B.Ed courses was withdrawn by National Council of Technical Education for not following the prescribed norms.

2.3.12 Human Resource Management

2.3.12.1 Shortage of teaching and non-teaching staff

An analysis of overall person-in-position *vis-à-vis* sanctioned strength of teaching and non-teaching staff in the University (including colleges thereunder) as on 31st March 2014 is represented in **Table-2.3.4**.

Table-2.3.4: Statement showing shortage of teaching and non-teaching staff

Sanctioned Strength		Person-in-Position		Vacancy		Percentage of vacancy	
Teaching	Non-Teaching	Teaching	Non-Teaching	Teaching	Non-Teaching	Teaching	Non-Teaching
850	1468	659	909	191	559	22.47	38.08

There was acute shortage of teaching/ non-teaching staff in University/ Colleges.

We noticed that the shortage of teaching staff and non-teaching staff was 22.47 and 38.08 *per cent* respectively. The shortage of staff resulted in high teacher-student ratio, delayed publication of results, delay in preparation of annual accounts and irregular maintenance of Cash books.

The Secretary, Department of HRD during exit conference stated (December 2014) that necessary action had been initiated to redress the issue.

Government should take steps for making regular appointments for the vacant posts.

2.3.12.2 Irregularities in payment of pay and allowances

We noticed irregularities in payment of pay and allowances to teaching/ non-teaching staff in Colleges, as under:

(i) Teachers working on unsanctioned posts

Directorate of Higher Education directed (October 2009) the University to remove such staff from service immediately who were working on unsanctioned posts and it further directed that no payment was to be made to such staff.

We observed that seven teachers in Markham College of Commerce, Hazaribag were working on unsanctioned posts in contravention of the instructions of the Directorate and a sum of ₹ 83.03 lakh was paid on their pay and allowances during 2009-14.

(ii) Irregular payment of House Rent Allowance (HRA)

As per HRA Rules 1980, HRA is not admissible to any official who had been provided accommodation by State Government/Central Government or its undertakings, etc.

Scrutiny of the Pay Bill Register of Bokaro Steel City College, Bokaro revealed that during 2009-14, HRA amounting to ₹ 31.48 lakh was paid to such teaching/non-teaching staff who had been allotted accommodation by Bokaro Steel Limited (BSL), Bokaro, a Government of India undertaking. Payment of HRA to ineligible staff indicated failure on part of the responsible authorities to comply with the Government's orders/rules/instruction.

The Secretary, Department of HRD accepted the audit observation during the exit conference and stated (December 2014) that the matter would be examined and necessary action taken.

Government should ensure that payment of pay and allowances are in conformity with the rules and instructions.

A sum of ₹ 31.48 lakh was paid to such teaching/non-teaching staff who had been allotted accommodation by a Government of India undertaking.

2.3.13 Monitoring and Evaluation

2.3.13.1 Meetings of Senate and Syndicate

Senate is the supreme governing body and Syndicate is the Executive Council of a University. As per JSU Act, 2000 every year there shall be at least two meetings of the Senate and 12 meetings of the Syndicate.

For the period 2009-14, we noticed that:

- Senate met only thrice as against at least ten meetings. It was also noticed that important ex-officio members such as Chancellor; the Commissioner and Secretary, Higher Education; Director of Higher Education and the Director of Technical education were not present in any of the meetings of the Senates.
- Syndicate met only 28 times, when it should have met at least 60 times. It was also noticed that representatives of the State Government such as the Commissioner-cum-Secretary, Higher Education or his representative and Director of Higher Education were not present in any of the meetings of the Syndicates.

When pointed out, VBU replied that the meetings of the Senate could not be held regularly due to logical reasons and that the meetings were being held as per norms, from 2014-15.

2.3.13.2 Non-conduction of Internal Audit

Section 53(1) of the JSU Act, 2000 provides for annual internal audit of every College by qualified accountant appointed as auditor by the Syndicate.

Internal audit was not conducted by the University.

Audit scrutiny revealed that neither internal audit wing was in existence nor qualified accountants were appointed as Auditors by the university. As a result short realisation of receipts, non-accountal of collection money, non-maintenance of Advance ledger, irregular appointment etc. pointed out in audit remained undetected.

Creation of internal audit wing in the University was assured by the Secretary during the exit conference (December 2014).

2.3.13.3 Non- verification of Inventory

Rule-138 of JFR stipulates that the inventory for fixed assets is required to be verified at least once in a year and outcome of the verification recorded in the corresponding register. Further

Physical verification of assets was not carried out in University / colleges.

We noticed that physical verification of the assets, including library books was not carried out in the University/Colleges, as prescribed.

The Secretary, Department of HRD accepted the audit observation during the exit conference (December 2014) and assured that necessary action would be taken as per prescribed rules.

2.3.13.4 Accreditation of University and Colleges by National Assessment and Accreditation Council (NAAC) and National Board of Accreditation (NBA)

Guidelines of UGC for development grant for XII plan (2012-17) made accreditation by NAAC mandatory for all universities and colleges after passing out of two batches or six years of their establishment. Further NBA has been set-up to help all participating Institutions to assess their performance *vis-à-vis* set parameters for programmes of various disciplines at Diploma/ Undergraduate (UG)/PG levels.

The University was not accredited by National Assessment and Accreditation Council and National Board of Accreditation.

We noticed that the University was not accredited by NAAC. Also, none of the programmes of the University was accredited by NBA. Due to non-accreditation, the institution failed to know its strengths, weakness and opportunity through an informed review process and to assess its performance *vis-à-vis* set parameters for programmes of various disciplines at Diploma/ Under Graduate (UG) /PG levels.

The Secretary, Department of HRD, stated during the exit conference (December 2014) that process for getting accreditation of the University and the remaining Colleges⁵ was under way.

⁵ Five Colleges under VBU had been accredited by NAAC

Reports, returns and other information in respect of affiliated colleges were not available to evaluate their efficiency.

2.3.13.5 Non-furnishing of reports/returns by Affiliated Colleges

As per Section 56 (1) of the JSU Act, 2000, every affiliated college was required to furnish reports, returns and other information as the Syndicate may require, so as to enable it to evaluate the efficiency of the College. However, VBU informed (November 2014) that the affiliated colleges were rarely required by the Syndicate to furnish any such report.

Government should ensure that meetings of Senate and Syndicate are held as per prescribed norms, internal audits and physical verification of inventory are conducted at periodic intervals, the institutions are accredited by NAAC/NBA and periodic reports/ returns are furnished to bring an effective internal control mechanism in place.

Section B - Nilamber Pitamber University, Medininagar

Nilamber Pitamber University was carved out of Ranchi University and came into existence on 17 January 2009 and caters to the aspiring students of Palamau, Garhwa and Latehar districts.

The University manages and maintains 18 Post Graduate (PG) Departments under three faculties viz., Humanities, Social Science and Commerce. The University has four constituent colleges, and five affiliated colleges under its jurisdiction.

During 2009-14, 31321 number of students appeared in different exams conducted by the University out of which 29929 students (96 per cent) were declared successful.

2.3.14 Planning

2.3.14.1 Non-preparation of Perspective Plan

Perspective Plan was not prepared by the University.

As per the provision discussed in para 2.3.6.1 *ante*, Perspective Plan was not prepared by NPU. Due to non-preparation of any perspective plan, the University failed to outline infrastructural and other institutional requirements along with a detailed time frame for development of higher education in the state.

The Secretary, Department of HRD during exit conference (December 2014) accepted the audit observation and stated that perspective plan shall be got prepared by the University in future.

Government should ensure preparation of Perspective plans by the Universities for betterment/upliftment of the standard of University education.

2.3.15 Financial Management

2.3.15.1 Financial position

Fees from students and grants from the State Government are the major sources of receipts for the University. Salaries, maintenance expenditure, capital expenditure and staff pension are the major classes of expenditure.

The position of receipts and expenditure of the University during 2009-14 as per figures furnished to audit is indicated in **Table-2.3.5** below:

Table-2.3.5: Statement showing position of allotment and expenditure during 2009-14

(₹ in crore)

Year	Plan			Non-plan		
	Allotment	Expenditure	Funds unutilised	Allotment	Expenditure	Funds unutilised
2009-10	Nil	Nil	Nil	11.09	7.80	3.29
2010-11	0.81	Nil	0.81	12.75	14.86	(-) 2.11
2011-12	2.73	2.73	0	23.40	20.59	2.81
2012-13	5.00	0	5.00	18.33	16.32	2.01
2013-14	24.39	2.11	22.28	20.93	21.11	(-)0.18
Total	32.93	4.84	28.09	86.50	80.68	5.82

(Source: Data Furnished by University)

It is evident from the above Table that while the University utilised 93.27 per cent of the non-plan grants, the utilisation of plan grant was only 14.70 per cent, during 2009-14.

The Secretary, Department of HRD stated during the exit conference (December 2014) that necessary steps were being taken to utilise the plan grants.

Government should ensure optimum utilisation of the available funds.

2.3.15.2 Parking of funds in PL Account by the Directorate

We noticed that that plan funds amounting to ₹ 3.11 crore⁶ relating to development of infrastructure, free education to girls, removing regional imbalance, computerisation and e-library, withdrawn from the Treasury during 2009-2010 to 2010-11 were lying (May 2014) in the PL account maintained by the Directorate in the Government treasury.

On being pointed out (July 2014), the Directorate attributed parking of funds to non-submission of plan proposals and UCs of previous grants by the University to the Directorate.

Government should ensure that there is optimum utilisation of allocated funds.

2.3.15.3 Advances

As per provisions discussed in para 2.3.7.3 *ante*, the University and the test checked colleges were not complying with the provisions for grant of advances as huge advances were outstanding against Principals/teaching & non-teaching staff and were pending for adjustment for period ranging from one to four years.

Position of advances in the University and the test checked colleges thereunder, as on 31 March 2014, was as indicated in **Table-2.3.6**.

⁶ Plan funds relate to Infrastructure- ₹ 2.19 crore; Free education- ₹ 0.60 crore; Removing regional imbalance- ₹ 0.10 crore; Computerisation- ₹ 0.17 crore; Establishment of e-library- ₹ 0.02 crore

Table-2.3.6: Statement of outstanding advances

(₹ in lakh)		
Name of University/ College	Advance outstanding (as on 31.3.14)	Oldest period for which advance is outstanding
University Headquarters.	136.71	2009-10
J.S. College, Medininagar	8.53	2009-10
Y.S.N.M College, Medininagar	1.53	2009-10
GLA College, Medininagar	36.96	2009-10
S.S.J.S.N College, Garhwa	2.17	2010-11
Total	185.90	

Advance to the tune of ₹ 1.86 crore was outstanding against teaching/non-teaching staff for adjustment as on 31 March 2014.

Thus lack of proper watch over recovery/adjustment by the University/College authorities led to non-recovery/non-adjustment of advances to the tune of ₹ 1.86 crore. Further non-existence of any system to monitor the settlement of outstanding advances was also indicative of poor internal controls.

The Secretary, Department of HRD viewed the audit observation seriously during the exit conference (December 2014) and instructed the University authorities to get the advances adjusted at the earliest.

Government should ensure that Advance Ledger is maintained and updated regularly to keep track of the adjustment/recovery of the advances.

2.3.15.4 Non/short deposit of collection money

Collection money to the tune of ₹ 3.58 lakh was not remitted to the College Fund/Bank.

As per provisions discussed in para 2.3.7.5 *ante*, two of the test checked colleges under NPU were not complying with the provisions for remittance of amount collected into the Bank as a total sum of ₹ 3.58 lakh (**Appendix-2.3.6**) collected on account of Fees from students was not deposited into the College Fund/Bank and was irregularly retained by the collecting staff/cashier.

Thus, non-adherence to the codal provisions by the concerned Colleges resulted in non-deposition of collected money into the University Fund.

The Secretary, Department of HRD during exit conference (December 2014) stated that necessary steps were being taken for deposit of the amounts by the concerned colleges.

Government should ensure that the collection amounts are deposited into the College fund/Bank on the next working day.

2.3.16 Delay/deficiencies in preparation/submission of Annual Accounts

There was delay ranging from nine to 33 months in finalisation of the annual accounts by Universities.

As per provisions discussed in para 2.3.8 *ante*, we noticed that the University was maintaining General Fund, Pension & Gratuity Fund, Development Fund, Examination Fund, Group Insurance Scheme Fund and Employee Welfare Fund etc., however only the Receipt and Payment account for General Fund and Examination fund was being prepared. Income & Expenditure Account and Balance Sheet were not prepared in respect of any of the funds in the absence of which actual financial position of the University could not be ascertained. We further noticed that the Receipt and Payment accounts were prepared for General Fund and Examination Fund only for the years 2009-10 and 2010-11 and 2011-12 that too after delay of 9, 26 and 33 months respectively.

The Secretary, HRD stated (December 2014) during the exit conference that that the annual accounts shall be prepared timely in future. It was also confirmed (November 2014) by the Directorate that annual accounts of the University was not placed before State Legislature so far.

We recommend that a time schedule for preparation of annual accounts may be prescribed for their timely placement in the State Legislature.

2.3.17 Lack of infrastructure facilities

The University did not have its own campus even after more than five years of its existence.

Despite release of ₹ 20.81 crore by the State Government, we noticed that the University did not have its own campus till July 2014 due to delay in land acquisition and it was utilising Medininagar Zila Parishad's Guest House as its Administrative building. Further, Examination Section was functioning in a rented building and 18 out of sanctioned 22 PG Departments were functioning from various colleges.

The Secretary, Department of HRD while accepting the observation during the exit conference (December 2014), stated that acquisition of land for NPU was under process.

Government should take necessary steps to ensuring availability of land/adequate infrastructural facilities at the earliest to the newly constituted University.

2.3.18 Academic Activities

Teacher Student ratio ranged between 1:19 to 1:79 against 1:10 and 1:15 in science and humanities respectively in PG Departments.

2.3.18.1 Teacher-student ratio

As per provisions discussed in para 2.3.11.1 *ante*, the teacher-student ratio was not maintained by the University and test checked colleges as we noticed that the ratio during the period 2009-2014 was considerably less than recommended and ranged from 1:19 to 1:39 in Science and 1:36 to 1:79 in Humanities, as indicated in **Table-2.3.7**

Table-2.3.7: Statement showing variations between teacher-student ratio

Year	2009-10	2010-11	2011-12	2012-13	2013-14
Science	1:19	1:22	1:27	1:39	1:36
Humanities	1:36	1:66	1:79	1:79	1:46

(Source: Figures furnished by Universities)

The teacher student ratio in the test checked colleges ranged from 1:41 to 1:539.

We further noticed that in the four test checked colleges, the teacher student ratio during 2009-14 ranged from 1:41 to 1:539, as indicated in **Appendix-2.3.7**.

The Secretary, Department of HRD stated during the exit conference (December 2014) that problem existed due to the shortage of teaching staff and necessary action would be taken to redress the issue.

Government should ensure that the teaching staff is adequate in the institutions so that the quality of education is high and uniform throughout.

2.3.18.2 Under-utilisation of intake capacity

Under-utilisation of intake capacity in PG Departments ranged between 16 and 95 per cent.

PG departments: As per provisions discussed in para 2.3.11.2 *ante*, no records in support of approval of intake capacity by the Government were produced to audit. Utilisation of intake capacity of PG departments as furnished by the University revealed that intake capacity of the University was

considerably under-utilised and ranged between 16 and 95 per cent (*Appendix-2.3.8*).

The Secretary, Department of HRD stated during the exit conference (December 2014) that necessary action would be taken for optimum utilisation of the intake capacity.

The Government should take necessary steps to ensure maximum utilisation of the intake capacity by the Universities/Colleges.

2.3.18.3 Prescribed number of teaching days not observed

As per provisions discussed in para 2.3.11.3 *ante*, the norms prescribed by in respect of number of teaching days to be observed in a year, we noticed that in violation of the UGC norms, the University allowed more than prescribed public holidays/ vacation during the review period, resulting in observance of teaching days ranging⁷ between 126 and 144.

Against 180 teaching days prescribed, 126 to 144 teaching days were observed by the University.

The Secretary, Department of HRD intimated during the exit conference (December 2014) that Universities had been instructed to follow the UGC norms.

Government should ensure that the prescribed number of teaching days is strictly observed by the Universities.

2.3.18.4 Delay in publication of results

As per provision discussed in para 2.3.11.4 *ante*, we noticed that the dates of examination were not notified in the official gazette by the University, and that there was inordinate delay in publication of results of examinations ranging between 14 and 271 days, after excluding 60 days from the last date of examination.

Delay in publication of examinations results ranged between 14 and 271 days.

The Secretary, Department of HRD stated during the exit conference (December 2014) that delay was attributable to the shortage of teaching/non-teaching staff. However, it was assured that the delay would be avoided in future.

Government should ensure that the results are published within the stipulated time.

2.3.18.5 Withdrawal of recognition of Institutions offering B.Ed courses by NCTE

As per provisions discussed in para 2.3.11.5(i) *ante*, we noticed that the recognition of G.L.A College, Medininagar for offering B.Ed courses was withdrawn by the ERC, NCTE from the academic session 2015-16, for not following the prescribed norms, as detailed below:

Recognition of G.L.A College, offering B.Ed courses was withdrawn by Eastern Regional Council, National Council of Technical Education for not following the prescribed norms.

- The B.Ed Department did not have a separate campus, its own multipurpose hall, adequate number of rooms for various laboratories, play ground and Art and Craft Centre required for the B.Ed course.

⁷ 2009-126; 2010-132; 2011- 133; 2012-134; 2013-144

- The teaching faculty was selected by the university on contractual basis for a period of 11 months and their services were automatically terminated on the expiry of the contract period which was against the norms of NCTE.
- The institution did not maintain Endowment and Reserve Funds, in Joint Account with Eastern Regional Council, NCTE, Bhubaneswar, as per prescribed NCTE norms.

The Secretary, Department of HRD assured during exit conference (December 2014) that remedial action would be taken as required under NCTE norms.

The Government should ensure that availability of adequate infrastructure, regular appointment of teaching faculty and other administrative staff and maintenance of Endowment and Reserve Funds, in joint account with ERC, Bhubaneswar, as per prescribed NCTE norms.

2.3.19 Human Resource Management

2.3.19.1 Shortage of teaching and non-teaching staff

An analysis of overall person-in-position *vis-à-vis* sanctioned strength of teaching and non-teaching staff in the University (including colleges thereunder) as on 31st March 2014 is represented in **Table-2.3.8**.

Table-2.3.8: Statement showing shortage of teaching and non-teaching staff

Sanctioned Strength		Person-in-Position		Vacancy		Percentage of vacancy	
Teaching	Non-Teaching	Teaching	Non-Teaching	Teaching	Non-Teaching	Teaching	Non-Teaching
368	406	138	151	230	255	62.50	62.81

It is evident that shortage of teaching staff and non-teaching staff was 62.50 and 62.81 *per cent* respectively.

The shortage of staff resulted in delay in preparation of annual accounts, irregular/non-maintenance/ non-reconciliation of Cash books, high teacher-student ratio, delayed publication of results etc.

The Secretary, Department of HRD during exit conference (December 2014) stated that necessary action had been initiated to redress the issue.

Government should take steps for making regular appointments to the vacant posts.

2.3.19.2 Irregularities in payment of pay and allowances

We noticed irregularities in payment of pay and allowances to teaching/ non-teaching staff in Colleges, as under:

(i) Teachers working on unsanctioned posts

As per provisions discussed in para 2.3.12.2(i) *ante*, we observed that seven teachers in S.S.J.S.N. College, Garhwa were working on unsanctioned posts, in contravention of the instructions of the Directorate and a sum of ₹ 75.52 lakh was paid on their pay and allowances during 2009-14.

There was acute shortage of teaching/ non-teaching staff in Universities/ Colleges.

(ii) Non-adjustment advance paid against arrears on account of fifth pay revision

Excess payment of ₹ 41.62 lakh remained to be recovered from 37 non-teaching staff.

Scrutiny of files relating to payment of arrears to non-teaching staff on account of fifth pay revision of GLA College, Medininagar revealed that a sum of ₹ 46.92 lakh was paid as advance against arrears on account of fifth pay revision to 37 non-teaching staff in five instalments during the period October 2008 to November 2012. We observed that the College made final payments of arrear to these staff in September 2013 by adjusting only first instalment of advance. Non-adjustment of remaining four instalments of advance at the time of final payment of arrears resulted in excess payment of ₹41.62 lakh.

The Secretary, Department of HRD stated during the exit conference (December 2014) that the matter would be examined and necessary action taken.

Government should ensure that payment of pay and allowances are in conformity with the rules and instructions.

2.3.20 Monitoring and Evaluation

2.3.20.1 Meetings of Senate and Syndicate

As per provisions discussed in para 2.3.13.1 *ante*, we noticed that:

- Senate did not meet even once, when it should have met at least ten times. It was also noticed that important ex-officio members such as Chancellor; the Commissioner and Secretary, Higher Education; Director of Higher Education and the Director of Technical education were not present in any of the meetings of the Senates.
- Syndicate met only 28 times, when it should have met at least 60 times. It was also noticed that representatives of the State Government such as the Commissioner-cum-Secretary, Higher Education or his representative and Director of Higher Education were not present in any of the meetings of the Syndicates.

When pointed out, the University replied that action was being taken to conduct Senate's meeting from 2014-15.

2.3.20.2 Non-conduction of Internal Audit

Internal audit was not conducted by the University.

As per provision discussed in para 2.3.13.2 *ante*, we noticed that neither internal audit wing was in existence nor qualified accountants were appointed as Auditors by the university. As a result short realisation of receipts, non-accountal of collection money, non-maintenance of Advance ledger, irregular appointment etc. pointed out in audit remained undetected.

Creation of internal audit wing in the University was assured by the Secretary during the exit conference (December 2014).

2.3.20.3 Non-verification of Inventory

Physical verification of assets was not carried out in University / colleges.

As per provision discussed in para 2.3.13.3 *ante*, we noticed that physical verification of the assets, including library books was not carried out in the University/Colleges.

The Secretary, Department of HRD accepted (December 2014) the audit observation and assured that necessary action would be taken as per prescribed rules.

2.3.20.4 Accreditation of University and Colleges by NAAC and NBA

The University was not accredited by National Assessment and Accreditation Council and National Board of Accreditation.

As per provisions discussed in para 2.3.13.4 *ante*, we noticed that the University was not accredited by NAAC. Also none of the programmes of the University was accredited by NBA. Due to non-accreditation, the institution failed to know its strengths, weakness and opportunity through an informed review process and to assess its performance *vis-à-vis* set parameters for programmes of various disciplines at Diploma/ UG/PG levels.

The Secretary, Department of HRD, stated during the exit conference (December 2014) that process for getting accreditation of the University and the Colleges was under way.

2.3.20.5 Non-furnishing of reports/returns by Affiliated Colleges

Reports, returns and other information in respect of affiliated colleges were not available to evaluate their efficiency.

As per provision discussed in para 2.3.13.5 *ante*, we noticed that no report/ returns were furnished by the affiliated colleges.

On being queried the University replied (November 2014) that the matter is being taken to regularise the provision in this regard.

Government should ensure that meetings of Senate and Syndicate are held as per prescribed norms, internal audits and physical verification of inventory are conducted at periodic intervals, the institutions are accredited by NAAC/NBA and periodic reports/ returns are furnished to bring an effective internal control mechanism in place.

Section C- Kolhan University, Chaibasa

Kolhan University was carved out of Ranchi University and came into existence on 13 August 2009 and caters to the aspiring students of East Singhbhum, West Singhbhum and Seraikela-Kharsawan districts.

The University manages and maintains 22 Post Graduate (PG) Departments under three faculties viz., Humanities, Social Science and Commerce. The University has fourteen constituent colleges, three affiliated colleges and one Minority College under its jurisdiction.

During 2009-14, 2,21,908 number of students appeared in different exams conducted by the University out of which 1,59,139 students (72 per cent) were declared successful.

2.3.21 Planning

2.3.21.1 Non-preparation of Perspective Plan

Perspective Plan was not prepared by the University.

As per the provision discussed in para 2.3.6.1 *ante*, Perspective Plan was not prepared by the University. Due to non-preparation of any perspective plan, the University failed to outline infrastructural and other institutional requirements along with a detailed time frame for development of higher education in the state.

The Secretary, Department of HRD during exit conference (December 2014) accepted the audit observation and stated that perspective plan shall be got prepared by the University in future.

Government should ensure preparation of Perspective plans by the Universities for betterment/upliftment of the standard of University education.

2.3.22 Financial Management

2.3.22.1 Financial position

Fees from students and grants from the State Government are the major sources of receipts for the University. Salaries, maintenance expenditure, capital expenditure and staff pension are the major classes of expenditure.

The position of receipts and expenditure of the University during 2009-14 as per figures furnished to audit, is indicated in **Table-2.3.9** below:

Table-2.3.9: Statement showing position of allotment and expenditure during 2009-14

(₹ in crore)

Year	Plan			Non-plan		
	Allotment	Expenditure	Funds unutilised	Allotment	Expenditure	Funds unutilised
2009-10	NIL	NIL	NIL	12.64	10.32	2.32 (18.35)
2010-11	NIL	NIL	NIL	52.40	35.71	16.69 (31.85)
2011-12	NIL	NIL	NIL	48.41	45.38	3.03 (6.26)
2012-13	15.89	0.52	15.37 (96.73)	46.79	49.67	(-) 2.88
2013-14	20.73	3.54	17.19 (82.92)	57.70	63.51	(-) 5.81
Total	36.62	4.06	32.56	217.94	204.59	13.35

(Source: Data Furnished by University)

It is evident from the above Table that while the University utilised 93.87 per cent of the non-plan grants, the utilisation of plan grant was only 11.09 per cent, during 2009-14.

The Secretary, Department of HRD stated during the exit conference (December 2014) that necessary steps were being taken to utilise the plan grants.

2.3.22.2 Parking of funds in PL Account by the Directorate

We noticed that that plan funds amounting to ₹ 2.86 crore relating to development of infrastructure, free education to girls, removing regional imbalance, computerisation and e-library, withdrawn from the Treasury during 2009-10 to 2010-11 were lying (May 2014) in the PL account maintained by the Directorate in the Government treasury.

On being pointed out (July 2014) the Directorate attributed parking of funds to non-submission of plan proposals and Utilisation Certificates (UCs) of previous grants, by the University to the Directorate.

Government should ensure that there is optimum utilisation of allocated funds.

2.3.22.3 Advances

As per provisions discussed in para 2.3.7.3 ante, the University and the test checked colleges thereunder were not complying with the provisions for grant of advances as huge advances were outstanding against Principals / teaching &

non-teaching staff and were pending for adjustment for period ranging from one to four years.

Position of outstanding advances in the University and test checked colleges as on 31 March 2014, was as indicated in **Table-2.3.10**.

Table-2.3.10: Statement of outstanding advances

(₹ in lakh)		
Name of University/ College	Advance outstanding (as on 31.3.14)	Oldest period for which advance is outstanding
University Headquarters	240.32	2009-10
Co-operative College, Jamshedpur	38.44	2012-13
Tata College, Chaibasa	9.35	2010-11
A.B.M. College, Jamshedpur.	1.23	2009-10
Ghatsila College, Ghatsila	2.78	2009-10
Total	292.12	

Advance to the tune of ₹ 2.92 crore was outstanding against teaching/non-teaching staff for adjustment as on 31 March 2014.

Thus lack of proper watch over adjustment by the University/College authorities led to non-recovery/non-adjustment of outstanding advances of ₹ 2.92 crore. Further non-existence of any system to monitor the settlement of outstanding advances was also indicative of poor internal controls.

The Secretary, Department of HRD viewed the audit observation seriously and instructed (December 2014) the University authorities to get the advances adjusted at the earliest.

2.3.22.4 Non/short deposit of collection money

Collection money to the tune of ₹ 6.75 lakh was not remitted to the Bank.

As per provisions discussed in para 2.3.7.5 *ante*, three of the test checked colleges under the University were not complying with the provisions for remittance of amount collected into the Bank as a total sum of ₹ 6.75 lakh (**Appendix-2.3.9**) collected on account of Fees from students was not deposited into the College Fund and was irregularly retained by the collecting staff/cashier.

Thus, non-adherence to the codal provisions by the concerned Colleges resulted in non-deposition of collected money into the University Fund.

The Secretary, Department of HRD during exit conference (December 2014) stated that necessary steps were being taken for deposit of the amounts by the concerned colleges.

Government should ensure that the collection amounts are deposited into the College fund on the next working day.

2.3.23 Delay/deficiencies in preparation/submission of Annual Accounts

There was delay ranging from 11 to 25 months in finalisation of the annual accounts by Universities.

As per provisions discussed in para 2.3.8 *ante*, we noticed that the University was maintaining General Fund, Pension & Gratuity Fund, Development Fund, Examination Fund, Group Insurance Scheme Fund and Employee Welfare Fund etc., however only the Receipt and Payment account for all funds were being prepared. Income & Expenditure Account and Balance Sheet were not prepared in respect of any of the funds in the absence of which actual financial position of the University could not be ascertained. We further noticed that the Receipt and Payment accounts were prepared for all funds for the years 2009-10 to 2012-13 only that too after delay of 11 to 25 months respectively.

On being pointed out, the University accepted the audit observation and stated (December 2014) that efforts would be made to prepare the annual accounts

comprehensively. It was also confirmed (November 2014) by the Directorate that annual accounts of the University was not placed before State Legislature so far.

We recommend that a time schedule for preparation of annual accounts may be prescribed for their timely placement in the State Legislature.

2.3.24 Lack of infrastructure facilities

The University did not have its own campus even after more than five years of its existence.

We noticed that since its creation (August 2009), the University was running from library building of Tata College, Chaibasa due to non-completion of construction of Administrative building which ought to have been completed by December 2013. The delay was attributed to non-release of second instalment of grant by the Directorate.

The Secretary, Department of HRD while accepting the observation during the exit conference (December 2014), stated that the construction of Administrative Building for KU was completed and shifting was under process.

2.3.25 Academic Activities

2.3.25.1 Teacher-student ratio

Teacher Student ratio ranged between 1:30 to 1:113 against 1:10 and 1:15 in science and humanities respectively in PG Departments.

As per provisions discussed in para 2.3.11.1 *ante*, the teacher-student ratio was not maintained by the University and test checked colleges as we noticed that the ratio in PG Departments during the period 2009-2014 was considerably less than recommended and ranged between 1:30 and 1:91 in Science and 1:68 to 1:113 in Humanities, as indicated in **Table-2.3.11**.

Table-2.3.11: Statement showing variations from the prescribed teacher-student ratio

Year	2009-10	2010-11	2011-12	2012-13	2013-14
Science	1:78	1:91	1:30	1:38	1:39
Humanities	1:113	1:87	1:79	1:88	1:68

(Source-Figures furnished by University)

The teacher student ratio in the test checked colleges ranged from 1:52 to 1:318.

In the five test checked colleges, the teacher student ratio during 2009-14 ranged from 1:52 to 1:318, as indicated in **Appendix-2.3.10**.

The Secretary, Department of HRD stated during the exit conference (December 2014) that problem existed due to the shortage of teaching staff and necessary action would be taken to redress the issue.

Government should ensure that the teaching staff is adequate in the institutions so that the quality of education is high and uniform throughout.

2.3.25.2 Under-utilisation of intake capacity

Under-utilisation of intake capacity in PG Departments ranged between 24 and 100 per cent.

PG departments: As per provisions discussed in para 2.3.11.2 *ante*, no records in support of approval of intake capacity by the Government were produced to audit. Utilisation of intake capacity of PG departments as furnished by the University revealed that intake capacity of the University was considerably under-utilised and ranged between 24 and 100 per cent (**Appendix-2.3.11**).

The Secretary, Department of HRD stated during the exit conference (December 2014) that necessary action would be taken for optimum utilisation of the intake capacity.

The Government should take necessary steps to ensure maximum utilisation of the intake capacity by the Universities/Colleges.

2.3.25.3 Prescribed number of teaching days not observed

As per provisions discussed in para 2.3.11.3 *ante* regarding the norms prescribed by UGC in respect of number of teaching days to be observed in a year, we noticed that in violation of the norms, the University allowed more than prescribed public holidays/ vacation during the review period, resulting in observance of teaching days ranging⁸ between 136 and 139.

The Secretary, Department of HRD intimated (December 2014) during the exit conference that Universities had been instructed to follow the UGC norms.

Government should ensure that the prescribed number of teaching days is strictly observed by the Universities.

2.3.25.4 Delay in publication of results

As per provision discussed in para 2.3.11.4 *ante*, we noticed that the dates of examination were not notified in the official gazette by the University and there was inordinate delay in publication of results of examinations ranging between one and 163 days, after excluding 60 days from the last date of examination.

The Secretary, Department of HRD stated during the exit conference (December 2014) that delay was attributable to the shortage of teaching/non-teaching staff. Secretary further assured that the delay would be avoided in future.

Government should ensure that the results are published within the stipulated time.

2.3.25.5 Withdrawal of recognition of B.Ed Institutions by NCTE

As per provisions discussed in para 2.3.11.5(i) *ante*, we noticed that the recognition of Bahragora College, Bahragora for offering B.Ed courses was withdrawn by the NCTE from the academic session 2015-16 due to not following the prescribed norms, as detailed below:

- The institution did not have infrastructure and instructional facilities as per the NCTE norms. It was required to shift to its own premises within three years from the date of recognition (i.e. by 19 May 2008) but even after more than eight years, it was continuing at the same place. The institution had not submitted any application for shifting of premises alongwith other required documents.
- The institution did not fulfil the prescribed norms regarding engagement of teaching and supporting staff and also in respect of service conditions of staff and had not appointed teaching faculty on regular basis as per NCTE norms.

⁸ 2009-not made available by the University; 2010- not made available by the University; 2011- 138; 2012-136; 2013-139.

Against 180 teaching days prescribed, 136 to 139 teaching days were observed by the University.

Delay in publication of examinations results ranged between one and 163 days.

Recognition of Bahragora College, offering B.Ed courses was withdrawn by Eastern Regional Council, National Council of Technical Education for not following the prescribed norms.

The Secretary, Department of HRD assured during exit conference (December 2014) that remedial action would be taken as required under NCTE norms.

The Government should ensure that availability of adequate infrastructure, regular appointment of teaching faculty and other administrative staff as per prescribed NCTE norms.

2.3.26 Human Resource Management

2.3.26.1 Shortage of teaching and non-teaching staff

There was acute shortage of teaching/non-teaching staff in University/ Colleges.

An analysis of overall person-in-position *vis-à-vis* sanctioned strength of teaching and non-teaching staff in the University (including colleges thereunder) as on 31st March 2014 is represented in **Table-2.3.12**.

Table-2.3.12: Statement showing shortage of teaching and non-teaching staff

Sanctioned Strength		Person-in-Position		Vacancy		Percentage of vacancy	
Teaching	Non-Teaching	Teaching	Non-Teaching	Teaching	Non-Teaching	Teaching	Non-Teaching
789	947	387	576	402	371	50.95	39.18

It is evident that shortage of teaching staff and non-teaching staff was 50.95 and 39.18 *per cent* respectively as of March 2014.

The shortage of staff resulted in delay in preparation of annual accounts, irregular maintenance Cash books, high teacher-student ratio, delayed publication of results etc.

The Secretary, Department of HRD during exit conference (December 2014) stated that necessary action had been initiated to redress the issue.

Government should take steps for making regular appointments to the vacant posts.

2.3.26.2 Payment of salary to teachers working on unsanctioned posts

As per provisions discussed in para 2.3.12.2(i) *ante*, we observed that seven teachers in A.B.M College, Jamshedpur were working on unsanctioned posts, in contravention of the instructions of the Directorate and a sum of ₹ 86.42 lakh was paid on their pay and allowances during 2009-14.

During the exit conference (December 2014), the Secretary, Department of HRD stated that the matter would be examined and necessary action taken.

Government should ensure that payment of pay and allowances are in conformity with the rules and instructions.

2.3.27 Monitoring and Evaluation

2.3.27.1 Meetings of Senate and Syndicate

As per provisions discussed in para 2.3.13.1 *ante*, we noticed that:

- Senate met only once, when it should have met at least ten times. It was also noticed that important ex-officio members such as Chancellor; the Commissioner and Secretary, Higher Education; and the Director of Technical education were not present in any of the meetings of the Senates while Director of Higher Education was present in the single Senate's meeting.

- Syndicate met only 21 times, when it should have met at least 60 times. It was also noticed that representatives of the State Government such as the Commissioner-cum-Secretary, Higher Education or his representative and Director of Higher Education were not present in any of the meetings of the Syndicates.

When pointed out, the University replied that action would be taken to hold the meetings as per prescribed norms in future.

2.3.27.2 Non-conduction of Internal Audit

As per provision discussed in para 2.3.13.2 *ante*, we noticed that neither internal audit wing was in existence nor qualified accountants were appointed as Auditors by the university.

University replied (October 2014) that Internal audit wing will be established in future. Creation of internal audit wing in the Universities was also assured (December 2014) by the Secretary during the exit conference.

2.3.27.3 Non-verification of Inventory

As per provision discussed in para 2.3.13.3 *ante*, we noticed that physical verification of the assets, including library books was not carried out in the University/Colleges, as prescribed in the Rule.

The Secretary, Department of HRD accepted the audit observation during the exit conference (December 2014) and assured that necessary action would be taken as per prescribed rules.

2.3.27.4 Accreditation of University and Colleges by NAAC and NBA

As per provisions discussed in para 2.3.13.4 *ante*, we noticed that the University was not accredited by NAAC. Also none of the programmes of the University was accredited by NBA. Due to non-accreditation, the University failed to know its strengths, weakness and opportunity through an informed review process and to assess its performance *vis-à-vis* set parameters for programmes of various disciplines at Diploma/ UG/PG levels.

The Secretary, Department of HRD, stated during the exit conference (December 2014) that process for getting accreditation of the University and the Colleges was under way.

2.3.27.5 Non-furnishing of reports/returns by Affiliated Colleges

As per provision discussed in para 2.3.13.5 *ante*, the University informed (October 2014) that no report and return was prescribed by the University.

Government should ensure that meetings of Senate and Syndicate are held as per prescribed norms, internal audits and physical verification of inventory are conducted at periodic intervals, the institutions are accredited by NAAC/NBA and periodic reports/ returns are furnished to bring an effective internal control mechanism in place.

2.3.28 Conclusion

Vinoba Bhave University, Hazaribag

- The Grants-in-aid released by the State Government/UGC were under-utilised. Advance of ₹ 12.35 crore drawn by teaching/non-teaching staff of the

Physical verification of assets was not carried out in University/colleges.

The University was not accredited by National Assessment and Accreditation Council and National Board of Accreditation.

Reports, returns and other information in respect of affiliated colleges were not available to evaluate their efficiency.

University/six test-checked colleges during the period ranging from one to 21 years was outstanding as on March 2014. University did not collect the examination fee at the notified rate from Birsa Institute of Technology, Sindri, which resulted in short collection of ₹ 3.20 crore. Further, the annual accounts for 2011-12 to 2013-14 were not prepared.

- Infrastructure of University, viz., Guest House, Women's Hostel, Conference Hall and Day Care Centre could not be put to use and were lying idle for periods ranging from 10 to 55 months.
- Shortage of teaching staff was 22.47 *per cent* of sanctioned strength, which resulted in lower teacher student ratio and inordinate delay in publication of results.
- Senate and Syndicate did not meet the stipulated number of times and representatives of the State Government did not attend any of the meetings.

Nilamber Pitamber University, Medininagar

- State Government released grants of ₹ 119.43 crore to the University during 2009-14, out of which University could not utilise ₹ 33.61 crore. Advances to the tune of ₹ 1.86 crore were outstanding against teaching/non-teaching staff of the University and four test-checked Colleges as of March 2014. Further, the annual accounts for 2012-13 and 2013-14 were not prepared.

- The University did not have its own campus and it was functional from buildings of other organisation/rented buildings even after more than five years of its creation.
- Shortage of teaching staff was 62.50 *per cent* of sanctioned strength, which resulted in lower teacher student ratio and inordinate delay in publication of results. Further, the intake capacity for PG courses remained under-utilised and ranged between 16 and 95 *per cent*.
- Senate of the University did not meet even once, against prescribed meeting of at least ten during the period 2009-14.

Kolhan University, Chaibasa

- State Government released grants of ₹ 254.56 crore to the University during 2009-14, out of which University could not utilise ₹ 45.91 crore. Advances of ₹ 2.92 crore were outstanding against teaching/non-teaching staff of the University and three test-checked Colleges.

- The University did not have its own campus and it was functional from Library building of Tata College, even after more than five years of its creation.
- Shortage of teaching staff was 50.95 *per cent* of sanctioned strength, which resulted in lower teacher student ratio and inordinate delay in publication of results. Further, the intake capacity for Post Graduate courses was considerably under-utilised and ranged between 24 and 100 *per cent*.
- Senate of University met only once as against prescribed at least ten meetings. Further, important ex-officio members of Senate such as Chancellor, the Commissioner and Secretary, Higher Education, and the Director of Technical education were not present in any of the meetings of the Senate.

FOREST AND ENVIRONMENT DEPARTMENT

2.4 Performance Audit on “Compliance with Environmental Laws in Dhanbad district including Dhanbad Agglomeration”

Executive summary

Ministry of Environment and Forest (MoEF), Government of India (GoI) on the basis of Comprehensive Environmental Pollution Index (CEPI) declared (January 2010) Dhanbad as a critically polluted area and identified four blocks of Dhanbad district viz. Dhanbad Sadar, Jharia, Govindpur and Nirsa as critically polluted. The predominant sources of pollutants in Dhanbad are Mines, Industries, Bio-medical waste as well as sewage and sullage of municipal areas and the townships of the aforesaid mines and industries. Performance Audit on “Compliance with Environmental Laws in Dhanbad district including Dhanbad Agglomeration” covers period 2009-14. The major audit findings of the Performance Audit are discussed below:

- Government of Jharkhand approved (July 2011) an “Action Plan for clusters of Dhanbad” prepared by Jharkhand State Pollution Control Board (JSPCB) for control of pollution in the clusters of Dhanbad which estimated the requirement of ₹ 1463 crores for implementation of 28 activities to be executed by different stakeholders. However, the source of financing for these activities were not spelt out in the Action Plan. Stakeholders were also not aware of their role and responsibilities towards implementing the activities assigned to them in the Action Plan.

(Paragraph 2.4.6)

- As per Central Pollution Control Board (CPCB) Standard, Biochemical Oxygen Demand (BOD) in respect of drinking water source was required to be in the range of 2 mg/litre or less. However, the level of BOD in Damodar River at three locations Telmacho, Domgarh and Jamadoba in Dhanbad was between 2.5 mg/litre and 8.2 mg/litre during 2009-14.

(Paragraph 2.4.7)

- The clusters of Dhanbad lies in the catchment area of river Damodar. JSPCB did not measure water quality of Damodar river in Dhanbad against prescribed parameters, viz., Total Coliform Test (a bacteriological Test), and Free Ammonia Test (a test for assessing propagation of aquatic life and fish species).

(Paragraph 2.4.7)

- JSPCB did not measure the concentration of SPM in the air of Jharia, though its concentration was required to be recorded under Rule 3 of Environment (Protection) Rules, 1986. Further, the concentration of Respirable Suspended Particulate Matter (RSPM) exceeded the standard norms of 300 $\mu\text{g}/\text{m}^3$ in Jharia during 2009-10 (546 $\mu\text{g}/\text{m}^3$), 2010-11(369.58 $\mu\text{g}/\text{m}^3$) and 2013-14(304.82 $\mu\text{g}/\text{m}^3$).

(Paragraph 2.4.8.1)

- Soft Coke Plant were manufacturing soft cokes by open burning of coal, though it is punishable under “Air (Prevention and Control of Pollution) Act, 1981”.

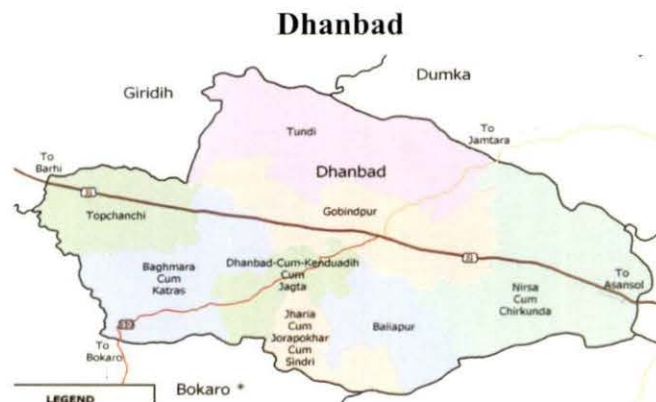
(Paragraph 2.4.8.2)

- There was lack of Common Bio-medical Waste Treatment Facility in Dhanbad to treat bio-medical waste, which resulted in improper disposal of bio-medical waste by Health Care Units.

(Paragraph 2.4.10)

2.4.1 Introduction

Dhanbad district, the coal capital of India, is situated in the State of Jharkhand. Ministry of Environment and Forest (MoEF), Government of India (GoI) on the basis of Comprehensive Environmental Pollution Index (CEPI)¹ declared (January 2010) Dhanbad as a critically polluted area and identified four blocks of Dhanbad district viz. Dhanbad Sadar, Jharia, Govindpur and Nirsa as critically polluted. The predominant sources of pollutants in Dhanbad are Mines, Industries, Bio-medical waste as well as sewage and sullage of municipal areas and the townships of the mines and industries.



(Source: <http://dhanbad.nic.in>)

2.4.2 Audit Objectives

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

- The measures taken for compliance with Rules and Regulations relating to water and air pollution, solid waste management including municipal solid waste (MSW), bio-medical waste (BMW) and implementation of Dhanbad Action Plan were adequate; and
- Human resource, funds, infrastructure and other facilities were adequate for effective implementation and monitoring.

2.4.3 Audit Criteria

The audit criteria were drawn from the following sources:

¹ The CEPI has been computed considering four factors: Pollutants (weightage-30), Pathway (weightage-20), Receptor (weightage-30) and additional applicable high-risk element (weightage-20). The total score (CEPI INDEX)- Critically Polluted Areas-70 & above, Severely Polluted Areas-60 to 69.9, Highly Polluted Areas- 50 to 59.9, Non Polluted Areas-Below 50

- (i) The Water (Prevention and Control of Pollution) Act, 1974;
- (ii) The Air (Prevention and Control of Pollution) Act, 1981;
- (iii) The Environmental (Protection) Act, 1986 and following relevant rules notified thereunder:
 - (a) The Bio-Medical Waste (Management and Handling) Rules, 1998 amended in 2011
 - (b) The Municipal Solid Waste (Management and Handling) Rules, 2000
- (iv) Action Plan of JSPCB for clusters of Dhanbad Action Plan.

2.4.4 Organisational Set-up

Forest and Environment Department, Government of Jharkhand (GoJ), headed by Principal Secretary, is responsible for conservation and protection of environment in the State. JSPCB being a regulatory body is responsible for enforcement of various Environmental Acts and Rules in the State. The JSPCB is comprised of Chairman, the Chief Executive of the Board and 16 members including a Member Secretary appointed by the State Government. The Board is further assisted by five Regional Officers at Dhanbad, Dumka, Hazaribag, Jamshedpur and Ranchi.

2.4.5 Audit Scope and Methodology

Performance Audit covers four critically polluted blocks² of Dhanbad district, Dhanbad Municipal Corporation and one Census Town (CT) i.e. Podarkanali out of four CTs³ for the period 2009-14. Audit methodology consists of collection of data through document analysis, responses to audit queries/questionnaires/ proformas and examination of reports and records. Records were examined at JSPCB head office at Ranchi, its Regional Office (RO) at Dhanbad and Dhanbad Municipal Corporation (DMC). Related information were also collected from other departments/organizations, namely, Mineral Area Development Authority (MADA), Drinking Water & Sanitation Division (DW&SD), District Transport Office (DTO), Mines & Geology, Industries, Forest & Environment, Health and Urban Development Departments. Besides, 17 (six Underground and 11 Open Cast Projects) out of 59 Collieries, 10 out of 81 Hard Coke Plants, six out of 29 Soft Coke Plants, six out of 63 Refractory Plants, 13 out of 67 Stone Crushers in Dhanbad (**Appendix-2.4.1**) were selected in the four critically polluted blocks for joint physical verification by audit team and representative of JSPCB to measure the implementation of environmental laws.

An entry conference was held on 13 March 2014 with the Principal Secretary, Forest and Environment Department and the Chairman, JSPCB to discuss the audit objectives, criteria, scope and methodology of the Performance Audit. The audit findings and the recommendations were discussed with the Principal Secretary, Forest and Environment Department in the Exit Conference held on 17 September 2014. The recommendations made in the Performance Audit Report were accepted during exit conference.

² Dhanbad Sadar, Govindpur, Jharia and Nirsra

³ Podarkanali (CT), Malkera (CT), Baua Kalan (CT) and Nagri Kalan (CT).

Audit findings**2.4.6 Dhanbad Action Plan**

Jharkhand State Pollution Control Board (JSPCB), being a regulatory body responsible for enforcement of various Environmental Acts and Rules in the State, prepared an “Action Plan for clusters of Dhanbad” for prevention and control of pollution in the clusters of Dhanbad. In the Action Plan, identified actionable activities to be completed by the stake holders for control of pollution. Forest and Environment Department, Government of Jharkhand (GoJ) approved (July 2011) this Action Plan.

Non implementation of Dhanbad Action Plan.

Dhanbad Action Plan had estimated the requirement of ₹ 1463 Crores for implementation of 28 activities to be executed by different stakeholders (*Appendix-2.4.2*), which includes JSPCB, Forest Department, Public Works Department (PWD), Drinking Water and Sanitation Department (DW&SD), Municipal Corporation, District Administration and various Collieries. However, the source of financing for these activities were not spelt out in the Action plan and it was not clear as to whether resources were to be arranged by the State Government or the JSPCB or through the stakeholders.

On being enquired, the Forest Division, Dhanbad stated (May 2014) that it was neither intimated about the places identified on which activities under Dhanbad Action Plan were to be executed nor the financial targets for implementation of activities were determined. PWD and DW&SD Dhanbad stated (June 2014) that they were not aware of their roles and responsibilities towards implementing the activities assigned to them in the Dhanbad Action Plan. It was noted from the action plan that PWD had to implement activities relating to formulation of bye pass road (estimated cost ₹ 500 crores) and upgradation and widening of road (estimated cost ₹ 200 crore)⁴. Similarly, DW&SD, alongwith mining companies, was responsible for construction of storage reservoir and works relating to reuse of pit water. As such, audit could not ascertain as to whether DW&SD and PWD were involved in preparing Action Plan.

Further, scrutiny of records as well as joint physical verification (with JSPCB official) revealed non-implementation of actionable activities identified under Dhanabad Action Plan, such as, treatment of waste water, installation of Effluent Treatment Plants (ETP) and Sewage Treatment Plants (STP), removal of all OB dumps from the bed of water bodies, enclosing all OB dumps by pucca boundary wall, making all haul roads pucca, installing fixed sprinklers⁵, construction of wind breaking wall, shifting of identified industrial units responsible for air and water pollution from populated areas of urban Dhanbad.

Thus, funding source for Dhanbad Action Plan was not clearly identified and various activities of the action plan remained to be implemented.

We recommend that State Government should ensure implementation of all provisions of Dhanbad Action Plan.

⁴ Upgradation and widening of road was to be executed by PWD and Corporation

⁵ Sprinklers is used for settling down the dust particles

2.4.7 Status of Water Pollution

The problem of pollution of rivers and stream has assumed considerable importance and urgency in recent years as a result of growth of industries and the increasing tendency of urbanization. The clusters of Dhanbad lies in the catchment area of river Damodar. The over burden⁶ (OB) of mines, the rejects of coal washeries and ash of Thermal Power Plants are kept either on the river bed or near the river, which sooner or later go to the river. Further, the sewage of towns, townships and suburbs finds way to downstream through septic tanks and soak pits.

Two important tests viz. Total Coliform and Free Ammonia tests were not conducted to assess pollution level of Damodar River.

The yearwise reports of water quality of Damodar River at four locations - Telmacho, Domgarh, Jamadoba and Panchet of Dhanbad is detailed in *Appendix-2.4.3*. It was noted that JSPCB did not measure water quality of Damodar river in Dhanbad against 'Total Coliform Test' (a bacteriological Test) and 'Free Ammonia Test' (a test for assessing propagation of aquatic life and fish species), although standards in respect of both parameters were fixed by Central Pollution Control Board (CPCB).

As per CPCB standards for water quality, Biochemical Oxygen Demand⁷ (BOD) is required to be in the range of 2 mg/litre or less in respect of drinking water source without conventional treatment but after disinfection. However, it was noted from the water quality report of Damodar River that the maximum level of BOD was between 2.5 mg/litre and 8.2 mg/litre at three locations Telmacho, Domgarh and Jamadoba during 2009-14. The maximum level of BOD was 1.2 mg/litre to 1.4 mg/litre in Panchet during 2009-13, but it was measured 2.3 mg/litre during 2013-14. Thus, BOD in the water of river Damodar was in excess of permissible limit for drinking water at all the four locations of Dhanbad.

Government accepted (November 2014) that Total Coliform and Free Ammonia tests were not being done. It was also stated that the value of BOD was on higher side during Monsoon season due to surface run off water and the value of BOD was within the limit for outdoor bathing in normal condition.

Reply is not acceptable as the BOD was found on higher side even during Non-monsoon season.

2.4.7.1 Treatment of polluted water

Scrutiny of records as well as joint physical verification (with JSPCB official) of 10 working collieries⁸ revealed that waste water was not treated in nine⁹ Collieries. These nine collieries also did not install Effluent Treatment Plants (ETP) and Sewage Treatment Plants (STP). Joint physical verification further

⁶ Overburden is the layers of soil and rock covering a coal seam, which is removed prior to surface mining and replaced after the coal is taken from the seam

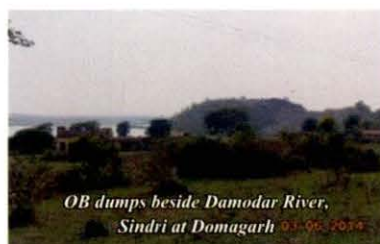
⁷ Biochemical Oxygen Demand:-ensures reasonable freedom from oxygen demanding pollutants and prevents production of obnoxious gases.

⁸ **UG Mines-** Bagdigi, Dobari, Godhar, Jamadoba, Lodna, Mandman **Open Cast Project (OCP)-** Ghanoodih, Kusunda, NTST, Rajpura

⁹ **Underground Mines-** Bagdigi, Dobari, Godhar, Lodna, Mandman **Open Cast Project (OCP)-** Ghanoodih, Kusunda, NTST, Rajpura

revealed that over burden (OB) dump was lying on the bank of Damodar river, which was one of the reasons for pollution of river water.

Mines waste water was discharged without its treatment resulted in water pollution.



The Government accepted (November 2014) that old OB dumps remain beside the river bank. It further stated that there were settling ponds in mines which were a type of ETP, for treating mine waters and septic tanks-soak pit systems act as STP for treating sewage.

The reply was not acceptable as settling ponds and septic tanks/soak pits treatment plants were not alternative of ETP/ STP.

2.4.8 Air Pollution

Air pollution occurs when the concentration of 'foreign' substances in the atmosphere cause harmful effects to living organisms. Substances that are generally recognised as air pollutants include Suspended Particulate Matter (SPM), Respirable Suspended Particulate Matter (RSPM), Sulphur Dioxide (SO₂) and Oxide of Nitrogen as NO₂. The Environment (Protection) Rules, 1986 prescribes specific standards of SPM, RSPM, SO₂ and NO₂ for coal mines located in Jharia. Further, Central Pollution Control Board has also notified the national ambient air quality standards under the Air (Prevention and Control of Pollution) Act, 1981 for residential and industrial area.

2.4.8.1 Status of Air Pollution in Dhanbad

The JSPCB measures concentrations of foreign substances in the air of Dhanbad at various location. Audit worked out range of each substance¹⁰ during the year from minimum to maximum in the concerned year. The details of measurement in respect of SPM and RSPM is given in *Appendix-2.4.4* and the overall position of air pollution at Dhanbad is detailed in *Table-2.4.1*.

Table-2.4.1: Overall position of SPM and RSPM at Dhanbad

Range	2009-10		2010-11		2011-12		2012-13	2013-14
	SPM	RSPM	SPM	RSPM	SPM	RSPM	RSPM	RSPM
Air pollution in Dhanbad residential								
Min	128.31	76.34	183.32	111.13	312.69	140.02	91.09	71.98
Max	596.32	329.00	448.74	390.29	390.24	284.52	273.27	243.74
Air pollution in Dhanbad industrial								
Min	231.00	175.15	301.48	231.00	324.95	191.17	160.74	168.32
Max	783.18	654.55	520.27	422.98	388.60	313.91	272.92	304.82

(Note: During 2012-13 and 2013-14 SPM concentrations were not measured)

¹⁰ The JSPCB takes readings seven to ten times in a month. The audit took the maximum side of 24 hours average of the month. Thereafter, audit calculated maximum and minimum of the year and worked out overall position of Residential and Industrial area of Dhanbad

Analysis of above data revealed that the maximum concentration of RSPM was 243.74 $\mu\text{g}/\text{m}^3$ and 304.82 $\mu\text{g}/\text{m}^3$ respectively in residential and industrial areas of Dhanbad during 2013-14. This was more than twice of the prescribed level (100 $\mu\text{g}/\text{m}^3$) for RSPM concentration as per National Ambient Air Quality Standards.

Level of Air Pollution in Dhanbad was higher than the standard norms. JSPCB was not measuring availability of SPM though it was to be recorded under environment laws.

As per norms prescribed under Environment (Protection) Rules, 1986, the prescribed limit for concentration of SPM in ambient air should be 700 $\mu\text{g}/\text{m}^3$. However, JSPCB did not measure the concentration of SPM in air of Jharia during 2012-13 and 2013-14, though it was required to be recorded in view of prescribed standards under Rule 3 of Environment (Protection) Rules, 1986. Further, the prescribed limit for concentration of RSPM in ambient air was 300 $\mu\text{g}/\text{m}^3$. Analysis of measurements recorded by JSPCB revealed that RSPM in Jharia during 2012-13 was 269.26 $\mu\text{g}/\text{m}^3$, which was within the permissible limit. However, the concentration of RSPM exceeded the prescribed limit during 2009-10 (546 $\mu\text{g}/\text{m}^3$), 2010-11 (369.58 $\mu\text{g}/\text{m}^3$) and 2013-14 (304.82 $\mu\text{g}/\text{m}^3$).

In reply to audit observations, Government stated (November 2014) that maximum value of RSPM of both residential and industrial areas of Dhanbad had been decreasing and SPM was no longer a parameter for measuring air quality as per notification of CPCB dated 18.11.2009.

The reply was not acceptable as the said notification only notified the national ambient air quality standards, whereas standards of air quality for Jharia was specifically prescribed under Environment (Protection) Rules, 1986. As regards decrease in level of the RSPM concentration, it is evident from the measured data that the present level of RSPM concentration in air was still exceeded the prescribed standards in both residential and industrial areas.

2.4.8.2 Lack of fire prevention/ control measures in Mines

Open burning of coal is one of the sources responsible for air pollution. No Objection Certificate (NOC) granted to Soft Coke Plants by JSPCB also imposes condition that in no case unit would make soft coke by open burning of coal as it is punishable under "Air (Prevention and Control of Pollution) Act, 1981".

Manufacturing of Soft Coke by open burning of coal resulted in air pollution.

Scrutiny of records related to Soft Coke Plants at RO, Dhanbad and joint physical verification of four¹¹ Soft coke plants, coke was being manufactured by open burning of coal as can be seen in the following photographs:



¹¹ Excellent, Maa Sharda, Pradeep Bhalotia and Sumit Fuels

Further, in four Open Cast Projects at Ghanoodih, Kusunda, Lakhimata and Rajapur collieries underground fire had broken out, which emitted huge smoke and fire flame resulting in increasing air pollution and temperature. No measure was taken to control the fire except in one mine (Lakhimata Colliery) by ash filling as verified in joint physical verification.



On being pointed out (June 2014) in audit, RO, Dhanbad replied (July 2014) that no mechanism had been developed by JSPCB in respect of controlling/containing the spread of underground fire.

Government stated (November 2014) that a number of directions had been issued for not making soft coke by open burning of coal and action was being taken against the defaulter units. However, the fact remains that due to lack of effective monitoring, open burning of coal continued by Soft Coke plants in violation of conditions of NOC.

2.4.8.3 Pollution due to vehicular emission

Jharkhand Motor Vehicles (Amendment) Rules, 2002 envisages that vehicle shall not be registered in the State of Jharkhand without “Pollution under Control (PUC)” certification by the Motor Vehicle Inspector or by any Pollution testing centre duly authorised by the competent authority. The validity of PUC Certificate issued and obtained would remain in force for a period of six months from the date of issue.

Scrutiny of information/data provided by the DTO, Dhanbad revealed that out of 22,061 Diesel and 37,961 Petrol Vehicles checked by the Pollution Testing Centre for the period 2009-14, PUC was issued to 19,043 Diesel and 36,602 Petrol Vehicle. The rest 4,377 vehicles (3,018 Diesel and 1,359 Petrol) were not issued PUC as their smoke emission was found beyond the prescribed limit.

In response to audit query about the penal action against the violators of PUC, DTO Dhanbad replied (November 2014) that the defaulting vehicles were punished with fine of ₹ 1,000 to ₹ 2,000 under Section 190(2) of the Motor Vehicle Act, if found plying on the road. However, it could not be ascertained in audit as to whether 4,377 vehicles, which were rejected PUC, were still plying on the road.

Inadequate pollution control equipment and manpower in Traffic Police

To nab the violators of vehicular emission norms, Traffic Police requires sufficient number of manpower and pollution checking equipment.

Inadequate manpower in Traffic Police resulted in ineffective pollution checking of vehicles.

Scrutiny of data provided by the Deputy Superintendent of Police (Traffic), Dhanbad revealed that there was no pollution checking equipment with them. The Traffic Police was also inadequately staffed, as detailed in **Table-2.4.2**.

Table-2.4.2: Sanctioned Strength and Person in Position of O/o the Deputy Superintendent of Police (Traffic), Dhanbad

Sl. No.	Name of Post	Sanctioned Strength	Person in Position	Shortage (in percentage)
1	Sub Inspector	03	00	100.00
2	Jamadar	06	00	100.00
3	Hawaldar	50	29	42.00
4	Constable	200	100	50.00

(Source: O/o Dy. SP Traffic, Dhanbad)

The lack of pollution checking equipment and inadequate manpower in traffic police led to ineffective action on vehicles not following the emission norms. The Government did not offer (November 2014) any comment on the issue.

2.4.9 Municipal Solid Waste

Municipal Solid Wastes (MSW) includes commercial and residential wastes generated in municipal and notified areas in either solid or semi-solid form. Under Rule 4(1) of the MSW (Management & Handling) Rules, 2000, the Municipal authority shall be responsible for implementation of the provisions of these rules and infrastructure development for collection, storage, segregation, transportation, processing and disposal of solid municipal wastes.

2.4.9.1 Non adherence of MSW (Management & Handling) Rules

Scrutiny of files related to municipal solid wastes at Dhanbad Municipal Corporation (DMC) and information furnished to audit revealed the following:

- Door to door collections of MSW was assigned to an NGO for three wards only out of 55 wards during 2012-13. Even these three wards did not have any door to door MSW collection arrangement during 2013-14. Thus, the system of door to door collection of MSW in DMC areas was not evolved.
- As per MSW (Management & Handling) Rules, 2000, waste processing and disposal facilities were to be completed by 31 December 2003. However, DMC had not developed waste processing and disposal facilities and MSW were seen scattered on the roads during joint physical verification. Although Municipal corporation had identified landfill sites for disposal of waste, the authorisation for these sites was pending with JSPCB. Further, there was no proper system for storage of waste at dumping site

Unhygienic storage point besides Health centre and public places.



Dumping of MSW in front of PHC, Jharia



Dumping of MSW in Jharia Market. 2014

In reply, Government stated (November 2014) that DMC was to undertake activities for disposal for MSW and no proposal for NOC or authorisation was pending with JSPCB.

The reply of Government was not acceptable as DMC had stated that authorisation for landfill sites was pending since February 2011 with JSPCB.

2.4.10 Bio-Medical Waste

Bio-Medical Waste (BMW) means any waste which is generated during diagnosis, treatment or immunization of human beings or animals or in research activities or in the production or testing of biologicals and it shall be the duty of occupier of an institution generating bio-medical waste to ensure that such waste is handled without any adverse effect on human health and environment. Further, provisions shall be made for the treatment, segregation, packaging, transportation, storage and disposal of BMW.

Non adherence of the rules of Bio-Medical Waste

Scrutiny of records relating to BMW at the JSPCB and the DMC together with the records at Patliputra Medical College Hospital (PMCH), Dhanbad and the Patliputra Medical College (PMC), Dhanbad revealed the following:

- Rule 6 (2) of BMW Rules provides that BMW shall be segregated into containers/bags at the point of generation, prior to its storage, transportation, treatment and disposal. It also prescribes that there should be four types of color coded containers each for different categories of wastes and the containers shall be labeled as 'BIO-HAZARD' & 'CYTOTOXIC'. However, no such segregation of waste at source was not being done by PMCH and PMC. It was also noted that BMW was transported with general waste.

Lack of common Bio-Medical Waste treatment facility at Dhanbad resulted in improper disposal of Bio-medical waste.

- There was no Common Bio-medical Waste Treatment Facility (CBWTF) in Dhanbad for treatment of BMW. One incinerator, though installed in PMC, Dhanbad was not functional, as the machine was too old.



- It was noticed from the records of Civil Surgeon, Dhanbad that the modes of disposing of BMW generated by 93 out of 160 private Health Care Units (HCUs) in Dhanbad were not available. In case of remaining 67 HCUs, BMWs were collected by an agency, which claimed that BMWs were disposed of at their incinerator in Ramgarh district. However, the inspection conducted (April 2014) by a committee formed by the JSPCB, Hazaribag found that the incinerator at Ramgarh was closed and expired medicines were kept in the premises of the unit.

On being queried in audit, Government replied (November 2014) that BMW were disposed outside urban areas by deep burial as provided under the rule. The reply was not acceptable as the PMCH/PMC, Dhanbad were disposing off the BMW by using outsourcing agency, which did not follow prescribed standards of BMW disposal. Further, the bio medical waste was mixed with general waste.

2.4.11 Monitoring and Enforcement of Rules by JSPCB

Section 15 (1) and (2) of the Environment (Protection) Act, 1986 envisage that the JSPCB is empowered to lay down penal provisions for violation of the provisions of the Act and the rules.

Test check of records at RO, Dhanbad revealed that Inspection Reports in respect of different stakeholders regularly reported that the stakeholders violated the pollution norms by not implementing environmental laws like installation of Effluent Treatment Plant (ETP)/ Sewage Treatment Plant (STP) and rain water harvesting system, tree plantation, construction of wind breaking wall, covering of crushing unit and manufacturing of soft coke by open burning of coal. However, stakeholders were not enforced by JSPCB to comply with environmental laws.

The Government replied (November 2014) that inspections and monitoring were being done as per the requirement. However, the fact remains that JSPCB could not enforce the implementation of rules by stakeholder and merely resorted to issue notices.

We recommend that Government and JSPCB should ensure proper monitoring of all the stakeholders to enforce provisions of various environmental laws.

2.4.12 Conclusion

- Jharkhand State Pollution Control Board (JSPCB) prepared an “Action Plan for clusters of Dhanbad” for control of pollution in the clusters of Dhanbad with estimated the requirement of ₹ 1,463 Crores for implementation of 28 activities executed by different stakeholders. However, the the source of financing for these activities were not spelt out in the Action Plan and various activities of the action plan remained to be implemented.
- JSPCB did not measure water quality of Damodar river in Dhanbad against prescribed parameters, viz., Total Coliform Test (a bacteriological Test), and Free Ammonia Test (a test for assessing propagation of aquatic life and fish species).
- As per CPCB Standard, Biochemical Oxygen Demand (BOD) in respect of drinking water source was required to be in the range of 2 mg/litre or less. However, the level of BOD in Damodar River at three locations Telmacho, Domgarh and Jamadoba in Dhanbad was between 2.5 mg/litre and 8.2 mg/litre during 2009-14.
- The concentration of Respirable Suspended Particulate Matter (RSPM) exceeded the standard norms of 300 $\mu\text{g}/\text{m}^3$ in Jharia during 2009-10 (546 $\mu\text{g}/\text{m}^3$), 2010-11(369.58 $\mu\text{g}/\text{m}^3$) and 2013-14(304.82 $\mu\text{g}/\text{m}^3$). Further, JSPCB did not measure the concentration of SPM in the air of Jharia, though its concentration was to be recorded under Rule 3 of Environment (Protection) Rules, 1986.
- There was no Common Bio-medical Waste Treatment Facility (CBWTF) in Dhanbad for catering the needs of Health Care Units, which resulted in improper disposal of bio-medical waste.

**SOCIAL WELFARE, WOMEN & CHILD DEVELOPMENT
DEPARTMENT AND PLANNING & DEVELOPMENT
DEPARTMENT**

**2.5 Implementation of Schemes for Welfare and Protection of Girls in
Jharkhand**

Executive summary

Government of India (GoI) and Government of Jharkhand (GoJ) launched various schemes for the welfare and protection of girls viz. *Kishori Shakti Yojana*, (KSY) Rajiv Gandhi Scheme for empowerment of Adolescent girls (SABLA), *Mukhyamantri Kanyadan Yojana*, (MKDY) and *Mukhyamantri Laxmi Ladli Yojana* (MLLY). A Performance Audit of these schemes was conducted covering the period 2009-14 to assess whether the objective of empowerment and protection of adolescent girls were achieved through implementation of these schemes. The major audit findings are:

- There was no schematic convergence and forward linkages with other sector schemes except health scheme under KSY and SABLA.

(Paragraphs 2.5.6.1 and 2.5.7.1)

- GoI did not release funds during 2009-10 and 2012-13 under KSY as the State Government had not submitted annual action plan (AAP) and utilisation certificates (UCs) of previous grants.

(Paragraph 2.5.6.2)

- Under KSY, *Kishori* kits consisting of material for nutrition education, first-aid, stitching, knitting etc. were not provided during 2009-10, 2012-13 and 2013-14. Under SABLA, training kits for understanding health, nutrition, social and legal issues were not provided during 2010-11, 2011-12 and 2013-14.

{Paragraphs 2.5.6.4 and 2.5.7.5(d)}

- Vocational training was not organised under KSY during 2009-10, 2010-11 and 2012-13 and under SABLA during 2010-11, 2011-12 and 2013-14.

{Paragraphs 2.5.6.6 and 2.5.7.5(b)}

- *Kishori Health Mela/Kishori Diwas* for health check-ups of girls was not organized in test-checked four KSY districts during 2009-14 and two SABLA districts during 2010-11, 2012-13 and 2013-14.

{Paragraphs 2.5.6.6 and 2.5.7.5(e)}

- Under SABLA, funds allotted for providing take home ration (THR) to enrolled girls in Hazaribag and Ranchi districts were sufficient for providing THR for period ranging between 51 to 152 days as against the norms of 300 days in a year.

{Paragraph 2.5.7.3 (b)}

- Due to non-allotment of funds by the Department, life skill education and knowledge about accessing public services activities under SABLA were not conducted during 2010-11, 2012-13 and 2013-14.

{Paragraph 2.5.7.5(a)}

- KSY, SABLA and MLLY schemes remained largely unmonitored during 2009-14 due to non/delayed formation of monitoring and supervision committees.

(Paragraphs 2.5.6.7, 2.5.7.6 and 2.5.9.3)

- Under *Mukhyamantri Kanyadan Yojana*, records of applications received/rejected were not maintained in the absence of which it could not be ascertained as to whether financial assistance was provided to all the eligible beneficiaries.

(Paragraph 2.5.8.2)

- Under *Mukhyamantri Laxmi Ladli Yojana* (MLLY), coverage of beneficiaries ranged between 18 per cent and 28 per cent during 2011-14 due to less number of institutional deliveries.

(Paragraph 2.5.9.1)

- The infrastructure and manpower for implementation of the schemes were deficient.

(Paragraphs 2.5.10.1 and 2.5.10.2)

2.5.1 Introduction

In order to save the girl child from discrimination at birth, to make adolescent girls aware of various facets of life, to promote healthy way of living of girls and to provide financial assistance to poor girls during their marriage, Government of India (GoI) and the State Government launched various schemes in the State. The GoI launched *Kishori Shakti Yojana* (KSY) in the year 2000 which was implemented in all the 24 districts of Jharkhand. In 2010-11, GoI formulated a new comprehensive scheme Rajiv Gandhi Scheme for empowerment of Adolescent girls (SABLA) to address the multidimensional problems of girls which was implemented in seven districts of the State replacing KSY in these districts. The State Government launched (November 2011) *Mukhyamantri Laxmi Ladli Yojana* (MLLY) and *Mukhyamantri Kanyadan Yojana* (MKDY) in 2007-08. All these schemes were being implemented in the State using the infrastructure of Integrated Child Development Services (ICDS) scheme.

2.5.2 Organisational Set-up

The Secretary, Social Welfare, Women and Child Development Department, Government of Jharkhand was the administrative head for implementation and monitoring of the KSY, SABLA and MKDY at the State level. The Secretary was assisted by the Director, Social Welfare. The Secretary, Planning and Development Department, was the administrative head for managing MLLY. All the schemes were being implemented at the district level by District Social Welfare Officer (DSWO)/District Planning Officer (DPO), at the block level by the Child Development Project Officer (CDPO) and at village level i.e. *Aanganwadi* Centre (AWC) level by *Aanganwadi* Worker (AWW).

2.5.3 Audit Objectives

Objectives of the Performance Audit were to assess whether:

- Planning, monitoring and institutional arrangement for implementation of schemes was adequate and effective to achieve the intended objectives;
- Funds received under the schemes were utilised economically, efficiently and effectively;
- Schemes were efficiently and effectively implemented as envisaged; and
- Convergence with different departments was achieved for effective implementation of schemes.

2.5.4 Audit Criteria

The following were the sources of the audit criteria:

- Schemes guidelines and instructions issued by GoI and the State Government from time to time;
- Annual Action Plans of KSY and SABLA during 2009-10 to 2013-14; and
- Jharkhand Financial Rules.

2.5.5 Audit scope and methodology

Performance Audit for the period 2009-10 to 2013-14 was conducted during May to August 2014 through test check of records of the Secretariats of the Social Welfare, Women and Child Development Department (Department) and Planning and Development Department, Directorate, Social Welfare Department at State level, seven¹ out of 24 DSWOs at district level and 20 out of 204 CDPOs at block level (*Appendix-2.5.1A*) and 100² out of 38,432 AWCs at village level (*Appendix-2.5.1B*).

We discussed the audit objectives, criteria, scope and methodology with the Secretary of the Department in an entry conference held on 14 May 2014. Exit conference was held on 23 September 2014 with the Secretary of the Department to discuss the significant audit findings and recommendations. Reply of the Government (September 2014) has been suitably incorporated in the Report.

Audit findings

2.5.6 Kishori Shakti Yojana

KSY, a 100 *per cent* GoI funded scheme, was operational in 17 out of 24 districts (123 CDPOs with 24,380 AWCs) of the State. The objectives of the scheme were to improve the nutritional and health status of girls, provide literacy and numeracy skills, improve/upgrade home-based and vocational skills, promote awareness of health, hygiene, nutrition and family welfare, home management and child care. The scheme covered all adolescent girls in the age group of 11-18 years. The number of girls identified, enrolled and shortfall during 2010-14 are given in **Table-2.5.1**.

¹ Including two districts for SABLA scheme: Hazaribag and Ranchi and five districts: Bokaro, Dumka, East Singhbhum, Pakur and Ramgarh for KSY scheme.

² Including 65 AWCs of 13 CDPOs for KSY scheme and 35 AWCS of seven CDPOs for SABLA scheme.

Table-2.5.1: Girls identified, enrolled and shortfall in their coverage in the State during 2010-14

<i>(Number in lakh)</i>			
Year	No of girls identified	No. of girls enrolled	Shortfall (Per cent)
2010-11	9.38	6.23	3.15 (34)
2011-12	31.73	7.99	23.74 (75)
2012-13	15.74	7.99	7.75 (49)
2013-14	7.43	3.78	3.65 (49)

(Source: Information provided by Directorate, Social Welfare Department)

It would be evident from **Table-2.5.1** that the shortfall in coverage of girls under KSY in the State ranged between 34 and 75 *per cent* during 2010-11 to 2013-14. The Department did not provide data for 2009-10. The shortfall in enrolments was due to inadequate publicity of the scheme as detailed in succeeding paragraph 2.5.6.5.

2.5.6.1 Planning

According to guidelines for implementation of KSY, an Annual Action Plan (AAP) was to be prepared by the State after identification of adolescent girls. Sectoral schemes of Education, Health and Family Welfare, Rural Development, Water and Sanitation Departments of the State were to be included in AAP for meaningful convergence with KSY.

Annual Action Plans were not prepared for 2009-10 and 2012-13. There was no schematic convergence and forward linkage with other sector schemes except health sector.

We noticed that out of five years period from 2009-10 to 2013-14, the Department had not prepared AAPs for 2009-10 and 2012-13. In the AAPs of remaining three years, there was no schematic convergence and forward linkage with other sectors schemes with the exception of the Health Sector. The AAP for the year 2013-14 provided for supply of iron and deworming tablets to be arranged through the Health Department. However, we observed that in 572 out of 2,365 AWCs under test-checked 13 CDPOs, these tablets were not distributed among 3.64 lakh girls during 2009-14.

The Government stated (September 2014) that AAPs were not prepared as GoI did not release funds for two years (2009-10 and 2012-13). The reply is not acceptable as funds were not released due to non-submission of AAPs for these years and utilisation certificates for previous years. The Government did not furnish specific reply on non-distribution of iron and deworming tablets in 572 AWCs.

Thus, there was deficiency in planning resulting in ineffective implementation of schemes for girls which defeated the objectives of KSY.

We recommend that the Government should ensure schematic convergence with relating schemes in planning and implementation of the scheme.

2.5.6.2 Financial Management

The GoI releases 100 *per cent* funds (at the rate of ₹ 1.10 lakh per CDPO) to the State Government on submission of Annual Action Plan along with report of physical progress of previous year. On receipt of funds from GoI, the State Government sanctions funds to lower functionaries. Funds released by GoI to State Government and utilised by the Department during 2009-14 are given in **Table-2.5.2**.

Table-2.5.2: Funds released by GoI and utilised by State Government on KSY during 2009-14

(₹ in crore)		
Year	Funds released by GoI	Expenditure
2009-10	0.00	0.00
2010-11	1.12	0.67
2011-12	0.67	1.17
2012-13	0.00	0.00
2013-14	1.31	0.21
Total	3.10	2.05 (66 per cent)

(Source: Information provided by Directorate, Social Welfare Department, GoJ)

Incorrect utilisation certificates were submitted to GoI indicating funds parked in bank accounts as expenditure.

Table-2.5.2 indicates that overall only 66 per cent of funds released by GoI under the scheme were utilised by the State Government during 2009-14. The GoI did not release funds for 2009-10 and 2012-13 as the State Government had not submitted AAPs for these years and utilisation certificates (UCs) for grants released in previous years. The State Government submitted (April 2013) UCs for 2010-11 (₹ 0.67 crore) and for 2011-12 (₹ 1.17 crore) on the basis of funds allotted to DSWOs and indicated that the funds were utilised. However, UCs submitted were not correct as four³ out of 13 test-checked CDPOs parked the fund in bank accounts.

The Government stated (September 2014) that UCs were submitted to GoI on the basis of UC submitted by respective districts. The reply was not acceptable as withdrawal of funds from treasury and keeping in bank accounts cannot be treated as expenditure.

Implementation of prescribed Activities

2.5.6.3 Non-conducting of Kishori Mandal meeting and non-distribution of Kishori Shakti Cards

Kishori Mandal (KM), as the central point for all activities of KSY, was to be formed in each AWC for all girls of 11-18 year age group. KM meetings were to be held weekly where girls would take part in creative activities⁴, be made aware of anaemia and its symptoms, and Iron Folic Acid (IFA) tablets would be distributed among beneficiaries which would be recorded in their *Kishori Shakti* Cards. Audit scrutiny revealed that:

- KM meetings were not held in AWCs under KSY in the State during 2009-10 and 2012-13 as funds were not released by GoI during these years as discussed in paragraph 2.5.6.2.
- In test-checked 13 CDPOs, KM meetings were not held in 1,943 AWCs out of 2,472 AWCs for the period ranging between two and three years during 2010-11, 2011-12 and 2013-14 and funds allotted for the purpose were surrendered/lapsed or parked in banks accounts by three DSWOs and four CDPOs. (*Appendix-2.5.2*).
- *Kishori Shakti* Cards were also not distributed in any test-checked AWCs during 2009-14.

³ CDPO, Patratu (Ramgarh); CDPO Pakur (Pakur); CDPOs, Kathikund and Saraiyahat (Dumka).

⁴ Stitching, knitting, embroidery, drawing, painting, issue based cultural programme, slogan writing, competition etc.

As a result, targeted girls under KSY remained deprived of the intended benefits of KM meetings and *Kishori Shakti* Cards for two to five years.

The Government stated (September 2014) that DSWOs were being questioned in this regard.

2.5.6.4 Non-distribution of Kishori Kits

To develop personality of girls, *Kishori* Kits consisting of materials for basic literacy, numeracy, nutrition education, first-aid and stitching, knitting, creative activity etc. were to be provided through AWCs to KMs. The Department allotted the funds only during 2010-11 and 2011-12 out of five years (2009-10 to 2013-14). Scrutiny of records revealed that:

- *Kishori* Kits were not provided to AWCs under KSY in the State during 2009-10, 2012-13 and 2013-14 due to non-allotment/release of funds by the Department/GoI.
- In test checked five districts, *Kishori* Kits were not provided to 1,832 AWCs for the period ranging from one to two years during 2010-11 and 2011-12 and funds allotted for the purpose were surrendered/lapsed or parked in banks accounts by three DSWOs and three CDPOs (*Appendix-2.5.2*).

As a result girls remained deprived of the intended benefit of *Kishori* Kits for three to five years.

The Government stated (September 2014) that the Department would ensure regular supply of *Kishori* Kits for the use of girls of *Kishori Mandal*.

2.5.6.5 Poor performance of Information, Education and Communication Activities

IEC activities like wall and slogan writing, holding banners, street plays, awareness camps etc., were to be organised to raise awareness for encouraging parents to motivate their adolescent daughters to join KSY. Out of five years period (2009 -10 to 2013-14), the Department allotted funds only for three⁵ years to each DSWO. We noticed in audit that:

- IEC activities were not carried out under KSY in the State during 2009-10 and 2012-13 as funds were not released by GoI during these years as discussed in paragraph 2.5.6.2.
- In test-checked 13 CDPOs, IEC activities were not carried out in 1,943 AWCs for the period ranging from one to three years during 2010-11, 2011-12 and 2013-14 and funds allotted for these activities was surrendered/lapsed/parked of funds in banks by three DSWOs and five CDPOs (*Appendix-2.5.2*).

As a result the publicity of the scheme was not adequate and generally people/girls remained unaware of the benefits of KSY scheme resulting in less number of enrolment of girls in the scheme as is evident from preceding paragraph 2.5.6.

Kishori Kits were not provided in the State during 2009-10, 2012-13 and 2013-14.

Information, Education and Communication activities were not carried out during 2009-10 and 2012-13.

⁵ 2010-11, 2011-12 and 2013-14.

The Government stated (September 2014) that concerned DSWOs would be asked to explain the circumstances under which they could not ensure the expenditure of amount allotted or parked the funds in the bank accounts.

The fact remained that the funds allotted for IEC activities remained unutilised resulting in lack of publicity of scheme.

2.5.6.6 Non-organising of district level creative activities, Kishori Health Mela and Vocational training

Under KSY, the DSWOs were to organise creative activities (debates, slogan writing, quizzes on nutrition and health issues, drawing and painting events etc.), hold *Kishori Health Melas* (girls health check-ups, medical consultation, distribution of IFA tablets in convergence with the Health Department) and arrange vocational training and other trainings through NGOs for minimum of 60 days for two girls from each AWC for facilitating economic empowerment. Audit scrutiny revealed that:

Creative activities were not organised under KSY during 2009-13.

- The district level creative activities were not organised in 17 KSY implementing districts of the State during 2009-13 due to non-allotment of funds by the Department. We further observed in five test-checked districts that though funds allotted for creative activities during 2013-14, the creative activities were not organised and funds were surrendered by the DSWOs.

- *Kishori Health Mela* was not organised in all 17 KSY districts during 2009-10, 2010-11, 2012-13 and 2013-14 due to non-allotment of funds. Further, in 2011-12, out of five test-checked districts only DSWO, Dumka organised the Health *Mela* and remaining four DSWOs⁶ surrendered the funds allotted for this purpose.

- Vocational training was not organised in 17 KSY districts of the State during 2009-10, 2010-11 and 2012-13 due to non-allotment/release of funds by the Department/GoI.

Vocational training was not organised by four DSWOs during 2009-14.

- Further, in test-checked five districts vocational training was not imparted to girls by four DSWOs during 2011-12 and all five DSWOs during 2013-14 and funds allotted for the activity were surrendered/lapsed. Only DSWO, Dumka organised one day training on poultry keeping, piggery and leaf plates making during 2011-12.

As a result, girls of 17 KSY districts of the State remained deprived of the benefit of creative activities, *Kishori Health Mela* and vocational training for period ranging four to five years.

The Government stated (September 2014) that timely allotment of fund to respective districts would be ensured and DSWOs were instructed to utilise the funds for the vocational activities so that girls be benefitted properly.

2.5.6.7 Non-formation of co-ordination committees

As per guidelines of KSY, Coordination Committees were to be constituted at state, district and block levels for co-ordinating and monitoring the implementation of the scheme.

⁶ Bokaro, East Singhbhum, Pakur and Ramgarh.

Co-ordination Committees for KSY scheme were not formed at any level.

Scrutiny of records of the test-checked units revealed that co-ordination Committees were not formed at any level as of September 2014. As a result, there was lack of co-ordination and monitoring in implementation of the scheme leading to poor performance of the scheme as discussed in previous paragraphs 2.5.6.3 to 2.5.6.6.

The Government stated (September 2014) that appropriate action would be taken to form committees at various levels.

2.5.7 Rajiv Gandhi Scheme for Empowerment of Adolescent Girls or SABLA

The GoI launched SABLA scheme in 2010-11 by merging the erstwhile KSY and National Programme for Adolescent Girls (NPAG) to address the multi-dimensional problems of adolescent girls in the age group of 11 to 18 years. The scheme had two major components viz. Nutrition and Non-nutrition. Under Nutrition component the objectives of the scheme was to address the problem of under-nutrition among girls and Non-nutrition component was to enable self-development and empowerment of girls by improving their health status, upgrading their home based skills, life skills, inform and guide them about existing public services and providing them vocational skill/training, etc.

The State Government started SABLA scheme in seven districts⁷ (81 CDPOs with 14,052 AWCs) of the State using the platform of ICDS of which two districts (Hazaribag and Ranchi) covering seven CDPOs⁸ and 35 AWCs (*Appendix-2.5.1B*) were selected for performance audit.

2.5.7.1 Planning

As per SABLA guidelines, the Department should prepare convergent micro plans at district, block and village levels with the line departments of the State Government, viz. Health and Family Welfare Department, Education Department, Youth Affairs Department, Labour, Employment and Training Department, *Panchayati Raj* Institutions (PRIs).

We noticed that the Department prepared annual action plans (AAPs) for all the four years (2010-14). However, AAPs did not include convergent micro plans for providing intended services through the line departments except mentioning provision of Iron Folic Acid (IFA)/deworming supplementation by convergence with the Health Department.

Thus, the intended benefits of the convergence with Education Department, Youth Affairs Department, Labour, Employment and Training Department and PRIs could not be ensured to the beneficiaries of SABLA due to lack of convergence.

The Government stated that efforts were being made to provide convergence with schemes of other Departments.

We recommend that the Government should ensure schematic convergence with line Departments during planning of the scheme.

⁷ Garhwa, Giridih, Gumla, Hazaribag, Ranchi, Sahebganj and West Singhbhum.

⁸ Barkagoan, Barhi and Ichak (Hazaribag); Angara, Namkum, Ranchi Sadar and Silli (Ranchi)

Nutrition Component

Under this component supplementary nutrition (Take Home Ration) was to be provided to the eligible adolescent girls. The expenditure was to be shared on 50:50 basis by GoI and State Government.

2.5.7.2 Allotment and expenditure

The allotment and expenditure under Nutrition component is given in **Table-2.5.3**.

Table-2.5.3: Allotment and expenditure under Nutrition component

(₹ in crore)

Year	Allotment		Total Allotment	Expenditure		Total Expenditure (percentage)
	Central share	State share		Central share	State share	
2010-11	1.79	00	1.79	1.59	00	1.59 (89)
2011-12	11.35	5.28	16.63	8.75	4.81	13.56 (82)
2012-13	5.23	5.23	10.46	4.29	2.58	6.87 (66)
2013-14	14.64	14.64	29.28	10.63	13.28	23.91 (82)
Total	33.01	25.15	58.16	25.26	20.67	45.93 (79)

(Source: Directorate, Social Welfare Department)

It may be seen from **Table-2.5.3** that during 2009-14 expenditure was ₹ 45.93 crore (79 per cent) out of total allotted funds of ₹ 58.16 crore. We observed that the State Government allotted only ₹ 25.15 crore against Central allotment of ₹ 33.01 crore though it was required to contribute matching 50 per cent share on Nutrition component. Thus, State government short allotted its matching share by ₹ 7.86 crore. Further, as of 31st March 2014 the State government had unspent GoI funds of ₹ 7.75 crore⁹. Thus, due to under utilisation of GoI share and non-allotment of matching share by State government, nutrition could not be provided to all eligible girls as per norms as discussed in succeeding paragraph 2.5.7.3(b).

The State Government short allotted its matching share by ₹ 7.86 crore.

2.5.7.3 Implementation of prescribed activities

Under Nutrition component, Take Home Rations (THR) were to be provided to out of school girls in the age group of 11-14 years and both out of school and in schools girls aged 14-18 years for 300 days in a year. The State Government decided to provide THR to girls through AWCs at a cost of ₹ 4.95 per girl per day for 300 days during 2010-14. The number of girls identified and benefitted in the State during 2010-14 is given below in **Table-2.5.4**.

Table-2.5.4: Number of girls identified and covered under Nutrition Component in the State

(Number in lakh)

Year	Nos. of identified girls	Nos. of girls benefitted	Shortfall (Per cent)
2010-11	3.57	00	3.57 (100)
2011-12	3.57	3.57	00 (0)
2012-13	4.18	3.95	0.23 (6)
2013-14	3.90	2.66	1.24 (32)

(Sources: information provided by Directorate, Social Welfare Department)

⁹ Central share: ₹ 33.01 crore - Expenditure out of Central share: ₹ 25.26 crore.

It would be evident from **Table-2.5.4** that the shortfall in coverage of girls ranged between six and 100 *per cent* during 2010-11 to 2013-14 except in 2011-12.

During scrutiny of records at directorate we observed the following:

(a) Non revision of rate of Take Home Ration

The food grains for THR was to be procured by AWCs from the local market. We observed that though there was 30 *per cent* increase in Wholesale Price Index (WPI) of food grains during 2010-11 to 2013-14, yet there was no corresponding revision in Departmental rates of procurement of food grains served under THR.

The Government stated (September 2014) that THR were being provided as per scheme guidelines and funds provided by GoI, however, efforts were being made to revise the rates.

(b) Short allotment of funds for Take Home Ration

Scrutiny of records in two test-checked districts revealed that number of eligible girls and funds allotted for providing THR during 2011-2012 to 2013-14 were as given in **Table-2.5.5**.

Table-2.5.5: Funds allotted for THR in test-checked districts

(₹ in crore)				
Year	Name of DSWO	Total No. of Girls	Fund allotted for THR	Fund sufficient for days at the rate of ₹ 4.95 per day/girl
2011-12	Ranchi	71773	3.38	95 days
	Hazaribag	62433	2.23	72 days
2012-13	Ranchi	80219	2.01	51 days
	Hazaribag	82850	2.07	51 days
2013-14	Ranchi	80219	6.02	152 days
	Hazaribag	82850	6.21	152 days

(Source: Directorate, Social Welfare Department)

Fund for THR allotted to two test checked districts was not sufficient for 300 days in a year as per norms.

It would be evident from **Table-2.5.5** that the allotted funds to test-checked DSWOs were sufficient to provide THR to eligible girls for the period ranging between 51 and 152 days in a year during 2011-12 to 2013-14 against the norms of 300 days in a year.

Scrutiny further revealed that the funds allotted to DSWO, Hazaribag during 2010-11 were surrendered while funds allotted to DSWO, Ranchi were passed on to CDPOs. However, test-checked four¹⁰ CDPOs under DSWO, Ranchi parked the funds in their banks accounts as of May 2014. Thus, THR was not distributed in test-checked Hazaribag district and in four CDPOs of Ranchi district during 2010-11.

(c) Non-distribution of THR to school going girls of 14-18 years age group

In all 155 AWCs under CDPO, Angara of DSWO, Ranchi, THR was not distributed among school going girls of 14-18 years age group since inception of the scheme. As such school going girls of 14-18 years age group of these AWCs remained deprived of THR for four years (2010-11 to 2013-14).

The Government stated (September 2014) that it would enquire into the facts and resolve the matter.

¹⁰ Angara, Namkum, Ranchi Sadar and Silli.

Training and awareness activities

Under Non-Nutrition Component, life skills education and accessing public services, vocational training, services on *Kishori Diwas* i.e. IFA supplementation, health check-ups and referral services, nutrition and health Education etc. were to be provided.

2.5.7.4 Allotment and expenditure

Expenditure for non-nutrition component is incurred out of funds released by GoI to State Government, which is later on allotted for the scheme through State budget. The budgetary provision of GoI for the various components under the schemes was ₹ 3.60 lakh¹¹ per CDPO per year. Thus for 81 CDPOs in seven SABLA districts, the GoI was to release ₹ 11.68 crore¹² during 2010-11 to 2013-14. However, we noted that GoI released ₹ 6.13 crore during 2010-11 to 2013-14 against which allotment during these years by the State Government was ₹ 6.32 crore. Out of this expenditure during 2010-14 was ₹ 5.97 crore (94 per cent). Short release of funds by GoI was due to non-utilisation of funds by the State in the previous years. This resulted in non-performance of activities under this component of the scheme as discussed in paragraph 2.5.7.5.

2.5.7.5 Implementation of prescribed activities

(a) Non conducting of Life Skill Education and Accessing Public Services

Under this Component, the girls were to be provided life skill training and knowledge about existing public services provided by Bank, Post-Office, Police Station, *Panchayat* etc. and also learn to access these services.

We observed that life skills education and imparting knowledge about accessing public service activities were not undertaken in seven SABLA districts of the State during 2010-11, 2012-13 and 2013-14 as no funds were allotted by the Department for these activities during these years. As a result, girls remained deprived of intended benefits of these activities.

The Government stated (September 2014) that it was working on development of such ready reckoner items which could enhance the level of knowledge of girls as visualised in the scheme guidelines.

(b) Non-conducting of Vocational training

Vocational training was to be imparted to the girls aged 16-18 years every year. For this, vocational training providers (VTPs) were to be engaged to provide counselling and vocational guidance, training as per norms, post training support to trainees in getting employment and to maintain database of trained girls and the outcome of the training. VTPs were to keep track of the trainees for three years or till they get gainfully employed. Audit scrutiny revealed the following:

- Vocational training programme was not organised in all seven SABLA districts of the State during 2010-11, 2011-12 and 2013-14. Thus, the girls of

The State Government could receive GoI share of ₹ 6.13 crore only against ₹ 11.68 crore for non-nutrition component.

Life Skill Education and imparting knowledge about Accessing Public Services activities were not undertaken during 2010-11, 2012-13 and 2013-14.

Vocational training was not organised during 2010-11, 2011-12 and 2013-14.

¹¹ Excluding ₹ 20,000 per CDPO for IFA supplementation which was to be provided in convergence with the Health Department scheme.

¹² for four years i.e. 2010-11 to 2013-14 at the rate of ₹ 2.92 crore per year (₹ 2.92 crore x 4 years = ₹ 11.68 crore) for 81 projects.

these districts remained deprived of the intended benefit of vocational training for three years.

- During 2012-13, vocational training was organised by the Department through vocational training providers (VTPs) in all seven SABLA districts. However, the records regarding tracking of trained girls by VTP were not made available by the Directorate. As such it could not be ensured that VTP provided support to trained girls in getting employment and kept their track till they were gainfully employed as agreed upon at the time of selection of VTP.

The Government stated (September 2014) that correspondence with VTPs would be done regarding the follow up with beneficiaries.

(c) Non-rotation of Sakhi and Saheli of Kishori Samooh

Kishori Samooh (KS) was to be formed of out of school girls in each AWC. Each KS would choose its leader as *Sakhi* (one girl) and *Sahelis* (two girls) among themselves for one year on quarterly rotation. The concept was to develop leadership ability and team spirit among girls.

Audit scrutiny in test-checked 35 AWCs revealed that *Kishori Samoohs* were though formed and *Sakhis* and *Sahelis* were selected but their rotation was not made quarterly as per norms. As such, *Sakhi* and *Sahelis* of test-checked seven CDPOs were denied the opportunity of developing leadership ability and team spirit.

(d) Non-distribution of Training kits

Training Kit for understanding health, nutrition, social and legal issues were to be provided in each AWC.

Audit scrutiny revealed that training kits were not provided to any of AWCs in seven SABLA districts of the State during 2010-11, 2011-12 and 2013-14. As such, the intended benefits of understanding about health, nutrition, social and legal issues were not provided to the girls of these CDPOs for three years.

The Government stated (September 2014) that efforts would be made to provide need based Training Kits.

(e) Non-organising of Kishori Diwas

Kishori Diwas was to be organised for general health check-up of girls and referral to specialised health care facility on quarterly basis.

Audit scrutiny revealed that *Kishori Diwas* was not organised in any of AWCs of two test-checked districts during 2010-11, 2012-13 and 2013-14. Thus, the girls of these CDPOs were denied health check-up and specialised health care facilities on quarterly basis during these years.

The Government stated (September 2014) that efforts would be made to make *Kishori Diwas* more effective.

(f) Non-distribution of Kishori cards

Kishori card was to be maintained for each girl at AWCs to record height, weight, body mass index (BMI), supply of IFA supplement and THR.

Audit scrutiny revealed that *Kishori* cards were not provided by the Department in any of AWCs of seven test-checked CDPOs during 2010-14.

***Kishori Diwas* was not organised in two test-checked districts during 2010-11, 2012-13 and 2013-14.**

As such, the cards were not maintained and records of girls BMI, IFA supplementation and THR provided could not be kept.

The Government stated (September 2014) that the printing work of *Kishori* card was in process.

2.5.7.6 Monitoring and Supervision Committee

Under SABLA guidelines, monitoring and supervision committees were to be formed at State, District, Block and village levels for taking stock of the progress of the scheme and to strengthen the co-ordination and the convergence between concerned departments.

SABLA scheme remained unmonitored during 2010-11 to 2013-14.

Scrutiny of records of test-checked units revealed that these committees were formed at all levels only in 2013, however, their meetings were not held. Thus, the scheme remained unmonitored by the aforesaid committees during the period 2010-11 to 2013-14.

The Government stated (September 2014) that efforts would be made to strengthen the monitoring mechanism and to regularise the meetings of monitoring and supervision committees.

We recommend that the Government should ensure regular monitoring and supervision of the scheme.

2.5.8 Mukhyamantri Kanya Dan Yojana (MKDY)

MKDY did not have any guidelines for its implementation.

MKDY was launched with the aim of providing financial assistance (₹ 10,000 up to October 2011, thereafter ₹ 15,000 per girl) to all Below Poverty Line (BPL) category girls above 18 years of age on occasion of their marriage. The scheme was to be implemented by CDPO through AWC. However, the scheme did not have any guidelines for its implementation except provision of aforesaid financial assistance.

2.5.8.1 Financial Management

The details of allotment and expenditure and number of beneficiaries under MKDY during 2009-10 to 2013-14 are given in **Table-2.5.6**.

Table-2.5.6: Allotment, expenditure and number of beneficiary girls under MKDY during 2009-14

(₹ in crore)					
Sl. No.	Year	Allotment	Expenditure (Per cent)	Funds Surrendered (Per cent)	No. of Beneficiaries
1	2009-10	10.28	9.95 (97)	0.33(3)	9959
2	2010-11	10.00	9.66 (97)	0.34(3)	9659
3	2011-12	10.00	9.77 (98)	0.23(2)	6259
4	2012-13	15.00	12.69 (85)	2.31(15)	8458
5	2013-14	15.00	12.90 (86)	2.10(14)	8620
Total		60.00	54.97 (91)	5.31(9)	42955

(Source: Information provided by Directorate, Social Welfare Department)

It would be evident from **Table-2.5.6** that during 2009-10 to 2013-14 financial assistance of ₹ 54.97 crore to 42,955 numbers of girls were provided utilising 91 per cent of the funds allotted.

2.5.8.2 Implementation of the Scheme

Scrutiny of records of test-checked 20 CDPOs of seven districts revealed the following deficiencies:

- The AWCs/CDPOs did not maintain the records of applications received/rejected. Only record of financial assistance provided to the beneficiaries were maintained. In absence of records of applications received/rejected, audit could not verify whether all the eligible applicants were provided financial assistance under the scheme.
- CDPO, Jamshedpur Sadar surrendered the entire allotment of ₹ 16.05 lakh under the scheme during 2013-14, due to non-finalisation of BPL list of the Block. As a result financial assistance under the scheme could not be provided to eligible girls during this period.

2.5.9 Mukhyamantri Lakshmi Ladli Yojana (MLLY)

The scheme was launched in 2011-12 by State Government with the objective to stop discrimination against the birth of girl child as well as to encourage institutional delivery, stop killing of girl child in womb, stop child marriage and reduce drop out of girls from school.

2.5.9.1 Planning and Financial management

The Department planned to cover all girls born in BPL families subject to their furnishing of certificate of institutional delivery, income certificate, BPL number etc. Under the scheme, National Saving Certificate (NSC) was to be purchased in the name of girl for ₹ 6,000 per year for five years starting from the year of birth subject to fulfilment of laid down criteria¹³. The amount was to be paid to eligible girl at various stages¹⁴ which in aggregate comes to ₹ 1.17 lakh at the age of 21 years.

Less coverage of beneficiaries under the scheme

The Department made the budget provision under the scheme based on the estimated annual BPL female population growth rate of 1.81 lakh per year in the State. The details of budget provision, expenditure, and number of beneficiaries are given in **Table-2.5.7**.

Table-2.5.7: Budget provision, expenditure and number of beneficiaries under MLLY in the State

(₹ in crore)					
Year	Budget provision	Expenditure (per cent)	Funds Surrendered (per cent)	Annual increase in population of BPL girls (in lakh)	No. of Beneficiaries (in lakh) (per cent)
2011-12	106.72	23.75 (22)	82.97 (78)	1.81	0.37 (20)
2012-13	287.87	52.46 (18)	235.41 (82)	1.81	0.51 (28)
2013-14	97.28	67.25 (69)	30.03 (31)	1.81	0.32 (18)
Total	491.87	143.46 (29)	348.41 (71)		1.20

(Source: Principal Secretary, Planning Department)

¹³ (i) The girl is alive, (ii) Certificate of adoption of family planning after 2nd child, (iii). Certificate regarding the girl continuing to attend school.

¹⁴ In class six ₹ 2,000, in class nine ₹ 4,000, in class XI ₹ 7,500, and there after scholarship of ₹ 200 per month for two year and balance amount to be paid after appearing at class XII examination.

Coverage under MLLY ranged between 0.32 lakh and 0.51 lakh girls each year during 2011-14 as against the target of 1.81 lakh.

It is evident from Table-2.5.7 that against the projected increase in number of BPL girls of 1.81 lakh per year, number of girls covered under the scheme ranged between 0.32 lakh (18 per cent) and 0.51 lakh (28 per cent) during 2011-14. Consequently, huge surrenders ranging between 31 per cent and 82 per cent were made during these years. Less coverage of beneficiaries under the scheme was attributed to lower rate (38 per cent) of institutional deliveries in the State. This shows lackadaisical approach adopted by the Department to encourage BPL families for institutional deliveries.

The Government stated (September 2014) that the department worked in convergence with Department of Health to promote institutional delivery.

The fact remains that the convergence with Department of Health did not result in better coverage of MLLY.

2.5.9.2 Implementation of the Scheme

During scrutiny of record of 100 test-checked AWCs we observed the following;

(a) Non-maintenance of Receipt Register of applications

Receipt Register of application of MLLY in AWCs was not maintained.

As per norms of MLLY, within one year of the birth of the girl child in BPL family, application was to be submitted in AWCs for being eligible for financial assistance. AWCs were required to maintain receipt register of applications. However same was not maintained in any of the test-checked AWCs. In the absence of receipt register, it could not be ensured whether all the girls were provided the benefit.

The Government replied (September 2014) that Receipt Register was being maintained at project office. The reply was not acceptable as Receipt Register was not being maintained either at AWCs or in project offices as confirmed by test-checked DSWOs and DPOs.

(b) Non-pledging of National Saving Certificates to Government

As per MoU, the General Post Offices (GPOs) were to issue National Saving Certificates (NSCs) in the name of girl child duly pledged in favour of the Government authority on receipt of cheques from the department.

NSCs were not got pledged to Government in three out of seven test-checked districts.

Scrutiny of records of test-checked 20 CDPOs in seven districts¹⁵ revealed that NSCs were not got pledged in favour of Government authority in three districts (Bokaro, East Singhbhum and Ranchi) as a result there were chances of encashment before maturity.

The Government accepted the audit observation and stated (September 2014) that there was a plan for convergence with Postal for effective implementation of the scheme.

2.5.9.3 Lack of monitoring and evaluation

A State Level Committee under the chairmanship of the Chief Secretary of the State was to be constituted for determining scope of the scheme, revision in the implementation procedure, selection of high yielding alternative of investment and monitoring of the scheme. The Deputy Commissioners/ DSWOs were to review and address the difficulties in the implementation of

¹⁵ Bokaro, Dumka, East Singhbhum, Hazaribag, Pakur, Ramgarh and Ranchi.

the scheme at district level. As per guidelines, the scheme was to be got evaluated by an independent agency after two years of implementation of the scheme to rectify deficiencies, if any, noticed in implementation of the scheme.

State level committee for MLLY was not constituted as of July 2014.

We noticed in all test-checked DSWOs, DPOs and CDPOs that monitoring of the scheme was being done through the progress reports only. The State Level Committee was not constituted as of July 2014. The scheme was also not got evaluated by any independent agency. Thus, the scheme remained largely unmonitored and unevaluated resulting in less coverage of girls under the scheme as discussed in preceding paragraph 2.5.9.1.

The Government stated (September 2014) that instructions had been issued to all DSWOs for constitution of monitoring committees

We recommend that the Government should ensure regular monitoring and evaluation of the scheme.

2.5.10 Status of Infrastructure facilities and human resource for implementation of the schemes

All the four schemes for girls i.e. KSY, SABLA, MKDY and MLLY were being implemented using the physical infrastructure i.e. AWCs and CDPOs and human resource initially provided for running ICDS scheme. Audit scrutiny revealed the following:

2.5.10.1 Poor infrastructure

As per norms of ICDS, AWCs must have basic amenities like proper accommodation (646 sq. ft.), open space (77 sq. ft), kitchen, drinking water and toilet facilities.

72 per cent of AWCs did not have toilet facility and 57 per cent had no drinking water facility.

Out of 38,432 AWCs in the State, 25,363 AWCs (66 per cent) did not have their own building, 27,791 AWCs (72 per cent) did not have toilet facility and 21,854 AWCs (57 per cent) have no drinking water facility. Absence of these basic amenities at AWCs affected the successful implementation of the schemes.

2.5.10.2 Insufficient Human Resource

There was shortage of staff and officers in the field offices.

The shortfall in the cadres of CDPO and Lady Supervisor in the State were 50 per cent and 48 per cent respectively (**Appendix-2.5.3**) which affected the implementation of the schemes.

We recommend that the Government should ensure basic amenities and also availability of sufficient manpower in field offices.

2.5.11 Conclusion

- There was no schematic convergence and forward linkages with other sector schemes except health scheme under KSY and SABLA.
- GoI did not release funds during 2009-10 and 2012-13 under KSY as the State Government had not submitted annual action plan (AAP) and utilisation certificates (UCs) of previous grants.

- Under KSY, *Kishori* kits were not provided during 2009-10, 2012-13 and 2013-14. Under SABLA, training kits were not provided during 2010-11, 2011-12 and 2013-14.
- Vocational training was not organised in KSY districts during 2009-10, 2010-11 and 2012-13 and in SABLA districts during 2010-11, 2011-12 and 2013-14.
- Department did not organise *Kishori Health Mela/Kishori Diwas* for health check-ups in test-checked four KSY districts during 2009-14 and two SABLA districts during 2010-11, 2012-13 and 2013-14.
- Under nutrition component of SABLA, funds allotted for providing Take Home Ration (THR) to enrolled girls were not sufficient for providing THR for 300 days in a year.
- Due to non-allotment of funds by the Department, life skill education and knowledge about accessing public services activities under SABLA were not conducted during 2010-11, 2012-13 and 2013-14.
- Under *Mukhyamantri Kanyadan Yojana* records of application received/rejected were not maintained.
- Under *Mukhyamantri Laxmi Ladli Yojana* (MLLY), coverage of beneficiaries ranged between 18 *per cent* and 28 *per cent* during 2011-14 due to less number of institutional deliveries
- KSY, SABLA and MLLY schemes remained largely unmonitored during 2009-14.

HOME DEPARTMENT

2.6 Information Technology Audit on Preparedness of Crime and Criminal Tracking Network System

Executive summary

With a vision to increase operational efficiency of the police and improve service delivery to the citizen, Crime and Criminal Tracking Network System (CCTNS) project was framed (May 2008) by Government of India (GoI) for implementation in the States/UTs. The project was rolled out in Jharkhand in February 2013 and only back-dated data entry of station diary and FIRs were being done in the system at Police Station (PS) level.

We conducted an IT Audit on Preparedness of CCTNS and analysed data for the period from October 2013 to June 2014. Following are the main audit findings:

- The project could not 'Go-live' in the State even after expiry of four years from initiation (February 2010) of the project as many activities of the project viz. site preparation, hardware commissioning, network connectivity etc. could not be completed at all identified locations. Automation of police functions at police station and higher levels was not done as various reports/returns related to crime and criminals were being prepared manually. Facilities of online public services through CCTNS could not be provided.

(Paragraph 2.6.7.1)

- Historical and legacy data were digitised in Jharkhand but digitised data could not be migrated into CCTNS database as it had many high impacting errors and were not put to use defeating the very objective of creating national databank of crime and criminals for 'investigation of crime and detection of criminals'.

(Paragraph 2.6.7.1)

- Role of State-level Programme Management Unit (SPMU) was absent during project planning, management and implementation of the project during pilot phase due to delay in appointment of SPMU by the State Government.

(Paragraph 2.6.8)

- Non-conducting of Third party acceptance testing, audit and certification of security and control aspects of the system resulted in lack of validation controls in the CAS application. Thus security, reliability and completeness of data in the system could not be ensured.

(Paragraph 2.6.9)

- Data related to year 2013 of four police stations (Kotwali, Doranda and Pithoria under Ranchi police district and Torpa under Khunti police district) were lost permanently during up-gradation of CAS in absence of version control and documented backup and restoration policy.

(Paragraph-2.6.9.4)

2.6.1 Introduction

With the aim to create a comprehensive and integrated system for enhancing the efficiency and effectiveness of policing through adoption of principles of e-Governance and creation of a nationwide networking infrastructure for evolution of Information Technology (IT) enabled tracking system for investigation of crime and detection of criminals, Ministry of Home Affairs (MHA), Government of India (GoI) framed (May 2008) a scheme 'Crime and Criminal Tracking Network and System (CCTNS)'. It was to provide IT enabled automated workflow system in a planned manner from Police Station (PS) level upwards and also to provide public service delivery systems like registration of online complaints, ascertaining the status of case registered at the police station, verification of persons etc. CCTNS was included as a Mission Mode Project under National e-Governance Plan (NeGP).

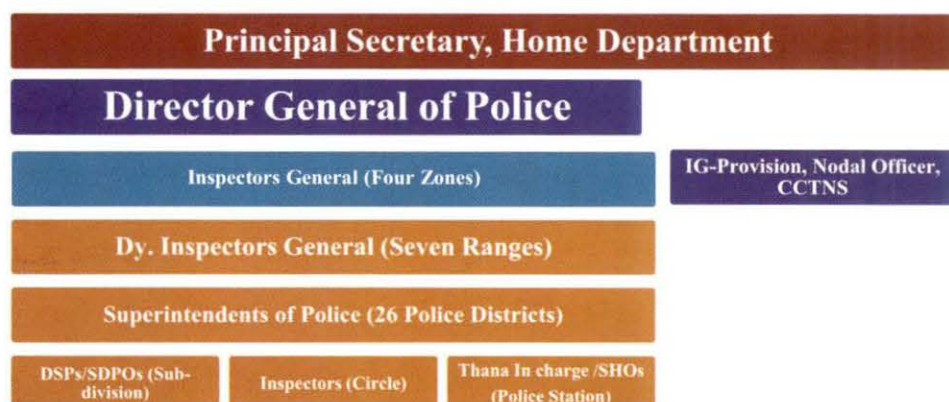
The broad objectives of the CCTNS project were streamlining investigation and prosecution processes, strengthening of intelligence gathering machinery, improved public delivery system and citizen-friendly interface, nationwide sharing of information on crime and criminals and improving efficiency and effectiveness of police functioning. It was also to facilitate collection, storage, analysis, transfer and sharing of data and information among various levels in Police organisation and other organisation/agencies including those at GoI level, help in keeping track of progress of investigation and prosecution cases, reducing the manual and redundant record keeping and enabling and assisting the senior Police Officers in better management.

In Jharkhand, implementation of CCTNS project was started (December 2011) to cover 628 police locations (478 Police Stations and 150 Higher Offices) to be completed by December 2012 in three phases.

2.6.2 Organisational Set-up

Jharkhand Police Department (JPD) headed by the Director General of Police (DGP) under the administrative control of the Principal Secretary, Home Department, Government of Jharkhand (GoJ), was responsible for implementation of CCTNS project in the State through a nominated Nodal Officer from JPD.

Organisation chart of JPD for implementation of CCTNS is as follows:



Inspector General of Police, Provision has been nominated as Nodal officer for implementation of the project in Jharkhand and monitoring of the project is

being done by the four Governance Committees viz. State Apex Committee, State Empowered Committee, State Mission Team at State level and District Mission Teams at district level. State Project Management Unit (SPMU) was engaged by JPD to support Apex committee and Empowered committee in managing implementation at the state level. Jharkhand Police Housing Corporation Limited (JPHCL) was nominated (November 2009) as State Designated Agency (SDA) to serve as a channel for transfer of funds from GoI to the State and from the State Government to the vendors implementing CCTNS.

2.6.3 Audit Objectives

We undertook the review of implementation of CCTNS to assess:

- Whether planning and implementation of the project was done efficiently, economically and effectively;
- Whether funds made available from GoI and the State Government were utilised efficiently, economically and effectively;
- Whether the envisaged objectives and outcomes of CCTNS were achieved; and
- Whether general and specific controls were in place to ensure data security, accuracy, reliability and consistency of CCTNS database.

2.6.4 Audit Criteria

Following were the sources from which the criteria were derived:

- Implementation Guidelines to States issued by the MHA, GoI;
- Request for Proposal (RFP) for selection of System Integrator;
- General Financial Rules, 2005 and Jharkhand Treasury Codes; and
- Orders/instructions issued by GoI/ GoJ relating to CCTNS.

2.6.5 Audit Scope and Methodology

IT audit on preparedness of CCTNS covers implementation of the first phase (Pilot phase) of project in Police Headquarter (PHQ), Police Data Centre (DC), Disaster Recovery Centre (DRC), eighteen¹ PSs and their 27² higher offices (HOs) (Police districts/Sub-divisions/Circles).

Information from PHQ along with CCTNS database (October 2013 to June 2014) were obtained and analysed (August 2014) through Computer Assisted Audit Techniques (CAATs). We discussed the audit objectives, criteria and

¹ Selected on the basis of random/stratified sampling method - Angara, Argora, Chanho, Doranda, Kotwali, Lower Bazar, Ormanjhi, Pithoria, Sukhdeonagar and Traffic PSs under Ranchi Police district; Murhu and Torpa PSs under Khunti Police district; Nagar PSs in Deoghar, Chaibasa, Godda, Koderma and Palamu Police districts and Bokaro Steel City PS in Bokaro Police district.

² CI-Mandar, Namkum, Town West, Ormanjhi, Town East and Jagarnathpur (Ranchi), Khunti and Torpa (Khunti), Town Circles, Daltonganj, Deoghar and Godda, Chaibasa Sadar and DSP-Khelari, City, Hqrs.I, Kotwali, Silli and Hatia (Ranchi), Torpa and Khunti (Khunti), Bokaro Town, Chaibasa Hqrs., Palamu Hqrs.II, Godda Hqrs, Koderma Hqrs. and IG and DIG, South Chotanagpur, Ranchi

methodology with the Principal Secretary, Home Department in an entry conference held on 28 April 2014. An exit meeting was held on 9 October 2014 with the Principal Secretary to discuss audit findings. Replies of the Department have been incorporated suitably.

2.6.6 Fund flow under CCTNS

The GoI was to financially support the CCTNS project fully till the end of XI Plan period (2007-12) and the State Government was to bear all the expenses beyond the XI plan period. In Jharkhand the total project cost of CCTNS was ₹ 94.75³ crore, against which ₹ 50.65 crore was released by GoI and ₹ 5.00 crore was contributed by the GoJ up to 2013-14.

The year wise details of funds received and expenditure incurred are given in **Table-2.6.1** and component wise details thereof are given in *Appendix-2.6.1*.

Table-2.6.1: Funds received and expenditure incurred

(₹ in crore)

Year	Opening balance	Funds released	Total funds available	Expenditure	Closing balance
2009-10	0	3.11	3.11	0	3.11
2010-11	3.11	3.75	6.86	0.76	6.10
2011-12	6.10	7.77	13.87	3.14	10.73
2012-13	10.73	11.71	22.44	21.97	0.47
2013-14	0.47	29.31	29.78	13.12	16.66
Total		55.65		38.99 (70.08 per cent)	

(Source: Information provided by JPD)

It may be seen from above table that against total release of ₹ 55.65 crore by GoI and GoJ during 2009-14, the expenditure incurred was ₹ 38.99 crore (70.08 per cent) only. Less utilisation of funds was due to slow progress in implementation of various components of project.

2.6.7 Project Implementation

GoJ signed a Memorandum of Understanding (MoU) with the Central Government in February 2010 for implementation of CCTNS project in a time bound manner for achieving measurable outcomes and goals. Accordingly, State Government identified (November 2009) Jharkhand Police Housing Corporation Ltd. (JPHCL) as State Designated Agency (SDA) and formed (December 2009) CCTNS Governance Committees⁴ to review progress, implementation, roll out of the project, monitor utilisation of funds and issue policy directions/guidelines.

MHA, GoI approved (February 2011) Detailed Project Report of CCTNS. Later on, JPD selected (July 2011) M/s NIIT Technologies Ltd. as System Integrator (SI) through competitive bidding. SI was to act as a single point of contact for implementation of all the activities of CCTNS including the

³ State Project Management Consultant (SPMC)-₹ 0.94 crore; Capacity building Infrastructure and training-₹ 2.44 crore; Network connectivity-₹ 26.40 crore; System Integrator-₹ 60.89 crore; and SPMU-₹ 4.08 crore

⁴ State Apex Committee (SAC) headed by Chief Secretary, State Empowered Committee (SEC) headed by DGP, State Mission Team (SMT) headed by Nodal officer and District Mission Teams (DMTs) headed by SP

Application (the changes made to the core application provided by MHA, GoI), hardware, communication infrastructure and associated services viz. capacity building, handholding and operation and maintenance etc.

After signing the Master Service Agreement with SI, the work order was issued by JPD in December 2011 with the stipulation to complete the project by November 2012. As per work order, 628 police locations (478 PSs and 150 HOs) were to be covered in three phases on turn-key basis at a cost of ₹ 60.89 crore, which involved 15 activities as detailed in **Appendix-2.6.2**.

Status of implementation

The system was to 'Go-Live'⁵ with successful completion of all Phase-I (pilot phase) activities. Status of implementation of various activities (phase wise) of the project as of November 2014 is detailed in **Table-2.6.2**.

Table-2.6.2: Status of activities of CCTNS project as of November 2014

Activity	Target	Phases	Scheduled date of completion	Completed
Hardware & Site preparation at PSs	429	Phase I – 73 Phase II – 356	31 May 2012 31 August 2012	381
Hardware & Site Preparation at HOs	199	Phase I – 28 Phase II – 171	-do-	143
Hardware, Site preparation at Data Centres	3	Phase I	-do-	3
Network Connectivity at PS and HO level (through BSNL)	628	Phase I – 101 Phase II – 527	31 December 2012	480
Redundant (Standby) Network connectivity Demand based (by SI)	400	Phase I and II	31 August 2012	343
Capacity Building Basic Training	33000	Phase-I	31 May 2012	31836
Capacity Building Role based Training	10500	Phase-I	31 May 2012	11289
Data Digitisation	3.97 lakh FIRs	Phase-I	31 May 2012	3.95 lakh FIRs
CAS customisation, Additional functionalities and State specific application development and integration	-	Phase-I	31 May 2012	Yet to be done
Third Party Acceptance Testing, Audit and Certification	-	Phase-I	31 May 2012	Yet to be done
Upgradation of application with subsequent released versions of CAS	-	Phase-III	30 November 2012	Done

(Source: Information provided by JPD)

It is evident from above table that site preparation, hardware installation and network connectivity at all identified PSs and HOs were not completed as of November 2014 expiry of two years from scheduled date (November 2012) of completion of project.

A Core Application Software (CAS) was envisaged for catering to the functions of the police department, which was to be deployed on a centralized architecture wherein various offices of Police Department were to be connected to the system through Data Centre. However, customisation of CAS

⁵ The first time that a computer system can be used after all the tests on it have been completed.

as per state specific requirements⁶ and integration of State specific applications⁷ (Extension modules) with CAS were not done, though it was envisaged to be completed by May 2012 under phase-I of the project. Non-customisation of CAS reduced the installed hardware/software on various police locations merely as data entry systems. Thus, the intended objective of the project to share inter-district and inter-state information remained unachieved (as discussed in succeeding paragraph 2.6.7.1), despite the expenditure of ₹ 38.99 crore on the project till March 2014.

Audit scrutiny revealed following deficiencies in implementation of the project:

2.6.7.1 Non-completion of various activities of project

We noticed following in audit that:

- CCTNS was rolled out state wide in February 2013 by JPD. However, it was used only for back dated entry of station diary and FIRs at PS level, after being recorded manually through conventional mode. Investigation and prosecution processes through the Core Application Software (CAS) were not being used as mandatory information required for Integrated Information Forms⁸ (IIFs) (II to VII) were not available with JPD. As such, the system could not 'Go-live' as of November 2014.
- Site locations were changed (September 2013) on the recommendation of State Empowered Committee (SEC) as 429 PSs and 199 HOs instead of originally awarded 478 PSs and 150 HOs keeping the total number of locations (628) unchanged. Thus due to change in site locations, 49 number of PSs originally covered under the project were left out. Further, site preparation at 52 locations was not taken up by SI as JPD did not provide required space because these PSs were not physically ready.
- Automation of police functions at police station and higher levels was also not done as various reports/returns related to crime and criminals were being prepared manually both at PS and HO levels though the information of FIRs were being captured in CCTNS.
- Facilities of online public services like registration of complaints, ascertaining the status of cases registered at the police station, verification of persons etc. through CCTNS could not be provided by JPD as of November 2014.
- Historical and legacy data was digitised in Jharkhand but digitised data could not be migrated into CCTNS database as it had many high impacting errors and were not put to use defeating the objective of creating national databank of crime and criminals for investigation of crime and detection of criminals.

The project was rolled out state wide without successful completion of pilot phase and the project could not 'Go-live'.

Legacy data was digitised but could not be migrated into CCTNS database.

⁶ CAS – State Application provided by NCRB was required to be further customized by adding state specific additional functions (*Appendix-2.6.3*) in Registration, Investigation, Prosecution, Search modules etc.

⁷ Traffic, Human Resource Management, *Naxal* Information, Crime Prevention Systems and Web Portal

⁸ IIF-I – First Information Report, IIF-II – Crime details, IIF – III – Arrest/Surrender, IIF – IV – Property Seizure, IIF – V – Final Form (Charge sheet), IIF – VI – Court case disposal & IIF – VII – Result of Appeal

- In RFP for the award of work, JPD proposed (April 2011) 704 police locations (478 Police Stations (PSs), 150 Higher Offices (HOs) and 56 other locations⁹) across the State to roll out CCTNS in three phases (Phase – I, II and III). However, it was modified as 628 police locations only (478 PSs and 150 HOs) at the time of award (December 2011). This resulted in undue advantage to SI, besides exclusion of other agencies such as Jails, Courts, Passport offices etc. from CCTNS network though it was initially conceptualized to be connected. Thus, the objective of CCTNS database to share information with databases of the other agencies could not be achieved.

In reply, JPD stated that completion certificate regarding phase-I activities was issued (June 2013) after many of the activities were completed by the SI excluding ongoing activities viz. capacity building, data digitisation and CAS customisation.

We recommend that the Government may fix an action timeline for 'Go-live' of the project in order to achieve its intended objectives.

2.6.7.2 Excess payment to BSNL

As per provisions (clause 15 c) of the Service Level Agreement (SLA) signed between JPD and BSNL for hardware charges (for routers and modems) BSNL was required to call for quotations/tenders from hardware suppliers as per the specifications given by the MHA/NCRB, GoI. The final pricing based on the lowest rate received after adding 15 per cent as BSNL's margin was to be charged from the State.

Scrutiny revealed that BSNL raised (March 2012) a demand note of ₹ 2.02 crore for various bandwidth charges for one year including 15 per cent BSNL's margin which was paid (March 2013) by JPD. Payment of BSNL's margin of ₹ 26.35 lakh on bandwidth charges was in violation of the provisions of SLA as addition of 15 per cent BSNL's margin was applicable to hardware (routers and modems) charges only. Thus, an excess payment of ₹ 26.35 lakh was made to BSNL.

In response to audit observation, JPD stated (November 2014) that excess payment would be deducted from BSNL.

2.6.7.3 Inefficient helpdesk services by SI

The SI was required to provide helpdesk services to track and route requests for service and to assist end users in answering questions and resolving problems including both incident management and service request management. Further, as per provisions of the Master Service Agreement (MSA), helpdesk was responsible for resolving complaints maximum in 72 hours.

Scrutiny of records furnished by central helpdesk revealed that 72 out of 1720 complaints lodged between 1 October 2013 to 20 May 2014 were found unresolved (May 2014), whereas 1250 out of 1720 complaints were resolved in period ranging between 4 and 153 days beyond the maximum prescribed limit of 72 hours for resolution. Some examples of such cases are detailed in *Appendix-2.6.4*. Thus, performance of helpdesk was not effective enough to

Complaint redressal through helpdesk was not efficient.

⁹ Control rooms - 28, Jails - 26, Forensic Lab - 1 and Finger Print Bureau -1

resolve the problems promptly and efficiently, which created hindrances in performance of PS's activities through CAS.

In reply, while accepting audit observation, JPD stated that presently delays in redressal of complaints are being reported to the higher management of SI on being pointed out by State-level Program Management Unit (SPMU).

2.6.8 Project Monitoring

Delay in appointment of State Program Management Unit

As per Implementation guidelines of CCTNS, the State was to engage a State-level Program Management Unit (SPMU) to monitor the progress on CCTNS at the state level and to support the State CCTNS Apex Committee and Empowered Committee in managing the implementation of the project.

We observed that JPD appointed (December 2012) M/s Telecommunication Consultants India Limited (TCIL) as SPMU for CCTNS project after issuance (December 2011) of work order to the SI and after expiry of scheduled completion timeline (30 November 2012) of the project. As such, role of SPMU was absent during project planning and management, in reviewing the scope and technical solutions provided by the SI and in monitoring implementation of the project during pilot phase.

In reply, JPD stated that SPMU was appointed after several correspondences with National Crime Record Bureau (NCRB).

The fact remains that had the SPMU been engaged timely, monitoring of implementation of the project would have been comprehensive.

2.6.9 Observations on CAS

A Core Application Software (CAS) was envisaged for catering to the functions of the police department, which was to be deployed on a centralized architecture wherein various offices of Police Department were to be connected to the system through Data Centre. CAS was conceptualized as comprising of two categories viz. CAS (Centre) and CAS (State). CAS (Centre) was to cater to the functionality of enabling NCRB in receiving crime and criminals' data from states in order to serve requirements for crime analysis and reporting. CAS (State) was to cover functionality that was common to all States and UTs. The main function blocks of the CAS (State) were Registration, Investigation, Prosecution, Records Management and Search and Basic Reporting. CAS (State) was also to include the functionality required at Higher Offices such as State Police Headquarter (PHQ), Range Offices, District Headquarters and State Crime Record Bureau (SCRB).

We noted that the third party acceptance testing, audit and certification of security and control aspects of the system and overall application software through the designated agencies¹⁰ was not conducted, though envisaged to be

¹⁰ STQC: Standardisation Testing & Quality Certification is a directorate under Department of Electronics and Information Technology (DeitY). STQC is a prime Assurance Service Provider to both Hardware and Software sectors;
CERT-In: Indian Computer Emergency Response Team is a government-mandated information technology (IT) security organization.

Role of SPMU was absent during project planning, management and in monitoring implementation of the project during pilot phase.

completed in May 2012, i.e., after completion of Phase-I. This resulted in lack of validation controls in the application software as discussed below.

We observed that only back dated data entry of Station Diary and FIRs were being done in CAS at the PSs level in contravention to the instructions issued (August 2012) by MHA, GoI and NCRB. However, observations derived from data analysis of data related to station diary and FIRs available in CCTNS database have been discussed in succeeding paragraphs:

2.6.9.1 Blank General Diary number and date

In CAS application, to register an FIR, General Diary (GD) number was to be entered mandatorily at the front end (Data entry form) to ensure concerned station diary entry in the application for future reference.

We noticed during data analysis that in 1,022 out of 24,288 cases of FIRs entered in the database during October 2013 to June 2014, FIRs were registered without references of General Diary though it was captured at the front end. Some examples of such cases are detailed in *Appendix-2.6.5*. This clearly indicated that the application had lack of validation control to ensure flow of data. Moreover, mandatory fields should not be left blank to ensure completeness of data.

2.6.9.2 Mismatched registration year

In CAS application, a 14 digit unique FIR registration number (Numeric data type) having combination of State code (first two digit), District code (next three digits), PS code (next three digits), Year of registration (next two digits) and FIR serial number (last four digits) was to be generated automatically after submitting detailed information into the application through registration module.

During data analysis, audit noticed that in 31 (*Appendix-2.6.6*) out of 24,288 FIRs registered in the application, the field representing year of registration (Reg_Year) and the digits representing year in the auto generated FIR number was found different, which clearly indicated that there was lack of validation control in the application due to which different values of registration year from entries in the relevant fields were generated. Consequently, identical FIR serial numbers in a PS during same year were also generated as detailed in *Appendix-2.6.7*. As such, consistency of data could not be ensured in absence of proper validation controls which may cause generation of illusive crime report when generated on periodical basis and identical FIR serial numbers in a PS may also cause erroneous status report for future references accessed by other stakeholders through interface.

2.6.9.3 Missing dates in General Diary

As per instruction (November 2012) of JPD, station diary should be written for each and every event of a PS and should be opened and closed on daily basis from 0.00 hours to 24.00 hours. Similarly, in CAS application too, station diary was also required to be opened and closed daily and each and every event of the PS should be entered in CAS through General Diary (GD) module.

Referencing of GD number and dates were missing in FIRs in CCTNS database.

Year of registration in FIR was found mismatched with auto generated registration number.

General diary was not opened and closed daily in CCTNS.

We during data analysis noticed that in 71 out of 72 PSs whose data of GD entries were provided to audit, entries of general diary date (GD_DT) were found missing. Some examples of such cases are detailed in *Appendix-2.6.8*. This clearly indicated that opening and closing of general diary in the application was not done daily in violation to the above instructions leaving scope for back dated entry and application had no validation control to restrict the users from skipping daily entry of station diary. We also observed in one test-checked PS (Bokaro Steel City) that general diary of only those cases were being entered in the application, which were mandatory for registering FIRs in the application.

In reply, JPD stated that deficiencies in CAS application have been reported to NCRB for rectification at central level.

We recommend that the Government may consider addressing the validation control issues pointed out above to ensure consistency, reliability and completeness of data by getting the third party acceptance testing, audit and certification done immediately.

2.6.9.4 Inadequate general and logical controls

Business Continuity Planning (BCP) covers both disaster recovery planning (DRP) and business resumption planning. BCP is the preparation and testing of measures that protect business operations and also provide the means for the recovery of data in the event of any loss, damage or failure of facilities. Further, a sound backup policy and its effective implementation ensure easy data retrieval in the event of unforeseen disruptions.

Documented backup and restoration policy and user and password policy were non-existent.

We noticed during audit that JPD had no documented backup and restoration policy. As such, there was risk of accidental loss of data, which would not be retrieved in absence of such policy. We also observed in four¹¹ test-checked PSs that entries in CAS application for the cases of 2013 were lost permanently while up-grading the version of the CAS because the application did not have version control. Further, lost data could not be retrieved in absence of backup data though each PS was equipped with an external hard disc for backup purpose.

We also noticed during audit that there were no documented user/password policies. Normal password controls procedures viz. restriction on unsuccessful login attempts by the users or automatic lapse of password after a pre-defined period or system enforced periodical change of password were found absent. Even there was no documentation of active users. Thus, risk to data security cannot be ruled out.

JPD intimated (June 2014) that the documentation of the above policies was under progress.

We recommend that the Government may devise a Business Continuity Plan and take necessary action to cater the risk of data security.

2.6.10 Conclusion

- CCTNS project was rolled out (February 2013) in the State without even successful completion of the pilot phase. Only back dated data entry of

¹¹ Kotwali, Doranda & Pihoria PSs at Ranchi and Torpa PS at Khunti.

General Diary and FIRs was being done at all PSs and the project could not 'Go-live' in the State even after expiry of four years from initiation (February 2010) of the project. Many activities of the project viz. site preparation, hardware commissioning, network connectivity etc. could not be completed at all identified locations.

- Automation of police functions at police station and higher levels was not done as various reports/returns related to crime and criminals were being prepared manually though the information of FIRs were being captured in CCTNS.
- Facilities of online public services i.e. registration of complaints, ascertaining the status of cases registered at the police station, verification of persons etc. through CCTNS could not be provided by JPD.
- Digitised historical data had many high impacting errors and were not put to use as it could not be migrated to CCTNS. Hence, objective of creating national databank of crime and criminals for investigation of crime and detection of criminals could not be achieved.
- Non-conducting of third party acceptance testing, audit and certification of security and control aspects of the system resulted in lack of validation controls in the CAS application. Thus security, reliability and completeness of data in the system could not be ensured.
- There was no documented backup and restoration policy. In absence of which data related to year 2013 of four Police stations (Kotwali, Doranda and Pithoria under Ranchi Police district and Torpa under Khunti Police district) lost permanently while up-grading the version of the CAS in absence of general and logical controls.

HUMAN RESOURCE DEVELOPMENT AND HEALTH, MEDICAL EDUCATION & FAMILY WELFARE DEPARTMENTS

2.7 Performance Audit on Tribal Sub Plan (Education and Health Sectors)

Executive summary

The policy of Tribal Sub Plan (TSP), initiated in the Fifth Five Year Plan period (1974-1979), is a critical initiative in closing the development gap between the Scheduled Tribe (ST) as compared to other sections of society. The strategy was to direct plan resources across Central Ministries in Government of India and departments in states at least in proportion to ST population at the National and State level respectively. In the present performance audit of TSP, eight Health and Education related schemes implemented by two departments, Human Resource Development and Health, Medical Education & Family Welfare were covered for audit during the period 2011-12 to 2013-14. The major audit findings are:

- TSP funds released by Government of India and State Government were mixed at implementing agency level with General & Scheduled Caste Sub Plan funds. Due to this, segregation and tracking of expenditure of TSP funds was not possible. No mechanism was established by the departments to monitor the category wise expenditure to ensure that the TSP funds are being spent for intended purpose.

(Paragraph 2.7.6)

- Contrary to *Sarva Siksha Abhiyan* scheme guidelines, text books in local languages (*Kurukh, Santhali, Kharia, Mundari and Ho*) were not printed and provided to tribal children. Free uniforms to students were not distributed during 2011-12 & 2013-14 and distributed only at the fag end of academic session 2012-13.

(Paragraphs 2.7.7.1 and 2.7.7.2)

- The State Government prepared Annual Work Plan and Budget (AWP&B) for implementation of MDM Scheme without considering actual needs at school levels. Short allocation of food grains and fund for cooking cost resulted in non-distribution of mid day meal to students of test checked schools ranging for 15 to 45 day during 2011-14.

(Paragraph 2.7.8)

- There was shortfall in achieving targets set for National Rural Health Mission Programme of immunisation and institutional deliveries. The achievement of full immunization of children was 73 to 78 per cent of targeted children and the institutional delivery was 52 to 61 per cent of annual targets in the test-checked districts.

(Paragraphs 2.7.10 and 2.7.11)

- National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases & Stroke was not implemented except for screening

of diabetic and hypertension patients. Further, National Programme of Health Care for Elderly remained unimplemented.

(Paragraph 2.7.12)

2.7.1 Introduction

The Government of India (GoI) initiated the policy of Tribal Sub Plan (TSP) in the Fifth Five Year Plan period (1974-1979). TSP is seen as a critical initiative in closing the development gap between the Scheduled Tribe (ST) and others and the strategy was to direct plan resources across Central Ministries in GoI and departments in the States at least in proportion to the ST population both at the National and State level for development of tribal population. TSP is a key instrument for fulfilling the objectives of inclusive growth in India. TSP funds are given as a component of the regular schemes. As per the census 2011, the population of ST in the State is 86,45,042 which constitutes 26 per cent of the total population of the State (3,29,88,134). Thus, the State had to earmark at least 26 per cent of the total plan outlay for the development of the TSP area.

2.7.2 Audit scope and coverage

Eight health and education related schemes, which have TSP components, were selected for review since these focus on human resource development. The performance audit was conducted for the period from 2011-12 to 2013-14 and was taken up in districts selected according to sample selection. The department-wise details of selected schemes are as under:

Table 2.7.1: Details of departments and schemes covered

Department	Name of the Selected Schemes
Human Resource Development Department (HRDD)	<ul style="list-style-type: none"> • Sarva Shiksha Abhiyan (SSA) • Mid-Day Meal (MDM) • Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
Health, Medical Education and Family Welfare Department (HME&FWD)	<p>three health schemes relating to National Rural Health Mission (NRHM)</p> <ul style="list-style-type: none"> • Infrastructure Maintenance Scheme (IMS) • Immunisation • Reproductive and Child Health (RCH) Flexible Pool <p>two health schemes relating to non-communicable diseases</p> <ul style="list-style-type: none"> • National Programme for Prevention and Control of Diabetes, Cardiovascular Disease and Stroke (NPCDCS) • National Programme for Health Care for the Elderly (NPHCE)

2.7.3 Audit objectives

The Performance Audit of TSP was taken up with the objectives of assessing whether:

- planning process of the TSP for implementation of various educational and health programmes were well designed and need based;
- adequate financial outlay was earmarked for TSP, released timely and were utilised in accordance with the provisions of the schemes;
- education and health sector schemes for development of STs were delivered efficiently; and
- effective mechanism was in place for monitoring and evaluation of the outcomes of the schemes/programmes.

2.7.4 Audit criteria

The performance audit of TSP in respect of education and health components were assessed with reference to:

- Planning Commission guidelines with respect to TSP;
- guidelines issued by Ministry of Human Resource Development (MHRD) and Ministry of Health and Family Welfare (MH&FW) regarding selected schemes;
- orders/instructions issued by Central Government from time to time in this respect;
- periodical reports/returns prescribed by Central Government and State Government; and
- impact evaluation and other Reports/Statistics.

2.7.5 Audit methodology and sampling

TSP in the State was covered in 13 districts fully and two districts partially, out of 24 districts of the State. Seven¹ out of 13 TSP districts were selected for the Performance Audit on the basis of highest population coverage of Schedule Tribes. The details of selected blocks, schools, Community Health Centres (CHC) and Primary Health Centres in respective districts are given in *Appendix-2.7.1*. Scrutiny of records was also conducted in Secretariats of HRDD and HME&FWD, Directorates of Primary and Secondary Education, *Jharkhand Shiksha Pariyojna Parishad* (JSPP), Jharkhand Secondary Education Project Council (JSEPC), Jharkhand Rural Health Mission Society (JRHMS) and State NCD Cell.

Entry conference to discuss the audit methodology, objectives and coverage of performance audit were held in May 2014 with the Joint Secretary, HRDD for Education Sector and with the Mission Director, JRHMS for Health Sector. Exit conference was held with Secretary, HRDD in January 2015. The replies furnish by the department have been suitably incorporated in the report. The request for holding an exit conference was sent to the HME&FWD (January 2015) and the audit observations pertaining to Health Department have been brought to the notice of Government. Department has furnished reply of audit observations partially, which have also been suitably incorporated in the report.

¹ Dumka, East Singhbhum, Gumla, Khunti, Ranchi, Simdega and West Singhbhum

Audit findings

2.7.6 Financial Management

Availability and utilisation of funds

Under the SSA, MDM and RMSA schemes, the districts prepared an Annual Work Plan and Budget (AWP&B) which were consolidated into State AWP&B and were approved by GoI every year. Similarly, the State Health Society (SHS) prepares the Project Implementation Plans (PIPs) for NRHM which were approved by GoI every year. On the basis of PIP, GoI approves the plan in the form of Record of Proceedings (RoP) and releases the funds. However, it was observed that there was no separate planning for TSP categories in the AWP&B, PIP and RoP.

No separate planning and segregation of expenditure of funds earmarked for TSP funds.

GoI released their respective shares of TSP fund separately under SSA, MDM, RMSA, NRHM, NPCDCS and NPHCE. However, TSP fund were mixed the with General and Scheduled Caste Sub-Plan (SCSP) funds at the state implementing agencies level. No separate records were maintained for funds released under TSP component and there was absence of mechanism for segregation and tracking of expenditure exclusive for TSP. Thus, the efficacy of expenditure undertaken for the benefits of intended tribal population could not be ascertained in audit.

The expenditure against available TSP funds during 2011-14 under SSA, MDM, RMSA, NRHM, NPCDCS and NPHCE schemes is given below:

Table-2.7.2: Funds available and expenditure incurred under selected schemes

(₹ in crore)				
Name of the Scheme	Available Fund	Fund provided under TSP (per cent)	Overall expenditure	Fund not utilised (per cent)
SSA	4487.25	945.12 (21)	3734.32	752.93 (17)
MDM	1276.27	359.46 (28)	1182.27	94.00 (7)
RMSA	513.21	136.77 (26)	180.12	333.09 (65)
NRHM	2375.25	342.70(14)	1201.57	1173.68 (49)
NPCDCS & NPHCE	26.33	2.96(11)	1.89	24.43 (93)

(Source: Information provided by the concerned departments and State implementing agencies)

As evident from above table, the TSP funds released by GoI and State under SSA and NRHM were 21 and 14 per cent respectively, which was lower than the tribal population (26 per cent). Audit scrutiny of the year-wise release of funds under TSP (*Appendix-2.7.2*) revealed the followings:

Release of state share under SSA was delayed ranging from three to seven months during 2011-14.

- As per the SSA guidelines, GoI was to release funds in two installments in the months of April and September directly to the JSPP and it was mandatory on the part of the State Government to release its share within 30 days of the release of funds by GoI. We noticed that there was delay ranging from three to seven months in releasing of funds by the State Government during 2011-14 as detailed in *Appendix-2.7.3*.
- State Government released its share under NRHM funds in a lump sum to the JRHMS without segregating the actual release under General, SCSP and TSP. However, the JRHMS furnished separate data for TSP funds, the basis of

which could not be ascertained. However, it released funds to districts without earmarking funds in respect of TSP component.

- Audit scrutiny revealed that TSP fund under NPCDCS for the year 2011-12 was released by GoI on 29 March 2012 due to which no expenditure could be incurred during the year. Consequently, the GoI did not release any fund for 2012-13. The State share for the year 2011-12 was released in November 2012, whereas no fund was released by State government in the year 2012-13 and 2013-14.
- Further, the GoI did not release funds under TSP in NPHCE for 2011-14, whereas the State Government released ₹ 33.87 lakh during 2012-13 for Ranchi district. Reason for non release of GoI fund under TSP could not be ascertained from record. TSP fund was not released during 2011-12 and 2012-13 under Immunisation scheme.

During exit conference (January 2015), Secretary, HRDD agreed that expenditure incurred on SSA, MDM and RMSA was not separately verifiable as these were universal schemes. Regarding the delay in release of fund, the Secretary added that it was now streamlined.

The matter has been brought to the notice of the Health and Family Welfare Department. Reply is awaited (January 2015).

We recommend that the allotment, release and expenditure from TSP funds should be maintained separately. HRDD agreed with the audit recommendation.

Execution of Scheme—Human Resource Development Department

2.7.7 Sarva Shiksha Abhiyan

Sarva Shiksha Abhiyan (SSA) was launched (2000-01) by the GoI to universalise elementary education and ensure that all children complete eight years of primary schooling. The main components of SSA *inter alia* included opening of new primary school (PS) and upper primary school (UPS), construction of additional classrooms, provision of free text books to all children, appointment and training of teachers.

2.7.7.1 Non-availability of educational material in local language

As per SSA guidelines, majority of tribal children drop out of the primary school due to difference in the school and mother language. It, therefore, suggested various interventions to prevent a sense of alienation among tribal students, which include - (i) development of educational material in local language using resources available within the community, and (ii) provision of text books in mother tongue for children at the beginning of primary education where they do not understand regional language.

Scrutiny of records revealed that no textbook in local languages, such as *Kurukh, Santhali, Kharia, Mundari* and *Ho*, were printed by the Government. JSPP, the implementing agency of SSA in Jharkhand, informed that Jharkhand State Council of Educational Research and Training (JSCERT) was the authorised academic authority to develop textbooks and class-wise text books in local language, however, it had not been developed by the JSCERT. Non-availability of educational material in local language indicates that the

There was lack of educational material in local language.

alienation issue was not addressed in the State due to which tribal students were deprived of the benefit of education in local language.

During exit conference (January 2015), the Secretary, HRDD stated that Class-I books are already in place. During exit conference, JSPP assured that text books in local languages was being developed for Class II and III, which would be provided to students from 2016-17.

Reply of the Government was not acceptable because it was seen that class I textbook has been developed in Hindi only and not in the mother tongue of tribals.

We recommend that effective measures may be taken to develop study materials in local language as per prescribed interventions of SSA.

2.7.7.2 Distribution of free uniforms to students

SSA stipulates for providing two sets of uniform to all girls, SC/ ST children and Below Poverty Line (BPL) children, wherever (i) State Government has incorporated provision of school uniform as a child entitlement in its State Right to Education (RTE) Rules, and (ii) State Government is not already providing uniforms from State Budget.

In compliance with para 38 of Right of Children to Free and Compulsory Education Act 2009, the State government notified (May 2011) Jharkhand RTE Rules. However, it did not include the provision of free uniforms to all girls, SC/ST children and BPL Children. As a result, the GoI did not release fund to the state for free uniforms for the year 2011-12. Later on in May 2012, State government amended RTE Rules to provide for free school uniform as an entitlement of children. However, the delay in amending RTE rules for incorporating entitlements of school uniform deprived tribal students of free uniforms during academic session 2011-12.

Audit scrutiny revealed that free uniforms were distributed only at the fag end of academic session of 2012-13. This was due to delay in release of fund by JSPP (January 2013) to all the districts, despite the fact that funds was available with JSPP. The delayed distribution of uniform during academic session 2012-13 also resulted in non-release of fund for free uniforms for the year 2013-14.

Thus, due to late inclusion of provision of free uniform in State RTE Rules and late distribution of uniform during 2012-13, tribal students were deprived of free uniform during 2011-12 and 2013-14 in the State.

During exit conference (January 2015), Secretary, HRDD stated that the distribution of free uniforms to students would be streamlined from 2014-15.

We recommend that the Government should ensure timely distribution of free uniforms to tribal children.

2.7.8 Mid-day Meal (MDM) Scheme

With a view to enhance enrolment, retention and attendance and simultaneously improving nutritional levels among children, Mid Day Meal (MDM) was launched (1995) as a Centrally Sponsored Scheme. The scheme initially covered children in Primary Schools (PS) and was extended to cover the children of Upper Primary Schools (UPS) from the year 2008-09.

2.7.8.1 Non-preparation of Annual Work Plan and Budget (AWP&B)

As per MDM guidelines, AWP&B should be prepared by the State based on information maintained at school level and aggregated in Block, District and State levels. In test check of 80 schools, it was observed that none of the test checked schools prepared AWP&B at school level during 2011-14.

HRDD stated (January 2015) that instructions would be issued to schools for preparing the AWP&B.

2.7.8.2 Short allocation of food grain and cooking cost

Under MDM Scheme, GoI provides for assistance to State Government for supply of free food grains (rice) at the rate 100 grams per child per school day for primary classes (I-V) and at the rate 150 grams per child per school day for upper primary classes (VI-VIII).

Allocation of food grains was test checked in 80 schools. Audit scrutiny of 80 test-checked schools revealed the requirement of food grains and cooking cost for MDM were not estimated on the basis of actual attendance. Food grains of 11,733.06 quintal and cooking cost of ₹ 3.88 crore were required for 40,139 enrolled students during 2011-14. However, these schools were allocated food grains of 9,523.36 quintals and cooking cost amounting to ₹ 2.26 crore, which was insufficient for operation of MDM for entire year. The short allocation of food grains and cooking cost resulted non-distribution of mid-day meal to students of test-checked schools ranging for 15 to 45 days during 2011-14.

HRDD stated (January 2015) that adequate food grains and cooking costs would be ensured to schools.

2.7.8.3 Grievance redressal

As per Para 2.8 of Annexure 11 of Para 5.1 of MDM scheme guidelines, grievance redressal mechanism was to be established by the State Government for addressing the matter of children falling sick, adverse press reporting about MDM and information sharing with shareholders.

Scrutiny of records in test-checked schools revealed absence of any Grievance Redressal Mechanism in these schools.

HRDD stated (January 2015) that directions would be issued to all concerned officers at all levels to initiate SMS based monitoring programme in the State.

2.7.9 Rashtriya Madhyamik Shiksha Abhiyan

Government of India launched (2009) a centrally sponsored Scheme 'Rashtriya Madhyamik Shiksha Abhiyan' (RMSA) for universalisation of access to and improvement of quality education at secondary and higher secondary stage. RMSA recognises the need for extending interventions and resource support to the children belonging to SC/ST/OBC/Educationally Backward Minorities at secondary and higher secondary stage through providing textbooks, workbooks and stationeries, uniforms, footwear, bicycle/wheelchair and stipend for day scholars.

Audit scrutiny revealed that 32,120 ST students were enrolled in test checked 26 secondary and 10 higher secondary schools during 2011-14, but they had not been provided with any article/facility provisioned in the scheme.

Mid-day meal did not run for 15 to 45 days in test-checked schools due to short allocation of food grains and cooking cost.

Grievance Redressal Mechanism was not available in test checked schools.

However, Government of Jharkhand was providing bicycles for ST students at Upper Primary Level i.e. in class VIII in another scheme implemented by Welfare Department.

In test checked 36 schools, with a view to make special efforts to bring the out of school children, especially girls and children from disadvantaged sections to school, the School Management Committees had been constituted at school level. However, no process for the identification of out of school children was carried out by them.

The Secretary, HRDD stated (January 2015) that these facilities have not been mandatory in RMSA, however, these would be considered. It was also stated that stipend was being provided in upper primary level by Welfare Department of the State Government. Instructions had been given to all District Implementing Agencies to ensure to process of identification of out of school children.

Health, Medical Education & Family Welfare Department

National Rural Health Mission schemes

GoI launched National Rural Health Mission in April 2005 to provide accessible, affordable and effective healthcare facilities in the rural areas. The key strategy of NRHM was to bridge gaps in health care facilities, facilitate decentralised planning in the health sector. Three schemes under NRHM, viz., Infrastructure Maintenance Scheme (IMS), Immunisation, Reproductive and Child Health (RCH) flexi pool were covered in this performance audit.

2.7.10 Immunisation

Immunisation is one of the key areas under NRHM for imparting benefits to children of vaccinations provided to prevent seven diseases i.e. Diphtheria, Pertussis, Tetanus, Polio, Measles, severe form of Childhood Tuberculosis and Hepatitis B. Details of target and achievement of State and test checked districts under Immunisation are as under:

Table 2.7.3: Details of target and achievement of State and test checked districts under Immunisation

Year	State		Test Checked Districts	
	Target	Fully Immunised (per cent of target)	Target	Fully Immunised (per cent of target)
2011-12	806000	642252 (80)	254116	198648(78)
2012-13	837000	642837(77)	249661	189844(76)
2013-14	782247	626857(80)	250841	183355(73)

(Source- information furnished by the Department and compiled by audit)

From the above table, it is evident that the objective of 100 per cent immunisation could not be achieved. Further, the overall achievement of immunisation in test-checked districts was less than the achievement at state-level. The details of the achievement of target under various immunisations in test checked districts have been shown in *Appendix-2.7.4*.

On this being pointed out, Directorate of Health Services attributed the reason for shortfall to lack of awareness among people, drop-out rates and hard to reach area.

We recommend that the department may review its strategy for immunisation programme so that target of full immunisation is achieved.

2.7.11 Reproductive and Child Health (RCH) flexi pool

The Reproductive and Child Health (RCH) Programme includes maternal health, child health and family planning services. The aim of the programme is that every pregnant woman receives care at delivery, the deliveries are institutional and other family planning services are rendered.

The target and achievement of institutional deliveries in the test checked districts during 2011-12 to 2013-14 is shown below:

Table 2.7.4: Details of institutional deliveries in test checked districts

Year	No. of pregnant women registered	No. of institutional deliveries		Percentage of achievement against target	Per cent of institutional deliveries to pregnant women registered
		Target	Achievement		
2011-12	236328	265132	139044	52.44	58.84
2012-13	227836	272287	157375	57.80	69.07
2013-14	248920	274156	168300	61.39	67.61

(Source: Information furnished by the Department and compiled by audit)

Institutional delivery in test checked districts was 52 to 61 per cent of target.

From the above table, it is evident that institutional delivery was 52 to 61 per cent of annual target in seven test-checked districts during 2011-12 to 2013-14. However, only 59 to 69 per cent of institutional delivery was achieved during these years as compared to the number of pregnant women registered. In 20 test-checked CHCs, the number of maternal death reported increased from 19 in 2011-12 to 67 in 2013-14 (*Appendix-2.7.5*).

The matter has been brought to the notice of the Department. Reply is awaited (January 2015).

We recommend that the awareness about the scheme should be disseminated and effort should be made to encourage registered pregnant women for institutional delivery.

2.7.11.1 Adolescent Reproductive and Sexual Health (ARSH)

To contribute towards long term health goals/outcomes of reduced Maternal Mortality Rate, Infant Mortality Rate, Total Fertility Rate and HIV infection in adolescents of 10 to 19 years age, Adolescent Reproductive and Sexual Health (ARSH) under NRHM was introduced. Under ARSH, services were to be provided to adolescents through ARSH Clinics-*Yuva Maitri Kendra* (YMK).

Out of 20 test checked CHCs, 17 YMKs were being run in 16 CHCs, whereas no YMK was being run in remaining four CHCs. No IEC activities were undertaken for ARSH.

Scheme of distribution of low cost sanitary napkins in rural area was implemented in five districts of the State. In test-checked Ranchi district, Directorate of Health Services assessed the requirement of 27,33,156 packets of sanitary napkins during 2013-14, against which only 14,59,100 packets were distributed. Short distribution of 12,74,056 packets of sanitary napkins resulted in denial of availability of low cost sanitary napkins to all rural adolescent girls.

In reply the Directorate of Health Services stated that sanitary napkins were short supplied as GoI had sent the packets as per its calculation. Regarding IEC activities, it stated that IEC activities were done. However, the reply of the Government was not acceptable as Directorate of Health Services earlier admitted that no IEC activity was carried out under ARSH.

2.7.12 National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases & Stroke (NPCDCS)

NPCDCS was launched (2010-11) by Ministry of Health and Family Welfare (MH&FW), GoI, in 100 districts of 21 States which included three districts (Bokaro, Dhanbad and Ranchi) of Jharkhand for reducing the burden of Non Communicable Diseases (NCDs) such as cancer, diabetes, cardiovascular diseases and stroke. As per the operational guidelines of the scheme, the district NCD Cell was to identify a district hospital for strengthening to provide NCD services and 'NCD clinics' was to be established at CHCs for comprehensive examination² of patients referred by the Health Worker to rule out complications or advanced stages of common NCDs.

State/Districts NCD Cells had to prepare State/District Action Plan for each year to spell out physical targets, means of co-ordination, supervision and monitoring related to various components of NPCDCS in the State/District. Audit scrutiny revealed that the State Action Plan for 2013-14 has been prepared and sent in September 2013 to GoI. However, neither State NCD Cell nor the test-checked Ranchi District's NCD Cell prepared Action Plans for 2011-12 and 2012-13. Further, no Information, Education and Communication (IEC) activities was carried out at State/test-checked district/CHCs level in the absence of Annual Action Plan. Thus, State/district authorities failed to bring awareness about NCDs to the people.

In test-checked Ranchi district, Ranchi Sadar Hospital was identified for providing NCD Services. However, screening of cancer was not conducted, due to non-appointment of Oncologist for district NCD clinic. Further, NCD clinics were not established in four³ test-checked CHCs of Ranchi due to non-availability of sufficient space and non-deployment of medical and para medical staff.

During 2011-14, 19.81 lakh persons were screened for diabetes and Hypertension by NCD clinics in three districts (Bokaro, Dhanbad and Ranchi) by holding special camps. Thus, scheme of NPCDCS was not implemented except screening of diabetic and hypertension patients.

We recommend that the Government should ensure delivery of all the health services envisaged in NPCDCS.

2.7.13 National Programme of Health Care for Elderly

National Programme for Health Care of the Elderly (NPHCE) was launched to provide separate and specialised comprehensive health care to the senior citizens. A 10 bedded Geriatric ward was to be set up in District Hospital

² Opportunistic screening of persons above the age of 30 years, promotion of healthy lifestyle through health education and counselling to the patients and their attendants, required investigations and early diagnosis

³ Bero, Kanke, Mandar and Namkum

(DH) and Geriatric Clinics/ Rehabilitation centre units were to be formed at CHCs/PHCs level. The prescribed equipment was also to be made available at these centres. The scheme was launched in three districts (Bokaro, Dhanbad and Ranchi) in Jharkhand.

We noticed that neither State NCD Cell nor Ranchi District NCD Cell had prepared Action Plans for 2011-12 and 2012-13. However, State Action Plan for 2013-14 has been prepared and sent to GoI only in September 2013.

As per operational guidelines of the scheme, the District NCD Cell had to conduct CHC level trainings of doctors, nurses, physio-therapists, counsellors/care co-ordinators and to establish Geriatric Clinics with specialised services. We noticed that no training was conducted for capacity building. Further, Geriatric ward and clinic with specialised services at district level had not been started so far (September 2014) due to delayed availability of space and non-recruitment of required medical and para medical staff. Thus, scheme of NPHCE remained unimplemented in the State.

We recommend that the Government should ensure delivery of all the health services envisaged in NPHCE.

2.7.14 Conclusion

- The review of various schemes under Health and Education revealed that the TSP funds released by Government of India and State Government were mixed at implementing agency level with General and Scheduled Caste Sub Plan funds, due to which it was not possible to segregate the expenditure out of TSP funds. Further, no mechanism was established by the department to monitor the category-wise expenditure to ensure that the TSP fund has been spent on tribal people.
- Under *Sarva Siksha Abhiyan*, text books were not printed in local language for tribal children. Due to late inclusion of provision of free uniforms in State RTE Rules, free uniforms to students were not distributed during 2011-12 and it was distributed only at the fag end of 2012-13, which resulted in non-release of Government of India fund during 2013-14.
- The allocation of the foodgrain and cooking cost in test-checked 80 schools were insufficient for operation of mid-day meal for entire year, which resulted in non-distribution of mid-day meal to ranging from 15 to 45 days.
- There was shortfall in achieving targets set for immunisation and institutional deliveries under National Rural Health Mission Programme. The National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases & Stroke was not implemented except for screening of diabetic and hypertension patients. Further, National Programme of Health Care for Elderly remained unimplemented.

ENERGY DEPARTMENT

2.8 Implementation of Solar Energy Programmes in Jharkhand

Executive summary

For promotion of renewable energy resources in the State, the Jharkhand Renewable Energy Development Agency (JREDA) was established (2001) as State Nodal Agency by the Government of Jharkhand (GoJ). The Performance Audit was conducted for the period 2009-14 to examine the effectiveness of planning process for development of solar energy generation, fund management and implementation of the programmes pertaining to solar energy sources. The main audit findings are:

- JREDA could utilise ₹ 121.36 crore out of available funds of ₹ 223.42 crore during 2009-10 to 2013-14. Year-wise utilisation of funds ranged between six and 32 per cent of available funds.

(Paragraph 2.8.7)

- Grid connected Solar power plants of 16 MW were installed in the State as against solar potential of 18000 MW. Due to shortage in generation of solar energy, Jharkhand State Electricity Board did not fulfill its Renewable Purchase Obligation target of 275.62 MU during 2011-14.

(Paragraph 2.8.8.1)

- JREDA could not ensure unhindered power supply for e-governance services in districts, blocks and Gram Panchayat (GP) offices, as it could not install off-grid solar power plants in 2576 out of 4423 GP offices.

{Paragraph 2.8.8.2 (a)}

- Due to delay in submission of utilisation certificate against the fund received in 2008-09, no central financial assistance was released during 2012-13 and consequently, 6549 (54 per cent) out of sanctioned 12166 solar street lighting systems (SSLS) could not be installed. Further, out of 419 SSLS installed at three locations, 253 SSLS were non-functional. JREDA also failed to tap Central Financial Assistance of ₹ 2.66 crore, as no proposal of installing Solar Water Heating Systems was sent to MNRE during 2009-12 and 2013-14.

{Paragraphs 2.8.8.3 & 2.8.8.7(a)}

- Under remote village electrification programme, JREDA did not ensure repairing and maintenance of installed solar energy systems within comprehensive maintenance contract period.

{Paragraph 2.8.8.8 (b)}

2.8.1 Introduction

For promotion of renewable energy resources in the State, Jharkhand Renewable Energy Development Agency (JREDA) was established (2001) as State Nodal Agency by GoJ under the Energy Department. Apart from grant from Government of India (GoI), GoJ provides budgeted funds for implementation of projects based on renewable energy sources and for establishment expenditure of JREDA. The agency is responsible for implementation of various schemes pertaining to renewable energy (RE) sources.

Major Central and State sponsored RE schemes/programmes implemented in the State were Remote Village Electrification (RVE) programme, Jawaharlal Nehru National Solar Mission (JNNSM) and National Biogas Manure Management Programme (NBMMP). No power plant of small hydro power and wind energy under RE sector was established in the State whereas one rice husk based biomass power plant of 1.2 Mega Watt (MW) was installed by a private industry for captive use. Under NBMMP, 1073 biogas plants were established against sanctioned target of 4300 biogas plants during 2009-10 to 2013-14. Major focus of JREDA was on development of solar energy, hence solar energy programmes were reviewed in performance audit.

2.8.2 Power scenario of Jharkhand

In Jharkhand, total available energy from all sources was 11,656 million units (MU) (own generation: 720 MU and purchase: 10,936 MU) in 2013-14, out of which power generation from non-conventional (renewable) energy sources was only 21 MU (0.18 per cent). Details of estimated potential and installed capacity under various RE sources in the State were as follows:

Table 2.8.1: Estimated potential and installed capacity of RE power in MW

Type of RE	Potential (MW)	Installed capacity (MW)
Solar	18000 [¥]	17 ¹
Small Hydro	209	Nil
Biomass Power	90	1.2
Wind Energy	Not assessed	Nil
Total	18299	18.2

(Source: Information furnished by JREDA)

[¥] Estimated by Ministry of New and Renewal Energy, GoI.

From the above table it is evident that against the total estimated potential of 18299 MW from various renewable energy sources, current installed capacity was mere 18.2 MW (0.10 per cent). Out of this, 17 MW was from solar sources, which was 0.09 per cent of its estimated potential. The installed capacity of biomass power was 1.2 MW only against the potential of 90 MW. No wind power and small hydro power project has been installed in the State. Keeping in view the potential of RE more efforts are required to increase the contribution of the RE sources in the State.

2.8.3 Organisational set up

Department of Energy, Government of Jharkhand (GoJ) headed by Secretary is the administrative Department for Solar Energy in the State. JREDA with a 13 member Managing Committee comprising of the Energy Secretary as ex-officio chairman, Secretaries of six departments², heads of four institutions³ and two internal members⁴ is the State Nodal Agency (SNA) to implement the Solar Energy programmes in the State. Director is the administrative head of

¹ Including one MW off-grid power plants.

² Agriculture, Finance, Forest & Environment, Industry, Planning and Rural Development Departments, GoJ.

³ (i) Chairman, JSEB, (ii) Director, Mines, Jharkhand, Ranchi, (iii) Director, Birla Institute of Technology (BIT), Mesra, Ranchi and (iv) Principal, National Institute of Technology, Jamshedpur.

⁴ Director and Project Director, JREDA.

JREDA. The Managing Committee approves the policies, programmes, budgets, annual reports etc. of JREDA.

2.8.4 Audit Objectives

We reviewed the implementation of solar energy programmes in Jharkhand to assess whether:

- Planning and implementation of solar energy programmes was efficient and effective;
- Financial management was adequate to utilise the funds economically and efficiently;
- Programmes were implemented effectively and completed in time; and
- Monitoring and supervision were adequate for timely completion of programmes.

2.8.5 Audit criteria

Audit criteria were drawn from the following sources:

- Guidelines of Ministry of New and Renewable Energy, GoI for implementation of programmes based on new and renewable energy;
- Instructions/guidelines issued at State/District level for implementation of programmes/projects; and
- State Financial Rules.

2.8.6 Audit scope and methodology

The Performance Audit was conducted between June 2014 and September 2014 covering period from 2009-10 to 2013-14 through examination of records relating to solar energy programmes in six⁵ out of 24 districts and JREDA.

An entry conference was held with the Director, JREDA on 11 June 2014 in which audit objectives, criteria, scope and methodology of audit were discussed. To discuss the audit findings and recommendation, an exit conference was held with the Director, JREDA on 29 December 2014. Director, JREDA assured to take corrective measures in the light of recommendations of audit. Replies of JREDA were received in January 2015 which were suitably incorporated in the Report.

Audit findings

2.8.7 Financial Management

JREDA receives funds from MNRE, GoI and the State Government for implementation of Solar Photovoltaic (SPV) Programmes, Solar Thermal Programme and Remote Village Electrification Programme. SPV Programmes include off-grid Solar Power Plants (SPP), Solar Street Lighting Systems (SSLS), Solar Home Lighting Systems (SHLS), Solar Charging Stations (SCS) and Solar Lanterns (SL). Solar Thermal Programme includes Solar Water Heating Systems (SWHS). JREDA also receives contribution from

⁵ Deoghar, Dhanbad, East Singhbhum, Ranchi, Saraikela-Kharsawan and West Singhbhum.

beneficiaries of various solar energy programme. Details of funds received and expenditure incurred during 2009-10 to 2013-14 are given in *Appendix-2.8.1* and summarised in **Table-2.8.2** below:

Table-2.8.2: Receipt and expenditure in Solar Energy Programmes

(₹ in crore)

Year	Opening balance	Central share	State/beneficiary share	Interest earned	Available funds	Expenditure (per cent of available fund)
2009-10	18.76	8.73	8.88	1.30	37.67	2.21 (6)
2010-11	35.46	1.07	17.90	1.60	56.03	8.60 (16)
2011-12	47.43	17.49	34.66	1.05	100.63	15.35 (15)
2012-13	85.28	6.68	88.03	1.68	181.67	58.11 (32)
2013-14	123.56	00	14.84	0.75	139.15	37.09 (27)
Total		33.97	164.31	6.38		121.36

(Source: Information furnished by JREDA)

It may be seen from **Table-2.8.2** that:

JREDA could utilise funds ranged from six to 32 per cent of available funds during 2009-10 to 2013-14.

- Utilisation of available funds ranged from six to 32 per cent during 2009-10 to 2013-14. This resulted in short achievement of targets as discussed in succeeding para 2.8.8.2 to 2.8.8.8.
- Further MNRE did not release funds for solar energy programmes of JREDA during 2013-14 due to non-submission of UCs for funds released in previous years and non submission of proposals for projects to be undertaken under Solar Thermal Programme and Remote Village Electrification Programme.

JREDA accepted the under utilisation of funds during 2009-12 and 2013-14 and stated that expenditure during 2012-13 was 60 per cent of available funds which was not correct as utilisation during 2012-13 was only 32 per cent of available funds.

2.8.8 Implementation of Solar Energy Programmes

In Jharkhand, Solar Photovoltaic (SPV) Programme, Solar Thermal Programme and Remote Village Electrification Programme were implemented for development of solar energy resources. Under SPV programme, grid connected⁶ solar power plants, off-grid⁷ solar power plants, solar street lighting system, solar home lighting systems, solar charging stations, distribution of solar lanterns were implemented. Under solar thermal programme, solar water heating systems were installed. Further, under Remote Village Electrification Programme, solar home lighting systems and solar street lighting systems were installed in remote villages.

Targets and achievements of various programmes during 2009-10 to 2013-14 are detailed in **Table-2.8.3** below:

⁶ Solar systems synchronised with existing power grid.

⁷ Isolated solar systems not synchronised with existing power grid.

Table-2.8.3: Targets and achievements of various Solar Energy Programmes

Name of programmes	Targets	Achievements	Percentage of achievement
A. Solar Photovoltaic Programme			
Grid connected Solar Power Plant (SPP)	target not fixed	Eight SPPs of 16 MW	--
Off-grid SPP	4787 SPP of 6564 Kilo Watt Peak (kwp)	2104 SPP of 2788 kwp	44
Solar Street Lighting Systems (SSLS)	12166 SSLS	5617 SSLS	46
Solar Home Lighting Systems (SHLS)	4400 SHLS	2988 SHLS	68
Solar Charging Stations (SCS)	1400 SCS	133 SCS	10
Solar Lanterns (SL)	1.61 lakh SLs	1.39 lakh SLs	86
B. Solar Thermal Programme			
Solar Water Heating Systems (SWHS)	7.90 lakh litre water per day heating capacity	6.03 lakh litre water per day heating capacity	76
C. Remote Village Electrification Programme			
Remote Village Electrification (RVE)	656 villages	251 villages	38

(Source: Information furnished by JREDA)

It may be seen from the above **Table-2.8.3** that out of seven programmes, under which targets were fixed, achievement was 86 per cent in case of SL and 76 per cent in case of SWHS whereas in remaining five programmes (SPP, SSLS, SHLS, SCS and RVE) achievements were ranged between 10 and 68 per cent. The main reasons for less achievements were non-submission of proposals to MNRE for implementation under RVE programmes, delay in tendering process, slow execution of work by contractors, inefficient monitoring of implementation of programmes by JREDA etc. as discussed in succeeding paragraphs 2.8.9.1 to 2.8.9.8.

Solar Photovoltaic Programmes

Under Solar Photovoltaic Programmes, installations of grid connected solar systems and off-grid solar systems were implemented. Grid connected systems are synchronised to existing power grid, whereas off-grid systems are isolated decentralised systems.

2.8.8.1 Grid connected Solar Power Plants

In order to give thrust to solar power plants connected to existing power grid, MNRE launched (January 2010) a programme based on generation based incentive (GBI)⁸ under Jawaharlal Nehru National Solar Mission (JNNSM). As per guidelines of JNNSM, JREDA was to select developers and issue pre-registration certificates on the basis of developer's proposals containing Detail Project Report (DPR), technical criteria (types of solar plates) adopted, equity investment in the project and requirement of land. These developers were to establish solar power plants in the State and the State Electricity Board was to

⁸ GBI equal to difference between tariff fixed by Jharkhand State Electricity Regulatory Commission (JSERC) and base rate (₹ 5.50 per unit) was payable to State Electricity Board. JSERC has fixed tariff of ₹ 17.96 per unit.

purchase generated solar energy at the rate fixed by State Electricity Regulatory Commission for 25 years under power purchase agreement.

We observed that JREDA issued (July 2010) pre-registration certificates to eight developers for setting up solar power plants⁹ of 16 MW (two MW each), which were installed between January 2012 and June 2012 and synchronised with existing grid. Jharkhand State Electricity Board entered into power purchase agreements with all eight developers to purchase total generated energy for 25 years. Deficiencies in implementation of programme are discussed below:

Non- achievement of solar renewable purchase obligation

As per Jharkhand State Electricity Regulatory Commission (JSERC) Regulations¹⁰ under Renewable Purchase Obligation (RPO)¹¹, all distribution licensees within the State should procure a minimum quantum of electricity through renewable energy sources as percentage of total consumption. Accordingly, JSERC fixed solar RPO of 0.50 *per cent* for 2011-12, one *per cent* for 2012-13 and one *per cent* for 2013-14.

We observed that JREDA did not include establishment of grid connected solar power plant in its annual action plans. As such no target was fixed for establishment of grid connected SPP and only eight SPP of 16 MW could be installed. Owing to insufficient availability of solar power plants and consequent short generation of solar energy in the State, solar energy of 38.77 MU only was purchased by Jharkhand State Electricity Board¹² against RPO target of 275.62 MU during 2011-14 and there was shortfall of 236.85 MU (86 *per cent*).

JREDA stated that it has been regularly reminding the Distribution Companies about their RPO obligation and sending the data. The fact remains that due to insufficient availability of solar energy in the State the RPO obligation could not be achieved.

JREDA should include proper targets of installation of grid connected solar power plants in its annual action plans so as to ensure timely installation of these plants in the State.

Off-grid solar systems

2.8.8.2 Solar Power Plants

Installation of solar power plants in Jharkhand was launched in 2008-09. Under this programme, isolated solar power plants (SPP) were to be installed in villages (2 kwp to 100 kwp), *Gram Panchayat* (GP) offices (1 kwp each), block offices (2 kwp each) and district headquarters (10 kwp to 100 kwp) to provide power to households of villages and power back up to district headquarters, block offices and GP offices for e-governance services. Physical

⁹ Seven power plants in Deoghar and one power plants in Saraikela-Kharsawan.

¹⁰ Regulation, 2010 for Renewable Purchase Obligation and its compliance.

¹¹ Every obligated entity shall purchase electricity from renewable energy sources at a defined minimum percentage of the total consumption of its consumers including transmission and distribution loss during a year.

¹² JSEB has been unbundled into four power sector companies since January 2015

and financial progress of SPP programme during 2009-10 to 2013-14 is given in Table 2.8.4.

Table 2.8.4: Physical and financial position of SPP programme

Year of sanction	Number	Released funds			Expenditure [£]	Completed in number
		MNRE	State	Beneficiary		
2009-10	01	0.30	0.00	0.81	1.11	01
2010-11	07	3.81	5.42	3.80	12.53	06
2011-12	4702	2.90	61.95	0.00	37.60	2097
2012-13	77	0.80	10.10	0.50	8.75	00
2013-14	00	00	00	00	00	00
Total	4787	7.81	77.47	5.11	59.99	2104

(Source: Information provided by JREDA)

£ Expenditure up to December 2014

It may be seen from the Table-2.8.4 that only 2104 SPPs¹³ could be installed in villages, block offices, GP offices and district headquarters against target of 4787 SPP after expenditure of ₹ 59.99 crore. We observed the following deficiencies in the implementation of the project:

(a) Delayed /non-completion of works

As per work order for installation of SPPs in GP offices and block offices, JREDA was to co-ordinate with *Mukhiya/Panchayat Sewak* for successful completion of work, arrange clear sites and to inspect the works at each stage of the contract. Installation of solar power plants in 4423 GP offices and 260 blocks offices were sanctioned (December 2011) for ₹ 138.40 crore by MNRE for completion by December 2012 but due to delay in finalisation of tender (July and August 2013) and subsequent issuing of work orders (August and September 2013) installation of SPPs were scheduled to be completed by October 2014. However, only 1847 SPPs in GP offices and 248 SPPs in block offices were installed as of December 2014 after incurring expenditure of ₹ 36.84 crore. As such, intended purpose of providing unhindered power supply for e-governance services was not achieved due to non-installation of SPP.

Further, out of 98 SPPs sanctioned in villages, three were cancelled due to withdrawal of requisitions by two beneficiaries¹⁴, three were completed as of July 2014 and remaining 92 SPPs, including 77 SPP for solar pump sets to provide drinking water purpose, were not installed as of November 2014 due to delay¹⁵ in issuing tender (August 2013), finalisation of rate (October 2013) and delay in issue of work order (February 2014) by JREDA. As such, purpose of providing power through SPP and drinking water through solar pumps set was not achieved.

(b) Non-imposition of penalty

As per clause of work order, for setting up of off-grid solar power plants (except one plant at Jari, Gumla), penalty at the rate of 0.50 per cent per week maximum up to 10 per cent of work value for delay in setting up of SSPs beyond contract period, was to be recovered from contractors.

¹³ Three SPPs in villages, 248 SPPs in block offices, 1847 SPPs in GP offices and six SPPs in districts headquarters.

¹⁴ BCCL Dhanbad (two plants) and BIT Mesra (one plant).

¹⁵ Seventeen months in issuing tender after release of funds in March 2012.

Intended purpose of providing unhindered power supply for e-governance service was not achieved due to non-installation of 2576 SPP in GP offices.

JREDA failed to impose penalty of ₹ 49.50 lakh though execution was delayed by the contractor.

We observed that SPP at Jari village, Gumla was completed in May 2012 by the contractor though scheduled to be completed in April 2011. But, due to absence of penalty clauses in the work order for installation of this SPP, penalty of ₹ 49.50 lakh (10 per cent of work value of ₹ 4.95 crore) could not be imposed on contractor. Further, JREDA failed to take any action against the contractor in absence of clause in work order.

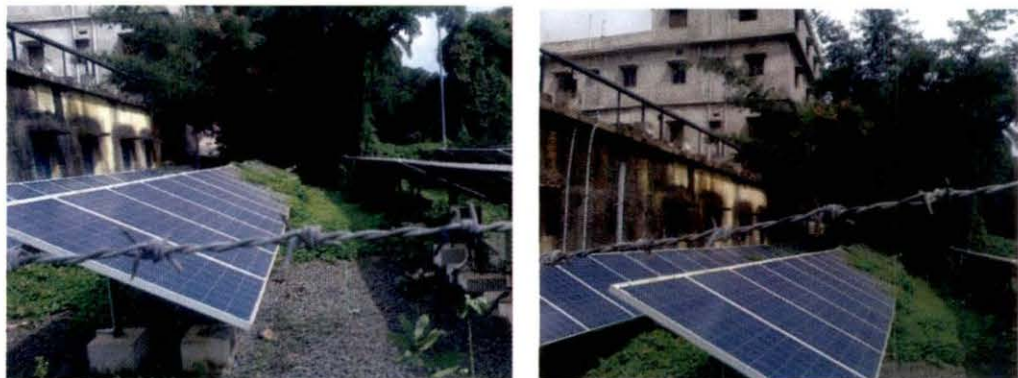
(c) Low energy generation due to lack of proper maintenance of SPP

As per condition of CMC, developers were to provide service including repair and replacement of parts and quarterly preventive maintenance for a period of five years including two years warranty period for maximum energy generation from SPP. They were also required to submit quarterly generation data and maintenance record to JREDA to ensure proper functioning of SPP.

JREDA did not monitor functioning of solar power plants in absence of generation data.

We observed that project developers of eight¹⁶ out of nine solar plants (10 kwp and above) commissioned between May 2010 and November 2012 did not submit quarterly energy generation data to JREDA. JREDA neither had any mechanism to monitor the functioning of plants nor directed developers to submit the required generation data to ensure proper functioning of installed plants. Submission of records pertaining to preventive maintenance by developers was not on record.

During physical verification of three (in Deoghar) out of nine plants we observed that generation of energy from these plants was less than their installed capacity (Jalsar plant: 23 per cent, Jasidih: 13 per cent and DC office plant: 15 per cent) of 250 kwp due to poor maintenance of these plants. Photographs of poorly maintained solar plates (Deoghar) covered with grass are given below:



(Solar plates of off-grid Solar Power Plant at Jasidih, Deoghar covered with grass)

Thus, due to poor maintenance by developers and lack of proper monitoring by JREDA, the desired purpose of providing uninterrupted solar power was not being served as energy generation was too low to charge batteries.

JREDA accepted the audit observation and stated that this had been noted for future guidance.

We recommended that:

State should devise proper monitoring mechanism for submission of energy generation data of solar power plants to ensure their proper functioning.

¹⁶ Deoghar: four, Gumla: one and Ranchi: three.

2.8.8.3 Solar Street Lighting Systems

Installation of solar street lighting systems was taken up by JREDA from State funds and financial assistance from MNRE. Under this programme, solar street lighting systems (SSLS) containing a 11 watt CFL, 74 watt solar panel and 80 ampere hour (AH) battery fixed on an iron pole, were to be installed beside in roads, streets, community buildings, hospitals and schools of those areas where conventional sources of energy was absent. Details of physical and financial progress of implementation of SSLS programme are given in **Table-2.8.5** below.

Table-2.8.5: Physical and financial progress of SSLS

Year of sanction	Sanctioned Number	Released funds			Expenditure [£]	Completed in number
		CFA	State	Beneficiary		
2009-10	00	00	1.00	00	00	00
2010-11	1000	00	1.80	0.39	2.19*	00
2011-12	1866	00	2.80	0.93	3.71	1851
2012-13	6800	00	2.80	1.87	4.67	3766
2013-14	2500	00	3.50	00	00	00
Total	12166	00	11.9	3.19	10.57	5617

(₹ in crore)

(Source: Information furnished by JREDA)

*Expenditure of ₹ 2.19 crore was pertaining to achievement made against target of previous years.

£ Expenditure up to December 2014.

It may be seen from **Table-2.8.5** that installation of 12,166 SSLS was sanctioned during 2009-14 (at a cost of ₹ 21.93 crore) against which only 5,617 SSLS¹⁷ (46 per cent) were installed after incurring expenditure of ₹ 10.57 crore as of November 2014. Remaining 6,549 SSLS could not be installed due to non-receipt of sanctioned CFA during 2012-13 as utilisation certificate against the fund released in 2008-09 were submitted (November 2012) with a delay of 38 months and non-receipt of beneficiary contribution during 2013-14. Deficiencies in implementation are discussed below:

Lack of maintenance

As per guidelines of MNRE for installation of SSLS, provision for two year warranty as well as comprehensive maintenance contract (CMC) for a period of three years after warranty period was to be included in work order. As per terms of work order two per cent of the contract cost was to be paid to the contractor annually during warranty and CMC period of five years. Suppliers were required to submit quarterly reports of functioning of the systems duly certified by the concerned local *panchayats* or designated bodies to JREDA.

We observed that in respect of installed 5617 SSLS under CMC by the contractors, the contractors did not submit the quarterly reports regarding functioning of SSLS and also did not claim annual CMC charges i.e. two per cent of contract value. JREDA also did not ask the contractors to furnish quarterly reports on functioning of installed SSLS. We also observed that 253 out of 419 SSLS installed at three locations¹⁸ were non-functional in the absence of maintenance by the contractors.

JREDA could not ensure functioning of SSLS in absence of quarterly report of functioning of the systems.

¹⁷ Apart from this 2377 SSLS were also installed under RVE.

¹⁸ Bharat Cooking Coal Limited Dhanbad: 210 non-functional out of 299 SSLS, Digamber Jain Mandir, Parasnath, Giridih: 30 non-functional out of 90 SSLS and Indo Tibet Boarder Police, Ranchi: 13 non-functional out of 30 SSLS.

JREDA accepted non-maintenance of the systems by the contractors.

The State should ensure proper maintenance of installed SSLs by the contractors as per provisions of CMC.

2.8.8.4 Solar Home Lighting Systems

Installation of solar home lighting systems in Government institutions under state plan was sanctioned during 2010-14 by the Energy Department, GoJ. No CFA was sanctioned by MNRE for the programme. Under the programme, two CFL (nine watt each), one 40 AH battery and 37 watt solar panel were to be provided to the households. Physical and financial progress of the programme is detailed in **Table-2.8.6** below.

Table-2.8.6: Physical and financial position of SHLS

Year of sanction	Sanctioned Number	Released funds		Expenditure [¥]	Completed in Number
		State	Beneficiary		
2010-11	1000	0.80	0.29	1.09	1000
2011-12	1000	0.80	0.10	0.89	988
2012-13	1000	0.60	0.96	1.56	1000
2013-14	1400	0.98	00	00	00
Total	4400	3.18	1.35	3.54	2988

(Source: Information furnished by JREDA)

¥ Expenditure up to December 2014

It may be seen from **Table-2.8.6** that JREDA installed 2988 SHLS¹⁹ against target of 4,400 SHLS during 2010-11 to 2012-13 after incurring expenditure of ₹ 3.54 crore (out of released amount of ₹ 4.53 crore). No SHLS was installed during 2013-14 due to non-receipt of beneficiary share.

2.8.8.5 Solar Charging Station in Left Wing Extremism affected Districts

MNRE sanctioned (March 2013) CFA of ₹ 18.90 crore against project cost of ₹ 21.00 crore for installation of 1,400 Solar Charging Stations (SCS²⁰) with supply of 70,000 Light Emitting Diode (LED) Solar Lanterns by March 2015 in the Left Wing Extremism districts. Remaining funds were to be contributed by the State/entrepreneurs/NGOs. Each charging station would have photo voltaic module capacity of 300 watt peak for charging 50 lanterns and five to ten mobiles. MNRE released (March 2013) CFA of ₹ 3.50 crore out of which JREDA spent ₹ 1.23 crore on installation of 133 SCSs as of October 2014.

The project was aimed to provide basic lighting needs through solar lanterns in those villages which were either not electrified or electrified but having erratic power supply. Eighty *per cent* of total SCS was to be used by poor villagers and the remaining 20 *per cent* stations was to be used by commercial establishments. SCS was to be managed by local entrepreneurs/self help groups. We observed the following:

(a) Non-maintenance of LED lanterns

As per work order for installation of SCS, the provision for two years warranty for replacement of battery and other parts as well as a Comprehensive

¹⁹ Apart from this 28496 SHLS were also installed under RVE programme.

²⁰ Cost of each SCS (hardware, transportation, installation, insurance and five year maintenance cost) was ₹ 1.50 lakh of which 90 *per cent* was to be provided by MNRE.

Maintenance Contract for a period of three years after expiry of warranty period for other defects was made. Repairing and replacement of defective parts/systems were to be done within a period of five days after receipt of complaint.

We observed that 279 out of total of 2500 LED lanterns given ((July 2013) to the entrepreneur for operation in Simdega district were not working since December 2013. JREDA instructed (February 2014) the supplier to repair the lanterns but the same were not repaired as of August 2014. In absence of effective clause in the contract for levy of penalty for non-repairing of systems by the contractor except non-release of amount of CMC, JREDA could not ensure repairing of defective components. This resulted in non-availability of benefit from SCSs to the beneficiaries concerned.

JREDA replied that 161 non-functioning lanterns had been repaired. However, in support no documentary evidence was provided to audit.

(b) Lack of monitoring for collection and utilisation of user charge

As per guidelines of SCS, user charges were to be collected from beneficiaries by the entrepreneur, of which 25 per cent was to be kept in a separate bank account to be used for replacement of batteries and other components after warranty period. JREDA was responsible to open and operate the bank account jointly with entrepreneur. Funds were to be drawn from bank account on the order of Deputy Commissioner (DC). Functioning of the scheme was to be monitored by DC as well as JREDA.

JREDA decided (May 2013) to collect ₹ three per lantern from villagers and ₹ 10 per lantern from commercial establishments per day. As of March 2014, 133 SCS were installed and handed over to the entrepreneurs for operation. During scrutiny of records at JREDA, we observed that JREDA had not maintained any records of user charges collected and deposited in the banks. Thus, JREDA failed to monitor the collection and utilisation of user charges after expiry of warranty period of the systems.

JREDA stated that District Administration had been requested to provide details of records of collection of user charges.

2.8.8.6 Solar Lanterns

To improve the quality of life in rural areas through the use of environment friendly solar lighting systems, distribution of solar lanterns (SL)²¹ was sanctioned by Energy Department, GOJ and implemented by JREDA during 2010-14. MNRE sanctioned (2011-12) the programme on the basis of proposals of JREDA. Details of physical and financial progress in implementation of distribution of SLs are given in **Table-2.8.7** below.

²¹ A lantern contains seven watt CFL, 12 volt battery and 10 watt solar panel which provides four to five hours light after being fully charged through solar panel.

Table-2.8.7: Details of physical and financial progress of SL*(₹ in crore)*

Year of sanction	Sanctioned Number	Released funds			Expenditure [¥]	Distributed in number
		CFA	State	Beneficiary		
2009-10	00	00	2.00	00	00	00
2010-11	12500	00	3.00	0.74	3.72	12455
2011-12	86350	0.58	15.87	8.2	24.57	86022
2012-13	45000	00	6.75	2.38	7.94	40146
2013-14	17500	00	2.45	00	00	00
Total	161350	0.58	30.07	11.32	36.23	138623

*(Source: Information furnished by JREDA)**¥ Expenditure up to December 2014*

It may be seen from **Table-2.8.7** that JREDA distributed 1.39 lakh SL against target of 1.61 lakh SL during 2009-10 to 2013-14 after incurring expenditure of ₹ 36.23 crore out of released amount of ₹ 41.97 crore. Scrutiny of records further revealed following:

No arrangement for maintenance of solar lantern systems

As per guideline of MNRE, warranty for a minimum period of two years for the complete system (including the battery) and ten years for the PV module(s) from the date of supply was to be given by the suppliers. Further, JREDA was to enter into an annual maintenance contract (AMC) with the suppliers for maintenance of SL for a period of five years including warranty period and one service centre for every 500 distributed SL was required to be set up by the concerned supplier in each district.

Service for repair of solar lanterns could not be ensured in absence of AMC and service stations.

However, JREDA did not enter into AMC with the suppliers and service centres were not set up for maintenance of distributed 1.39 lakh SL. Thus, in absence of AMC and service centres prompt service for repairing of SL could not be ensured.

Director, JREDA stated that work order did not have provision for AMC because as per MNRE guideline separate work order was to be issued for this purpose. He further, stated that agencies had been instructed to provide list of service centres. The fact remains that the systems were not maintained after distribution in the absence of AMC.

Solar Thermal Programme

2.8.8.7 Solar Water Heating Systems

In order to promote use of Solar Water Heating System (SWHS)²² MNRE introduced (in 2005) a programme of support to beneficiary. The programme was aimed to save a substantial amount of electricity and other fossil fuels through widespread use of solar water heaters. Capital subsidy (30 per cent of the cost) for installation of SWHS was to be provided to the beneficiaries through JREDA by MNRE. Physical and financial progress of the programme during 2009-10 to 2013-14 is detailed in **Table-2.8.8** below.

²² Under this system, solar collector is installed on the roofs of buildings with connection to pipe of water supply to heat water up to 80° centigrade. About 50 square meter collector is required to heat 100 litres water per day.

Table-2.8.8: Physical and financial progress under SWHS(*₹ in crore*)

Year	Target (In lakh litres)	Sanctioned CFA	Release of funds		Expenditure		Achievement (In lakh litres)
			Central	State	Central	State	
2009-10	0.90	00	00	1.00	00	00	0.50
2010-11	2.00	00	00	2.10	00	1.15	2.68
2011-12	2.50	00	00	2.63	00	1.61	1.53
2012-13	2.00	1.22	0.50	2.00	00	1.78	1.32
2013-14	0.50	00	00	0.50	0.50	0.63	00
Total	7.90	1.22	0.50	8.23	0.50	5.17	6.03

(Source: Information furnished by JREDA)

It may be seen from **Table-2.8.8** that SWHS of 6.03 lakh litres water per day heating capacity was installed against target of 7.90 lakh litres after incurring expenditure of ₹ 5.67 crore. Deficiencies noticed in implementation of this programme are discussed below:

(a) Loss of Central Financial Assistance

The State failed to tap CFA of ₹ 2.66 crore due to not sending proposals to MNRE during 2009-10 to 2011-12 and 2013-14.

As per MNRE guidelines, 30 per cent subsidy of total project cost was allowed for implementing installation of Solar Water Heating Systems (SWHSs). JREDA did not send proposals to MNRE for installation of SWHSs during 2009-10 to 2011-12 and 2013-14 though target for installation of SWHS of 5.90 lakh litres capacity was fixed in annual plans of these years. As such, the State could not tap Central Financial Assistance (CFA) of ₹ 2.66 crore²³ and subsidy was released to the beneficiaries by JREDA from State funds.

JREDA stated that it could not formulate its projects due to shortage of manpower.

(b) Non-completion of installation of Solar Water Heating Systems

During 2012-13, MNRE sanctioned (November 2012) CFA of ₹ 1.22 crore against project cost of ₹ 3.95 crore for installation of 250 systems of two lakh litres heating capacity per day. Remaining funds of ₹ 2.73 crore (₹ 3.95 crore - ₹ 1.22 crore) were to be contributed by the State and beneficiaries. MNRE released ₹ 0.50 crore as an advance to implement the programme. The balance CFA of ₹ 0.72 crore (₹ 1.22 crore - ₹ 0.50 crore) was to be released to JREDA on completion and third party monitoring of the systems installed and submission of utilisation certificate, installation report, audited statement of expenditure etc. by March 2013.

We observed that JREDA did not monitor the progress of execution of the SWHS and only 81 number of systems of 1.03 lakh litres per day heating capacity could be completed and utilisation certificate for ₹ 0.50 crore could be sent to MNRE till March 2014 by JREDA after delay of one year. Further, 169 systems were still (April 2014) to be completed. As such remaining funds were not released by MNRE as of January 2015.

JREDA stated that beneficiaries sometimes failed to submit their contribution and as a result schemes were not completed, however, it was trying to achieve the target on the basis of awareness/advertisement. Reply was not convincing

²³ 30 per cent capital subsidy of total cost of ₹ 8.85 crore for 5.90 lakh litres (cost is ₹ 15,000 for 100 litres).

as schemes were sanctioned on the basis of request of beneficiaries. Further, JREDA failed to tap CFA for creating awareness due to non-submission of proposal to MNRE as discussed in next paragraph.

(c) Failure in creating awareness regarding use of Solar Water Heater

MNRE support (up to ₹ two lakh per event) was available for organising seminars/symposia/workshop/business meets/exhibitions etc. to create awareness among different groups of people and develop business of SWHS. Training programmes were to be organised for service personnel, suppliers and also for entrepreneurs so as to develop small business for system installation, service and repair.

We observed that JREDA did not submit proposals to MNRE up to 2013-14 which deprived the State of central assistance in these areas. Besides awareness for use of Solar Water Heater, could not be created.

While accepting the audit observation Director, JREDA stated that the matter was noted for future guidance.

The State should ensure completion of projects and submission of relevant documents to MNRE to tap full CFA.

2.8.8.8 Remote Village Electrification Programme

Implementation of Remote Village Electrification (RVE) Programme in Jharkhand was sanctioned (2009-12) by MNRE on the basis of proposals made by JREDA. RVE programme is aimed at electrifying remote unelectrified census villages where grid-extension is neither feasible nor cost effective and are not covered under *Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY)*. As of March 2009, there were 13545 unelectrified villages out of total 32615 villages in Jharkhand. During 2009-10 to 2013-14, 12176 villages were electrified including 251 villages through solar energy by JREDA. Details of physical and financial progress in implementation of RVE programme are given in **Table-2.8.9** below:

Table-2.8.9: Physical and financial progress under RVE programme

(₹ in crore)

Year	No of villages taken in annual plans	No. of villages sanctioned by MNRE	No of villages covered	Fund sanctioned By MNRE	Funds released by MNRE	Expenditure	
						Central	State
2009-10	329	36	00	7.54	5.28	22.88*	4.50
2010-11		78	00	11.47	0.01		
2011-12	152	129	44 ^y	15.03	13.94		
2012-13	125	00	207	00	00		
2013-14	50	00	00	00	00		
Total	656	243	251	34.04	19.23	22.88	4.50

(Source: Information furnished by JREDA)

‡: Eight villages were sanctioned in 2008-09 but implemented in 2011-12.

**: ₹ 0.43 crore was received in 2008-09 for sanctioned project (₹ 0.62 crore) of eight villages whereas ₹ 3.22 crore was spent from interest earned and withheld amount against CMC of previous schemes.*

According to MNRE guidelines, remote villages were to be electrified through renewable energy sources such as small hydro power plants, biomass power

plants, biogas based electricity generation system, solar power plants, solar home lighting system (SHLS)²⁴ and solar street lighting systems (SSLS)²⁵.

In Jharkhand, solar home lighting systems and street lighting systems were adopted and 28496 SHLS and 2377 SSLS were installed in 251 villages during 2009-10 to 2013-14 covering each household and street. We observed the following:

(a) Non-receipt of second instalment of CFA due to delayed submission of utilisation certificates

Under Remote Village Electrification (RVE) programme, central share was to be released in two installments. Seventy *per cent* of total CFA was to be released as first installment and 30 *per cent* as second installment. All projects were to be completed in one year and UCs and audited statements were to be sent within three months of completion of projects. The second installment was to be released only after submission of UCs and audited statement.

Scrutiny revealed that MNRE released only 57 *per cent* (₹ 19.66 crore) of total eligible share (₹ 34.66 crore) as the first installment in case of RVE projects of 251 villages sanctioned between November 2008 and September 2011. As JREDA failed to complete the projects within the scheduled time, resulting in delayed (up to 31 months) submission of UCs and thus the second installment of ₹ 15 crore could not be released by MNRE till date (January 2015) as detailed in **Table-2.8.10** below.

JREDA could not tap second installment of ₹ 15 crore due to delayed submission of UCs.

Table-2.8.10: Details of delays in submission of UCs under RVE programmes

Villages	Date of sanction of MNRE	Due date of submission of UCs	Actual date of submission of UCs	Delays in months
8	21.11.2008	20.02.2010	24.09.2012	31 months
18	22.09.2009	21.12.2010		21 months
18	24.12.2009	23 .03.2011		18 months
78	22.02.2011	21.05.2012	09.01.2013	Seven months
129	30.09.2011	29.12.2012		-----

Director, JREDA stated that delay was due to shortage of manpower and delay in third party verification. The fact remains that second instalment of ₹ 15 crore was not released by MNRE due to delay in completion of projects and submission of UCs.

(b) Lack of proper servicing and maintenance of installed systems

Work order for supply and installation of SHLS and SSLS in remote villages included five year comprehensive maintenance contract (CMC) under which agencies were to provide service and replace parts and components for five years. Two *per cent* of contract price was to be paid to agencies annually during five year period of CMC. Agencies were to open local service centres. These service centers were to send summary service reports to JREDA on quarterly basis regarding number of systems covered by the service stations, number of systems working satisfactorily, number of complaints received, number of complaints attended, major cause of failure and major replacements

²⁴ 37 watt module, 12 volt/ 40AH battery and two lamps of 9 watt.

²⁵ 74 watt module, 75 AH/12 volt battery with one 11 watt lamp.

made. Further, guidelines of MNRE suggested levy of user charges at the rate of ₹ 20 per month from beneficiaries for replacement of battery and repair of systems after CMC period.

We observed that agencies neither furnished service reports to JREDA nor claimed payment (two *per cent* annually) from JREDA. We further observed that although JREDA made a provision of one time deposit of ₹ 200 and a contribution of ₹ 40 per month by beneficiaries to village energy committee but could not monitor the deposit of user charges by beneficiaries as no record regarding deposit of user charges was available with JREDA. During physical verification (July and September 2014) of five villages²⁶ covered under RVE programmes in 2003-04 and 2007-08, we noted that beneficiaries did not deposit their monthly contribution as the beneficiaries could not furnish any details regarding deposited amount. Further, 76 *per cent* of systems (physically verified) were non-functional in absence of replacement of battery and repair of systems.

Thus, neither repairing and maintenance within CMC period nor replacement of battery and repair of systems after CMC period of installed solar energy systems could be ensured.

JREDA stated that some of the agencies had submitted the CMC report and it would procure records of Village Energy Committees regarding deposit of user charges.

Reply is not acceptable as copies of service report were not furnished. Further, in one instance technician of JREDA reported (April 2012) that 54 out of 213 SHLS were non-functional in two villages²⁷ and representative of agency had not visited the village after installation (July 2011) of the systems.

2.8.9 Conclusion

- JREDA could utilise ₹ 121.36 crore out of available funds of ₹ 223.42 crore during 2009-10 to 2013-14. Year-wise utilisation of funds ranged between six and 32 *per cent* of available funds.
- The State could install solar power plants of 17 MW only against solar potential of 18000 MW. Due to insufficient availability of solar power plants and consequent short generation of solar energy in the State, solar energy of 38.77 MU only was purchased by Jharkhand State Electricity Board against Renewable Purchase Obligation target of 275.62 MU during 2011-14.
- Intended purpose of providing unhindered power supply through off-grid solar power plants (SPP) for e-governance services was not achieved due to non-installation of SPP in 2,576 out of 4,423 *Gram Panchayat* offices.
- Due to delay in submission of utilisation certificate against the fund received in 2008-09, no central financial assistance was released during 2012-13 and consequently, 6549 (54 *per cent*) out of sanctioned 12166 solar street lighting systems (SSLS) could not be installed. Further, out of 419 SSLS installed at three locations, 253 SSLS were non-functional. JREDA also failed

²⁶ Gamarkocha, Jojogora and Papragaru in Potka block of East Singhbhum (2007-08) and Sirka and Bisha in Angara block of Ranchi (2003-04).

²⁷ Kitangtongdang and Jamjui in Noamundi block of West Singhbhum district.

to tap Central Financial Assistance of ₹ 2.66 crore, as no proposal of installing Solar Water Heating Systems was sent to MNRE during 2009-12 and 2013-14.

- JREDA neither ensured repairing and maintenance within comprehensive maintenance contract (CMC) period nor ascertained replacement of battery and repair of systems after CMC period of installed solar energy systems under remote village electrification programme due to non-follow up of CMC and non-monitoring of deposit of user charges by beneficiaries.

CHAPTER-3
COMPLIANCE AUDIT

CHAPTER-3

Compliance Audit

Compliance Audit of Government Departments and their field formations brought out several instances of lapses in management of resources and failures in the observance of the norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs under broad objective heads.

3.1 Non-compliance with the Rules, Orders, etc.

For sound financial administration and financial control, it is essential that expenditure conforms to financial rules, regulations and orders issued by the competent authority. This not only prevents irregularities, misappropriation and frauds, but also helps in maintaining good financial discipline. Some of the audit findings on non-compliance with Rules, Orders, etc. are as under.

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

3.1.1 Irregular expenditure

Construction of Grade I and Grade II village road along with Guard Wall beyond the approved scope of work without obtaining revised administrative approval from the Department resulted in irregular expenditure of ₹ 64.98 lakh.

According to rule 123 of Jharkhand Public Works Department (JPWD) code a revised administrative approval is required to be taken where there is modification of the proposals originally approved necessitating the eventual submission of a revised estimate due to material deviation from the original proposals, even though the cost of the same may possibly be covered by saving on other items.

The Secretary, *Panchayati Raj* and National Rural Employment Programme (Special Division) Department (Department), Government of Jharkhand accorded (March 2008) administrative approval for ₹ 2.04 crore for construction of RCC bridge (length 60.48 metre) on turnkey basis across river Khaljore on Thesutoli-Konjoba Road with approach road (6,080 metre) on both sides in Kurdeg block of Simdega District under *Mukhya Mantri Gram Setu Yojana* (MMGSY). Chief Engineer (CE), Rural Development Special Zone (RDSZ), Ranchi technically sanctioned (March 2010) the work for ₹ 2.40 crore including cost of approach road for ₹ 69 lakh and Executive Engineer (EE), Rural Development Special Division (RDSD), Simdega executed (February 2010) an agreement with a contractor to execute the work.

Verification (December 2013) of records at Rural Works Division (RWD), Simdega revealed that construction of above road¹ under different name Baghchatta-Konjoba-Thesutoli with length of 6125 meters was tendered

¹ Thesutoli-Konjoba Road.

(February 2009) under *Pradhan Mantri Gram Sadak Yojana* (PMGSY) by RWD, Simdega and completed (June 2012) at a cost of ₹ 1.56 crore.

Further, test check of records revealed that as the approach road was being constructed under PMGSY, villagers of the surrounding areas requested (September 2011) EE, RDSZ, Simdega to construct another road connecting the PMGSY road (approx. 460 metre away from the bridge) with five villages in place of the approach road planned along with the bridge. Accordingly, the EE, RDSZ Simdega prepared (January 2012) a fresh estimate for ₹ 64.98 lakh for construction of 2,682 metre long subsidiary inner village road (Gr I and Gr II²) connecting Manatoli to Kondodihri via Soharaitoli and Kachartoli and guard wall, thereby replacing the estimates for the approach road to the bridge.

CE, RDSZ, Ranchi on request of the EE, RDSZ Simdega allowed executing the separate work of road connecting the villages to the bridge with the condition that the expenditure was to be limited to the agreement value. However, no revised administrative approval was obtained from the Department for replacing approach road with subsidiary inner village road. The contractor was paid (December 2012) ₹ 64.98 lakh for construction of village road and guard wall by utilising the funds sanctioned for the approach road.

The entire expenditure of ₹ 64.98 lakh was irregular as the construction of subsidiary inner village road and guard wall, without obtaining revised administrative approval was in violation of Rule 123 of JPWD code. Moreover, these works were also not included in scope of work tendered/awarded.

On being pointed out, EE, RDSZ Simdega stated (January 2014) that the construction of subsidiary inner village road was necessary to connect the five villages with the bridge. Moreover, the expenditure was incurred with the permission of Chief Engineer, RDSZ, Ranchi.

Reply is not acceptable as power to sanction the revised AA rests with the Principal Secretary of the Department and construction of subsidiary inner village road was not under the scope of works of MMGSY under which the road was constructed.

Further, in its reply Finance Department, Government of Jharkhand accepted (July 2014) the audit observation and asked the administrative Department to take departmental action against Chief Engineer, Executive Engineer and to blacklist the faulty contractor besides initiating action for recovery of payment made along with interest at the rate of 12 *per cent* thereon.

² Grade I road: providing stone metal grade –I (45 mm to 90 mm) with stone screening materials in road embankment; Grade II road: providing stone metal grade II (45 mm to 63 mm size) with screening materials crushable type such as moorum or gravel in road embankment.

HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE DEPARTMENT

3.1.2 Excess payment

Excess payment of ₹ 28.66 lakh was made to daily wages labourers by Rajendra Institute of Medical Sciences by not following the prescribed rates of variable dearness allowance fixed by the Labour, Employment and Training Department.

The Labour, Employment and Training Department (Labour Department), Government of Jharkhand (GoJ) in exercise of the powers conferred by Section 3 of the Minimum Wages Act, 1948 prescribed (April 2011) rates of minimum wages applicable to daily wage labourers. The rates of Variable Dearness Allowance (VDA) payable on minimum wages were revised by the Labour Department after every six months from 1 April and 1 October of each year.

Further, under Section 6(xv) of the Rajendra Institute of Medical Sciences (RIMS) Act, 2002, RIMS can utilise the collected receipts viz. fees, fines, penalties collected from patients and students, for maintenance and development of RIMS under the directives issued in this regard by the GoJ. The collected receipts are being used by the RIMS for payment to daily wage labourers engaged by it.

Scrutiny of records (May 2013 and May-June 2014) revealed that RIMS appointed during 2007 to 2012, 100 daily wage labourers³ temporarily in different categories for six months with their services extended from time to time for another term. We observed during scrutiny of pay rolls of daily wage labourers that RIMS paid excess VDA amounting to ₹ 28.66 lakh to them on account of payment of VDA at higher rates than the prescribed rates of the Labour Department during the period from April 2011 to April 2013.

On being pointed out (May 2013) in Audit, Director, RIMS stopped the higher rate of payment of VDA with effect from 16 April 2013 and replied (June 2014) that the payment to the daily wage labourers of the Institute would be made as per prescribed rates of the Labour Department.

Thus, as a result, RIMS made excess payment of ₹ 28.66 lakh to daily wage labourers from April 2011 to April 2013.

The matter was referred to Government (July 2014); their reply had not been received (January 2015) despite reminders⁴.

³ Unskilled: 58 nos. (Gr. 'D', laboratory boy, kitchen *sevak*, *mali*, sweeper, carpenter and cook); Semiskilled: 06 nos. (Drivers); Skilled: 21 nos. (anaesthesia technician, athletic coach, computer operator, lift man) and Highly skilled: 15 nos. (x-ray technician, lab. assistant, OT assistant, dresser and AC operator).

⁴ Reminders: Letter Nos. Report (Civil)/AR/2013-14/189 dated 1 September 2014, 229 dated 7 October 2014 and 320 dated 12 November 2014.

3.2 Audit against propriety/Expenditure without justification

Authorisation of expenditure from public funds is to be guided by the principles of propriety and efficiency of public expenditure. Authorities empowered to incur expenditure are expected to enforce the same vigilance as a person of ordinary prudence would exercise in respect of his own money and should enforce financial order and strict economy at every step. Audit detected instances of impropriety and excess expenditure, some of which are given hereunder:

ROAD CONSTRUCTION DEPARTMENT

3.2.1 Avoidable expenditure

Non-provision of Bituminous Macadam (BM) and Semi Dense Bituminous Concrete (SDBC) in original estimates and their subsequent inclusion at higher rates on the requests of the contractors, on the ground of *naxal* problem, resulted in avoidable expenditure of ₹ 1.50 crore.

Strengthening of two roads⁵ was administratively approved (July 2009) for ₹ 30.30 crore by the Road Construction Department (RCD) and technically sanctioned (August 2009) for ₹ 24.11 crore by the Chief Engineer, Central Design Organisation (CDO), RCD. The approved estimates were based on Schedule of Rates (SoR) of 2008 and included bituminous works viz. Built Up Spray Grouting (BUSG), Pre mix Carpeting (PC) and Seal Coat (SC). The Executive Engineer (EE), Road Division (RD), Garhwa executed (October 2009 and May 2010) two agreements for ₹ 24.28 crore⁶ with the contractors for completion of Garhwa-Chinia (GC) Road by February 2012, extended upto November 2012 and of Nagar Untari-Dhurki (ND) Road by April 2011, extended upto March 2013. The contractors completed the works within extended scheduled time and were paid ₹ 29.88 crore⁷ in January and July 2014 against their final bills.

Audit scrutiny revealed that the work sites were in *naxal* affected areas, and the contractors, citing the difficulties in execution of works, requested (February 2012 and April 2012) the EE to replace the agreed bituminous items of BUSG, PC and SC with bituminous Macadam (BM) and Semi-Dense Bituminous Concrete (SDBC) as BUSG, PC and SC were to be executed manually which was time consuming whereas BM and SDBC works could be executed through mechanical means which consume less time. The requests of contractors were accepted (August 2012 and February 2013) by the Engineer-in-Chief (EIC), RCD and the estimates were revised (October 2012 and February 2013) to ₹ 27.21 crore⁸. Rates of BM and SDBC were approved (October 2012 and February 2013) by the Superintending Engineer, Road Circle, Daltonganj on SoR of 2012. The EE entered into supplementary

⁵ Garhwa-Chinia (GC) Road- 26.30 Km: (AA- ₹ 18.99 crore and TS- ₹ 13.39 crore) and Nagar Untari-Dhurki (ND) Road- 24.95 km: (AA- ₹ 11.31 crore and TS- ₹ 10.72 crore).

⁶ Agreement nos.: 01SBD/2010-11 on 25 May 2010 (GC Road) for ₹ 14.52 crore and 02SBD/2009-10 on 23 October 2009 (ND Road) for ₹ 9.76 crore.

⁷ GC Road: ₹ 17.12 crore and ND Road: ₹ 12.76 crore.

⁸ GC Road: ₹ 15.49 crore and ND Road: ₹ 11.72 crore.

agreements with the contractors in November 2012 and February 2013. Accordingly, contractors executed BM and SDBC works and were paid ₹ 8.16 crore⁹ at SoR of 2012.

We observed that if the items of BM and SDBC were included in original estimate at SoR of 2008 and contractors were paid corresponding to their agreed rates at SoR of 2008 along with applicable price adjustment¹⁰, the Department had to pay ₹ 6.66 crore. As such the Department had to incur excess avoidable expenditure of ₹ 1.50 crore as detailed in the Table below:

(Amount in ₹)

Agreement No.	Item of works	Executed Quantity in cum	Rates per cum as per SoR 2008	Rates payable ¹¹	Expenditure liable to be incurred	Rates per cum as per SoR 2012	Expenditure incurred at the rates of SoR 2012
1	2	3	4	5	6 (3x5)	7	8 (3x7)
01 SBD/ 2010-11 GC Road	BM Gr. II	4007.19	4185	4974	19931763	5780	23161558
	SDBC Gr. II	2026.55	6123	7278	14749231	8336	16893321
02 SBD/ 2009-10 ND Road	BM Gr. II	4181.38	4185	4417	18469155	5780	24168376
	SDBC Gr. II	2089.15	6123	6463	13502176	8336	17415154
Total					66652325		81638409

Thus, failure of the Department to assess the ground situation and to incorporate BM and SDBC work in the agreement at SoR of 2008 at the time of preparation of original estimates resulted in avoidable excess expenditure of ₹ 1.50 crore.

On this being pointed out, the Principal Secretary, RCD stated (January 2014) that action had been taken on actual field requirement as well as specific case basis and after technical examination by the CDO of the Department.

The reply was not acceptable as the specifications were changed on the ground of *naxal* problem, which was known to the Department and not for technical reasons.

The matter was referred to Government (July 2014); their reply had not been received (January 2015) despite reminders¹².

⁹ GC Road: ₹ 4.00 crore and ND Road: ₹ 4.16 crore calculated at rates of BM and SDBC as per SoR of 2012 excluding carriage charges included in finished rates at which supplementary agreement were executed.

¹⁰ Price adjustment percentage calculated on the basis of price adjustment paid against the work done value.

¹¹ Rates payable have been calculated after considering percentage of agreed rates above/below the BoQ and price adjustment paid over rates of SoR of 2008. GC Road-Agreed rate: 9.05 per cent above BoQ, Price adjustment: 9 per cent. ND Road-Agreed rate: 8.22 per cent below BoQ, Price adjustment: 15 per cent.

¹² Reminders: Letter Nos. Report (Civil)/AR/2013-14/173 dated 25 August 2014, 223 dated 25 September 2014 and 307 dated 31 October 2014.

3.3 Failure of oversight/administrative control

The Government has an obligation to improve the quality of life of the people for which it works, towards fulfillment of certain goals in the areas of health, education, development and upgradation of infrastructure, public service etc. However, Audit noticed instances where the funds released by the Government for creating public assets for the benefit of the community remained unutilised/ blocked and/or proved unfruitful/ unproductive due to indecisiveness, lack of administrative oversight and concerted action at various levels. A few such cases have been discussed below:

HEALTH, MEDICAL EDUCATION AND FAMILY WELFARE DEPARTMENT

3.3.1 Idle expenditure

Due to failure of Department to ensure suitability of site in compliance of Electricity rules, 1956 and subsequent non-shifting of 33 KV electric wires, staff quarters remained unoccupied resulting in idle expenditure of ₹ 1.71 crore.

According to Indian Electricity Rules, 1956 Chapter VIII Clause 80 (1) where a extra-high voltage overhead line passes above or adjacent to any building or part of a building, it shall have on the basis of maximum sag a vertical clearance above the highest part of the building immediately under such line, of not less than 3.7 metres for high voltage line up to and including 33,000 volts and the horizontal clearance between the nearest conductor and any part of such building, on the basis of maximum deflection due to wind pressure, be not less than two metres.

Secretary, Health, Medical Education and Family Welfare Department (Department) accorded (December 2007) administrative approval for ₹ 3.18 crore for construction of hospital and staff quarters of Community Health Centre (CHC), Sarwan, Deoghar under National Rural Health Mission. The Department assigned (February 2008) the work to District Engineer (DE), *Zila Parishad*, Deoghar and Deputy Commissioner (DC), Deoghar issued (February 2008) work order to departmentally complete the work at a cost of ₹ 3.18 crore in eight months. Further, the Chief Engineer (CE), Rural Engineering Organisation, Chhotanagpur and Santhal Pargana, Ranchi technically sanctioned (February 2008) the estimate for ₹ 3.81 crore against which the Department accorded (February 2008) revised approval for ₹ 3.67 crore.

Audit scrutiny (March 2014) of records of Medical Officer (MO) In-charge, CHC, Sarwan, Deoghar revealed that after completion of construction of hospital and staff quarters, buildings were handed over (November 2012) to MO In-charge Sarwan but staff quarters constructed at a cost of ₹ 1.71 crore remained unoccupied (March 2014) as high tension (33 KV) electric wires passing over newly constructed staff quarters posed danger which was informed (December 2012) by MO, In-charge to DC.

On a reference by DC (February 2013), Executive Engineer (EE), Electric Supply Division, Deoghar intimated (February 2013) that 33 KV electric wires were installed there since last ten years and construction of buildings below those wires was illegal. The EE, however, submitted (February 2013) an estimate to MO, In-charge for ₹ 11.00 lakh for shifting of these wires. MO, In-charge again informed (April 2014) the DC that the 33 KV electric wires had not been shifted. We did not notice any initiative taken by the MO, In-charge for requesting the higher authority for sanctioning fund for shifting of 33 KV wires.

Thus, failure of the Department to ensure suitable site in compliance with provision of Indian Electricity Rules for construction of staff quarters, according technical approval to unsuitable site by CE, commencement of construction of staff quarters by the District Engineer, who was fully aware that 33 KV electric wires were passing close over the site and delayed taking up of matter by MO, In-charge only after completion of work resulted in staff quarters remaining unoccupied rendering the expenditure of ₹ 1.71 crore idle.

The matter was referred to Government (June 2014); their reply had not been received (January 2015) despite reminders¹³.

3.3.2 Unfruitful expenditure

Delayed construction/ upgradation of proposed Primary Health Centre building into Community Health Centre building rendered the expenditure of ₹ 1.92 crore unfruitful.

With a view to provide quality health care to the people of the State, the Government of Jharkhand had emphasized on construction/ upgradation of Community Health Centres (CHCs).

The Secretary, Health and Family Welfare Department (Department), Government of Jharkhand (GoJ) initially allotted (October 2005) ₹ 0.20 crore to the Deputy Commissioner (DC), West Singhbhum for construction of Primary Health Centre (PHC) building, Tantnagar in West Singhbhum district. The Department decided to upgrade the proposed PHC into CHC building and again allotted (October 2006) ₹ 1.25 crore to DC. These funds were drawn by DC and kept in the District Reproductive and Child Health Society account operated by Civil Surgeon cum Chief Medical Officer (CS cum CMO), West Singhbhum.

We observed that on the basis of model drawing and design, the Department estimated (January 2007) the cost of building ₹ 1.40 crore¹⁴. Subsequently, the estimate of the CHC building was revised to ₹ 3.18 crore¹⁵ for which the Chief Engineer, Building Construction Department, Ranchi accorded (July

¹³ Reminders: Letter Nos. Report (Civil)/AR/2013-14/98 dated 5 August 2014, 199 dated 10 September 2014 and 290 dated 15 October 2014.

¹⁴ ₹ 1.14 crore for the construction of main building and ₹ 0.26 crore for renovation of administrative and Outdoor Patient Department (OPD) building.

¹⁵ Technical sanction for construction of CHC, Construction of residences for medical and para medical staff, Boundary wall, Community toilet and shelter for waiting, generator etc.

2007) the technical approval. DC selected (September 2007) the District Engineer *Zila Parishad* (DEZP) West Singhbhum as executing agency for departmental¹⁶ execution of work. Accordingly, CS cum CMO, Chaibasa assigned (September 2007) the work to DEZP without prescribing due date of completion of building.

However, the DEZP while issuing work order on 15 September 2007 to concerned Assistant Engineer/ Junior Engineer (AE/JE) fixed the completion date of work as 31 December 2010. The CS cum CMO released ₹ 1.45 crore between September 2007 and August 2008 to DEZP.

Again, DC received ₹ 1.33 crore¹⁷ more from the Department and book transferred¹⁸ (between March 2009 and March 2011) the same to DEZP. Out of ₹ 2.78 crore total available fund, the DEZP advanced ₹ 2.73 crore to JE/AE between September 2007 and March 2011 against which ₹ 1.92 crore was adjusted (March 2011) towards expenditure on work and ₹ 81.41 lakh remained as unadjusted¹⁹ as of June 2014.

We further observed that the Department did not release fund as per the approved estimate of ₹ 3.18 crore as of June 2014. Even the allotted funds were not utilised gainfully as there was no progress in work after March 2011, ₹ 81.41 lakh was lying unadjusted against JE/AE. The lackadaisical attitude of the Department and inefficiency of DEZP and their JE/AE to utilise the available fund resulted in the CHC building remaining incomplete as on June 2014.

CS-cum-CMO replied (January 2014) that despite being reminded several times, DEZP did not complete the work. On a query of audit, the DEZP replied (June 2014) that reasons for incomplete building was not on record and physical progress of work was being ascertained from JE/AE.

Thus, non-release of fund as per revised estimate by the Department, lack of proper supervision by the DC and CS-cum-CMO from the very beginning when work was assigned without fixing time schedule for completing the work and lack of performance by the DEZP resulted in CHC building remaining incomplete even after lapse of more than six years and rendered the expenditure of ₹ 1.92 crore unfruitful defeating the purpose of upgrading the proposed PHC to CHC for providing better health care.

The matter was referred to Government (June 2014); their reply had not been received (January 2015) despite reminders²⁰.

¹⁶ The work was to be executed by the departmental engineer through direct purchase of material and engagement of labourers.

¹⁷ February 2009: ₹ 68 lakh, October 2009: ₹ 30 lakh and March 2011: ₹ 35 lakh.

¹⁸ Book transfer means the allotment was made to the department and the fund was transferred to the executing agency directly through treasury.

¹⁹ JEs: ₹ 59.40 lakh, AE: ₹ 22.01 lakh.

²⁰ Reminders: Letter Nos. Report (Civil)/AR/2013-14/103 dated 8 August 2014, 212 dated 18 September 2014 and 302 dated 30 October 2014.

ART, CULTURE, SPORTS AND YOUTH AFFAIRS DEPARTMENT

3.3.3 Unfruitful expenditure

Non-completion of the work in time relating to Mega Sports Complex resulting in expenditure of ₹ 3.56 crore remaining unfruitful.

Rule 123 of Jharkhand Public Works Departmental (JPWD) Code provides that cases in which it becomes apparent during the execution of the work that the administratively approved (AA) cost will be exceeded by more than 20 per cent owing to increase of rates or other causes, the revised AA of competent authority must be obtained to the increased expenditure without delay, and in the case of modification of the proposal originally approved during construction, without awaiting the preparation of a detailed supplementary or revised estimate.

The Secretary, Arts, Culture, Sports and Youth Affairs Department, Government of Jharkhand (GoJ) accorded (March 2007) administrative approval (AA) and the Chief Engineer (CE), Building Construction Department (BCD) gave (September 2007) technical approval for ₹ 4.83 crore for the construction of Mega Sports Complex at Dhanbad. An agreement with M/s East India Construction Company Bokaro (the contractor) was executed (March 2008) by Building Construction Division (BCD), Dhanbad for ₹ 4.41 crore with completion date prescribed as June 2009.

Scrutiny of records of Executive Engineer (EE), BCD Dhanbad revealed that due to scope enhancement i.e. increase in the size of the field, provision of dormitory for trainees and sports officials etc. which were not in original estimate a revised estimate of ₹ 5.48 crore was technically sanctioned (May 2010) by the CE, BCD and sent (May 2010) to the administrative Department for approval of revised AA. Further, the Deputy Commissioner (DC), Dhanbad also requested (January 2011) the Department for the release of balance funds on the basis of revised technical estimate.

Meanwhile the contractor completed the part works²¹ of the stadium and stopped (May 2012) the work on the grounds of non-approval by the Department to increase in scope of the work, delay in shifting of 33 KV high tension electric line running through site premises, delay in release of payment and increase in rates of material and labour. As such remaining works²² were not completed by the contractor despite several reminders²³. The EE, BCD, Dhanbad rescinded (January 2013) the work and forfeited the security deposit on the ground of lack of interest by the contractor in completing the work. It was observed that an expenditure of ₹ 3.56 crore was incurred on the work.

We further observed that the CE, BCD again revised the estimate to ₹ 6.92 crore due to increase in quantity and cost of the materials and accorded (May

²¹ Super structure of spectator galleries, dormitories, inner plastering and steps to the spectator galleries.

²² Public Health Engineering (PHE) items, electrification, construction of tracks, outer drain and approach road.

²³ EEs letter no. 1907 dated 05 October 2009, 2283 dated 02 December 2009 and 592 dated 17 March 2012.

2013) technical sanction. The EE, BCD sent (May 2013) the revised estimate to the administrative Department for revised AA. DC, Dhanbad also requested (June 2013) Secretary, Arts, Culture, Sports and Youth Affairs Department, for revised AA. However, revised AA to 1st and 2nd revised estimates was not accorded as of June 2014 even after lapse of more than four and one year respectively and work could not be restarted.

On being pointed out the EE stated (July 2013) that the revised technical estimate for ₹ 6.92 crore have been sanctioned and work will be started as and when revised administrative approval will be granted by the administrative Department.

Thus, due to indifferent approach of the Department to accord revised AA, despite being reminded by EE and DC and non-release of funds to complete the work in time the Mega Sports Complex remained incomplete even after lapse of more than four years, rendering the expenditure of ₹ 3.56 crore unfruitful.

The Principal Secretary Art, Culture, Sports and Youth Affairs Department in reply stated (July 2014) that the work was not delayed by the Department as it had received in January 2014 the request from the DC for the approval of revised AA for ₹ 6.92 crore and the documents for approval of revised AA were sent to State Planning Empowered Committee (SPEC) by the Department in May 2014 which was returned (July 2014) to the Department with instructions to incorporate necessary facts as pointed out by SPEC. Further, he stated that utilisation of funds was not for unfruitful work and construction of Mega Sports Complex would be completed very soon.

The reply of Department is not acceptable as the EE, Building Division, Dhanbad sent the first revised estimate for AA to the Department for ₹ 5.48 crore in May 2010 and the DC, Dhanbad also requested the Department for release of funds according to revised estimate in January 2011. Further, the second revised TS for ₹ 6.92 crore was sent by the division and DC to the Department in May 2013 and June 2013 respectively which was yet to be approved as July 2014. Thus, there were no efforts by the Department from May 2010 till January 2014 to accord revised AA leading to a delay of three and half years in between. Moreover, infrastructure was still not ready even after incurring expenditure of ₹ 3.56 crore.

RURAL DEVELOPMENT DEPARTMENT

3.3.4 Unfruitful expenditure

Construction of Industrial Training Institute Building without obtaining revised administrative approval resulted in non-allotment of ₹ 1.03 crore and non-completion of work, rendering expenditure of ₹ 3.49 crore unfruitful.

According to Rule 121 of Jharkhand PWD Code, for every work initiated with the requirements of another department, it is necessary to obtain 'administrative approval' of the department concerned to the proposals before technical sanction to the works is accorded. Rule 123 of the Code *ibid* further

states that the procedure of administrative approval is also applicable to modification of the proposals when such modification exceeds the amount administratively approved by more than 20 per cent over the approved outlay.

Our scrutiny (February 2014) of records of Rural Development Special Division (RDSD), Saraikela-Kharsawan revealed that Labour, Employment and Training Department (LETD) accorded administrative approval (AA) (December 2008) for ₹ 3.35 crore for construction of Industrial Training Institute (ITI) building at Chandil, with completion date being March 2009. The Chief Engineer, Jharkhand State Housing Board, Ranchi gave technical sanction which was based on model estimate prepared for ITI building, Garhwa. LETD released ₹ 3.35 crore (December 2008 and August 2009) to the RDSD. RDSD executed (between June 2009 and August 2011) the work departmentally as per model estimate. Deputy Commissioner (DC), Saraikela-Kharsawan was responsible for supervision and monitoring of the work.

We observed that while on the one hand the work was being executed departmentally on the original estimate but on the other hand the Executive Engineer (EE), RDSD Saraikela-Kharsawan prepared a revised estimate on account of changes in SoR, drawing and design on the ground of undulations at the work site, provision of deep bore well, landscaping and gardening etc. to which TS was accorded (February 2010) by the CE, Rural Development Special Zone, Ranchi for ₹ 4.38 crore. Revision in estimate required additional ₹ 1.03 crore (overall cost increase 31 *per cent*) for completion of work.

Scrutiny further revealed that in violation of above codal provisions, the division continued execution of work as per revised estimate instead of original estimate without referring the matter to LETD for approval of revised AA and executed work of value of ₹ 2.79 crore departmentally up to August 2011. However, certain items²⁴ of work valuing ₹ 69.73 lakh were tendered and awarded (between November 2011 and March 2013) to two contractors as the Government had discontinued (October 2010) the departmental execution of work by all departments in the state.

The tendered work was stopped (June 2013) midway after incurring expenditure of ₹ 58.84 lakh as the Principal Secretary, LETD objected (December 2012) to the revision in sanctioned estimate without their concurrence and requested the Rural Development Department for initiating departmental proceeding against EE besides, also refused to release additional amount of ₹ 1.03 crore. Further, LETD sought a detailed technically sanctioned estimate from the division and an inspection report from the DC respectively in May 2012 and June 2013 which were, however, not submitted as of February 2014.

The joint physical verification (June 2014) by audit with the Junior Engineer, RDSD, Saraikela-Kharsawan revealed that the construction of boundary wall, electrification, water supply, internal roads, canteen etc. was yet to be done. The building slated for completion by March 2009, was yet to be finished (July 2014) and handed over to the parent Department for utilisation as ITI.

²⁴ Construction of residual work of ITI building, rolling shutters for the workshops, inside & outside painting of walls, painting of doors & windows.

Thus, execution of work without obtaining revised AA from LETD resulted in non-release of additional ₹ 1.03 crore and non-completion of work rendering expenditure of ₹ 3.49 crore unfruitful.

The matter was referred to Government (June 2014); their reply had not been received (January 2015) despite reminders²⁵.

3.3.5 Wasteful expenditure

Expenditure of ₹ 2.18 crore on Bridge over Beargara River under Mukhya Mantri Gram Setu Yojna (MMGSY) rendered wasteful due to substandard construction and non-completion.

In the light of recommendation of Cabinet Vigilance Department, the Chief Engineer (CE), Rural Development (Special zone) instructed (March 2009) that 100 *per cent* verification of measurement in respect of foundation and reinforcement work need to be ensured by Executive Engineer (EE) and Assistant Engineer (AE) and the verification of measurement done by AE/EE is to be entered in measurement book (MB) along with a certification that the work has been executed as per approved drawing/map. Again as per guidelines issued by the department for implementation of MMGSY, day to day measurement of work executed should be entered in the Measurement Book (MB) by JEs with weekly and fortnightly verification of measurement by AE and EE, respectively. Further, as per clause 25.2 of the contract document, the contractor was made fully responsible for the accuracy of design and drawings of the bridge.

Rural Development Department (RDD), Government of Jharkhand (GoJ) accorded (October 2008) Administrative Approval (AA) for construction of one bridge under MMGSY over Beargara River at Arki in Ulihatu Road, Khunti. Subsequently, Chief Engineer (CE), Rural Development Zone, Ranchi, on the recommendation (December 2008) of Departmental Tender Committee, allotted (January 2009) the work to a contractor on turnkey basis and an agreement with the contractor was executed (February 2009) by the Rural Development (Special) Division (RDSD), Ranchi for completion of work by 10 February 2010 at an agreement value of ₹ 4.15 crore in seven stages²⁶.

Scrutiny (December 2013) of records of EE, Rural Development (Special) Division, Khunti revealed that the contractor completed (March 2011) work up to IV stage²⁷ and was paid ₹ 2.18 crore²⁸. There was no progress in work

²⁵ Reminders: Letter Nos. Report (Civil)/AR/2013-14/111 dated 8 August 2014, 216 dated 18 September 2014 and 306 dated 30 October 2014.

²⁶ Stage I: Approval of detailed design and working drawings, stage II: completion of foundation work up to bed level, stage III: completion of pier cap level, stage IV: completion of 50 *per cent* of deck slab casting, stage V: completion of 100 *per cent* deck slab casting, stage VI: completion of bridges components such as wearing course, railing, approach slab and Stage VII: submission of built drawing and all relevant documents of the project.

²⁷ Work completed upto pier cap level and partial work of deck slab level.

²⁸ Include ₹ 1.08 crore paid (January 2010) by RSRD, Ranchi to the contractor. Thereafter the work was transferred (August 2010) to the RDSD, Khunti. Till that time, the works up to three stages (foundation, 11 piers and one abutment) were complete.

after March 2011 as the contractor intimated (July 2010 and February 2012) the department about the local hindrances due to extremism. However, he did not request for any time extension.

Further, the EE/AE failed to verify the detailed measurement of foundation and reinforcement in violation of instructions (March 2009) of CE, Rural Development (Special zone) for turnkey works in execution of work to substantiate the payment made to the contractor. Further, audit also could not verify the measurement as the payment to the contractor was made on lump-sum basis by recording measurement only on per cent basis.

Subsequently, EE observed (December 2011) that as the depth of pile was not correct, pier no. three of the bridge got damaged and also pier no. six got tilted. The EE instructed (December 2011 and May 2013) the contractor to reconstruct the piers after dismantling the original ones. The contractor failed to take any action either for reconstruction of damaged piers or for completion of bridge in compliance with the contract clause of SBD.

In reply, EE stated (December 2013) that the contractor is being reminded to complete the remaining portion of work and that payment for defective work would be done after rectification of defect. However, the bridge remained incomplete as of July 2014.

Thus, lack of monitoring by the AE/EE in ensuring cent per cent verification of measurement in foundation and reinforcement as per recommendation of Cabinet Vigilance Department, non-adherence to MMGSY guidelines for measurement of work executed and failure to take action against the contractor for non-completion/ deficient construction as per contract clauses not only resulted in substandard work but also rendered expenditure of ₹ 2.18 crore wasteful besides delaying the benefits of uninterrupted road connectivity.

The matter was referred to Government (June 2014); their reply had not been received (January 2015) despite reminders²⁹.

However, reply has been received (July 2014) from the Finance Department which accepted the audit observations and found prima facie Chief Engineer (RDSD Special Zone), Executive Engineer and Contractor responsible and asked the Secretary, (RDSD) to fix the responsibility, take departmental action, and to blacklist the contractor besides initiating action for recovery of payment made along with interest at the rate of 12 *per cent* thereon.

²⁹ Reminders: Letter Nos. Report (Civil)/AR/2013-14/96 dated 5 August 2014, 198 dated 10 September 2014 and 291 dated 15 October 2014.

BUILDING CONSTRUCTION DEPARTMENT

3.3.6 Unfruitful expenditure

Provision of unsuitable land for construction, delay in revision of estimate and failure to accord revised administrative approval resulted in non-completion of sub-jail leading to unfruitful expenditure of ₹ 1.61 crore.

According to Rule 121 of Jharkhand Public Works Departmental (JPWD) Code, technical feasibility approval of a work is a token of acceptance by the competent authority and it should be taken as technical approval (TA) for the purpose of the scheme to be considered for Administrative Approval (AA). After getting AA, the technical sanction (TS) of the detailed estimate is required before actual commencement of the works. Further Rule 123 of JPWD Code states that cases in which it becomes apparent during the execution of the work that the amount of AA will be exceeded by more than 20 per cent owing to increase of rates or other causes, the revised AA must be obtained to the increased expenditure without delay.

On the model estimate of ₹ 6.08 crore technically approved (November 2003) by the Chief Engineer (CE), Building Construction Department (BCD), Ranchi, the Secretary, Home Department, accorded (September 2004) AA for ₹ 6.08 crore for construction of Sub-jail for 300 prisoners at Madhupur, Deoghar.

Scrutiny revealed that the CE, BCD, Ranchi awarded (July 2006) the work to a contractor at an estimated cost of ₹ 6.86 crore without availability of land and detailed designs. The Deputy Commissioner (DC), Deoghar provided the land in December 2007 and the Superintending Engineer (SE), Building Design Circle provided (January 2008) the foundation design to EE, BCD. Accordingly, an agreement with the contractor was executed (May 2008) at a cost of ₹ 7.13 crore after a delay of 22 months from award of work with completion date being August 2009.

We observed that the land provided for construction was undulating in nature but the model estimate and foundation design were for levelled land. As such the contractor requested repeatedly³⁰ to the EE to provide directions and design according to the nature of the land made available. Engineer-in-Chief and CE, BCD during their inspection (October 2009 and November 2009) of the site also admitted that the land was undulating in nature and instructed (April 2010) the EE to prepare and submit to the BCD a revised estimate and design as per work site. However, no further design was made available to the contractor.

³⁰ Dated: 11 July 2008, 05 March 2009, 17 April 2009, 17 August 2009, 02 September 2010 and 04 April 2011.

Subsequently, the EE rescinded (May 2011) the agreement on the ground of slow progress of work as the contractor completed only the part work³¹ despite being reminded³² several times by the Division and paid (June 2011) ₹ 1.61 crore to the contractor.

Scrutiny further revealed that the estimate was revised and modified TS was accorded (June 2013) by the CE, BCD, Ranchi for ₹ 19.89 crore after more than two years of rescinding the work. However, revised AA was awaited from the Home Department as such fresh tender was not invited as of July 2014 for completion of the remaining work.

Thus, commencement of work on model estimate which was not suitable for undulating land, delay of 22 months in executing agreement, delay in revision of estimate for balance works by the BCD and failure of administrative Department to accord revised AA as per modified TS resulted in non-completion of sub-jail leading to unfruitful expenditure of ₹ 1.61 crore on incomplete work.

In reply, the Principal Secretary, BCD stated (November 2014) that delayed availability of land by the administrative Department and undulating nature of land resulted in revision of estimate and non-completion of sub-jail. Further, he stated that NIT would be issued for the remaining works after receiving revised AA on modified TS from the administrative Department.

The fact remains that the sub-jail remained incomplete even after five years.

3.4 Persistent and pervasive irregularities

An irregularity is considered persistent if it occurs year after year. It becomes pervasive when it prevails in the entire system. Recurrence of irregularities, despite their being pointed out in earlier audits, is not only indicative of non-seriousness on the part of the Executive, but is also an indication of the lack of effective monitoring. This, in turn, encourages wilful deviations from the observance of rules/regulation and results in weakening of the administrative structure. A few such cases have been discussed below:

RURAL WORKS DEPARTMENT

3.4.1 Incomplete construction of road

Due to commencement of work without administrative approval and non-availability of funds, work remained incomplete for more than four years after incurring expenditure of ₹ 1.49 crore besides creating liability of ₹ 91.48 lakh.

Rule 123 of Jharkhand Public Works Department (JPWD) Code 2012 stipulates that if the revised estimates exceed the amount administratively

³¹ Administrative building: completed Lower roof casting; Male barrack (1&2): completed ground floor roof casting and brick work up to lintel level in first floor part; Hospital building: roof casted, no finishing; Kitchen for hospital: roof casted, no finishing; Perimeter wall: masonry work done in 1245' length and Peripheral watch tower: construction of two nos.-peripheral watch tower (part).

³² EE's Letter no. 125 dated 19 July 2008, 371 dated 15 June 2009, 1145 dated 01 October 2010 and 236 dated 12 March 2011.

approved by more than 20 per cent owing to increase of rates or other causes, the revised administrative approval of competent authority must be obtained to the increased expenditure without delay.

Rural Development Department (RDD) accorded (March 2008) the administrative approval (AA) for ₹ 2.52 crore under Minimum Needs Programme for upgradation of 7.81 km road from Bahirgram to Pathatgatta, upto Bengal border, for which technical sanction (TS) was accorded (September 2008) by the Chief Engineer (CE), RDD, Chotanagpur and Santhal Pargana on the basis of Schedule of Rates (SoR) 2007. The Executive Engineer (EE), Rural Works Division (RWD), Pakur invited (March 2008) tender but it was cancelled due to single tender. Subsequently, the EE revised (September 2008) the estimate to ₹ 3.24 crore on fresh SoR³³ and also increased the length of Guard wall³⁴ from 110 meters to 355 meters to which the CE, RDD gave TS in September 2008.

Audit scrutiny of records revealed (November 2013) that in violation of Rule 123 of JPWD Code, EE again invited (September 2008) the tender on revised estimate for ₹ 3.24 crore without obtaining revised AA from the Department and executed (February 2009) an agreement with a contractor for ₹ 3.07 crore³⁵ with completion date being February 2010. Further, it was observed that against sanctioned length of 7.81 km, the contractor completed (May 2010) earth work, sub base and Grade II³⁶ work in 7.81 km, Grade III³⁷ in 5.0 km, Premixing and Seal coating in 2.5 km, pavement of cement concrete in 2.4 km and construction of nine cross drainages for ₹ 2.40 crore for which he was paid ₹ 1.49 crore and balance amount of ₹ 0.91 crore remained unpaid due to non-release of funds by the Department. In absence of payment, no further work was executed by the contractor and the work remained incomplete³⁸ as of July 2014.

Thus, tender/award of work by the EE without Departmental sanction for revised AA in violation of codal provision resulted not only in non-release of adequate funds and incomplete work even after lapse of more than four years but also rendered expenditure of ₹ 1.49 crore unfruitful and created liability of ₹ 0.91 crore. Besides, erosion in quality of already constructed and uncovered WBM surface due to weather and traffic may not be ruled out.

The matter was referred to Government (June 2014); their reply had not been received (January 2015) despite reminders³⁹. However, Secretary of the Finance department, Government of Jharkhand asked (July 2014) the Secretary, RWD for initiating action against the EE.

³³ Applicable from 21 May 2008.

³⁴ All other quantities remained same.

³⁵ Agreement No. 28F2 2008-09 dated 09 February 2009.

³⁶ Grade II: Providing stone metal (45 to 63 mm size) with screening materials type in road embankment.

³⁷ Grade III: Providing stone metal (22.40 mm to 53mm size) with screening materials crushable type such as moorum or gravel in road embankment.

³⁸ Grade III: 0.41 km and premix & seal coat: 2.91 km.

³⁹ Reminders: Letter Nos. Report (Civil)/AR/2013-14/107 dated 8 August 2014, 214 dated 18 September 2014 and 304 dated 30 October 2014.

3.4.2 Non-recovery of government money

Excess payment to contractor and non-levy of penalty/liquidated damages resulted into non-recovery of ₹ 1.03 crore.

As per clause 53.1 of Standard Bidding Document (SBD), if a contract is terminated because of a fundamental breach of contract by the contractor, the engineer shall issue a certificate of value of the work done and materials ordered less liquidated damages⁴⁰, if any, less advance payment received upto the date of the issue of the certificate and less the percentage to apply to the value of work not completed as indicated in the contract data⁴¹. If the total amount due to the employer exceeds the payment due to the contractor, the difference shall be recovered from the security deposit and performance security. If any amount is still left un-recovered, it will be a debt payable to the employer.

Further, clause 38.1 of SBD stipulates that the contractor shall submit to the Engineer fortnightly/monthly statements of the value of the work executed supported with detailed measurement of the items of work executed. The Engineer shall check the Contractor's fortnightly/ monthly statements and certify the amount to be paid to the contractor and pay the amounts certified within 14 days of such certification.

Scrutiny of the records of Rural Works Division, Gumla revealed (January 2014) that the Chief Engineer (CE), Rural Works Department (RWD) awarded (March 2007) the work of 'Improvement of road from Kumhar More to Sahijana Road' having a total length of 29.60 km at a cost of ₹ 4.42 crore⁴² to a contractor. Executive Engineer (EE), Rural Works Division executed (March 2007) an agreement with the contractor to complete the work by September 2008.

We observed that the EE rescinded⁴³ (April 2011) the contract on the grounds of fundamental breach as the contractor showed no interest in continuing the work and stopped the work midway and also did not resume it despite several reminders⁴⁴ and press notices. Further, the contractor had not submitted statements of the value of the work executed for certifying the amount to be paid by EE and consequently, Assistant Engineer (AE)/EE did not certify the amount to be paid to the contractor. The division took (May 2012) final measurement of the work done and material issued and found that ₹ 0.50 crore⁴⁵ was paid in excess to the contractor which was recoverable from him.

Audit scrutiny further revealed that as per agreement the division had not yet calculated (January 2014) the recoverable dues from the contractor due to penalty and excess payment on termination of contract as per clause 53.1 of

⁴⁰ 10 per cent in the present case.

⁴¹ 20 per cent in the Instant case.

⁴² 0.25 per cent below quoted rates.

⁴³ As per clause 3(a) of the contract vide. Letter no. 480 dated: 20 April 2011.

⁴⁴ Letter no :275 dated 13 March 2010, 487 dated 19 April 2010, 684 dated 18 May 2010 and 1570 dated 4 November 2010; Press notes: 838 dated 10 June 2010 and 152 dated 19 February 2011.

⁴⁵ ₹ 49.996 lakh (excess payment): ₹ 225.769 lakh (Value of work paid to contractor)- ₹ 175.773 lakh (Value of work as per final measurement).

SBD. As per conditions of contract audit had calculated ₹ 1.47 crore recoverable from the contractor as given in Table below:

(₹ in crore)

Agreement value	Value of work done	Value of remaining work	Deductions on account of Security Deposit, IT, ST, Royalty	Gross payment to contractor	Excess payment to contractor	20 per cent of value of work not completed	Liquidated Damages 10 per cent of A	Recoverable amount as per contract conditions upon termination (F+G+H)
A	B	C	D	E	F	G	H	I
4.42	1.76	2.66	0.43	2.26	0.50	0.53	0.44	1.47

We observed that the contractor had submitted ₹ 0.22 crore as Earnest money and initial security deposit in the form of post-office passbook and security deposit of ₹ 0.22 crore was deducted from contractor's running bills which had not been forfeited as of July 2014. Thus, a sum of ₹ 1.03 crore⁴⁶ remains to be recovered from the contractor.

The EE replied and stated (July 2014) that the available security is being adjusted. For the recovery of balance amount necessary steps will be taken.

The reply was not acceptable because the Division made excess payment of ₹ 0.50 crore due to non-adherence to the contract clauses. Although the contract was rescinded three years back (April 2011) and last measurement taken in May 2012, the division was yet to either forfeit the security deposit or recover the excess payment.

Thus, irregular excess payment and no follow up action subsequent to rescindment of the contract to recover the amount due from the contractor resulted in non-recovery of ₹ 1.03 crore.

The matter was referred to Government (June 2014); their reply had not been received (January 2015) despite reminders⁴⁷. However, Secretary, Finance department, Government of Jharkhand directed (July 2014) Secretary, RWD for taking action against the EE.

3.4.3 Unfruitful expenditure on incomplete roads

Failure to take timely action resulted in unfruitful expenditure of ₹ 1.87 crore on incomplete road.

According to paragraph 4.8.2 of the standard specification of Water Bound Macadam (WBM) of Indian Road Congress, the base course is to be provided with bituminous surfacing. The latter shall be laid only after the WBM course is completely dry and before allowing any traffic on it. Further, as per Chief Secretary's instructions issued in March 1982 all types of works should be started simultaneously on a limited length and that length should be completed first and after that successive length should be taken up.

Scrutiny of records (December 2013) of Executive Engineers (EE), Rural Works Divisions, (RWD) Ranchi and Hazaribag revealed that in two cases

⁴⁶ ₹ 1.47 crore (Amount due from contractor) - ₹ 0.44 crore (Earnest money and Security deposit available with the Division).

⁴⁷ Reminders: Letter Nos. Report (Civil)/AR/2013-14/107 dated 8 August 2014, 214 dated 18 September 2014 and 304 dated 30 October 2014.

road works⁴⁸ were not taken up in a phased manner to complete a particular length of road in all aspects. The WBM for the Grade II/III surfaces⁴⁹ of incomplete lengths of these roads were not covered with bituminous layers and were left open to traffic and weather for varying lengths of time ranging between one and two years and these works were not completed as of August 2014 as detailed in Table below:

Executing Agency	Date of commencement and due date of completion of work	Date of stoppage of work	Work completed upto				Agreement value (₹ in lakh)	Payment made (₹ in lakh)
			Gr.II	Gr. III	Premix carpet ⁵⁰	Seal coat ⁵¹		
RWD, Ranchi	February 2011 November 2011	August 2012	69%	54%	Nil	Nil	90.71	47.93
RWD, Hazaribag	October 2011 April 2013	July 2013	94%	31%	Nil	Nil	251.96	138.57

In reply to audit query, the EE, RWD, Ranchi stated (December 2013) that owing to non-availability of land due to local disturbances, the work was not progressing and requested (July 2014) the Chief Engineer, RWD to foreclose the work who in turn requested (July 2014) to Engineer-in-Chief, RWD to foreclose the agreement. Similarly, EE, RWD, Hazaribag stated (December 2013) that due to tardy implementation of work by the contractor, work could not be completed and process for rescinding the work had been initiated.

Thus, bituminous work was not executed after WBM though it was necessary as per specification and the respective divisions failed to enforce the codal provisions regarding phased part length construction in all aspects. This resulted in rendering expenditure of ₹ 1.87 crore incurred on construction of roads unfruitful as it will not serve the purpose of providing all weather connectivity.

The matter was referred to Government (July 2014); their reply had not been received (January 2015) despite reminders⁵².

ROAD CONSTRUCTION DEPARTMENT

3.4.4 Nugatory expenditure

Failure to provide work and to utilise the services of the staff gainfully resulted in nugatory expenditure of ₹ 8.28 crore on staff along with idle plant and machinery worth ₹ 1.71 crore.

(i) Road Mechanical Division, Sahebganj

The Secretary, Road Construction Department (RCD), Government of Jharkhand (GoJ) issued (January 2002) an instruction that bituminous work within a radius of 40 km of the already installed Hot Mix Plant (HMP) would be done departmentally through existing HMP and no tender would be called

⁴⁸ (i) Kocho to Harihar Mela Road, length of 2.4 km road in Ranchi (ii) Sukulkatha to Dudhigarha Road, length 9.00 km in Hazaribag under State Sponsored Scheme.

⁴⁹ These are the parts of WBM and the size of stones used for Grade-II ranges between 45 mm to 63 mm and for Grade- III ranges between 22.40 mm to 53 mm.

⁵⁰ **Premix**-The Bitumen shall be heated in boilers of suitable design approved by the engineer-in-charge to the temperature appropriate to the grade of Bitumen.

⁵¹ **Seal coat**- This work shall consist of the application of the seal coat for the sealing the voids in the bituminous surface laid to specified level, grade and cross fall (camber).

⁵² Reminders: Letter Nos. Report (Civil)/AR/2013-14/190 dated 1 September 2014, 228 dated 7 October 2014 and 321 dated 12 November 2014.

for. The work would be done by the respective Mechanical Divisions of the Department unless they express their inability to execute the job.

Scrutiny (July 2013) of records of Executive Engineer (EE), Road Mechanical Division, Sahebganj revealed that the Division had two Hot/Drum Mix Plants and allied machinery worth ₹ one crore. These Plants and machinery were lying idle for want of works as only two works⁵³ were allotted (2009-10 and 2010-11) to the Mechanical Division, Sahebganj during the period 2008-13 on which the Division incurred an expenditure of ₹ 2.19 crore.

Further, we observed that there were 48 to 68 staff working in the Mechanical Division, Sahebganj during 2008-09 to 2012-13. As only two works were allotted during five years, they remained largely idle and an amount of ₹ 8.28 crore was spent towards their salary. The expenditure on salary of staff and value of idle plant was about four times that of work done by the division.

On this being pointed out (July 2013), EE, RCD, Sahebganj accepted the fact and stated that the Department was aware of idle manpower, as works were not allotted to the division.

Thus, non-allotment of work and non-utilisation of services of idle staff by the Department resulted in nugatory expenditure of ₹ 8.28 crore on salary of staff. Besides, we also noticed that idle machinery were also in need of major and minor repairs.

(ii) Road Mechanical Circle, Ranchi

Audit scrutiny (December 2013) of records of Superintending Engineer (SE), Mechanical Circle, Ranchi revealed that the Road Construction Department (RCD) accorded (September 2006) Administrative Approval for ₹ 73.03 lakh for purchase of two sets of quality control/measuring equipment⁵⁴ and allotted (September 2006) the funds to SE. The equipment and allied articles were procured at a cost of ₹ 71.17 lakh⁵⁵ (September and October 2006).

We observed that equipment and allied articles were not used for any quality control/testing work till May 2011 after their procurement even though more than four years had lapsed. Later on, the Engineer in Chief (EIC), RCD ordered (May 2011) the SE to use the procured equipment 'Roughometer' for checking the roughness of 10 roads of Road Division, Ranchi. However, as stated (August 2014) by the SE, RCD, Road Mechanical Circle, only five roads could be checked and thereafter roughometer became damaged. Subsequently, SE Mechanical Circle Ranchi made several requests to the suppliers for rectifying the damaged roughometer but supplier failed to make it in running condition as of July 2014.

⁵³ Special repair of Dumka-Hansdiha Road and only PCC work of Special Repair of Barhait- Barharwa Road.

⁵⁴ 1. ARRB Roughometer (Australia), 2. Transtech Pavement Quality Indicator (USA), 3.Kamekura Concrete test hammer (Japan), 4. AND Infrared thermometer, 5. TAISEI Quality control kit, 6. Non-contact mini infrared thermometer, 7.Scorpio STD, CRDE vehicle and 8. HP make laptop with all accessories.

⁵⁵ Laptops-₹ 1.15 lakh, Equipment- ₹ 56.42 lakh and Scorpios-₹ 13.60 lakh.

Thus, non-utilisation of equipment for quality control rendered expenditure of ₹ 71.17 lakh unfruitful on equipment lying idle, beside non-achievement of its objective of quality testing even after lapse of seven years since their procurement.

The matter was referred to Government (June 2014); their reply had not been received (January 2015) despite reminders⁵⁶.

Ranchi,
The 16 April 2015

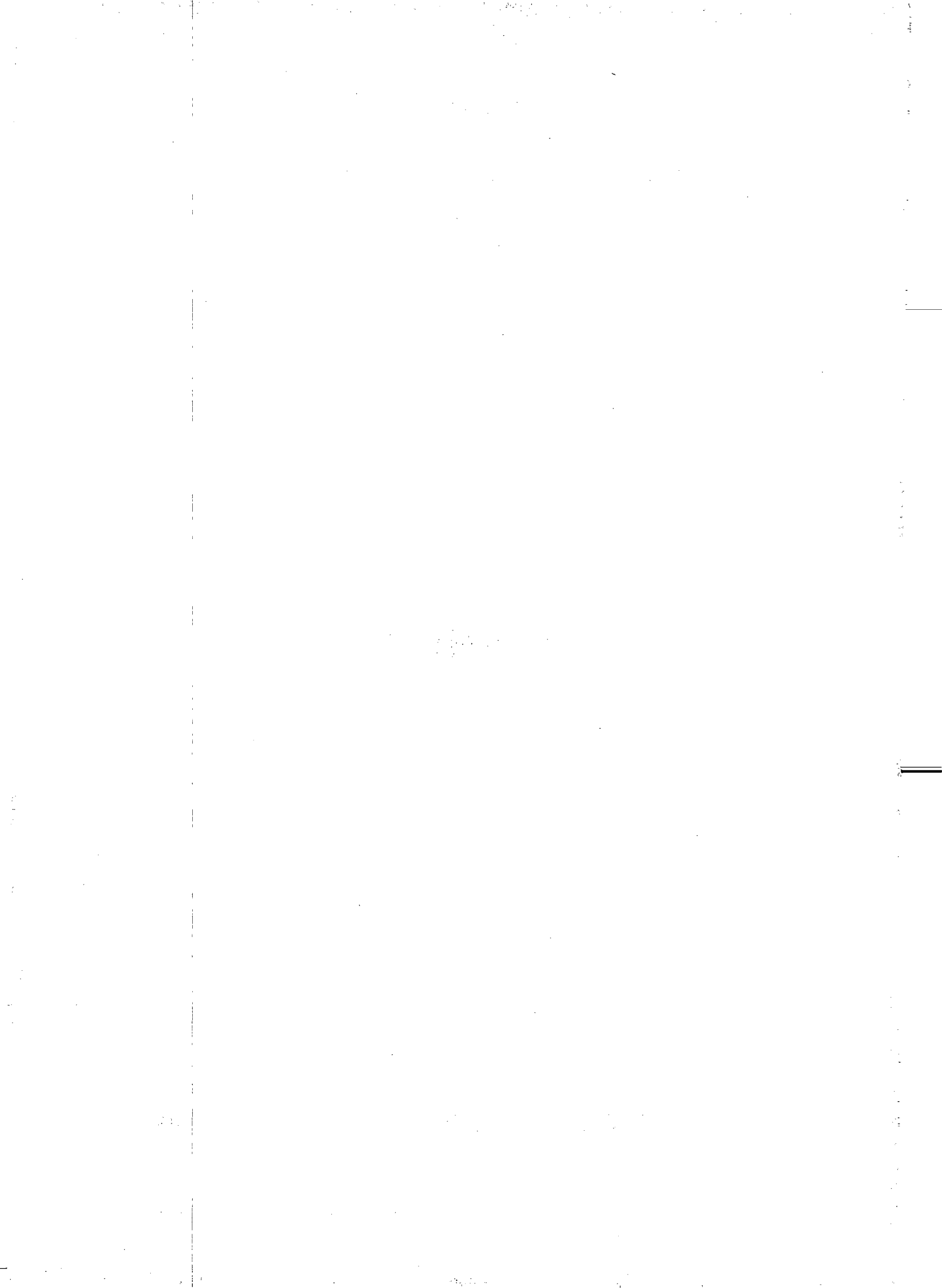

(MRIDULA SAPRU)
Principal Accountant General (Audit)
Jharkhand

Countersigned

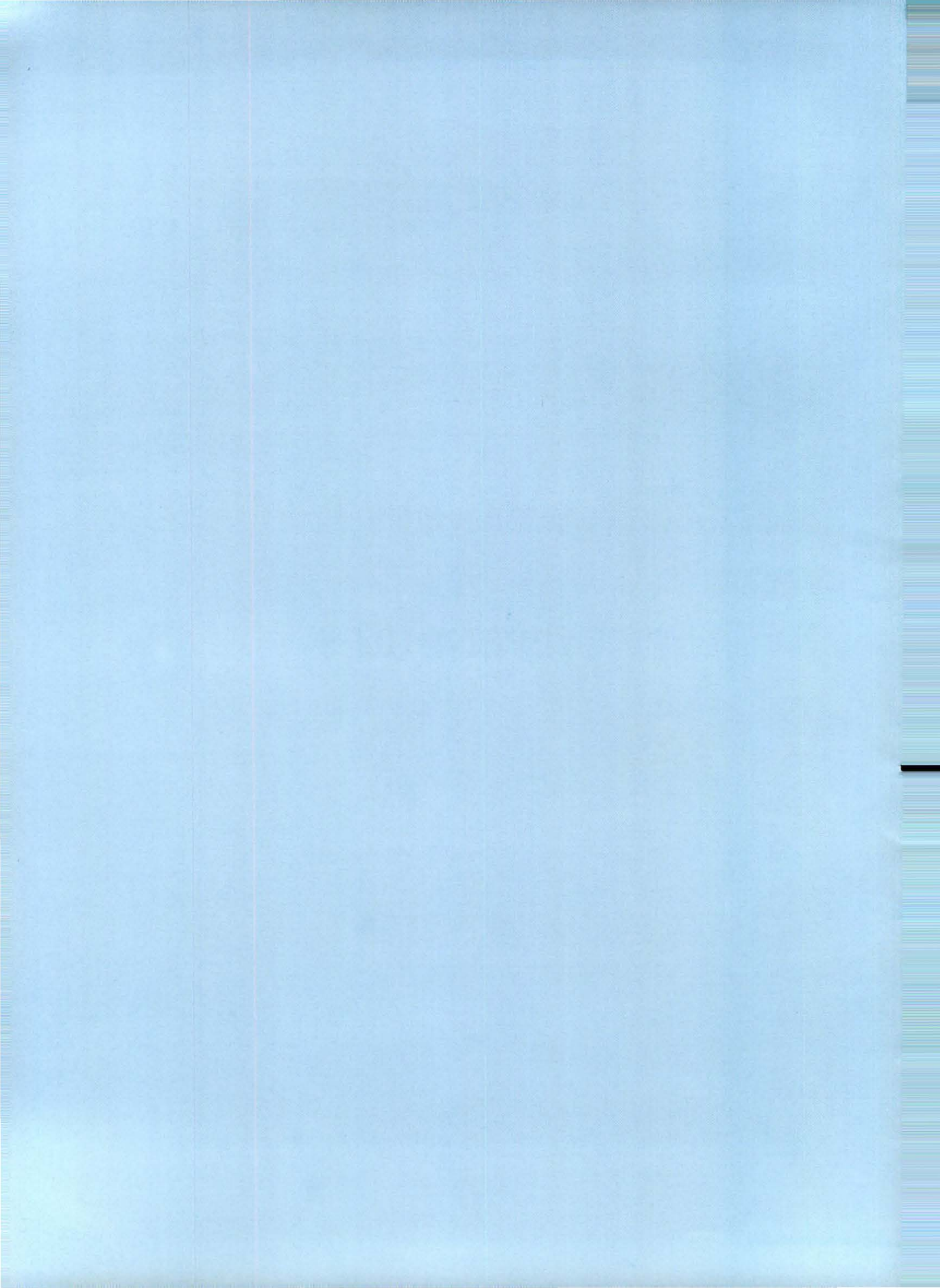
New Delhi,
The 22 April 2015


(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

⁵⁶ Reminders: Letter Nos. Report (Civil)/AR/2013-14/109 dated 8 August 2014, 215 dated 18 September 2014 and 305 dated 30 October 2014.



APPENDICES



Appendix-1.1.1

(Referred to paragraph 1.1.7; page 4)

Statement showing the position of Outstanding Inspection Reports, Paragraphs and Amount involved

(₹ in crore)

Year	Social Sectors				Economic & General Sectors			
	IRs	Section A	Section B	Amount involved	IRs	Section A	Section B	Amount involved
2003-04	46	80	313	77.32	0	0	0	0.00
2004-05	126	312	844	194.96	73	52	166	225.78
2005-06	214	338	1243	607.54	108	94	490	694.58
2006-07	226	432	843	749.73	126	143	540	361.71
2007-08	192	381	761	346.77	110	119	452	452.77
2008-09	208	175	974	486.52	109	169	410	633.86
2009-10	221	157	1185	373.51	92	64	293	957.88
2010-11	227	239	1161	1257.03	95	104	407	1132.56
2011-12	229	141	1260	2353.91	34	37	260	264.35
2012-13	201	71	1349	1884.42	83	127	614	777.92
2013-14	142	117	999	2003.62	55	59	302	5680.08
Total	2032	2443	10932	10335.33	885	968	3934	11181.50

Appendix-1.1.2

(Referred to paragraph 1.1.7; page 4)

Statement showing types of irregularities in outstanding paragraphs
Social Sector-I

Year	No. of IRs	Defalcation / Misappropriation/ Loss/Theft	Excess payment/ Recoverable /Non-Deduction of Tax	Undue aid to the contractor	Excess payment	In-fructuous and Wasteful expenditure	Diversion of funds	Retention of fund	Non-fulfillment of objectives	Delay in execution of schemes	Miscellaneous	Total
2003-04	44	30	23	27	50	38	61	34	21	20	82	386
2004-05	29	20	18	20	30	20	24	16	8	8	39	203
2005-06	96	58	46	30	79	76	75	49	42	38	91	584
2006-07	96	43	35	28	58	53	48	49	46	43	98	501
2007-08	87	34	30	20	46	44	45	48	47	32	52	398
2008-09	100	33	28	18	37	44	46	28	27	26	71	358
2009-10	136	56	52	29	89	81	68	62	61	57	128	683
2010-11	158	58	52	44	83	71	74	72	88	79	125	746
2011-12	151	61	55	35	98	80	79	71	86	58	133	756
2012-13	106	37	35	41	64	62	74	47	63	35	140	598
2013-14 (9/13)	70	12	15	22	32	37	27	34	47	33	152	411
Total	1073	442	389	314	666	606	621	510	536	429	1111	5624

Social Sector-II

Year	No. of IRs	Misappropriation/ loss/defalcation	Recoverable/excess payment	Undue aid to contractor	Excess expenditure/ avoidable expenditure	Unfruitful expenditure	Non adherence to rules/ irregular expenditure/ non- deduction of VAT/ Non adjustment of advances	Blockage of fund and unutilised fund	Non achievement of target/payment without work	Sub standard plan and delayed execution of schemes	Miscellaneous	Total
2003-04	2	0					7					7
2004-05	97	0	110	197	17	55	167	21	150	209	27	953
2005-06	118	0	170	160	24	23	183	20	181	205	31	997
2006-07	130	0	102	149	14	39	158	27	153	109	23	774
2007-08	105	0	98	51	8	18	150	20	173	190	34	742
2008-09	108	0	142	152	19	25	166	18	105	135	29	791
2009-10	85	0	116	118	15	15	110	17	124	120	20	655
2010-11	69	0	113	91	15	17	119	15	141	136	7	654
2011-12	78	0	130	110	5	11	134	30	110	95	21	646
2012-13	95	0	151	135	19	31	162	22	161	126	15	822
2013-14	72	0	105	109	28	49	126	39	113	105	36	710
Total	959	0	1237	1272	164	283	1482	229	1411	1430	243	7751

Economic & General Sector

Year	No. of IRs	Unfruitful Expenditure	Infructuous Expenditure	Creation of Liability	Doubtful execution of work/purchase	Irregular Expenditure/Purchase	Non-adjustment of advances/Outstanding temporary advance	Illegal mining/felling encroachment/grazing etc.	Non-Completion/show progress of work	Non-raising of demand/short raising of demand/non-realization of demand for compensatory afforestation and net present value
1	2	3	4	5	6	7	8	9	10	11
2003-04										
2004-05	73	13	5	3	2	10	4	12	4	8
2005-06	108	33	9	12	14	27	12	29	11	24
2006-07	126	32	16	14	14	33	14	31	14	26
2007-08	110	35	9	14	16	29	12	28	12	23
2008-09	109	35	14	9	12	27	12	28	12	23
2009-10	92	22	6	9	7	18	7	17	7	14
2010-11	95	30	12	11	9	25	10	24	11	19
2011-12	34	18	8	12	6	14	3	14	6	12
2012-13	83	39	13	11	15	32	13	32	2	26
2013-14	55	34	10	3	8	26	1	8	0	22
Total	885	291	102	98	103	241	88	223	79	197

Year	Execution of work without approval from competent authority	Irregular refund	Irregular award of work /undue favour to contractor	Non-adjustment of mobilization advance	Excess expenditure/payment	Short /non-deduction/levy of Royalty/ IT/S. Tax/ Labour cess	Suspected misappropriation/ misutilisation	Blocked of fund	Other	Total paragraphs
	12	13	14	15	16	17	18	19	20	21
2003-04										
2004-05	3	2	4	2	8	5	4	6	123	218
2005-06	6	6	12	6	17	12	9	14	331	584
2006-07	14	26	8	7	14	7	21	13	379	683
2007-08	6	5	12	6	18	11	13	11	311	571
2008-09	6	5	12	5	18	11	9	10	331	579
2009-10	2	4	7	3	10	9	7	11	197	357
2010-11	5	7	10	5	12	9	11	14	287	511
2011-12	2	5	6	3	9	8	6	109	56	297
2012-13	6	8	13	6	19	12	9	12	473	741
2013-14	6	10	10	5	15	3	2	5	193	361
Total	56	78	94	48	140	87	91	205	2681	4902

Appendix-2.1.1

(Referred to paragraph 2.1.7.1 and 2.1.7.3; page 11 and 12)

Details showing under utilisation and uneven UCs in test-checked districts during 2009-14

(₹ in crore)

Districts	Opening balance	Release including interest	Available fund	Expenditure		Closing balance	Expenditure as per UCs submitted	Excess reported expenditure
				Amount	Per cent			
Dhanbad	6.67	12.45	19.12	5.15	27	13.97	7.90	2.75
Dumka	1.73	26.25	27.98	15.00	54	12.98	20.16	5.16
Garhwa	6.66	19.77	26.43	12.21	46	14.22	11.30	- 0.91
Gumla	5.04	9.62	14.66	3.31	23	11.35	3.85	0.54
Ramgarh	0.85	7.95	8.80	7.68	87	1.12	7.87	0.19
Ranchi	12.97	43.37	56.34	33.45	56	25.03	--	
Total	33.92	119.41	153.33	76.82	50	78.67		

(Source Audit Reports and UCs of 2009-13 and expenditure report of 2013-14 of DWSMs)

Appendix-2.1.2
(Referred to paragraph 2.1.9.4; page 16)
Results of physical verification

Sl. No.	District	Block	Gram Panchayats	Number of IHHL beneficiaries verified	Number of IHHL in use	Number of IHHL defunct	Number of IHHL not existed	Number of IHHL incomplete
1	Dhanbad	Govindpur	Jamdiha	14	4	7	3	Nil
2			Amarpur	11	8	3	Nil	Nil
3			Jaynagar	17	4	13	Nil	Nil
4			Nagar Kiyari	11	Nil	11	Nil	Nil
5			Asanbani-2	12	Nil	12	Nil	Nil
6			Barwa East	12	3	8	1	Nil
7			Mahubani	15	3	12	Nil	Nil
8			Bagsuma	11	4	6	1	Nil
9			Udaypur	10	Nil	10	Nil	Nil
10		Balliapur	Suranga	15	10	5	Nil	Nil
11			Jagdish	10	10	Nil	Nil	Nil
12			Alalkdiha	10	10	Nil	Nil	Nil
13			Balliapur west	10	7	3	Nil	Nil
14			Balliapur East	11	5	6	Nil	Nil
15			Dullabar	11	6	5	Nil	Nil
		Sub total		180	74	101	5	Nil
16	Ranchi	Mandar	Jhinjri	21	17	4	Nil	Nil
17			Mandro	14	8	6	Nil	Nil
18			Malti	22	9	13	Nil	Nil
19			Karge	13	12	1	Nil	Nil
20			Sarba	10	10	Nil	Nil	Nil
21		Chanho	Silagai	11	Nil	9	2	Nil
22			Chama	13	Nil	7	6	Nil
23			Tala	10	Nil	10	Nil	Nil
24			Lundri	10	1	9	Nil	Nil
25		Namkum	Lalkhanga	10	1	6	Nil	Nil
26			Sithio	11	9	Nil		2
27			Bandhawa	11	Nil	11	Nil	Nil
28			Hurua	11	Nil	11	Nil	Nil
29			Rampur	11	2	9	Nil	Nil
30			Dumre	8	Nil	Nil	Nil	8
31		Silli	Ptarahatu	9	3	Nil	Nil	1
32			Bisaria	8	Nil	Nil	Nil	8
33			Halmad	10	Nil	2	1	5
34			Hakedag	14	Nil	3	Nil	11
35			Muri West	9	Nil	2	Nil	7
		Sub total		236	72	103	09	42
36	Garhwa	Garhwa	Jata	10	2	8	Nil	Nil
37			Madhaia	10	Nil	10	Nil	Nil
38			Pipara	10	2	8	Nil	Nil
39			Parehara	10	3	7	Nil	Nil
40			Kalyanpur	10	9	1	Nil	Nil
41			Tildag	10	3	7	Nil	Nil
42		Manjhigao	Sonpurwa	10	3	7	Nil	Nil
43			Rampur	10	2	8	Nil	Nil
44			Karamdih	10	2	8	Nil	Nil

Sl. No.	District	Block	Gram Panchayats	Number of IHHL beneficiaries verified	Number of IHHL in use	Number of IHHL defunct	Number of IHHL not existed	Number of IHHL incomplete		
45		Meral	Kharsauta	10	3	7	Nil	Nil		
46			Gonda	10	Nil	10	Nil	Nil		
47			Hashandag	10	Nil	10	Nil	Nil		
48			Garua	10	Nil	10	Nil	Nil		
49			Okhargara West	10	5	5	Nil	Nil		
50			Arangi	10	Nil	10	Nil	Nil		
51		Nagaruttari	Chitbisram	10	3	7	Nil	Nil		
52			Garbandh	10	1	9	Nil	Nil		
53			Kusdag	10	1	9	Nil	Nil		
54			Nagaruttari	10	2	8	Nil	Nil		
			Sub total		190	41	149	Nil	Nil	
55		Ramgarh	Patratu	Debaraibasti	10	1	9	Nil	Nil	
56				Ghutwa	9	3	6	Nil	Nil	
57				Talatar	15	6	8	1	Nil	
58	Talyatu			15	Nil	15	Nil	Nil		
59	Barkakana			11	4	6	1	Nil		
60	Balkudra			10	10	Nil	Nil	Nil		
61	Labga			11	11	Nil	Nil	Nil		
62	Hariharpur			10	Nil	5	Nil	5		
63	Chaingada			10	10	Nil	Nil	Nil		
64	Palle			10	Nil	10	Nil	Nil		
65	Mandu			Manua	11	9	2	Nil	Nil	
66				Tapin	10	10	Nil	Nil	Nil	
67			Baruguthu east	10	4	6	Nil	Nil		
68			Karmauttari	10	10	Nil	Nil	Nil		
69			Bongabar	14	14	Nil	Nil	Nil		
70			Mandudih	10	3	7	Nil	Nil		
71			Nawadih	10	10	Nil	Nil	Nil		
72			Karma south	10	10	Nil	Nil	Nil		
73			Manjhalachumba	10	Nil	10	Nil	Nil		
74			Dumre	10	Nil	10	Nil	Nil		
				Sub total		216	115	94	2	5
75			Dumka	Jama	Lagla	10	2	8	0	Nil
76	Bara				13	2	8	3	Nil	
77	Thanpur				10	Nil	3	7	Nil	
78	Sekatia	13			Nil	11	2	Nil		
79	Nawadih	14			Nil	Nil	14	Nil		
80	Bhatania	11			Nil	11	Nil	Nil		
81	Jarmundih	Hatnama		13	Nil	12	1	Nil		
82		Banbara		12	Nil	12	Nil	Nil		
83		Chamrabahiar		11	Nil	3	8	Nil		
84		Bhalki		10	3	6	1	Nil		
85		Garda Amarkunda		10	10	Nil	Nil	Nil		
86		Barmasa		13	Nil	8	5	Nil		
87		KusmahaChekane		13	1	7	5	Nil		
				Sub total		153	18	89	46	Nil
88		Gumla		Bharno	Tureamba	10	2	8	Nil	Nil
89	Dhudia		10		1	9	Nil	Nil		
90	Amalia		10		Nil	10	Nil	Nil		

Sl. No.	District	Block	Gram Panchayats	Number of IHHL beneficiaries verified	Number of IHHL in use	Number of IHHL defunct	Number of IHHL not existed	Number of IHHL incomplete
91		Ghagra	Nawdiha	10	1	9	Nil	Nil
92			Debake	10	3	7	Nil	Nil
93			Kugao	10	3	7	Nil	Nil
94			Chundri	10	1	9	Nil	Nil
95			Sivragpur	10	2	8	Nil	Nil
96		Gumla	Karaondi	10	2	8	Nil	Nil
97			Birindha	10	Nil	10	Nil	Nil
98			Kasera	10	3	7	Nil	Nil
99			Kharka	10	Nil	10	Nil	Nil
100			Khora	10	Nil	10	Nil	Nil
101			Toto	10	1	9	Nil	Nil
		Sub total		140	19	121	Nil	Nil
		Grand total		1115	339	657	62	47

Appendix-2.1.3

(Referred to paragraph 2.1.15.1; page 20)

Statement showing discrepancies between cash book and bank balance

(₹ in crore)

Name of district	Balance as on	March 2010	March 2011	March 2012	March 2013	March 2014
Ranchi	Cash book	7.30	2.83	9.79	23.37	23.78
	Bank	7.23	2.59	9.80	23.26	23.28
Dumka	Cash book	2.56	0.38	4.32	11.90	10.84
	Bank	3.06	0.48	5.10	12.03	11.90
Garhwa	Cash book	4.64	2.37	6.49	12.51	13.14
	Bank	3.86	2.36	6.47	10.63	9.76
Dhanbad	Cash book	7.19	7.66	10.55	7.04	7.82
	Bank	7.30	7.51	10.65	7.52	5.51
Total	Cash book	21.69	13.24	31.15	54.82	55.58
	Bank	21.45	12.94	32.02	53.44	50.45
Difference		0.24	0.30	0.87	1.38	5.13

Appendix-2.1.4

(Referred to paragraph 2.1.15.2; page 20)

Details of outstanding advances

(₹ in lakh)

Sl. No.	District	Agency	Outstanding advance	Period of Advance	Remarks
1	Ranchi	DSE Ranchi	189.58	September 2009	For construction of Toilets in schools.
2	Ranchi	BDO, Kanke	2.91	Prior to March 2010.	For construction of toilets
3	Ranchi	BDO, Ratu	1.15	Do	Do
4	Ranchi	BDO, Lapung	18.04	Do	Do
5	Ranchi	BDO, Chanho	9.30	Do	Do
6	Ranchi	BDO, Silli	7.50	Do	Do
7	Ranchi	BDO, Sonhatu	1.06	Do	Do
8	Ranchi	BDO, Bundu	10.70	Do	Do
9	Ranchi	JE, Tamar	0.50	Do	Do
10	Dhanbad	JE, Jharia	14.89	February 2009	school toilets,
11	Garhwa	Zila Sakcharta Sammittee, NGO	2.92	March 2010	For construction of IHHL
12	Ramgarh	BDO, Ramgarh	14.00	January 2011	School toilets
13	Ramgarh	BDO, Mandu	19.60	January 2011	Do
14	Ramgarh	BDO, Gola	14.00	January 2011	Do
15	Ramgarh	BDO, Patratu	3.36	January 2011	Do
16	Ramgarh	Rajrappa Gramin (NGO)	1.65	May 2012	Do
17	Ramgarh	NHESDO (NGO)	0.35	June 2012	Do
18	Ramgarh	Yuva Jagriti (NGO)	0.65	June 2012	Do
19	Ramgarh	Yuva Vikash (NGO)	0.30	June 2012	Do
20	Ramgarh	DDC, Ramgarh	47.72	March 2013	IHHL to IAY beneficiaries
21	Hazaribag	COs	8.10	November 2007	School toilet
22	Hazaribag	Jharkhand Education Project council	16.00	November 2007	Do
23	Hazaribag	BDOs	7.74	November 2007	For Anganwadi toilet
24	Gumla	Adivasi Ashrya Kendra, NGO	1.32	2006-07	
25	Gumla	Lohardaga Gram Swaraj Sansthan, NGO	3.90	2006-07	
26	Gumla	Pragati Mandal Welfare Trust, NGO	2.90	2006-07	
27	Gumla	Anamikajanv Imuksh Sansthan NGO	4.12	2006-07	
28	Gumla	Gram Jyoti Kendra NGO	3.97	2006-07	
29	Gumla	Tribal friends	4.53	2006-07	

(₹ in lakh)

Sl. No.	District	Agency	Outstanding advance	Period of Advance	Remarks
30	Gumla	Adiasi Uthan Kendra, NGO	2.71	2006-07	
31	Dumka	CDPO, Jamundi	0.10	2009-10	IEC activity
32	Dumka	CDPO, Masalia	0.17	2009-10	IEC activity
33	Dumka	CDPO, Raneshwar	0.10	2009-10	IEC activity
34	Dumka	CDPO, Kathikund	0.10	2009-10	IEC activity
35	Dumka	CDPO, Saraihat	0.10	2009-10	IEC activity
36	Dumka	CDPO, Dumka	0.45	2009-10	IEC activity
37	Dumka	CDPO, Ramgarh	0.41	2009-10	IEC activity
38	Dumka	BDO, Dumka	0.77	2005-06	IEC activity
39	Dumka	BDO, Jama	0.41	2005-06	IEC activity
40	Dumka	BDO, Raneshwar	0.54	2005-06	IEC activity
41	Dumka	BDO, Shikaripara	0.36	2005-06	IEC activity
42	Dumka	BDO, Jamundi	0.51	2005-06	IEC activity
43	Dumka	BDO, Saraihat	0.76	2005-06	IEC activity
44	Dumka	BDO, Kathikund	0.24	2005-06	IEC activity
45	Dumka	BDO, Ramgarh	0.15	2005-06	IEC activity
46	Dumka	BDO, Masaliya	0.32	2005-06	IEC activity
47	Dumka	Yara, Raneshwar, NGO	2.00	2009-10	Mart
48	Dumka	Harijan Adiwasi Khadi Gramodyog	0.21	2009-10	IEC activity
49	Dumka	Sri Narsingh Memorial Trust, NGO	2.28	2009-10	School toilet
50	Dumka	Setu NGO	4.00	2009-10	School toilet
51	Dumka	Pariwartan, NGO	4.60	2009-10	School toilet
	Total		434.05		

Appendix-2.1.5

(Referred to paragraph 2.1.15.3; page 21)

Details of less provision made in 14 IAP districts

(₹ in crore)

Items	Incentive under NBA per toilet		Proposed toilets	Applicable incentive			Provision made		
	Other district	IAP district		Central share	State share	Total	Central share	State share	Total
BPL toilets (CS:SS::3200/3700:1400)	4600	5100	645612	238.88	90.39	329.27	206.60	90.39	296.99
APL IHHL (CS:SS::3200/3700:1400)	4600	5100	1230966	455.46	172.34	627.80	393.91	172.34	566.25
School toilets (CS:SS::70:30)	35000	38500	21237	57.23	24.53	81.76	52.03	22.30	74.33
Aanganwadi toilets (CS:SS 70:30)	8000	10000	4730	3.31	1.42	4.73	2.65	1.14	3.79
Total				754.88	288.68	1043.56	655.19	286.17	941.36
Less provision	₹ 1043.56 crore minus ₹ 941.36 crore = ₹ 102.20 crore								
Less provision of GoI share	₹ 754.88 crore minus ₹ 655.19 crore = ₹ 99.69 crore								

Appendix-2.2.1*(Refer to paragraph 2.2.8.2(b), page 31)***Shortage of tools and equipment in WITIs**

Sl. No.	Name of the Trade	WITI Ranchi			WITI Hazaribag			WITI Jamshedpur		
		Prescribed (no. of items)	Available (no. of items)	Shortage (no. of items) (Per cent)	Prescribed (no. of items)	Available (no. of items)	Shortage (Percent)	Prescribed (no. of items)	Available (no. of items)	Shortage (no. of items) (Per cent)
1	2	3	4	5	6	7	8	9	10	11
1	Electronic Mechanic	160	98	62 (39)	160	66	94 (59)	160	80	80 (50)
2	Mechanic Radio and T.V	97	52	45 (46)	97	38	59 (61)	97	52	45 (46)
3	Stenography (Hindi)	15	7	8 (53)	15	Nil	15 (100)	15	2	13 (87)
4	Cutting and tailoring	41	9	32 (78)	Nil	Nil	Nil	41	16	25 (61)
5	COPA	14	4	10 (71)	Nil	Nil	Nil	14	8	6 (43)
6	IT & ESM	50	16	34 (68)	Nil	Nil	Nil	50	18	32
7	Stenography (English)	15	7	8 (53)	Nil	Nil	Nil	15	2	13 (87)

(Source: Test checked WITIs)

Appendix-2.2.2

(Referred to paragraph 2.2.8.3; page 31)

Sanctioned strength Man-in-position of three test checked WITIs

Sl. No	Name of Post	WITI, Hazaribag			WITI, Jamshedpur			WITI, Ranchi			Total		
		Sanctioned strength	PIP (2009-10)	PIP (2013-14)	Sanctioned strength	PIP (2009-10)	PIP (2013-14)	Sanctioned strength	PIP (2009-10)	PIP (2013-14)	Sanctioned strength	PIP (2009-10)	PIP (2013-14)
Teaching staff													
1	Principal	1	1	1*	1	0	1**	1	1	0	3	2	2
2	Chief Instructor	0	0	0	1	0	0	0	0	0	1	0	0
3	Instructor, Stenography (Hindi)	2	0	0	1	0	0	2	1	0	5	1	0
4	Instructor, Stenography (English)	0	0	0	1	0	0	2	0	0	3	0	0
5	Instructor, Cutting & Tailoring	0	0	0	1	1	1	2	2	1	3	3	2
6	Instructor, MRTV	2	0	1	2	1	1	2	1	2	6	2	4
7	Instructor, Mechanic Electronic	2	1	2*	2	0	1	2	1	2	6	2	5
8	Instructor, COPA	0	0	0	1	0	1	0	0	0	1	0	1
9	Instructor, IT	0	0	0	2	0	0	0	0	0	2	0	0
10	Instructor, Drawing	0	0	0	1	1	1	0	0	0	1	1	1
11	Instructor, Mathematics	0	0	0	1	0	0	0	0	0	1	0	0
12	Workshop Attendant	3	0	0	2	0	0	0	0	0	5	0	0
	Total	10	2	4	16	3	6	11	6	5	37	11	15
13	Clerk	3	2	1	3	3	2	2	2	1	8	7	4
14	Store Keeper	1	0	0	1	0	0	0	0	0	2	0	0
	Total	4	2	1	4	3	2	2	2	1	10	7	4
	Grand Total	14	4	5	20	6	8	13	8	6	47	18	19

*One Instructor was on deputation to Directorate, Employment & Training

**On deputation to Directorate, Employment & Training

Appendix-2.2.3*(Referred to paragraph 2.2.9.1; page 32)***Details of Trades sanctioned and Trades not in operation in test checked WITIs**

Year	WITI, Hazaribag			WITI, Jamshedpur			WITI, Ranchi		
	No. of trades (seats) sanctioned	Trades/seats not in operation		No. of trades (seats) sanctioned	Trades/seats not in operation		No. of trades (seats) sanctioned	Trades(seats) not in operation	
		No. of trades (per cent)	No of seats		No. of trades (per cent)	No. of seats		No. of trades	No. of seats
2009-10	3(84)	2(67)	63	5(105)	3(60)	63	5(168)	Nil	Nil
2010-11	3(84)	2(67)	63	5(105)	4(80)	84	5(168)	Nil	Nil
2011-12	3(84)	2(67)	63	5(105)	3(60)	63	5(168)	Nil	Nil
2012-13	3(84)	2(67)	63	7(147)	2(29)	42	7(210)	Nil	Nil
2013-14	3(84)	2(67)	63	7(147)	2(29)	42	7(210)	4	126
Total	15(420)	10	315	29(609)	14	294	29(924)	4	126

*(Source: Test checked WITIs)***Appendix-2.2.4***(Refer to paragraph 2.2.9.2, page 32)***Details of admission against sanctioned seats and seats remaining vacant in test checked WITIs**

Year	WITI, Hazaribag				WITI, Jamshedpur				WITI, Ranchi			
	No. of Operational trades (sanctioned seats)	Admission	No of Vacant seats (per cent)	Dropouts (per cent)	No. of Operational trades (sanctioned seats)	Admission	No of Vacant seats (per cent)	Dropouts (per cent)	No. of Operational trades (sanctioned seats)	Admission	No of Vacant seats (per cent)	Dropouts (per cent)
2009-10	1 (21)	14	7 (33)	Nil	2 (42)	20	22 (52)	07 (35)	5 (168)	67	101 (60)	15 (22)
2010-11	1 (21)	13	8 (38)	1 (8)	1 (21)	3	18 (86)	01 (33)	5(168)	72	96 (57)	07 (10)
2011-12	1 (21)	5	16 (76)	Nil	2 (42)	28	14 (33)	03 (11)	5(168)	77	81 (48)	12 (16)
2012-13	1 (21)	11	10 (48)	Nil	5 (105)	22	83 (79)	Nil	7 (210)	82	133(63)	07 (8)
2013-14	1 (21)	5	16 (76)	Nil	5 (105)	36	69 (66)	Nil	3 (84)	56	28 (33)	01 (2)

(Source: Test checked WITIs)

Appendix-2.2.5

(Referred to paragraph 2.2.9.3; page 32)

Trades running under affiliation with SCVT

Sl. No.	Name of WITI	Name of Trade	Total Sanctioned Seats during 2009-13	Total no. of students passed out during 2009-13
1	WITI, Ranchi	Mechanic Radio TV	84	33
		Mechanic Electronics	84	42
		COPA	21*	4
		IT & ESM	21**	appearing
2	WITI, Hazaribag	Mechanic Electronics	84	31
		Mechanic Radio TV	84#	Nil
		Stenographer (Hindi)	164#	Nil
3	WITI, Jamshedpur	Cutting and Tailoring	84	9
		COPA	42*	2
		IT & ESM	42**	Appearing
			710	121

*COPA was in operation during 2011-12 in WITI, Ranchi and during 2011-12 & 2012-13 in WITI, Jamshedpur.

**Results of Trainees of IT&ESM trade of 2012-14 were not published (July 2014).

#There was no admission against the sanctioned seats in these trades in Hazaribag.

Appendix-2.2.6
(Referred to paragraph 2.2.12.3; page 35)

Shortage of machine and equipment in GWPs

Course	Workshop/lab	Bokaro			Jamshedpur			Ranchi			Total (3, GWPs)		
		Total Qty. required	Total Qty. Available	Total Qty. shortage (per cent)	Total Qty. required	Total Qty. Available	Total Qty. shortage (per cent)	Total Qty. required	Total Qty. available	Total Qty. shortage (per cent)	Qty. required	Qty. available	shortage (per cent)
Electrical	Lab	335	67	268 (80)	516	80	436(84)	294	140	154(52)	1145	287	858(75)
	Work shop	1058	366	692(65)	75	16	59(78)	418	402	16(04)	1551	784	767(49)
Electronic	Lab	672	263	409(61)	235	16	219(91)	508	365	143(28)	1415	644	771(54)
	Work shop	180	63	117(65)	436	183	253(58)	616	464	152(25)	1232	710	522(42)
Mechanical	Lab	Branch not sanctioned			17	Nil	17(100)	Branch not sanctioned			17	Nil	17(100)
	Work shop	Branch not sanctioned			206	05	201(98)	Branch not sanctioned			206	05	201(98)
computer	Lab	339	109	230(68)	211	27	184(87)	70	60	10(14)	620	196	242(68)
Carpentry	Work shop	Work shop did not exist			883	107	776(88)	539	207	332(62)	1422	314	1108(78)

Appendix-2.2.7

(Referred to paragraph 2.2.13; page 35)

Admission against sanctioned seats, passed out students and their placement in three test checked GWPs

GWP Jamshedpur

Batch	Name of branch	Sanctioned seat	Admissions (per cent)	Passed out (per cent)	Fail/drop out (per cent)	Placement (per cent)
2009-12	Mechanical (ME)	41	41(100)	41(100)	Nil	Nil
	Electronics & communication (ECE)	81	81(100)	81(100)	Nil	Nil
	Computer science (CS)	30	30(100)	30(100)	Nil	Nil
	AAS*	20	15(75)	15(100)	Nil	Nil
2010-13	Mechanical (ME)	60	57(95)	47(82)	10(18)	04(09)
	Electronics & communication (ECE)	60	60(100)	57(95)	03(05)	01(02)
	Computer science (CS)	60	56(93)	50(89)	06(11)	Nil
	AAS*	60	53(88)	39(74)	14(26)	Nil
2011-14	Mechanical (ME)	62	62(100)	Appearing	--	--
	Electronics & communication (ECE)	62	62(100)	Appearing	--	--
	Computer science (CS)	62	62(100)	Appearing	--	--
	AAS*	60	43(72)	Appearing	--	--

*Architectural Assistant ship (AAS)

GWP Ranchi

Batch	Name of branch	Sanctioned seat	Admissions	Passed out (per cent)	Fail/drop out (per cent)	placement
2009-12	ECE*	61	58(95)	49(84)	09(16)	Nil
	Electrical Eng.	31	31(100)	27(87)	04(13)	Nil
	Information Technology	31	30(97)	23(77)	07(23)	Nil
2010-13	ECE*	67	65(97)	51(78)	14(21)	Nil
	Electrical Eng.	67	65(97)	49(75)	16(25)	Nil
	Computer science Eng.(CSE)	67	61(91)	46(75)	15(25)	Nil
2013-14	ECE*	70	69(99)	Appearing	--	--
	Electrical Eng.	70	68(97)	Appearing	--	--
	Computer science Eng.(CSE)	70	65(93)	Appearing	--	--

*Electronics & communication (ECE)

GWP Bokaro

Batch	Name of branch	Sanctioned seat	Admissions	Passed out (per cent)	Fail/drop Out (per cent)	placement
2009-12	Electrical Eng.	64	61(95)	60(98)	01(02)	Nil
	ECE*	64	62(97)	57(92)	05(08)	Nil
	Computer Science Eng.	64	62(97)	40(65)	22(35)	
	Information Technology	30	29(97)	24(83)	05(17)	Nil
2010-13	Electrical Eng.	64	61(95)	50(82)	11(18)	Nil
	ECE*	64	61(95)	44(72)	17(28)	Nil
	Computer science Eng.(CSE)	64	58(91)	47(81)	11(19)	Nil
2013-14	Electrical Eng.	64	64(100)	Appearing	--	--
	ECE*	64	63(98)	Appearing	--	--
	Computer science Eng.(CSE)	64	64(100)	Appearing	--	--

Appendix-2.2.8(a)

(Referred to paragraph 2.2.13.1; page 36)

Details showing requirement as per AICTE norms, posts sanctioned, persons in position and shortfall of teaching cadres at state level GWPs as of July 2014

Name of GWP	Name of faculty	Requirement as per AICTE norms	Sanctioned Strength	Shortfall in Sanctioned Strength against the norms (per cent)	PIP	Shortfall of PIP against the norms (per cent)	Shortfall of PIP against the Sanctioned Strength (per cent)
GWP Bokaro	Principal	1	1	0	0	1 (100)	1(100)
	HOD/ Sr. Lecturer/ Lecturer	40	21	19 (48)	5	35 (88)	16 (76)
GWP Jamshedpur	Principal	1	1	0	0	1 (100)	1 (100)
	HOD/ Sr. Lecturer/ Lecturer	51	11	40 (78)	9	42 (82)	2 (18)
GWP Ranchi	Principal	1	1	0	0	1 (100)	1(100)
	HOD/ Sr. Lecturer/ Lecturer	30	10	20 (67)	8	22 (73)	2 (20)

(Source: Concerned GWPs)

Appendix-2.2.8(b)

(Referred to paragraph 2.2.13.2; page 36)

Details showing Posts Sanctioned, Persons in Position and shortfall of non-teaching/support staff cadres at state level GWPs as of July 2014

Sl. No.	Name of GWP	Status	Computer Programmer/ Analyst	Instructor	Foreman	Lab Assistant
1	GWP Bokaro	Sanctioned strength	2	10	2	4
		PIP	0	0	0	4
		Shortage (per cent)	2 (100)	10 (100)	2 (100)	0
2	GWP Jamshedpur	Sanctioned strength	2	5	2	0
		PIP	0	0	0	0
		Shortage (per cent)	2 (100)	5 (100)	2 (100)	0
3	GWP Ranchi	Sanctioned strength	0	4	1	1
		PIP	0	2	1	1
		Shortage (per cent)	0	2 (50)	0	0

(Source: concerned GWPs)

Appendix-2.3.1

(Referred to paragraph 2.3.4; page 41)

Statement showing list of test checked Universities and Colleges

Sl. No.	Name of University	Name of College
1	Vinoba Bhave University, Hazaribag	B.S. City College, Bokaro
		Chas College, Chas
		J.J. College, Jhumritilaiya
		K.B. Mahila College, Hazaribag
		Markham Commerce College, Hazaribag
		P.K. Roy Memorial College, Dhanbad
		Ramgarh College, Ramgarh
2	Kolhan University, Chaibasa	A.B.M. College, Jamshedpur
		Bahragora College, Jamshedpur
		Co-operative College, Jamshedpur
		Ghatsila College, Ghatsila
		Tata College, Chaibasa
3	Nilamber Pitamber University, Medininagar	G.L.A College, Medininagar
		Y.S.N. Mahila College, Medininagar
		J.S. College, Medininagar
		S.S.J.S.N College, Garhwa

Appendix-2.3.2

(Referred to paragraph 2.3.7.4; page 43)

Statement showing short collection of Examination Fee from Birsa Institute of Technology, Sindri

Sl. No.	Amount deposited through Challan No.	Period/Date	Examination Fee realised from total No. of students	Amount realizable ¹	Amount Deposited into University A/c ²	Short credit/ Non-credit	Remarks
1	42017	12.8.09	15	22500	12000	10500	Examination fee at the ₹ 1,500 per student was to be deposited/realised but was deposited/realised at the rate of ₹ 800 per student
2	44178	1.8.09	36	54000	28800	25200	
3	44752	29.5.09	2136	3204000	1708800	1495200	
4	8212	21.12.09	2941	4411500	2353000	2058500	
5	5221	20.05.10	2230	3345000	1784000	1561000	
6	46810	7.10.09	505	757500	404000	353500	
7	7987	31.8.10	354	531000	283200	247800	
8	8081	9.9.10	380	570000	304000	266000	
9	4231	23.11.10	1573	2359500	1258400	1101100	
10	6311	3.12.10	1470	2205000	1176000	1029000	
11	18261	27.4.11	1559	3897500	2338500	1559000	
12	21581	13.5.11	1517	3792500	2275500	1517000	
13	13534	6.7.11	96	240000	144000	96000	
14	28695	25.8.11	256	640000	384000	256000	
15	27563	10.8.11	83	207500	124500	83000	
16	21975	16.8.11	232	580000	348000	232000	
17	7161	18.11.11	1457	3642500	2185500	1457000	
18	8275	23.11.11	92	230000	138000	92000	
19	9340	9.12.11	1494	3735000	2241000	1494000	
20	6686	25.4.12	726	1815000	1089000	726000	
21	7224	4.5.12	805	2012500	1207500	805000	
22	8733	17.5.12	1514	3785000	2271000	1514000	
23	2809	13.7.12	49	122500	73500	49000	
24	12384	18.8.12	88	220000	132000	88000	
25	15567	10.9.12	675	1687500	1012500	675000	
26	20517	12.12.12	1537	3842500	2305500	1537000	
27	21857	22.12.12	1557	3892500	2335500	1557000	
28	31665	30.1.13	1	2500	1500	1000	
29	906	7.5.13	800	2000000	1200000	800000	
30	907	7.5.13	1	2500	1500	1000	
31	29048	8.5.13	443	1107500	664500	443000	
32	33858	23.5.13	2233	5582500	3349500	2233000	
33	47486	19.7.13	78	195000	117000	78000	
34	45026	3.8.13	330	825000	495000	330000	
35	45027	3.8.13	5	12500	7500	5000	
36	1241	7.9.13	382	955000	573000	382000	
37	4853	11.11.13	100	250000	150000	100000	
38	7275	17.12.13	1555	3887500	2332500	1555000	
39	7280	17.12.13	219	547500	328500	219000	
40	7323	24.1.14	1628	4070000	2442000	1628000	
41	16835	22.5.14	1535	3837500	2302500	1535000	
42	16562	15.4.14	166	415000	249000	166000	
43	24725	7.7.14	126	315000	189000	126000	
44	27249	14.7.14	44	110000	66000	44000	
45	27739	21.7.14	504	1260000	756000	504000	
Total			35527	77177500	45142700	32034800	

¹ Prior to 9 April 2011 Examination Fee was ₹ 1,500 which was enhanced to ₹ 2,500 by the syndicate on 9 April 2011

² Prior to the rates revision, Examination Fee was realised at the rate of ₹ 800 and after revision it was realised at the rate of ₹ 1,500

Appendix-2.3.3

(Referred to paragraph 2.3.7.5; page 44)

Statement showing non/short deposit of collection money (VBU)

(Amount in ₹)

Sl. No.	Name of Department/College	Period	No. of Admission Forms taken from store (₹ 100/form)	No. of Examination/ Provisional/ Registration/ Migration Forms taken from store	Total amount that should have been realised on account of sale of forms or Fees realised through challan/Money receipt	Amount Deposited into University / College Fund	Short credit/ Non-credit
1.	Commerce, VBU	2009-14	2200	2180	315250	0	315250
2.	Pol. Sc., VBU	2009-14	1400	2050	230000	0	230000
3.	Economics, VBU	2009-14	1100	1900	191250	0	191250
4.	Geography, VBU	2009-14	1200	825	154875	0	154875
5.	Anthropology, VBU	2009-14	400	750	72500	0	72500
6.	Psychology, VBU	2009-14	500	720	79750	0	79750
7.	Philosophy, VBU	2009-14	150	200	22500	0	22500
8.	English, VBU	2009-14	350	900	72500	0	72500
9.	Sanskrit, VBU	2009-14	300	460	44625	0	44625
10.	Chemistry, VBU	2009-14	200	500	38750	0	38750
11.	Geology, VBU	2009-14	121	325	27850	0	27850
12.	Maths, VBU	2009-14	800	1200	141250	0	141250
13.	Zoology, VBU	2009-14	208	500	40800	0	40800
14.	MBA, VBU	2009-14	0	1170	50500	0	50500
15.	MCA, VBU	2009-14	0	1183	54675	0	54675
16.	Hindi, VBU	2009-14	1100	2250	208750	91050	117700
17.	Botany, VBU	2009-14	200	440	36750	21600	15150
18.	Urdu, VBU	2009-14	0	600	25000	9450	15550
			10229	18153	1807575	122100	1685475

Appendix-2.3.4*(Referred to paragraph 2.3.11.1; page 46)***Statement showing Teacher Students ratio in test checked colleges under VBU**

Name of college	2009-10			2010-11			2011-12			2012-13			2013-14		
	Number of teachers	Total number of students enrolled	Teacher-Student ratio	Number of teachers	Total number of students enrolled	Teacher-Student ratio	Number of teachers	Total number of students enrolled	Teacher-Student ratio	Number of teachers	Total number of students enrolled	Teacher-Student ratio	Number of teachers	Total number of students enrolled	Teacher-Student ratio
B S City College,Bokaro	33	19115	1:579	33	19966	1:605	33	21252	1:644	33	20679	1:627	33	20710	1:628
Chas College,Chas	51	20112	1:394	51	18967	1:372	51	17082	1:335	51	17225	1:338	51	17532	1:344
PKRM College,Dhanbad	43	27647	1:643	43	25053	1:583	43	24914	1:579	43	27279	1:634	43	29196	1:679
K.B.Women's College, Hazaribagh	25	3717	1:149	25	3704	1:148	26	3293	1:127	28	3397	1:121	28	3164	1:113
Ramgarh College, Ramgarh	31	14892	1:480	25	18040	1:722	29	17614	1:607	32	18980	1:593	28	19346	1:691
J.J.College, Jhumritilaiya.	24	7679	1:320	23	7927	1:345	18	8567	1:476	21	6372	1:303	20	8918	1:446
Markham College, Hazaribagh.	56	3328	1:59	56	3136	1:56	73	3413	1:47	41	3722	1:91	55	4038	1:73

Appendix-2.3.5

(Referred to paragraph 2.3.11.2; page 46)

Statement showing under-utilisation of Intake Capacity by PG Departments under VBU

Subject(PG)	VBU		
	Intake capacity during 2009-14	No. of students enrolled 2009-14	Intake capacity un-utilised (per cent)
Hindi	676	513	163(24)
English	320	315	5(2)
Bangla	0	0	0
Urdu	320	129	191(60)
Regional and Tribal language	0	0	0
Pol. Science	640	516	124(19)
Economics	800	738	62(8)
History	800	633	167(21)
Mathematics	480	416	64(13)
Philosophy	240	69	171(71)
Commerce	800	800	-
Geography	320	320	-
Anthropology	240	221	19(8)
Psychology	240	235	5(2)
Physics	240	231	9(4)
Chemistry	240	177	63(26)
Botany	240	110	130(54)
Zoology	240	233	7(3)
Sociology	0	0	-
Sanskrit	160	59	101(63)
Geology	160	87	73(46)
Home Science	200	56	144(28)

Appendix-2.3.6

(Referred to paragraph 2.3.15.4.; page 53)

Statement showing non/short deposit of collection money (NPU)

(Amount in ₹)

Sl. No.	Name of College	Period	Total amount that should have been realised on account of sale of forms or Fees realised through challan/Money receipt	Amount Deposited into University/ College Fund	Short credit/ Non-credit
1	YSNM College, NPU, Medininagar	2009-14	1604500	1394555	209945
2	G.L.A. College, NPU, Medininagar	2009-14	5183535	5035390	148145
Total			6788035	6429945	358090

Appendix-2.3.7*(Referred to paragraph 2.3.18.1; page 54)***Statement showing Teacher Students ratio in test checked colleges under NPU**

Name of college	2009-10			2010-11			2011-12			2012-13			2013-14		
	Number of teachers	Total number of students enrolled	Teacher-Student ratio	Number of teachers	Total number of students enrolled	Teacher-Student ratio	Number of teachers	Total number of students enrolled	Teacher-Student ratio	Number of teachers	Total number of students enrolled	Teacher-Student ratio	Number of teachers	Total number of students enrolled	Teacher-Student ratio
J. S. College, Medininagar	10	4451	1:445	10	2854	1:285	9	4063	1:451	9	4851	1:539	9	3436	1:382
Y.S.N.M, Medininagar	NA	NA	-	NA	NA	-	21	3930	1:187	21	4453	1:212	21	3273	1:156
G.L.A. College, Medininagar	57	5824	1:102	55	2957	1:54	54	4794	1:89	54	5361	1:99	53	2165	1:41
SSJSN College, Garhwa	65	5504	1:85	42	4142	1:99	43	4641	1:108	43	5858	1:136	38	5813	1:153

Appendix-2.3.8

(Referred to paragraph 2.3.18.2; page 55)

Statement showing under-utilisation of Intake Capacity by PG Departments under NPU

Subject(PG)	Intake capacity during 2009-14	No. of students enrolled 2009-14	Intake capacity un-utilised (per cent)
Hindi	400	292	108(27)
English	400	132	268(67)
Bangla	0	0	0
Urdu	400	90	310(78)
Regional and Tribal language	0	0	0
Pol. Science	400	400	0
Economics	400	318	82(21)
History	400	338	62(16)
Mathematics	500	265	235(47)
Philosophy	400	46	354(89)
Commerce	NA	NA	NA
Geography	400	289	111(28)
Anthropology	0	0	0
Psychology	400	157	243(61)
Physics	150	98	52(35)
Chemistry	150	43	107(71)
Botany	150	22	128(85)
Zoology	150	120	30(20)
Sociology	NA	NA	NA
Sanskrit	400	19	381(95)
Geology	150	23	127(85)
Home Science	0	0	0

NA: Not furnished by the University

Appendix-2.3.9

(Referred to paragraph 2.3.22.4; page 60)

Statement showing non/short deposit of collection money (KU)

Sl. No.	Name of Department/College	Period	Total amount that should have been realised on account of sale of forms or Fees realised through challan/Money receipt	Amount in ₹	
				Amount Deposited into University/ College Fund	Short credit/ Non-credit
1	Co-operative College, KU, Jamshedpur	2009-14	101094	0	101094
2	Tata College, KU, Chaibasa	2009-14	532903	0	532903
3	Ghatshila College, KU, Ghatshila	2009-14	55854	14842	41012
			689851	14842	675009

Appendix-2.3.10*(Referred to paragraph 2.3.25.1; page 61)***Statement showing Teacher Students ratio in test checked colleges under KU**

Name of college	2009-10			2010-11			2011-12			2012-13			2013-14		
	Number of teachers	Total number of students enrolled	Teacher-Student ratio	Number of teachers	Total number of students enrolled	Teacher-Student ratio	Number of teachers	Total number of students enrolled	Teacher-Student ratio	Number of teachers	Total number of students enrolled	Teacher-Student ratio	Number of teachers	Total number of students enrolled	Teacher-Student ratio
Co-operative College, Jamshedpur	75	4699	1:63	75	4475	1:60	68	3926	1:58	68	4514	1:66	65	4544	1:70
A B M College, Jamshedpur	35	2753	1:79	35	2460	1:70	35	1821	1:52	32	2983	1:93	31	2983	1:96
Baharagora College, Baharagora	11	1566	1:142	12	1400	1:117	8	1297	1:162	7	1616	1:231	7	1833	1:262
Ghatshila College, Ghatshila	21	4395	1:209	20	4618	1:231	17	3686	1:217	16	5090	1:318	14	4138	1:296
Tata College, Chaibasa	41	3227	1:79	37	2833	1:77	31	2213	1:71	28	3074	1:110	24	3151	1:131

Appendix-2.3.11

(Referred to paragraph 2.3.25.2; page 61)

Statement showing under-utilisation of Intake Capacity by PG Departments under KU

Subject(PG)	Intake capacity during 2009-14	No. of students enrolled 2009-14	Intake capacity un-utilised (per cent)
Hindi	600	306	294(49)
English	600	63	537(90)
Bangla	600	20	580(97)
Urdu	600	56	544(91)
Regional and Tribal language	600	449	151(25)
Pol. Science	600	459	141(24)
Economics	600	288	312(52)
History	600	425	175(29)
Mathematics	600	331	269(45)
Philosophy	600	95	505(84)
Commerce	600	223	377(63)
Geography	300	189	111(37)
Anthropology	300	102	198(66)
Psychology	300	79	221(74)
Physics	300	100	200(67)
Chemistry	300	30	270(90)
Botany	300	15	285(95)
Zoology	300	26	274(91)
Sociology	600	8	592(99)
Sanskrit	600	17	583(97)
Geology	300	20	280(93)
Home Science	600	NIL	600(100)

Appendix-2.4.1

(Referred to Paragraph 2.4.5; page 68)

Statement showing name of units selected for joint physical verification

List of Units	
Collieries	
Sl. No.	Name of Unit
1	M/s. Godhar Colliery, P.O. Kusunda, Dhanbad
2	M/s. Gondudih Colliery, Kushtore Area 6, Dhanbad
3	M/s. Kusunda Colliery, P.O. Kusunda, Dhanbad
4	M/s. Ghanoodih Colliery, P.O. Jharia, Dhanbad
5	M/s. Dobari Colliery, P.O. Jharia, Area-X, Dhanbad
6	M/s. Rajapur OCP, P.O. Jharia, Dhanbad
7	M/s. Lodna Colliery, P.O. Lodna, Dhanbad
8	M/s. Bagdigi Colliery, Post Lodna, Dhanbad
9	M/s. North South Tisra (OCP) Colliery, Post Khaszinagora, Dhanbad
10	M/s. MahulbaniBhowra South (Ocp), 3 Pits, P.O. Bowra, Dhanbad
11	M/s. Chandan OCP, Bowrah, Dhanbad
12	M/s. Murulidih Colliery, Barora Area, P.O. Nawagarh, Dhanbad
13	M/s. Hariajam Colliery, ECL, Mugma, Dhanbad
14	M/s. Lakhimata Colliery, ECL, Mugma, Dhanbad
15	M/s. Mandman Colliery, ECL, Mugma, Dhanbad
16	M/s. Rajpura Colliery, ECL, Chirkunda, Dhanbad
17	M/s Jamadoba Colliery (6 & 7 pit) (TISCO)
Hard Coke Plant	
1	M/s Arun Fuels, Chirkunda
2	M/s Black Diamond Ind. , Jealgora, Govindpur
3	M/sMaaBhadrakali Coke Ind, Pvt. , Deoli, Govindpur
4	M/s Prabhu Coke Mfg. co., K.G.Ashram, Govindpur
5	M/s Priyesh Coke Ind., Jealgora, Govindpur
6	M/s Sharma Bee Hive Plant, Tetulia, Barwa
7	M/s Shree Gopal Coke Ind, Bagsuma, Govindpur
8	M/s Gopal Ind. & Co. , Kumardubi
9	M/s Shree Arbindo Fuels Ltd. , K.G.Ashram, Govindpur
10	M/s PDKJ Commerce Co. (P) Ltd., Bhelatand, Govindpur
Soft Coke Plant	
1	M/s Sumit Fuels, Station Road Mugma, Dhanbad
2	M/s Cheaf Fuels Industries, Parbad, Pathardih, Dhanbad
3	M/s Royal Coke Briquette Industries, Barwa East, Govindpur, Dhanbad
4	M/s MaaSarda Soft Coke Industries, Nirsa, Dhanbad
5	M/s PradeepBhalotiaDumdami, East Barwa, Govindpur, Dhanbad
6	M/s Excellent Soft Coke, Dumdami, East Barwa, Govindpur, Dhanbad
Refractory Plant	
1	M/s. Associated Ceramic Ltd., Chirkunda, Dhanbad
2	M/s. Maithon Ceramic Ltd., Chirkunda, Dhanbad

List of Units	
3	M/s. Sharad Refractories (P) Ltd. , Chirkunda
4	M/s. Arun Refractories, Chirkunda
5	M/s. Jharia Fire Bricks p.Ltd., Dhansar
6	Ms Mumtaz Ceramic, Barwa East, Govindpur
Stone Crusher Unit	
1	M/s Pradeep Stone Crusher, Bagsuma, Govindpur
2	M/s Mohsin Ansari Stone Crusher, Jangalpur, Govindpur
3	M/s Mukesh Enterprises, Barapichari, Kalyanpur, Govindpur
4	M/s S.K. Stone Mines, Bagsuma, Govindpur
5	M/s Krishna Stone Crusher, Bagsuma, Govindpur
6	M/s R.N. Choubay Stone Crusher, Bagsuma, Govindpur
7	M/s Chandrasekhar Sahi Stone Crusher, Bagsuma, Govindpur
8	M/s Ramesh Stone Crusher, Bagsuma, Govindpur
9	M/s Suman Stone Crusher, Bagsuma, Govindpur
10	M/s MannuAlam Stone Crusher, Jangalpur, Govindpur
11	M/s Sadanand Stone Crusher, Deoli, Govindpur
12	M/s Hussain Stone Crusher, Jangalpur, Govindpur
13	M/s Heena Enterprises, Deoli, Govindpur

Appendix-2.4.2
(Referred to Paragraph 2.4.6; page 69)
Proposed Activities as per Dhanbad Action Plan

Sl. No.	Executive Agencies	Proposed Activity	Financial (₹ in lakh)
1	BCCL, Tata Steel, IISCO, etc.	Green Belt Development for Noise Attenuation along major Transportation Corridor	75.00
		Soil and Water Conservation Measures	100.00
		River Front Development - Damodar River (Removal of OB, Washery rejects etc.)	15000.00
2	Colliery Management Corporation	Construction of Pucca Haul Roads	50.00
3	Corporation	Laying of Sewer Networks	19000.00
		Construction of STP	10000.00
		Strengthening of Natural drains/ Channels	2000.00
4	Corporation & PWD	Up gradation and Widening of roads	20000.00
5	PWD	Formulation of Bye Pass Road	50000.00
6	Damodar Valley Corporation (DVC) and Distt. Admn	Beautification and boating facility for Maithon Dam and Bekar Bandh	1200.00
7	Dhanbad Corporation	Afforestation – in Lake/Pond Catchments Areas	200.00
		Biological Park at Birsa Munda Park & Dhangi Pahad	2000.00
8	Dhanbad Municipal Corporation	Preparation of Environmental Master Plan	50.00
9	Forest Department	Ecological Park at Damodarpur, Dhanbad	--
10	Hard Coke Plant Owners	Up gradation of Emission Control Systems of Bee-hive Coke Oven Plants 126 unit @ ₹ 20.00 lakh/unit	2520.00
11	Hospitals (Govt. & Privates)	Incineration Plant for MWM	25.00
12	JSPCB	Up gradation of Monitoring Network	100.00
13	MADA	Topchanchi Lake – beautification, improvement to approach roads and development of parks	1500.00
		Development of Amusement Park at RejiliBondh	12000.00
		De-Silting of Topchanchi Lake	800.00
14	MADA & Corporation	Primary collection Vehicles(Pushcarts & Containerized tricycle)	400.00
		Secondary Collection	150.00
		Dual Loaded Dumper Placers for Transportation	340.00
		Land Fill Site Development	3700.00
15	MADA and PHED	Converting Abandoned Open Cast Mines for Drinking Water Storage Tank	1000.00
16	Mining Companies and Forest Department	Reclamation of Degraded Land (abandoned Open Cast Mines) for Urban Forest and Creation of Green Belt	1000.00
17	PHED and Mining Companies	Construction of Storage Reservoirs	3000.00
		Reuse of Pit Water	100.00
Total			146310.00

(Source: JSPCB)

Appendix-2.4.3

(Referred to Paragraph 2.4.7; page 70)

(A) Standards of water quality fixed by Central Pollution Control Board

Parameter	Standard fixed by CPCB			
	A	B	C	D
pH	6.5 to 8.5	6.5 to 8.5	6 to 9	6.5 to 8.5
DO	6 mg/l or more	5 mg/l or more	4 mg/l or more	4 mg/l
BOD	2 mg/l or less	3 mg/l or less	3 mg/l or less	--
Total Coliform	MPN/100 ml 50 or less	MPN/100 ml 500 or less	MPN/100 ml 5000 or less	--
Free Ammonia (as N)	--	--	--	1.2 mg/l or less

(Source: Information furnished by JSPCB)

A=Drinking Water Source without conventional treatment but after disinfection;

B=Outdoor bathing (Organized);

C=Drinking water source after conventional treatment and disinfection;

D= Propagation of Wild life and Fisheries

(B) Year wise reports of water quality of Damodar River

(in mg/litre)

Year	Parameter	Location (Damodar River) for the year 2009-14							
		Telmacho (first point of Upstream)		Domagarh		Jamadoba		Panchet (last point of downstream)	
		Min	Max	Min	Max	Min	Max	Min	Max
2009-10	pH	6.5	7.6	7.4	7.5	7.2	7.5	7.2	7.5
	DO	5.0	7.6	6.8	7.8	6.7	7.4	7.2	8.2
	BOD	1.6	3.2	1.9	2.6	2.0	2.8	1.0	1.4
2010-11	pH	6.5	7.5	7.4	8.0	7.2	7.8	7.0	7.7
	DO	5.0	7.4	6.2	7.6	6.5	7.6	6.7	7.8
	BOD	2.0	7.2	2.0	2.5	2.3	2.9	0.4	1.2
2011-12	pH	6.5	7.5	7.5	7.5	7.5	7.5	7.0	7.5
	DO	5.2	7.4	7.1	7.4	7.0	7.4	7.2	8.0
	BOD	1.8	6.6	2.5	2.9	2.1	2.8	0.8	1.2
2012-13	pH	7.2	7.6	7.2	7.5	7.4	7.6	7.3	7.6
	DO	6.5	7.7	6.8	7.4	7.0	7.5	6.8	8.2
	BOD	1.6	2.6	2.5	3.0	1.8	2.5	0.7	1.2
2013-14	pH	6.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
	DO	4.9	7.2	7.2	7.6	7.1	7.7	7.2	8.0
	BOD	2.5	8.2	2.8	3.5	2.0	3.5	0.7	2.3
	Total Coliform	Not measured							
	Free Ammonia (as N)	Not measured							

(Source: Information furnished by RO, JSPCB, Dhanbad)

Appendix-2.4.4
(Referred to Paragraph 2.4.8.1; page 71)
Measurements of SPM and RSPM at Dhanbad

(in $\mu\text{g}/\text{m}^3$)

Name of Locations	Station Type	Range	2009-10		2010-11		2011-12		2012-13	2013-14
			SPM	RSPM	SPM	RSPM	SPM	RSPM	RSPM	RSPM
R.O. Dhanbad	Residential	Min	128.31	76.34	183.32	111.13	369.63	143.70	91.09	79.88
		Max	596.32	230.00	442.80	390.29	390.24	284.52	247.48	243.74
Min		199.84	155.72	203.36	153.28	312.69	140.02	131.54	71.98	
Max		468.00	329.00	448.74	327.23	357.18	292.00	273.27	240.11	
PDIL, Sindri										
Overall in Dhanbad Residential		Min	128.31	76.34	183.32	111.13	312.69	140.02	91.09	71.98
		Max	596.32	329.00	448.74	390.29	390.24	284.52	273.27	243.74
MADA, Jharia	Industrial	Min	282.71	229.60	315.08	262.99	359.95	205.08	160.74	168.32
		Max	633.00	546.00	436.24	369.58	388.60	313.91	269.26	304.82
EMTI Bastacola		Min	246.68	175.15	301.48	231.00	352.05	191.17	166.00	177.43
		Max	783.18	654.55	434.82	377.75	372.67	302.23	257.51	277.16
CGMO, Kusunda		Min	231.00	193.01	305.83	238.47	324.95	234.89	195.58	176.98
		Max	492.46	356.52	520.27	422.98	352.20	271.42	272.93	291.97
Overall in Dhanbad Industrial		Min	231.00	175.15	301.48	231.00	324.95	191.17	160.74	168.32
		Max	783.18	654.55	520.27	422.98	388.60	313.91	272.92	304.82

Note: During 2012-13 and 2013-14 SPM reading were not taken.

Appendix-2.5.1 A
(Referred to paragraph 2.5.5; page 79)

List of 20 test-checked CDPOs

Districts	CDPOs	Number of CDPOs
Bokaro	Chas Urban, Nawadih and Kasmar	3
East Singhbhum	Jamshedpur Sadar, Golmuri and Dumariya	3
Ramgarh	Mandu and Patratu	2
Hazaribag	Barkagaon, Barhi and Ichak	3
Ranchi	Angara, Namkum, Sadar and Silli	4
Dumka	Jarmundi, Kathikund and Saraiyahat	3
Pakur	Amrapara and Pakur	2
Total		20

Appendix-2.5.1 B
(Referred to paragraphs 2.5.5 & 2.5.7; page 79 & 84)

List of 100 Anganwadi Centres

KSY Districts	CDPOs	Sl. No.	Centre Code of AWCs	Name of AWCs
Bokaro	Chas(U)	1	19	Solagidih 3
		2	18	Solagidih 2
		3	20	Neupenar Godiya
		4	87	Bawri Mohalla 3
		5	125	Ramnagar Colony 4
	Kasmar	6	31	Ormo 1 Padhiya Tand
		7	49	Bagda 2 Mahto Tola
		8	90	Ranga Maati
		9	103	Khijara
		10	104	Hisim 2 Kathal Tola
	Nawadih	11	18	Argamo
		12	61	Paplo
		13	75	Koria Beda
		14	146	Asna Taad
		15	214	Kocha Kulhi
Dumka	Jarmundi	16	107	Beltikri 1 a 2
		17	196	Chorkheda
		18	158	Madanpur
		19	69	Pahadpur 1
		20	39	Tilona
	Kathikund	21	17	Bada Bhalki
		22	12	Bajrikol
		23	60	Chincharo
		24	16	Masniyaa
		25	85	Pahadpur
	Saraiyahat	26	107	Beltikri
		27	161	Jamua Hari Tola
		28	80	Mandaldih 1
		29	171	Sangrampur Tongi
		30	57	Tetariya
East Singhbhum	Dumariya	31	7	Aadapahi
		32	79	Kaaliyan
		33	5	Khadida 1
		34	66	Madotilya
		35	72	Neeche Baaki Sol
	Golmuri	36	139	Bada Gobindpur (Ha) Basti

KSY Districts	CDPOs	Sl. No.	Centre Code of AWCs	Name of AWCs
		37	156	Bandha Tola
		38	152	Bayangbil 2
		39	3	Dukhu Tola
		40	7	Jharkhand Nagar
	Jamshedpur Sadar	41	18	10 Number Harijan Basti
		42	28	Birsa Nagar 04
		43	4	Khadgajhartelco
		44	137	Neukpali Basti 1
Pakur	Amrapara	45	134	Ram Nagar
		46	9	Kolkhi pada 1
		47	22	Jabjeet pur
		48	43	Tutra pahad
	Pakur	49	49	Chota pahadpur 1
		50	112	Paater tola
		51	129	Chalki pada(Uttar)
		52	140	Gurukunda
Ramgarh	Mandu	53	160	Kismat lakhan pur
		54	202	Naya Bhahiwaj pur
		55	275	Sunder pahadi
		56	94	Chatniya basti
		57	108	Murpa muslim tola
	Patratu	58	163	Padariya
		59	242	Ambedkar nagar
		60	257	Hathmaara muslim mohalla
		61	15	Pallu muslim tola
		62	31	Ganju tola tala taad
		63	89	Balkudra purana tola
		64	121	Aakashdeep colony
		65	190	Birsa nagar dudumba
KSY Districts (A)		65		
SABLA Districts	CDPOs	SL No.	Centre Code of AWCs	Name Of AWCs
Ranchi	Angara	1	52	Chamdhari
		2	59	Lepsar
		3	98	Turoop
		4	118	Behratoli
		5	154	Purnadih
	Khijri (Namkum)	6	31	Lodhma 1
		7	42	Gadsul
		8	125	Chiteer
		9	130	Sithiyon 2
		10	140	Hudigadang
	Ranchi Sadar	11	30	Saraitaad
		12	38	Kokar
		13	171	Aedalhatu upar toil
		14	194	Peere tola bariyatu
		15	316	Hatiya talaab chutiya
	Silli	16	6	Nisir Hotang
		17	9	Barwa toil
		18	33	Modidih
		19	87	Hazaam 2
		20	95	Baaridih 2
Hazaribag	Barkagoan	21	96	Devghadh
		22	99	Garsula sikhahre Dr.AadiTola
		23	32	Jugra Panchayat Bhawan

KSY Districts	CDPOs	Sl. No.	Centre Code of AWCs	Name of AWCs
		24	107	Potang Bar tola
		25	23	Sindubari Mandir ke paas
		26	120	Belhara
	Barhi	27	14	Kheron
		28	96	Mahugada
		29	119	Paswan Tola Bijeyaa
		30	92	Srinagar 1
		31	125	Gaadisaadam
	Ichak	32	120	Lundru 2
		33	152	Rawera (Sijhua)
		34	154	Sheeladih
		35	25	Sirsi
	SABLA Districts(B)	35		
Total (KSY and SABLA)	100			

Appendix-2.5.2

(Referred to paragraphs 2.5.6.3, 2.5.6.4 and 2.5.6.5; page 81 & 82)

Statement of funds allotted, surrendered/lapsed and parked in bank accounts

(₹ In lakh)

Name of Scheme/ activity	Name of Unit	Year	Fund allotted	Fund lapsed	Fund parked in bank	Fund surrendered
KSY/ KM, Kishori Shakti card	All districts	2009-10 2012-13	00 00			
	DSWOs, Singhbhum and Bokaro	2010-11	3.98			3.98
		2013-14	3.98			3.98
	DSWO, Pakur	2011-12	1.17	1.17		
		2013-14	1.17			1.17
	CDPOs, Patratu (Ramgarh) and Kathikund (Dumka)	2010-11 2013-14				√
CDPO, Pakur	2010-11				√	
CDPO, Saraiyahat (Dumka)	2010-11 2011-12 2013-14				√	
KSY/ Kishori Kit	All districts	2009-10 2012-13 2013-14	00 00 00			
	DSWOs, Singhbhum and Bokaro	2010-11	11.93			11.93
		DSWO, Pakur	2011-12	3.50	3.50	
	CDPO, Patratu (Ramgarh)	2010-11 2011-12				1.72
	CDPO, Saraiyahat (Dumka)	2011-12				√
	CDPO, Pakur (Pakur)	2010-11				√
KSY/IEC	All districts	2009-10 2012-13	00 00			
	DSWOs, Singhbhum and Bokaro	2010-11	1.00			1.00
		2013-14	1.00			1.00
	DSWO, Pakur	2011-12	0.30	0.30		
		2013-14	0.30			0.30
	CDPO, Amrapara (Pakur)	2010-11				√
	CDPO, Kathikund (Dumka)	2013-14				√
	CDPO, Patratu (Ramgarh)	2010-11 2011-12 2013-14				√
CDPO, Saraiyahat (Dumka)	2010-11 2011-12 2013-14				√	
CDPO, Pakur (Pakur)	2010-11				√	

(√): The symbol indicates that the funds were parked in bank but the actual amount could not be derived as funds for other purposes were also mixed therein.

Appendix-2.5.3

(Referred to paragraph 2.5.10.2; page 92)

Status of Sanctioned strength, Persons in Position and Shortfall of Staff and Officers in the Department

Name of post	Sanctioned strength	Man in position	Shortfall (<i>per cent</i>)
DSWO	24	23	1 (4)
CDPO	224	113	111 (50)
Lady Supervisor	1344	695	649 (48)
Statistical Assistants	248	84	164 (66)
Clerk/typist	312	173	139 (45)

Appendix-2.6.1
(Referred to paragraph 2.6.6; page 97)

(A) Funds released by GoI

(₹ in Lakh)

Year	Amount released	SPMC	Capacity Building Infrastructure	Capacity Building Training	SPMU	SI	Networking	O&M
2009-10	311.38	93.75	178.00	39.63	-	-	-	-
2010-11	375.20	-	26.00	-	60.42	288.78	-	-
2011-12	677.01	-	-	-	-	592.75	84.26	-
2012-13	971.09	-	-	-	-	971.09	-	-
2013-14	2730.40	-	-	-	-	-	2730.40	-
Total	5065.08	93.75	204.00	39.63			4727.70	

(B) Funds released by GoJ

(₹ in Lakh)

Year	Amount released	SPMC	Capacity Building Infrastructure	Capacity Building Training	SPMU	SI	Networking	O&M
2009-10								
2010-11								
2011-12	100.00					100.00		
2012-13	200.00						200.00	
2013-14	200.00						200.00	
Total	500.00						500.00	

(C) Expenditure against funds released by GoI and GoJ

(₹ in Lakh)

Year	Expenditure incurred	SPMC	Capacity Building	SPMU	SI	Networking	O&M
2009-10	-	-	-	-	-	-	-
2010-11	76.16	56.26	19.90	-	-	-	-
2011-12	314.03	32.81	181.85	-	99.37	-	-
2012-13	2197.00	-	41.71	40.83	1689.55	424.91	-
2013-14	1311.87	-	-	51.04	1108.20	152.63	-
Total	3899.06	89.07	243.46	91.87	2897.12	577.54	-

Appendix-2.6.2
(Referred to paragraph 2.6.7; page 98)

Statement showing various activities to be performed by SI

Sl. No.	Name of the Activities	Amount (₹ in crore)
1	Hardware, Site Preparation and O&M support for five years at 478 PSs	14.57
2	Hardware, Site Preparation and O&M support for five years at 150 HOs	3.02
3	Handholding & Technical support	6.35
4	Capacity Building support	6.42
5	Data Digitisation	2.19
6	Project Planning and Management	0.67
7	Third party Audit and Certification	0.23
8	Data Centre Operational Manpower	1.65
9	Network connectivity at PS and HO level (demand based 400 locations)	1.36
10	Generator at PS & HO (demand based 400 locations)	7.93
11	VSAT connectivity equipment at PS and HO level (demand based 400 locations)	3.83
12	Hardware, Site Preparation and O&M support for five years at Data Centres (Primary, Near Recovery & Disaster Recovery Centre)	9.57
13	CAS customization, Integration, State Specific Development & Maintenance for five years	2.03
14	Annual Maintenance Contract (AMC) of CB IT Infrastructure for four years	0.63
15	AMC of Network Infrastructures for four years	0.44

Appendix-2.6.3*(Referred to paragraph 2.6.7 (footnote 6); page 99)***Statement showing state specific additional functions under CAS**

Sl. No.	Module	State Specific Requirements to be customized
1.	Registration Module	<ul style="list-style-type: none"> • Police personnel should be able to assign/add/ delete Acts, Sections and local Acts while recording complaint/FIR. • System should update all concerned registers if there is any change in any register involved in Crime Registration Process. • System should sent alert to all concerned Cells/ Department/Branch viz. CID, SB, SIB regarding new complaint/FIR. • System should able to identify the section of cases according to the crime. • Un-natural death cases should be co-related with missing persons cases by the System while registering. • Citizen should be able to check FIR/Complaint Status online. • MIS Report should be generated by the System. • Escalation alert should be generated by the System etc.
2.	Investigation Module	<ul style="list-style-type: none"> • System should display all possible Investigating Officers (IOs) and number /type of cases currently being handled by them. System should suggest the best 10 based on experience and success ratio. • System should send request for involvement of external agencies through SMS/E-mail. • System should generate the template of possible evidences to be collected based on sections of crime. • System should generate search/arrest warrant request, send the arrest details to senior officers, send alerts for wanted criminals, maintain list of absconders, generate request for police remand etc.
3.	Prosecution Module	<ul style="list-style-type: none"> • System should allow information exchange with DPO and IO through E-mails/SMS, the Summon office to update all summons details regularly, for alerts/SMS to all police stations as soon as criminal is released from jail, for status of court case, conviction details etc. by SMS. • System should send to all concerned departments, witness and external agencies about hearing date through SMS/E-mail. • IO should be able to update bail details in System.
4.	Search Module	<ul style="list-style-type: none"> • System should provide for creating query on a searchable data through query builder and enable user to store, load and delete these queries for easy retrieval.

Appendix-2.6.4

(Referred to paragraph 2.6.7.3; page 100)

Sample status of complaints redressal through SI's Helpdesk

Sl. No.	Ticket Number	Service Category	District	Site	Open date	Close date	Delay in days
1	13981	UPS	Godda	Meharma	09-05-2014	22-05-2014	13
2	13980	UPS	Hazaribagh	Tatijharia	09-05-2014	22-05-2014	13
3	13975	UPS	Palamu	Haidernagar	09-05-2014	22-05-2014	13
4	13968	UPS	Chaibasa	Kumardungi	08-05-2014	22-05-2014	14
5	13966	UPS	Chaibasa	Noamundi	08-05-2014	22-05-2014	14
6	13917	Wiring	Ranchi	Sonahatu	06-05-2014	23-05-2014	17
7	13898	UPS	Garhwa	Nagar PS	05-05-2014	20-05-2014	15
8	13869	UPS	Chaibasa	Gua	02-05-2014	22-05-2014	20
9	13833	UPS	Hazaribagh	Churchu	29-04-2014	22-05-2014	23
10	13790	UPS	Godda	Basantra	26-04-2014	22-05-2014	26
11	13718	UPS	Chaibasa	Jagannathpur	24-04-2014	20-05-2014	26
12	13504	UPS	Giridih	Gandey	21-04-2014	23-05-2014	32
13	13503	UPS	Giridih	Gawan	21-04-2014	23-05-2014	32
14	13392	UPS	Chatra	Basist nagar	17-04-2014	23-05-2014	36
15	12746	Desktop	Jamshedpur	Gurabanda	31-03-2014	22-05-2014	52
16	12587	Monitor	Dhanbad	Nagar PS	28-03-2014	07-04-2014	10
17	12469	Desktop	Jamshedpur	Kamalpur	26-03-2014	10-04-2014	14
18	12385	Network	Sahebganj	Rajmahal	25-03-2014	07-05-2014	42
19	8541	Wiring	Bokaro	Chandrapura	21-12-2013	26-04-2014	126
20	7881	Network	Giridih	Birni	06-12-2013	08-05-2014	153
21	6812	Printer	Garhwa	Meral	29-10-2013	09-04-2014	133
22	6400	Printer	Bokaro	Mahuatand	09-10-2013	11-03-2014	153

Appendix-2.6.5*(Referred to paragraph 2.6.9.1; page 102)***Few examples of Blank General Diary Number & Date**

Sl. No.	FIR_REG_NUM	PS_CD	REG_YEAR	FIR_SRNO	REG_DT	GD_NUM	GD_ENTRY_DT
1	34107019140111	34107019	2014	111	31/05/2014		
2	34107024140006	34107024	2014	6	09/01/2014		
3	34107031130001	34107031	2013	1	13/11/2013		
4	34107032140013	34107032	2014	13	19/02/2014		
5	34107042140028	34107042	2014	28	23/03/2014		
6	34107052130002	34107052	2013	2	24/12/2013		
7	34107052130003	34107052	2014	3	06/01/2014		
8	34107052140001	34107052	2014	1	10/01/2014		
9	34110002130045	34110002	2013	45	27/11/2013		
10	34110002140003	34110002	2014	3	25/01/2014		
11	34110015140009	34110015	2014	9	02/02/2014		
12	34110019130002	34110019	2013	2	26/12/2013		
13	34110019140025	34110019	2014	25	01/06/2014		
14	34110025140086	34110025	2014	86	01/06/2014		
15	34111030140001	34111030	2014	1	10/02/2014		
16	34111057140007	34111057	2014	7	21/01/2014		
17	34111057140008	34111057	2014	8	21/01/2014		
18	34112018130001	34112018	2013	1	05/12/2013		
19	34112018130002	34112018	2013	2	06/12/2013		
20	34112018130003	34112018	2013	3	07/12/2013		
21	34112028140002	34112028	2014	2	08/01/2014		
22	34112029140065	34112029	2014	65	08/05/2014		
23	34112048140025	34112048	2014	25	20/05/2014		
24	34112057140005	34112057	2014	5	04/02/2014		
25	34116009130001	34116009	2013	1	28/11/2013		
26	34116009130002	34116009	2013	2	04/12/2013		
27	34116009130003	34116009	2013	3	04/12/2013		
28	34116009130004	34116009	2013	4	05/12/2013		
29	34116009130005	34116009	2013	5	05/12/2013		
30	34116009130006	34116009	2013	6	05/12/2013		
31	34116009130007	34116009	2013	7	05/12/2013		
32	34116009130008	34116009	2013	8	06/12/2013		
33	34116009130009	34116009	2013	9	06/12/2013		
34	34116009130010	34116009	2013	10	07/12/2013		
35	34116009130011	34116009	2013	11	07/12/2013		
36	34116009130012	34116009	2013	12	07/12/2013		
37	34116009130013	34116009	2013	13	07/12/2013		
38	34116009130015	34116009	2013	15	10/12/2013		
39	34116009130017	34116009	2013	17	13/12/2013		
40	34116009130018	34116009	2013	18	14/12/2013		
41	34116009130019	34116009	2013	19	14/12/2013		
42	34116009130020	34116009	2013	20	15/12/2013		
43	34116009130021	34116009	2013	21	16/12/2013		
44	34116009130022	34116009	2013	22	17/12/2013		

Appendix-2.6.6

(Referred to paragraph 2.6.9.2); page 102)

**Cases of mismatched FIR year with generated year code in the
FIR_Reg_Num:**

Sl. No.	FIR_REG_NUM	LANG_CD	STATE_CD	DISTRICT_CD	PS_CD	REG_YEAR	FIR_SRNO	REG_DT	GD_NUM	GD_ENTRY_DT
1	34107024130011	6	34	34107	34107024	2014	11	01/01/2014		31/12/2013
2	34107026130001	6	34	34107	34107026	2014	1	02/01/2014		01/01/2014
3	34107045130001	6	34	34107	34107045	2014	1	07/01/2014		06/01/2014
4	34107052130003	6	34	34107	34107052	2014	3	06/01/2014		
5	34110013130001	6	34	34110	34110013	2014	1	11/02/2014		28/01/2014
6	34110019130016	6	34	34110	34110019	2014	16	22/01/2014		31/12/2013
7	34112021130001	6	34	34112	34112021	2014	1	15/01/2014		15/01/2014
8	34112048130004	6	34	34112	34112048	2014	4	02/02/2014		02/02/2014
9	34112056130002	6	34	34112	34112056	2014	2	06/05/2014		04/02/2014
10	34116025130001	6	34	34116	34116025	2014	1	03/02/2014		
11	34116032130001	6	34	34116	34116032	2014	1	12/02/2014		
12	34116051130001	6	34	34116	34116051	2014	1	19/01/2014		
13	34116054130001	6	34	34116	34116054	2014	1	15/01/2014		
14	34119008130001	6	34	34119	34119008	2014	1	11/01/2014		11/01/2014
15	34119054130022	6	34	34119	34119054	2014	22	28/01/2014		30/12/2013
16	34119061130002	6	34	34119	34119061	2014	2	06/01/2014		17/12/2013
17	34122009130050	6	34	34122	34122009	2014	50	08/01/2014		19/12/2013
18	34122015130001	6	34	34122	34122015	2014	1	26/02/2014		24/02/2014
19	34122032130001	6	34	34122	34122032	2014	1	11/01/2014		09/01/2014
20	34122051130001	6	34	34122	34122051	2014	1	17/01/2014		24/12/2013
21	34131001130124	6	34	34131	34131001	2014	124	02/01/2014		02/01/2014
22	34777038130043	6	34	34777	34777038	2014	43	04/01/2014		22/12/2013
23	34778004130018	6	34	34778	34778004	2014	18	02/01/2014		
24	34778005130001	6	34	34778	34778005	2014	1	24/02/2014		03/01/2014
25	34780089130001	6	34	34780	34780089	2014	1	02/02/2014		27/12/2013
26	34786008130001	6	34	34786	34786008	2014	1	30/01/2014		09/12/2013
27	34786052130028	6	34	34786	34786052	2014	28	03/01/2014		27/12/2013
28	34795008130039	6	34	34795	34795008	2014	39	25/01/2014		16/12/2013
29	34871003130018	6	34	34871	34871003	2014	18	07/01/2014		23/12/2013
30	34871006130018	6	34	34871	34871006	2014	18	03/01/2014		
31	34872012130002	6	34	34872	34872012	2014	2	10/01/2014		10/01/2014

Appendix-2.6.7
(Referred to paragraph 2.6.9.2; page 102)

Cases of identical serial numbers of different FIRs of same PS in same year

Sl. No.	FIR_REG_NUM	PS_CD	REG_YEAR	FIR_SRNO	REG_DT	GD_NUM	GD_ENTRY_DT
1	34107024130011	34107024	2014	11	01/01/2014		31/12/2013
2	34107024140011	34107024	2014	11	13/01/2014		09/01/2014
3	34107026130001	34107026	2014	1	02/01/2014		01/01/2014
4	34107026140001	34107026	2014	1	04/01/2014		04/01/2014
5	34107045130001	34107045	2014	1	07/01/2014		06/01/2014
6	34107045140001	34107045	2014	1	11/01/2014		06/01/2014
7	34107052130003	34107052	2014	3	06/01/2014		
8	34107052140003	34107052	2014	3	18/01/2014		10/01/2014
9	34110013130001	34110013	2014	1	11/02/2014		28/01/2014
10	34110013140001	34110013	2014	1	11/02/2014		11/02/2014
11	34110019130016	34110019	2014	16	22/01/2014		31/12/2013
12	34110019140016	34110019	2014	16	25/02/2014		25/02/2014
13	34112021130001	34112021	2014	1	15/01/2014		15/01/2014
14	34112021140001	34112021	2014	1	22/01/2014		22/01/2014
15	34112048130004	34112048	2014	4	02/02/2014		02/02/2014
16	34112048140004	34112048	2014	4	05/03/2014		05/03/2014
17	34112056130002	34112056	2014	2	06/05/2014		04/02/2014
18	34112056140002	34112056	2014	2	07/05/2014		07/05/2014
19	34116032130001	34116032	2014	1	12/02/2014		
20	34116032140001	34116032	2014	1	17/02/2014		
21	34116051130001	34116051	2014	1	19/01/2014		
22	34116051140001	34116051	2014	1	16/02/2014		
23	34116054130001	34116054	2014	1	15/01/2014		
24	34116054140001	34116054	2014	1	28/01/2014		
25	34119061130002	34119061	2014	2	06/01/2014		17/12/2013
26	34119061140002	34119061	2014	2	13/01/2014		08/01/2014
27	34122015130001	34122015	2014	1	26/02/2014		24/02/2014
28	34122015140001	34122015	2014	1	10/03/2014		10/03/2014
29	34122032130001	34122032	2014	1	11/01/2014		09/01/2014
30	34122032140001	34122032	2014	1	12/01/2014		12/01/2014
31	34122051130001	34122051	2014	1	17/01/2014		24/12/2013
32	34122051140001	34122051	2014	1	20/01/2014		20/01/2014
33	34131001130124	34131001	2014	124	02/01/2014		02/01/2014
34	34131001140124	34131001	2014	124	04/06/2014		03/06/2014
35	34778004130018	34778004	2014	18	02/01/2014		
36	34778004140018	34778004	2014	18	09/02/2014		11/01/2014
37	34778005130001	34778005	2014	1	24/02/2014		03/01/2014
38	34778005140001	34778005	2014	1	27/02/2014		22/01/2014
39	34780089130001	34780089	2014	1	02/02/2014		27/12/2013
40	34780089140001	34780089	2014	1	05/02/2014		01/02/2014
41	34786008130001	34786008	2014	1	30/01/2014		09/12/2013
42	34786008140001	34786008	2014	1	30/01/2014		08/01/2014
43	34786052130028	34786052	2014	28	03/01/2014		27/12/2013
44	34786052140028	34786052	2014	28	02/06/2014		31/05/2014

Sl. No.	FIR_REG_NUM	PS_CD	REG_YEAR	FIR_SRNO	REG_DT	GD_NUM	GD_ENTRY_DT
45	34795008130039	34795008	2014	39	25/01/2014		16/12/2013
46	34795008140039	34795008	2014	39	26/03/2014		25/02/2014
47	34871003130018	34871003	2014	18	07/01/2014		23/12/2013
48	34871003140018	34871003	2014	18	11/04/2014		11/04/2014
49	34871006130018	34871006	2014	18	03/01/2014		
50	34871006140018	34871006	2014	18	12/04/2014		10/04/2014
51	34872012130002	34872012	2014	2	10/01/2014		10/01/2014
52	34872012140002	34872012	2014	2	20/02/2014		20/02/2014

Appendix-2.6.8

(Referred to paragraph 2.6.9.3; page 103)

Some examples of gaps found in the General diary dates:

From	To	No. of days
Baghmara PS Dhanbad		
03/01/2014	07/01/2014	5
18/01/2014	21/01/2014	4
23/01/2014	23/01/2014	1
29/01/2014	02/02/2014	5
07/02/2014	09/02/2014	3
11/02/2014	11/02/2014	1
13/02/2014	15/02/2014	3
18/02/2014	18/02/2014	1
23/02/2014	23/02/2014	1
25/02/2014	25/02/2014	1
28/02/2014	13/03/2014	14
15/03/2014	21/03/2014	7
26/03/2014	26/03/2014	1
29/03/2014	30/03/2014	2
04/04/2014	09/04/2014	6
13/04/2014	30/04/2014	18
04/05/2014	06/05/2014	3
08/05/2014	13/05/2014	6
15/05/2014	17/05/2014	3
20/05/2014	30/05/2014	11
01/06/2014	01/06/2014	1
Baliyapur Dhanbad		
03/03/2014	18/03/2014	16
17/04/2014	18/04/2014	2
23/04/2014	27/04/2014	5

Appendix-2.7.1
(Referred to paragraph 2.7.5; page 107)

Statement showing audit methodology and sampling under Tribal Sub-Plan review

Sr. No.	District	Blocks	School Name	Name of CHC	Name of PHC
1.	Dumka	Ramgarh, Shikaripara	PS-Chandanpahari, Patsar, Sundarfalan, Kathpahari UPS- Ghanti, Kuppi, Jambad and Hasapathar HS(RMSA)-Nonihat, Ramgarh, ShikariparaandChakalta	Ramgarh, Shikaripara	Daro, Karbindha
2.	East Singhbhum	Chakulia, Golmuri cum Jugsalai, Potka	PS- Talpal, Bend,BadaGovindpur, Shiv Nagar Kadma, Tiring andBirgram UPS- Chakulia, Bend, Hirachuni, Sundarnagar, Baghmara and Naga HS(RMSA)- Sakchi, Burmamines, Haldipokhari,Chakulia and Haldipokhar	Chakulia, Golmuri cum Jugsalai Potka	Shyamsundarpur, Belajuri, Ghorabandha, Haldipokhar, Manpur
3.	Gumla	Ghaghra, Gumlasadar, Sisai	PS-Chatti Adar, Pithwartoli, PusoSarnatoli, Saraitoli, HundraToli and Kasitoli UPS- Kachapara, BadriKaramtoli, Gumla, Sisai, Nawadih and Silafari, HS(RMSA)- Adar, Sisai, Toto, Karanjtoli and Gumla	Ghaghra, GumlaSadar, Sisai	Puto, Totambi, Phori, Kotam, Kurgi, Nagar Sisai
4.	Khunti	Karra, KhuntiSadar	PS-Manpur, Ithe, Belangi and BadkaSilda UPS-Chaltandu, Hutub, Rewa and Khunti HS(RMSA)-Lodhma, Karra, Khunti and GHS Khunti	Karra, KhuntiSadar	Govindpur, Maranghada
5.	Ranchi	Bero, Kanke, Mandar, Namkum	PS-Ratantoli, Lerhatoli, MadanpurJara, PanchpheriaKumharia,RanaTolo, TunjuMundaToli, Sosai and Huhutoli UPS- Masu, Mandri, Katamkuli, Sukurhutu, Heslatoli, Mahilong,Masmano and Murma HS(RMSA)- Bero, GHS Bero, Namkum, Tatisilwai, KankeBoreya and Mandar	Bero Kanke Mandar Namkum	Narkopi, Tuko Pithoria
6.	Simdega	Simdega Sadar, Thethaitangar	PS-Bazartoli, Manjhaghat, Meromdegabasti and Kasdega UPS- Khijri, Mainabera, Thethaitangar and Gurgutoli HS(RMSA)- Biru, Simdega, GHS Simdega and Thethaitangar	Simdega Sadar, Thethaitangar	Sevai, Bambal Kera, Salgaposh

Sr. No.	District	Blocks	School Name	Name of CHC	Name of PHC
7.	West Singhbhum	Bandgaon Chaibasa Sadar Chakradharpur Khuntpani	PS -Dalki, Kishanpur, Dungrisai, Jomro, Bainka, Kuchuhatu, Chaibasa and Gunabasa UPS - Itor, Chakradharpur, Ghaghra, Jonro, Rangrui, Gararajbasa, TCC and Chaibasa HS(RMSA) - Band gaon, Karaikela, Chaibasa, GHS Chaibasa Chakradharpur, GHS Chakradharpur, Khuntpani and Barkela	Bandgaon, Chaibasa Sadar, Chakradharpur, Khuntpani	Dudhkundi, Karaikela, Hatia

Appendix-2.7.2

(Referred to paragraph 2.7.6; page 108)

Details of fund released by GoI and State and expenditure under TSP

(*₹ in crore*)

Name of the Scheme	Year	Funds released by GoI to State	Amount released as State's share	Total (2+4)	Expenditure incurred
1	2	3	4	5	6
SSA	2011-12	124.87	177.00	301.87	Expenditure incurred out of TSP funds were not maintained separately
	2012-13	164.07	244.39	408.46	
	2013-14	130.71	104.08	234.79	
	Grand Total	419.65	525.47	945.12	
MDM	2011-12	80.21	51.71	131.92	Expenditure incurred out of TSP funds were not maintained separately
	2012-13	76.27	37.34	113.61	
	2013-14	60.87	53.06	113.93	
	Grand Total	217.35	142.11	359.46	
RMSA	2011-12	17.94	0	17.94	Expenditure incurred out of TSP funds were not maintained separately
	2012-13	0	0	0	
	2013-14	118.83	0	118.83	
	Total	136.77		136.77	
NPCDCS	2011-12	1.42	0	1.42	Expenditure incurred out of TSP funds were not maintained separately
	2012-13	0	0.33	0.33	
	2013-14	0.87	0	0.87	
	Grand Total	2.29	0.33	2.62	
NPHCE	2011-12	0	0	0	Expenditure incurred out of TSP funds were not maintained separately
	2012-13	0	0.34	0.34	
	2013-14	0	0	0	
	Grand Total	0	0.34	0.34	
IMS	2011-12	17.95	0	17.95	15.07
	2012-13	30.61	0	30.61	24.33
	2013-14	34.58	0	34.58	21.57
	Grand Total	83.14	0	83.14	60.97
RCH Flexipool	2011-12	0	0	0	Expenditure incurred out of TSP funds were not maintained separately
	2012-13	0	0	0	
	2013-14	0.14	0.03	0.17	
	Grand Total	0.14	0.03	2.62	
Immunisation	2011-12	2.79	0.42	3.21	Expenditure incurred out of TSP funds were not maintained separately
	2012-13	143.62	35.90	179.52	
	2013-14	113.01	28.25	141.26	
	Grand Total	259.42	64.57	323.99	

Appendix-2.7.3

(Referred to paragraph 2.7.6; page 108)

Funds released by GoI and State for SSA under TSP

(₹ in crore)

Year	Funds released by GOI to State	Date of Receipt of GOI share (col. 2)	Amount released as State's share (with reference to amount in col. 2)	Date of release of State share	Total (2+4)	Delay in release of State Share
1	2	3	4	5	6	7
2011-12	25.69	23.05.2011	70.00	02.10.2011	301.87	3 Month
	32.12	24.06.2011	32.00	06.03.2012		
	28.52	19.07.2011	75.00	12.03.2012		
	38.54	28.07.2011				
Total	124.87		177.00			7 Months
2012-13	27.35	17.05.2012	164.40	14.09.2012	408.46	3 Month
	26.83	11.07.2012	79.99	10.12.2012		
	109.89	20.09.2012				
Total	164.07		244.39			
2013-14	130.71	06.05.2013	104.08	20.09.2013	234.79	3 Month
Grand Total	419.65		525.47		945.12	

Appendix-2.7.4

(Referred to paragraph 2.7.10; page 112)

Status of targets and achievements: Immunisation coverage

(Figures in lakh)

Year	Target	Achievement				Fully Immunized	DT		TT(16)		TT(10)	
		BCG	Measles	DPT	OPV		T	A	T	A	T	A
1	2	3	4	5	6	7	8	9	10	11	12	13
2011-12	2.54	2.09	2.32	2.89	2.51	1.99	2.04	0.25	1.63	1.17	1.98	1.11
2012-13	2.50	2.00	1.99	2.81	2.40	1.90	2.01	0.36	1.60	1.03	1.95	0.99
2013-14	2.51	2.00	1.92	2.94	12.98	1.83	2.03	0.61	1.61	1.11	1.97	0.98
Total	7.55	6.09	6.23	8.64	17.89	5.72	6.08	1.22	4.84	3.31	5.90	3.08

(Source: JRHMS)(T: Target and A: Achievement)

Appendix-2.7.5

(Referred to paragraph 2.7.11; page 113)

Status of Institutional Deliveries in Public & Private Health Facilities

Name of District	Name of CHC	Level of Facility	2011-12			2012-13			2013-14		
			No. of estimated deliveries	No. of deliveries conducted	No. of Maternal Deaths Reported	No. of estimated deliveries	No. of deliveries conducted	No. of Maternal Deaths Reported	No. of estimated deliveries	No. of deliveries conducted	No. of Maternal Deaths Reported
Dumka	Ramgarh	PHF	4779	1565	0	4992	1026	0	5072	1357	0
	Shikaripara	PHF	Data Not Provided								
Gumla	GumlaSadar	PHF	3386	472	0	3579	322	0	3390	315	4
	Ghaghra	PHF	3047	1882	0	3182	2021	0	3267	1957	0
	Sisai	PHF	1712	1328	2	2091	1549	2	2121	1634	8
Khunti	Karra	PHF	3083	931	6	3210	1181	5	2960	1358	8
	KhuntiSadar	PHF	648	286	2	648	122	3	648	131	9
East Singhbhum	Chakulia	PHF	3348	1593	1	3361	1665	0	3375	1926	2
	Golmuri cum Jugsalai	PHF	0	1962	2	0	2419	0	0	2653	0
	Potka	PHF	3648	1622	0	3996	1766	0	3768	1262	0
Ranchi	Bero	PHF	4351	2678	2	4257	2698	6	4300	2069	4
	Kanke	PHF	NA	538	1	5625	621	8	5625	692	8
	Mandar	PHF	Data Not Provided								
	Namkum	PHF	1973	777	2	3026	900	2	3075	922	5
Simdega	Simdega	PHF	0	0	0	0	0	0	0	0	0
	Thethaitangar	PHF	NA	146	1	NA	297	1	NA	258	1
West Singhbhum	Bandgaon	PHF	2080	1011	0	2132	1192	3	2184	1128	8
	Chaibasa	PHF	3174	81	Nil	3629	130	Nil	3724	298	Nil
	Chakradharpur	PHF	4800	1743	0	5000	2092	5	5300	2372	7
	Khuntpani	PHF	2130	982	0	2190	1146	3	2407	1163	3
Dumka	Ramgarh	PAHF	0	0	0	0	0	0	0	0	0
	Shikaripara	PAHF	Data Not Provided								
Gumla	GumlaSadar	PAHF	0	0	0	0	0	0	0	0	0
	Ghaghra	PAHF	0	0	0	0	0	0	0	0	0
	Sisai	PAHF	0	0	0	0	0	0	0	0	0
Khunti	Karra	PAHF	0	0	0	0	0	0	0	0	0
	KhuntiSadar	PAHF	0	0	0	0	0	0	0	0	0
East Singhbhum	Chakulia	PAHF	0	0	0	0	0	0	0	0	0
	Golmuri cum Jugsalai	PAHF	0	0	0	0	0	0	0	0	0
	Potka	PAHF	0	0	0	0	0	0	0	0	0
Ranchi	Bero	PAHF	0	0	0	0	0	0	0	0	0
	Kanke	PAHF	0	0	0	0	0	0	0	0	0
	Mandar	PAHF	Data Not Provided								
	Namkum	PAHF	0	0	0	0	0	0	0	0	0
Simdega	Simdega	PAHF	0	0	0	0	0	0	0	0	0
	Thethaitangar	PAHF	0	0	0	0	0	0	0	0	0
	Bandgaon	PAHF	0	0	0	0	0	0	0	0	0
West Singhbhum	Chaibasa	PAHF	0	0	0	0	0	0	0	0	0
	Chakradharpur	PAHF	0	1681	0	0	0	0	0	0	0
	Khuntpani	PAHF	0	0	0	0	0	0	0	0	0
	Chakradharpur	PAHF	0	0	0	0	0	0	0	0	0
Dumka	Ramgarh	OPHF	0	0	0	0	0	0	0	0	0
	Shikaripara	OPHF	Data Not Provided								
Gumla	GumlaSadar	OPHF	0	0	0	0	0	0	0	0	0
	Ghaghra	OPHF	0	0	0	0	0	0	0	0	0
	Sisai	OPHF	0	0	0	0	0	0	0	0	0
Khunti	Karra	OPHF	0	1138	0	0	643	0	0	536	0
	KhuntiSadar	OPHF	0	0	0	0	0	0	0	0	0
East Singhbhum	Chakulia	OPHF	0	0	0	0	0	0	0	0	0
	Golmuri cum Jugsalai	OPHF	0	0	0	0	0	0	0	0	0
	Potka	OPHF	0	0	0	0	0	0	0	0	0
Ranchi	Bero	OPHF	0	0	0	0	0	0	0	0	0
	Kanke	OPHF	0	0	0	0	140	0	0	658	0
	Mandar	OPHF	Data Not Provided								
	Namkum	OPHF	NA	1452	0	NA	851	0	NA	886	0

Name of District	Name of CHC	Level of Facility	2011-12			2012-13			2013-14		
			No. of estimated deliveries	No. of deliveries conducted	No. of Maternal Deaths Reported	No. of estimated deliveries	No. of deliveries conducted	No. of Maternal Deaths Reported	No. of estimated deliveries	No. of deliveries conducted	No. of Maternal Deaths Reported
Simdega	Simdega	OPHF	0	0	0	0	0	0	0	0	0
	Thethaitangar	OPHF	0	0	0	0	0	0	0	0	0
West Singhbhum	Bandgaon	OPHF	0	544	0	0	590	0	0	553	0
	Chaibasa	OPHF	Nil	955	Nil	Nil	566	Nil	Nil	561	Nil
	Chakradharpur	OPHF	0	0	0	0	1135	0	0	740	0
	Khuntpani	OPHF	48	25	0	52	30	0	60	28	0
		Total	37428	23827	19	45978	24076	38	46204	24100	67

NOTE: Public Health Facilities (PHF), Private Accredited Health Facilities (PAHF) and Other Private Health Facilities (OPHF)

Appendix-2.8.1

(Referred to paragraph 2.8.7, page no. 119)

(a) Expenditure under SPV programmes

(₹ in crore)

Year	Opening balance	Receipt			Available fund	Expenditure	Closing balance
		Central	State and Beneficiary	Interest			
2009-10	7.78	2.97	4.40	0.87	16.02	1.28 (8)	14.74
2010-11	14.74	1.07	12.80	0.98	29.59	7.19 (25)	22.40
2011-12	22.40	3.53	26.03	1.01	52.57	6.47 (12)	46.50
2012-13	46.50	6.18	84.52	0.94	138.14	35.55 (26)	102.59
2013-14	102.59	00	14.29	0.38	117.26	28.54 (24)	88.72
Total		13.75	142.04	4.18		79.03	

Note: Figures in bracket showed percentage of available funds)

(b) Expenditure under solar thermal programme

(₹ in crore)

Year	Opening balance	Receipt			Available fund	Expenditure	Closing balance
		Central	State and Beneficiary	Interest			
2009-10	00	00	1.00	00	1.00	00 (0)	1.00
2010-11	1.00	00	2.10	00	3.10	1.15 (37)	1.95
2011-12	1.95	00	2.63	00	4.58	1.61(35)	2.97
2012-13	2.97	0.50	2.00	00	5.47	1.78 (33)	3.69
2013-14	3.69	00	0.50	00	4.19	1.13 (27)	3.06
Total		0.50	8.23	00		5.67	

Note: Figures in bracket showed percentage of available funds)

(c) Expenditure under remote village electrification programme

(₹ in crore)

Year	Opening balance	Receipt			Available fund	Expenditure	Closing balance
		Central	State and Beneficiary	Interest			
2009-10	10.99	5.76	3.48	0.43	20.66	0.93 (5)	19.73
2010-11	19.73	0.01	3.00	0.62	23.35	0.26 (1)	23.09
2011-12	23.09	13.96	6.00	0.04	43.09	7.28 (17)	35.81
2012-13	35.81	00	1.50	0.74	38.05	20.78 (54)	17.27
2013-14	17.27	00	0.05	0.38	17.70	7.42 (36)	10.28
Total		19.73	14.03	2.21		36.67	

Note: Figures in bracket showed percentage of available funds)

