

List of Pending Para of

Home Department

Year		Pending Para as per PAC
1988-89	Civil	3.15
1992-93	Civil	3.6
1994-95	Civil	3.18
2000-01	Civil	3.6
2001-02	Civil	3.11
2002-03	Civil	3.5.1 , 3.5.2 , 3.5.3 , 3.5.4 , 3.5.5 , 3.5.6 , 3.5.7 , 4.1.2
2003-04	Civil	4.3.3 , 4.3.9
2005-06	Civil	3.1
2006-07	Civil	4.3.5
2005-06	Revenue Receipt	6.2(6.2.1 to 6.2.11)

HOME ((POLICE) DEPARTMENT

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3-15 fu"Qy 0; ;

vi&y 1981 ea l jdkj us ml l e; uo l ftr [kxfM+ k ftys ds ifyl vLi rky ds fy, , d MkDVj , d dEi km.Mj] , d M& j rFkk , d ifjpkjd vn&yh ds inka dh LFkbbZ vk/kkj ij Lohdfr inku dhA

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bl izdkj] vxLr 1983 l s tw 1988 ds nk&ku dEi km.Mj vk& M& j ds oru vk& Hk&ks ij fd, x, 1-09 yk[k : 0 dk 0; ; fu"Qy l kfer g&ykA ys[kk ij h{kk ea bl ckr dks mBk; s tkus ij fuf"Ø; de&pkj; ka dks vi us i s'd foHkkx ea tgykbZ 1988 ea oki l Hkst fn; k x; kA ekpZ 1989 rd vLi rky dh LFkki uk ugh gks i kbZ FkhA

bl ckr dh l p&k l jdkj dks vi&y 1989 ea nh xbA m&kj i klr ugha g&yk gS ¼tgykbZ 1992½A

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तिरपाल के भू-शय्यापाल के क्रय पर अतिरिक्त व्यय

महानिदेशक/आरक्षी महानिरीक्षक, बिहार, पटना द्वारा आरक्षी बलों के उपयोग ग्रंथ
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 स्वरूप 11 फर्मों ने आपनी दर पेश काA muea l s 30-75 : i ; s ifrehVj dh fuEure
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 75 ifr ehVj fuEure nj nh xbz , oa fuEure- nj ds vk/kkj ij ifr Hk&शय्यापाल
 dh dher 77-24 : i ; s ¼1-60 : i ; s V¼dk yxkus dk 'kY'd , oa 4 : i ; s vf{kdk dh
 dher l fgr½ : i ; s tkMðj vk; hA

महानिदेशक/आरक्षी महानिरीक्षक के लेखाओं की नमूना जाँच के सिलसिले में
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 dks ¼, d viathtar Lo; d dh l Fkk½ 109-50 ifr शय्यापाल की दर पर क्रयादेश
 fn; k x; k ¼tykbl 1989½ efgyk dY; k.k dðnz us u rks fufonk ea Hkx fy; k vkş
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 utj vnkT djrs gq ukfer fd; s tkus ds vk/kkj ij 109-50 ifr iky ds mPrj
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jkT; l jdkj dks fo" k; oLrq dh l puk nh xbz ¼uoEcj 1993½ tco vHk rd
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3-18 Ø; dks vfUre : lk fn; s tkus ea foyEc ds dkj .k dher ea of)

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 l a U= ds Ø; grq Hkkjr h; l k/kj .k chek fuxe ¼th-vkbZl h-½ l s 250 yk[k : i ; s
 ___k yus dh Lohdfr nh ¼fnl Ecj 1987½A rnuq i] jkT; l jdkj us 9-75 प्रतिशत
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एवं 15 बराबर वार्षिक किस्तों में प्रतिदेय था। उपकरण की कीमत की राशि को बढ़ने
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jkt; vfxu l j {kk dk; kzy; ds vfHkys[kka ds ueuuk tkp l s izdfVr gqv k
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fd; k x; kA 92-14 yk[k : i; s ds fufofnr eW; ds fo:) fnl Ecj 1990 l s
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bl ds vfrfjDr] l dh{k l s ; g Hkh izdfVr gqv fd foHkx }kjk th-vkbZl h-
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th-vkbZl h- dks ; kt dh jde dk 3-52 yk[k : i; s dk vfrfjDr Hkqarku gqvA

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2002-03

3.5.1 Allocation of funds and expenditure risks

Budget allocation of funds and expenditure during 1997-2003 were as under

Year	Funds Available				Expenditure				Saving			
	State govt.	10th F.C.	11th F.C.	Total	State govt.	10th F.C.	11th F.C.	Total	State govt.	10th F.C.	11th F.C.	Total
(Rs in lakh)												
1997-98	323.80	172.75	-	496.55	297.95	154.15	-	452.10	25.85	18.60	-	44.45
1998-99	921.22	Nil	-	921.22	705.48	Nil	-	705.48	215.74	Nil	-	215.74
1999-00	898.45	488.16	-	1386.61	790.60	400.07	-	1190.67	107.85	88.09	-	195.94
2000-01	768.09	-	Nil	768.09	626.58	-	Nil	626.58	141.51	-	Nil	141.51
2001-02	844.18	-	Nil	844.18	460.29	-	Nil	460.29	383.89	-	Nil	383.89
2002-03	801.36	-	298.65	1100.01	649.12	-	Nil	649.12	152.24	-	298.65	450.89
Total	4557.10	660.91	298.65	5516.66	3530.02	554.22	Nil	4084.24	1027.08	106.69	298.65	1432.42

Scrutiny revealed as under :

26 per cent of funds remained unspent

During 1997-2003, 26 per cent of available funds was not utilised mainly due to non payment of arrear of salary and non-sanction of purchase of fire fighting equipment by Government.

Substantial funds of X and XI Finance Commission either remained unutilized or blocked in idle equipment during 1998-99 and 2001-02

Out of the budget provision of Rs 6.61 crore under recommendations of Tenth Finance Commission, Rs 5.54 crore were spent. Against this, equipment procured at a cost of Rs 2.86 crore remained unutilised and Rs 1.87 crore remained deposited (since May 2000) as of July 2003 in the State Bank of India on a Letter of Credit in the name of a firm of Italy for supply of equipment. No amount out of budget provision of Rs 2.99 crore under Eleventh Finance Commission was spent during 2002-03.

Payment of interest on old loans

The expenditure included inadmissible payment of interest of Rs 17.69 lakh during 1999-2000 and 2000-01 to General Insurance Corporation of India against loans of Rs 2.64 crore for fire services obtained by the State Government in August 1984 and January 1988.

Huge cash balance entailed risks

At the end of every year during 1997-2003, huge cash balances³ varying from Rs 63.09 lakh to Rs 5.40 crore out of the funds drawn was retained by the State Fire Officer, entailing risk of misappropriation of Government money. This also indicated that the funds were drawn by the State Fire Officer to avoid lapse of budget grant which was not permissible under rules.

3. *March 1998: Rs 67.95 lakh; March 1999: Rs 126.85 lakh; March 2000 : Rs 539.65 lakh; March 2001 : Rs 63.09 lakh; March 2002 : Rs 76.59 lakh.*

3.5.2 Rendition of fire services

Deficiencies noticed in rendition of fire services in the State were as under :

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Response time not considered for setting up fire stations

As per the norm of Standing Fire Advisory Committee (December 1976) number of fire stations should be based on the response time which should be maximum of three minutes in high hazard and closely built up areas while in other areas, it should not exceed five minutes during peak hours of traffic.

Equipment for installing 16 new fire stations remained idle

The location of fire stations was not decided in the State in accordance with risk analysis (high/medium/low risk areas) nor was it based on the norm of one fire fighting unit for every 50,000 population. In all, 32 fire stations in the State were located in different districts on geographical considerations instead of 56 fire stations based on the norm of population. Further nine districts⁴ in the state had no fire stations and their distance from nearest fire stations in other districts varied from 20 to 60 Km.

State Fire Officer, Patna purchased (March 1998) 23 water tenders, six jeep tenders, one foam tender, eight portable pumps and one hydraulic platform (15 metre) costing Rs 2.86 crore for establishing 16 new fire stations⁵ out of grants of Tenth Finance Commission. The equipment remained unutilised as of May 2003 in open air at central store, Patna City and no new fire station was set up as envisaged due to non-sanction of manpower by the Government.

***Portable Pump
Jeep Tenders
Hydraulic Platform (15 metre)
Water Tender***

Unutilised equipments lying in open air at Central Store, Patna City

Fire tenders fell short of requirement

Five fire stations⁶ had sanctioned strength of 15 water tenders. Against this, only nine water tenders were available. Besides, fire station at Chapra had shortage of one portable pump.

Lack of trained

Manpower in Bihar Fire service had no training to handle equipment for prevention and

manpower and equipment to handle fire in high rise buildings

control of fire in respect of high rise buildings, explosive manufacturing factories, workshop, major oil/petroleum installations, airports, power plants including captive power plants etc.

Most of the fire stations housed in private buildings.

Only three (Gaya, Patna, Muzaffarpur) out of 32 fire stations in the State were housed in their own buildings. The office buildings of three fire stations (Ara, Katihar, Darbhanga) were in a dilapidated condition.

Rent free accommodations to Fire officials usually not provided

As per the norms of SFAC, rent free accommodation to all the officials of the fire services in the premises of fire station was to be provided so that they could quickly respond to the fire calls without loss of time. However, rent free accommodation for only two Fire Station officers (Patna and Gaya) and 16 houses (Muzaffarpur: 6 and Gaya : 10) for firemen were available in the State.

Non-functional communication system

For upgradation of communication system in Bihar Fire Service under Tenth Finance Commission's plan, 40 VHF mobile wireless sets of 25 watts fitted in fire engines to facilitate wireless communication between the fire engines and the fire stations and 98 hand held VHF wireless sets for communication between the front line and the rear line at the scene of fire were purchased during 1997-98 at a total cost of Rs 15.75 lakh. Again in the year 1999-2000 two 100 feet wireless towers were installed at Patna and Patna City at a cost of Rs 3.29 lakh to facilitate wireless communication in Patna. The above system did not work because network of communication linkage between the wireless towers and the wireless sets was not established resulting in unfruitful expenditure of Rs 19.04 lakh.

Fire caused heavy loss of lives and properties

There were 9785 fire incidents during 1997-98 to 2001-02 in Bihar involving loss of 197 human lives, 1354 animal lives and property worth Rs 59.57 crore.

Lack of prompt response to fire calls

In nine fire stations test-checked date and time of arrival of firemen at place of occurrence of fire and time of initiating action on combating fire was not on record. Hence response time taken by the fire services was not ascertainable. It was noticed that during 1998 to 2002, nine fire stations of Bihar Fire Service attended 4212 fire calls. Out of which, in 1469 calls fire was already extinguished before arrival of the fire unit (water tender) at the place of occurrence. The loss of property valued at Rs 2.58 crore could not be prevented by the fire units.

Lack of water sources in fire stations

Except Patna Fire Station, no other fire station had fire hydrant and static water tank facility. These fire stations had to get water from ponds or rivers or make other arrangement as available. It was noticed that 28 water tenders of the nine fire stations travelled a distance ranging from three to 55 kms during 1998 to 2003 for fetching water from distant places.

User's perception not ascertained

However, none of the nine fire stations test-checked obtained response of the users, though required. There was no ambulance van in any fire station in Bihar though every fire station was required as per recommendation of SFAC, to have an ambulance.

Vehicles misutilised for other services

Though prohibited under Rule 1272 of Bihar Police Manual, local district administrations misutilised their fire service units and their hoses in nine Fire Stations for sprinkling water on roads, stadium, helipads, washing temples, to deposit telephone bills, to supply water at the residence of high officials etc. during 1998 to 2002 and the fire service units, (the water

tenders) travelled for 23472 kms on 558 days involving expenditure of Rs 1.20 lakh on consumption of fuel.

No action of false set up of out break of fire In nine fire stations test-checked 126 false fire reports occurred during 1998-2002 for which fire units had to run for 1611 km. The Fire Station Officers did not initiate action against the reporter of fire under section 16 of Bihar Fire Service Act, 1948.

No bureau for training and awareness activities As per the norm prescribed by SFAC, Training Bureau should be established in each State Fire Service, but no such Bureau had been set up in Bihar to enable the officials to be conversant with updated device and method of preventing and controlling fire.

No workshop for repair of vehicles Department had neither a central workshop nor a mobile workshop for repair and maintenance of equipment in time. Rupees 83.83 lakh were spent on such repair and maintenance of vehicles and equipment through private agencies during 1997-2002.

As per norm of SFAC all high rise buildings (over 15 metre high) should be surveyed and the owners should be required to provide reasonable fire safety measures within a specified time. However, no such survey was conducted by Bihar Fire Service as of May 2003.

Fire reports inordinately delayed As per norm of SFAC all fire and special services reports should be submitted by Fire Station Officer within 48 hours of the occurrence excepting Sundays and holidays. In nine fire stations of Bihar during 1998 to 2002 fire reports were submitted to State Fire Officer, Patna after a lapse of 2 to 82 days.

3.5.3 Manpower management

Sanctioned strength of personnel of Bihar Fire Service and men-in-position as on 31 March 2003 were as under:

Sl.No.	Posts	Posts sanctioned	(In number)	
			Men-in-position	Shortfall
1	State Fire Officer	1	NIL	1
2	Divisional Fire Officer	1	NIL	1
3	Asstt. Divisional Fire Officer	4	3	1
4	Fire Station Officer	33	10	23
5	Station Sub Officer	32	14	18
6	Leading Fire-men	102	83	19
7	Firemen	375	299	76
8	Others	95	87	8
	Total	643	496	147

Men-in-position not as per sanctioned strength

As indicated in the table key posts of State Fire Officer and Divisional Fire Officers as well as a large number of posts of Fire Station Officers, Station Sub Officers, Leading Firemen/Firemen were vacant.

3.5.4 Other points

Higher rate allowed to a fabricating agency The Central Purchase Committee of Home (Police) Department decided (11 March 2000) to award fabrication of 10 Jeep tenders and 38 water tender to an agency at the rate of Rs one lakh and Rs 3.58 lakh each respectively though two other firms had quoted lower rates of Rs 87542 and Rs 3.11 lakh each respectively against the tenders invited.

The Committee allowed higher rates to a firm on the ground that the enhanced rates

(15 per cent) were admissible to the registered small scale industrial units of the State, though such enhanced rates were admissible only in cases of purchase of materials to promote sale of manufactured goods and not in case of fabrication works. Thus injudicious allowance of higher rates to a firm for fabrication works resulted in extra expenditure of Rs 18.96 lakh.

Rupees 1.87 crore blocked in LOC in the name of a foreign firm for over 3 years

State Fire Officer drew central funds of Rs 1.87 crore from the treasury (March 2000) and deposited the same (15 May 2000) in State Bank of India Patna by opening a Letter of Credit in the name of a firm of Italy for purchasing a hydraulic platform cum turn table ladder of 40 metres height. However, supply of the equipment was not effected as of December 2003 due to lack of proper pursuance by the Government and the money remained blocked for over three years resulting in loss of interest of Rs 78.90 lakh up to December 2003 at the rate of 11.5 per cent per annum.

No report on physical verification of stores

No report on physical verification of central stores at Patna serving as stores for all fire stations in the State was made available to audit.

No maintenance of accounts as per rules

Cash book of State Fire Officer, Bihar, Patna for the period from 1 April 1997 to 31 March 2002 was not maintained as per Rule 86 of Bihar Treasury code Vol.-I. No entry in the cash book was attested by the State Fire Officer except on 12 days in a month of March 2001. Second initials against the outstanding payments were not also done by him as per Rule 940 of Bihar Police manual. The cash books were also not machine numbered. Thus possibility of fake entry in the cash book could not be ruled out. It was also noticed that an amount of Rs 2.22 lakh received by five fire stations (Katihar, Darbhanga, Muzaffarpur, Siwan and Bhagalpur) through advice slips during March 1998 to March 2002 was not entered in cash account of the concerned fire stations.

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Lacked effective monitoring

3.5.5 Monitoring and evaluation

Fire service being rendered was not effectively monitored and evaluated periodically. As a result substantial provision of funds remained unutilised; upgradation and setting up of fire service units with Tenth and Eleventh Finance Commission grant was not carried out; fire units were not properly equipped; communication system was not improved; fire stations lacked water sources.

3.5.6 Conclusions

Fire service in the State is inadequate. Nine out of 37 districts in the State had no fire service. Even the 32 fire stations available in the State did not render effective service due to lack of trained manpower and equipment to handle fire in high rise buildings, lack of water sources in the fire stations etc. Large number of Fire tenders and other equipments procured during 1998 remained idle and unutilized. There was ineffective internal control system.

3.5.7 Recommendations

- ❖ The State Government should adopt the norms of SFAC and frame rules accordingly for rendering fire services;
- ❖ Fire prevention wing should be set up to prevent occurrence of fire;
- ❖ Vacant posts should be filled up on priority basis.
- ❖ Manpower skill should be developed through regular training and periodical refresher courses to combat fire in all types of buildings/premises;
- ❖ All equipment procured should be handed over to needy fire stations without any further delay.

The points were referred to Government (August 2003); their reply had not been received (March 2004).

HOME (PRISON) DEPARTMENT

4.1.2 *Misappropriation of Funds*

Non-observance of codal provision in maintenance of cash book led to misappropriation of Rs 19.18 lakh in District Jail Saharsa.

Rule 86 of Bihar Treasury Code Vol-I provides that all monetary transactions should be entered into the cash book as soon as they occur and attested by the Head of the Office in token of check exercised by him.

Scrutiny of the records of the District Jail Saharsa revealed (April 2001) that the Jail Superintendent (Drawing and Disbursing Officer) did not attest monetary transactions during 1 September 1999 to 19 November 1999. Further, the monetary transactions of Rs 21.35 lakh occurring during the period from 20 November 1999 to 4 February 2000 were not entered in the cash book. Examination of the records also revealed that the Superintendent drew Rs 21.35 lakh from Saharsa treasury through 39 bills during the same period (18 bills of salary, GPF and pension for Rs 10.75 lakh and 21 bills of office expenses and contractor's payment for Rs 10.60 lakh). Against Rs 21.35 lakh, disbursement of Rs 10.75 lakh was not shown in the cash book, when the cash book was written up but the amount was shown as disbursed in the acquittance roll. However, there was no evidence of disbursement of Rs 10.60 lakh, nor this amount formed part of cash balance.

It was further noticed that the then cashier handed over charge of cash to his successor on 5 February 2000 for Rs 0.46 lakh instead of Rs 19.64 lakh (Rs 9.04 lakh cash balance as on 19th November 1999 + Rs 10.60 lakh). Though the Superintendent, District Jail, Saharsa lodged FIR (9 February 2001) with Police against the then cashier for not handing over the charge of all the relevant records and accounts, he did not lodge FIR for the misappropriation of Rs 19.18 lakh as of May 2003.

The misappropriation of Rs 19.18 lakh due to failure of the Superintendent, in maintenance of cash book as per rules needed investigation by Government with a view to fixing responsibility and taking deterrent action.

The matter was referred to Government (June 2003); their reply had not been received (April 2004).

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HOME (JAIL) DEPARTMENT

4.3.3 *Unfruitful expenditure on health care equipment*

Improvement in health care of prisoners could not be ensured as equipment valued at Rs 45.70 lakh were either not utilised or only occasionally utilised due to lack of basic infrastructure.

The Tenth Finance Commission recommended (1995) modernisation of jails in order to improve health care of prisoners in their hospitals and dispensaries. The Inspector General of Prisons placed (November and December 1999) supply orders (value : Rs 77.45 lakh) on six Patna based firms and one Gaya based firm for supply of radiological, pathological and surgical equipment to

19 jails at their tendered rates. The firms supplied these equipment between February and April 2000 and payment was made by the Jail Superintendents (December 1999 - June 2000).

During test-check (December 2003) of records of 11 jails, it was noticed that there was no basic infrastructure like dark room, laboratory, three phase electric connection etc. and technician for X-ray or laboratory. As a result, equipment valued at Rs 28.06 lakh supplied to 11 jails¹, were not put to use. In

four jails (District Jails Ara, Begusarai, Samastipur and Special Central Jail, Bhagalpur) equipment (X-ray machine and accessories) valued at Rs 17.64 lakh were used only occasionally.

Scrutiny further revealed that equipment were also lying idle due to mechanical defects (Female Jail, Bhagalpur and District Jail, Munger), poor quality of equipment (District Jail, Betia) and quality test of equipment not having been conducted by jail doctors (District Jails Hazipur and Phulwarisharif).

Inspector General of Prisons constituted an expert committee (September 2000) headed by the Superintendent, Central Jail of the circle² for quality test of equipment supplied to all the jails. No verification was done by the said committee in the test checked districts as of February 2004.

Thus, health care equipment purchased at a cost of Rs 28.06 lakh for 11 jail remained unutilised for want of basic infrastructural facilities. Equipment valued at Rs 17.64 lakh was only occasionally utilised. The intended objective of improvement in health care of the prisoners as recommended by the Tenth Finance Commission was not realised.

The matter was referred to the Government (May 2004); their reply had not been received (February 2005).

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HOME (POLICE) DEPARTMENT

4.3.9 Avoidable expenditure on payment of surcharge

Delay in payment of electricity bill by the SP, Bhagalpur resulted in avoidable payment of surcharge of Rs 34.20 lakh.

Audit scrutiny of records of the Office of the Superintendent of Police (SP), Bhagalpur revealed (May 2004) that electricity bills amounting to Rs 1.07 crore, pertaining to the period from May 1998 to March 2004 were paid during the period from October 2002 to March 2004. This included Rs 34.20 lakh as surcharge levied by the Bihar State Electricity Board (BSEB) due to delayed payment of the electricity bills.

On being pointed out, the SP Bhagalpur stated (May 2004) that due to delay in allotment of funds by the department, payment of electricity bills could not be made in time. The reply was not tenable as no effort was made by the S.P. to seek funds for this purpose from the department.

Thus, failure of the SP to take initiative for seeking funds resulted in avoidable payment of surcharge of Rs 34.20 lakh.

The matter was referred to the Government (September 2004); their reply had not been

received (February 2005).

HOME (POLICE) DEPARTMENT

3.1 Modernisation of State Police Force

Highlights

The scheme for Modernisation of police force was revamped with enhanced allocation from 2000-01 for increasing the efficiency and striking capability of the State police forces. The scheme envisaged increase in operational efficiency of the State police forces to enable them to meet the challenges of internal security environment, extremists activities and law and order situation in the State. Due to inadequate planning and delayed issue of sanctions, the scheme was unable to bridge the gap in infrastructure relating to mobility, arms, communication and training. Salient points are mentioned below:

The State Government was deprived of Rs 121.02 crore of GOI share during 2001-06 due to low spending of funds caused by delay in issue of sanctions by Home Department.

(Paragraph 3.1.6)

Rupees 77.23 crore for the year 2003-04 was not approved by MHA due to delayed submission of annual plans.

(Paragraph 3.1.7)

Only 1045 housing units were completed against the total requirement of 59614 units for the State police force.

(Paragraph 3.1.8)

Wireless sets costing Rs 4.61 crore were purchased without required accessories hence they remained unutilized.

(Paragraph 3.1.9.1)

The infructuous expenditure of Rs 4.96 crore on POLNET was mainly attributable to the failure of State Government to abide by its contractual obligation.

(Paragraph 3.1.9.2)

Extra expenditure of Rs 3.10 crore was incurred during 2002-06 on purchase of vehicles and arms at higher rates due to delay in finalization of purchase procedure.

(Paragraph 3.1.11.1)

The State Level Empowered Committee met only for approval of purchase proposals and did not monitor the implementation of scheme.

(Paragraph 3.1.15)

3.1.1 Introduction

The Ministry of Home Affairs (MHA), Government of India (GOI) introduced the scheme of "Modernisation of State Police Force (MPF)" (1969) with the objective to improve the functional efficiency of the State Police Force in controlling the crime, terrorism and naxal activities. After periodical reviews, the GOI extended it for a further period of ten years w.e.f. 2000-01. The central assistance was enhanced from fifty to seventy five per cent in 2003-04 to strengthen the existing infrastructure viz. buildings, mobility, weapons, communication systems, training, Forensic Science Laboratory (FSL), office automation and equipment.

3.1.2 Organisational set up

At the Government level, Secretary, Home (Police) Department was responsible for implementation of the scheme. Director General of Police (DGP) with the assistance of the ADG (Training and Modernisation), the IG (Provision), the DIG (Administration), the DIG (Technical Services and Communication), the Director, Forensic Science Laboratory (FSL) were responsible for execution and implementation of the scheme. Construction of Police buildings was executed by Bihar Police Building Construction Corporation (BPBCC). At

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the district level Senior Superintendents of Police/ Superintendents of Police (Sr.S.Ps/S.Ps) were responsible for implementation of the scheme in 840 police stations in the state.

At the apex level the State Level Empowered Committee (SLEC) was constituted with the Chief Secretary as Chairman and the Home Secretary, Development Commissioner, Finance Commissioner and DGP as members among others to approve the annual action plan and to evaluate the monitoring of implementation of the scheme.

3.1.3 Audit objectives

Audit objectives were to examine whether:

Audit objectives were to examine whether:

- the annual plans formulated reflected the needs of the State Police Force;
- the funds provided for the scheme were optimally utilised;
- the deficiencies in existing infrastructure assessed during 2000-01 were removed and upgraded infrastructure was created and provided to the police force to improve its operational efficiency;
- the modernisation scheme was effective in promoting quick response and reducing investigation time;
- the implementation of scheme was monitored closely and effectively.

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3.1.4 Audit criteria

The audit criteria used to evaluate the scheme were:

- GOI norms for incurring expenditure on different components of the scheme;
- Purchase procedure of Bihar Financial Rules;
- Norms prescribed by the Bureau of Police Research and Development (BPR&D), New Delhi and GOI instructions;
- Monitoring system provided in the scheme.

3.1.5 Audit coverage and methodology

Performance review of Modernisation of State Police Force was conducted during February to May 2006 covering the period 2001-06. Entry conference was held (April 2006) with IG (Provision) and DIG (Provision). The records of Secretary, Home Department, DGP, ADG (Modernisation), IG (Provision), IG (Homeguard), IG (Technical Services and Communication), Director (FSL), Central Store (Weaponry), Central Store (Vehicles & Equipment) and Chairman-cum-Managing Director (BPBCC) along with its four Divisions¹, Constable Training School (CTS) Nathnagar, Bhagalpur and nine² out of

40 police districts which includes five³ naxal affected were test checked in course of review. Records relating to preparation and implementation of Annual plans, purchase of arms, equipment, vehicles, construction of police buildings and their utilisation were reviewed. Audit findings were discussed in an exit conference (October 2006) with IG (Provision) and Additional Secretary of Home Department. Their views have been taken into account in this review.

3.1.6 Financial management

During 2000-03 the scheme was financed by GOI and the State Government in the ratio of 50:50. The funding pattern was modified from 2003-04 and the ratio was changed to 75:25 between the Centre and State. A condition was imposed to release the funds for subsequent years only after receipt of utilisation certificate of previous years failing which the sum equivalent to unutilised amount would be deducted from the central share of next year. In order to expedite the modernisation process, GOI decided (November 2003) to provide funds directly to suppliers agencies except buildings from 2003-04.

The details of plan approved, funds released by the GOI, State share and expenditure incurred under the scheme during 2001-06 were as under:

(Rupees in crore)

Year	Approved plan	Budget Provision	Central share	Funds released by		Total available funds	Expenditure during the year
				Centre	State		
1	2	3	4	5	6	7	8
2001-02	118.99	108.00	59.49	54.00	54.00	108.00	23.24
2002-03	101.17	108.00	50.59	10.93	76.83 [#]	87.76	23.59
2003-04	Nil	108.00	Nil	Nil	Nil	Nil	35.19
2004-05	108.31	108.00	81.23	46.49	43.61	90.10	101.32*
2005-06	106.55	108.00	81.00	39.87	36.00	75.87	67.96 [^]
Total	435.02	540.00	272.31	151.29	210.44	361.73	251.30

It includes Rs 65.90 crore kept in P/L Account for buildings construction work of plan year 2000-01.

* It includes Rs 45.01 crore, value of materials supplied by GOI during 2004-05;

^ It includes Rs 30.87 crore, value of materials supplied by GOI during 2005-06.

1 Patna, Bhagalpur, Darbhanga and Muzaffarpur.

2 Aurangabad, Bhagalpur, Darbhanga, East Champaran, Gaya, Jamui, Muzaffarpur, Patna and Saharsa.

3 Aurangabad, East Champaran, Gaya, Jamui and Patna.

The following was observed:

- GOI provided only Rs 151.29 crore out of its share of Rs 272.31 crore depriving State Government of Rs 121.02 crore. Delay ranging from five to 13 months in issue of sanction orders by the Home Department was responsible for slow utilization of funds.
- Considering the inability of State Government in utilising funds of central grant, GOI itself purchased materials* costing Rs 75.88 crore and supplied to State Government during 2004-06.
- Rupees 88.11 crore was spent during 2001-05 on purchase of items proposed in the previous year plan (2000-03) out of the allocation of current year budget though renewed budget provision in the current year for incurring expenditure out of approved plan of previous

State Government deprived of GOI share of Rs 121.02 crore

year was not made.

The component-wise breakup of the Annual Plan funds which includes central and state share both and expenditure thereagainst were as under:

Sl. No.	Components	Approved plan 2000-06	Expenditure during 2001-06	Shortfall
1.	Buildings	227.57	59.62	167.95
2.	Communication	38.96	15.17	23.79
3.	Office automation and equipment	59.71	27.23	32.48
4.	Mobility	165.49	94.95	70.54
5.	Weapons	52.21	51.44	0.77
6.	Forensic Science Laboratory	1.13	0.22	0.91
7.	Training	5.12	2.67	2.45
^u _d	Total	550.19[#]	251.30	298.89

es Rs 115.17 crore of Annual plan approved by GOI in 2000-01 from which expenditure was incurred during 2001-06.

The above table shows substantial shortfall in expenditure vis-à-vis approved plan which has been commented in subsequent paras.

3.1.7 Planning

Requirement not assessed on the basis of BPR&D norm

The annual plans were to be prepared on the basis of BPR&D norms in order to provide adequate sophisticated arms, buildings, training and communication network to enhance the striking capacity of Police force. The norms of the BPR&D were not considered and inputs from field offices were not obtained while preparing the plans.

The following shortcomings were noticed in plans:

- requirement of High Frequency (HF) wireless sets as per BPR&D norms alongwith battery; cable, antenna, etc were neither assessed nor included in plan.
- only 3421 (six *per cent*) housing units were included in the plan (2000-06) against requirement of 59614 units;
- only 4892 vehicles (58 *per cent*) were included in the plan (2000-06) against requirement of 8383;
- requirement of arms was not assessed;

Perspective plan (2000-05) was not submitted to GOI. In respect of annual plan the GOI (MHA) directed (April 2001) the State Government to submit annual plan in the month of April every year. It was noticed that the annual plans were not being submitted timely to MHA. GOI. The details of annual plans from preparation to sanctioning stage were given in **Appendix-XXVI**.

Delayed issue of sanctions by the Home Department

The analysis of **Appendix-XXVI** shows that there was persistent delay ranging from two to nine months in preparation of annual plans at Police headquarters level. The Home Department delayed issue of sanction by five to thirteen months even after receiving approval from MHA. The annual plan of Rs 77.23 crore pertaining to the year 2003-04 was not approved by the MHA as it was submitted after delay of 17 months out of which eight months were taken by the Home Department to process the proposal. Similarly, proposals (Rs 8.97 crore) for purchase of explosive detector, VHF hand sets, bullet proof jacket, passive night vision devices

and providing water supply and electric supply at CTS Nathnagar were pending with the Home Department in 2005-06 leading to surrender of Rs 8.31 crore despite submission of the proposals by IG (Provision) well in time.

3.1.8. Shortage of buildings

Only six per cent buildings included in plan against requirement

The National Police Commission had recommended (1977) hundred *per cent* accommodation for police personnel. Against the requirement of 59614 housing units⁴ for the entire police force at the beginning of 2001-02, the units included in the plan of 2000-06 was 3421⁵ (six *per cent*). The actual requirement based on BPR&D norms was not calculated by the BPBCC.

Out of 3421 units included in the plan, only 1608 units were taken up for construction. The physical and financial target, achievement, expenditure both on completed and incomplete work of buildings construction during 2001-06 were detailed in **Appendix-XXVII**. It was observed that out of 1608 works of construction of housing units taken up during 2001-06 at a cost of Rs 78.52 crore, only 1045 units (65 *per cent*) could be completed at a cost of Rs 34.38 crore. The construction work of four police stations was not started as of June 2006 as the land was not made available by the Government.

⁴ Requirement: PS 523, P/Line-17, DCR-40, SP Office-23, RDG-9,Zonal IG-4, SDPO Office-56, Rest room/ Women barrack 893, LSQrs 50142,USQrs 7907. (Source:BPR&D book and DGP's Report submitted to MHA).

⁵ Approved Plan: PS-146, P/Line-8, DCR-40, SDPO Office-2, Rest room/Women barrack-24, LSQrs-2137, USQrs-1064.

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BPBCC failed to enforce the clause of agreement with contractor

- The construction of 559 housing units were awarded to contractors during 2001-03 with stipulated completion period of ten months to one year. The constructions were incomplete even after lapse of three years, reportedly due to dispute on construction site, delay in retendering for the incomplete left over works, and non supply of materials (iron & cement) by BPBCC to the contractors. Moreover, as per clause of agreement, the Corporation did not impose any penalty on the defaulting contractors. However, Rs 18.97 crore was paid to the contractors as of August 2006. The Chairman-cum-Managing Director, BPBCC, Patna, stated that delay in release of sanction orders for schemes of 2001-02 and notification for liquidation (July 2003) of the Corporation by the Government affected the execution of the scheme. The reply was not tenable as the works awarded to the contractors in the year 2001 and 2002 (Scheme of 2000-01) were lying incomplete (June 2006).

- 67 housing units were stated to be completed in three test-checked divisions ⁶ at a cost of Rs 3.36 crore between August 2004 and December 2005 but remained unallotted as they were not handed over by BPBCC as of June 2006;

Buildings of PS remained unused due to lack of US and LS quarters

- Four police stations without any quarter, one with ten lower subordinate quarters and one police line were constructed at a cost of Rs 1.61 crore during January 2001 to March 2005 were transferred to the concerned SPs⁷, but the buildings remained unused due to lack of lower sub-ordinate and upper sub-ordinate quarters and boundary wall for proper security. Out of five police stations (PS), four PS buildings at Simra (Aurangabad)-1, Tilouthu (Rohtas)-1, Chhabilapur (Nalanda)-1 and Aanti (Gaya)-1 constructed at a cost of Rs 27.01 lakh were destroyed (2004-05) by extremists. The lower sub-ordinate quarters constructed for Delha Thana (Gaya) and police line of Rohtas district remained unused till date as the SPs of both districts did not take action

to shift in the new buildings despite handing over the buildings in November 2002 and April 2005 respectively by BPBCC. The reasons for non-shifting of police line into the new building was mainly attributable to the non-provision of boundary wall, water supply, drainage system and naxal problem.

3.1.9 Communication

To improve the response time, a plan for modernisation of communication system for linking headquarters with police station level was approved for Rs 38.96 crore against which only Rs 15.17 crore (39 per cent) was spent during 2001-06

6 Patna, Muzaffarpur and Bhagalpur.

7 Rohtas (PS-2, LS-10, P/Line-1), Aurangabad (PS-1), Nalanda (PS-1), Gaya (PS-1)

3.1.9.1 Wireless sets remained non-functional

The requirement of VHF, HF, HH sets along with battery as per BPR&D norms and availability thereagainst as of June 2006 were as shown in the table:

	Requirement as per BPR&D norms (in number)						Available					Shortage (in number)				
	Total VHF Sets	Static VHF Sets	HH Sets	HF Sets	Battery		VHF Sets	HH Sets	HF Sets	Battery		VHF Sets	HH Sets	HF Sets	Battery	
					13 Plate	25 Plate				13 Plate	25 Plate					
Test checked districts	1418	526	949	NA	1052	NA	964	636	50	397	9	454	313	NA	655	91
Bihar	4561	1558	4699	191	3116	382	3542	3330	102	1127	40	1019	1369	NA	1989	164

(As per BPR&D norms two batteries are required for each static VHF sets and all HF sets)

Against the availability of VHF sets (68 per cent) and HF sets (53 per cent) with respect to requirement the availability of batteries was only 38 per cent and nine per cent respectively. 3542 Very High Frequency (VHF) sets (Rs 4.59 crore), 3330 Hand Held (HH) sets (Rs 3.77 crore), 102 High Frequency (HF) sets (Rs 48.34 lakh) and 677 (12 volt 13 plate) batteries (Rs 14.58 lakh) for VHF sets were procured during 2003-06 for police stations of 40 police districts.

VHF sets worth Rs 3.60 crore remained non-functional

Out of 3542 VHF sets, 2896 VHF sets (Rs 3.60 crore) were procured and supplied without required accessories⁸ as they were not included in the plan. Further, 280 VHF sets (Rs 52.87 lakh) supplied (2004-05) with eliminator by Motorola were returned (February 2005) to the company with the request to replace the eliminator with batteries but they were not supplied as of June 2006. 102 HF sets (Rs 48.35 lakh) supplied without batteries or eliminator and distributed to field offices were lying idle. The DGP replied that all the VHF and HF sets were functional in the State, but the fact remains that the department did not make provision of accessories and adequate number of batteries.

1127 batteries were available against requirement of 3116 batteries. The operational life of 667 batteries were expired (April 2006). Shortage of batteries affected adversely the operation of VHF-HF sets.

Thus, wireless sets purchased at a cost of Rs 4.61 crore remained unutilized and failed to augment the communication network of Police Force. Further, against the sanctioned strength of 997 Literate Constables (Operators), 225 personnel were available in Bihar

(March 2006) which adversely affected the functioning of communication system. The proposal for procurement of batteries (April 2006) was sent by wireless wing of IG (Modernisation) as stated by the DGP. The DGP replied that procurement of batteries and the proposal for recruitment of literate constables has been sent.

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Two adapters, Cockcell cable, Grout plain antenna, Bracket, Battery charger and Tower Mast.

3.1.9.2 POLNET

Satellite based integrated police communication network (POLNET) sanctioned under 10th plan (2002-07) was included in the Annual Plan of the year 2002-03 under police modernisation scheme to provide voice, data and message communication from the Headquarters office to Police Station level with the help of 36 Very Small Aperture Terminal (V-SAT) and 840 Multi Access Radio Telephone (MART).

The work for execution of POLNET project was awarded (2002) to Bharat Electronics Ltd. (BEL) Gaziabad by GOI for completion upto March 2005.

As per terms and condition the installation of V-SAT, Computer, Fax Machine, Antenna, Base Subscriber Unit (BSU) of MART, at district level and Remote Subscriber Unit (RSU) of MART, Antenna and Telephone set at PS level were to be provided by BEL. 120 feet tower for V-SAT (36), generators, voltage stabilisers, air conditioning machines, 60 feet triangular lattice MAST for each MART units (840), furniture and batteries with charger were to be provided by the State Government.

It was observed that:

- Though BEL completed installation and commissioning of V-SATs during 2005-06, State Government did not provide air conditioners despite being informed by BEL (November 2005) that probability of break down increases due to high temperature. As on March 2006 out of 36 V-SATs, 11 V-SATs were completely non-functional and 14 were partially functional.
- Multi Access Radio Telephony equipment supplied by BEL (December 2004) was lying unutilized in district stores as State Government failed to construct towers in 840 PS though Rs 1.60 crore and Rs 11.43 crore was provided in the budget for the years 2004-05 and 2005-06 respectively as funds were not released by the department.

Non-construction of tower led to infructuous expenditure of Rs 4.96 crore on POLNET

Thus, POLNET remained non-functional and amount of Rs 4.96 crore paid to BEL proved infructuous. The DGP accepted (October 2006) the audit findings.

3.1.10 Office automation and equipment

Twelve Fire Arms Training Simulators (FATS) were purchased at a cost of Rs 1.73 crore during 2001-02 for imparting training to police personnel out of which five were supplied to test checked districts. Two FATS at CTS, Nathnagar, one at Bihar Military Police (BMP)-18, Gaya were defective and remaining two at BMP-6, Muzaffarpur and BMP-1, Patna could not be utilised due to absence of trained personnel to handle the equipment. The DGP stated (October 2006) that the commandants were instructed to get it repaired.

Generator sets purchased at a cost of Rs 72.56 lakh were lying unutilized

In view of erratic electric supply position in Bihar 145 Gen Sets (2005-06) were purchased at a cost of Rs 72.56 lakh and distributed to the PS of test checked districts but they remained unutilized due to non-provision of kerosene oil for its operation. The DGP stated that Secretary, Food and Civil Supply had been requested (July 06) to allot the district wise kerosene oil quota.

3.1.11 Mobility

The expenditure incurred under Mobility during 2001-06 was Rs 94.95 crore. The requirement of different categories of vehicles as per norms of BPR&D and availability there against as on March 2006 were as under:

Types of Vehicles	Requirement as per BPR&D norms	Included in the plan 2000-06	Purchased during 2001-06	Total available as on March 2006	Shortfall in	
					Number	Percent
1	2	3	4	5	6	7
Heavy	805	296	137	223	582	72
Medium	817	337	192	577	240	29
Light	3404	1433	703	2809	595	17
Motor Cycle	3357	2826	829	1197	2160	64
Total	8383	4892	1861	4806	3577	43

The analysis of aforesaid table indicated that against the requirement of 8383 vehicles, only 4806 (57 per cent) vehicles were available as of March 2006. The shortage of 43 per cent with respect to requirement was mainly due to short utilisation of funds as well as delay in finalisation of purchase. Shortage of different kind of vehicles was accepted (October 2006) by the DGP and stated that proposal for procurement of vehicles is under process.

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It was observed that :

Availability of drivers was very low compared to vehicles.

- The sanctioned strength of drivers in Bihar was 2342 against which only 1037 drivers were available for operation of 4806 vehicles in the State as of March 2006.
- In nine test-checked districts 329 (53 per cent) drivers were available (June 2006).
- 60 Commander Jeeps and 16 Tata Spacio vehicles procured during 2004-05 and 2005-06 for Left Wing Extremists (LWE) districts⁹ were provided to non-LWE districts¹⁰. The DGP's reply that vehicles were provided to non-LWE districts in the interest of law and order is not tenable as these vehicles were meant for LWE districts.
- Out of 386 motorcycles purchased for outposts and town outposts 273 were deployed at other places like SP residence (13), Police Line (260) etc in test checked districts.

3.1.11.1 *Extra expenditure on purchases*

Extra expenditure of Rs 3.10 crore due to delay in purchase

The proposal for purchase of six types of vehicles and three types of arms (*Appendix-XXVIII*) were approved in annual plans of 2000-03. The total cost of purchase was Rs 19.35 crore. These items could not be purchased during the respective plan years due to delay in issue of sanction by the Home Department and consequent delay in placement of supply orders by IG (Provision). These items were purchased during 2002-06 at a cost of Rs 22.45 crore leading to extra expenditure of Rs 3.10 crore. The DGP accepted (October 2006) the audit findings.

3.1.11.2 *Wasteful expenditure due to non-execution of after sale service contract*

Motorboats remained defective

Twenty-one boats valued Rs 1.05 crore were purchased during 2001-02 for 19 districts from an Okhla based company. The option of signing after sales service contract was not exercised by the provisioning branch. It was observed that SPs of 13 districts informed the IG (Provision) between November 2002 and July 2005 that 15 boats were non-functional due to mechanical defects with simultaneous request to the company also. One boat in Bagha districts became defective during guarantee period but was not repaired by the company. Neither penal action was initiated against the company nor was its bank guarantee of Rs 5.34 lakh withheld. Though 15 Motor Boats costing Rs 74.91 lakh were lying defective, no action was taken by the department for repair. In absence of after sale service contract the motor boats could not be repaired which became defective between November 2002 and May 2005. The DGP informed that SP's have been directed to get the motorboats repaired.

3.1.11.3 *Avoidable payment*

Avoidable payment due to delay in release of purchase order

Empowered Committee approved the proposal for purchase of 12 Vehicle Mounted Water Cannons (VMWC) and 41 Riot Control Vehicles (RCV) during the year 2001-03. Proforma invoice was obtained from Defence Research Development Organisation (DRDO) (July 2003) in which the quoted rates for VMWC (Rs 25.90 lakh) and RCV (Rs 8.40 lakh) were valid till December 2003, later extended upto March 2004. However, Home Department delayed the release of sanction order and placement of purchase order was issued in April 2004 by the IG (Provision) for 11 VMWC and 41 RCV but by that time DRDO increased the rate of VMWC to Rs 28 lakh and RCV to Rs 8.90 lakh leading to avoidable extra payment of Rs 43.60 lakh.

3.1.12 *Weaponry*

AK-47 deployed for personal security

Rupees 51.44 crore was spent on procurement of weapons (AK-47: 1500; INSAS: 9660; LMG: 100; Carbine: 50 and 9 mm Pistol: 972) during 2001-06 against approved plan size of Rs 52.21 crore. The deployment of AK-47 rifles in test-checked districts disclosed that, 39 rifles (out of 363) were provided to bodyguards by the concerned SPs in violation of instructions of Ministry of Home Affairs which strictly prohibited use of AK-47 rifles for personal security. Intensive training required for handling of AK-47 and INSAS was also not imparted.

The DGP informed that direction have been issued to SPs for imparting training. Further, SPs have been asked to explain the circumstances under which AK-47 were

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deployed with bodyguards.

3.1.13 Forensic Science Laboratory

Forensic Science Laboratory was providing technical and scientific assistance to the Police Department by analyzing samples received/collected from the crime site. MHA approved (2000-01) plan of Rs 1.13 crore for purchase of equipment but only Rs 22 lakh could be spent till date (June 2006). 32 persons were posted against sanctioned strength of 65 technical staff¹¹.

Pending cases increased from 824 to 3007

The number of pending cases of samples received during modernization period (2001-06) increased from 824 (2001) to 3007 (2005). The samples received in 2001 were not analysed till June 2006. The Director, FSL, stated that shortage of manpower was adversely affecting the routine work resulting in low disposal of cases.

3.1.13.1 Non-utilisation of forensic equipment

Equipment non-functional due to voltage fluctuation

Three machines¹² valuing Rs 21.99 lakh provided to FSL Patna during 2002-03 were commissioned between February 2003 and January 2006 in order to provide speedy scientific aid to investigation. All the three machines were remained non-functional during 2003-06 due to software problem and voltage fluctuation. Director, FSL, stated that the software problem could not be solved due to non allotment of funds. Further, scrutiny revealed that DNA isolation machine (Rs 53 lakh) remained packed since June 2002 due to lack of building to be provided by State Government as of June 2006.

3.1.13.2 Non-functional Regional Forensic Science Laboratory (RFSL)

The RFSL at Muzaffarpur, located in a rented building was without equipment required for sample testing. It was working only as a collection centre of samples. The samples collected were being sent to FSL Patna for analysis. Non-working of RFSL was adversely affecting the police investigation process.

3.1.14 Training

Police Academy not yet constructed

Training is necessary to address the changing needs of Police Force in order to introduce the modern technological applications and to develop skills. Six training institutions¹³ of undivided Bihar except Constable Training School (CTS) Nathnagar, Bhagalpur institutions are now in Jharkhand. State Government was yet to acquire land for construction of Police Academy despite approval of proposal in 2002-03.

11	Position of staff	Sr. Scientific Officer	Sr. Scientific Assistant	Technician/Lab Assistant
	Sanctioned strength	24	13	28
	Men-in-position	3	4	25

12 Distillation Analyser, Viscosity Analyser, Polygraph

13 Police Training College, Hazaribagh; Military Police Training College, Hazaribagh; Traffic Training School, Jamshedpur; Automatic Indoor Firing Range, Bokaro; Granade Firing Range, Deoghar and Wireless Repeater Station at Parasnath Hills.

Test check of records of ADG (Training) and CTS, Nathnagar disclosed that neither training requirement was assessed nor annual targets fixed during 2001-06. The Department simply issued order (May 2005) for relieving of police personnel for training on the basis of date of appointment.

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Even basic training not imparted

Only 4076 (10 *per cent*) were trained against total strength of 36995 Police personnel in the CTS Nathnagar. Basic training was imparted to 936 personnel in 2000-01 which was further declined to 233 in 2005-06. Reasons for decline was stated to be reluctance of SPs to relieve the personnel for training. Improper training was imparted to six fresher DSPs as no Police Academy was available. BPR&D norms for refresher training on every five year were not followed. The existing infrastructure in the training school was inadequate and requirement was not fulfilled despite provision in Modernisation plan of 2002-03. Only 37 arms were available against the required 558 arms for training as detailed in *Appendix XXIX*.

3.1.15 *Monitoring*

Monitoring was not done by State Level Empowered Committee

State Level Empowered Committee was responsible for approval of annual plans for onward submission to MHA. The progress of implementation of approved annual plans was to be monitored by the SLEC by holding one meeting every month and by deputing teams of officers who will visit fields and make periodic assessment regarding implementation of the scheme. It was, however, noticed that SLEC met 17 times only during 2001-06 though 60 meetings should have been held. This affected adversely in submission of annual plans to MHA for approval and implementation of the plan. Scrutiny of minutes of these 17 meetings disclosed that the implementation of the scheme was never reviewed and met only for approval of purchase proposals of vehicles, arms and communications equipment etc.

3.1.16 *Conclusion*

State Government was deprived of central assistance due to low spending caused by delay in issue of sanctions by the Home Department. Planning was inadequate as input from field offices was not available and BPR&D norms were not considered while assessing the requirement. Consequently targets fixed in the plan were low when compared to the actual requirement. Incomplete housing units due to deficient contract management by BPBCC led to denial of housing facilities to police personnel. Striking capability of the force was not augmented as motorcycles meant for outposts and vehicles procured for LWE districts were deployed elsewhere. Scientific investigation of crime did not improve as the forensic science laboratory suffered from shortage of manpower and non-utilisation of equipment. Skill enhancement of personnel could not be achieved as there was no officer training academy and infrastructure at constable training school was inadequate. Schemes were never reviewed by SLEC indicating a weak monitoring mechanism.

Thus, scheme of Police modernisation had a marginal impact in bridging the gap in infrastructure and upgradation of skills of Police personnel.

Recommendations

- Proposals should be processed by the Home Department within a fixed time limit.
- Plans should correctly assess the requirement as per BPR&D norms as well as inputs from the field offices ;
- Efforts should be made to bridge gaps in infrastructure especially buildings and mobility;
- FSL should be strengthened in terms of equipment and technical manpower to aid scientific investigation of crime;

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- The Government should upgrade the training infrastructure including setting up new training academy for officers and also ensure it's optimum utilisation;
- Monitoring of implementation of scheme should be made effective both at the level of Departmental and State Level Empowered Committee.

The above points were reported to Government (July 2006); their reply has not been received (October 2006).

HOME (POLICE) DEPARTMENT

4.3.5 Unfruitful expenditure

Injudicious purchase of Kerosene Oil Gen Sets by IG (Provision) resulted in unfruitful expenditure of Rs 2.61 crore.

Paragraph 3 of kerosene (Restriction on use and fixation of ceiling price) order, 1993 stipulates that no person shall use kerosene supplied under the public distribution system for any purpose other than cooking and illumination; Provided that the Central or State Government may by order permit any person to use kerosene for such other purposes as it may specify in the order.

Scrutiny (July 2007) of records of Inspector General (IG) Provision, Patna disclosed the 522 Portable Kerosene Oil Generator Sets (Gen sets) valued Rs 2.61crore (@ Rs.0.50 lakh per set) were purchased (March 2006) without obtaining permission from the State Government to use kerosene for running of generator sets. For running of these 522 gen sets for eight hours in a day, 1.87 lakh litres of kerosene oil were required per month.

Interestingly, the DGP wrote to Food and Civil Supply Department in July 2006 to supply adequate amount of kerosene oil after making the purchase. However, no quota was fixed by Food and Civil Supply Department. Thus, placing the orders of purchase of gen sets without obtaining permit to use kerosene oil resulted in unfruitful expenditure of Rs 2.61 crore.

Inspector General (Provision) accepted (November 2007) that no quota for kerosene had been fixed by Food and Civil Supply Department but stated that generator sets were being run on the kerosene oil which the SsP procured from local district administration under their monthly quota. In evidence, photocopies of letter of SsP of 10 districts were enclosed.

The reply was unacceptable because letters sent by SsP did not indicate the source from which kerosene oil was obtained to run the gen sets. Further, DMs were not permitted to provide kerosene oil without fixation of quota by the Food and Civil Supply Department. Out of the 10 SsP, two in their earlier letters had informed the office of DGP that gen sets were lying unutilised due to non-provision of kerosene by district administration. SP of Vaishali district had confirmed (May 2007) that gen sets were not being used due to non provisioning of kerosene. SP Gaya reconfirmed (November 2007) that generator sets were lying unutilised because of non provisioning of kerosene.

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The matter was reported to department (September 2007); their reply had not been received (October 2007).

2005-06

Introduction

6.2.1 The police receipts in State are governed by Police Act, 1861, Bihar Police Manual 1978 (BPM), Bihar Service Code Volume-I, BFR, Government Accounting Rule, 1990 (GAR) and Indian Railway Financial Code Volume-1.

The receipts of the Police Department mainly comprise recovery of cost of police force supplied to other Governments, (including Railways), public sector undertakings, private companies and individuals etc., fees, fines and forfeitures and miscellaneous receipts such as sale proceeds of condemned Government vehicles, unclaimed/confiscated goods and wrecker charges for towing disabled vehicles lying on the road.

Organisational set up

6.2.2 Under overall control of Government, Home (Police) Department, the Director General and Inspector General of Police (DGP) is the head of the department who is assisted by Additional Director General of Police (ADGP) and Assistant Inspector General (AIG) of police at headquarters, Inspector General of Police (IG), Deputy Inspector General of Police (DIG) and Senior Superintendents of Police (SSPs)/ Superintendent of Police (SPs) incharge of zones, ranges and districts respectively. There is one IG (Rail) who is responsible for deployment of police force for protection of Railways. He is assisted by one DIG and four Superintendents of Rail Police (SRPs). Besides, there are commandants, Bihar Military Police (BMP) in the state.

DGP is responsible for deployment of police force, assessment and collection of cost of police guards in respect of police personnel deployed in Railways and outside the State where as SP is responsible for assessment and collection of cost of deployment of police guard supplied to institutions/individulas in district concerned.

Audit objectives

6.2.3 The review of police receipts was conducted to ascertain:

- whether provisions of Acts/rules relating to assessment and collection of police cost for deployment of police force were applied correctly and effectively; and
- that internal control mechanism was functioning properly.

Scope of Audit

6.2.4 The review of the records pertaining to the year from 2000-01 to 2004-05 of the office of Secretary, Home (Police) Department, DGP, IG (Rail), four SRPs, 13 out of 40 SSPs/SP and six out of 16 Commandants, BMP was conducted between January and July 2006. Major findings emerging out of review are mentioned in succeeding paragraphs:

Trend of revenue

6.2.5 Bihar budget procedures (BBP) provide that estimates of revenue and receipt should show the amounts expected to be realised within the year. In estimating revenue for the ensuing year, the calculations should be based on actual demand including any

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arrears due for past years and the probabilities of their realisation during the year. In the case of fluctuating revenue, the estimate should be based on a comparison of the last three years' receipts. BFR provides that the controlling officer should examine the budget proposals received from the disbursing officer and submit these to Finance Department for further action.

BEs and actual receipts during the last five years were as under:

(Rupees in crore)				
Year	BEs	Actual receipts	Short fall	Percentage of variation
2000-01	149.02	4.70	(-)144.32	97
2001-02	45.00	3.98	(-) 41.02	91
2002-03	46.35	22.71	(-) 23.64	51
2003-04	46.35	16.86	(-) 29.49	64
2004-05	24.67	13.72	(-)10.95	44

The variation between BEs and actual receipts ranged from 44 to 97 *per cent* during 2000-01 to 2004-05. Reasons for variations though called for in January 2006 were not furnished (October 2006).

During the year 2000-01, though the actual receipt was only Rs 4.70 crore against the BEs of Rs 149.02 crore, the BEs during 2001-02 were reduced to Rs 45 crore against which the actual receipt was merely Rs 3.98 crore, BEs during 2004-05 was further reduced to Rs 24.67 crore as compared to Rs 46.35 crore during 2003-04. The actual receipt during 2002-03 was Rs 22.71 crore as compared to Rs 3.98 crore in 2001-02 and thereafter it continued to decrease. There was nothing on record indicating any rationale behind such *ad hoc* estimation of revenue.

Further, scrutiny of records relating to BEs in the office of the DGP for the years 2000-01 to 2004-05 revealed that the DGP's office did not submit any BEs to the Finance Department. BEs were prepared by the Finance Department on *ad hoc* basis by effecting increase/ decrease in the preceding years BEs. The Finance Department admitted in April 2006 the fact of preparation of BEs on *ad hoc* basis owing to non receipt of BEs from controlling officer(s) concerned. Thus, prescribed procedure under BBP for preparation of BEs was not followed. As such the BEs prepared were unrealistic.

6.2.6 Arrears of revenue

6.2.6.1. According to instructions issued by DGP in August 2000 and from time to time, the progress report for realisation of cost of supply of police force supplied to other Governments, private individuals and commercial undertakings etc; was to be submitted periodically by SSP/SPs to DGP to monitor progress of recovery of outstanding dues for further submission to Government.

The position of arrears pertaining to the year 2000-01 to 2004-05 were called for in January 2006, Information was furnished by DGP after obtaining the same from SSPs/SPs for only 29 out of 40 districts wherein arrears of Rs 7.81¹ crore was outstanding as on March 2006. Year wise details of arrears is as under:

¹ Other Government department: Rs 0.05 crore; other parties : Rs 2.81 crore and bodies/corporation/air port authority: Rs 4.95 crore.

Year	Amount in crore
2000-01	0.18
2001-02	4.22
2002-03	0.98
2003-04	1.12
2004-05	1.31
Total	7.81

The information of arrears prior to 2000-01 was not furnished.

6.2.6.2 Cross verification of details of arrears furnished by DGP with the records of eight districts by audit revealed that there was substantial variation in the figures supplied by DGP and as per records maintained by SSPs/SPs as shown under:

(Rupees in lakh)				
SI No	Name of the district	Arrears according to DGP's office	Arrears according to SPs of districts concerned	Difference
1	Nalanda	38.83	41.88	(-)3.05
2	Lakhisarai	5.41	6.34	(-)0.93
3	Muzaffarpur	7.85	84.84	(-)76.99
4	Madhubani	9.52	52.09	(-)42.57
5	Gaya	Nil	189.30	(-)189.30
6	Motihari	Nil	31.17	(-)31.17
7	Katihar	Nil	57.01	(-)57.01
8	Buxar	Nil	41.81	(-)41.81

Difference in figures of arrears obtained from field offices and furnished by DGP was indicative of lack of monitoring in respect of recovery of demands raised by district police authorities.

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Internal control mechanism

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6.2.7 Internal controls are intended to provide reasonable assurance of proper enforcement of laws, rules and departmental instructions. Internal audit, a vital component of internal control is generally defined as control of all controls to enable an organisation to assure itself that the prescribed systems are functioning reasonably well. The Finance (Audit) Department, which works as internal auditor has conducted audit of DGP office in the year 2003-04 pertaining to the period upto 1997-98 only. The internal audit report, however, did not contain any observation on the receipts of the department.

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6.2.7.1 BFR provides that controlling officer concerned has to see that the dues of Government are correctly and promptly assessed, collected and deposited in the treasury. To monitor the recoveries, a demand, collection and balance register (DCB register) is required to be maintained wherein all demands raised, recovered and balance is to be mentioned.

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Test check of records of DGP Office and SSP/SPs offices revealed that in none of the offices, DCB register was maintained. In the absence of these records, raising of demand and recovery thereof could not be ascertained.

Non reconciliation

6.2.7.2 Government of Bihar, Home (Police) Department issued instructions in February 2002, that every drawing and disbursing officer is to prepare a

statement of expenditure year wise and item wise (head wise) alongwith treasury voucher number and date and obtain required certificate after its reconciliation/verification from the Accountant General (Accounts & Entitlement).

The position of expenditure as reported by four SRPs and expenditure according to Accountant General (A&E) was as under:

Year	Expenditure	SRPs			
		Jamalpur	Katihar	Muzaffarpur	Patna
2001-02	SRP	3.57	7.35	9.86	10.20
	AG	3.12	8.28	5.92	9.37
	Difference	(+)0.45	(-) 0.93	(+)3.94	(+)0.83
2002-03	SRP	3.10	7.69	11.24	11.56
	AG	4.13	10.22	10.16	10.51
	Difference	(-) 1.03	(-) 2.53	(+)1.08	(+)1.05
2003-04	SRP	4.081	8.09	10.22	10.88
	AG	4.084	8.41	8.87	10.78
	Difference	(-)0.003	(-)0.32	(+)1.35	(+)0.10
2004-05	SRP	4.29	8.71	11.15	13.78
	AG	4.35	9.05	10.41	12.80
	Difference	(-) 0.06	(-) 0.34	(+)0.74	(+)0.98

The above table indicates that during the years 2001-02 to 2004-05, there was difference between expenditure figures as reported by the department and those accounted for by the AG. Reasons for variations though called for between February to April 2006 were not intimated.

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Recovery of cost of deployment of police force from Railways

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6.2.8 BPM provides for charging cost for supply of police force to Central Government departments including Railways. According to provisions of Indian Railway Financial Code Volume-1, the cost of Government Railway Police (GRP) will be shared between State Government and Railways on 50:50 basis, provided the strength is determined with the approval of Railways. Share of cost of police will include pay and allowances in respect of GRP staff including office and supervisory staff upto the level of IG provided they are exclusively incharge of GRP, office expenses and contingencies, cost of pensionary charges, cost of rent of building occupied by GRP staff, apart from medical reimbursement and medical allowances payable to staff.

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Abnormal delay in raising demand

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6.2.8.1 As per BFR, it is the duty of the controlling officer to see that the dues of Government are correctly and promptly assessed, collected and paid into the treasury.

Test check of records of DGP office revealed that Rs 53.54 crore being 50 percent share of cost of GRP for the period from 1979-80 to 2003-04 was recoverable from Railways. The claims were, however, preferred late and the delay ranged between six months to 25 years as per details given below:

(Rupees in crore)

Sl. No.	Name of Railways/SRP concerned	Period	Amount	Demand raised in	Delay in raising demand between
1.	E Railway / (SRP Patna/Jamalpur)	1992-93 to 14.11.2000	5.81 ²	October 2004	4 to 11 years
2.	NF Railway / (SRP Katihar)	1979-80 to 1991-92	3.81	September 2004	12 to 25 years
3.	E Railway / (SRP Patna/Jamalpur)	15.11.2000 to 30.09.2002	12.27	September 2004	2 to 4 years
4.	NF Railway/ (SRP Katihar)	15.11.2000 to 31.03.2004	03.63 01.87	March 2004, September 2004	6 months to 3 years
5.	NE Raililway / (SRP- Katihar/Muzaffarpur)	15.11.2000 to 30.09.2002	2.91 0.79 0.88	October 2004, March 2004 and February 2004	1 to 4 years
6.	EC Railway/ (SRP- Jamalpur/Katihar/Patna/Muzaffarpur)	1.10.2002 to 31.03.2004	21.57	September 2004	6 months to 2 years
		Total	53.54		

Claim of Rs 9.62 crore was raised with delay ranging between four to 25 years (as shown in Sr. No. 1 and 2). The delay in preferring claims was indicative of lack of proper monitoring over preferring claims.

Irregular adjustment

6.2.8.2 As per BPM read with GAR, all revenue and receipts should be paid, without deduction, into treasury and credited in the accounts. Crediting of net receipts after deduction of expenditure is not allowed. Further, the department of Central Government (including Railways) which received supplies/services will present a bill along with the accepted invoice to its own accounts officer concerned who will make payment by cheque /bank draft drawn in favour of the officer concerned of the supplying Government in settlement of its claim.

No expenditure can be incurred from consolidated fund without the vote of legislature.

Government of Bihar gave consent in June 2004 to Railway Board, New Delhi to adjust Rs 35.94 crore out of GRP dues payable to State towards the instalment payable by Government for construction of railway over and under bridge. Accordingly, Railway Board adjusted Rs 35.94 crore out of Rs 53.54 crore dues payable to state from Railways.

As no expenditure can be incurred without budget provision passed by legislature, the adjustment of revenue towards expenditure or its diversion was not in conformity with the provisions of BPM and GAR.

² Out of Rs 5.81 crore, Rs 0.91 crore pertained to the period 1992-93 to 1995-96. This amount was not included in the demand of Rs 5.83 crore raised by the department in May 1997 as pointed out in the report of CAG (Revenue Receipt) in the year ending March 1999. Reasons for not including the said amount was attributed to non receipt of required certificate from the AG (A&E).

The matter was pointed out in February 2006 to Secretary, Home Department and IG, (Rail). IG (Rail), Patna stated in July 2006 that the matter has been taken up with Government and railway authorities. Further replies have not been received (October 2006).

Non realisation of leave salary and pension contribution

6.2.8.3 As per BPM, pay and allowances of GRP personnel including officers, leave salary and pension contribution calculated at the rates prescribed and contingency charges are to be taken into consideration for calculating railway share of police cost.

Scrutiny of records of IG (Rail) revealed that Rs 79.44 lakh pertaining to leave salary and pension contribution of the GRP for the period from 1996-97 to September 2002 was not admitted by Railways.

After this was pointed out, the department replied that the claim was not admitted by Railways for want of AG's certificate. The reply is not tenable as the audit certificate for the year 1996-97 to September 2002 was issued by the AG's which pertains to expenditure incurred during the year. Leave salary and pension contribution is calculated at prescribed rates on yearly basis and audit certificate is not relevant for that purpose.

Irregular expenditure

6.2.8.4 Under the provisions of GAR, the cost of GRP will be shared between State Government and Railway on 50:50 basis provided the strength is determined with the approval of Railways.

Test check of records of SRPs Muzaffarpur and Patna revealed that during the period from 2000-01 to 2004-05, the department deployed 335 to 475 policemen in excess of posts sanctioned/approved by Railways and incurred an expenditure of Rs 22.18 crore. As such the department had incurred irregular expenditure of Rs 11.09 crore being share of Railway as per details given below:

Year	District	Sanctioned strength approved by Railway	Men in position	(+) Excess/ (-) short deployment	Expenditure (Rs in crore)
2000-01	Muzaffarpur	845	823	(-) 22	
	Patna	677	1,034	(+) 357	
	Total	1,522	1,857	(+) 335	1.45
2001-02	Muzaffarpur	845	991	(+) 146	
	Patna	677	1,006	(+) 329	
	Total	1,522	1,997	(+) 475	5.28
2002-03	Muzaffarpur	845	919	(+) 74	
	Patna	677	996	(+) 319	
	Total	1,522	1,915	(+) 393	5.16
2003-04	Muzaffarpur	845	894	(+) 49	
	Patna	677	1,012	(+) 335	
	Total	1,522	1,906	(+) 384	4.69
2004-05	Muzaffarpur	845	938	(+) 93	
	Patna	677	979	(+) 302	
	Total	1,522	1,917	(+) 395	5.60
	Grand total	-	-	-	22.18

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Lacuna in Government Accounting Rule

6.2.9 GAR provide that for calculating Railway share, pay and allowance upto the level of SP are to be included whereas as per Indian Railways Financial Code Vol.I, pay and allowance upto the level of IG (R), provided they are exclusively incharge of GRP, are to be taken into account while calculating Railway share.

Test check of records of DGP revealed that Government incurred an expenditure of Rs 2.74 crore on pay and allowance in respect of establishment of IG (R) and DIG (R) during the period from 2000-01 to 2004-05 but no demand of Rs 1.37 crore being 50 per cent share of Railway was demanded from Railway in terms of provisions contained in Indian Railway Financial Code Vol-1. Thus, Government was deprived of revenue of Rs 1.37 crore.

After this was pointed out, IG (R), Patna stated in July 2006 that the matter has been taken up with railway authorities. Further reply has not been received (October 2006).

Recovery of cost for supply of district police to commercial institutions and individuals

6.2.10 According to BPM read with Police Act, and executive instructions issued by police headquarters from time to time, guards and parties of the police can be supplied to departments of Government of India (GOI), state electricity board, commercial undertakings of public sector of State and Central Government, private individuals and other non Government bodies on payment of cost in advance.

Non raising of demand

6.2.10.1 Test check of files of four SPs and one Commandant revealed that deployment of police force³ was made to different commercial institutions between the period 2000-01 and 2004-05, but demand for police cost of Rs 2.64 crore was neither assessed nor raised as per details given below:

(Rupees in lakh)				
Sl. No.	Name of the office	Name of the unit (Strength deployed)	Period	Amount
1	SP Gaya	State Bank of India, Main Branch, Gaya (H:01, C:05)	2000-01 to 2004-05	20.19
		Bank of Baroda, Gaya (H:01, C:05)	2000-01 to 2004-05	20.19
		Maitriya Project, Gaya (H:01, C:04)	2000-01 to 2004-05	16.86
		Road Institute, Gaya (H:01, C:05)	2000-01 to 2004-05	20.19
		Dongeshwari Picket, Gaya (H:01, C:10)	2000-01 to 2004-05	36.86
		Amash Oriental, Gaya (H:03, C:27)	6.02.03 to 8.09.03	14.15
		(H:03, C:16)	15.10.03 to 31.12.04	21.65
(H:01, C:08)	01.1.05 to 31.03.05	02.08		
2.	SP Madhubani	State Bank of India, Jhanjharpur, (H:01, C:04)	2000-01 to 2004-05	20.25

³ Head Constable (H) and Constable (C).

3.	SP Nalanda	State Bank of India, Nalanda (H:01, C:06)	2000-01 to 2004-05	23.53
		Museum, Nalanda (H:01, C:04)	2000-01 to 2004-05	16.86
4.	SSP Patna	TV Tower, Agamkuan (C:01)	2001-02 to 2004-05	03.06
		All India Radio (C:01)	2001-02 to 2004-05	03.06
5.	Commandant BMP-5, Patna	Bihar State Electricity Board, Patna (H:02, C:08)	2001-02 to 2004-05	44.81
			Total	263.74

After this was pointed out between February and June 2006, SSP, Patna raised demand of Rs 6.12 lakh in June 2006 while other SPs stated that demand would be raised.

6.2.10.2 Test check of files of SP of nine districts⁴ relating to deployment of police force also revealed that deployment had been made to ex Governor, ex- CMs, ex MPs, ex Judges, ex MLAs/MLCs, doctors, advocates and other individuals between the period 2000-01 and 2004-05, but demand for police cost of Rs 2.71 crore was neither assessed nor raised as detailed below:

(Rupees in lakh)

Sl No.	Name of the office	Particulars	Strength deployed		Period	Amount
			Havildar	Constable		
1	SP Buxar	18 individuals (ex MLA-6, others-12)	1	18	2000-01 to 2004-05	41.81
2	SP Gaya	33 individuals (ex MLA-1, Mukhiya-2, Advocate-2, others-28)	-	33	2000-01 to 2004-05	37.13
3	SP Madhubani	10 individuals (ex CM-1, ex-Minister-1, ex-MLA-6, ex MP-1 other-1)	04	09	2000-01 to 2004-05	20.44
4	SP Motihari	17 individuals (MP-1, MLA-1, MLC-1, ex MLA-3, ex MP-3, ex MLC-1, Doctor-1, others-6)	09	24	2004-05	31.17
5	SP Nalanda	1 individual (ex MP-1)	0	1	2003-04 to 2004-05 (22.08.03 to 31.03.05)	01.49
6	SSP Patna	46 individuals (ex-Gov.-1, ex CM-3, ex-Judge-4, ex MP-4, ex MLA-4, Doctor-23, Advocate-5, Others-2)	0	49	2000-01 to 2004-05	41.52
7	SP Katihar	3 individuals (others-3)	0	3	2004-05	2.79
8	SP Muzaffarpur	34 individuals (Others 34)	2	32	2000-01 to 2004-05	81.52
9	SP Jamui	7 individuals (ex MLA-1, Others-6)	3	30	2001-02 to 2004-05	12.81
					Total	270.68

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⁴ Buxar, Gaya, Jamui, Katihar, Madhubani, Motihari, Muzaffarpur, Nalanda and Patna.

After this was pointed out between February and June 2006, SSP, Patna stated that demand notice for payment of cost of Rs 41.52 lakh was issued in March 2006 while SPs, Buxar, Gaya, Jamui, Katihar, Madhubani, Motihari, Muzaffarpur and Nalanda stated that demand would be raised.

Conclusion

6.2.11 The department failed to monitor arrears of revenue and maintain the DCB registers to assess the demand and collection thereof. Government revenue was irregularly adjusted towards departmental expenditure without the approval of State legislature. There was abnormal delay in raising demand against Railways and demands were not raised against commercial undertakings and individuals which was due to lack of internal control on the part of department.

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Acknowledgement

Audit findings as a result of test check of records were reported to Government in July 2006 with a specific request to attend the meeting of the Audit Review Committee (ARC) of police receipt. A meeting of ARC was held on 20 October 2006 and Additional Secretary (Home) Police attended the meeting and the reply of the Government has been incorporated in the review.

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