

**List of Pending Para
INDUSRY DEPARTMENT**

Year		Pending Para as per PAC
1990-91	(Civil)	3.14
1993-94	(Civil)	3.12
1996-97	(Civil)	3.35
1997-98	(Civil)	3.12 , 3.13 , 6.10 (A, B)
1999-2000	(Civil)	3.17
2003-04	(Civil)	3.5 (3.5.1 to 3.5.21), Except 3.5.10

INDUSRY DEPARTMENT

0k"k&96&97 %fl foy½

3-35 fuf/k dh vf/kd fudkl h , oa nfofu; ksx

"ogr 'kh"kz 2852 , oa 3451 \$%vuonku l a[; k 46½ ds rgr-; k=k , oa vkdfLed [kpi ds en ea fuf/k dk vkca/u] o"kz 1993&94 l s 1996&97 ds nksku m|ksx foHkx ds nks fudkl h , oa 0; ; u inkf/kdkfj; ka¹ (डीडीओ), द्वारा पटना सचिवालय कोषागार से राशि की निकासी की गयी थी तथा डी Mh vks ds vkj fHkd vfHkys[kka ds vk/kkj ij 0; ; u dks ys[kk ij h{kk ea tkpk %tuojh 1997 l s 1997 rd½ x; k FkkA ys[kk ij h{kk ea irk pyk fd vkca/u , oa 0; ; ds vuq kj o"kz 1993&96 ds nksku dgy 1-88 करोड़ रुपये की अधिक निकासी की गयी थी जैसा कि नीचे दर्शाया गया है:

1 m|ksx foHkx ds l gk; d ys[kk fu; a-d rFkk fudkl

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o"kz	vkca/u		fudkl h			vkf/kD;		
	; k=k HkRrk	vkdfLedrk	; k=k HkRrk	vkdfLedrk	; k=k HkRrk	vkdfLedRrk		
%yk[k : i ; s e½								
				Okmpj dh l a[; k		okmpj dh l a[; k		
1993&94	3-85	5-98	28-51	110	33-11	291	24-66	27-13
1994&95	2-31	9-41	38-89	106	61-87	378	36-58	52-46
1995&96	8-30	15-96	25-98	83	45-00	269	17-68	29-04
1996&97	3-73	9-28	1-97	8	7-04	77	&	&
; ksx	18-19	40-63	95-35		147-02		78-92	108-63

mi jkDr yu nu dh vof/k ¼1993&97½ ds nk§ku i Vuk I fpoky; Lrj ds fuEukfidr i nkf/kdkjh 0; ; ds fu; æ.k , oa fudkl h rFkk 0; ; u ds fy, ftEekj Fks %

foHkkx ds m|kx fodkl vk; Dr I g I fpo

	I oZ Jh	I s	rd
1	, I - , u- fl UGk	26 ebl 1992	25 Qjoh 1994
2	vkj- I h- , - tS	26 Qjoh 1994	5 tuojh 1997

उद्योग निदेशक

	I oZ Jh	I s	rd
1	ch- ds gYk/kj	24 vxLr 1991	25 ebl 1994
2	, - ds jFk	1 tu 1994	2 ebl 1995
3	, I - vkj- vLFkkuk	3 ebl 1995	15 fnl Ecj 1996

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fudkl h , oa 0; ; u i nkf/kdkjh

I gk; d ys[kk fu; æd

		I s	rd
1	Jh jktdekj iZ kn fl g	viy 1993	31 fnl Ecj 1996

fuc/kd

	I oZ Jh	I s	rd
1	dfi yno iZ kn	1 viy 1993	29 tuojh 1994
2	jktdekj iZ kn fl g	25 ekpl 1994	31 fnl Ecj 1996
3	oSl ukFk feJk	1 tuojh 1997	31 ekpl 1997

ys[kki jh{kk I dh{kk I s fuEukfidr i rk pyk%

¼d½ fuf/k dh o'gr-fudkl h

ekpl 1996 ko antt होने वाले तीन वर्षों के दौरान यात्रा खर्च में 213 एवं 1584 प्रतिशत के बीच तथा आकस्मिक खर्च में 182 से 557 प्रतिशत के बीच निधि की अधिक निकासी हुई थी, कुल feykdj o"l 1993&94 ds nkj ku 1-88 djkm+: i; s dh vf/kd fudkl h gpl FkA l dh{kk l s irk pyk fd fuEukfdr ds dkj.k vf/kd fudkl h gpyk %

(i) fu; a.k inkf/kdkjh rFkk fudkl h , oa 0; ; u inkf/kdkjh us 0; ; dks fu; f=r ugha fd; k

nkuka fudkl h , oa 0; ; u inkf/kdkfj; ka us vkca/u ds fo:) dks'kkxkj l s fudkl h dk उप शीर्षवार ब्यौरा दर्शाते हुए निर्धारित फार्म ", Q vkj & 23" ea 0; ; i ath dk l fkkj.k ugha fd; k FkA वे आवंटन के विरुद्ध मासिक व्यय प्रतिवेदन नियंत्रण पदाधिकारी (निदेशक/सचिव) को iLrr ugh fd, थे जैसा कि आवश्यक था। निकासी एवा 0; ; u inkf/kdkjh us dks'kkxkj l s fudkl h dk l klrkfgd dks'kkxkj i phz ugha i klr fd; k Fkk tks fd dks'kkxkj l s fuf/k ds fudkl h dk l R; ki u ds fy, fcgkj foUkh; fu; ekoyh ds fu; e 474 ¼a) के तहत आवश्यक था।

निदेशक@l fpo m|kx foHkkx ds "ogr 'kh"l 2851 , oa 2852 \$ (निदेशक के लिए) तथा "ogr 'kh"l 3151" ¼l fpo ds fy, ½ ds fy, fu; a.k inkf/kdkjh gkrs gq भी जैसा कि आवश्यक था डी डी ओ ds }kjk fu; eka ds vuq'kyu l fufJPr djus ea foQy jgA i p% fcgkj ctV eUu'py] fcgkj foUkh; नियमावली एवं बिहार कोषागार संहिता के अनुसार यह आवश्यक था कि नियंत्रण पदाधिकारी अपने varxr iR; d ekeys ea ; k iR; d Mh Mh vks ds ys[kkvka dk foLrr fujh{k.k o"l ea , d ckj ; k l fo/kkuq kj dja rkfd l fufJPr gks fd 0; ; vkofVr fuf/k ds vUnj FkA fu; a.k inkf/kdkjh }kjk bl rgr dk dkbz Hkh fujh{k.k ugha gpyk yxrk Fk] tcf d iR; d o"l ea vf/kd 0; ; gks jgk FkA

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(ii) 0; ; ds fu; a.k ea foHkkxk/; {k ¼, p vks Mk½ dh foQyrk

vuqku l a; k 46 ij fu; a.k j [kus okys m|kx foHkkx ds 'kh"lFk] m|kx fodkl vk; Dr vi us fu; a.k inkf/kdkfj; ka , oa Mh Mh vka ds }kjk 0; ; ij fu; a.k ds fy, mUk'nk; h FkA foHkkx/; {k us Mh Mh vks ds }kjk ekf d 0; ; foj.kh iLrr djus ds fy, tkj ugha fn; k Fkk tcf d वे इसे नियमित रूप से जमा नहीं कर रहे थे। पुनः विभागाध्यक्ष ने जैसाकि आवश्यक था अधीनस्थ dk; k; y; ka ds ys[kkvka dk l ef; d fujh{k.k ugha fd; k FkA bu foQyrkvka ds dkj.k yxkrkj o"kkz ea ctV vkca/u l s vf/kd 0; ; gkrs jgkA

(iii) dks'kkxkj i nkf/kdkjh dh foQyrk

dks'kkxkj inkf/kdkjh iVuk l fpoky; dks'kkxkj vkdfLed foi=ka ftl ea fuf/k ds आबंटन का बढ़ा हुआ आंकड़ा उल्लिखित था, की विशुद्धता पर संदेह करने में विफल रहे थे। ; g foQyrk dks'kkxkj l s fuf/k dh अधिक निकासी को सुगम बनाया था। निम्नांकित तालिका दर्शाता है कि l gk; d ys[kk fu; a=d ds }kjk vkdfLed foi=ka ea vkca/u dk foHkUu vkdMk Hkjk x; k Fkk rFkk dks'kkxkj i nkf/kdkjh ds }kjk ml h fnu vkdfLed foi=ka ij l ng fd, fcuk ikl dj fn; k x; k Fkk %

oxhdj . k	dks'kkxkj okmpj l a[; k	foi = ea nt] fuf/k ds vkcVu dk vkdMk	Hkxrrku dh x; h राशि
2852&m kx&80 सामान्य-001-निर्देश , oa प्रशासन	28-3-95 dk 113 28-3-95 dk 114	200000 150000	44306-44 24049-07

	28-3-95 dk 111	150000	23257-76
	31-3-95 dk 195	600000	16822-50
	31-3-95 dk 248	500000	20000-00
	13-6-94 dk 43	300000	9000-00
	13-6-94 dk 47	400000	8800-00

¼[k½ dks"kkxkj ea iLrqr ; k=k , oa vkdfLed 0; ; ds foi =ka ea vkca/u ds Qthz vkldMk का तथा क्रमिक व्यय का प्रदर्शन

o"z 1994&95 ds nkjku ; k=k 0; ; ds 111 dks"kkxkj vfHkJoka , oa vkdfLed [kp8 dk 144 vfHkJoka ds l dh{kk l s irk pyk fd l gk; d ys[kk fu; a=d us Hkqrku ds fy, dks"kkxkj ea iLrqr fd; s x; s foi =ka ea vkca/u ds vkldMks dks c<k; k Fkka dN mnkgj .k fuEufdr Fk%

foi = l a[; k o frffk m ksx foHkkx	Vh Hkh l a[; k o frffk	ey vkca/u	विपत्र में दर्शाये गये c<k gvk vkca/u
		¼: i; se	
35@Mh vkj @Vh, @94&95	31-3-1995 dk 222	97]000	10]00]000
71@Mhch@Vh, @94&95	16-3-1995 dk 92	97]000	12]00]000
56@vkb@94&95	2-3-1995 dk 1	6]16]000	12]00]000
55@vkb@94&95	24-2-1995 dk 44	6]16]000	12]00]000
33@Mhvkj @vkb@94&95	6-10-1994 dk 72	6]16]000	20]00]000

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dks"kkxkj ea Hkqrku ds fy, foi = iLrqr djrs le; foi = ea fd, x, nkok dks ijk djus grrq vkca/u dk c<k gvk vkldMk foi = ea ntZ dj fn; k tkrk Fkka iu% foi =ka ea Øfed 0; ; ds : i में विपत्रित राशि दर्शाए गए थे। ऐसे मामले के कुछ उदाहरण नीचे दर्शाये गए थे:

foi = l a[; k o frffk	Vh Hkh l a[; k o frffk	विपत्र की राशि	Øfed 0; ; ds स्तंभ में दर्शाए गए राशि	विपत्र में दर्शाए x, vkca/u
			¼: i; se	
1@, l @94&95	11-3-95 dk 79	65100	65100	200000
1@, l 94&95	7-10-94 dk 92	54592	54592	200000
3@Mhds@Vh i h@94&95	31-3-95 dk 183	51900	51900	200000

1@Mhvkj@Vh, @94&95	2-3-95 dk 13	40000	40000	200000
1@, l @Vh, @94&95	7-10-94 dk 93	42900	42900	200000

सहायक लेखा नियंत्रक ने निकासी के ऑकड़ों का समाधान के लिए आवश्यक साप्ताहिक कोषागार वाउचर पर्ची का संग्रह नहीं किया था तथा नियमावली के तहत आवश्यक, नियंत्रण पदाधिकारी विभाग }kjk ntZ 0; ; ds vkkbMka dks egkys[kkdkj dk; kZy; ea ntZ vkkbMks l s l keat u djus ea foQy jgs FkA

¼x½ ; k=k [kpZ ds fy, fudkl h dh x; h fuf/k dk nfofu; ksx

tcf d] o"KZ 1993&94 l s 1995&96 ds nkj ku dkskkxkj l sfudkys x, ; k=k [kpZ dk 93-38 yk[k : i ; s को रोकड़ बही में वितरित दर्शाया गया था, सिर्फ 3-48 yk[k : i ; s dk 31 fuLrkj i = ys[kk ij h{kk dks i Lrk fd; k x; k Fkk , oa 89-90 yk[k : i ; s dk fuLrkj i = ys[kk ij h{kk dks i Lrk ugha fd; k x; k था। यात्रा खर्च के विपत्रों की विशुद्धता निम्नांकित आधार पर संदेहयुक्त था:

(i) "ogr 'kh"KZ &3451 l fpoky; vkfFkd l dk&m | ksx S ds rgr~ nks Vh-, - foi = ka ¼1994&95 dk 23 , oa 7½ के विरुद्ध 89,800 रूपया का व्ययन दर्शाया गया था जबकि कुल व्ययन सिर्फ 75,100 रूपया Fkk] ifj.kkeLo: lk 14,700 रूपये का दुर्विनियोग रोकड़ बही में बढ़ाने हुए जोड़ को प्रदर्शित करने के dkj .k gvk FkA

(ii) ox&iv depkfj; kaft l dk nkok 1300 : i ; k rFkk 4300 : i ; k ds chip ifrekg Fkk l s l cf/kr "ogr 'kh"KZ &3451" ds rgr pkj foi = ¼1994&95 dk 6]7]11 , oa 23½ FkA bu Vh- , - foi = ka dk dk; kZy; i fr , oa l cf/kr vfHkJo ys[kk ij h{kk dks i Lrk ugha fd; s x; s FkA Lohdr ; k=k dk; Øe Hkh i kl; ugha FkA vr% bu Vh- , - भुगतानों की विशुद्धता संदेहात्मक था।

(iii) , d eghuk ds Vh , nkok ds , d foi = ds }kjk , d gh dkj fudkl h djuk FkA rFkfi] निम्नांकित विपत्रों की निकासी महीना में दो बार उसी व्यक्ति के द्वारा किया गया था, जैसा नीचे दर्शाया x; k Fkk %

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uke o in	eghuk	jkf' k ¼: i ; s e½	Vh , foi = l a[; k o frFk
Jh eghnz jke oxl iv	uoEj 1992	2400	7@l fpoky; @94&95
		2200	
Jh l hrkjke oxl iv	viSy 1994	1800	23@l fpoky; @94&95
		2500	
Jh uFqjh jke oxl iv	Qojh 1993	1600	23@l fpoky; @94&95
		1110	94@l fpoky; @92&93
	tuojh 1993	2210	93@l fpoky; @92&93
		2600	23@l fpoky; @94&95

(iv) 1-05 यक [k : i ; s dk fuLrkj foHkkx ds fucdku ds cnys jkdM+ky ds }kjk iæf.kr fd ; k x ; k FkA

(v) foHkkx ds ctV inkf/kdkjh }kjk o"lz 1994&95 ds nkjku "शून्य" बजट प्रावधान (संशोधित) के fo:) ogr 'kh"lz "2851&xke , oa y?kq m |ksx" के तहत उपशीर्ष यात्रा भत्ता के अन्तर्गत 50000 रूपया l gk ; d fu ; æ-d dks vkcfVr ¼9 ekpl 1995½ fd ; k x ; k FkA

(vi) ueuk tkp l s irk pyk fd o"lz 1994&95 ds nkjku eq ; ky ; l s ckgj ; k=k ds fy, ; k=k HkÜkk rFkk nj l e ; rd ds fy, eq ; ky ; dk ; kÿ ; vkus ds fy, l kyka Hkj i fjogu 'kÿd dk Hkÿrku fuEukfdr dfe ; ka dks , d l kFk fd ; k x ; k FkA

Ukke	i n	lfjogu 'kÿd	; k=k HkRRkk foi =		
		fnu	j kf' k	eghuk	j kf' k
Jh l hrkjke	oxL iv	1209	24180	vi &y 1994 l s fl RkEcj 1994 rd	14450
Jh yæknj pk&kjh	oxL iv	434	8680	Qjoj 1994 l s fnl Ecj 1994 rd	16900

mijkDr तालिका दर्शाता है कि वर्ष 1994-95 ds nkjku , d dehz dks , d o"lz ea 1209 fnuka ds fy, i fjogu 'kÿd dk Hkÿrku fd ; k x ; k FkA eq ; ky ; l s ckgj ; k=k ds fy, ; k=k HkÜkk rFkk l kFk gh l kFk eq ; ky ; l s ckgj fcrk , x, fnuka ds fy, LFkkuh ; i fjogu 'kÿd dk Hkÿrku] Qthz nkoka dh fudkl h , oa l forj . k rFkk Hkÿrku ds fy, vufir nus ds indz nkoka dh l dh{kk ea fudkl h , oa 0 ; ; u inkf/kdkjh dh foQyrk nशाता था। दावेदारों से अधिक भुगतान की गयी राशि को वसूलना FkA fu ; æ . k inkf/kdkjh] bl rjg ds Qthz nkoka dks Lohdr djus ds l ærk ea fudkl h , oa 0 ; ; u inkf/kdkjh ds }kjk fu ; ekoyh rFk पद्धति इत्यादि के अनुपालन सुनिश्चित djkus ea foQy jgs FkA

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¼?k½ fuf/k ; ka dk nfofu ; kstu

; g पाया गया कि वर्ष 1993-96 के दौरान 934 आकस्मिक विपत्रों (शीर्ष-"3451 " ds rgr% 327 rFkk 'kh"lz "2851 " o "2852 " ds rgr-607¼ ds fo:) dkskkxkj l s 1-40 djkm+ : i ; s ¼fucdkd }kjk 71-49 yk[k : i ; k rFkk l gk ; d ys[kk fu ; æ-d }kjk 68-50 yk[k : i ; k½ dh fudkl h dh x ; h Fkh rFkk jkdM+cgh ea vkdfLed foi =ka dh fudkl h ds fnu l forfjr fn[kk ; k x ; k FkA buds fo:)] 67-63 yk[k : i ; s ¼346 foi =ka ds fo:) dh x ; h fudkl h½ dk 16634 mi vfHkJo 1000 : i ; k ds vUnj Fkk RkFkk fu ; ekuq kj fudkl h , oa 0 ; ; u inkf/kdkjh }kjk jkd j [kk tkuk Fkk rFkk ys[kk ijh{kk dks iLrr djuk FkA i¼¼ 60-59 yk[k : i ; k dk mi vfHkJoka ¼i R ; d 1000 : i ; k e¼ ; ds mi j½ dh ifr ; k ; ys[kk ijh{kk dks ugha nh x ; h FkA vr% 1-30 djkm+ : i ; s ¼844 foi =ka ds }kjk 67-63 yk[k : i ; k +62-59 yk[k : i ; ½ के कुल संवितरण की विशुद्धता संदेहात्मक FkA bl l UnHkz ea fuEukfdr dfe ; k Hkh i k ; h x ; h Fkh %

¼¼½ o"lz 1993&94 l s 1995&96 ds nkjku ogr 'kh"lz "2852 " ds rgr-264 vkdfLed foi =ka ds }kjk l gk ; d ys[kk fu ; æ-d }kjk dkskkxkj l s fudkl h dh x ; h 31-43 yk[k : i ; k vkdfLed iath ea ntz ugha fd ; k x ; k Fkk] tS k fd fcgkj dkskkxkj l fgrk के नियम -310 के तहत आवश्यक था। rFkfi] jkdM+cgh ea fudkl h ds fnu gh l Hkh fudkसी संवितरीत दर्शाये गये थे। संबंधित सहायक vfHkJo] l gk ; d ys[kk fu ; æ-d ds dk ; kÿ ; ea mi yC/k ugha Fks rFkk 31-43 yk[k : i ; s dk l forj . k ys[kk ijh{kk ea tkp ; k ; ugha FkA

ivii/2 ; | fi] vkdfLed iath ds vuq kj o"lz 1993&94 l s 1995&96 ds nkj ku 42 dfez ka dks foHkLU dk; Z grq %mngkj .k Lo: i] ys[ku l kexh dh [kjh % 0-09 yk[k : i ; k] bZku % 5-35 yk[k : i ; k] dkuqih [kpz % 1-98 yk[k : i ; s rFkk fofo/k 1-51 yk[k : i ; k bR; kfn% 8-93 yk[k : i ; s ds vfxka dk Hkqrku fd; k x; k Fkk] iki dka dk j l hn l gk; d ys[kk fu; a=d ds dk; kZy; ea miyC/k ugha Fkka vxLr 1997 rd bu vfxka ds fo:) rFkkdfFkr : i ; k ikuokys ds }kjk dkbZ Hkh ys[kk i Lrqr ugha किया गया था। अतः अग्रिमों की सम्पूर्ण राशि को अग्रिम भुगतान के रूप में आकस्मिक पंजी में फर्जी rjhds l s i dV djrs gq xcu fd; k x; k Faa। राशि उत्तरदायी व्यक्ति से वसूलने योग्य थी।

iii/2 fucakd us o"lz 1993&94 l s 1995&96 ds nkj ku 15 oxL & III , oa ox& iv dfez ka dks foyEc l e; rd dk; kZy; ea jgus ds fy, 20 : i ; k ifr 0; fDr ifr fnu ds nj l s 6-13 yk[k : i ; s ds ifjogu 'ky'd dk Hkqrku fd; k Fkka rFkfi i R; d ; k=k ds fy, 0; fDr; ka ds nkoa i kl; ugha Fkka , d मुश्त दर पर सभी दिनों के लिये परिवहन भत्ता का ऐसा Hkqrku fu; ekoyh ds rgr-vuqr ugha Fkka i p% o"lz 1993&94 l s 1995&96 ds nkj ku l Hkh dk; Z fnol ka % , d o"lz ea yxHkx 240 dk; Z fnol % ds fy, 15 dfez ka dks 20 : i ; k ifr 0; fDr ifr fnu dh nj l s ifjogu 'ky'd ek= 2-16 yk[k : i ; k gkrk Fkka bl ds foi jhr] 6-16 yk[k : i ; s dk Hkqrku fd; k x; k Fkka vr% vLohdk; Z nkoka ds fy, QthZ rjhds l s Hkqrku fd; k x; k Fkka

egkys[kkdkj %ys o gd-% fcgkj jkpbh ds dk; kZy; ea ifjogu 'ky'd ds fy, vkdfLed dks'kkxkj vfhk Joka ds ueuk tkp l s irk pyk fd o"lz 1994&95 ds nkj ku l gk; d ys[kk fu; a=d %Jh vkj ds i h fl g% tks fucakd ds Hkh i Hkjj ea Fkj ds }kjk ml h 15 dfez ka dks ifjogu 'ky'd dk 2-62 yk[k : i ; k dk Hkqrku fd; k x; k Fkka vr% vLohdk; Z Hkqrku ds fy, QthZ fudkl h dgy 8-75 yk[k : i ; k Fkka

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ivv/2 o"lz 1993&94 l s 1995&96 ds nkj ku] tcfD vkdfLed etnjka dk etnjih ds : i ea 4-64 yk[k : i ; s dk Hkqrku fd; k x; k Fkk] tcfD vkdfLed etnjka dks yxkus ds fy, l {ke inkf/kdkjh का कोई भी आदेश प्राप्य नहीं था। मजदूरों की संख्या तथा जिस कार्य पर उन्हें लगाया गया था vkdfLed iath ea ntZ ugha Fkka vr% 4-64 yk[k : i ; s dk Hkqrku l ngkRed Fkka

v/2 o"lz 1994&95 ds nkj ku 10 vkdfLed foi=ka ds tfj, 2-68 yk[k : i ; s dh fudkl h dh x; h थी तथा रोकड़ बही में संवितरीत दर्शाया गया था। हालांकि, आकस्मिक पंजी के अनुसार सिर्फ 1-47 yk[k : i ; s dh fudkl h dh x; h Fkka vr% 1-21 yk[k : i ; k jkdM+cgh ea QthZ rjhds l s l forfjr दिखाते हुये राशि का गबन किया गया था।

vi/2 rRdkyhu m|ks fodkl vk; Dr %Jh vkj l h , ts% dks migkj ij 0; ; djus ds fy, Hkqrku %tykbZ 1995 , oa fl rEcj 1995% fd; k x; k 0-35 yk[k : i ; k jkdM+cgh ea vfire 0; ; ds : i ea ntZ fd; k x; k Fkka bl vfxa dk ol yjh@l ek; kstu vxLr 1997 rd ugha fd; k x; k Fkka l ek; kstu ds vuq fLFkr ea vfxa i ष्ट करने वाले पदाधिकारी से राशि की वसूली की जानी चाहिए Fkha

vii/2 okguka ds j [k j [kko ij l ngkRed 0; ;

o"lz 1993&94 l s 1995&96 के दौरान निदेशक के संस्वीकृति के विपरीत सहायक लेखा नियंत्रक us 8 foHkxh; ckguka ds j [k j [kko %mngkj .k Lo: i] bZku dh [kir , oa ejEer% ij 6-51 yk[k : i ; s dk [kpZ fd; k Fkka ebZ 1993 l s ekpZ 1996 ds nkj ku] 6-51 yk[k : i ; s ea l s 2-74 yk[k : i ; k , oa 3-43 yk[k रूपया क्रमशः लेखापाल तथा रोकड़ पाल को प्रतिपूरित किया गया था, जिन्होंने विभागीय कारों ds j [k j [kko ea vi us 0; fDrxr fuf/k l s [kpZ fd; k Fkka bu depkfj; ka ds }kjk vi us fuf/k l s fd; k गया। ऐसा विशाल व्यय विश्वा uh; i rhr ugha gks jgk Fkka i p% foHkx ds fu; a.k inkf/kdkjh , oa l fpo dks ykd 0; ; ds fy, bl rjg ds fu th fuf/k nus dks jksduk pkfg, Fkka 'kSk fl QZ 0-34 yk[k

: i ; k l h/ks , t;l h ftl us bZku dh vki rRrZ dh Fkh ; k okguka dk ejEer fd; k Fkk] dks Hkqrku fd; k x; k FkA bl l iZk ea fuEukfdr ckrHkh ik; h x; h Fkh%

vi½ 6-51 yk[k : i ; s 0 ; ; ds fo:) fl QZ 1-12 yk[k : i ; s dk l gk; d vfHkJo foHkx ea mi yC/k था। इसके अलावा अभिश्रवों में मरम्मत से संबंधित व्यय का कौश में या रसीद संलग्न नहीं था तथा yskki ky@jkdM+ky }kjk iLr 0 ; ; dk l k/kj.k foj.kh ek= FkA vr% 6-51 yk[k : i ; s dk C ; ; विशुद्ध प्रतीत नहीं होता था।

vii½ l jdkjh okguka ds ejEer rFk j [k j [kko ds fy, 6-17 yk[k : i ; s ds 0 ; ; dh ifri rRrZ 10 vol j ka yskki ky dks 4 vol j rFk jkdM+ky dks 6 vol j ij 5650 : i ; k l s 1]12]647 : i ; k ds chp dh x; h FkA bu nks dfeZ ka ds }kjk , d s yEcs vof/k; rd vf/kd fuf/k cpk; s j [kuk foJl uh; ugha FkA

viii½ okguka dk dk; Ziath , oa l iZk ds fy, yskki ijh{kk dks iLr ugha fd; k x; k FkA

iv½ Hkqfr vfHkJo ka dh ifri rRrZ

आकस्मिक पंजी दर्शाता था कि वर्ष 1993-94 से 1995-96 के दौरान भुगतित अभिश्रवों ds fo:) 11-21 yk[k : i ; s ds vkdfLed 'ky dka dk ifri rRrZ fd; k x; k FkA bl ds fo:) dk; k; vkus ds fy, de p f j ; ka dks Hkqrku dh x; h i f j o g u 'ky dka ds fl QZ 0-34 yk[k : i ; s dks vfHkJo yskki ijh{kk dks iLr fd; s x; s FkA bl l iZk ea fuEukfdr rF; ka dks i k; s x; s Fk%

vkdfLed iath ea iZfvr 10-87 yk[k : i ; s ds ifri rRrZ ds fo:) fd, x, ifri rRrZ l s l iZk/r 'ky dka dh iZfvr dk mYys[k ugha FkA bu ifri rRrZ ka dh Lohdfr Hkh tkp ds fy; s iLr ugha fd; k x; k vr% 10-87 yk[k : i ; s dk 0 ; ; rFk ml ds fo:) l ek; kst u Qthz ykxrk FkA

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vN½ fu/गरित क्रय प्रक्रिया का पालन सुनिश्चर djus ea foHkx ds l fpo foQy jgs

foHkx ds l fpo }kjk iR; d o"z foHkxh; dlnh; Ø; l fevr dk xBu djuk FkA ijUr 1989&90 l s , d k l fevr ds xBu ea l fpo foQy jgs Fks ftl dk dkbZ dkj.k mi yC/k ugha FkA bl xtkhj pd ds dkj.k fu/kkZjr Ø; i f Ø ; k t s s f u o n k @ H k k o v k e . k v i u k ; s f c u k g h Ø ; dh x; h FkA vfHkys[kka ds l iZk l s i r k p y k f d 1993&94 l s 1995&96 ds n s k u f c u k l f g r v k s p k f j d r k , W v i u k ; s r F k k f c u k l { k e i n k f / k d k j h } k j k L o h d f r d s l g k ; d y s [k k f u ; a d u s 11-94 yk[k : i ; s e W ; ds ys[ku l kexh , oa fo | r l kekuka dh [kjh dh FkA i f j . k k e L o : i i f r ; k s x h n j d k y k H k u g h a i k l r g p k F k k R k F k k y s [k u l k e x h d h [k j h n e a f Q t y [k p h z d k s v u n s [k k u g h a f d ; k t k l d r k F k A b u खरीदों के विरुद्ध निदेशक/अपर सचिव द्वारा सिर्फ 2-53 yk[k : i ; s dk dk; k k j L o h d f r y s [k k i j h { k k d k s i L r f d ; k x ; k F k A d k ; k k j L o h d f r i n k u d j u s d k d k j . k m i y C / k u g h a F k A b u l k e k u k a d k s H k A / k j e a u g h a f y ; k x ; k F k A d k ; k k j L o h d f r i n k u d j u s d s l e ; f u ; a . k i n k f / k d k j h ; g l f u f J P r d j u s e a f o Q y j g s f d b u Ø ; k a d s f y , f u f / k m i y C / k F k h r F k k c t v i k D y u d s v l n j F k k , o a [k j h n h x ; h l k e u a H k A / k j i a t h e a n t z F k h A f o H k x x / ; { k , o a f u ; a . k i n k f / k d k j h d s } k j k 0 ; ; i j f u ; a . k d j u s e a f o Q y r k d s d k j . k f u d k l h , o a 0 ; ; u i n k f / k d k j h f u ; e k o y h o i f Ø ; k d k m Y y a k u d j r s g q s v k c a / u l s v f / k d 0 ; ; d j l d s F k A

vt½ cdk; s vfxeka ds ol iyh ds fcuk fuofuk&ykHk foedR djuk

Jh jktdekj iZ kn fl g] l gk; d ys[kk fu; a d rFk fucakd m | ks foHkx % fudkl h , oa 0 ; ; u i n k f / k d k j h 31 f n l E c j 1996 d s v i j k a e a l o k f u o R R g k s x ; s F k A u o E c j 1991 l s t w u 1996 d s n s k u 14 v o l j k a i j L V k Q d k j d s e j E e r , o a j [k j [k k o] n j H k k " k ' k y d , o a d k ; k y ; [k p z d s f y , m l u g a f u E u k f d r v f x e k a d k H k q r k u f d ; k x ; k F k k t k s 31 f n l E c j 1996 r d m l d s f o :) y f c r F k k %

2]85]231-00 : i ; s	fl xy foMks fl Lve ^x l s
3]10]000-00 : i ; s	ogr~ 'kh"lz &"2852 " l s

fun'skd ds }kjk fcuk bu vfxeka ds l ek; kstu@ol nyh ds l dk fuofr ykHk %अवकाश भुनाना, xP; W/h] l kefgd chek bR; kfn% mlga foedR dj fn; k x; k FkA 5]95]231 : i ; s dk ; s vfxe vxLr 1997 rd vol fyr FkA

¼>½ fl xy foMks fl Lve foax ea gLrkrfj.k }kjk fuf/k dk nfofu; kx

सहायक लेखा नियंत्रक ने 31 मार्च 1995 को 90,500 रूपया का निकासी किया तथा इस राशि dks ml h fnu fl xy foMks fl Lve foax ea gLrkrfj.k dj fn; k FkA mlgkua 31 ekpZ 1996 dks Hkh 50]000 : i ; k dk fudkl h fd; k RkFk ml h fnu ml s fl xy foMks fl Lve ea gLrkrfj.k fd; k FkA यद्यपि, इन राशियों को सिंगल विंडों सिस्टम विंग के लेखा में नहीं लिया गया था न ही अगस्त 1997 rd l gk; d ys[kk fu; a-d ds ikl fl xy foMks fl Lve dk ikorh gh FkA vr% l gk; d ys[kk fu; a-d ds jkdM+cgh l s 1-40 yk[k : i ; s dk fl xy foMks fl Lve ea LFkkurj.k ys[kk ea Qthz rjhds से प्रदर्शित किया गया था। इस तरह के हस्तांतरण के लिए प्राधिकार का नहीं रहना, प्राप्ति एवं वितरण l c/kh vfhky[s kka dh vupलब्धता के कारण, अग्रिम की राशि उनके द्वारा दुर्विनियोग किया गया प्रतित gkrk FkA

¼≠½ cfd ea j [kus ds fy, fuf/k dh vuf/kdr fudkl h rFk mi kftR C; kt dk nq lk; kx

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l gk; d ys[kk fu; a-d us dbnz l jdkj }kjk ik; kftR foHkUu fodkl kRed ifj; kstuvka ds fy, 11-14 djkm+ : i ; s fofo/k vkdfLed foi =ka ds tfj, dks'kkxkj l s o"kz 1993&94 l s 1996&97 ds vLr ea %o"kz 1993&94 ea 40-61 yk[k : i ; k] o"kz

x fl xy foMks fl Lve % vks| kfxd blVjifu; kj dks foHkUu rjg dh l gk; rk inkU djus grq , d , dy dbnhdr vufkka

1994&95 ea 2-82 djkm+ : i ;] o"kz 1995&96 ea 2-87 djkm+ : i ; k rFk o"kz 1996&97 ea 5-04 djkm+ : i ; k½ vupku dk 0; ixr gkus l s cpkus ds fy, fudkl h dh x; h Fkh rFk fudkl h ds gh fnu foHkx ds fl xy foMks fl Lve foax ea LFkkurj.k dj fn; k x; k FkA fl xy foMks fl Lve foax ds राशियों को छ: बैंको में सावधि जमा योजना/चालू [kkrk ea tek dj fn; k Fk tcfv 0; Okar fuf/k l jdkjh tek ds : i ea dks'kkxkj ea tek djua आवश्यक था। मार्च 1997 तक इन जेक्वका ij vftR 1-03 djkm+ : i ; s dk 0; kt cfd ea gh Fk rFk dks'kkxkj ea tek ugha fd; k x; k FkA

miftR C; kt ea l s foHkx o"kz 1993&94 l s 1996&97 ds njsku 17-66 yk[k : i ; k vuf/kdr : i l s 0; ogkj ea yk; k FkA bl ds vfrfjDr] iHkkjh fl xy foMks fl Lve us bl ikflr ea l s 17 dfez ka dks foHkUu dk; k ds fy, 4-51 yk[k : i ; s 1994&95 l s 1996&97 rd½ vfxe fn, FkA vxLr 1997 rd vfxe vl ek; kftR@vol fyr jgk FkA muea l s rhu dfez ka %l oLh vkuln fcgkjh fl Ugl l gk; d ys[kk fu; a-d % 64]000-00 : i ; k] jkt dekj id kn fl g] ys[kk fu; a-d % 2]85]231-00 : i ; k] rFk vkj , u fl g] l gk; d m] निदेशक : 5,800-00 : i ; k½ ftUgs 3-55 yk[k : i ; s vfxe fn; k x; k Fk] l okfuor gks pps Fks rFk , d dehz ftUgs 0-15 yk[k : i ; s dk vfxe Hkxrk fd; k x; k Fk] LFkkurj.k gks x, FkA

ekeyk l jdkj dks l nfhkr fd, x, Fks %vDVqj 1997½ muds tckc viklr Fks %nl Ecj 1997½A

3-12 fu/klu dks /kkrh , oa l kMh dh vki firz ea foQyrk

fcgkj l jdkj us 1/4tu 1996½ xjhch js[kk ds uhps jg jgs ifjokj ds , d iq "k vksj , d efgyk dks 1996&97 ea nks /kkrh vksj nks l kMh 15 : i ; s ifr vnn- ds vuqfkr nj l s mi yC/k djkus dk निर्णय लिया था। तदनुसार निदेशक, हस्तकरघा एवं fl Yd] fcgkj] i Vuk us 1-32 djKM+/kkrh vksj 1-32 djKM+l kMh dh vki firz grq tu 1996 ea fufonk, a 1/4nks Hkxka e½ vkef=r dhA Nk/h x; h N% fufonkva ea l s Ø; l fefr us l e>ksk के लिए एसोसियेशन ऑफ कॉरपोरेशन एण्ड एपेक्स सोसाइटी ऑफ हेन्डलूम (आकाश) को बुलाने का निर्णय लिया (25 tgykbl 1996½ vksj 14 vDVcj 1997 rd 73 : i ; s ifr vnn dh nj l s 1-245 djKM+/kkrh o 87-50 : i ; s ifr vnn dh nj l s 1-245 djKM+l kMh] 199-85 djKM+ : i ; s ds dgy eW; ij vki firz grq l kr माह विलंब के उपरांत 5 मार्च 1997 को आकाश के साथ अनुबंध किया। अनुबंध की तिथि के 14 दिनों ds vnj "आकाश" dks 20 djKM+ : i ; s dh fu"iknu cfd xkj/h nsuh Fkh rFkk vki firz ds nksku , tBl h को आपूरित धोतियों-साड़ियों के हस्तकरघा निर्मित होने का प्रमाण पत्र देना था। अनुबंध के दिन आकाश dks 40-00 करोड़ रुपये का अग्रिम उतने ही राशि की बैंक गारंटी के विरुद्ध दिये x; k FkA

=fVi w k l vuqfkr ds ifj .kkeLo: i 65-33 djKM+ : i ; s dh gkfu gpz , oa xjhcka dk /kkrh&l kMh dh vki firz ugha gpz

ys[kk ij h{kk l dh{kk l s idV gvk fd %

1/4½ आकाश ने निष्पादन cfd xkj/h fn, cxj ekpZ 97 l s vki firz vkjBlk fd; kA

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1/4½ प्रेस में समाचार के प्रकाशन (जुलाई 1997) के उपरांत विभाग ने जांच की और पाया कि gfj; k.kk dh nks , tBl ; ka }kjk dN futh l Fkxka ds ek/; e l s gLrkdj?kk ds cnys fctyh dj?kk /kkr; k; vksj l kM+; k; vki fir dh tk jgh FkhA foHkx us /kkrh/साड़ी वितरण को रोकने, आकाश द्वारा प्रस्तावित बैंक गारंटी के आह्वान के लिए आवश्यक कार्रवाई करने तथा अनुबंध समाप्त करने की करokbl grq fu.kZ 1/23 vxLr] 1997½ fy; kA ; |fi foHkx us uoaj 1997 ea vuqfkr l Ekklr dj fn; k Fkk] os cfd xkj/h dk vkgoku ugha dj l dA

1/4½ 2-491 djKM+/kkr; ka , oa l kM+ ka ds vki firz y{; ds fo:) , tBl h us 36-53 djKM+ : i ; s eW; dh 25-85 yk[k /kkr; ka 1/18-87 djKM+ : lk; ½ rFkk 20-18 yk[k l kM+ ka 1/17-66 djKM+ : i ; ½ dh vki firz dhA bl ds fo:) 15-56 djKM+ : i ; s eW; dh 10-96 yk[k /kkr; k; 1/8-00 djKM+ : i ; ½ rFkk 8-64 yk[k l kM+; k; 1/7-56 djKM+ : i ; ½ forfjr dh x; hA 'ksk 14-89 yk[k /kkr; k; rFkk 11-54 yk[k l kM+ ka vforfjr jghA ; |fi foHkx us 17-47 djKM+eW; dh 12-78 yk[k /kkr; ka 1/9-33 djKM+ : i ; ½ rFkk 9-31 yk[k l kM+ ka 1/8-14 djKM+ : i ; ½ का अवितरित शेष प्रदर्शित किया था। इस प्रकार विभाग के पास 3-49 djKM+ : i ; s eW; dh 2-11 yk[k /kkr; ka , oa 2-23 yk[k l kM+ ka dks dkbZ ys[kk&tks[kk ugha FkA ; s xcu fd, x, FkA

1/4½ cuqdk ds l r [kjhnkj h ea enn djus grq "vkdks" dks 40-00 djKM+ : i ; s dk vfxe inku fd; k x; k FkA bl ds fo:) , tBl h us cfd ea l n&l fgr&tek ea 28-31 djKM+ : i ; k j [kA

सरकार ने हस्तकरघा बुनकरों की सहायता भुगतान सुनिश्चित करने के लिए अनुबंध में आवश्यक प्रावधान ugha cuk; kA

1/4½ vuqfkr dh /kjk 5 1/4½ rFkk 1/4½ ds vuq kj , tBl h [kjc /kkr; ka , oa l kM+ ka dks efir ea cnys grq mUjnk; h FkhA tcfd foHklu ftyka ea 66-77 yk[k : i ; s eW; dh 1/4kkrh 25-22 yk[k : i ; s + l kMh 41-55 yk[k : i ; ½ [kjc /kkr; k; vksj l kM+; k; 1/34550 /kkrh , oa 47481 l kMh½ i Mh gpz Fkha vksj tuojh 1999 rd budk cnys ugha x; k FkA

1/4N½ tS k fd ykHkkfFKz ka dks 15 : i ; s ifr vnn ds fj ; k ; rh nj l s /kkfr ; ka@l kfm+ ka dk forj .k fd ; k tkuk Fkk] forfjr 19-59 yk[k /kkrh@l kMh ds fo :) 2-94 djkm+ : i ; k dks'kkxkj ea tek fd ; k tkuk Fkka gkykfd fl QZ 2-53 djkm+ : i ; s gh tek fd , x ; s Fks vksj /kkfr ; ka vksj l kfm+ ka ds iz[kM Lrj ij forj .k grq 'k'sk 0-41 djkm+ : i ; s mlkjk ; h depkfj ; a }kjk dk'kkxkj ea tek ugha fd ; k x ; k था। राशि के गबन l s bckj ugha fd ; k tk l drk Fkka

1/4t½ l jdkj us fu"d"kz fudkyk 1/4vxLr 1997½ fd fctyhj?kk fufeR /kkfr dk eW ; 26-16 : lk ; k ifr vnn rFkk l kMh dk 31-52 : i ; k ifr vnn de Fkka tS k fd 'आकाश' us fctyhj?kk /kkfr ; ka vksj l kfm+ ka dh vki firZ dh Fkh] , tñ h us 60-76 djkm+ : i ; s dh vufpr ykHk dh 0 ; fgr dh tS k fd uhps foofj .kr gS%

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	1/4dj km+ : i ; s e½	
1- 25-85 yk[k /kkfr ; ka rFkk 20-18 yk[k l kfm+ ka ds vki firZ ea eW ; karj	&	13-12
2- vf/kd Hkqrku	&	11-44
dy fd, x, Hkqrku	47-96	&
vki firka ds de vkdfyr eW ;	36-52	&
3- uxn ugha fd, x, cñ xkjñ/h ij C ; kt 1/4DVicj 1997 l s tuojh 1999 rd 40 djkm+ : i ; s ij 18 % ifro"kz dh nj l ½		9-60
4- 20 djkm+ : i ; s dh fu"iknu xkjñ/h dk tek ugha gkuk 1/4viSy 1997 l s tuojh 1999 rd 18 % ifro"kz dh nj l seny/ku vksj C ; kt dk ; ks½	&	26-60
	; ksx	60-76

1/4>½ bl idkj bl vufpr l s l jdkj dks 65-33 djkm+ : i ; s dh gkfu gñZ tS k fuEufyf[kr gS%

	1/4dj km+ : i ; s e½	
i आकाश dks dy vufpr ykHk	&	60-76
ii ugha tek fd, x, foØ ; eW ;	&	0-41
iii vifrlFkfi r [kjc /kkrh@l kMh	&	0-67

iv. xcu fd, x, /kkrh@l kMh	&	3-49
dy	&	65-33

¼½ ekeyk l h ch vkbz vUošk.k ds rgr Fkk vkš m |ksx foHkkx ds vk; Ør , oa l fpo us crk; k ¼vxlR 1998½ fd bl ekeys dk vfire परिदृश्य सीबीआई अन्वेषक.k dh l ekfir ds mi jkr gh l keus vk, xkA

3-13 **सरकारी खाते से बाहर राशि** ¼2 djkm+ : i ; ½ dk vfoosdi w kZ vojks/ku C; kt C; kt dh gkfu % 1-08 djkm+ : i ; s

fodkl vk; Ør] m |ksx fodkl vk; Ør] l fpo] ; ktuk , oa fodkl foHkkx] fcgkj l jdkj] i Vuk ds }kjk xfbR ; ktuk i kf/kdkj l febr ds fu.kZ ¼vDVicj 1994] ckn ea ftl s fcgkj ds eq ; ea=h dh Lohdfr i klr gPZ Fkh] ds vuq kj egkRek xk/kh ds 1250a tle fnol ds vol j ij 2 vDVicj 1994 l s [kknh oL=ka dh fcØh ij nh xbZ NW dh ifri frz grq ckMZ ds foUkh; l d k/ku dks

c<kus ds fy, 2-00 djkm+ : i ; s dh fuf/k

[kknh xkels] ks ckMZ i Vuk dks foedR djuk

FkA bl iz ktu ds fy, o"K 1994&95 ds

dkškkxkj l s Hkkjh fuf/k; ka dh fudkl h dh x; h , oa cšks ea j [kk x; k ftl l s mUgkaus rhu o"kkZ Rkd l jdkjh fuf/k l s mUufr dhA

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nkjku , d djkm+ : i ; s vuq j d vupku ds ek/; e l s vkš , d djkm+ : i ; s jkT; dh vkdfLedrk निधि से अग्रिम के माध्यम से दिया गया था। इस कार्य के लिए कुल राशि की निकासी (मार्च 1995) i Vuk l fpoky; dkškkxkj l s l gk; d ys [kk fu; =d] m |ksx foHkkx }kjk dh x; h FkA

ys [kk&i jh {kk संवीक्षा (दिसम्बर 1994 एवं अगस्त 1995) एवं निदेशक, उद्योग, बिहार, पटना से बाद में एकत्र की गयी सूचनाओं (जनवरी-फरवरी 1998) से प्रकट हुआ कि राशि खादी ग्रामोद्योग बोर्ड, i Vuk dk Hkxrk ugha dh xbZ Fkh एवं निदेशक, उद्योग, बिहार पटना के आदेश पर मार्च 1995 ea foHkku jk"Vh; dir cšks , oa , d l gdkfjrk cšd ds pkyw [kkrs ¼Hkkjrh; LVV cšd % 0-20 djkm+ : i ; } बैंक आफ इण्डिया : 1 करोड़ रुपये, कारपोरेशन बैंक : 0-20 djkm+ : i ; s vkš l gdkfjrk cšd % 0-60 करोड़ रुपये) में रख दिया गया था। बैंको में राशियाँ फरवरी 1998 rd i Mh gPZ Fkha , oa tek ij dkbZ C; kt vftR ugha FkA

इस प्रकार सरकारी खाते से निधियों की अनावश्यक निकासी और उसे बैंको के चालू खाते में रखने के परिणामस्वरूप मार्च 1998 तक सरकारी राशि तीन वर्षों तक अवरुद्ध रही, एवं 1-08 djkm+ : i ; s ds C; kt l jdkj ds yunkfj; ka ij ifjxf.kr dh x; h ipfyr C; kt dh nj ij dh Hkh gkfu gu hA पुनः बैंको में सरकारी राशि का रखा जाना उनके व्यापारिक क्रियाकलापों को तीन वर्षों तक बढ़ास हेतु एक अनधिकृत सहायता थी। राशि जमा करने के लिए बैंको के चयन का आधार उपलब्ध नहीं था , oa ij h vf; fer i fØ; k dnkpj Fkh ftl ds QyLo: i l jdkj dks gkfu gPZ

उद्योग निदेशालय, बिहार, पटना में उपनिदेशक ने बताया (फरवरी 1998) कि खादीग्रामोद्योग बोर्ड द्वारा प्रस्तुत विवरणी में छूट की राशि में असंगति थी, अतः राशि विमुक्त नहीं किया जा सका और उसे cšd ds pkyw [kkrs ea j [k fn; k x; k FkA

vk; Ør , oa l fpo] m |ksx foHkkx us dgk ¼tgykbz 1998½ fd ckMZ ds ek/; e l s foHkku l febr; ka@l l Fkkuka l s i klr [kknh oL=ka dh fcØh ds fooj .k ea vl xrrk ds dkj .k ckMZ dks Hkxrk djus ea foyEc gPZ vkš i q% crk; k fd l febr; ka@l l Fkkuka }kjk dkOh i =kpj ds ckn o"K 1997&98 ea ¼rffk l fpr ugha dh x; h ½ 1-5 djkm+ : i ; s ¼2 djkm+ : i ; s ea l ½ ckMZ dks foedR fd; k x; k Fk

vks' ksk 0-50 djkm+: i; s dk Hkqrku foUk foHkkx }kjk nkos ds tkp ds mijkUr foeDr fd; k tkuk
था। हालाँकि, भुगतान की प्रत्यासा में राशि की कोषागार से यह निकासी और उसे बैंक में रखना जिसने
ऐसी चलन से सरकारी राशि से उन्नति की, का औचित्य उन्होंने ugha fn; ka

6-10 __.k dh vol nyh

¼d½ vk|kfxd {ks= fodkl i kf/kdkj ds ek/; e l s jkT; l jdkj Hkkoh m|fe; ka dks
vks|kfxd bdkbz LFkfi r djus ds fy; s i s dh dN 'kRrk ij Hk&[k.M vkcfVr djrj g
ftl ds rgr- i l k/kkjh dks Hk&[k.M dh dher dks C; kt ds l kFk nl cjkj okf"kd
fdLrka ea i kf/kdkj dks Hkqrku djuk i Mrk gS A bu vks|kfxd bdkbz ka ds vks|kfxd
fodkl l kFk gh l kFk i s ij fn, x; s Hkfe dh mRi kndrki w kz mi; kfxrk , oa __.kka dh
किस्तों की तत्पर वसूली के लिये प्राधिकार को निरन्तर ध्यान रखना आवश्यक था। mRrj
fcgkj vks|kfxd {ks= fodkl i kf/kdkj A

eqt 1Qjig ds vfHkyks[ka ds ueuk tkp ¼vi ny 1998½ ds Øe es Li"V gvk fd
i kf/kdkj }kjk 1975&76 l s tykbz 1998 ds
nks ku 439 bPNd m|fe; ka dks Hk&[k.M
vkcfVr fd; k x; k Fkka muea l s 15
m|fe; ka dh vks|kfxd bdkbz tykbz 1998
rd dln gks x; h FkhA Hkfe ds vkca/u ds
mijkuR i kf/kdkj vks|kfxd bdkbz; ka ds
dk; &dyki ka ij fuxjkuh j [kus ea foQy
रहा और उद्यमियों को पर्याप्त कार्यशीला पूंजी
__k Lohdr djus ea , oa muds vks|kfxd
dk; dyki ka ds i; bsk.k@vuqlo.k ea Hkh foQy jgkA ; g ik; k x; k fd bu l Hkh ekeyka
ds i l k Hkfe ds dher ds fdLr dh Hkqrku vof/k i w kz gks x; h Fkh vksj 439 i l k/kkj; ka
l s 8-03 djkm+: i; k ¼; kt ds l kFk½ vi sy 1998 rd ol ny djuk Fkka bl ds fo:)
vi sy 1998 rd 342 m|fe; ka }kjk C; kt ds l kFk ek= 4-29 djkm+: i; k ol ny fd; k
x; k Fkka 'ksk 3-74 djkm+: i; k ¼; kt ds l kFk½ dh ol nyh ugha dh x; h FkhA

vks|kfxd bdkbz; ka ds fØ; k&dyki
ij mUkj fcgkj vks|kfxd {ks= fodkl
i kf/kdkj] eqt **फरपुर द्वारा आवश्यक**
fuxjkuh ugha j [ks tkus ds
ifj.kkeLo: i 3-74 djkm+: i; s
vol fyr jgA

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i kf/kdkj us crk; k ¼vi sy 1998½ fd 36-03 yk[k : i; s ds fy, 59 l fvIQdV
ds nk; j fd, x, Fks vksj vl; ekeyka ea Hkh l fvIQdV ds nk; j djus ds fy, dne
mBk; s tk jgs FkA gkykfd o"l 1975&76 l s 1988&89 rd i l s k/fj; ka ds fo:)-l Hkh 59
l fvIQdV ekeys nk; j dj fn; s x; s Fks vksj ml ds ckn vkcfVr fd, x, Hk&[k.Mka
okys i l s k/fj; ka ds fo:) ds nk; j ugha fd; k x; k Fkka

vr% i s ij fn; s x; s Hkfe ds dher dh ol nyh ds fy, vks|kfxd bdkbz; ka ds
fØ; kdyki ka ij fuxjkuh ds vHkko ds ifj.kkeLo: i vi sy 1998 rd 3-74 djkm+: i; s
vol fyr jgA

ekeyk l jdkj dks l nfHkr fd; k x; k Fkka ¼tuw 1998½ mudk mRrj viklr Fk
¼tuojh 1999½A

¼[k½ vks|kfxd bdkbz; ka dks fn; k x; k 12-58 yk[k : i; s dk C; kt eDr __.k
vol fyr jgs

fcgkj vks| kfxd uhfr 1986 ds vuq kj C; kt&eDr __.k mlgha vks| kfxd bdkbz ka ds m|fe; ka dk fn; k tk l drk Fkk ftUgkaus mRiknu vkjalk dj fn; k x; k Fkk] Hkfo"; ea l pkyu vkjalk djus dh lalkouk Fkh vks| tks fcØh dj ds : i ea de l s de 5000 : i; s ifr o"z Hkxrku dj jgs FkA bu __.kks ds Hkxrku dh frfFk l s N% o"kkz ds ckn ikp cjkoj fdLrka ea __.k dh ol nyh djuh FkA __.k dh vnk; xh ea pid gkus पर दोषी उद्यमी को 16 प्रतिशत प्रति वर्ष की nj l s C; kt dk Hkxrku djuk FkA

vks| kfxd bdkbz; kj tks __.k dk Hkxrku fd; s fcuk cln gks x; h Fkh , oa ftuls __.k ds ol nyh dh l EHkkouk {kh.k Fkh} dks 12-58 yk[k : i; s dk C; kt eDr __.k fn; k x; k FkA

mRRkj fcgkj vks| kfxd fodkl i kf/kdkj] ept Qjig ds vfHkys[kka ds uewuk tkp l s Kkr gqvk fd l kRk vks| kfxd bdkbz ka dks o"z 1982&83 l s 1992&93 ds nkjku 12-58 yk[k : i; k fn; k Xkya tha। अभिलेख दर्शाता था कि सभी औद्योगिक इकाईयाँ वर्ष 1993 , oa 1995 ds chip cln gks x; h Fkh vks| vity 1998 rd mlgha ऋणों की राशियों का dkbz Hkxrku Hkh ugha fd; k FkA __.kka dh ol nyh dh lalkouk {kh.k FkA ykcd ekpx ol nyh vf/kfu; e ds vUrxr bu bdkbz ka l s __.kka dh ol nyh ds fy, i kf/kdkj }kj k dkbz dkj bkbz ugha dh x; h FkA

ys[kk&ijh{kk %fnl Ecj 1996½ ds Øe ea bfixr fd; s tkus ij i kf/kdkj us dgk dh __.kka dh ol nyh ds fy, dkj bkbz dh tk jgh FkA ijUrqebz 1998 rd dkbz dkj bkbz ugha dh x; h FkA

B
A
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K

ekeyk l jdkj dks l nfhkr fd; k x; k Fkk %ebz 1998½ mudk mRru viklr Fk %tuojh 1999½A

1999&2000

3.17 अकार्यशील औद्योगिक केन्द्रों के कर्मियों के वेतन एवं भत्ते पर 24.96 लाख रुपये का निरर्थक व्यय

जिला उद्योग, केन्द्र छपरा के अधीन 3 अकार्यशील औद्योगिक केन्द्रों में 7 वर्षों से बिना कार्य के पड़े हुए कर्मियों पर 24.96 लाख रुपये की बर्बादी हुई।

जिला उद्योग केन्द्र, छपरा के अधीन एरी रेशम प्रदर्शन केन्द्र, गोविन्दपुर (छपरा), मिट्टी वर्तन निर्माण केन्द्र, बकेरपुर (सोनपुर) तथा एरी रेशम आपूर्ति केन्द्र, दिघवारा (दिसम्बर 1996 से सिरसा, गोपालगंज में परियोजना पदाधिकारी, रानीपोखर, वैशाली के अधीन कार्यशील) की स्थापना सितम्बर 1958 में तकनीकी सहायता मुहैया कराने तथा खेतिहरों को रोगमुक्त रेशम बीजों को मुफ्त वितरण करने एवं मिट्टी के वर्तन, गुड़िया आदि का निर्माण तथा व्यवसाय ग्रहण हेतु मिट्टी के वर्तनों के निर्माण में किसानों को प्रशिक्षण देने के लिये किया गया था।

अभिलेखों की संवीक्षा (अप्रैल 1998) से प्रकटित हुआ कि उद्योग विभाग द्वारा वर्ष 1992-99 के दौरान औद्योगिक क्रियाकलापों को चलाने हेतु कोई निधि मुहैया (दिसम्बर 1996 से एरी रेशम केन्द्र, दिघवारा को छोड़कर) नहीं कराई गई थी। परिणामस्वरूप अप्रैल 1992 से मार्च 1997 के दौरान 3 केन्द्रों के पदस्थापित नौ व्यक्ति (निरीक्षक:2; रीभर:3 ; अन्य:4) तथा अप्रैल 1997 से मार्च 2000 के दौरान 2 केन्द्रों (गोविन्दपुर तथा बकेरपुर) में पदस्थापित 3 व्यक्ति (निरीक्षक: 1, रीभर : 1, रात्रि प्रहरी :1) बिना कार्य के थे और उनके वेतन एवं भत्ते पर अप्रैल 1992 से मार्च 2000 के दौरान 24.96 लाख रुपये बर्बाद हुये थे।

पुनः तकनीकी सहायता मुहैया कराने तथा खेतिहरों को रोगमुक्त रेशम बीजों का मुफ्त वितरण कराने एवं विभिन्न व्यवसायों के ग्रहण हेतु उन्हें प्रशिक्षण देने के लिए निर्मित अन्तः संरचना अव्यवहृत पड़ा रहा। महाप्रबंधक, जिला प्रबंधक, जिला उद्योग केन्द्र, छपरा के जानकारी (अप्रैल 1998) में मामला लाने के बाद उन्होंने सूचित (अगस्त 1999) किया कि औद्योगिक क्रियाकलापों को चलाने हेतु निधि मुहैया कराने के लिये मार्च 1996 में उन्होंने उद्योग निदेशक बिहार को एक पत्र लिखा था तथा कर्मियों का स्थानान्तरण किसी दूसरी जगह, जहाँ उनकी सेवाओं को लाभप्रद उपयोग किया जा सकता था, करने के लिए उन्होंने उच्च अधिकारियों से कोई पत्राचार नहीं किया।

मामले सरकार को संदर्भित किए गए (जून 2000); उनके उत्तर अप्राप्त थे (जनवरी 2001)

2003-04

3.5 FUNCTIONING OF INDUSTRIES DEPARTMENT

Highlight

Financial management in the Industries Department was characterised by weakness in budgetary control procedures as indicated by huge savings, unnecessary drawal of funds without budget provisions etc. The implementation of the industrial development schemes was poorly managed as evident from the cases of unspent funds, misuse and diversion of funds, expenditure on incomplete and abandoned schemes and low employment generation. The department failed to provide essential infrastructural facilities for setting up new industries in the State. Initiatives of the department like mega growth centres and mini growth centres did not bear fruit. The Industrial Park at Hajipur remained a non-starter. The Industrial Area Development Authorities (IADAs) failed to develop industrial estates between 1999 and 2004, as planned out of 1236 entrepreneurs functioning in the allotted plots, 675 entrepreneurs closed their units during 1999-2004.

The budget of the department was not based on actual needs. The result was huge savings of Rs 200.02 crore during 1999-2004.

(Paragraph 3.5.5)

The Director of Industries and the Director of Technical Development irregularly drew Rs 3.11 crore (March 2001 and March 2003) from the treasury to avoid lapse of funds and the entire amount was retained in Civil Deposit since then. Besides, Rs 32.25 crore shown as expenditure under plan schemes were actually lying in the bank accounts of the IADAs and the Industrial Data Bank, Patna.

(Paragraph 3.5.6 and 3.5.8)

Director of Industries paid Rs one crore to Indian Craft Village Trust, Kolkata in March 1998 for construction of Bihar Pavilion in Kolkata. No construction was carried out by the Trust and the amount was being utilised by the Trust.

(Paragraph 3.5.9)

Out of 1236 entrepreneurs functioning on land developed by the IADAs, 675 entrepreneurs closed their units during 1999-2004 due to inadequate infrastructure.

(Paragraph 3.5.15)

Mega Growth Centres could not come up even after a lapse of 12 years due to non-acquisition of land. The Export Promotion Industrial Park at Hajipur also remained a non-starter.

(Paragraph 3.5.10 and 3.5.12)

Due to poor infrastructure support, the industrial development in the State was far behind the declared policy objectives of the Government. Only 20 per cent of the industrial units were functional in the State. Under the Small Scale Industries sector though the investments increased marginally from Rs 37.24 crore to Rs 46.38 crore during 1999-2003 the employment generation dropped from 15475 to 13622 during the same period.

(Paragraph 3.5.20)

Introduction

The Industries Department has been functioning with a view to establishing and developing a comprehensive network of large, medium, and small scale industries as well as rural artisan based industries in the State. Besides, it has to ensure the effective implementation of State and Centrally sponsored schemes and different rehabilitation schemes for sick and closed industrial units.

The State had introduced the State Industrial Incentive Policy 1993 for five years (upto March 1998) primarily based on cash incentives like subsidy, loan, exemption in sales tax etc. Meanwhile an Industrial Policy was initiated in September 1995 by the Government, which withdrew earlier cash incentives and focused on providing infrastructural facilities to entrepreneurs. However, this policy (1995) was not finally published. After division of the State into Bihar and Jharkhand, the Government felt the necessity of a new industrial policy and launched Industrial Policy 2003 stressing on infrastructural facilities and some reformative steps to facilitate entrepreneurs. In the latest policy Government also identified some thrust industries (e.g. information technology, power generation, bio-technology, export, agro based industries etc.) for special attention.

3.5.2 Organisational set-up

The Industries Department is administered by the Commissioner-cum-Secretary who is assisted by one Special Secretary, one Joint Secretary, two Deputy Secretaries, one Under Secretary and three Directors¹ at the secretariat level and seven Regional Directors² and 27 General Managers in the District Industries Centers³ (DIC) at the district level.

The Director of Industries is responsible for implementing the Industrial Policy adopted by the government and also in charge of the Single Window System. The Director of Handloom and Sericulture is entrusted with the job of development of handloom and sericulture industries as well as to implement schemes for the welfare of weavers and silk producers. Schemes belonging to Village and Small Industries (VSI) sector were also supervised by him. An Industrial Data Bank (IDB) was functioning under the Director of Technical Development with the objectives of collection, storage and documentation of necessary data required for setting up new industries. Besides, the implementation of the Large and Medium Industries (LMI) sector was also placed under his supervision.

3.5.3 Audit objectives and methodology

The review of the Industries Department was conducted to ascertain the effectiveness and performance of the department in respect of induction and growth of industries in the State. The audit objective was to assess if the following main functions were carried out with the economy, efficiency and effectiveness.

- Financial management;

¹ Director of Industries, Director of Technical Development, and Director of Handloom and Sericulture

² Bhagalpur, Chapra, Darbhanga, Gaya, Muzaffarpur, Patna and Saharsa

³ Ara, Aurangabad, Begusarai, Betiah, Gopalganj, Jahanabad, Khagaria, Katihar, Madhepura, Madhubani, Motihari Munger, Nalanda, Nawada, Purnia., Rohtas, Samastipur, Sitamarhi, Siwan, Vaishali and including above mentioned seven districts.

- Programme management; and
- Monitoring and evaluation

For the review the auditee units were selected on the basis of budget provision, expenditure and their socio-economic importance in the industrial growth of the State. Audit observations were based on the scrutiny of documents related to Industrial Policies, physical and financial reports on the schemes maintained at the secretariat level as well as the district level offices and implementing agencies.

3.5.4 Audit coverage

Records relating to formulation and implementation of Industrial Policies were examined in the Secretariat. Budget provision and expenditure of three Directorates were reviewed. At the district level records of three Regional Directorates (Bhagalpur, Muzaffarpur and Patna) and ten District Industries Centres (DICs)⁴ were checked during November 2003 to August 2004. The period covered in the test check was 1999-2004.

Financial management

Budget provision and expenditure on the establishment and schemes of the Industries department during 1999-04 were as under:-

(Rupees in crore)

Year	Budget provision			Expenditure			Saving		
	Plan	Non-plan	Total	Plan	Non-Plan	Total	Plan	Non-plan	Total
1999-2000	81.93	37.59	119.52	27.65	22.11	49.76	54.28	15.48	69.76
2000-01	52.67	73.08	125.75	15.98	45.84	61.82	36.69	27.24	63.93
2001-02	22.04	31.21	53.25	10.30	17.30	27.60	11.74	13.91	25.65
2002-03	25.48	69.27	94.75	22.74	53.74	76.48	2.74	15.53	18.27
2003-04	28.36	49.43	77.79	12.67	42.71	55.38	15.69	6.72	22.41
Total	210.48	260.58	471.06	89.34	181.7	271.04	121.14	78.88	200.02

(Source: Appropriation Accounts of 1999-2004)

3.5.5 Budget prepared on ad hoc basis

It was observed in audit that statements of expenditure, men-in-position and sanctioned strength were not compiled at the secretariat level and budgets were prepared on ad hoc basis leading to huge savings of Rs 200.02 crore during 1999-2004, which was 42.46 per cent of the total budget provision during the five years. The savings of Rs 200.02 crore comprised of savings of Rs 132.20 crore under Revenue head and Rs 67.82 crore under the Capital head.

Government stated (February 2005) that savings were mainly due to cut in plan outlay. It was observed in audit that savings were due to poor spending on schemes and non sanction of schemes by the government.

3.5.6 Irregular placing of funds in banks, civil deposits

As per Bihar Treasury Code, no amount should be drawn from the treasury unless required for immediate disbursement. In violation of the codal provision, a sum of Rs 3.11 crore was drawn by the Director of Technical Development (Rs 0.30 crore) and the Director of Industries (Rs 2.81 crore) in March 2001 and March 2003 respectively and irregularly retained in Civil Deposits.

Further, three Directorates drew Rs 64.50 crore from Patna Secretariat treasury for execution of plan schemes during 1999-2004, of which Rs 59.38 crore were drawn in the month of March alone and the amount was kept in demand drafts. Besides, the closing balance of cash at the end of every

⁴ Bhagalpur, Begusarai, Darbhanga, Gaya, Muzaffarpur, Madhubani, Nalanda, Patna, Purnea and Vaishali

year (1999-2004) in the three Directorates ranged from Rs 3.98 crore to Rs 11.22 crore indicating that the funds were drawn without immediate need, in total disregard of the codal provisions.

3.5.7 Mismanagement of funds under Single Window Clearance

Single Window System (SWS) was established in 1994 under the Director of Industries to provide full assistance, information and guidance to entrepreneurs under one roof for establishment of industries. In March 1998, the SWS Unit was converted to a registered society and the Director of Industries was its ex-officio chairman. Director of Industries, Bihar drew Rs 37.48 crore, for implementation of various State and Central schemes, from the Patna Secretariat Treasury and transferred the entire amount to Single Window System during the period from March 1998 to October 2002. The drawal of funds from the treasury were made mainly to avoid lapse of budgeted funds of the respective years. Out of this, the society disbursed Rs 34.56 crore to various executing agencies (DICs, Industrial Area Development Authorities, State owned Corporations etc.) and the balance of Rs 1.54 crore remained deposited in the Personal Ledger Account of the Director of Industries since October 2002. No permission was obtained to open the PL Account from the Accountant General (A&E), Bihar. As of March 2004 a sum of Rs 0.65 crore was lying in the Bank accounts of the society. Thus, the drawal of funds from treasury without immediate need, transfer of Government funds to a society outside the Government Account and retention of scheme funds in the Bank accounts of the society were irregular.

3.5.8 Plan funds transferred to autonomous bodies remained unutilised

A sum of Rs 32.25 crore shown as spent under various plan schemes actually remained unutilised with the IADAs, Patna (Rs 6.99 crore), Darbhanga (Rs 7.87 crore), Muzaffarpur (Rs 14.77 crore) and Industrial Data Bank, Patna (2.62 crore). These amounts were lying in various bank accounts of these bodies as of 31 March 2004.

3.5.9 Misutilisation and diversion of funds

Director of Industries, Bihar drew (March 1998) Rs one crore for construction of Bihar pavilion in Kolkata by Indian Craft Village Trust (ICVT) Kolkata. The trust in turn invested the amount in fixed deposits in the Standard Chartered Bank. Even the Government did not take up with the Trust the issue of non-construction of the pavilion and misutilisation of State funds. The Government stated (February 2005) that on verification the Joint Director of the Department found (July 2004) that no construction work was started and that the department had requested the ICVT, Kolkata to return the amount with interest.

Further, Director of Industries drew Rs 3.50 crore (March 1995: Rs 2.00 crore; March 1999: Rs 1.50 crore) for assistance to Khadi Gramodyog Board for rebate on sale of Khadi. However, Rs 1.75 crore were disbursed to Khadi Gramodyog Board as of August 2004 and the balance of Rs 1.75 crore misutilised during May 1999 to April 2000 on contingent and miscellaneous payments (Rs 49.04 lakh), payment of municipal taxes of Khadi Gramodyog Board building at Patna (Rs 19.42 lakh), and repayment of loans to Industrial Development Bank of India (Rs 1.06 crore) to discharge liabilities of Bihar Drug and Chemical Limited for which the Government was a guarantor. The department's reply (February 2005) that out of Rs 3.50 crore, Rs 2.43 crore were disbursed for rebate and Rs 1.09 crore deposited in PL account was not accepted because they did not furnish details of expenditure of Rs 2.43 crore on rebate or the supporting documents showing deficit of Rs 1.09 crore in PL account.

Programme management

To extend and strengthen the process of industrialisation in the State, various State and Centrally sponsored schemes (including PMRY) were being implemented during 1999-04 by the Industries Department. These schemes were in the Large and Medium Industries (LMI) sector as well as the Village and Small Industries (VSI) sector.

The implementation of the schemes suffered from improper planning and delivery mechanism. On examination of the records in respect of implementation, deficiencies like non-functioning of schemes, abandonment of schemes, low achievement of targets, non co-ordination among the different organs of the department etc. were noticed. The scheme wise deficiencies are discussed in the succeeding paragraphs.

3.5.11 Mini Growth Centres

This Centrally Sponsored Scheme of six mini growth centres was launched in 1986-87 at an estimated cost of Rs six crore each to be shared equally by GOI, State Government and the Industrial Development Bank of India (IDBI).

Additional cost if any was to be borne by the State Government. Under the scheme four mini growth centres⁵ were to be set up by IADA, Patna and two centres⁶ by IADA, Darbhanga. But none of the mini growth centres was functional as of July 2004. IADAs failed to mobilise resources from IDBI as envisaged in the scheme. Despite availability of funds for setting up centres at Nalanda and Saharsa, no amount was spent as of March 2004. However the mini growth centres of Giddha (Bhojpur) and Aurangabad that accounted for expenditure of Rs 6.05 crore were partially activated. In their reply, the department stated (February 2005) that Mini Growth Centres at Purnea was fully functional and the scheme at Saharsa had been dropped. However records relating to the functioning of Purnea centre, requisitioned in August 2004, were not made available to audit. Details of the schemes are given in *Appendix XXXIII*.

3.5.12 Export Promotion Industrial Park (EPIP)

This Centrally Sponsored Scheme (sanctioned 1993) aimed to construct an Industrial Park at Hajipur to encourage export oriented industries in the State at an estimated cost of Rs 11.50 crore which was revised to Rs 14.92 crore (February 1999). The cost was to be shared by the Central and the State Government in the ratio of 75:25. The park was to provide stall and infrastructure facilities to entrepreneurs. The work was to be completed by the Bihar State Export Corporation (BSEC). It was noticed that out of Rs 14.92 crore (Central share : Rs 10.00 crore; State share : Rs 4.92 crore) Rs 12.91 crore (Central share : Rs 8 crore and State share: Rs 4.91 crore) were paid during 1999-2003 to BSEC for the work. But the construction of roads, tube wells, water tower, storm water drainage, boundary walls, effluent discharge pipeline, common facility building and health centre were still incomplete after incurring an expenditure of Rs 11.81 crore (upto Feb 2004).

Further as per GOI guidelines, the element of Central grants was to be excluded for working out the sale price or rent for allotment of plots/sheds in order to make the scheme attractive to the entrepreneurs. On the contrary, State Government fixed the sale price of plots and sheds taking into account the element of Central assistance. Incomplete infrastructure facilities and unattractive pricing made the scheme unviable. As a result, against the target of 55 only 15 entrepreneurs applied for shed/plots as of March 2004 and only three plots could be allotted to three entrepreneurs. The prospect of the project was bleak as its nodal agency i.e. BSEC had gone into liquidation in May 2004. In their reply department stated (February 2005) that the Bihar Industrial Area Development Authority (BIADA) was appointed nodal agency for completing the remaining work and the matter had been taken up with the BSEC/State Government and Central Government to sort out the issue.

3.5.13 Critical Infrastructure Balance (CIB) Scheme

This Centrally Sponsored Scheme (funded equally by the State and the Central Government) envisaged development of infrastructure facilities surrounding the Export Promotion Industrial Park at Hajipur at an estimated cost of Rs 9.83 crore sanctioned during 1999-2000 and targeted to be completed in two years i.e. by 2001-2002. Meanwhile the estimated cost of the scheme was revised and reduced to Rs 3.91 crore. The Central Government released Rs 99.81 lakh in 2000-2001 but the work could not be started then due to the failure of State Government to provide matching grant.

In 2001-03 Rs 96.95 lakh was paid to Bihar State Export Corporation for development of industrial park at Hajipur. In 2002-03 Rs 54.66 lakh was paid to Bihar State Water Board for drainage of water logged areas and in 2002-03 Rs 77.31 lakh was given to Road Construction Department for widening of Hajipur Jandaha road. Neither the Road Construction Department nor the Water Board had completed the works as of August, 2004 and the funds provided to Bihar State Export

⁵ Giddha in Bhojpur, Aurangabad, Khagaria, Nalanda

⁶ Purnea and Saharsa

Corporation (Rs 96.95 lakhs) had proved unfruitful as the BSEC did not carry out any work with the funds and in the mean time had gone into liquidation (May 2004).

3.5.14 Prime Minister Rojgar Yojana (PMRY)

PMRY was being implemented through the DICs. The scheme was started with a view to providing training to new entrepreneurs and arrange loan from banks to help them in self employment. During 1999-04 the scheme had a target of providing self employment to 72449 through bank loans but only 24985 (34 per cent) persons were benefitted under the scheme. The shortfall was due to the fact that the entrepreneurs failed to meet the terms and conditions of bank and there was delay in sending recommendations by the DICs to banks.

3.5.15 Industrial Areas/Estates (IAEs)

This State funded scheme was started (1972-76) with a view to providing infrastructural facilities like water and power supply, effluent treatment, telecommunication, industrial housing, common facilities etc. in selected areas of the State. Under the scheme 44 IAEs (Patna-21, Muzaffarpur-8 and Darbhanga-15) were identified for development and the execution of the schemes was entrusted to respective Industrial Area Developmental Authorities (Patna, Muzaffarpur and Darbhanga). But none of the three IADAs could develop any plot or shed during the period 1999-2004. However it was noticed that out of 1236 entrepreneurs (who were functioning on the land developed by the IADAs prior to 1999), 675 entrepreneurs had closed their units as of March 2004.

In IADAs Darbhanga and Muzaffarpur, 178 acres of land valued at Rs 10.08 crore remained unallotted (December 2004).

Out of 454 acres of land acquired for Industrial Estate, Ramnagar, Government allotted 25 acres of land in 1993 for mulberry farm and transferred 60 acres to Charwaha Vidyalaya in 1993 instead of developing them for entrepreneurs.

3.5.16 Publicity and Publication Scheme

This State funded scheme was initiated (1999) with a view to attracting entrepreneurs (from outside and within the State) through publicity of Government programmes. Bihar State Credit and Investment Corporation (BICICO) was provided Rs 95 lakh (between March 1999 and May 2003) for implementing the scheme. Out of Rs 95 lakh, Rs 61.20 lakh were spent (March 2001) for which vouchers were not produced to Audit. The balance of Rs 33.80 lakh was diverted and spent on survey work of software technology park (Rs one lakh), Bhojpuri conference at Mauritius (Rs 2.70 lakh) and meeting staff cost and contingent expenditure of BICICO (Rs 30.10 lakh), which had no connection with publicity and publication for industrial development.

3.5.17 Non-submission of utilisation certificate

Government made available (1999-2004) an amount of Rs 10.89 crore to the Chief Executive Officer, Khadi Gramodyog Board, Patna to meet the establishment cost of the Board but utilisation certificate for the amount was not obtained by the Director. He did not also obtain utilisation certificates for Rs 26.92 lakh made available to eleven others Board, Corporations and Government Companies and Undertakings as loan in 2001-02 for updating their accounts which had been in arrears from two to 11 years.

It was noticed that Rs 30.15 lakh were paid to six cooperative societies and the Bihar State Export Corporation (BSEC) as assistance for development of marketing of handloom products under project package schemes during 1998-2002 but the department failed to obtain utilisation certificates as of March 2004 from the societies and the BSEC.

3.5.18 Infructuous expenditure

Two processing units of raw handloom products situated at Darbhanga (Dying and Finishing Plant) and at Biharsharif (Central Processing Unit) closed in 1997-98. The department had, however, incurred expenditure Rs 1.46 crore on pay and allowances of the idle staff in these processing units during 1999-2004.

3.5.19 Internal Audit

Internal audit of the Industries department had not been conducted by the Finance Department of the State Government. One post of Accounts Inspector had been sanctioned but even that post was vacant during 1999-2004.

3.5.20 Impact analysis

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C
K

Due to poor infrastructure support, industrial development in the State was far behind the declared policy objectives of the Government. Only 20 *per cent* of the industrial units were functional in the State. Under the Small Scale Industries sector though the investments increased marginally from Rs 37.24 crore to Rs 46.38 crore during 1999-2003 the employment dropped⁷ from 15475 to 13622 during the same period.

The contribution of the manufacturing sector to the Gross State Domestic Product of the State during 2000-2004 was merely three *per cent* as shown below:

Year	Manufacturing Sector*	Total GSDP**	Percentage
	(Rupees in crore)		
2000-01	1362	49383	3
2001-02	1499	50987	3
2002-03	1561	56688	3
2003-04	1617	59862	3

Source of information: *GSDP at factor cost by industry of origin of Bihar at constant prices (1993-94)

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3.5.21 Conclusions

The Industries department failed to provide adequate infrastructure facilities to promote industrialisation of the State. The implementation of developmental schemes in respect of industries were suffering from lack of proper planning, misutilisation and diversion of funds and absence of monitoring by the department. Thus the department could not achieve any noticeable growth in development of industries or in employment generation.

Recommendations

- IADAs need to formulate a clear strategy for speedy development of land acquired for use of entrepreneurs.
- The policy regarding investments in mega and mini growth centres may be reviewed in view of the lack of interest of the financial institutions.
- The Industrial Park at Hajipur should be provided with proper infrastructure facilities to attract entrepreneurs.
- There is a clear need for devising a strictly time bound approach for implementation of various infrastructure development schemes.

The points were referred to Government (September 2004); their reply was received (February 2005) and incorporated in this review.

⁷ Source: Data Bank, Technical Development Directorate, Bihar, Patna.