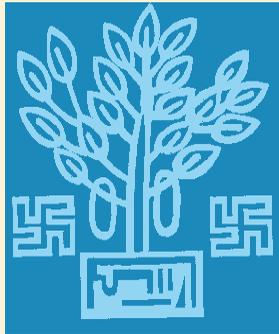




**Audit Report of the
Comptroller and Auditor General of India
(Performance and Compliance Audit)
for the year ended 31 March 2020**



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Bihar
Report No.5 of the year 2021

**Audit Report of the
Comptroller and Auditor General of India
(Performance and Compliance Audit)
for the year ended 31 March 2020**

Government of Bihar
Report No. 5 of the year 2021

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PREFACE

This Report for the year ended 31 March 2020 has been prepared for submission to the Governor of Bihar under Article 151 of the Constitution of India.

This Report contains significant results of the performance audit, compliance audit and audit of receipts of major revenue earnings of the Departments and Government Companies and Statutory Corporations of the Government of Bihar.

The instances mentioned in this Report are those, which came to notice in the course of test-audit for the period 2019-20 as well as those, which came to notice in earlier years, but could not be reported in the previous Audit Reports. Matters relating to the period subsequent to 2019-20 have also been included, wherever pertinent.

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



OVERVIEW

OVERVIEW

Section A: General, Social and Economic Sectors

This section of Report of the Comptroller and Auditor General of India on the General, Social and Economic sectors for the year ended 31 March 2020 includes one performance audit on 'Functioning of District Hospitals', one detailed compliance audit on 'Development of sewerage infrastructure in Patna under Namami Gange Programme' and six audit paragraphs on Government Departments.

2.1 Performance Audit on 'Functioning of District Hospitals'

The main objective of District Hospital (DH) is to provide comprehensive secondary health care services to the people in the district at an acceptable level of quality. DH also needs to be ready for epidemic and disaster management all the times. Further, according to Health Department, Government of Bihar (GoB) resolution (May 2006, August 2010 and August 2014), Government is committed to provide drugs, pathological and radiological test services free of cost to patients in DH.

(Paragraphs 2.1 & 2.2.4)

Performance Audit for the period 2014-15 to 2019-20 was conducted through test-check of records of the offices of the Principal Secretary (Health Department), State Health Society (SHS), Bihar Medical Services & Infrastructure Corporation Ltd. (BMSICL) at the State level. At district level, records of District Hospitals, CMO office and District Health Society (DHS) were examined in five districts- Biharsharif (Nalanda), Hajipur (Vaishali), Jehanabad, Madhepura and Patna.

(Paragraph 2.1.6)

Planning

- Data pertaining to 2013 and 2018 disclosed that position of Bihar in terms of health indicators was not at par with the national average. This called for a better planning on the part of State Government to address the requirement of population of the district. However, Audit noted deficiencies in planning.
- In comparison to IPHS norm, shortfall of beds ranged between 52 and 92 *per cent*. Except DH-Biharsharif and DH-Patna, even available beds were only 24 to 32 *per cent* of what was sanctioned by GoB (June 2009). GoB had sanctioned the bed strength of these hospitals in the year 2009 and despite lapse of more than 10 years, actual bed strength was not raised to the sanctioned level (March 2020).
- Department neither prepared its own norms/standards nor did it adopt those prescribed by the Government of India (GoI) in respect of out-patient and in-patient services and diagnostic services *etc.* As a result, a methodical gap analysis was not carried out. This would, and has, impacted the availability of resources and services in the DHs.

- Only, DH-Biharsharif and DH-Hajipur were provisionally registered in January 2016 and May 2016 respectively under Clinical Establishment Act 2010. Other three test-checked DHs were not registered under the Act. Thus, in absence of registration, these hospitals are escaping from requirements of mandatory conditions/minimum standards for running clinical establishments.
- Contrary to General Administration Department (GAD) (January 2006), yearly assessment of vacancy and sending proposal to recruiting agency for filling them was not followed. Widespread vacancies of doctors, nurses and paramedics were noticed.

(Paragraph 2.1.7)

Out-patient services (OPD)

- Out of 24 OPD of curative services prescribed in NHM Assessor's Guidebook, only nine to 12 types of services were available which mainly included General Medicine, Gynecology, Pediatric *etc.* Services like Cardiology, Gastro entomology, Nephrology, Endocrinology, Oncology, Skin & Venereal Disease, Psychiatry, Ear, Nose and Throat (ENT) *etc.*, were not available.
- 97 *per cent* patients in General Medicine OPD and 62 *per cent* patients in Gynecology OPD of test-checked hospitals could avail on an average less than or equal to five minutes of consultation time in the test-checked months during 2019-20. Such a short consultation length is likely to adversely affect patient care and may enhance the workload and stress of the consulting physician.
- Audit observed that only 41 *per cent* patients could fully get prescribed drugs in District Hospitals, as evident from scrutiny of 500 OPD prescriptions during month of July-August 2021.

(Paragraph 2.2)

Diagnostic services

- Out of required 121 diagnostic facilities as per IPHS, among test-checked DHs, maximum number of diagnostic services was available in DH-Hajipur which was only 33 *per cent* while DH-Madhepura offered minimum diagnostic services which was 26 *per cent*.
- None of the test-checked DHs had all essential equipment/machines for diagnostic services and shortage ranged from 62 to 84 *per cent*.

(Paragraph 2.3)

In-patient services

- Out of nine types of IPD services prescribed in IPHS, available services mainly included (March 2020) General Medicine (three DHs), Ophthalmology (three DHs), General Surgery (three DHs), Physiotherapy (two DHs), Burn (one DH), Dialysis (one DH) and Orthopaedics (One DH).

- Accident and Trauma and Psychiatry were not available in any DH.
- Out of sampled 14 types of drugs, on an average only seven to 10 were available.
- Out of 15 types of equipment as per NHM Assessor's Guidebook, only seven to 14 types of equipment were available during 2019-20. Major shortage of equipment was noticed in DH-Jehanabad (53 *per cent*) and DH-Madhepura (40 *per cent*). Dressing Trolley, ET Tubes (used in resuscitation) and Doppler (used in examination & monitoring of patients) were not available in three test-checked DHs.
- Positive and negative isolation wards were not available in any of the test-checked DHs. Thus, DHs did not ensure segregation of infectious patient for the sake of public and patient safety.

(Paragraph 2.4)

Operation Theatre (OT)

- Contrary to IPHS requirement of Operation Theatre (OT) for elective major surgeries, emergency surgeries and ophthalmology/ENT for District Hospitals, OT for elective major surgeries was not available in three DHs, OT for emergency surgeries was not available in any test-checked DHs and OT for ophthalmology/ENT was not available in two test-checked DHs.
- Out of 22 types of test-checked drugs as prescribed in NHM Assessor's Guidebook, on an average only two to eight were available. Even timely indent of unavailable/short available drugs was not made in DH-Biharsharif and DH-Jehanabad.
- Only seven to 13 types of equipments were available in OTs of test-checked DHs against the IPHS requirement of 25 types of equipment.
- Contrary to NHM Assessor's Guidebook surgical safety checklist, pre-surgery evaluation records and post-operative evaluation records for OTs were not maintained in test-checked except DH-Jehanabad.

(Paragraphs 2.4.6, 2.4.8 & 2.4.10)

Intensive Care Unit (ICU)

- ICU services were available only in DH-Jehanabad.
- Only one Nurse was deployed in second and third shift in place of requirement of five in ICU.
- Out of 14 types of test-checked drugs, only nine types were available.
- Out of eight types of test-checked consumables, only four types were available.
- Out of nine types of equipments, only three types of equipments were available.

- Contrary to NHM Assessor's Guidebook, regular monitoring of infection control practices of hospital acquired infection like fever and purulent discharge from surgical site, reporting cases of acquired infection and periodical medical check-up was not followed in the DH.

(Paragraph 2.4.12)

Blood Bank

- As per Indian Public Health Standards (IPHS), a DH should essentially have a round the clock blood bank irrespective of the bed strength but nine (including test-checked DH-Patna) out of 36 DHs were without blood bank.
- Blood banks at DHs (except Lakhisarai and Sheikhpura) were running without the valid license during 2014-20 as their licenses were expired and could not be renewed due to non-compliance of Central Drugs Standard Control Organisation (CDSCO) observations during inspection and lack of required infrastructure.

(Paragraph 2.4.15)

Maternity

- Details of Antenatal Care (ANC) check-ups of all registered pregnant women were either not properly maintained during 2014-20 (except DH-Hajipur where from 2019-20 ANC register was properly maintained). In DH-Hajipur, all four ANC check-ups were ensured in only four *per cent* cases. Thus, monitoring of antenatal check-up was deficient.
- In DH-Biharsharif, DH-Hajipur, DH-Jehanabad and DH-Patna only 53, 46, 61 and 39 *per cent* of registered pregnant women were given IFA supplementation during 2014-20 whereas in DH-Madhepura it was 87 *per cent* during 2014-20.
- Out of 21 types of test-checked drugs, on an average availability ranged between 21 to 54 *per cent*.
- Out of 20 types of test-checked consumables, on an average only seven to 14 types were available. Essential consumables such as draw sheets, baby wrapping sheets, thread for suture, gown for labouring woman, plastic apron (disposable) and identification tags were mainly not available in test-checked DHs during entire test-checked months.
- Out of 28 types of equipment, only 12 to 19 types of equipment were available.
- In 43 pre-term deliveries which needed administration of Corticosteroid injection, in 13 cases it was not administered as it was not in stock. However, in 30 cases Corticosteroid was not administered even after availability of the injection in stock. Resultantly, two neonates did not survive and one was born as stillbirth.

-
- Total 21 cases of maternal deaths occurred in three test-checked DHs during the period 2014-20 against which maternal death review was conducted in only seven cases. Reasons for death were not recorded in four out of seven cases.
 - High stillbirth rate was observed in DH-Madhepura (2.17 *per cent*) and DH-Biharsharif (1.63 *per cent*) *vis-à-vis* State average of 0.96 per 100 live births.

(Paragraph 2.5)

Infection Control

- Stray dogs were seen in the campus of DH-Jehanabad. Herd of stray pigs were seen in DH-Madhepura (August 2021). This may be hazardous for staff, attendants and patients (particularly kids) in the hospital.
- In DH-Madhepura, scattered garbage and open drainage were seen. Liquid waste was poured into the open drain in front of the emergency. These may be infectious.
- In DH-Jehanabad, drain water, garbage, faeces, hospital waste were found scattered. Space behind the newly established PICU was used for open defecation. An open drain of the town passed through the middle of the DH that may be hazardous for locality.

(Paragraph 2.6.1)

Bio-medical waste

- All the test-checked DHs were tied up with a particular operator for bio medical waste management. None of the test-checked DHs had system of segregation of hazardous, toxic and infectious waste as per Bio Medical Waste Management Rules 2016. Further, none of the test-checked DHs pre-treated the laboratory waste, microbiological waste, blood samples and blood bags through disinfection or sterilisation. Also, none of the test-checked DHs segregated liquid chemical waste at source and pre-treated or neutralised them prior to mixing with other effluent.

(Paragraph 2.6.3)

- Short availability of drugs was mainly due to the fact that drugs were not supplied to DHs by Bihar Medical Services & Infrastructure Corporation Limited (BMSICL) because of delay in framing of BMSICL's procurement policy, coverage of only nil to 63 *per cent* of EDL drugs under rate contract, delay in supply of drugs by Suppliers. Resultantly, in test-checked DHs, availability of drugs throughout the year could not be ensured.
- Short availability of equipment was mainly attributable to non-identification of essential medical equipment imperative for the functioning of the hospitals, inadequate coverage of medical equipment under rate contract, delay in placement of procurement orders, delay in delivery of medical equipment by the Suppliers *etc.*

- Health facilities in State did not work with full sanctioned strength and GoB could not recruit doctors and nurses. Even total vacancies were not published to get them filled. This was evident from shortage of doctors and other staff in district hospitals.
- Because of deficiencies, patients approaching district hospitals for OPD services, IPD services, maternity services, surgeries, treatment in emergent conditions were likely to be referred and/or passed on to higher facilities, public or private hospitals. Moreover, patients were to purchase drugs from outside and bear out of pocket expenditure.

{Paragraphs 2.1.7.1 & 2.5.8.5(B)}

Recommendations

- State Government should prescribe/adopt standards and norms for provisioning of services and resources for District Hospitals as envisaged in Clinical Establishment (Registration and Regulation) Act 2010 and Bihar Clinical Establishments (Registration and Regulation) Rules 2013.
- Gaps between the prescribed standards and existing services delivery should be reviewed and efforts may be made to address the gaps.
- Long term planning of the Health Department may be based on gap analysis and improvement in line and support services may be attempted accordingly.
- Budgeting exercise of the Health Department should take input of District Hospitals into consideration so that funds may be allotted as per the requirement to improve service.
- Department should ensure recruitment of required number of Doctors, nurses, paramedical and other support staffs to operate essential medical services.
- Availability of adequate manpower, drugs and equipment in District Hospitals may be closely monitored by the top management of the Department.
- BMSICL/Health Department should review the gaps in supply chain of drugs and medical equipment and address the delay and shortage in supply.
- The monitoring mechanism should be revamped by including measurement of outcome indicators pertaining to productivity, efficiency, service quality and clinical care capability of the hospitals.
- Department should ensure active surveillance regarding adherence to Bio-Medical Waste Rules 2016 to identify any potential issues for reducing the spread of infectious diseases.
- Maintenance management of hospitals buildings should be strictly monitored to ensure a conducive environment in the hospitals.

(Paragraph 2.10)

Compliance Audits

Detailed Compliance Audit

3.1 Development of Sewerage Infrastructure in Patna under Namami Gange Programme

There was inadequate planning for sewage treatment of Patna town as the sanctioned capacities of STPs were only able to treat, half of the total present sewage discharge. Further, the execution of different projects was inordinately delayed due to slow progress by the agencies, non-identification of land for SPSs, puncturing of effluent line of sewerage networks *etc.* There were issues relating to injudicious award of work leading to extra expenditure, delay in obtaining NOC for execution of work from different departments/authorities, inadequate house connection with sewerage networks *etc.* Further, no plan has been prepared for re-use of treated water as the preparation of DPR for re-use of water is still in progress. The qualities of works were found sub-standard and substantive funds were parked in bank accounts. The BUIDCO failed to adhere to the stipulated time line for completion of works, as no STP along with sewerage network completed till date and the discharge of sewage in Ganga and its tributaries could not be stopped in Patna as desired. Monitoring mechanism in respect of ensuring timely completion as well as maintenance of proper quality in execution of works was inadequate.

The matter was reported (February 2021) to the Department, however, their comment/reply not received (September 2021).

Draft Paragraphs

- Due to improper planning, intended objective relating to procurement of 455.45 MT DDT and 313.83 MT SP could not be achieved and led to unfruitful expenditure of ₹ 11.12 crore.

(Paragraph 3.2)

- Non-adherence of provisions of the IRC in preparation of estimate and unable to take the appropriate decision to raise the height of embankment as pointed out by the contractor's/local residents' resulted in an additional burden of ₹5.60 crore.

(Paragraph 3.3)

- Execution of strengthening work on portion of newly built up road by the Road Construction Department led to avoidable expenditure of ₹ 6.85 crore.

(Paragraph 3.4)

- Non-installation of equipment for development of e-classroom concept in the University resulted in idle expenditure of ₹1.43 crore on procurement.

(Paragraph 3.5)

- Due to non-notification of multiplication factor by the Urban Development and Housing Department (Department), Patna Municipal Corporation realised less amount of property tax of ₹1.72 crore.

(Paragraph 3.6)

- Non-adherence to the provisions of Bihar Treasury Code and inaction of authorities of District Election Offices led to accumulation of unadjusted advances of ₹15.19 crore against 4388 persons for a period ranging from one to 36 years.

(Paragraph 3.7)

Section B: Revenue Sector

This section of Report contains seven paragraphs. The total financial implication of the Report is ₹74.22 crore. Some of the major findings in this report are summarised below:

4. General

The total receipts of the GoB for the year 2019-20 amounted to ₹1,24,232.53 crore, of which, revenue raised by the State Government from its own sources was ₹33,857.58 crore (27.25 per cent). The share of receipts from the GoI amounting to ₹90,374.95 crore (72.75 per cent of the total receipts) comprised of State's share of divisible Union taxes of ₹63,406.33 crore (51.04 per cent of the total receipts) and grants-in-aid of ₹26,968.62 crore (21.71 per cent of the total receipts).

(Paragraph 4.1)

Arrears of revenue as on 31 March 2020 on taxes on sales, trade etc., taxes on goods and passengers, taxes and duties on electricity, taxes on vehicles, other taxes and duties on commodities and services, land revenue, state excise, Stamps duty and Registration fees and non-ferrous mining and metallurgical industries amounted to ₹4,584.73 crore, of which ₹1,357.78 crore was outstanding for more than five years.

(Paragraph 4.2)

Audit observed (between April 2019 and March 2020) under assessment/short levy/loss of revenue aggregating to ₹4,417.05 crore in 1,265 cases. The departments concerned accepted (between April 2019 and March 2020) under assessment and other deficiencies of ₹1,249.81 crore in 1,318 cases, out of which, 151 cases involving ₹329.56 crore were pointed out during 2019-20 and the rest in earlier years.

(Paragraph 4.5)

5. Commercial Taxes

The Assessing Authorities failed to detect availing of inadmissible deductions by dealers which resulted in short levy of tax for ₹1.10 crore including leviable interest.

(Paragraph 5.3)

The Assessing Authorities failed to detect the application of incorrect rate of tax which resulted in short levy of tax for ₹2.87 crore including interest.

(Paragraph 5.4)

6. Taxes on Vehicles

Concerned DTOs did not ensure renewal of fitness certificates of 22,684 vehicles during January 2017 and January 2020. This resulted in non-realisation of ₹48.36 crore (testing fee of ₹96.74 lakh, renewal fee of ₹45.37 lakh and additional fee of ₹46.94 crore).

(Paragraph 6.3)

Despite availability of information of non-payment of motor vehicle taxes by defaulter vehicle owners, the DTOs did not monitor or review tax table of VAHAN to generate tax defaulter list. As a result, no demand notice was issued by the DTOs to the tax defaulters and consequently tax of ₹17.97 crore remained unrealised.

(Paragraph 6.4)

Irregular availing of amnesty scheme by owners of vehicles registered after notification of amnesty scheme resulted in loss of revenue for ₹1.51 crore.

(Paragraph 6.5)

The DTOs concerned did not ensure realisation of due tax of ₹1.44 crore at the time of acceptance of application and consequent generation of registration mark in VAHAN-2.0.

(Paragraph 6.6)

Due to non-mapping of RSC in SARATHI software, the Department could not ensure levy of RSC for ₹95.44 lakh on renewal of DL.

(Paragraph 6.7)

Section C: Public Sector Undertakings

7. Summary of Financial Performance of State Public Sector Enterprises (SPSEs)

There were 79 State Government Public Sector Enterprises (SPSEs) under the audit jurisdiction of the CAG of India as on 31 March 2020. These included 72 Government Companies, four Government Controlled Other Companies and three Statutory Corporations. This Report deals with 17 Government Companies, two Government Controlled Other Companies and one Statutory Corporation. 57 SPSEs (including two Government Controlled Other Companies) and two Statutory Corporations whose accounts were in arrears for three years or more or were defunct/under liquidation or first accounts were not received are not covered in this Report.

(Paragraph 7.1.3)

Contribution to Economy of the State

The SPSEs covered in this report registered an annual turnover of ₹19,376.01 crore as per their latest finalised accounts. This turnover was equal to 3.17 *per cent* of Gross State Domestic Product (GSDP) for the year 2019-20 (₹6,11,804.00 crore).

(Paragraph 7.1.4)

Equity Holding of State Government

As on 31 March 2020, the total investment (equity and long term loans) in SPSEs covered in this report was ₹44,997.29 crore. The investment consisted of 85.88 *per cent* (₹38,644.41 crore) towards equity and 14.12 *per cent* (₹6,352.88 crore) in long-term loans. The State Government had an equity holding of ₹38,349.13 crore in share capital. The loans given by State Government outstanding as on 31 March 2020 amounted to ₹1,499.78 crore. Compared to the previous year, holding of the State Government in equity of SPSEs registered a net increase of ₹3,079.20 crore and loans outstanding increased by ₹116.56 crore during 2019-20.

(Paragraphs 7.2, 7.2.1 and 7.2.2.1)

Returns on Investment

Out of 20 SPSEs covered in the report, 10 SPSEs earned profit during the year 2019-20. The profit earned increased to ₹641.60 crore in 2019-20 from ₹321.95 crore in 2018-19. The top profit making companies in 2019-20 were Bihar State Power Transmission Company Limited (₹460.16 crore) and Bihar Grid Company Limited (₹31.63 crore). Return on Equity of all the 20 SPSEs including six loss making and four no profit no loss companies was -12.33 *per cent* in 2019-20.

(Paragraph 7.3.1)

Dividend Paid by SPSEs

The State Government had not formulated a dividend policy under which all profit making SPSEs are required to pay a minimum return. During the period 2017-18 to 2019-20, SPSEs ranging from 10 to 12 earned profits. However, only two SPSEs declared/paid dividend to GoB during the mentioned period. The Dividend Payout Ratio was 1.68 *per cent*, 2.26 *per cent* and 1.13 *per cent* during 2017-18 to 2019-20 respectively.

(Paragraph 7.3.2)

Net Worth/Accumulated Loss

As on 31 March 2020, there were only six SPSEs which incurred losses amounting to ₹3,220.84 crore. The accumulated losses and net worth of these six SPSEs were ₹20,131.71 crore and ₹8,698.68 crore respectively against equity investment of ₹28,820.34 crore. Of these, the net worth of three SPSEs was completely eroded and it was (-) ₹597.22 crore against equity investment of ₹85.58 crore.

(Paragraphs 7.6.1 and 7.6.2)

8. Oversight Role of CAG

Out of 79 SPSEs (including three statutory corporations) under the audit jurisdiction of CAG, Financial Statements for the year 2019-20 were received from only two SPSEs on or before 31 December 2020. These two accounts of SPSEs have been reviewed by the CAG. 1,303 Financial Statements of 77 SPSEs were in arrear due to different reasons as on 31 December 2020. Among non-functional SPSEs, 42 SPSEs (including five SPSEs under liquidation having 101 arrear of accounts) had a whopping 1,166 accounts in arrears. It is a serious lack of accountability and transparency and the Government needs to take urgent steps to consider winding up of these non-functional SPSEs.

(Paragraphs 8.3.2 and 8.5.1)

Subsequent to the audit of the financial statements by statutory auditors, the CAG conducted supplementary audit of the financial statements of the State Government Companies and Government Controlled Other Companies during the calendar year 2020. CAG issued comments in respect of six financial statements of five SPSEs during the calendar year 2020.

The financial impact of significant comments, issued on the six financial statements of five SPSEs, on profitability and assets/liabilities was ₹2,238.28 crore and ₹4,949.14 crore respectively.

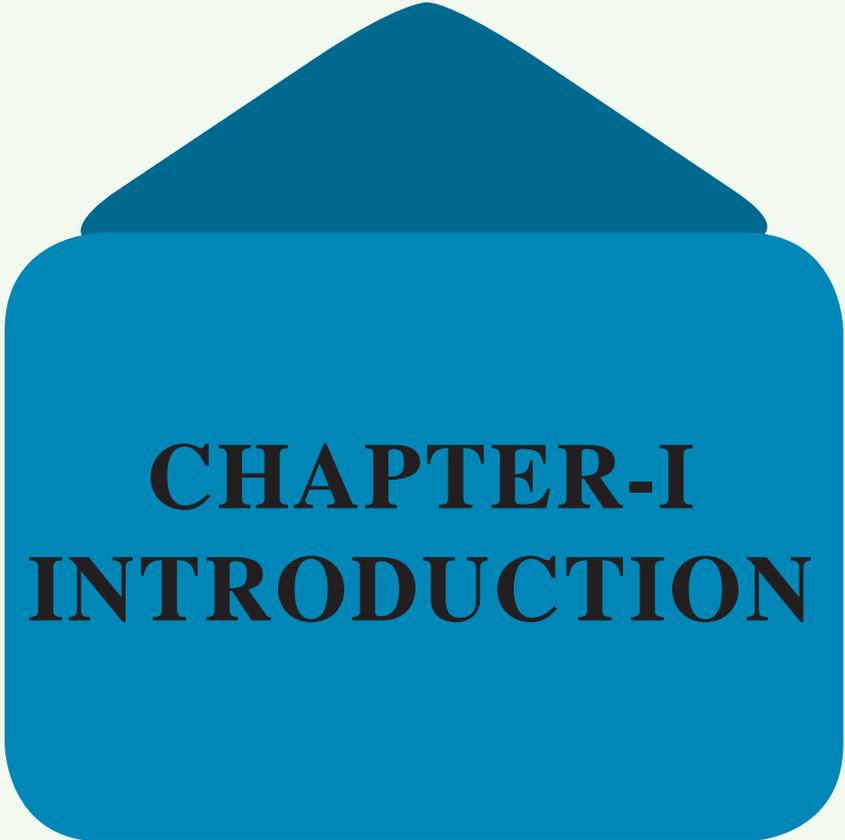
(Paragraph 8.5.2)

Deviations from the provisions of Accounting Standards/Ind AS in preparation of the Financial Statements were noticed in nine SPSEs by the Statutory Auditors.

(Paragraph 8.6)



**SECTION -A
GENERAL SOCIAL
AND ECONOMIC
SECTORS**



CHAPTER-I
INTRODUCTION

CHAPTER-I INTRODUCTION

1.1 About this Report

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

The primary purpose of this section of the report is to bring to the notice of the Legislature, audit findings of significant materiality in respect of performance and compliance audits conducted during 2019-20. The audit findings are expected to enable the executive to take corrective actions as also to frame policies and directives that will lead to improved financial management of the organisations, thus contributing to better governance and improved public service delivery.

This section of the Report comprises three chapters. This chapter provides a brief analysis on the expenditure of the departments and responses of the Government to the Audit Inspection Reports/Audit Reports and action taken on them. Chapter II and III present detailed findings and observations on the performance and compliance audits conducted during 2019-20.

1.2 Auditee profile

There are 44 Departments in the State, out of which 39 Departments pertain to General, Social and Economic sectors. During 2019-20, against the total budget of ₹2,28,487.18 crore, the State incurred total expenditure of ₹1,49,641.92 crore. Out of this, total expenditure of ₹1,38,970.33 crore pertained to 39 Departments under General, Social and Economic sectors.

1.3 Response of the Government to Inspection Reports

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

Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations pointed out in these Inspection Reports are processed for inclusion in the Audit Reports of the Comptroller and Auditor General of India, which are submitted to the Governor of Bihar under Article 151 of the Constitution of India.

During 2019-20, Compliance Audits of 190 Drawing and Disbursing Officers (DDOs) of the State and three autonomous bodies were conducted by the office of the Principal Accountant General (Audit), Bihar.

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

A detailed review of the IRs issued to 2,749 DDOs up to September 2019 pertaining to 39 Departments revealed that 44,004 paragraphs having financial implication of about ₹8,24,077.56 crore covered in 6,298 IRs remained outstanding at the end of 31 March 2020 as shown in **Table 1.1**. The year-wise position of outstanding IRs/Paragraphs and types of irregularities is detailed in *Appendix-1.1* and *Appendix-1.2* respectively.

Table 1.1
Outstanding Inspection Reports/Paragraphs

Sl. No.	Period	No of outstanding IRs (per cent)	No of outstanding paras (per cent)	Amount involved (₹ in crore)
1	Less than one year	105(2%)	1087(2%)	4,04,140.10
2	1 year to 3 years	1135(18%)	9885(22%)	2,16,682.79
3	More than 3 years to 5 years	2142(34%)	15008(35%)	86,901.55
4	More than 5 years	2936(46%)	18024(41%)	1,16,353.12
	Total	6,298	44,004	8,24,077.56

During 2019-20, one Audit Committee meeting was held in which only one paragraph was settled.

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

Recommendation

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

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

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

As per provisions of the Comptroller and Auditor General of India's Regulations on Audit and Accounts, 2007, the departments are required to send their responses to draft performance audit reports/ draft paragraphs proposed for inclusion in the Comptroller and Auditor General of India's Audit Reports within six weeks. It was brought to the personal attention of the Heads of Departments that in view of likely inclusion of such paragraphs in the Reports of the Comptroller and Auditor General of India to be placed before the State Legislature, it would be desirable to include their comments in the matter. They were also advised to meet with the Accountant General to discuss the draft reports of Performance Audits and draft audit paragraphs. These draft reports and paragraphs proposed for inclusion in the Report were also forwarded to the Heads of Departments seeking their replies.

For the Audit Report 2019-20, reply of Health Department in respect of performance audit on Functioning of District Hospital was received. Reply of the Department in respect of detailed compliance audit on development of Sewerage Infrastructure in Patna under Namami Gange Programme was not received.

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

Section 18 (1) (b) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 stipulates that the CAG has the authority in connection with the performance of his duties under the said Act to requisition any accounts, books and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extends. This provision has been further amplified by Regulation 181 of the Regulation on Audit and Accounts 2020, which stipulates that every department or entity shall establish and implement a mechanism to ensure that data, information and documents that are required by Audit are made available to it in time.

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

For the Audit Report 2019-20, one Performance Audit (PA) and one detailed compliance audit are included in this report. However, despite repeated efforts, records requisitioned by the Audit teams were not made available and replies to audit memos issued during audit were not provided in many cases. Eight units out of 33 auditee units did not produce certain records requisitioned by Audit as detailed in *Appendix 1.3*.

Non-production of records severely limits the exercise of CAG's constitutional mandate and may result in lack of accountability by State

Government functionaries and concealment of fraud, misappropriation, embezzlement etc. The State Government should take appropriate action including flagging of individual instances of non-production of records from a vigilance angle and initiation of disciplinary action against the concerned officials.

Out of 374 audit memos issued in respect of one PA and one DCA, replies were not received for 165 audit memos and only partial replies were received in respect of 73 audit memos as detailed in **Appendix- 1.3**.

1.6 Follow-up on Audit Reports

According to the Rules of procedure for the internal working of the Committee on Public Accounts, the Administrative Departments were to initiate, *suo motu* action on all Audit Paragraphs and Performance Audits featuring in the Comptroller and Auditor General's Audit Reports (ARs) regardless of whether these are taken up for examination by the Public Accounts Committee or not. They were also to furnish detailed notes, duly vetted by audit indicating the remedial action taken or proposed to be taken by them within two months of the presentation of the ARs to the State Legislature.

The position regarding receipt of Action Taken Notes (ATNs) on the paragraphs included in the ARs upto the period ended 31 March 2019, as on 30 September 2020 is given in **Table 1.2**.

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

Audit Reports for the year	ATNs pending as of 30 September 2019 (No. of Paragraphs)	Money Value (₹in crore)	Date of presentation in the State Legislature	Due date for receipt of ATNs
2016-17	05	352.94	30.11.2018	30.01.2019
2017-18	NIL	--	23.03.2021	23.05.2021
2018-19	NIL	--	29.07.2021	29.09.2021

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

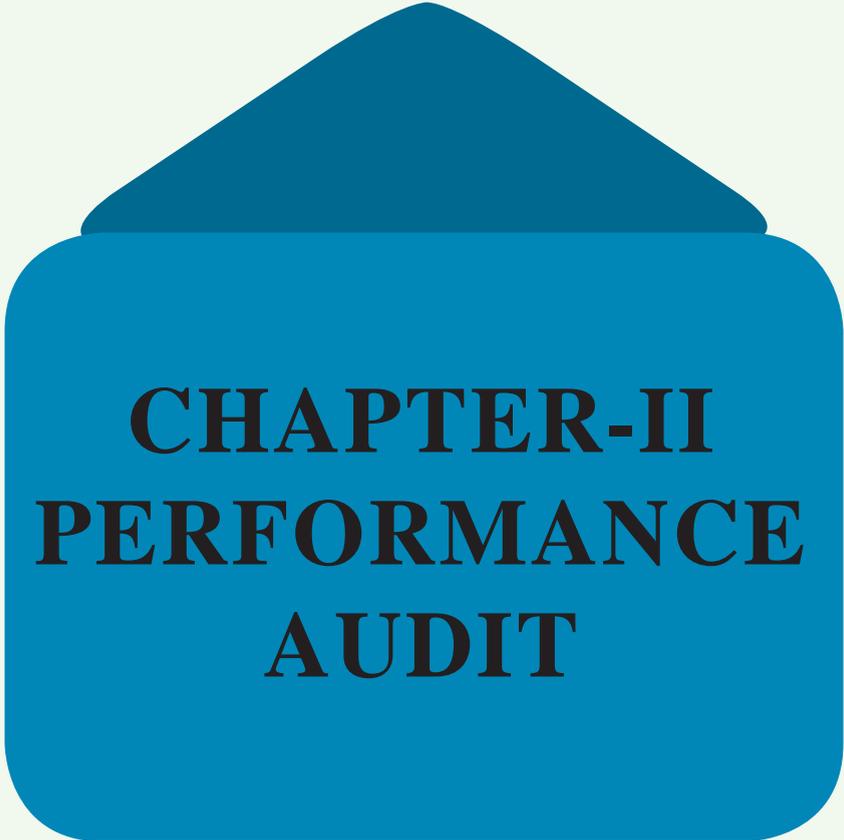
1.7 Recoveries at the instance of Audit

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

A total of two cases of recoveries involving an amount of ₹10.90 lakh were pointed out by audit during 2019-20 and accepted by the Departments. However, the Departments are still to make recoveries in these cases.

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

The audit of accounts of five autonomous bodies in the State had been entrusted to the Comptroller and Auditor General of India out of which four accounts have not been renewed. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Report and its placement in the Legislature is indicated in *Appendix-1.4*.

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**CHAPTER-II
PERFORMANCE
AUDIT**

CHAPTER-II PERFORMANCE AUDIT

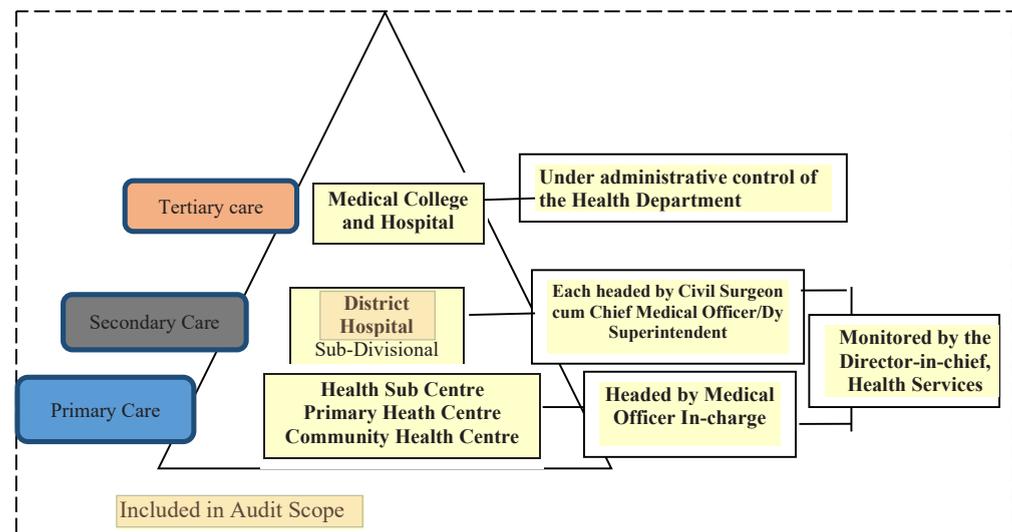
HEALTH DEPARTMENT

Functioning of District Hospitals

2.1 Introduction

The focus of India's National Health Policy 2017 is to strengthen the trust of the common man in the public healthcare system by making it predictable, efficient, patient-centric, affordable and effective, with a comprehensive package of services and products that meet immediate healthcare needs of the people. At the global level, the Sustainable Development Agenda aims to ensure healthy lives and promote well-being for all by 2030 as per Sustainable Development Goal (SDG) 3. In Bihar, a three-tier healthcare system *viz.* primary, secondary and tertiary, is in place to provide quality medical care services to the people of the State as depicted in **Chart 2.1** below.

Chart 2.1
Public Healthcare Facilities in Bihar



Patients requiring more serious healthcare attention are referred to the second-tier healthcare system. In tertiary healthcare system, specialised consultative care is provided by the medical colleges and advance medical research institutes upon referral from primary or secondary healthcare units.

As per Indian Public Health Standards (IPHS), every district is expected to have a District Hospital (DH) linked with healthcare units down below. The main objectives of DHs are to provide comprehensive secondary healthcare services to the people in the district at an acceptable level of quality. DH should provide all basic specialty services and aim to develop super-specialty services gradually. DH also needs to be ready for epidemic and disaster management at all times.

There are 36 District Hospitals in 38 districts of Bihar, two districts namely West Champaran and Darbhanga have no DH.

2.1.1 Norms for health facilities in the hospitals

2.1.1.1 Indian Public Health Standards

IPHS are a set of uniform standards envisaged to improve the quality of healthcare delivery in the country. IPHS for District Hospitals were published in January/February 2007, which were subsequently revised in 2012, keeping in view the changing protocols of the existing health programmes and introduction of new health programmes especially for Non-Communicable Diseases. These standards were used as the reference point for public healthcare infrastructure in the States and UTs. IPHS act as the main driver for continuous improvement in quality of health facilities and serve as the benchmark for assessing their functional status.

2.1.1.2 National Health Mission

The objective of National Health Mission (NHM) is to guide the State Government in ensuring achievement of universal access to healthcare through strengthening of healthcare systems, institutions and capabilities. The major components of NHM are Health System Strengthening, Reproductive, Maternal, New-born and Adolescent Health and National Disease Control Programmes *etc.* This was providing impetus in the effective implementation of the entire flagship programmes including *Janani Suraksha Yojna (JSY) etc.*, across the State.

2.1.2 Organisational set-up

Health Department, Government of Bihar (GoB), headed by the Principal Secretary, is responsible for management of healthcare systems in the State.

Besides, GoB set up State Health Society (SHS) in 2005, and Bihar Medical Services & Infrastructure Corporation Limited (BMSICL) in July 2010. SHS is mandated to serve as additional managerial and technical capacity to Health Department for implementation of National Rural Health Mission (NRHM), now NHM. BMSICL is the sole procurement and distribution agency of drugs and equipment for all establishments under the Department of Health, GoB. It is also responsible for undertaking construction of healthcare facilities and related infrastructure/buildings in the State.

At the district level, Civil Surgeon (CS)-cum-Chief Medical Officer (CMO) is responsible for functioning of different healthcare facilities in the district. Superintendent/Deputy Superintendent is overall in-charge of a District Hospital.

2.1.3 Justification for selection of the topic

Performance Audit on “Functioning of District Hospitals” was taken up because the population of a district are mainly dependent on District Hospitals

for specialised and comprehensive healthcare. District Hospital should have the technical resources in terms of laboratories and skills to diagnose disease outbreaks and provide inputs for district level planning, data analysis and management *etc.* and serve as a model for the quality healthcare with respect to patient amenities, patient safety and hospital management practices.

This Performance Audit endeavors to assess overall health services being provided by District Hospitals.

2.1.4 Audit objective

Performance Audit on “Functioning of District Hospitals” was undertaken to assess:

- Whether comprehensive plans and strategies regarding District Hospitals have been developed and implemented effectively for ensuring availability of accessible, affordable and quality health services;
- Whether Financial Management was efficient; adequate funds were made available timely and allocated funds were utilised optimally for providing prescribed healthcare facilities at the District Hospitals;
- Whether adequate provisions for line services such as Out-Patient Department (OPD), In-Patient Department (IPD), Intensive Care Unit (ICU), Operation Theatre (OT), Maternity, Infection Control *etc.* and efficient support services like Registration, Diagnostic/Radiology, diet management, ambulance service, bio-medical waste, cold chain, power back up, *etc.* exist in District Hospitals and these services are being delivered in an efficient and effective manner;
- Whether District Hospitals have adequate resources *viz.*, human, infrastructure, drugs, consumables, equipment, *etc.* as per prescribed norms and are utilising these resources efficiently and effectively; and whether there is a system in place to manage disasters/mass casualty; and
- Whether effective monitoring and regulatory systems have been put in place for ensuring delivery of quality healthcare to public.

2.1.5 Audit criteria

The sources of audit criteria are as follows.

- Indian Public Health Standards (IPHS), 2012;
- Maternal and Newborn Health Toolkit (MNH), 2013;
- Framework for Implementation of National Health Mission (NHM) 2012-2017
- Operational guidelines for Quality assurance, 2013 and GoI-2013- ‘NHM Assessor Guidebook DH Vol. I & II’;
- National Disaster Management Guidelines, 2014 and National Disaster Management Guidelines for Hospital Safety, 2016;

- By-laws of State Health Society, Bihar and MoU between GoI and State for implementation of NHM;
- Indian Medical Council (Professional Conduct, Etiquette and Ethics) Regulations, 2002
- Bihar Financial Rules (BFR);
- Health Management Information Systems; and Departmental/Government policies, rules, orders, manuals and regulations.

Health Department did not prescribe any specific standard/benchmark with respect to service delivery in a District Hospital. Therefore, to evaluate the audit objectives, criteria were, *inter alia*, sourced from various guidelines on healthcare services, including IPHS, issued by Government of India (GoI). Since, GoB sanctioned (June 2009) posts of doctors, nurses and other staff in DHs in accordance with IPHS, therefore, Audit has made an attempt to evaluate the availability of various services in District Hospitals as per IPHS norms also for sanctioned number of beds.

2.1.6 Audit scope and methodology

Performance Audit for the period 2014-15 to 2019-20 was conducted during November 2019 to March 2020 and again in June, October and December 2020 and July and August 2021 through test-check of records of the offices of the Principal Secretary (Health Department), SHS, BMSICL at the State level; whereas, at district level, records of sampled¹ District Hospitals, CMO office and District Health Society (DHS) were examined in five districts.

Audit methodology comprised document/database analysis, responses to audit queries, collection of information through questionnaires/proforma and joint physical verification.

Keeping in mind the limitation of resources and to see variations across the entire audit period, the questionnaires were designed to capture data at different frequencies- yearly, monthly² and weekly³.

An entry conference was conducted in October 2019 with the Principal Secretary and other officers of the Health Department wherein the audit objectives, audit criteria and methodology were discussed.

An exit conference was held in August 2021 with the Additional Chief Secretary of the Department and the Executive Director, State Health Society, wherein audit observations were discussed. The Executive Director, State Health Society

¹ 10 District Hospitals were sampled for this Performance Audit. However, this report has been prepared on the basis of findings of the audited entities (District Hospital, Civil Surgeon, District Health Society) in five districts i.e. Biharsharif, Hajipur, Jehanabad, Madhepura and Patna due to COVID 19 pandemic.

² May 2014, August 2015, November 2016, February 2018, May 2018 and August 2019.

³ The first week was selected from the selected months.

stated that none of the findings of the report could be denied and these findings would be very helpful in rectifying the shortcomings. Besides, Additional Chief Secretary also accepted the State of affairs and agreed that this report would be very helpful for the Department.

Detailed replies (September 2021) furnished by SHS have been suitably incorporated in the report.

2.1.7 Planning

As evident from **Table 2.1**, the position of Bihar in terms of health indicators is not at par with the national average.

Table-2.1
Health indicators of Bihar vis-à-vis India

Sl. No.	Health Indicators	Bihar		India	
		2013	2018	2013	2018
1	Birth Rate (in <i>per cent</i>)	27.6	26.2	21.4	20
2	Death Rate (in <i>per cent</i>)	6.6	5.8	7	6.2
3	Maternal Mortality Ratio (MMR) (<i>per lakh live births</i>)	208	149	167	113
4	Infant Mortality Rate (IMR) (<i>per 1000 live births</i>)	42	32	40	32
5	Neonatal Mortality Rate	28	25	28	23
6	Under 5 Mortality Rate (<i>per 1000 live births</i>)	54	37	49	36
7	Total Fertility Rate (TFR)	3.4	3.2	2.3	2.2

(Source: Registrar General of India)

Further, as per IPHS, one District Hospital (DH) should be created in each district wherein total beds should be based on a district's population, bed days per year and bed occupancy rate. Shortfall of beds ranged between 52 and 92 *per cent vis-à-vis* IPHS norm, as shown in **Table 2.2**, implying that bed strength of DH was not commensurate with the population. Except DH-Biharsharif and DH-Patna, even available beds were only 24 to 32 *per cent* of what was sanctioned by GoB (June 2009). GoB had sanctioned the bed strength of these hospitals in the year 2009 and despite lapse of more than 10 years, actual bed strength was not raised to the sanctioned level (March 2020).

Table-2.2
Availability of hospital beds in test-checked DHs

District Hospital	Population (Lakh) as per Census 2011	Status of beds in District-level Hospitals				Shortfall of hospital beds against IPHS norms (2019-20) (<i>in per cent</i>)
		Required as per IPHS*	Sanctioned by GoB	Availability		
				2014-15	2019-20	
Biharsharif	28.80	630	300	300	300	330 (52)
Hajipur	35.00	765	500	120	120	645 (84)
Jehanabad	11.30	250	300	97	97	153 (61)
Madhepura	20.00	440	300	91	91	349 (79)
Patna	58.40	1,280	100	100	100	1,180 (92)

(Source: Test-checked DHs and Economic Survey, GoB)

* As per IPHS, the assumption of the annual rate of admission as one per 50 population and average length of stay 5 days. Bed occupancy has been assumed to be 80 per cent as mentioned in IPHS.

This called for a better planning on the part of State Government to address the requirement of population of the district. But, Audit noted deficiencies in planning as discussed in the succeeding paragraphs.

2.1.7.1 Manpower Planning

The delivery of quality healthcare services in hospitals largely depends on the adequate availability of manpower especially doctors, staff nurses, para-medical and other supporting staff. Audit noticed that shortage of doctors and nurses was a statewide phenomenon, which persisted throughout audit period *i.e.* 2014-15 to 2019-20. GoB could not recruit doctors and nurses. Even total vacancies were not published to get them filled.

General Administration Department (GAD), GoB directed (January 2006) that every department should assess their vacancy and proposal for filling them should be sent to recruiting agency up to 30 April of every year. Audit observed that yearly assessment of vacancy and sending proposal to recruiting agency for filling them was not followed. Test check of records of Health Department (February 2021) disclosed that the Department had sent a proposal for recruitment of 2,597 Specialist Doctors to Bihar Public Service Commission (BPSC) during November 2011 to March 2014, out of which only 635 (24 *per cent*) were appointed (June 2016). Further, the Department sent a fresh proposal of 2,297 in May 2019 to GAD after a gap of three years. This was indicative of the indifferent attitude of the Department towards the appointment of doctors.

Audit observed that after November 2015, proposal for recruitment of 9,130 posts of Grade-‘A’ nurses (GNM) was sent to GAD, GoB in March 2019. It was sent onwards to Bihar Technical Service Commission (BTSC) in May 2019 and advertisement for recruitment was published by BTSC in July 2019. However, the recruitment was under process (July 2020).

Further, during 2014-19, Department sent (March 2015) vacancy for 67 posts of ECG technician against the sanctioned posts of 72 to Bihar Staff Selection Commission. However, due to non-finalisation of age relaxation factor and eligible diploma courses, recruitment process was delayed and finally only ten applicants were selected in May 2019.

Also, recruitment of pharmacists (844 posts) initiated in the year 2015, could not be finalised till the year 2019 due to fluctuation in the number of posts (finally 1,152), incomplete enclosures, procedural deficiencies *etc.*

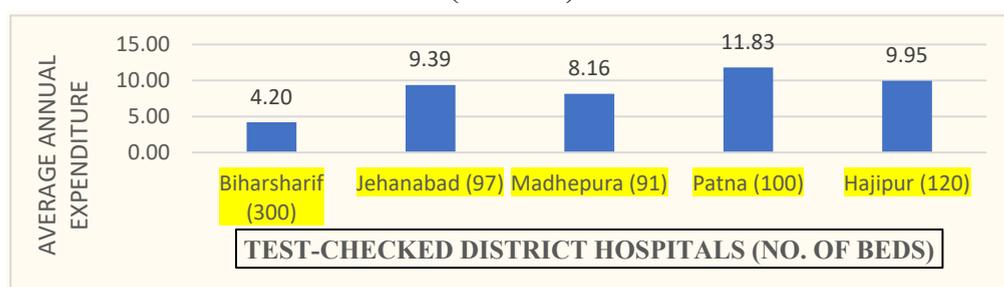
The shortage of Medical Officers especially the Specialist Doctors, nurses and para-medical staff in DHs was an area of concern as in their absence, the patients were deprived of quality treatment. Shortage of administrative staff hampered the day to day work in DHs *viz.* delayed payment under JBSY *etc.*

2.1.7.2. Standardisation of services

As per NHM Framework 2012-17, facility development plan comprising infrastructure, equipment, human resources, drugs and supplies, quality assurance systems and service provisioning *etc.* was to be prepared for each hospital on the basis of gap analysis *vis-à-vis* the standard/benchmark.

Audit observed that the Department did not prescribe any specific standard/benchmark with respect to service delivery in a District Hospital. Gap analysis in District Hospitals could not be carried out in absence of standards/norms. Thus, meaningful budgetary exercise for ascertaining requirement of resources and funds for the District Hospitals was found absent. It has remained limited to allocating the budgeted funds to District Hospitals, but without any perceptible basis, also corroborated by the inequity in average annual expenditure per bed in the test-checked District Hospitals during 2014-20, as shown in **Chart 2.2**.

Chart -2.2
Average annual expenditure (₹ in lakh) per bed in test-checked DHs (2014-20)



(Source: Test-checked DHs)

Absence of gap analysis also adversely impacted the availability of various OPD, IPD and other support services in the test-checked District Hospitals as discussed subsequently. The Department accepted (June 2020) the absence of periodical gap assessment and mechanism to bridge the gap.

No specific reply was furnished by SHS regarding adoption of specific standard for service delivery in DH. However, it was informed (September 2021) that gap assessment was conducted in District Hospitals. Based on the prevailing building condition, amenities and demographic profile, 22 Model District Hospitals had been approved in NHM. Reply corroborated audit observation.

2.1.7.3 Registration under Clinical Establishment Act

According to the Clinical Establishments (Registration and Regulation) Act 2010 read with Bihar Clinical Establishments (Registration and Regulation) Rules 2013, no person (including clinical establishment owned, controlled or managed by the Government) shall run a clinical establishment unless it has been duly registered under the Act. For registration and continuation, every clinical establishment shall fulfill certain conditions such as minimum standards of facilities and services, minimum requirement of personnel *etc.* The Department

specifically issued instructions to all CS-cum-CMO in 2013 and subsequently every year regarding registration of the health units.

Audit observed that out of five test-checked DHs only two DHs *i.e.* DH-Biharsharif and DH-Hajipur were provisionally registered in January 2016 and May 2016, and even that registration lapsed in January 2017 and May 2017 respectively. Thus, in absence of proper affiliation/registration to appropriate Act, these hospitals are escaping from requirements of mandatory conditions/minimum standards for running clinical establishments. It may be attributed to lapses on the part of CS-cum-CMO of the concerned districts, as despite repeated directions of the Department, they did not take the corrective action. Moreover, it was also indicative of ineffective monitoring by the Department. The Department could not give reasons for not registering these hospitals under the Act.

2.1.7.3 (i) Quality assurance assessment of District Hospital

According to Operational Guidelines for Quality Assurance in Public Health Facilities- 2013, State Quality Assurance Committee (SQAC), State Quality Assurance Unit (SQUA) at State level and District Quality Assurance Committee (DQAC), District Quality Assurance Unit (DQAU) at district level and District Quality Team (DQT) at District Hospital level are to be constituted for strengthening the quality assurance activities through holding of review meetings, compilation and collation of Key Performance Indicators *etc.*

Audit observed that though SQAC and SQUA were constituted, they failed to perform mandated activities like holding of review meetings and monitoring of Key Performance Indicators (pertaining to productivity, efficiency, clinical care/safety and service quality) during 2014-20. DQAC was constituted only in three districts⁴. However, required quarterly review meeting⁵ of the progress of quality assurance activity was not held by DQAC during 2014-20. The working arm of DQAC *i.e.* DQAU was not constituted in any of the three districts. Out of five test-checked DHs, DQT was constituted only in DH-Biharsharif (February 2015), however, it was not functional as evident from absence of regular internal assessment, audit, review *etc.*

Thus, monitoring agencies needed for quality control in District Hospitals were inadequate and health facilities therein were not assessed for corrective action and betterment. No reason for this was available on record.

In its reply, SHS informed that only one SQAC meeting (February 2015) was held during 2014-20. DQACs had been constituted in two remaining districts -Madhepura and Patna. DQAC meetings had been held in all test-checked districts. Reply is not tenable as reply was not accompanied with the details

⁴ Biharsharif (March 2015), Hajipur (February 2012) and Jehanabad (December 2015)

⁵ Biharsharif- Nil, Hajipur-1 and Jehanabad- 12

such as when DQACs were constituted, minutes of the meetings etc. Moreover, in respect of DQAC meetings, only 12, one and no meetings were held in Jehanabad, Hajipur and Biharsharif respectively against the requirement of 24 meetings (to be held every quarter) during 2014-20. Besides, only one meeting of SQAC was held against the requirement of 12 meetings during 2014-20 (once in every six months).

SHS accepted that no DQAU was constituted in test-checked districts during 2014-20.

2.1.7.3 (ii) Accreditation of District Hospitals

According to IPHS, District Hospitals should prepare themselves and try to get certification/ accreditation such as ISO, NABH, NABL, JCI etc. Audit observed that DHs were not assessed for aforesaid accreditation as they did not apply for the same during 2014-20. Though, DH-Biharsharif and DH-Jehanabad had obtained ISO certification and the accreditation was valid till 2016 but after expiry of the accreditation, they did not apply for renewal.

2.1.7.4 Management of specific illness in District Hospitals

As per the GoI guidelines, DHs should stay prepared for specific illnesses such as Acute Encephalitis Syndrome (AES)/Japanese Encephalitis (JE) etc.

GoI identified 15 districts of the State as AES/JE affected and four out of five test-checked districts - Biharsharif, Patna, Jehanabad and Hajipur were included in the list. However, laboratory diagnostic facility required for JE/AES was not available in any of the affected test-checked DHs. Thus, Department did not plan treatment facility in DHs for district specific illness. Department did not furnish any reason for this. Thus, the lackadaisical attitude of the Department compelled the patients affected with these diseases to visit other health units.

2.1.7.5 Strengthening of District Hospital as training site

Contrary to NHM guidelines for 'Strengthening the District Hospital for Multi-specialty care and a Site for Training 2017', test-checked DHs were not developed as a site for training for nurses, paramedics and Diplomate of National Board (DNB) courses. DH-Biharsharif had applied (September 2019) to National Board of Examination for accreditation to start DNB course. However, approval of the same is still awaited. Further, none of the DHs had planned for training and skill development of sub-district level hospitals.

SHS informed that approval of DNB course in DH-Biharsharif was still awaited.

2.1.8 Financial Management

The State provides funds for the health facilities under Grant No. 20 comprising of four Major Heads of Accounts viz. 2210 (Medical and Public Health), 4210 (Capital Outlay on Medical and Public Health), 2211 (Family Welfare) and 2251

(Secretariat- Social Services). However, DHs get funds under major head 2210. Apart from the State budget, DHs also get financial assistance under NHM. As the State Budget did not segregate separate funds for DHs only, Audit could not ascertain the funds allotted to DHs and expenditure there against.

A comparison of expenditure on medical, public health and family welfare with respect to the aggregate expenditure made by Bihar as against All India and neighbouring States is as follows:

Table- 2.3
Comparison of expenditure on medical, public health and family welfare by Bihar with neighboring States

Year	Expenditure on Medical and Public Health & Family Welfare- As ratio to aggregate expenditure (in per cent)				
	All India	Bihar	Jharkhand	Uttar Pradesh	West Bengal
2014-15	4.8	3.8	4.0	5.1	5.2
2015-16	4.7	4.1	4.0	4.5	5.6
2016-17	4.6	4.3	4.2	4.9	5.2
2017-18	5.0	4.5	4.2	5.3	4.9
2018-19	5.0	4.7	5.2	4.6	4.8
2019-20	4.9	4.7	4.3	5.0	4.7
Range	4.6 to 5.0	3.8 to 4.7	4.0 to 5.2	4.5 to 5.3	4.7 to 5.6

Source: State finances, Statement 27 (A study of Budgets published by Reserve Bank of India)

Comparative statement showed that Bihar's expenditure on health has always been less than All India average.

Availability of funds and expenditure from State budget and NHM in test-checked five DHs are shown below in **Table 2.4**.

Table -2.4
Availability of funds in test-checked DHs and expenditure

(₹ in crore)

Year	Funds available/Allotment		Expenditure		Closing Balance/ Savings	
	NHM	State budget	NHM	State budget	NHM	State budget
2014-15	10.63	23.88	10.04 (94.45)	22.40 (93.80)	0.59	1.48
2015-16	11.78	28.51	11.08 (94.06)	25.12 (88.11)	0.70	3.39
2016-17	10.60	44.77	10.02 (94.53)	38.84 (86.75)	0.58	5.93
2017-18	12.43	61.21	12.00 (96.54)	50.77 (82.94)	0.43	10.44
2018-19	15.39	62.25	14.27 (92.72)	56.83 (91.29)	1.12	5.42
2019-20	14.23	64.14	13.22 (92.90)	52.82 (82.35)	1.01	11.32
Total		284.76	70.63	246.78	4.43	37.98 (13.33%)

(Source: Test-checked DHs)

Extent of utilisation of state budget funds was 71 per cent. Savings could have been utilised towards purchase of medicines, machine and equipment, development of infrastructure where deficiencies were noticed as discussed in other chapters.

In test-checked DHs, against the total allotment (State budget) of ₹284.76 crore during 2014-20, saving was 13 *per cent*. It was noticed that an amount of ₹2.94 crore was allotted to DHs at the fag end of the year (*i.e.* 20 March to 31 March) during 2014-20, which was one of the reasons for under-utilisation of funds. Further, in test-checked DHs, 94 *per cent* of the funds available under NHM during 2014-20 were utilised. Extent of utilisation of state budget funds and NHM funds ranged from 82 to 94 and 93 to 97 *per cent* respectively during 2014-20. Amount from State budget was mainly spent on salary (88 *per cent*), drug (five *per cent*) and equipment (one *per cent*). Amount made available from NHM funds was mainly spent on health services *viz.* maternal health, family planning, immunisation *etc.*

2.1.8.1 Bank Reconciliation Statement

Finance Department, GoB directed (May 2018) that every DDO should prepare Bank Reconciliation Statement (BRS) on monthly basis.

Audit observed that 28 bank accounts were in operation in test-checked DHs during 2019-20. Out of 28 bank accounts, BRS for 13 accounts were not prepared during 2019-20, even though Accountants were posted in all test-checked DHs. Details of balance in cash book *i.e.* cash at bank, cash in hand, temporary advance *etc.* was not prepared at the end of every month in any test-checked DH. Reasons for this were not available.

Further, during 2014-20, five IRs pertaining to four⁶ test-checked DHs, also pointed out non-preparation of BRS. Despite repeatedly pointing out, non-preparation of BRS was still continued. This may be fraught with the risk of financial irregularities including misappropriation.

Other irregularities included more than one bank account in operation for a particular scheme during 2019-20 in DH-Hajipur, non-preparation of annual financial plan by *Rogi Kalyan Samiti* (RKS)⁷ and non-conducting of statutory audit of expenditure incurred by RKS *etc.*

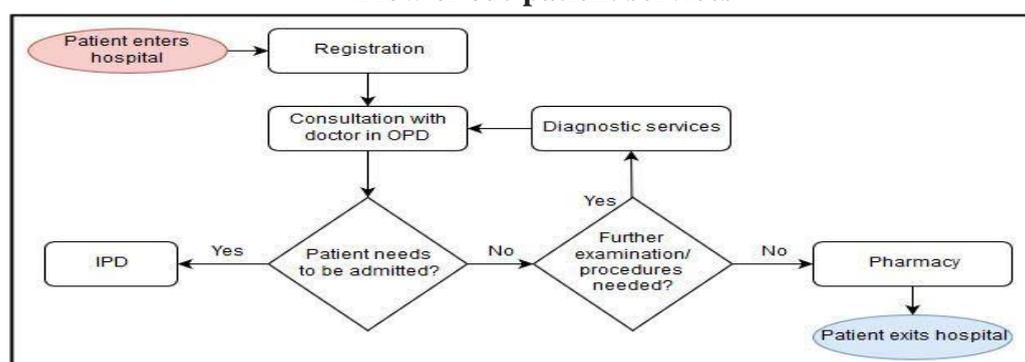
2.2 Out-patient services

To avail OPD services in a DH, a patient first undergoes registration at OPD registration counter, thereafter examination by doctor and prescription of further diagnostic tests and medicines. Subsequently, the doctor follows up the patient or gets the patient admitted in hospital, if required, as shown in **Chart 2.3**.

⁶ DH-Biharsharif, DH-Madhepura, DH-Hajipur and DH-Patna

⁷ The RKS play a supportive and complementary role to the hospital administration in ensuring the provision of universal, equitable and high-quality services, and in ensuring support services in addition to holding the administration accountable keeping the centrality of patient welfare in mind.

Chart 2.3
Flow of out-patient services



2.2.1 Availability of OPD services

NHM Assessor’s Guidebook prescribes 24 types of curative OPD services in DHs. Audit however observed that test-checked DHs did not provide the significant OPD curative services as depicted in **Table-2.5**.

Table 2.5
OPD curative services in test-checked District Hospitals

District Hospitals	Name of services available out of 24 (Number of services available)	Name of services not available out of 24 (Number of services not available)
Biharsharif	General Medicine, Gynaecology, Paediatric, Ophthalmology, ENT Clinic, Orthopaedic procedure, Dental, Dental procedure, Physiotherapy unit, Dressing facility, Injection room facilities (11)	General surgery clinic, ENT procedure, Orthopaedic clinic, Skin & VD clinic, Psychiatry clinic, Ayush clinic and clinics under Super Specialties* services (13)
Hajipur	General medicine, General Surgery, Gynaecology, Paediatric, Ophthalmology, ENT Clinic, Skin &VD, Pshchiatry Clinic, Dental, Dental Procedure, Physiotherapy unit, Dressing facility (12)	ENT procedure, Orthopaedic clinic, Orthopaedic procedure, Ayush clinic, Injection room facility and clinics under Super Specialties* services (12)
Jehanabad	General medicine, General Surgery, Gynaecology, Paediatric, Ayush clinic, Ophthalmology, ENT Clinic, Orthopaedic clinic, Dental, Physiotherapy unit, Dressing facility (11)	Orthopaedic procedure, Skin & VD clinic, Psychiatry clinic, ENT procedure, Dental Procedure, Injection room facility and clinics under Super Specialties* services (13)
Madhepura	General medicine, General Surgery, Gynaecology, Paediatric, Ophthalmology, Orthopaedic clinic, Dental, Dental Procedure, Physiotherapy unit (9)	ENT clinic, ENT procedure, Orthopaedic procedure, Skin & VD clinic, Ayush clinic, Pshchiatry Clinic, Dressing facility, Injection room facility and clinics under Super Specialties* services (15)
Patna	General medicine, General Surgery, Gynaecology, Paediatric, Ophthalmology, Orthopaedic clinic, Skin & VD clinic, Dental, Ayush clinic, Physiotherapy unit (10)	ENT clinic, ENT procedure, Orthopaedic procedure, Psychiatry clinic, Dental Procedure, Dressing facility, Injection room facility and clinics under Super specialties* services (14)

(Source: Test-checked DHs) *Cardiology, Gastro Entomology, Nephrology, Neurology, Endocrinology, Oncology and Nuclear Medicine

It can be seen from **Table -2.5** that test-checked DHs did not provide 12 to 15 significant OPD curative services like Cardiology, Gastro entomology, Nephrology, Endocrinology, Oncology, Skin & Venereal Disease, Psychiatry, Ear, Nose and Throat (ENT) etc., due to shortage of specialist doctors and infrastructure such as building, equipment, furniture and fixture.

SHS in its reply accepted that Cardiac Care Unit, though established in DH-Hajipur, was non-functional at present due to non-availability of Specialist doctor. It further informed that under NHM, 806 specialists were recruited during 2016-2020 but due to high attrition rate only 47 were working in DHs. Health Department also recruited 7031 Medical Officers and 1626 specialists. Despite these efforts, however, fact remained that significant OPD services were not being provided in test-checked DHs due to shortage of specialist doctors and infrastructure.

2.2.2 Patient load in OPD

Out-patient services in DHs were catered through OPD clinics on daily basis. The number of the out-patients attended to in the test-checked DHs is depicted in the **Table-2.6**.

Table-2.6
Number of out-patients in test-checked DHs

Year							(In lakh)	
	Biharsharif	Hajipur	Jehanabad	Madhepura	Patna	Total no. of out-patients	Increase (YoY)* (in per cent)	
2014-15	3.33	3.84	1.88	1.64	1.41	12.10	-	
2015-16	3.42	3.92	1.84	1.42	1.01	11.61	-4	
2016-17	3.48	4.15	2.04	1.91	1.00	12.58	4	
2017-18	2.74	4.19	2.11	2.36	1.47	12.87	6	
2018-19	2.68	6.67	2.46	2.09	1.72	15.62	29	
2019-20	2.30	2.11	2.20	2.00	1.42	10.03	-17	

(Source: Test-checked DHs) *Year over Year

Table 2.6 shows that there was increase of out-patients during 2016-19 ranging from four to 29 per cent in the test-checked DHs. Out-patient load increased in DH-Jehanabad (17 per cent), DH-Madhepura (22 per cent) and DH- Patna (1 per cent) during 2019-20 as compared to 2014-15. Audit further noticed that despite increase in numbers of patients in OPDs in these three test-checked DHs, average number of doctors available in OPD was almost constant⁸. The increase or decrease in out-patient load was not accompanied by a proportional increase or decrease in the number of doctors available in OPD, resulting in much higher OPD cases per doctor in some hospitals as compared to others, as discussed in *paragraph 2.2.3.1* and less consultation time per patient as discussed in *paragraph 2.2.3.2*.

2.2.3 Evaluation of out-patient services through outcome indicators

NHM Assessor's Guidebook for Quality Assurance provided for evaluation of the services provided in an OPD through certain outcome indicators

⁸ Jehanabad (2016-17 = **Nine**, 2017-18 = **11**, 2018-19 = **10** and 2019-20 = **10**), Madhepura (2016-17 = **10**, 2017-18 = **10**, 2018-19 = **10** and 2019-20 = **Nine**), Patna (**three** doctors were available in OPD during 2014-20), Roster of doctor or year wise number of posting of doctor for OPD was not made available to audit in DH-Hajipur (except 2019-20 = **10**) and Biharsharif (except 2019-20 = 7)

viz. OPD case per doctor, consultation time per patient, which Audit also scrutinised.

2.2.3.1 OPD cases per doctor

OPD cases per doctor is an indicator for measuring efficiency of OPD services in a hospital. The OPD cases per doctor per day are shown in the **Table 2.7** below.

Table-2.7
Average OPD cases per doctor per day during 2019-20

District Hospital	Average number of patient per doctor per day ⁹
Biharsharif	106
Hajipur	68
Jehanabad	71
Madhepura	71
Patna	152

(Source: Test-checked DHs)

The average OPD cases per doctor per day in 2019-20 were 68 to 152 in the test-checked DHs. While the average OPD cases per doctor per day in DH-Hajipur, Jehanabad and Madhepura were 68, 71 and 71 respectively, the average OPD cases per doctor per day were significantly higher in DH-Patna (152) and DH-Biharsharif (106).

Audit also examined the OPD patients load in sampled month (August 2019) of 2019-20 for General Medicine Department and found that the OPD cases per doctor per day in this department was much higher than the overall average OPD cases per doctor per day, as shown in the **Table 2.8**.

Table- 2.8
OPD patient load

District Hospital	Biharsharif	Hajipur	Jehanabad	Madhepura	Patna
Overall average OPD cases per doctor per day	106	68	71	71	152
Average OPD cases per doctor in General Medicine Department	195	205	-	116	108

(Source: Test-checked DHs)

There was high patient load in General Medicine Department in the four test-checked DHs as doctors were not deployed according to patient load. This also resulted in less consultation time per patient in OPD, which is an indicator for measuring clinical care in OPD, as discussed below.

2.2.3.2 Consultation time per patient

NHM Assessor's Guidebook for Quality Assurance in DH provided for evaluation of consultation time to measure clinical care and safety indicators on monthly basis.

⁹ OPD days of year excluding Sundays and holidays (Available OPD days for 2019-20=311)
Formula= (No. of OPD Patient) ÷ (311 x total doctor as per roster)

According to an international study on the length of medical consultation by British Medical Journal (November 2017), 18 countries covering 50 per cent of the world's population have average consultation length of five minutes or less. Such a short consultation length is likely to adversely affect patient care and the workload and stress of the consulting physician. Short consultation length was responsible for driving polypharmacy, overuse of antibiotics and poor communication with patients. This supports the argument that there is a practical limit to how short a consultation can be for routine appointments. Little can be achieved in less than five minutes unless the focus is largely on the detection and management of gross disease. An average of five minutes may be the limit below which consultations amount to little more than triage and the issue of prescriptions.

The average consultation time per patient in General Medicine and Gynaecology Departments was calculated in test-checked DHs by examining the available records of sample month (August 2019).

Table-2.9
Consultation time taken per case in OPD¹⁰ in sampled month (August 2019)

District Hospital	General Medicine				Gynaecology			
	Number of patients given consultation time (in per cent)							
	Total OPD patients in sampled month	less than 3 minutes	3 to 5 Minutes	Above 5 minutes	Total OPD patients in sampled months	less than 3 minutes	3 to 5 minutes	Above 5 minutes
Biharsharif	11,871	11,494 (97)	377 (3)	0	2,254	0	761 (34)	1,493 (66)
Hajipur	5,125	5,125 (100)	0	0	4,301	3,321 (77)	980 (23)	0
Madhepura	9,530	6,230 (65)	2,617 (28)	683 (7)	1,409	0	348 (25)	1,061 (75)
Patna	5,729	2,009 (35)	3,465 (60)	255 (4)	1,506	0	498 (33)	1,008 (67)
Total (per cent)	32,255	24,858 (77)	6,459 (20)	938 (3)	9,470	3,321 (35)	2,587 (27)	3,562 (38)

(Source: Test-checked DHs)

As evident from **Table 2.9** that 97 per cent patients in General Medicine OPD and 62 per cent patients in Gynaecology OPD of test-checked hospitals could avail on an average less than or equal to five minutes of consultation time in the test-checked month during 2019-20. Despite high patient load and low consultation time as mentioned in *paragraph 2.2.3*, concerned DHs did not deploy additional doctors in these OPDs for giving better healthcare service.

2.2.4 OPD Prescription and issue of drugs to OPD patients

(i) According to Health Department, GoB resolution (May 2006 and August 2014), Government is committed to provide drugs free of cost to patients in DH.

Contrary to NHM Assessor's Guidebook, Audit observed that there was no system of retention of a copy of OPD prescription in test-checked DHs during 2014-20. Audit obtained 500 OPD prescriptions from patients and compared

¹⁰ Assuming that a doctor in OPD worked full time, i.e. six hours continuously.

the prescription with the drugs provided by the DHs to the patients during month of July-August 2021. Audit observed that only 41 *per cent* patients¹¹ could fully get prescribed drugs in District Hospitals. Most of the test-checked patients (463 out of 500) were prescribed two to five medicines. Two, three, four and five medicines were prescribed to 106, 145, 148 and 64 patients respectively. However, there-against, only 71 (67 *per cent*), 74 (51 *per cent*), 35 (24 *per cent*) and 13 (20 *per cent*) patients could get the prescribed number of medicines *i.e.* two, three, four and five respectively, as shown in **Table 2.10**.

Table -2.10
Distribution of medicines to OPD Patients

Number of medicines prescribed in five District Hospitals	Number of patients to whom medicine prescribed	Number of medicines distributed									Total Patients
		0	1	2	3	4	5	6	7	8	
1	13	1	12	-	-	-	-	-	-	-	13
2	106	5	30	71	-	-	-	-	-	-	106
3	145	2	15	54	74	-	-	-	-	-	145
4	148	-	21	35	57	35	-	-	-	-	148
5	64	-	4	7	19	21	13	-	-	-	64
6	13	-	-	-	5	3	4	1	-	-	13
7	8	-	-	2	-	2	4	-	-	-	8
8	3	-	1	1	-	1	-	-	-	-	3
Total	500	8	83	170	155	62	21	1	-	-	500

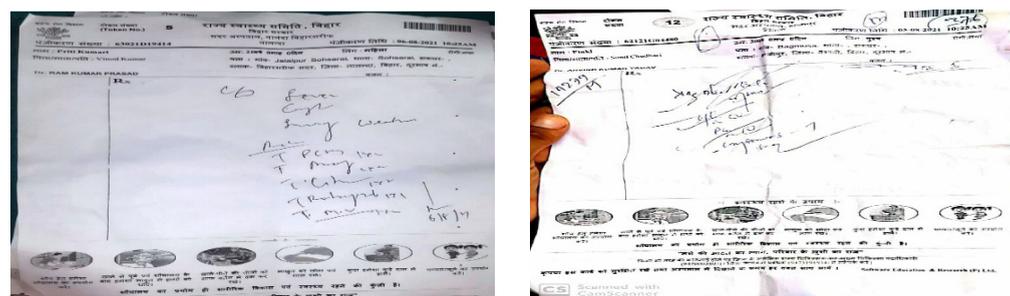
(Source: Test-checked DHs)

Thus, the objective of providing drugs free of cost to patients could not be ensured as 59 *per cent* of the OPD patients purchased drugs from their own pocket.

(ii) According to Indian Medical Council Regulation 2002, every physician should prescribe drugs with generic names, legibly and preferably in capital letters. Illegible handwriting or incomplete writing of a prescription can lead to misinterpretation, thus leading to errors in dispensing and administration of medicine. NHM Assessor's Guidebook also mandates doctors to write patient history, chief complaint and examination diagnosis in OPD slip.

While scrutinising above-mentioned 500 OPD prescriptions, Audit observed lacking in details of ailment (0 to 32 *per cent*), period for which medicine was to be taken by the patients (0 to 55 *per cent*) and clean legible writing on prescription.

¹¹ DH-Biharsharif : out of 100 patients/prescriptions test-checked, 23 got full range of prescribed medicines; DH-Hajipur : out of 100 patients/prescriptions test-checked, 39 got full range of prescribed medicines; DH-Jehanabad : out of 100 patients/prescriptions test-checked, 45 got full range of prescribed medicines; DH-Madhepura : out of 100 patients/prescriptions test-checked, 67 got full range of prescribed medicines; DH-Patna : out of 100 patients/prescriptions test-checked, 32 got full range of prescribed medicines. Thus, out of 500 patients/prescriptions test-checked, 206 got full range of prescribed medicines.



Sample of prescription slips from DH-Biharsharif and DH-Hajipur

2.2.5 Antibiotic policy

As per IPHS, DH shall develop its own antibiotic policy to check indiscriminate use of antibiotics and reduce the emergence of resistant strains. Audit observed that the test-checked DHs did not take any step to develop antibiotic policy during 2014-20. Even any initiation such as formation of any committee of specialist doctors was not done. Further, any direction from higher authority or Department level was not received in this regard. In absence of antibiotic policy, DHs might not have checked indiscriminate use of antibiotics and reduce the emergence of resistant strains.

2.2.6 Registration facility for OPD

NHM Assessor Guidebook estimates the average time required for registration to be 3-5 minutes per patient, which roughly works out to about 20 patients per hour per counter.

Audit examined the number of patients registered during 2019-20 in each test-checked DH along with the availability of registration counter(s) and it was observed that the available registration counter(s) were inadequate in all test-checked DHs as shown in **Table 2.11**.

Table -2.11
Average daily patient load in test-checked DHs during 2019-20

District Hospital	No. of out-patients in DHs	Average daily patient load (Col.2/311 ¹²)	Numbers of registration counter required (Col.3/120 ¹³)	Number of registration counters available	Shortfall (Col. 4-Col.5)	Per counter patient load as per norm	Per counter patient load as existing (Col. 3/ Col. 5)
1	2	3	4	5	6	7	8
Biharsharif	2,29,737	739	6	2	4	120	370
Hajipur	2,10,839	678	6	5	1	120	136
Jehanabad	2,20,036	708	6	3	3	120	236
Madhepura	1,99,677	642	5	3	2	120	214
Patna	1,41,727	456	4	2	2	120	228

(Source: Test-checked DHs)

¹² OPD days in 2019-20 (excluding Sundays and Holidays)

¹³ Considering 6 hours in a day working of registration counter and 20 registrations in one hour

As a result, patient load on registration counters in all test-checked DHs was 13 per cent (DH-Hajipur) to 208 per cent (DH-Biharsharif) higher than the norm.

2.2.7 Basic facilities in OPD

As per IPHS norms, the OPD areas should have amenities like potable drinking water, toilets, fans and seating arrangements as per patient load.

In test-checked DHs, basic public amenities such as drinking water, fan, separate toilets/bathrooms for male and female, chairs *etc.* in OPD and registration area were deficient as shown in the **Table 2.12**.

Table-2.12
Deficient public amenities in registration area and OPD

Registration area		OPD area	
Items	Deficient District Hospitals	Items	Deficient District Hospitals
Water Purifier	Biharsharif, Hajipur, Jehanabad, Madhepura and Patna	Drinking water facility	Hajipur, Jehanabad, Madhepura and Patna
Fan	Hajipur	Toilet	Patna
Bathroom (Female)	Biharsharif, Jehanabad, Patna, Madhepura and Hajipur	Suitable seating facilities	Hajipur
Bathroom (Male)	Jehanabad, Patna, Madhepura and Hajipur		
Toilet (Female)	Biharsharif, Patna, Madhepura and Hajipur		
Toilet (Male)	Patna, Madhepura, and Hajipur		
Chair	Hajipur, Madhepura and Patna		

(Source: Information provided by test-checked DHs)

Audit noted that deficiency of public amenities in registration area was due to absence of any norm in this regard, whereas, deficiency of public amenities in OPD area was attributable to absence of gap analysis by District Hospitals and corresponding corrective measures.

2.2.8 Patient continuity of care

NHM Assessor's Guidebook requires that hospital should have established procedure for handing over of patients during departmental transfer and procedure for consultation of the patient to other specialist within the hospital. Further, DH also provides appropriate referral linkages for transfer to other higher facilities for OPD consultation. Requirement of these systems is

meant for continuity of care to OPD patients during OPD treatment in case other departmental treatment needed. Audit, however, observed absence of established procedure for continuity of care to OPD patients in test-checked DHs during 2014-20.

2.2.9 Mobile Medical Unit and Telemedicine facility

As per 12th five year plan, for ensuring access to the healthcare to population, the existing mobile medical units would be expanded to have a presence in each CHC.

Contrary to 12th five-year plan document, Audit observed that none of the test-checked DHs had mobile medical units. Consequently, goal of the 12th five-year plan remained unachieved.

No specific reply was furnished by SHS.

2.2.10 Grievance redressal

For effective redressal of grievances of patients, NHM Assessor's Guidebook envisages a mechanism for receipt of complaints, registration of complaints and disposal of complaints on a first-come-first-serve basis, noting of action taken in respect of complaints in a register, periodic monitoring of system of disposals and follow-up by superior authorities as necessary.

None of the test-checked DHs had defined mechanism for registration and disposal of complaint case including maintenance of complaint register and provision of complaint box. However, DH-Biharsharif maintained a complaint register only for the period of 2017-18 and had disposed all 20 complaint cases. In absence of records of grievance redressal and complaint register, it could not be verified whether these hospitals properly attended to the complaints of the patients.

SHS replied that since 30 March 2016, centralised grievance redressal system 104 call centre was functional and up to 30 June 2021, 10510 grievances were received. Reply was not specific to the District Hospital. Moreover, details about grievances redressed were not furnished.

2.3 Diagnostic Services

2.3.1 Diagnostic services (Radiology, Pathology and Laboratory)

GoB committed (August 2010) to provide pathological and radiological test services free of cost in government hospitals. Further, as per IPHS, laboratory of a District Hospital should be able to perform all tests required.

2.3.1.1 Availability of diagnostic service

Audit observed that none of the test-checked DHs provided all the required diagnostic facilities, as detailed in **Table 2.13, Appendix 2.1 and 2.2.**

Table 2.13
Details of hospital-wise categories and types of diagnostic test provided during 2014-20

Name of the DHs	Out of required 14 Categories and 121 number of Diagnostic tests			
	Categories of tests available	Number of tests (per cent) available	Categories of tests not available	Number of tests (per cent) not available
Biharsharif	8	39 (32)	6	82 (68)
Hajipur	9	40 (33)	5	81 (67)
Jehanabad	8	37 (31)	6	84 (69)
Madhepura	8	31 (26)	6	90 (74)
Patna	7	36 (30)	7	85 (70)

(Source: Information provided by test-checked DHs)

Out of required 121 diagnostic facilities, maximum availability was in DH-Hajipur, which was only 33 per cent while DH-Madhepura offered minimum diagnostic services, which was 26 per cent. Unavailability of diagnostic services ranged between 67 and 74 per cent. Five to seven out of 14 categories of diagnostic services were completely unavailable in test-checked DHs. Besides, in DH-Madhepura though Ultra-Sonography (USG) machine was installed (March 2019), the USG service was not ensured due to lack of technician and radiologist.

Further, radiology facilities beyond OPD hours and for emergency cases were not available in DH Patna. Also, limited blood tests for labour patients were ensured through blood bank in DH-Jehanabad, DH-Madhepura and DH-Hajipur. In DH-Biharsharif, pathology service was available on call. The unavailability of diagnostic services beyond OPD hours and in emergency was mainly attributable to shortage of manpower.

SHS replied (September 2021) that pathology services were being provided as in-house mode through Semi-Auto-analyser & 3-Part Blood Cell Counter machines catering 41 out of 121 tests. No specific reply was furnished regarding providing radiology services beyond OPD hours in District Hospitals. Reply corroborated audit observation.

2.3.2 Infrastructure for Diagnostic Services

2.3.2.1 Equipment for Diagnostic Services

IPHS envisages that DH should have essential and desirable equipment¹⁴ for diagnostic services as per the bed strength of the hospital.

Audit observed that none of the test-checked DHs had all essential equipment/machines for diagnostic services and shortage ranged from 62 to 82 per cent. None of the test-checked DHs had desirable equipment available with them

¹⁴ Up to 200 bedded district hospitals, 69 and 12 types of equipment, for 201 to 300 bedded district hospitals, 74 and 8 types of equipment whereas for 301 to 500 bedded district hospitals, 83 and 7 types of equipment is required as essential and desirable respectively.

except DH-Jehanabad, where such equipment were available only in two¹⁵ out of five categories. Overall shortage in the availability of equipment in five categories¹⁶ of diagnostic services ranged from 66 to 84 *per cent*. None of the five test-checked DHs had diagnostic facility for endoscopy. In DH-Jehanabad, there was no cardiopulmonary department. Eight equipment were non-functional at DH-Jehanabad. Requirement and availability of equipment in test-checked DH is detailed in *Appendix-2.3*.

Further, none of the test-checked DHs had executed Annual Maintenance Contract (AMC) of diagnostic equipment to keep them in working condition. Also, none of the test-checked DHs maintained records related to down time of the diagnostic equipment.

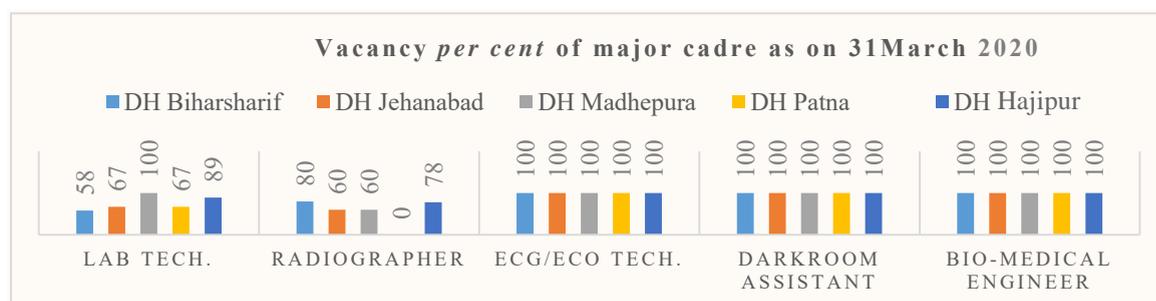
SHS replied (September 2021) that provision of AMC was included in contract agreement under PPP mode and also for the new 300 mA X-ray machines and laboratory equipment for providing pathological services. Reply of SHS itself is acceptance of the fact that AMC was only for new equipment/ equipment of outsourced services.

2.3.2.2 Availability of Technicians

As per IPHS, technicians should be available as per the bed strength of the hospital (*Appendix-2.4*).

Audit observed in test-checked DHs that shortage of Lab Technicians (LTs) ranged from 58 to 100 *per cent*. Shortage of other technicians such as radiographer, ECG/ECO technician, darkroom assistant and bio-medical engineer ranged from 60 to 100 *per cent*. However, in DH-Patna, surplus radiographer was posted. There was no EEG and Cyto technician in test-checked DHs (except DH-Patna¹⁷). Details are shown in **Chart 2.4** below:

Chart 2.4



(Source: Test-checked DHs)

Thus, the concerned diagnostic services were unavailable at the respective DHs and consequently, unavailability of quality laboratory and radiology services may be contributing to delayed or inappropriate responses to disease control and patient management. This also results in continued reliance on irrational diagnostic prescription, practices that waste scarce resources and

¹⁵ *Laboratory and Imaging*

¹⁶ *Imaging, X-ray, cardio pulmonary, laboratory and endoscopy*

¹⁷ *In DH- Patna, it was not required as per norms*

in contrary to the GoI decision to reduce high out-of-pocket expenditure, the poor who access public healthcare facilities may have compelled to ensure the diagnostic services from the outside, which increases his out-of-pocket, expenditure also.

SHS replied (September 2021) that pathology services were being provided by the Lab-Technicians deputed at the healthcare facility from PHCs to District Hospitals level as in-house mode inclusive of five test-checked districts. Reply is not tenable as despite posting staff on deputation, still there was shortage.

2.3.2.3 Adherence to safety norms

Hospital, while providing radiological diagnostic services, must adhere to the safety and regulatory norms to protect healthcare professionals and patients from detrimental effects of radiation.

A. Size of X-ray unit: As per Atomic Energy Regulatory Board (AERB) safety code, room size of X-ray unit should not be less than 18 square metre and any dimension should not be less than 4 metre. Audit observed that X-ray was being provided in the room having dimension as per the norms in the all test-checked DHs. However, in DH-Jehanabad, X-ray unit was running in a condemned building during 2014-20 and during joint physical verification, it was observed that the same is shifted to De-Addiction Centre and there was no dedicated X-ray room. Consequently, the De-Addiction Centre became non-functional.

B. Safety measures for conducting Radiology services: NHM Assessor's Guidebook and IPHS provide for safety measures and regular training of healthcare workers for conducting radiology services. Audit observed that none of the test-checked DHs had ensured the safety norms. However, in DH-Biharsharif, Thermo-luminescent Dosimeter (TLD) badges and lead apron were being used and in rest of the test-checked DHs, Face shield and apron were being used. Besides, training on radiation safety to staff handling radiology machine was also not imparted in test-checked DHs.

SHS replied (September 2021) that provision of adherence to safety measures has been made in X-ray services to be provided under PPP mode and In-house mode. Appropriate AERB approvals are taken and the service providers are adhering to AERB guidelines from procurement of X-ray machines to providing X-ray services.

2.3.2.4 Hemodialysis services

As per IPHS, hemodialysis service is an essential service and should be available in all DHs. SHS executed agreement with an agency¹⁸ (March 2014) for 16 DHs¹⁹ to provide hemodialysis services. However, dialysis services

¹⁸ B. Braun Medical (India) Pvt. Ltd., Mumbai

¹⁹ Madhubani, Sheikhpura, Gopalganj, Buxar, Samastipur, Arwal, Motihari, Lakhisarai, Supaul, Jamui, Arariya, Banka, Bhojpur, Aurangabad, Siwan and Sheohar

could be commenced only in 12²⁰ out of 16 DHs till June 2015 and in four²¹ DHs, the services could not be made available due to unavailability of space. Reason for non-execution of agreement to ensure availability of services at remaining 19 DHs (53 per cent) was not available. Thus, people of remaining 23 (19+4) districts were deprived of the intended benefits of the hemodialysis facilities.

SHS replied (September 2021) that the Dialysis units are now functional in rest four DHs *i.e.* Bhojpur, Aurangabad, Siwan and Sheohar along with 12 Hospitals, which were already functional at the time of audit. At present, the Dialysis Units are established and functional in 35 Districts (30 DHs and 5 Medical College & Hospitals) under PPP mode. In rest three districts *i.e.* Jehanabad, Saharsa and Katihar, the Dialysis Units could not be established due to non-availability of space in existing building. As of now, new buildings are being constructed in DH-Saharsa and DH-Katihar and alternative space/building is being searched in Jehanabad. After construction of new building and suitable alternative space/building, it will be possible to establish Dialysis unit in these district hospitals.

2.3.3 Quality Assurance

Contrary to NHM - Free Diagnostic Service Initiative, Audit observed that:

- A. Test-checked DHs did not have any Standard Operating Procedure (SOP) for quality assurance regarding diagnostic and periodic calibrations of all diagnostic equipment. They also did not conduct external quality assurance for available diagnostic tests and calibration of laboratory equipment.
- B. There was no system for cross-checking of diagnostic results with identified reference laboratories and none of the DHs had got the lab reports externally validated during 2014-20. However, DH-Jehanabad stated that once X-ray service was validated during the period but failed to provide any details thereof.

SHS replied (September 2021) that SOP was issued (March 2016) to all 38 districts of the State. Further, SHS had directed (November 2015) to ensure participation of DH laboratories in external quality assurance through AIIMS, New Delhi. Reply is not tenable as District Hospital did not have SOP. Also, direction regarding external quality assurance was not in practice in test-checked DHs.

2.3.4 Other significant shortcomings

- A. Contrary to IPHS norm and NHM Assessor's Guidebook, test-checked DHs did not maintain records related to time of collection of sample/

²⁰ Madhubani, Sheikhpura, Gopalganj, Buxar, Samastipur, Arwal, Motihari, Lakhisarai, Supaul, Jamui, Arariya and Banka. In Nalanda, which was not in selected hospital but service was commenced in place of VIMS, Pawapuri

²¹ DHs at Bhojpur, Aurangabad, Siwan and Sheohar.

investigation done/report generated for diagnostic services during sampled weeks²², average waiting time at sample collection area for laboratory testing and for radiological diagnosis. Resultantly, turnaround time and waiting time could not be ascertained.

B. Test-checked DHs did not raise any specific demand for funds to run the diagnostic services despite shortcomings therein. It was noticed in DH-Jehanabad that due to shortage of funds under NHM, the radiology services were not provided during April 2017 to June 2018²³.

2.4 In-patient services

Indoor Patients Department (IPD) refers to the areas of the hospital where patients are accommodated after being admitted, based on doctor's/specialist's assessment.

2.4.1 Availability of in-patient services

As per NHM Assessor's Guidebook, a DH should provide in-patient services pertaining to General Medicine, General Surgery, Ophthalmology, Orthopedics etc. Audit observed that the required services were not available in the test-checked DHs as of March 2020 as illustrated in **Table 2.14**.

Table -2.14
In-patient services in District Hospitals (March 2020)

District Hospital	Act*	Burn	Dia	GM	GS	Oph	Orth	Phy	Psy
Biharsharif	N	N	Y	Y	N	Y	N	Y	N
Hajipur	N	Y	N	N	Y	Y	N	N	N
Jehanabad	N	N	N	Y	N	N	N	Y	N
Madhepura	N	N	N	N	Y	Y	N	N	N
Patna	N	N	N	Y	Y	N	Y	N	N

*Act: Accident and Trauma ward, Burn: Burn ward, Dia: Dialysis, GM: General Medicine, GS: General Surgery, Oph: Ophthalmology, Orth: Orthopaedics, Phy: Physiotherapy, Psy: Psychiatry

Source: Test-checked DHs (N-No and Y-Yes)

IPD facilities like Accident and Trauma (all test-checked DHs), Burn care (except DH-Hajipur), Dialysis (except DH-Biharsharif), Orthopaedics (except DH-Patna) and Psychiatry (all test-checked DHs) were not available due to shortage of human resource and lack of infrastructure. In absence of required IPD facilities, patients were bound to get themselves treated in private hospitals or tertiary care hospitals where these services were available.

Further, in DH-Jehanabad, 10 bedded de-addiction Centre and six bedded Geriatric ward (since inception from August 2019) was non-functional due to shifting of X-ray service from condemned room and lack of doctor respectively. Further, during joint physical verification (August 2021), it was observed that 40 beds of ophthalmic department were stacked one over the other in the

²² 1st-7th May 2014/August 2015/November 2016/February 2018/May 2018/August 2019

²³ X-ray from April 2017 to March 2018 and USG 26.4.2018 to 8.6.2018

verandah and respective rooms were used for the office purposes due to lack of infrastructure.

Superintendent/Deputy Superintendent of DH-Biharsharif and DH-Jehanabad accepted Audit findings and assured (January-February 2020) that efforts would be taken and correspondence would be made with higher authorities to facilitate the services. Reply was not convincing as NHM Assessor's Guidebook was published in 2013 and these district hospitals came into existence much before 2013²⁴, but Audit did not find any gap analysis on record to ensure IPD services as per the standard.

2.4.2 Availability of human resources in DHs

2.4.2.1 Availability of Doctors

IPHS envisages that doctors and nurses should be available round the clock in IPD to provide due medical care to the in-patients. The person-in-position (PIP) of doctors/specialists in test-checked DHs and shortage with respect to IPHS norms are given in **Table 2.15**.

Table -2.15
Shortage of doctors/specialists in test-checked DHs

District Hospital	Sanctioned beds	No. of doctors required as per IPHS	PIP as on March 2020	Shortage in comparison to IPHS	Percentage of shortage as compared to IPHS
Biharsharif	300	50	22	28	56
Hajipur	500	68	29	39	57
Jehanabad	300	50	32	18	36
Madhepura	300	50	20	30	60
Patna	100	32	20	12	37
Total	1500	250	123	127	51

(Source: Test-checked DHs)

Thus, there was shortage of doctors ranging between 36 and 60 *per cent* in all five test-checked DHs. Further, IPHS prescribes for posts of specialists for different departments based on bed capacity of a DH.

Audit noted 48 to 80 *per cent* shortage of specialists *vis-a-vis* IPHS norms in test-checked DHs as of March 2020 as shown in **Table 2.16**.

²⁴ Biharsharif- before 2009, Hajipur- 1973, Jehanabad- 1989, Madhepura- before 2009 and Patna- July 2018

Table-2.16
Requirement and shortage of specialists in test-checked DHs

District Hospital (No. of sanctioned beds)	Number of Specialist required as per IPHS	Details of shortage of different specialists
Biharsharif (300)	35	Medicine (3), Surgery (3), Pediatrics (3), Anesthesia (2), Orthopedics (1), Radiology (2), Pathology (2), ENT (1), Dental (1), Dermatology (1), Psychiatry (1), Microbiology (1), Forensic specialist (1), AYUSH (1) Total shortage –23 (66 per cent)
Hajipur (500)	45	Medicine (3), Surgery (2), Obstetrics & Gynae (2), Pediatrics (4), Anesthesia (4) Ophthalmology (1), Orthopedics (1), Radiology (1), Pathology (3), Dental (1), Forensic specialist (1), AYUSH (1) Total shortage –24 (53 per cent)
Jehanabad (300)	35	Medicine (2), Surgery (2), Obstetrics & Gynae (2), Pediatrics (3), Anesthesia (2), Orthopedics (1), Radiology (2), Pathology (3), ENT (1), Dental (2), Dermatology (1), Microbiology (1), Forensic specialist (1), AYUSH (1) Total shortage –24 (69 per cent)
Madhepura (300)	35	Medicine (3), Surgery (2), Obstetrics & Gynae (4), Pediatrics (3), Anesthesia (2), Orthopedics (2), Radiology (2), Pathology (3), ENT (1), Dental (1), Dermatology (1), Psychiatry (1), Microbiology (1), Forensic specialist (1), AYUSH (1), Total shortage –28 (80 per cent)
Patna (100)	21	Medicine (1), Pediatrics (1), Anesthesia (1), Ophthalmology (1), Pathology (1), ENT (1), Psychiatry (1), Microbiology (1), Forensic specialist (1), AYUSH (1) Total shortage –10 (48 per cent)

(Source: Test-checked DHs)

None of the test-checked DHs had specialists of AYUSH, Microbiology (except DH-Hajipur) and Forensic. Further, shortage of doctors in turn affected the bed wise availability of doctors in IPD as discussed in paragraph below.

2.4.2.2 Rosters for doctors

To ascertain the availability of doctors in IPD, Audit requisitioned the roster of doctors. DH-Biharsharif, DH-Hajipur and DH-Patna, did not provide the doctors' roster for the period 2019-20, but stated that three to four doctors were available in 300 and 120 bedded IPD in DH-Biharsharif and DH-Hajipur respectively and two doctors in each shift were available in 100 bedded DH-Patna. In absence of doctors' roster, actual availability of doctors for the IPD in these test-checked DHs could not be ascertained. Further, Audit observed that as per roster, three to four doctors were available in 97 bedded IPD in DH-Jehanabad, while only one to two doctors were available in 91 bedded IPD in DH-Madhepura during 2019-20. It was observed that in night shift, less doctors were deployed in IPD in comparison to day shift. In day time, other doctors were also available in hospitals for OPD services. IPD services may be managed by engaging these doctors if found necessary. However, night care IPD facilities in particular were deficient in terms of availability of doctors.

2.4.2.3 Nurses and Paramedics

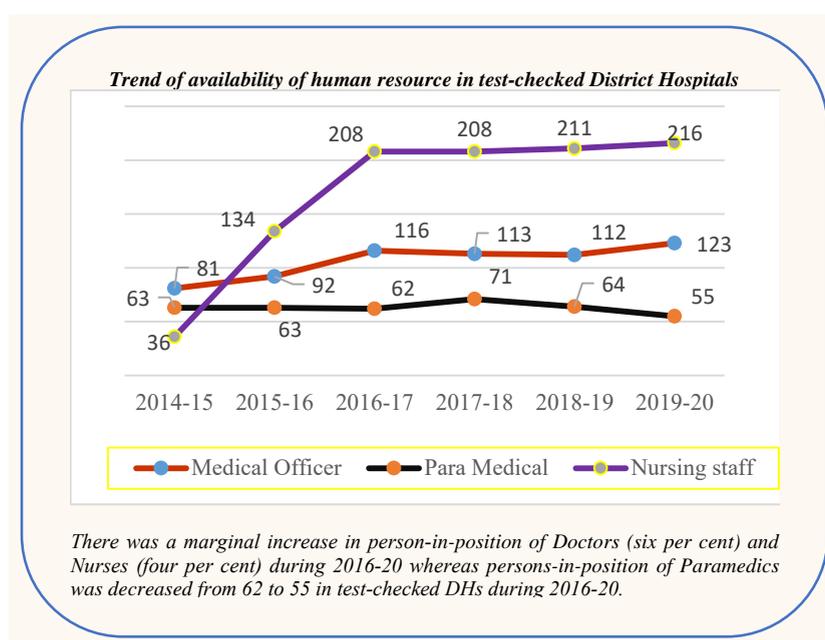
IPHS prescribes for various posts of staff nurse and paramedics in a DH according to their bed capacity. Audit noticed shortages of paramedics and staff nurses in test-checked DHs as of March 2020 in comparison to IPHS norms as given in **Table 2.17**.

Table-2.17
Sanction strength, PIP and shortages of Paramedics and Staff Nurse

District Hospital	Sanctioned beds	Strength required as per IPHS norms		Person-in-position		Shortage as per IPHS norms (per cent)	
		Paramedics	Staff Nurse/ ANM	Paramedics	Staff Nurse/ ANM	Paramedics	Staff Nurse/ ANM
Biharsharif	300	66	135	14	50	52 (79)	85 (63)
Hajipur	500	100	225	8	36	92 (92)	189 (84)
Jehanabad	300	66	135	13	54	53 (80)	81(60)
Madhepura	300	66	135	12	34	54 (82)	101 (75)
Patna	100	31	45	8	41	23 (74)	4 (9)
Total	1,500	329	675	55	215	274(83)	460(68)

(Source: Test-checked DHs)

It is evident from **Table-2.17** that shortages of paramedics ranged between 74 and 92 per cent whereas shortage of Nurses was between nine and 84 per cent in test-checked DHs. Category wise shortage of paramedics has been detailed in **Appendix 2.5**. Thus, DHs had acute shortage of Paramedics and Nurses, which were very essential for the smooth functioning of concerned departments of DHs. Further, shortage of Nurses in turn affected the bed wise availability of Nursing Staff in DHs as discussed in succeeding **paragraph 2.4.2.4**.



SHS, in its reply claimed that 9,586 Nursing staff were recruited by Health Department. However, the reply of SHS was not accompanied with information such as year of recruitment and details of their posting in DHs. According to Economic Survey of Government of Bihar, only 30,455 (53 per cent) Nurses were posted in Bihar against the sanctioned strength of 57,849.

2.4.2.4 Bed to nurse ratio

IPHS envisages one nurse per six beds in the general ward of a DH. The details of beds against one nurse in test-checked DHs²⁵, where rosters for duty of nurses in IPD were maintained in 2019-20 are as shown in **Table 2.18**.

Table 2.18
Beds against one nurse in IPD

Shift	Biharsharif	Hajipur	Madhepura	Jehanabad
Shift-I (8AM to 2PM)	27	9	9	7
Shift-II (2PM to 8PM)	33	13	18	11
Shift-III (8PM to 8AM)	30	19	18	11

(Source: Test-checked DHs)

Thus, except for Shift-I in DH-Jehanabad, none of the test-checked DHs complied with the IPHS norms in respect of nursing care. Bed to nurse ratio in DH-Biharsharif and DH-Madhepura was very high which indicated inadequate and uneven distribution of nursing resources among DHs.

2.4.3 Availability of essential drugs and equipment

2.4.3.1 Availability of Drugs for IPD

To ascertain the availability of essential drugs in the IPD, Audit examined availability of 14 types (**Appendix-2.6**) of essential drugs prescribed in the NHM Assessor's Guidebook during the sampled months of 2014-20. Against this, there was shortage of drugs with test-checked DHs as depicted in **Table 2.19**.

Table -2.19
Availability of types of essential drugs (out of 14 types) in IPD

District Hospital	May 2014	August 2015	November 2016	February 2018	May 2018	August 2019	Average availability of essential drugs	Shortage of essential drugs (per cent)
Biharsharif	11	10	9	10	10	10	10	4 (29)
Hajipur	7	8	6	7	4	9	7	7 (50)
Jehanabad	5	5	7	7	7	9	7	7 (50)
Madhepura	11	10	9	11	11	9	10	4 (29)
Patna	RNA*	RNA	RNA	8	6	10	8	6 (43)

(Source: Test-checked DHs)*RNA-Record not made available

As shown in **Table 2.19**, the average shortage of essential drugs in IPD ranged between 29 and 50 per cent in test-checked DHs. Non-availability of some of

²⁵ DH-Patna did not make available the roster of nurses for the period 2019-20 though requisitioned.

the essential drugs such as Adrenaline and Salbutamol (used in anti-asthmatic and chronic obstructive pulmonary disease), Activated Charcoal (antidotes and other substances used in poisoning) and Anti Snake Venom *etc.* in the IPD of the test-checked DHs in sampled months indicated possibility of purchase of essential drugs by the patients from outside.

SHS replied that to ensure availability of essential drugs in the IPD, GoB has set up (May 2010) BMSICL and 80 *per cent* of GoB budget for procurement of drugs was allocated to BMSICL to ensure uninterrupted and timely supply of drugs and consumables to the health facilities across the State. For the vision of 'NHM free drugs initiative' to get realised, districts had been empowered to purchase generic and EDL drugs locally as per their requirement and within their limits of 20 *per cent* of the allocated budget.

Though, reply of SHS was factually correct, but fact remained that test-checked DHs suffered from shortage of drugs.

2.4.3.2 Availability of Equipment for IPD

Audit observed that during 2019-20, out of the sampled 15 types (*Appendix-2.6*) of essential equipment as prescribed in NHM Assessor's Guidebook, seven to 14 types of functional equipment were available in test-checked DHs as shown in **Table- 2.20**.

Table -2.20
Availability of essential equipment in IPD during 2019-20

District Hospital	Availability of essential equipment out of 15	Name of essential equipment not available (<i>per cent</i>)
Biharsharif	13	Dressing Trolley and ET Tubes - 2 (13)
Hajipur	13	Dressing Trolley and Foetoscope -2 (13)
Jehanabad	7	Baby Bag and Mask, Doppler, Dressing Trolley, ET Tubes, Glucometer, Laryngoscope, Oxygen flow meter and Weighing scale for adult -8 (53)
Madhepura	9	ET Tubes, Foetoscope, Doppler, Laryngoscope, Weighing scale for adult and Weighing scale for baby-6 (40)
Patna	14	Doppler -1(7)

(Source: Test-checked DHs)

As evident from **Table 2.20**, major shortage of equipment was noticed in DH-Jehanabad (53 *per cent*) and DH-Madhepura (40 *per cent*). Dressing Trolley, ET Tubes (used in resuscitation) and Doppler (used in examination & monitoring of patients) were not available in three test-checked DHs. Further, none of the test-checked DHs executed an AMC for IPD equipment although 10 equipment/apparatus like Suction Machine, BP apparatus, Oxygen Flow Meter and ET Tubes were in non-functional condition in DHs-Jehanabad, Madhepura and Patna.

SHS informed that a Technical Core Committee had been constituted to identify and prepare the facility wise and requirement-based list of essential equipment

as per IPHS norms and MCI standard. BMSICL had been instructed to maintain the annual contract for maintenance of equipment lying at health facilities.

2.4.4 Generic Medicine

NHM Assessor's Guidebook and GoB (January 2007) prescribe prescription of drugs in generic name only. Indian Medical Council Regulations, 2002 envisages prescription of drugs with generic names, legible and preferably in capital letters.

Scrutiny of 380²⁶ Bed Head Tickets (BHTs) in the test-checked DHs during sampled²⁷ week of 2016-20 disclosed that total 1,374 drugs were prescribed to indoor patients, out of which names of only 647 (47 per cent) drugs were legible. It was noticed that 560 drugs were from EDL and were prescribed with generic name out of total legible 647 drugs. Further, no drug was written in capital letters against the norms of Indian Medical Council Regulation.

Though, SHS in its replies claimed that Health Department and State Health Society had already issued direction to doctors of Government health facilities of the State to prescribe drugs with generic name. However, Audit noticed instances of violation of this direction in test-checked DHs.

2.4.5 Positive and negative isolation wards

NHM Assessor's Guidebook prescribes that DHs should have positive²⁸ and negative²⁹ isolation wards. Immune compromised patient like AIDS, Cancer, Type I diabetes, Leukemia, Asthma, Rheumatoid arthritis and genetic disorder requires positive isolation room. Further, patients affected with Tuberculosis, Measles and other infectious patient (Flu) required negative isolation. Audit observed that positive and negative isolation wards were not available in any of the test-checked DHs. Details of patients admitted in DHs, which required positive and negative isolation facility were not maintained. Thus, DHs did not ensure segregation of infectious patient for the sake of public and patient safety.

In its reply, SHS informed that they are planning for installation of Air Handling Units at District Hospitals to maintain positive and negative air pressure. Reply corroborated audit observation. SHS further informed that several isolation wards were designated during Covid-19 pandemic to ensure public safety.

²⁶ DH-Biharsharif:105, DH-Hajipur:87, DH-Jehanabad:45, DH-Madhepura:119 and DH-Patna:24.

²⁷ BHTs of sampled weeks during 2016-19 in DH-Patna was not available, BHTs of sampled week of 2018-19 was not available in DH-Jehanabad and BHTs of sampled week of 2016-17 was not made available in DH-Hajipur.

²⁸ Positive room air pressure, where an immune-compromised patient is protected from airborne transmission of any infection.

²⁹ Negative room air pressure, where others are protected from any airborne transmission from a patient who may be an infection risk.

2.4.6 Operation Theatre services

IPHS guidelines prescribe Operation Theatre (OT) for elective major surgeries, emergency services and ophthalmology/ENT for District Hospitals having bed strength of 101 to 500. Availability of different types of OT services is shown in **Table -2.21**.

Table 2.21
Availability of OTs during 2019-20

District Hospital	OT for elective major surgeries	OT for emergency surgeries	OT for ophthalmology/ENT
Biharsharif	Yes	No	Yes
Hajipur	Yes	No	Yes
Jehanabad	No	No	No
Madhepura	No	No	Yes
Patna	No	No	No

(Source: Test-checked DHs)

As evident from **Table 2.21**, out of five test-checked DHs, OT for elective major surgeries was not available in three DHs. OT for emergency surgeries was not available in any test-checked DHs and OT for ophthalmology/ENT was not available in two test-checked DHs. Poor availability of surgical facilities in test-checked DHs was due to non-availability of required manpower and equipment. Non-availability of different types of OTs would have an effect to deny patients from receiving surgical operations as part of the treatment process, thereby driving them to private clinics, or referral to higher Government hospitals.

No specific reply to this audit observation was furnished.

2.4.7 Surgeries per surgeon

As per NHM Assessor's Guidebook, surgeries performed per surgeon is an indicator to measure efficiency of the hospitals. Audit observed deficiency in continuity of care, which was evident from absence of any system to capture the details of patients referred from OPD for general surgeries. Therefore, details regarding number of surgeries required to be performed in DHs were not available and hence it was difficult to monitor also.

Analysis of the records of surgeries conducted on the basis of a sample of the last quarter of 2019-20 in the test-checked DHs, disclosed variations in number of surgeries performed per surgeon in the test-checked DHs, as shown in **Table -2.22**.

Table- 2.22
Surgeries per surgeon

District Hospital	Number of surgeons in DH (last quarter of 2019-20)	Surgeries performed per surgeon			Eye surgeries performed per surgeon (Cataract surgeries)	
		General		ENT		Orthopedics
		Major	Minor			
Biharsharif	1	1	3	Facility was not available	71	
Hajipur	2	0	49	Facility was not available	42	
Jehanabad	1	17	25	Facility was not available	0	
Madhepura	1	20	24	Facility was not available	55 (2 doctor)	
Patna	2	42	77	Facility was not available	37 (Minor) (2 doctor) Facility was not available	

(Source: Test-checked DHs)

As evident from **Table 2.22**, facilities for ENT and Orthopedics (except DH-Patna) surgeries were not available in the test-checked DHs. Only one major and three minor General surgeries per surgeon were performed in DH-Biharsharif and no major General Surgery were performed in DH-Hajipur despite having two surgeons. Cataract surgery was not performed in DH-Jehanabad and facility for the same was not available in DH-Patna. Thus, less number of major surgeries performed indicate that patients could have been deprived of treatment in DH-Biharsharif and DH-Hajipur. Poor status in test-checked DHs may be attributed to shortage of manpower, drugs, consumables and equipment for OT.

No specific reply to this audit observation was furnished.

2.4.8 Availability of drugs and equipment for OTs

2.4.8.1 Availability of Drugs for OT

Audit examined availability of 22 types (**Appendix-2.6**) of drugs as prescribed in NHM Assessor's Guidebook during 2014-20 for OTs in the test-checked DHs and observed significant shortage of the essential drugs as shown in **Table 2.23**

Table- 2.23
Availability of essential drugs in OTs

District Hospital	May-14	Aug-15	Nov-16	Feb-18	May-18	Aug-19	No. of average available essential drugs	Shortage in number of essential drugs (per cent)
Biharsharif	5	5	5	7	7	12	7	15 (68)
Hajipur	RNA*	RNA	6	7	6	2	5	17 (77)
Jehanabad	7	6	7	9	9	9	8	14 (64)
Madhepura	8	5	8	9	9	10	8	14 (64)
Patna	0	0	0	0	0	13	2	20 (91)

(Source: Test-checked DHs) (*RNA-Record not made available)

As shown in **Table 2.23**, the shortage of essential drugs in OTs ranged between 64 and 91 *per cent* in test-checked DHs. Thus, poor availability of drugs in OT indicated possibility of purchase of essential drugs by the patients from outside. Further, scrutiny of indents of DH-Biharsharif revealed that out of shortage of 10 drugs during sampled month (August 2019), indent for nine drugs was not made and indent for only one drug (Inj. Metronidazole) was made but not supplied to OT. In DH-Jehanabad, out of shortage of 13 drugs during August 2019, indent for 12 drugs was not made whereas indent for only one (Inj. Gentamycin) drug was made but not supplied to OT. No indent was made available by DH-Hajipur. Thus, even demand for unavailable drugs was not made.

2.4.8.2 Availability of Equipment for OT

IPHS guidelines prescribes 25 types (**Appendix -2.6**) of equipment for OTs for DH with bed-capacity up to 300 beds. Availability of these equipment during 2019-20 in test-checked DHs is shown in **Table 2.24**.

Table -2.24
Availability of essential equipment in OTs during 2019-20

District Hospital	Availability of essential equipment	Name of essential equipment not available (<i>per cent</i>)
Biharsharif	10	Auto Clave HP Horizontal, Operation Table Ordinary Pediatric, Operation Table Hydraulic Major, Operating table Orthopedic, Autoclave with Burners 2 bin, Shadowless lamp ceiling type minor, Steriliser (Small instruments), Bowl Steriliser Big, Bowl Steriliser Medium, Diathermy Machine (Electric Cautery), Suction Apparatus - Foot operated, Dehumidifier, Ultra violet lamp philips model 4 feet, Ethylene Oxide steriliser and Microwave steriliser-15 (60)
Hajipur	13	Operation Table Ordinary Pediatric, Operation table Hydraulic Minor, Autoclave with Burners 2 bin, Focus lamp Ordinary, Steriliser (Big instruments), Steriliser (Medium instruments), Steriliser (Small instruments), Suction Apparatus - Foot operated, Dehumidifier, Ultra violet lamp Philips model 4 feet, Ethylene Oxide steriliser and Microwave steriliser-12 (48)
Jehanabad	7	Auto Clave HP Horizontal, Operation Table Ordinary Pediatric, Operation table Hydraulic Minor, Operating table non-hydraulic field type, Operating table Orthopedic, Autoclave with Burners 2 bin, Autoclave vertical single, Shadow less lamp ceiling type major, Focus lamp Ordinary, Steriliser (Big instruments), Steriliser (Medium instruments), Steriliser (Small instruments), Bowl Steriliser Big, Bowl Steriliser Medium, Dehumidifier, Ultra violet lamp Philips model 4 feet, Ethylene Oxide steriliser and Microwave steriliser-18 (72)
Madhepura	8	Operation Table Ordinary Pediatric, Operation table Hydraulic Minor, Operating table non-hydraulic field type, Operating table Orthopedic, Autoclave with Burners 2 bin, Autoclave vertical single, Shadow less lamp ceiling type minor, Focus lamp Ordinary, Steriliser (Big instruments), Steriliser (Medium instruments), Bowl Steriliser Big, Bowl steriliser Medium, Suction Apparatus - Foot operated, Dehumidifier, Ultra violet lamp philips model 4 feet, Ethylene Oxide steriliser and Microwave steriliser- 17 (68)

District Hospital	Availability of essential equipment	Name of essential equipment not available (<i>per cent</i>)
Patna	12	Auto Clave HP Horizontal Operation Table Ordinary Pediatric, Operation table Hydraulic Minor, Operating table non-hydraulic field type, Autoclave with Burners 2 bin, Shadowless lamp ceiling type major, Shadow less lamp ceiling type minor, Focus lamp Ordinary, Bowl Steriliser Big, Dehumidifier, Ultra violet lamp philips model 4 feet, Ethylene Oxide steriliser and Microwave steriliser-13 (52)

(Source: Test-checked DHs)

As evident from **Table 2.24**, only seven to 13 types of equipment were available in OTs of test-checked DHs against requirement of 25 types of equipment. Thus, equipment available in OTs were insufficient, implying that surgical treatment was affected in test-checked DHs. Besides, none of the test-checked DHs executed an AMC for OT equipment although 10 equipment/apparatus like Operation Table Hydraulic Minor (1), Operation Table Hydraulic Major (2), Autoclave HP vertical (2), Diathermy Machine (2), Suction Apparatus-Electrical (1), Shadowless Lamp Ceiling Type Minor (1) and Shadowless Lamp Stand model (1) were in non-functional condition in four test-checked DHs except DH-Patna. Further, in absence of Equipment Maintenance Register, the down time rate of equipment could not be assessed.

2.4.9 Availability of supportive staff

NHM Assessor's Guidebook prescribes that the facility should have adequate supportive staff in OT. However, Audit observed that out of five test-checked DHs, OT Assistant was posted in DH-Hajipur and DH-Patna, as shown in **Table 2.25**. Shortage of OT Technician/OT Assistant, who assist surgeons, could have affected number of operations adversely.

Table- 2.25
Availability of OT Technician/OT Assistant (March 2020)

District Hospital	Sanctioned strength	Person-in-position	Shortage
Biharsharif	10	0	10
Hajipur	11	1	10
Jehanabad	10	0	10
Madhepura	10	0	10
Patna	3	1	2

2.4.10 Documentation of OT procedures

NHM Assessor's Guidebook prescribes that surgical safety checklist, pre-surgery evaluation records and post-operative evaluation records for OTs should be prepared for each case. Audit observed that these records were not maintained in test-checked DHs except DH-Jehanabad where only pre-surgery evaluation and post-operative evaluation were found recorded. Therefore, adherence to safety procedures in OTs was not ascertainable in all the test-checked DHs.

2.4.11 Availability of linen in OT

NHM Assessor's Guidebook prescribes that hospital should have adequate sets of four types of clean linen³⁰ for surgical staff and patient. These linens are used during course of surgery of patient. Audit observed that linens used during operation were not available in DHs (except DH-Biharsharif). Only one³¹ out of four types of linens was available in DH-Biharsharif. Non-availability of linen (as shown in **Table -2.26**) indicated inadequacies in maintaining hygiene and surgical safety.

Table- 2.26
Availability of essential linens in OTs during 2019-20

Name of District Hospital	No. of available essential linen	Shortage in number of essential consumable (<i>per cent</i>)
Biharsharif	1 (80 pieces)	3 (75)
Hajipur	0	4 (100)
Jehanabad	0	4 (100)
Madhepura	0	4 (100)
Patna	0	4 (100)

(Source: Test-checked DHs)

2.4.12 Intensive Care Unit (ICU) services

As per IPHS, Intensive Care Unit (ICU) is essential for critically ill patients requiring highly skilled life-saving medical aid and nursing care. DHs are required to have five to 10 *per cent* of total number of beds for ICU.

Audit observed that out of five test-checked DHs, functional ICU (five-bedded) was available in DH-Jehanabad only. Further, following discrepancies were noticed in available ICU of DH-Jehanabad.

- i. Contrary to IPHS norm of one nurse for each bed in ICU, scrutiny of roster (March 2020) for nurses disclosed that only three nurses were deployed in first shift and only one was deployed in second and third shift in place of requirement of one nurse for one bed in ICU. It was noticed that one to two patients were admitted in ICU per day and overall 41 patients were found admitted in March 2020. Further, no paramedic was posted in ICU against requirement of one as per NHM Assessor's Guidebook. It may affect quality of care.
- ii. Audit observed that against the prescribed 14 types (**Appendix-2.6**) of drugs in NHM Assessor's Guidebook for ICU, five³² types of essential drugs were not available during sampled month (August 2019) in the DH. However, separate drug stock register was not maintained in ICU.

³⁰ Draw sheet, Hospital worker OT coat, Abdominal sheets for OT and Pereneal sheets for OT

³¹ Abdominal sheets for OT (80 pieces)

³² Activated charcoal, Salbutamol, Aminophylline, Digoxin and Metoclopramide

- iii. Audit observed that against the prescribed eight types (**Appendix-2.6**) of consumables in NHM Assessor's Guidebook for ICU, four³³ types of essential consumables were not available during sampled month (August 2019) in the DH. However, separate consumable stock register was not maintained in ICU.
- iv. According to IPHS, against the requirement of nine types of equipment (**Appendix-2.6**), only three³⁴ types of equipment were available in ICU in functional condition. Trained person to operate ventilator and defibrillator was not available in the DH. Besides, AMC of these machines and equipment was not in place and downtime of the equipment could not be ascertained in absence of equipment maintenance register.
- v. Contrary to NHM Assessor's Guidebook, regular monitoring of infection control practices of hospital acquired infection like fever and purulent discharge from surgical site, reporting cases of acquired infection and periodical medical check-up and immunisation of staff of ICU for Hepatitis B and Tetanus Toxoid was not followed in the DH.
- vi. Contrary to NHM Assessor's Guidebook, sufficient circulation area and infrastructure for visual privacy was also not available in ICU. Further, demarcated area for central nursing station, isolation room, ancillary area, changing room for staff and counselling room was also not available in the ICU.
- vii. During joint physical verification (August 2020 and August 2021) it was seen that attendants were also sitting inside the ICU due to unavailability of guard.

The CS-cum-CMO, Jehanabad (February 2020) attributed improper ICU services to shortage of trained manpower.

2.4.13 Emergency services

2.4.13.1 Availability of emergency beds

NHM Assessor's Guidebook requires DH to have five *per cent* of the total beds as emergency beds or as per patient load. Audit observed that average per day patient load ranged between three and 26 during 2014-20 in test-checked DHs³⁵. Average per day patient load in DH-Hajipur was 26 and available beds were 16. In DH-Biharsharif, DH-Madhepura and DH-Patna, average per day patient load was three, 11 and four respectively and availability of emergency beds was higher³⁶.

NHM Assessor's Guidebook prescribes availability of 11 emergency curative services (**Appendix-2.7**) in DH. IPHS envisages an emergency OT in each DH.

³³ Ryles tubes, Catheters, Chest Tube and ET tubes

³⁴ High end monitor, Ventilator and defibrillator

³⁵ Except DH- Jehanabad due to non-maintenance of records

³⁶ Available beds (DH-Biharsharif:20, DH-Madhepura:20 and DH-Patna:16)

Audit observed that emergency OT was not available in test-checked DHs thereby depriving patients of required emergency surgeries and services despite availability of beds.

2.4.13.2 *Triaging of patients*

NHM Assessor's Guidebook prescribes standard treatment protocol for triaging³⁷ of patients admitted in an emergency. Audit observed that triaging was not done in test-checked DHs during 2014-20. Superintendent/ Deputy Superintendent of DH-Biharsharif and DH-Jehanabad attributed (January-February 2020) this deficiency to shortage of manpower.

2.4.14 **Drugs and Equipment in Emergency Services**

2.4.14.1 *Availability of Drugs in Emergency Services*

Audit observed that against the prescribed 25 types (*Appendix -2.6*) of drugs in NHM Assessor's Guidebook for Emergency, there was shortage of essential drugs as shown in **Table -2.27**.

Table- 2.27
Availability of essential drugs in Emergency Department

District Hospital	May-2014	August-2015	November-2016	February-2018	May-2018	August-2019	No. of average available essential drugs	Shortage in number of essential drugs (per cent)
Biharsharif	RNA*	12	9	8	8	6	9	16 (64)
Hajipur	RNA	RNA	11	12	12	16	13	12 (48)
Jehanabad	RNA	RNA	6	7	8	10	8	17 (68)
Madhepura	8	11	12	13	14	17	13	12 (48)
Patna	5	0	0	5	6	15	5	20 (80)

(Source: Test-checked DHs) (*RNA-Record not made available)

As evident from **Table-2.27**, shortage of drugs ranged between 48 and 80 per cent during 2014-20 in the test-checked DHs.

2.4.14.2 *Availability of Equipment for Emergency Services*

Audit examined availability of 14 types (*Appendix-2.6*) of essential equipment and instruments as prescribed in NHM Assessor's Guidebook during 2019-20 for emergency services in the test-checked DHs and observed significant shortage as shown in **Table- 2.28**.

³⁷ The process of sorting people based on their need for immediate medical treatment as compared to their chance of benefiting from such care.

Table-2.28
Availability of essential equipment in Emergency Department

District Hospital	Availability of essential equipment	Name of essential equipment not available (<i>per cent</i>)
Biharsharif	7	Ambu bag(s), Defibrillator, ECG, Glucometer, HIV kit, Laryngoscope and Laryngeal Mask Airway (LMA) - 7 (50)
Hajipur	7	Dressing trolley, Drug trolley, Defibrillator, HIV kit, Instrument trolley, Laryngeal Mask Airway (LMA), and Multipara torch - 7 (50)
Jehanabad	5	Crash cart, Defibrillator, Dressing trolley, ECG, HIV kit, Instrument trolley, Laryngoscope, Laryngeal Mask Airway (LMA) and Multipara torch - 9 (64)
Madhepura	5	Defibrillator, Drug trolley, ECG, HIV kit, Instrument trolley, Laryngoscope, Laryngeal Mask Airway (LMA), Dressing Trolley and Multipara torch - 9(64)
Patna	13	Defibrillator- 1 (7)

(Source: Test-checked DHs)

As shown in **Table 2.28**, out of 14 types of essential equipment, five to 13 equipment were available and shortage of essential equipment in Emergency department ranged between seven and 64 *per cent*. Significant shortage of equipment was observed in all test-checked DHs except in DH-Patna. Defibrillator (used in resuscitation) was not available in any of the test-checked DHs.

Insufficient availability of drugs and equipment implied that quality of treatment might have been adversely affected.

2.4.15 Blood Bank

2.4.15.1 Availability of blood bank service

As per IPHS, a DH should essentially have a round the clock Blood Bank (BB) irrespective of the bed strength, but nine³⁸ DHs (including test-checked DH-Patna) did not have blood bank. At these nine places, establishment of blood bank was under process (March 2021).

Further, Contrary to IPHS, NHM Assessor's Guidebook and National Vector Borne Disease Control Programme (NVBDCP) guidelines, Audit observed that though the blood banks in DHs had facility of whole blood collection and storage, none of the blood banks at DHs³⁹ had blood components separation facility such as platelets which were also required for management of Dengue cases and other diseases.

SHS replied (September 2021) that Blood Component Separation Unit (BCSU) was approved for DH-Munger and DH-Purnea, and for other DHs, the same was under process. Reply was acceptance of audit observation.

³⁸ DHs at Arwal, Araria, Banka, Bhagalpur, East Champaran, Gaya, Patna (one among the five test-checked DHs), Sheohar and Supaul

³⁹ 27 DHs, as in nine out of total 36 DHs there was no blood bank

2.4.15.2 License of blood bank

Contrary to general condition for license stipulated in Drugs and Cosmetics Act 1940, Audit observed that (December 2020) all the blood banks in DHs (except two⁴⁰) were running without valid license during 2014-20 as their license had expired and those could not be renewed due to non-compliance of Central Drugs Standard Control Organisation (CDSCO) observations during inspection and lack of required infrastructure including equipment. For example, blood banks of 11⁴¹ DHs in the state had area less than stipulated 100 sq. meter, the shortage ranged from five to 531 sq. ft. (*Appendix-2.8 and 2.9*). However, ₹ 9.5 lakh per blood bank was sanctioned (2020-21) and was sent (March 2021) by SHS to 27⁴² blood banks for renovation, wiring, earthing and furniture.

SHS informed (March 2021) that documents essential for renewal were submitted to State Drug Controller, Bihar by 28 blood banks⁴³ and inspection for renewal of license of 14 blood banks⁴⁴ by Central Drug Standard Control Organisation (CDSCO), East Zone was done and rest was under process.

SHS replied (September 2021) that renovation of all blood Centres as per Drugs and Cosmetics Act was under process⁴⁵. License of blood Centre at six⁴⁶ DHs had been renewed. For the others, renewal of license was under process. Reply corroborated audit observation.

2.4.15.3 Testing of donated blood

As per NHM Assessor's Guidebook and National AIDS Control Organisation (NACO) Standard, there should be an established procedure for testing of blood. All mandatory tests including test for Hepatitis-A should be carried out on blood samples but Audit observed that none of the four test-checked blood banks had carried out Hepatitis-A test.

SHS replied (September 2021) that as per Drugs and Cosmetics Act 1940, Hepatitis-A test was not mandatory for blood banks. Reply is not tenable as the fact remained that test for Hepatitis-A was not being conducted in blood bank of DHs as envisaged in NHM Assessor's Guidebook and NACO Standard.

⁴⁰ DHs at Lakhisarai and Sheikhpura

⁴¹ Ara, Aurangabad, Chhapra, Gopalganj, Jehanabad, Madhubani, Muzaffarpur, Nalanda, Nawada, Sasaram and Vaishali (Information in respect of Lakhisarai and Sheikhpura was not available at SHS)

⁴² Including blood bank at 24 DHs.

⁴³ Out of which 25 blood banks were situated in the District Hospitals

⁴⁴ Out of which 13 blood banks were situated in the District Hospitals

⁴⁵ Renovation is completed at DHs Jamui, Bhabhua, Kishanganj, Araria, Bhagalpur, Munger, Purnea, Madhepura, Arwal, Banka, Saharsa, Katihar, GGSB Patna City and Samastipur. Renovation is being done at DHs Sheohar, Sasaram, Begusarai, Biharsharif, Nawada, Siwan, Aurangabad, Gopalganj, Chhapra, Hajipur, Khagaria, Motihari and Gaya. Due to some unavoidable circumstances (space issue), renovation is not started at Jehanabad, Ara, Madhubani, Sitamarhi and Supaul.

⁴⁶ DHs at Lakhisarai, Sheikhpura, Muzaffarpur, Jamui, Bhabhua and Kishanganj

2.4.15.4 Labelling and identification of blood and its product

Contrary to NHM Assessor's Guidebook and NACO Standard, Audit observed that none of the test-checked blood banks had introduced advance system such as barcode system for identification of blood though desired. No reason for shortcoming was available.

SHS replied (March 2021) that *e-Raktkosh* was being implemented across all blood banks in which there was provision for barcode system also.

SHS further replied (September 2021) that all blood Centres are undergoing process of digitisation under *e-Raktkosh* and barcode reader and printer is also provided to all blood Centres. Reply corroborated audit observation.

2.4.15.5 Storage of blood

As per NHM Assessor's Guidebook and NACO Standard, refrigerators used for blood storage should be kept at recommended temperature *i.e.* $4^{\circ}\text{C} \pm 2^{\circ}\text{C}$ and it should be monitored every four hours. Audit observed that although blood banks of four test-checked DHs had separate refrigerator for blood and reagent, the storage temperature was not monitored every four hours. At DH-Jehanabad, temperature was monitored twice at 8.00 am and 8.00 pm while at DH-Biharsharif, DH-Hajipur and DH-Madhepura, the temperature was monitored thrice at 8.00 am, 2.00 pm and 8.00 pm. No reason for improper monitoring was available. However, SHS informed (March 2021) that remote monitoring of temperature of all storage equipment of blood bank from State Headquarters is under proposal and further stated (September 2021) that instruction was given to all blood centres to maintain a record of temperature of blood bank refrigerator every four hours. However, Audit observed (August 2021) that monitoring of the temperature was not done remotely and the system of monitoring of temperature remained unchanged.

2.4.15.6 Resources at blood bank

A. Man power for blood bank

Contrary to IPHS, SHS assessment (May 2019 and July 2019) and NACO Standard, Audit observed that blood banks situated at DHs were suffering from shortage of manpower (**Appendix -2.10**). Although, on an average, one Medical Officer was posted in each blood bank, no Counsellor and Lab Assistant was posted in any of the blood banks in DHs. In absence of trained assistant, blood was drawn and processed by the Lab Technicians who were not provided sufficient training for this job.

SHS accepted (March 2021) that IPHS norms was not being followed. Further, it replied (March 2021 and September 2021) that selection of Lab Technicians and Counselor was under process and Group IV staff was available in all blood banks through outsourcing agency. However, audit observed that (August 2021) there was no grade IV staff in the blood bank at test-checked DHs except blood

bank at DH-Jehanabad and DH-Madhepura. Besides, SHS was also unaware about the sanctioned strength of all blood banks situated at DHs.

B. Equipment for blood bank

As per NHM Assessor's Guidebook, there should be 19 types of equipment & instruments and 10 types of furniture & fixtures required for Blood Bank. Audit observed that blood banks at test-checked DHs were deficient in required equipment & instruments and furniture & fixtures. Further, among the available 219 equipment & instruments and 59 furniture & fixtures, 80 and five were non-functional respectively, out of which 38 and three were repairable (*Appendix -2.11 and Appendix -2.12*).

SHS replied (September 2021) that after gap analysis, all equipment and furniture was replaced from NHM fund and State Blood Transfusion Council (SBTC). Reply is not tenable as details of gap analysis, benchmark opted for gap analysis and equipment replaced had not been provided and audit noticed (August 2021) that shortcomings persisted (except ELISA reader) at blood bank in the test-checked DHs.

Maintenance of equipment

Contrary to IPHS norm and NHM Assessor's Guidebook, Audit observed that equipment of test-checked blood banks were not under AMC (except at DH-Hajipur and DH-Madhepura where newly purchased equipment were under AMC/CMC). In the test-checked blood banks, some important equipment was non-functional and lying idle, as shown in **Table 2.29**.

Table- 2.29
Non-functional equipment in blood bank

Sl. No.	Name of the DH	Non-functional equipment
1	Biharsharif	Two refrigerators (repairable), one blood collection monitor (repairable) and one donor couch (repairable)
2	Hajipur	Two refrigerators (repairable), one Deep Freezer -80 degree, (non-repairable)
3	Jehanabad*	Two refrigerators (repairable), one water bath -37 degree (non-repairable), one water bath 56 degree (non-repairable) and one microscope (out of order). Besides, one refrigerator was lying idle.
4	Madhepura*	Three blood bank refrigerators (repairable), one table top centrifuge (non-repairable), one compound microscope (non-repairable).

(Source: Test-checked DHs) * These were not under AMC/CMC

Besides, in remaining blood banks at DHs, non-functional instruments were also noticed as detailed in *Appendix-2.12*.

Above facts indicated the requirement of AMC for the smooth functioning and safeguarding of equipments/instruments. In absence of AMC or lack of repair and maintenance, non-functional equipment/instruments may become non-repairable. Thus, the needful facilities could not be ensured at the concerned blood banks. Besides, lack of timely repair and maintenance may entail additional expenditure on new purchases. Shortage of functional equipment may lead to non-renewal of license of blood bank.

SHS replied (March 2021 and September 2021) that all new equipment supplied through BMSICL have provisions for AMC and CMC. Reply is an acceptance of the fact that AMC and CMC were in place only for new equipment.

2.4.15.7 Quality Assurance of Blood Bank

Contrary to IPHS guidelines, Audit observed that blood banks of test-checked DHs did not follow SOP⁴⁷. Audit observed (March 2021) that 4,591 whole blood units were discarded during 2014-19 in the blood banks situated in the DHs. Out of which 1,337 blood units (29 per cent) were discarded due to its expiry (**Appendix-2.13**). Further, among the blood bank at test-checked DHs, 228 whole blood units (26 per cent) were discarded due to expiry during 2014-20, as shown in **Table 2.30**.

Table- 2.30

Details of whole blood discarded in the blood banks in the test-checked DHs

Name of blood bank in DHs	Details of discarded blood units	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2014-20
Jehanabad	Due to Expiry	23	9	7	16	12	25	92
	Due to other reason	29	13	16	30	34	31	153
	Total	52	22	23	46	46	56	245
Biharsharif	Due to Expiry	15	2	3	6	3	1	30
	Due to other reason	61	46	62	54	53	61	337
	Total	76	48	65	60	56	62	367
Madhepura	Due to Expiry	23	13	26	6	23	15	106
	Due to other reason	5	2	18	19	28	47	119
	Total	28	15	44	25	51	62	225
Hajipur	Due to Expiry	0	0	0	0	0	0	0
	Due to other reason	1	1	0	3	9	10	24
	Total	1	1	0	3	9	10	24
Grand Total	Due to Expiry	61	24	36	28	38	41	228
	Due to other reason	96	62	96	106	124	149	633
	Total	157	86	132	134	162	190	861

(Source: SHS & Test-Checked DHs)

Audit did not notice any steps taken by the blood bank to avoid discarding of those blood units despite GoI instruction to obviate the wastage of blood (October 2015).

SHS replied (September 2021) that all blood banks were following quality assurance scheme of NACO and first in first out was followed to avoid expiry of blood. Reply is not tenable since, despite direction (December 2013) of Bihar State AIDS Control Society to issue blood within last seven days of the expiry date to emergency patients without replacement and direction to Blood bank of *Mahavir Cancer Sansthan*, Patna to obtain excess blood as per requirement, it was noticed that 1,337 blood units expired at the blood banks during 2014-19.

⁴⁷ NACO Standard and Drugs and Cosmetics Act

2.4.16 Dietary Services

IPHS guidelines and NHM Assessor's Guidebook envisages standard for dietary services as per the requirement of patients in DHs viz. requisition, preparation, handling, storage and distribution of diets and maintenance of records like diet registers, outsourcing of dietary services, nutritional assessment, hygiene and sanitation, quality assurance and quality control and regular check-up of staffs. Manpower and outsourcing work could be done through local tender mechanism.

Audit observed that dietary services were provided in test-checked DHs by outsourced agency and shortcomings therein were as follows:

- Statutory license was not obtained by the outsourced agencies in DH-Madhepura whereas records related to it were not available at DH-Jehanabad. No formal agreement was executed with the agency in DH-Patna.
- Contrary to NHM Assessor's Guidebook, diet register was not maintained in two test-checked DHs i.e., at DH-Hajipur and DH-Madhepura, whereas in DH-Biharsharif, though maintained, it was not verified by the competent authority.
- In DH-Patna, dietary service was outsourced. However, neither tender nor formal agreement was executed with the agency. Besides, approval of *Rogi Kalyan Samiti* (RKS) was also not taken. In DH-Hajipur, the outsourced agency was changed (January 2019) and agency "*Bhavishya Didi Ki Rasoi*" (JIVIKA initiative) was chosen (March 2019) and agreement was executed by DHS, but without following tendering process.
- Contrary to IPHS, local⁴⁸ agency was neither given preference nor was such clause mentioned in the Notice Inviting Tender (NIT) at DH-Jehanabad. Despite local agency qualified in tendering process, decision was taken through lottery, as the bid quoted by agencies were the same.
- Requirement of statutory license for providing dietary service was not mentioned in the agreements.
- In DH-Jehanabad, period of agreement was not mentioned in the agreement executed⁴⁹ (September 2011).
- **Nutritional Assessment**
 - Audit observed that despite the sanctioned post of Dietician in test-checked DHs (except DH-Patna), none was posted there for nutritional assessment of patients. Resultantly, nutritional assessment, diet counselling and formulation of caloric requirement for the patients were not done during 2014-20 in test-checked DHs.

⁴⁸ *Samta Gramin Vikas, Katihar in Jehanabad*

⁴⁹ *With Vikky Store, Jehanabad (Agreement executed on 25/9/2011)*

- None of the test-checked DHs⁵⁰ ensured different diet to different patients viz. regular, low fat for babies; low sugar, low fat, high protein, high carbohydrate for malnourished children under the age of six; special diet for critically ill patients. The same diet was provided to all patients.
- **Preparation, handling, storage and distribution of diet**
 - **Requisition of diet:** Audit observed that in DH-Madhepura and DH-Jehanabad, there was no proper system to place indent to the agency outsourced for diet whereas in remaining three DHs, though hospital stated that they have system of indenting of diet system, they failed to furnish the copies of indents during 2014-19. In 2019-20, none of the test-checked DHs maintained the indent register except DH-Biharsharif. Instances of false distribution of diet were noticed in DH-Jehanabad where scrutiny of relevant records⁵¹ of one of the sampled months⁵² disclosed distribution of diet to patients⁵³ who had left the hospitals.
 - **Storage of food item:** Audit noted that proper storage procedure should have been ensured either by frequent checking or verification of storage system/kitchen of the agencies but such verification was not done by the test-checked DHs. It might have affected the quality of diet.
 - **Hygiene and sanitation in the kitchen:** Audit observed that test-checked DHs neither had standard procedure for cleaning of utensils, hygiene and sanitation in the kitchen nor it was inspected by the hospital authority to ensure the same. Joint physical verification in DH-Madhepura disclosed that dietary service was in pathetic condition i.e. kitchen was dirty, non-airy, small, linen and utensils were being washed at same place and that too in unhygienic condition, electric wires were placed haphazardly at the entrance of kitchen. Besides, domestic LPG was used in kitchen of DH-Madhepura and DH-Biharsharif.



Kitchen at DH-Madhepura



Utensils and linen washing area at DH-Madhepura

⁵⁰ except DH-Patna where it could not be ascertained as records were not available

⁵¹ log book of ambulance, labour register, indoor register and diet register

⁵² August 2015 (log book of the ambulance pertaining to other four test-checked months i.e. May 2014, November 2016, February 2018 and May 2018 was not presented before the audit hence cross-checking for these months could not be ascertained)

⁵³ Total 19 patients each for 1-3 days totaling 36 days

In DH-Biharsharif, cooking without head mask and on the floor was observed while in DH-Jehanabad, kitchen was being operated in a condemned building.



Kitchen at DH-Jehanabad in a condemned building

- **Distribution of clean and hygienic diet:** Timely and hygienic diet should be supplied in covered container three times a day. In test-checked DHs, neither any inspection/check regarding adherence to diet schedule, timeliness, maintaining hygiene and distribution in covered container was carried out nor they had any tool to check this issue.
- **Quality assurance and quality control:** Audit observed that test-checked DHs neither had standard procedure of quality test nor system of periodical quality test for dietary services. Quality of diet was not tested in any of the test-checked DHs during 2014-20. Audit noted that there was no clause in the agreement with the outsourced agency that quality would be checked by the hospital authority, except in DH-Hajipur. However, in DH-Madhepura and DH-Jehanabad, it was mentioned in the agreement from July 2016 and July 2018 respectively. No evaluation or internal assessment of dietary services in the test-checked DHs was carried out during 2014-20. Absence of quality tests indicated weak control over the outsourced agencies towards supply of quality diet.
- **Regular checkup of staff:** Audit observed that neither such procedure was documented nor the check-up of kitchen staffs was ensured⁵⁴. However, DH-Hajipur had done the same from December 2018⁵⁵. However, there was no clause to this effect in the agreement executed with the outsourced agencies.

No specific reply was furnished to this audit observation.

2.4.17 Ambulance services

As per IPHS and NHM Assessor's Guidebook, District Hospital should ensure adequate, timely and round the clock availability of ambulances, having valid licenses and equipped with Basic Life Support (BLS), preferably Advanced

⁵⁴ Except for a short period of 2018 to March 2019 at Hajipur.

⁵⁵ In 2019-20, no such health check-up was done.

Life Support (ALS), communication system and online medical help facility. There should be three and four ambulances for 100-300 bedded and 301-500 bedded hospital respectively. There should be demarcated parking area for the ambulances.

Contrary to the provisions of the *ibid*, Audit observed the following shortcomings:

- In the State, all the ambulance services (ALS, BLS and mortuary van) are operated and managed through centralised call centre-102.
- Shortage in respect of number of ambulance was observed in DH-Biharsharif and DH-Patna. In DH-Patna, there was neither ALS Ambulance (ALSA) nor BLS Ambulance (BLSA). However, two ambulances of general type were available.
- No GPS linkage and online medical help facility was there in ambulance at DH-Madhepura.
- No demarcated area was there for parking of Ambulances except in DH-Jehanabad and DH-Patna. During joint physical verification (August 2021) it was observed that parking area for the ambulance was demarcated⁵⁶ in DH- Jehanabad. However, space for six ambulances and one mortuary van was insufficient due to parking of many condemned ambulances which were dumped in the hospital premises. These ambulances were declared condemned and the concern agency had left them in the hospital premises.



Condemned Ambulances dumped in the premises of DH-Jehanabad

- Shortage of essential equipment like emergency first aid kit, manometer, venoclysis equipment, Minimal equipment for resuscitation manoeuvres, daily check list, blanket, suction equipment, supplies for immobilising fracture and attendance records in most of the available ambulances in the test-checked DHs were also observed.

⁵⁶ *One shade was available for one ambulance but roof of the shade was damaged and another shade was available in front of emergency ward.*

Shortcomings in ambulance services are detailed in **Table- 2.31**.

Table -2.31
Adequacy of ambulances in test-checked DHs

SI. No.	District Hospital	Bed strength of hospital	No. of ambulances		Remarks
			Required + Desirable [#]	Available (Required + Desirable)	
1	Biharsharif	300	3+1	1+1	Number of ambulance with BLS was less than requirement
2	Hajipur	500	4+1	7+2	-
3	Jehanabad	300	3+1	4+2	-
4	Madhepura	300	3+1	2+1+1*	* one ambulance was of general type. One BLSA was less. No GPS linkage (except one) and online medical help facility was there in ambulance. One ambulance was without registration.
5	Patna	100	3+1	2**	** ALSA/BLSA-Nil, however, there are two ambulances in general nature

(Source: Test-checked DHs), # indicates desirable ambulance with ALS

Table -2.32
Deficiency of essential equipment in ambulances observed during joint physical verification

	Test-checked DHs				
	Biharsharif	Hajipur	Jehanabad	Madhepura	Patna
Number of ambulances verified	1	3	6	4	2
Availability of equipment					
Emergency first aid kit	Yes	No (2)	Yes	No (1)	Yes
Oxygen mask	Yes	Yes	Yes	Yes	Yes
Manometer	No	No	No	No (3)	Yes
Venoclysis equipment	No	No	No	No(3)	No
Minimal equipment for resuscitation manoeuvres	No	No	No	No(3)	No
Daily checklist	No	No	Yes	No (3)	No
Blanket	No	No	No	No (2)	No
Suction equipment	Yes	No (2)	Yes	No (2)	Yes
Supplies for immobilising fracture	No	No	No	No (3)	Yes
Attendance record	No	No	No	No (3)	No (1)

(Source: Test-checked DHs)

SHS replied (September 2021) that all CS-cum-CMO and DHS were directed to demarcate parking area for ambulance in their respective DHs. As per the agreement, ambulance service providers had to provide essential drugs, consumables and equipment. Specific reply to other audit observations was not furnished. Directives of SHS regarding demarcation of parking area for ambulance was not being followed in DHs. Drugs, consumables and equipment available in ambulances were not as per IPHS requirement.

2.4.18 Cold chain

NHM Assessor's Guidebook stipulates provision of cold chain room for storage of vaccines and other drugs requiring controlled temperature. GoI established institute⁵⁷ to provide technical training to cold chain technicians in repair & maintenance of cold chain equipment and cold chain management.

Audit observed that temperature chart/log in respect of vaccines was maintained in all DHs except DH-Biharsharif. In DH-Biharsharif⁵⁸, there was no cold chain⁵⁹. No designated cold chain handler was posted in test-checked DHs (except DH-Jehanabad) during 2014-20 for maintenance of equipment but it was being handled by nurses⁶⁰. However, in DH-Hajipur and DH-Patna, the nurses handling cold chain were imparted training⁶¹. In DH-Jehanabad, cold chain handler was posted and was given regular⁶² training. Further, during joint physical verification (August 2021) of cold chain in DH-Jehanabad, it was observed that cold chain room was too small to accommodate eight freezers. Besides, building of the cold chain was in critical condition *i.e.* room was damped and electrical circuit was installed on the seepage wall.



Space constraint in cold chain room in DH-Jehanabad

Condition of cold chain room in DH-Jehanabad

No specific reply to this audit observation was furnished.

2.4.19 Mortuary services

As per IPHS, there should be mortuary in a separate building in the hospital premises for keeping of dead bodies and conducting autopsy and there should be a mortuary van in the DH. In mortuary, there should be a post-mortem room having stainless steel autopsy table with sink, running water in sink for specimen washing and cleaning and cup-board for keeping instruments. Proper illumination and air-conditioning should also be there. Further, there should be a separate room for body storage with at least two deep freezers for preserving

⁵⁷ National Cold Chain Training Centre (NCCTC), Pune and National Cold Chain & Vaccine Management Resource Centre (NCCVMRC) -NIHFW, New Delhi

⁵⁸ Vaccines were collected in the morning and quantity remaining unutilized were returned on the same day in the evening to PHC Sadar.

⁵⁹ PHC Sadar situated within the campus of DH Biharsharif has cold chain.

⁶⁰ Records related to training were not maintained in 2019-20 in DH-Madhepura

⁶¹ Cold chain handler (eVIN) training for two days every year during 2014-19 and one day in 2019-20 at DH-Hajipur and one day every year during 2014-20 at DH-Patna.

⁶² Cold chain handler (eVIN) training for two days every year during 2014-19 and eight days in 2019-20 at DH-Jehanabad

the body. Besides, there should be waiting area for relatives and a space for religious rites.

Audit observed that three⁶³ test-checked DHs did not have facility for mortuary. Though mortuary was available at DH-Jehanabad, it was situated outside the hospital premises and without any arrangement to preserve the dead body and autopsy thereof.

Further, DH-Biharsharif (November 2015) and DH-Hajipur (May 2015) had new building for mortuary but was non-functional due to lack of equipment and accessories. Mortuary vans were available at these DHs except DH-Patna. Space for religious rites was not available in the test-checked DHs except DH-Hajipur. Besides, post-mortem room was not available in DH-Patna. However, remaining four test-checked DHs had post-mortem room⁶⁴ but the specified items such as autopsy table, sink with running water and cup boards were not available. Further, proper illumination in post-mortem room was lacking in DH-Jehanabad whereas Air Conditioner in post-mortem room was not available in two⁶⁵ DHs. Further, none of the test-checked DHs had separate room with two deep freezers for storage/preserving the dead body. Thus, Government failed to protect the human rights after death as it is their obligation in law⁶⁶ to provide necessary facilities for its preservation and disposal in accordance with human dignity and respect.



At DH-Jehanabad, post-mortem room is situated in densely populated area

Post-mortem room was in poor condition at DH-Jehanabad

During joint physical verification (August 2021), it was noticed that post-mortem room⁶⁷ was situated outside the hospital premises in the densely populated area which may spread diseases in the locality.

2.4.20 Water Supply

As per IPHS guidelines for DH, there should be uninterrupted water supply for 24 hours. Test-checked DHs, except DH-Biharsharif, neither planned nor took any initiative to ensure uninterrupted supply of water during 2014-20.

⁶³ DH-Hajipur, DH-Madhepura and DH-Patna

⁶⁴ In DH-Jehanabad the post mortem room was available outside the campus of the DH

⁶⁵ DH-Jehanabad and DH-Madhepura

⁶⁶ Article 21 of the constitution of India (Allahabad High Court in its decision (PIL No. 38985 of 2004) extended the meaning of 'person' in Article 21 and include a dead person in a limited sense and his rights to his life which includes his right to live with human dignity.

⁶⁷ Building condition was poor

Two⁶⁸ DHs did not ensure adequate storage and supply for water in all functional areas of the hospital such as emergency, ICU, Maternity *etc.* The test-checked DHs, except DH-Biharsharif and DH-Hajipur did not have back up storage of water or arrangement of external supply of water. None of the test-checked DHs had carried out biological testing of water samples.

2.4.21 Disaster management

As per IPHS norms, building structure and internal structure of hospital should be made disaster proof especially earthquake proof, flood proof and equipped with fire protection measures. District Hospitals need to be ready for disaster at all times *i.e.* every district hospital should have a dedicated disaster management plan in line with State Disaster Management Plan. Disaster Plan clearly defines the authority and responsibility of all cadres of staff and mechanism of mobilisation resources. All health staff should be trained and well conversant with disaster prevention and management aspects. Regular mock drill should be conducted. After each drill, the efficacy of disaster plan, preparedness of hospital and competence of staff shall be evaluated followed by appropriate changes to make plan more robust. Further, as per NHM Assessor's Guidebook, Hospital should constitute disaster management committee and prepare SOP. Hospital should maintain buffer beds (five *per cent* of the total beds) for handling mass casualty.

Contrary to NHM Assessor's Guidebook and IPHS, audit observed the following:

- None of the test-checked DHs had earmarked additional beds for disaster and mass casualty.
- Neither disaster management plan was in place nor disaster management committee was constituted in test-checked DHs.
- None of the test-checked DHs had the SOPs to manage the disastrous situations.
- No training/mock drill was conducted in three⁶⁹ out of five test-checked DHs.
- During joint physical verification (August 2021) in DH-Jehanabad, it was observed that hospital was running in condemned building and it may collapse any time.

⁶⁸ DH-Jehanabad and DH-Patna

⁶⁹ DH-Biharsharif, DH-Jehanabad and DH-Madhepura



Hospital building is about to collapse in DH-Jehanabad

Thus, efficacy of disaster plan and preparedness of hospital and competence of staff was not evaluated. District hospitals may not be able to manage the situation during disasters.

2.4.22 Fire safety

Contrary to NHM Assessor's Guidebook, Audit observed that none of the test-checked DHs had fire safety plan, and evacuation plan. Further, fluorescent fire exit signage/plan, fire hydrants and fire safety alarms were also not available in test-checked DHs. Only fire extinguishers were installed in all the test-checked DHs. Sufficiency of fire extinguishers in the test-checked DHs could not be ascertained in absence of any prescribed norms. However, numbers of available fire extinguishers were not uniform even in the same bedded hospitals⁷⁰ Details of availability of fire extinguisher in the test-checked DHs are as given in **Table -2.33**.

Table -2.33
Availability of fire extinguishers in test-checked DHs

District Hospital	Sanctioned beds (functional beds)	Number of fire extinguishers available	Availability of one fire extinguisher w.r.t. number of sanctioned beds (functional beds)	Total no. of fire extinguishers with expired validity
Biharsharif	300 (300)	16	19 (19)	10
Hajipur	500 (120)	22	23 (5)	NIL
Jehanabad	300 (97)	5*	60 (19)	5
Madhepura	300 (91)	22	14 (4)	NIL
Patna	100 (100)	39	3 (3)	NIL

(Source: Test-checked DHs) * Excluding Sick Newborn Care Unit (SNCU)

One fire extinguisher was available for three to 19 beds in the test-checked DHs. Situation is better in DH Patna and worse in DH-Jehanabad and DH-Biharsharif. Further, 10 (63 per cent) and five (100 per cent) fire extinguishers' validity had expired in DH-Biharsharif and DH-Jehanabad respectively. None of the test-checked DHs had obtained "No Objection Certificate (NOC)" from fire safety authority. Thus, vulnerability of hospital, patients, staffs, attendants to fire risks was not adequately addressed. No reason for inadequacies discussed above was on record.

⁷⁰ 300 bedded DH-Jehanabad, DH-Madhepura and DH-Biharsharif

2.4.23 Evaluation of in-patient services through outcome indicators

As per NHM Assessor’s Guidebook, IPD services provided in the DHs were to be evaluated on monthly basis through certain outcome indicators *viz.* Bed Occupancy Rate (BOR), Leave Against Medical Advice (LAMA) Rate, Patient Satisfaction Score (PSS), Average Length of Stay (ALOS), Adverse Event Rate (AER), Completeness of Medical Records, Absconding Rate, Discharge Rate (DR) and Bed Turnover Rate (BTR).

Audit observed that outcome indicators for IPD services were not assessed by the test-checked DHs during 2014-20. In absence of information/data such as date of discharge, patient status (Discharge, LAMA and Absconding) *etc.* in the IPD register against each patient, separate discharge register and records related to adverse event, Audit too could not assess outcomes indicators such as LAMA rate, Adverse Event Rate, Absconding Rate, Discharge Rate and Bed Turnover Rate.

Superintendents/Deputy Superintendents replied (January-February 2020) that outcome indicators were not prepared and maintained due to shortage of human resource.

However, BOR and ALOS were calculated by Audit on the basis of Health Management Information System (HMIS) data, as mentioned below:

Bed Occupancy Rate: As per IPHS, the BOR (an indicator of the productivity of the hospital services) of hospitals should be at least 80 *per cent*. The BOR of test-checked DHs is shown in **Table 2.34**.

Table 2.34
Average Bed Occupancy Rate (2014-20)

District Hospital	Bed Occupancy Rate ⁷¹ (BOR)						Average BOR	Formula Total patient bed days in a month x 100/ (Total no. of functional beds in hospital x calendar days in a month)
	May-2014	Aug-2015	Nov-2016	Feb-2018	May-2018	Aug-2019		
Biharsharif	97	91	84	85	85	84	88	
Hajipur ⁷²	DNA*	DNA	70	99	100	80	87	
Jehanabad	55	41	81	22	24	19	40	
Madhepura	95	110	117	116	107	112	110	
Patna	DNA	8	5	12	8	11	9	

(Source: Test-checked DHs) * DNA –Data not available

The BOR in test-checked DHs ranged between nine and 110 *per cent*. Further, the productivity of DH-Jehanabad (40 *per cent*) and DH-Patna (nine *per cent*) was far below whereas average BOR in DH-Madhepura was higher against the benchmark. No reason for this was available except in case of DH-Jehanabad, where Superintendent (In-charge) stated (August 2021) that shortcoming was due to lack of manpower and infrastructure facilities.

⁷¹ In the absence of proper maintenance of indoor records, the BOR is calculated on the basis of Health Management Information System (HMIS) data except DH-Hajipur.

⁷² Census register was maintained in DH-Hajipur thus BOR was calculated on the basis of census register. Further, no census register was maintained for May 2014 and August 2015.

Average Length of Stay: Average Length of Stay (ALOS) is average number of days that patients spend in hospital. As evident from **Table- 2.35**, ALOS was relatively higher in DH-Madhepura and DH-Biharsharif. No reason for this was available.

Table -2.35
Average Length of Stay (2014-20)

District Hospital	Average Length of Stay in days						Average ALOS	Formula
	May-2014	Aug-2015	Nov-2016	Feb-2018	May-2018	Aug-2019		
Biharsharif	DNA*	DNA	DNA	2.7	2.96	1.72	2.46	Total patient bed days/ Total no. of admissions
Hajipur	DNA	DNA	0.45	0.62	0.49	DNA	0.52	
Jehanabad	DNA	0.82	1.04	DNA	1.04	1.04	0.98	
Madhepura	4.44	3.53	2.58	2.51	3.12	2.11	3.05	
Patna	DNA	0.37	0.34	0.41	0.21	0.30	0.33	

(Source: Test-checked DHs) * DNA: Data not available

Patient Satisfaction Survey: Audit observed that none of the test-checked DHs except DH-Jehanabad, conducted patient satisfaction survey to take feedback on quality of services during 2014-20. In this survey in DH-Jehanabad, patients have graded “Average” in most of the cases. However, analysis of Patient Satisfaction Survey was not done by the DH and hence, no corrective action was taken.

SHS replied that third party patient satisfaction survey was being done under “*Mera Hospital Programme*”. Reply is not tenable, as details (such as where and when this survey was conducted, response of the patients, action taken on the survey *etc.*) regarding Patient Satisfaction Survey was not furnished.

2.4.23.1 Completeness of medical records

Indian Medical Council Regulation requires that every physician shall maintain the medical records pertaining to his/her indoor patients for a period of three years from the date of commencement of the treatment in a standard proforma.

Scrutiny of 374⁷³ test-checked BHTs of five DHs pertaining to sampled months *i.e.* February 2018, May 2018 and August 2019 disclosed that the required details were not filled completely. Occupation of patient (100 *per cent*), investigation advised (80 *per cent*), diagnosis after investigation (89 *per cent*), follow up (89 *per cent*) and date (73 *per cent*) were the major particulars, which were not recorded in BHTs. Further, systematic maintenance and record keeping of BHTs was not available in test-checked DHs. Improperly filled BHTs might have impacted continuity and efficiency of medical care provided to a patient, especially in case of follow up or referral to higher facilities.

⁷³ DH-Biharsharif (70), DH-Hajipur (95), DH-Jehanabad (30), DH-Madhepura (116) and DH-Patna (63)

2.4.24 National Programme for the Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke (NPCDCS)

Contrary to operational guidelines of NPCDCS and NRHM Framework 2012-17, Audit observed the following:

- i. Facility of diagnosis and management of cases of Cardio Vascular Disease, Stroke and Cancer, Myocardial Infarction and stroke facilities were not available in any of the test-checked DHs.
- ii. None of the test-checked DHs had Cardiac Care Unit (CCU) for treatment of Ischemic heart disease, stroke and other cardiovascular emergencies.
- iii. In DH-Hajipur, Government approved (September 2012) ₹1.61 crore⁷⁴ for establishment of CCU, strengthening of laboratory and Non-Communicable Disease (NCD) clinic and ₹0.94 crore was released to DHS Vaishali (Hajipur) in 2011-12. However, CCU unit was not functional despite availability of equipment (such as CCU ventilator, Defibrillator, Cardiac monitor, ECG machine *etc.*) there. Joint Physical Verification (December 2019) confirmed the non-functional status of CCU and idle equipment therein. CCU was locked since 2014. There was no cardiologist posted in the hospital (July 2021).
- iv. None of the test-checked DHs had screening facility of NCD clinics including common cancers (Oral, Breast and Cervix) and follow up of chemotherapy service in cancer cases.
- v. None of the test-checked DHs except DH-Biharsharif had facility for treatment of chronic kidney diseases.

2.4.25 National Programme for Control of Blindness

National Programme for Control of Blindness and Visual Impairment⁷⁵ (NPCB&VI) has goal of reducing the prevalence of blindness from 0.45 *per cent* during 2015-18 to 0.3 *per cent* by 2020. Cataract is one of the main causes of blindness covering 63 *per cent* of the total cases.

To reach every nook and corner of the country to provide eye-care services, provision for setting up of Multipurpose District Mobile Ophthalmic Units in the District Hospitals was decided as a new initiative under the programme. Government is committed to make cataract surgery at every government health facilities free of cost and under NHM, cash assistance is also provided towards expenses of consumables and medicines.

Number of cataract surgeries performed in test-checked DHs and respective districts during 2014-20 are as shown in **Table- 2.36:**

⁷⁴ ₹1.50 crore for CCU, ₹0.1 crore for laboratory and ₹0.01 crore for NCD clinic

⁷⁵ A Centrally Sponsored Scheme launched in 1976 and for Bihar, funding pattern is 60:40 between Centre and State

Table-2.36
Number of cataract surgeries in the district and DH

District	No. of surgeries in the district	No. of surgeries in the DH (per cent)
Biharsharif	52,465	298 (0.56)
Jehanabad	4,031	0 (0.00)
Hajipur ⁷⁶	71,033	294 (0.41)
Madhepura	8,941	354 (4.00)
Patna	NA	0 (NA)

(Source: Additional Chief Medical Officers of respective districts)

Audit observed that contribution of the District Hospital was negligible in this programme and noticed that in two⁷⁷ test-checked DHs, number of surgeries performed was approximately half *per cent* of the total surgeries done in the respective districts, whereas in DH-Madhepura, it was four *per cent* and no surgery was performed in DH-Patna and DH-Jehanabad during the period 2014-20. In DH-Madhepura, surgeries were not performed during 2014-17 due to unavailability of eye surgeon. Lesser number of surgeries was attributable to lack of specialist doctor and basic infrastructure in DH-Biharsharif and DH-Hajipur. In DH-Patna, no surgery was performed by the hospital during 2014-20 due to unavailability of surgeon, however, 4,031 surgeries were performed by NGOs in the district hospital for which they have been paid ₹0.29 crore by DHS under NHM during the period 2014-20.

Thus, though state could achieve⁷⁸ 74 to 94 *per cent* against the target of cataract surgeries during 2016-19 under the programme, DHs did not contribute significantly.

2.4.25.1 Strengthening of Eye OPD in DHs

Under the National Programme for Control of Blindness, a non-recurring grant-in-aid of ₹2.00 crore for strengthening of five identified district hospitals was proposed in 2017-18 but was not approved. In 2018-19, the state again proposed ₹3.20 crore⁷⁹ for eight identified districts including Jehanabad and Vaishali and approved accordingly. Under this intervention, specified⁸⁰ equipment for Eye OPD were to be purchased through BMSICL. Scrutiny of financial guidelines and fund allocation of the state for 2018-19 revealed that total approved amount of ₹3.20 crore was allocated to BMSICL. Audit observed in test-checked DHs that the equipment could not be supplied to both the District Hospitals *i.e.* DH-Jehanabad and DH-Hajipur (Vaishali) and thus purpose of the scheme remained unserved. Reason for this was not available.

⁷⁶ Data only for 2014-19

⁷⁷ DH-Biharsharif and DH-Hajipur.

⁷⁸ 74 *per cent* in 2016-17, 76 *per cent* in 2017-18 and 94 *per cent* in 2018-19

⁷⁹ ₹40.00 lakh for each district

⁸⁰ Operating Microscope, A-Scan Biometer, Keratometer, Slit Lamp, Refraction Units, Auto Refractometer, Flash Autoclave, Streak Retinoscope, Tonometers, Direct Ophthalmoscope Nd-Yag Laser etc.

SHS replied that equipment for eye OPD has been supplied and installed (July 2021) in DH-Hajipur and DH-Jehanabad by BMSICL. The reply was not tenable as out of 23 type of machines/equipment required, only four and two equipment were supplied to DH-Jehanabad and DH-Hajipur respectively.

2.4.26 National Vector Borne Disease Control Programme

NHM Assessor's Guidebook envisages that District Hospitals should have test facility for Malaria (Smear and RDTK), Kala azar, Dengue, Japanese Encephalitis (JE) and Chikungunya under National Vector Borne Disease Control Programme.

Audit observed that test-checked DHs did not have the facility to provide diagnostic services like test for JE and Chikungunya even though four⁸¹ test-checked districts were JE endemic districts.

Further, for clinical management of Dengue and Chikungunya, establishment of ELISA⁸² Reader was under process in all the test-checked DHs. Thus, all the test-checked DHs were deprived of test-facility for Dengue and Chikungunya.

The SHS accepted the audit findings.

2.4.27 Referral system

NHM Assessor's Guidebook for District Hospital, requires that the facility provides appropriate referral linkages to the patients/services for transfer to other/higher facilities to assure continuity of care. To ensure this, checkpoints included – referral slip of patients, advance communication with higher centre, maintaining referral in and referral out register, functional referral linkages to lower facilities, discharge summary to Leaving Against Medical Advice (LAMA)/referral patients, system of follow up of referred patients *etc.*

Audit observed that:

- Four⁸³ test-checked DHs did not maintain the records related to number of referral in-patients who were treated, cured, became LAMA, absconded and died. Resultantly, Audit could not ascertain why such patients were referred in and whether desired health services were provided to them. However, in DH- Biharsharif, information for the period of June 2016 to March 2019 in respect of maternity ward was available.
- Records related to particulars such as number of patients referred, reason of referral, hospital to which referred *etc.* were not maintained in any of the test-checked DHs except in maternity ward of three DHs for partial⁸⁴ period. In DH-Jehanabad, Audit observed that number of referred out patients

⁸¹ Except DH-Madhupura

⁸² Enzyme-Linked Immunosorbent Assay

⁸³ DH-Hajipur, DH-Jehanabad, DH-Madhupura and DH-Patna

⁸⁴ DH-Biharsharif-18/6/2016 to March 2019, DH-Hajipur -2016-19, DH-Jehanabad -except 1/4/2014 to 24/2/2015, 30/8/2016 to 3/10/2016, 18/7/2018 & 16/1/2019.

gradually increased during 2014-19, which was indicative of inadequate services at DHs.

Critical patients were referred to higher Centres due to lack of specialist doctors and infrastructure in DHs. However, there was no specific referral linkages as per NHM Assessor's Guidebook in the test-checked DHs.

2.5 Maternity Services

2.5.1 Antenatal care to the registered pregnant women

A proper antenatal check-up provides necessary care to the mother and helps to identify any complications of pregnancy such as anaemia, pre-eclampsia and hypertension *etc.*, in the mother and slow/inadequate growth of the fetus.

2.5.1.1 Scheduled check-ups of pregnant women

As per guidelines of Antenatal Care (ANC), every pregnant woman should be provided at least four antenatal check-ups including first visit/registration. Hospital has to provide a Mother and Child Protection Card to the pregnant woman which she will carry for all subsequent check-ups/visits and it should be recorded in antenatal register. This helps in monitoring antenatal check-up and post-delivery care.

Audit observed that total number of registered pregnant women was 99,868⁸⁵ in test-checked DHs during 2014-20. However, ANC check-ups wise (1st ANC- within 12 weeks- preferably as soon as pregnancy is suspected, 2nd ANC- between 14 and 26 weeks, 3rd ANC- between 28 and 34 weeks and 4th ANC- between 36 weeks and term) break-up of all registered pregnant women were either not recorded⁸⁶ (except DH-Hajipur where from 2019-20, ANC register was properly maintained) or the ANC register was not maintained⁸⁷ during 2014-20. Thus, monitoring of antenatal check-up was deficient.

Scrutiny of ANC register of sampled month (August 2019) of 2019-20 in DH-Hajipur disclosed that out of total 243 registered pregnant women for ANC, 1st ANC was provided to 243 (100 *per cent*) and subsequently among them 2nd ANC to 91 (37 *per cent*), 3rd ANC to 49 (20 *per cent*) and 4th ANC to 10 (four *per cent*) women was provided. Thus, all four ANC checkups was ensured in only four *per cent* cases.

⁸⁵ 2014-15 (DH-Biharsharif: 1,263, DH-Hajipur:1,920, DH- Jehanabad: 696, DH-Madhepura: 825 and DH-Patna: 7302 = Total-12,006), 2015-16 (DH-Biharsharif: 872, DH-Hajipur: 2,920, DH-Jehanabad: 1,565, DH-Madhepura: 1,872 and DH-Patna: 6,727 = Total-13,956), 2016-17 (DH-Biharsharif: 604, DH-Hajipur: 3,417, DH-Jehanabad:1,017, DH-Madhepura: 3,029 and DH-Patna: Data not available = Total-8,067), 2017-18 (DH-Biharsharif: 827, DH-Hajipur: 3,972, DH-Jehanabad: 5,735, DH-Madhepura: 947 and DH-Patna: 7,950 = Total-19,431), 2018-19 (DH-Biharsharif: 872, DH-Hajipur:5,931, DH-Jehanabad: 6,539, DH-Madhepura: 897 and DH-Patna: 8,876 = Total-23,115) and 2019-20 (DH-Biharsharif: 2,099, DH-Hajipur: 10,463, DH-Jehanabad: 2,561, DH-Madhepura: 914 and DH-Patna: 7,256 = Total-23,293)

⁸⁶ DH-Jehanabad, DH-Madhepura and DH-Hajipur (Maintained during 2019-20)

⁸⁷ DH-Biharsharif and DH-Patna

SHS replied that all registered pregnant women were recorded at ANC clinic in Jehanabad and Vaishali (Hajipur) district. Though, reply may be factually correct, however, ANC check-ups wise breakup of all registered pregnant women was not recorded in DH-Jehanabad.

Identification of pregnant women for special care during checkup

As per guidelines of ANC, each healthcare facility is expected to maintain proper record of pregnant women for better case management and follow-up. Audit observed that despite detection of pregnant women needing special attention⁸⁸, DH-Patna did not maintain their records. Though, record was maintained in other test-checked DHs, special care was not provided to them. Lack of special care was evident from inadequate distribution of IFA (Iron and Folic Acid) tablets, non-availability of medicines required to manage case of eclampsia *etc.*

2.5.1.2 Screening for special blood tests

As per the directive of GoI, each pregnant woman should be tested for Sickle cell trait, β -Thalassemia and Hemoglobin variants. For the screening of these diseases, reagent Nestroft solution was required and NHM fund was also approved separately for this reagent. Audit observed that none of the test-checked DHs had the facility of these tests and reagent Nestroft solution. Reason for the same was not available.

SHS informed that these facilities were available in all Medical Colleges. Though reply may be factually correct, government Medical Colleges are available only in eight districts of Bihar.

2.5.1.3 Iron and Folic Acid supplement to pregnant women

As per guidelines of ANC, all registered pregnant women should be given IFA (100 mg elemental iron and 0.5 mg folic acid) every day for at least 100 days⁸⁹, starting after the first trimester as a preventive measure and two IFA tablets per day for three months as a therapeutic dose to check anemia. This dosage is to be repeated for three months, post-partum. Audit observed that supplementation of IFA tablets to registered pregnant women and anemic pregnant women was not ensured in all the cases in any of the test-checked DHs during 2014-20. In DH-Biharsharif, DH-Hajipur, DH-Jehanabad and DH-Patna⁹⁰ only 53, 46, 61 and 39 *per cent* of registered pregnant women were given IFA supplementation during 2014-20 whereas in DH-Madhepura, it was 87 *per cent* during 2014-20⁹¹.

SHS replied that supplementation of IFA tablets to registered pregnant women and anemic pregnant women was ensured in most of the cases. Reply of SHS

⁸⁸ *Hypertension (Blood Pressure more than 140/90), Eclampsia (hypertension with proteinuria and convulsion) and having Hemoglobin less than 11 gm/dl*

⁸⁹ *Increased to 180 days from 2017-18 as evident from HMIS data.*

⁹⁰ *Excluding 2016-17 as data for 2016-17 was not available in DH-Patna*

⁹¹ *Excluding 2017-18 as the data for the year 2017-18 was not readily available*

was not acceptable as it was not in line with the actual status observed in the District Hospitals during Audit, as described in the paragraph.

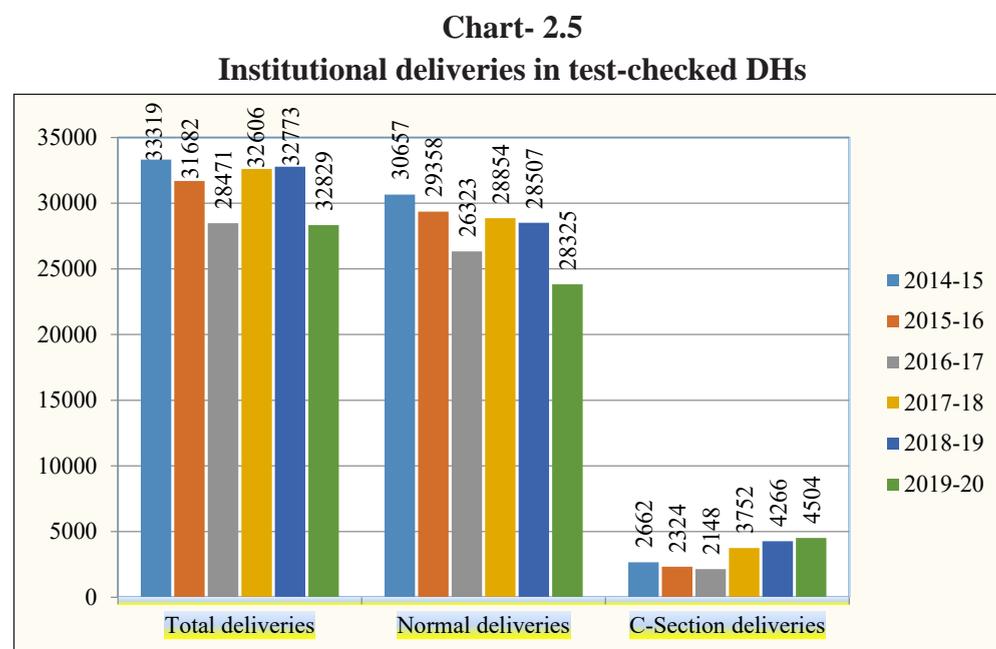
2.5.1.4 Administering of Tetanus injection

Tetanus Toxoid (TT) injection⁹² to all pregnant women is required for prevention of maternal and neonatal tetanus. The first dose should be given immediately and preferably, when women registers for ANC. Audit observed that TT injection was not given to all pregnant women in the test-checked DHs except DH-Biharsharif during 2014-20, despite their availability in stock. In DH-Jehanabad and DH-Patna, cases of non-administering of TT injection were higher. It indicated lack of attention of doctors towards the care of mother and neonates.

In its reply, SHS claimed that TT injection was administered to all pregnant women in DH-Hajipur (Vaishali) and DH-Jehanabad. However, the claim of SHS was not correct as in DH-Hajipur and in DH-Jehanabad, total 45,375 pregnant women were registered during 2014-20, whereas TT injection was administered to only 33,996 women.

2.5.2 Institutional deliveries

Guidelines of *Janani Shishu Suraksha Karyakaram* (JSSK) envisages that both maternal and infant deaths could be reduced by ensuring timely access to quality services, both essential and emergency, in public health facilities without any burden of out-of-pocket expenses. Details of institutional deliveries of five test-checked DHs are shown in **Chart-2.5**.



(Source: Test-checked DHs)

It can be seen from **Chart-2.5** that institutional deliveries decreased by one per cent in test-checked DHs during 2019-20 as compared to 2014-15.

⁹² One or two doses as the case may be.

A negative trend was also noticed in performance of normal deliveries which decreased by eight *per cent* in 2019-20 as compared to 2014-15. Decreasing trend in institutional delivery was attributable to shortage of resources (drugs, consumables, equipment and human resource) available in maternity department of test-checked DHs, as elaborated in succeeding paragraphs.

Further, performance of C-section deliveries increased during 2019-20 as compared to 2014-15 in test-checked DHs. This was due to the fact that out of 14⁹³ test-checked Sub-district hospitals, only one⁹⁴ hospital had C-section facility, otherwise maternity cases requiring C-section were referred to DHs. Absence of C-section deliveries in other test-checked Sub-district hospitals was due to shortage of Specialist Doctors (Obstetrics and Gynecologist).

Despite transfer of C-section deliveries cases from Sub-district hospitals to District Hospitals, total C-Section deliveries in District Hospitals were less than the norm of 10 *per cent* (mentioned in NHM guidelines⁹⁵).

Table -2.37
Percentage of C- Section deliveries during 2014-20

District Hospitals	Range of percentage of C-section deliveries
Biharsharif	15 to 25
Hajipur ⁹⁶	4 to 16
Jehanabad	3 to 4
Madhepura	1 to 5
Patna	3 to 16

(Source: Test-checked DHs)

As shown in **Table 2.37**, C-section deliveries were less than 10 *per cent* in four out of five test-checked DHs. Thus, possibility of compelling the complicated pregnancy cases, which required C-section towards private clinic, could not be ruled out, entailing out-of-pocket expenses contrary to stipulations made in JSSK⁹⁷. This situation too was attributable to insufficient resources such as drugs, consumables, equipment and human resource in test-checked DHs, as discussed in succeeding paragraphs.

SHS attributed the decrease in institutional delivery to ASHA strike during 2018-19. However, no comment was furnished by SHS in respect of status during years other than 2018-19.

⁹³ **Biharsharif** (RH Kalyanbigha, PHC Katrisarai and PHC Noorsarai), **Hajipur** (RH Lalganj, PHC Bidupur and PHC Rajapakar), **Jehanabad** (PHC Kako, PHC Ghosi and RH Makhdumpur), **Madhepura** (PHC Gamharya, PHC Kumarkhand and PHC Gwalpara) and **Patna** Sub Divisional Hospital (SDH), Danapur and RH Mokama) RH: Referral Hospital, PHC: Primary Health Centre.

⁹⁴ SDH, Danapur

⁹⁵ NHM Guidelines on "Engaging General Surgeons for Performing Caesarean Sections and Managing Obstetric Complications" state that around 10 *per cent* of total delivery cases may require C-section.

⁹⁶ Data only for sampled months of 2016-20

⁹⁷ Janani Shishu Suraksha Karyakram (JSSK), entitles all pregnant women to C-section services with provision for free drugs, consumables, diagnostics etc.

2.5.3 Availability of resources

2.5.3.1 Drugs in maternity services

Maternal and New-born Health (MNH) Toolkit prescribes 21 types of drugs for maternity services at hospitals. Drug wise availability in six sampled months (total 182 days of six sampled months) during 2014-20 in test-checked DHs is shown in **Table-2.38**.

Table-2.38
Availability of drugs in test-checked DHs during 2014-20

Sl. No.	Name of the drugs	Availability of drug during sampled months (out of 182 days)				
		Biharsharif	Hajipur	Jehanabad	Madhepura	Patna
1	Inj. Oxytocin	163 (90)	182 (100)	151 (83)	182 (100)	121(66)
2	Tab Metronidazole 400 mg	120 (66)	57 (31)	30 (16)	0	31(17)
3	Tab Paracetamol	182 (100)	31 (17)	30 (16)	29 (16)	0
4	Tab Ibuprofen	45 (25)	0	0	0	0
5	Tab B complex	107 (59)	120 (66)	31 (17)	61 (34)	0
6	Inj. Oxytocin 10 IU	0	0	0	0	0
7	Tab. Misoprostol 200 mcg	110 (60)	182 (100)	121 (66)	123 (68)	25 (14)
8	Inj. Gentamycin	113 (62)	123 (68)	151 (83)	84 (46)	31 (17)
9	Inj. Betamethasone	182 (100)	0	0	0	0
10	Ringer lactate	128 (70)	182 (100)	182 (100)	176 (97)	151 (83)
11	Normal saline	176 (97)	182 (100)	182 (100)	175 (96)	121 (66)
12	Inj. Hydralazine	0	0	0	0	0
13	Methyldopa	99 (54)	0	0	0	0
14	Inj. Calcium gluconate – 10%	59 (32)	20 (11)	31 (17)	31 (17)	90 (49)
15	Inj. Ampicillin	182 (100)	31 (17)	0	0	35 (19)
16	Inj. Metronidazole	138 (76)	61 (34)	59 (32)	87 (48)	31 (17)
17	Inj. Lignocaine – 2%	117 (64)	30 (16)	31 (17)	151 (83)	31 (17)
18	Inj. Adrenaline	27 (15)	31 (17)	92 (51)	146 (80)	31 (17)
19	Inj. Hydrocortisone Succinate	86 (47)	124 (68)	92 (51)	58 (32)	31 (17)
20	Inj. Diazepam	31 (17)	31 (17)	61 (34)	145 (80)	31 (17)
21	Inj. Carboprost	0	0	0	0	26 (14)
Average availability of drugs altogether		98 (54)	66 (36)	59 (33)	69 (38)	37 (21)

(Source: Test-checked DHs) Note: Number in parenthesis indicates percentage

Out of 21 drugs, no drug was available during entire period in all test-checked DHs. However, availability of only four drugs (Inj. Oxytocin, Tab. Misoprostol 200 mcg, Ringer lactate and Normal saline) were found satisfactory during entire period in all test-checked DHs. Further, two drugs (Inj. Hydralazine and Inj. Carboprost) were not available during entire period in all test-checked DHs, three drugs (Tab Ibuprofen, Inj. Betamethasone and Methyldopa) were not available during entire period in three test-checked DHs, Inj. Ampicillin was not available during entire period in two test-checked DHs and Tab Metronidazole 400 mg was not available during entire period in DH-Madhepura.

As per office order (May 2014) of Health Department, Deputy Superintendent, Health Manager and District Programme Manager of concerned DH were

directly responsible for ensuring availability of drugs in District Hospitals. However, CS-cum-CMOs of concerned District, being Head of the medical set up in the district, may also be responsible for ensuring availability of drugs in State Government health facilities in the district. In addition, as a sole procuring agency, BMSICL was responsible for seamless supply of drugs to all State Government health facilities. Non-availability/shortage of drugs was mainly attributable to the fact that rate contract of all drugs was not available with the BMSICL. Non-availability/shortage of drugs had cascading impact on the ability of the hospitals to provide emergency and critical care in maternity cases which was evident from the fact that stillbirth rate in test-checked DHs was much higher than average stillbirth rate of the state.

SHS claimed that sufficient drugs were available in Nalanda (Biharsharif) district. However, specific reply regarding shortage of drugs in maternity department of DH-Biharsharif was not furnished. In DH-Biharsharif, out of prescribed 21 medicines, two medicines (Inj. Carboprost and Inj Hydralazine) were not available in entire test-checked months, 15 medicines were partially available as shown in **Table -2.38**.

2.5.3.2 Essential consumables in maternity services

MNH Toolkit prescribes 20 types of consumables for maternity services at hospitals. Audit observed that average shortage of essential consumables during the sampled period ranged between 30 and 65 per cent. All the test-checked DHs, except DH-Biharsharif and DH-Patna, had heavy shortfalls (more than 50 per cent) of essential consumables required for maternity services as shown in **Table-2.39**.

Table -2.39
Shortage of essential consumables in test-checked DHs during 2014-20

District Hospital	Type of consumables available						Average availability	Shortage (per cent)
	May 2014	August 2015	November 2016	February 2018	May 2018	August 2019		
Biharsharif	DNA*	DNA	12	12	13	11	12	8 (40)
Hajipur	DNA	DNA	4	6	9	8	7	13 (65)
Jehanabad	3	10	9	9	7	14	9	11 (55)
Madhepura	6	11	9	12	12	14	11	9 (45)
Patna	DNA	DNA	DNA	DNA	12	15	14	6 (30)

(Source: Test-checked DHs) *DNA- Data not available

Scrutiny of records revealed that the essential consumables such as draw sheets, baby wrapping sheets, thread for suture, gown for labouring woman, plastic apron (disposable) and identification tags were mainly not available in test-checked DHs during sampled months, which were required for delivery and other maternity services. This adversely impacted providing a clean and safe environment for mother and newborn care in the labour room and wards.

SHS accepted the audit findings and stated that essential consumables were available in Nalanda (Biharsharif) district but specific reply for non-availability

of consumables in DH-Biharsharif and documents in support of reply were not provided. However, reply given by SHS was not acceptable due to the fact that 40 per cent of test-checked consumables were not available during sampled months of 2016-20. Further, essential consumables such as draw sheets, baby wrapping sheets, thread for suture, gown for labouring woman, plastic apron (disposable) and identification tags were mainly not available in the DHs during entire sampled months.

2.5.3.3 Availability of essential equipment in maternity services

IPHS prescribes 28 types (*Appendix-2.6*) of equipment for examination and monitoring of patients under maternity department.

Table -2.40
Equipment not available in maternity wards (March 2020)

District Hospital	Number and name of essential equipment not available
Biharsharif	Baby incubators, Newborn care equipment, Cardio tocography monitor, Crainotomy, Vaccum extractor metal, Silastic vacuum extractor, Cardiac monitor baby and adult, Haemoglobinometer and Public address system – nine (32 per cent) .
Hajipur	Baby incubators, Emergency resuscitation kit – baby, Standard weighing scale, Newborn care equipment, Room warmer, Cardio tocography monitor, Forceps delivery kit, Crainotomy, Vaccum extractor metal, Silastic vacuum extractor, Cardiac monitor baby and adult, Head box for oxygen, Public address system, and Wall clock – 14 (50 per cent) .
Jehanabad	Baby incubators, Emergency resuscitation kit – baby, Standard weighing scale, Newborn care equipment, Double-outlet oxygen concentrator, Room warmer, Cardio tocography monitor, Forceps delivery kit, Crainotomy, Vaccum extractor metal, Silastic vacuum extractor, Cardiac monitor baby and adult, CPAP machine, Head box for oxygen, Haemoglobinometer and Public address system - 16 (57 per cent) .
Madhepura	Baby incubators, Phototherapy Unit, Cardio tocography monitor, Crainotomy, Silastic vacuum extractor, Cardiac monitor baby and adult, Nebulizer baby, CPAP machine and Public address system – nine (32 per cent) .
Patna	Baby incubators, Phototherapy Unit, Emergency resuscitation kit – baby, Newborn care equipment, Double-outlet oxygen concentrator, Cardio tocography monitor, Forceps delivery kit, Crainotomy, Vaccum extractor metal, Silastic vacuum extractor, Cardiac monitor baby and adult, Nebulizer baby, CPAP machine, Head box for oxygen and Public address system - 15 (54 per cent) .

(Source: Test-checked DHs)

As evident from **Table -2.40** that out of 28 essential equipment, nine to 16 types of essential equipment was not available (March 2020) in test-checked DHs. Significant shortage of equipment was observed in DH-Jehanabad (57 per cent), DH-Patna (54 per cent) and DH-Hajipur (50 per cent). Shortage of essential equipment compromised the ability of the hospitals to provide emergency and critical care in maternity cases leading to 21 maternal deaths in three test-checked DHs (DH-Biharsharif-nine, DH-Jehanabad-seven and DH-Hajipur-five) during the

period 2014-20⁹⁸. Further, in the event of non-availability of essential resources, 718 delivery patients were referred to tertiary care hospitals from three⁹⁹ test-checked DHs during 2019-20. Refer-out Register of maternity department was not maintained in DH-Madhepura whereas no records pertaining to refer-out patient from maternity department was made available in DH-Jehanabad.

Further, none of the test-checked DHs executed AMC/Comprehensive Annual maintenance Contract (CMC) for equipment although 14 equipment of four types viz. Pulse oximeter - baby and adult, Head box for oxygen, Double outlet oxygen concentrator and oxygen concentrator were in non-functional condition in DH-Biharsharif, DH-Jehanabad and DH-Hajipur.

2.5.3.4 Human Resource (HR)

MNH Toolkit prescribes skilled personnel for maternity services based on an average of 100 to 200, 200 to 500 and 500 & above deliveries per month in a hospital for quality service delivery and for providing best possible care during pregnancy, delivery and postpartum to the patients as depicted in **Table 2.41**.

Table-2.41

HR required under Maternity services as per MNH Toolkit

Average deliveries per month	Doctors (D)	Supporting Personnel (S)	Total
100-200	4	19	23
200-500	15	26	41
500 & above	17	30	47

Table-2.42

Availability of HR against requirement for maternity services during 2019-20

Particular	Biharsharif	Hajipur	Jehanabad	Madhepura	Patna
Average monthly delivery for the year 2019-20	636	1,075	392	492	141
Requirement of HR (D+S)	17 +30	17+30	15+26	15+26	4+19
Available Manpower					
Doctors	7	7	8	7	7
Supporting Personnel	32	20	13	8	13
Total	39	27	21	15	20

(Source: Test-checked DHs)

As evident from **Table -2.42** that availability of human resource in maternity ward during 2019-20 was not according to MNH Toolkit. Out of five test-checked DHs, four DHs had significant shortage of doctors and supporting staff in maternity department, which ranged from 47 to 59 per cent and 32 to 69 per cent respectively.

Short deployment of manpower in maternity ward of test-checked DHs indicated that due care was not given to manage the delivery related

⁹⁸ In DH-Jehanabad, data of only 2017-20 could be made available whereas in DH-Madhepura, record of maternal death was not made available.

⁹⁹ DH-Biharsharif (240), DH-Hajipur (397) and DH-Patna (81)

complications, ensure satisfactory newborn care and manage other maternal health emergencies.

SHS replied that recruitment has been made by Health Department under NHM during 2021-22. However, no details were provided to Audit, so that the extent of veracity of claim to be ascertained.

2.5.3.5 Physical infrastructure

Contrary to MNH toolkit, Audit noticed that building of DH-Biharsharif comprised three floors including ground floor and maternity department was operationalised on ground floor as well as first floor in the DH. However, ramp was not available in DH-Biharsharif from ground floor to upper floors. Besides, lift facility was also not available in the DH. In absence of ramp or lift, patients were taken to the upper floor through stairs and thus exposing critical patients to risks.

2.5.4 Clinical efficiency

2.5.4.1 Preparation of Partographs

According to Guidelines for Ante-natal care and skilled attendance at birth by ANMs and Lady Health Visitors, Partograph is a graphic recording of progress of labour and salient conditions of mother and fetus. It assesses need for timely action, referral to higher medical facility, if required, for further management. The partograph is to be recorded when a woman reaches active labour.

Scrutiny of records disclosed that partographs were not plotted during 2014-20 in DH-Hajipur while this was not plotted in two¹⁰⁰ test-checked DHs during 2014-19. However, partographs were partially maintained in DH-Jehanabad (Out of test-checked 65 BHTs, partographs were plotted in 22 cases) and DH-Patna (Out of test-checked 25 BHTs, partographs were plotted in 19 cases) during 2019-20. Partograph was partially maintained in DH-Madhepura (out of 110 test-checked BHTs, partographs were plotted only in 16 cases) and DH-Biharsharif (out of 62 test-checked BHTs, partograph were plotted only in 30 cases) during 2017-20 and 2018-20 respectively.

In maternal death audit report of a maternal death in January 2019 in DH-Hajipur, non-maintenance of partograph was mentioned as one of the reasons for the maternal death. Thus, non-preparation of partograph exposed the patients to risk of adverse pregnancy outcomes.

SHS replied that partograph was being recorded in DH-Jehanabad, DH-Hajipur and DH-Biharsharif. Reply was only partially correct, as partograph was not prepared in three (in DH-Hajipur during 2014-20, in DH-Jehanabad and DH-Patna during 2014-19) out of five test-checked DHs.

¹⁰⁰ DH-Jehanabad and DH-Patna

2.5.4.2 Management of preterm labour

As per Operational Guidelines for use of Antenatal Corticosteroids in preterm labour issued by GoI, preterm birth is a risk factor in at least 50 *per cent* of all neonatal deaths. The most common cause of death among preterm babies less than 34 weeks is Respiratory Distress Syndrome (RDS). RDS can be largely prevented by administering injection Corticosteroids (such as Dexamethasone or Betamethasone) to the pregnant woman as soon as she is diagnosed with preterm labour.

Selected labour room register of five test-checked DHs disclosed that age of pregnancy (gestation period) at the time of delivery was not recorded in the labour room records in 1,159 (21 *per cent*) cases out of the total 5,505 delivery cases during the sampled period (May 2018 and August 2019). Out of the remaining, 75 deliveries were recorded as pre-term deliveries, which needed administration of Corticosteroid injection. The injection, however, was not administered in 43 deliveries, while no records regarding administration of the injection were available for the 28 pre-term deliveries, thus constraining Audit examination as detailed in **Table -2.43**.

Table -2.43
Administering Corticosteroids in pre-term deliveries

District Hospital	No. of test-checked delivery cases 2018-20	Deliveries in which age of pregnancy was not recorded	Pre-term delivery cases requiring Corticosteroids		
			No. of pre-term delivery cases	Deliveries not administered with Corticosteroid	Deliveries with no documentation
Biharsharif	1,238	250	10	*RNA	10
Hajipur	2,246	238	35	31	0
Jehanabad	782	268	8	RNA	8
Madhepura	1,047	379	10	RNA	10
Patna	192	24	12	12	0
Total	5,505	1,159	75	43	28

(Source: Test-checked DHs)*RNA-Record not available

Cases of deliveries in which age of pregnancy was not recorded was mainly in DH-Madhepura (36 *per cent*), DH-Jehanabad (34 *per cent*) and DH-Biharsharif (20 *per cent*) during sampled months.

Out of 43 cases in which Corticosteroid was not administered in preterm deliveries, in 13¹⁰¹ cases, Corticosteroid was not administered due to the fact that such injection (Dexamethasone or Betamethasone) was not in stock. However, in 30¹⁰² cases, Corticosteroid was not administered even after availability of the injection in stock due to negligence on the part of in-charge doctors. Further, cross check of Labour Room Register and SNCU admission register of DH-Hajipur disclosed that seven¹⁰³ critical cases of neonates were referred to SNCU

¹⁰¹ DH-Hajipur

¹⁰² DH- Hajipur (18) and DH-Patna (12)

¹⁰³ DH-Hajipur (May 2018-2 cases and August 2019- 5 cases)

from maternity ward. However, only four cases in which Corticosteroid was not administered were found admitted in SNCU. Out of these four cases admitted in SNCU, two neonates did not survive. Further, one case in which Corticosteroid was not administered was born as stillbirth.

SHS accepted the audit observation and stated that administration of Corticosteroid was in practice in DH-Biharsharif. Other districts have been directed to record administration of Corticosteroid for preterm deliveries. Reply of SHS was not verifiable for want of proper documentation.

2.5.4.3 C-section medical records

Audit examined 51 BHTs of C-section surgery cases pertaining to the period 2016-20 in DH-Biharsharif, and observed that contrary to NHM Assessor's Guidebook, records of patient evaluation before surgery, use of surgical safety check-list and post-operative notes were not recorded with any of the BHTs. BHTs of C-section surgery cases were not provided to Audit in other test-checked DHs. It was informed by DHs that records of patient evaluation before surgery, use of surgical safety checklist and post-operative notes were not recorded. In absence of the documentation, there was no assurance that the doctors and other support staff took sufficient measures to deliver quality C-section surgery services.

In its reply, SHS claimed that format¹⁰⁴ for documenting the aforesaid were printed and sent to all districts by the State. Reply, though may be factually correct, Audit noted (during scrutiny of records) that these formats were not filled in test-checked DHs.

2.5.5 Postpartum care

As per guidelines for Antenatal Care and Skilled Attendance at Birth, six weeks after delivery are considered the postpartum period and 48 hours after delivery are the most critical in the entire postpartum period. Therefore, stayal of mother at healthcare facility is required for at least 48 hours after delivery and she should be discharged thereafter in normal case.

Audit observed in test-checked DHs that stayal of mother for 48 hours after delivery could not be ensured in 89 *per cent* of the cases during 2014-20. In DH-Hajipur, DH-Jehanabad and DH-Madhepura, patients either left hospitals themselves or were discharged due to scarcity of beds in the hospital. In DH-Biharsharif and DH-Patna, patients left the hospital within six to eight hours after the delivery at their own risk and against doctor's advice. No reason for this was furnished by the hospital. These facts corroborated that the mother and child were not monitored after delivery in postpartum period.

Year-wise trend of discharge within 48 hours of delivery in percentage of total deliveries in test-checked DHs during the year is given in **Table-2.44**.

¹⁰⁴ L-3 Case Sheet

Table -2.44
Women discharged within 48 hours of delivery in percentage

Name of the DHs	Discharge percentage within 48 hours					
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Biharsharif	79	83	86	81	78	75
Hajipur	96	94	92	86	84	85
Jehanabad	90	90	86	88	96	95
Madhepura	96	99	98	96	98	98
Patna	96	90	DNA*	94	86	86

(Source: Information received from test-checked DHs) *DNA- Data not available

In all hospitals, 75 to 99 per cent mothers were either discharged or left hospital before 48 hours, which is risky for the lives of mothers as well as the new born.

SHS accepted the audit observation and stated that due to high case load and unwillingness of mothers, post-partum stay of 48 hours in hospital could not be ensured.

2.5.5.1 Routine Immunisation at birth

As per national immunisation schedule, Bacillus Calmette Guerin (BCG), Oral Polio Vaccine (OPV)-zero dose and Hepatitis-B vaccine are mandatorily to be given at birth and hospital should ensure their adequate availability.

Scrutiny of records¹⁰⁵ in DH-Biharsharif disclosed that all the newly born children were not ensured mandatory vaccination i.e. BCG, OPV and Hepatitis-B at birth and minimum 11 to 16 per cent of children were deprived of these mandatory vaccines, as shown in **Table 2.45**.

Table -2.45
Details of children not vaccinated

Name of the DHs	Period	Total No. of Children born	BCG	OPV	Hepatitis-B
			Children not vaccinated (per cent with respect to new born children)		
Biharsharif	2018-20	15,312	2,413 (16)	1,681 (11)	1,859 (12)

(Source: Information received from test-checked DHs)

Not administering mandatory vaccines to new born children indicated negligence of the respective hospital authority as vaccines were available during the period in the hospitals.

SHS accepted the audit findings and stated that improvement had been reported in coverage of BCG, OPV and Hepatitis-B during 2020-21.

2.5.6 Janani Suraksha Yojna

Janani Suraksha Yojna (JSY) is a centrally sponsored scheme for promoting institutional delivery. The scheme integrates cash assistance¹⁰⁶ with delivery

¹⁰⁵ Records related to vaccination of children born at hospital was not maintained in DH-Hajipur, DH-Jehanabad, DH-Madhepura and DH-Patna for the period 2014-20, in DH-Biharsharif for the period 2014-18.

¹⁰⁶ Assistance of ₹1,400/- for rural area and ₹1,000/- for urban area.

and post-delivery care. The objective of the scheme is to reduce maternal and neonatal mortality through institutional care.

Table-2.46
Percentage of beneficiaries who got payment under JSY

Year	District Hospitals				
	Biharsharif	Hajipur	Jehanabad	Madhepura	Patna
2014-15	98.14	101.44	96.23	100.84	68.28
2015-16	99.63	86.62	102.81	96.50	64.43
2016-17	97.63	56.92	100.74	68.18	60.71
2017-18	95.52	61.13	97.38	86.08	78.68
2018-19	94.88	57.45	93.93	106.25	66.80
2019-20	84.97	63.26	100.51	79.98	31.91
Overall percentage	95.07	70.53	98.53	89.10	62.78

(Source: Test-checked DHs)

Audit observed shortcomings in payment of entitlement to the beneficiaries in DH-Hajipur, DH-Madhepura and DH-Patna. In DH-Hajipur, 57 to 87 per cent of beneficiaries could get the payment during 2015-20, in DH-Madhepura 68 to 86 per cent of beneficiaries could get the payment during 2016-18 and 2019-20 and in DH-Patna 32 to 79 per cent of beneficiaries could get the payment during 2014-20.

Reason for non-payment as provided by DH-Biharsharif and DH-Jehanabad was non/delayed submission of bank account number. However, reason provided by the DHs was not acceptable as the payment was to be made to the beneficiary immediately after delivery. No specific reason was provided by DH-Hajipur and DH-Patna while no reply was given by DH-Madhepura.

Further, more than 100 per cent payment was made in DH-Hajipur during 2014-15, in DH-Jehanabad during 2015-17 and 2019-20 and in DH-Madhepura during 2014-15 and 2018-19, which was indicative of the fact that payment pertaining to previous year was made in subsequent year.

Further, Audit examined the details of sampled 2,171 beneficiaries in three¹⁰⁷ test-checked DHs during 2014-20 and noticed delays in payment to beneficiaries. The range of delay was 31 to 60 days in 19 per cent, 61 to 180 days in 17 per cent and more than 180 days in three per cent of the test-checked cases. In 13 per cent of the cases, payment was not made. Thus, purpose of immediate pecuniary help to the mothers for better healthcare after birth of child was defeated.

Despite Bihar being among the low performing states in respect of institutional deliveries, due to active participation of Accredited Social Health Activists (ASHAs) and care at public health facilities, there has been substantial increase in number of institutional deliveries in Bihar. Institutional delivery has registered an increase of 7.2 per cent between 2014-15 and 2018-19. However, scrutiny of data of institutional deliveries in test-checked DHs (except DH-Hajipur)

¹⁰⁷ DH-Biharsharif (904), DH-Jehanabad (568) and DH-Madhepura (699); in remaining two DHs, it could not be checked due to unavailability of relevant details

revealed that contribution of DHs has decreased during 2014-15 to 2019-20. Poor implementation of JSY may be one of the reasons for this downfall.

SHS accepted the audit observation.

2.5.7 Maternal Death¹⁰⁸ Review

Maternal Death Review (MDR) is a process to reduce maternal mortality by exploring the lacunae in the health system. As per Maternal Death Review guidebook of NHM, all maternal deaths should be investigated within 24 hours using the prescribed Facility Based Maternal Death Review (FBMDR) format and a copy of the reviewed format should be sent to the District Nodal Officer (DNO) and to the Facility Maternal Death Review (FMDR) committee of the hospital along with case sheet. Hospital will keep a record of all maternal deaths in a register.

Audit observed that total 21 cases of maternal deaths occurred in three test-checked DHs (DH-Biharsharif-nine, DH-Jehanabad-seven and DH-Hajipur-five) during the period 2014-20¹⁰⁹ against which maternal death review was conducted in only seven¹¹⁰ cases. In DH-Madhepura, neither the record of maternal death was maintained nor was any death review conducted. Audit further observed the following:

- i. Maternal death register was not maintained in three¹¹¹ test-checked DHs.
- ii. Total four¹¹² out of seven FBMDR forms were furnished to Audit and scrutiny of which disclosed that these were not filled up fully and the cause and factor leading to death were left blank. Thus, the reason of death was not analysed and therefore, question of taking of corrective measures did not arise.
- iii. Maternal Death Review committee at hospital level headed by hospital superintendent were not formed in test-checked DHs except DH-Jehanabad where committee was constituted in November 2017.
- iv. In two¹¹³ out of three hospitals, where death review was conducted, nothing was on record regarding convening of district level meeting by DNO, recommending corrective measures and action taken by the hospitals as an outcome of those review.
- v. State Health Society also sought a monthly report on maternal death and their review through DHS but the same was not found submitted which indicated deficient monitoring of Department also.

¹⁰⁸ *Death of a woman while pregnant or within 42 days of termination of pregnancy, irrespective of the duration and site of the pregnancy, from any cause related to or aggravated by the pregnancy or its management but not from accidental or incidental causes*

¹⁰⁹ *In DH-Jehanabad, data of only 2017-20 could be made available*

¹¹⁰ *One in DH-Biharsharif, three in DH-Jehanabad and three in DH-Hajipur*

¹¹¹ *DH-Biharsharif (not maintained after January 2015), DH-Hajipur (maintained from January 2019 upto January 2020), and DH-Madhepura (maintained from 27.9.2020)*

¹¹² *One in DH-Biharsharif, two in DH-Hajipur and one out of three in DH-Jehanabad*

¹¹³ *DH-Biharsharif and DH-Hajipur*

Thus, maternal death review was not conducted in most of the cases and the cases in which it was claimed to be conducted was a mere formality.

SHS replied that MDR Committee at DH level was constituted in DH-Hajipur (Vaishali) and DH-Biharsharif. Maternal Death Register were maintained in both the districts.

Audit noted absence of MDR committee in DH-Biharsharif and DH-Hajipur. Moreover, claim of SHS was not accompanied by documentary evidence. However, audit observed that Maternal Death Register only for the period from January 2019 to January 2020 was maintained in DH-Hajipur and no updation had done in the register after January 2020. Maternal Death Register was also not maintained in DH-Biharsharif after January 2015. Constitution of MDR committee in DH-Biharsharif and DH-Hajipur were contrary to the fact.

2.5.8 Healthcare facility for newborn and children

2.5.8.1 Availability of SNCU Services

As per NHM Assessor's Guidebook, Sick Newborn Care Unit (SNCU) is meant to provide medical treatment to low birth weight and preterm infants. Audit observed that all test-checked DHs had SNCU services except DH-Patna. Resources available in these SNCUs and capacity building through training are discussed in succeeding paragraphs.

SHS replied that establishment of Mother Newborn Care Unit (MNCU) is under process in DH-Patna.

(a) Equipment

NHM Assessor's Guidebook prescribes 17 types (*Appendix -2.6*) of equipment and instrument for SNCU. Audit observed shortage of essential equipment and instruments in test-checked DHs as shown in **Table-2.47**.

Table- 2.47
Shortage of equipment in SNCU of test-checked DHs during 2019-20 and neonatal deaths in sampled months during 2018-20

District Hospital	Type of equipment not available (<i>per cent</i>)	Neo natal death (<i>per cent</i>)	Name of essential equipment not available in DHs
Biharsharif	5 (29)	8 (4)	Multipara monitor, Thermometer, Bilrubinometer, Dextrometer and ET Tube.
Hajipur	8 (47)	29 (12)	Multipara monitor, Bilrubinometer, Dextrometer, Phototherapy Machine, Infusion Pumps, Oxygen Hood, Bag and Mask and ET Tube
Jehanabad	4 (24)	7 (4)	Multipara monitor, Bilrubinometer, Dextrometer and ET Tube.
Madhepura	4 (24)	6 (5)	Multipara monitor, Bilrubinometer, Dextrometer and ET Tube.

(Source: Test-checked DHs)

As evident from **Table-2.47**, shortage of essential functional equipment in SNCU ranged between 24 and 47 *per cent* in test-checked DHs during 2019-20. Thus,

the equipment available for SNCU were not sufficient, implying that quality of treatment might have been affected. Audit also noted a positive correlation between unavailability of equipment in SNCU and neonatal deaths in DHs.

SHS replied that one time supply of essential equipment was ensured at the time of inception of SNCU at DH. Afterwards, the supply of equipment is ensured based on demand for respective SNCU. However, gap analysis of essential equipment was not carried out and fact remained that shortage of essential functional equipment in SNCU ranged between 24 and 47 *per cent* in test-checked DHs during 2019-20.

(b) Human Resource

NHM Assessor's Guidebook prescribed availability of fulltime Pediatrician, one Medical Officer per shift, three Nursing staff per shift and one Technician for side lab in SNCU. Audit observed that Lab Technician was not posted for SNCU in test-checked DHs. As per duty roster of August 2019, only two nursing staff in each shift, one to two nursing staff in each shift and two to three nursing staff in each shift were posted in SNCU in DH-Biharsharif, DH-Madhepura and DH-Hajipur respectively against the norms of three per shift. Thus, nursing care in SNCU of these DHs was deficient which was also corroborated from lower discharge rate, higher referral out rate and higher LAMA rate (discussed in succeeding *paragraph 2.5.8.2*) as compared to SNCU of DH-Jehanabad where sufficient nursing staff were posted.

SHS replied that laboratory services of SNCU were provided through the attached DH of SNCU. Nursing staff posting at SNCU was ensured based on availability of staff nurse at DH. Now the strength of nursing was also increased with fresh recruitment. Reply was not tenable because deployment of nursing staff in SNCU was still short against the norms in three test-checked DHs.

(c) Special Newborn Care Ward

IPHS envisages additional 10 beds, where both the mother and the newborn can stay together for neonates who require minimal support such as phototherapy and uncomplicated low birth weight for observation in SNCU. Audit, however, observed that Special Newborn Care Ward (SNCW) was not available in test-checked DHs except in DH-Hajipur (only six bedded) where SNCU facility was available. Thus, the facility of SNCW was not ensured in SNCU for minimal support of neonates through staying together with mother. However, Newborn Care Corners (NBCC) was available in each of the test-checked DHs except DH-Biharsharif.

SHS replied that as per the norms of GoI, there is a provision of establishment of MNCU for stay of mother and new born together in the SNCU unit. Currently, establishment of 17 MNCUs have been provisioned at the DH/SDH level in the current financial year. There is no provision of SNCW at the district level presently.

2.5.8.2 Evaluation of SNCU on the basis of outcome indicators

Test check of records related to SNCU of four test-checked DHs revealed that the average discharge rate, referral out rate, LAMA rate, neonatal death rate *etc.* during sampled months of 2018-20 were as per **Table- 2.48**.

Table- 2.48
Average rate during 2018-20 in test-checked DHs

District Hospital (Total Admission) →	Biharsharif (184)	Hajipur (247)	Jehanabad (157)	Madhepura (132)
Base and Indicators ↓				
Discharge rate (Discharge cases)	56(104)	57(141)	82(128)	58(77)
Referral out Rate (ROR) ¹¹⁴ (Referred cases)	30(56)	25(59)	14(22)	29(39)
LAMA Rate ¹¹⁵ (LAMA cases)	1.10(2)	5.20(14)	0	4.55(6)
Neonatal death rate in percentage (Neonatal death cases)	4.35(8)	11.74(29)	4.46(7)	4.55(6)
Bed Occupancy Rate (BOR) ¹¹⁶	71	67	77	104

(Source: Test-checked DHs)

Analysis of **Table 2.48** disclosed the following:

- Discharge Rate (DR) measures the number of patients leaving a hospital after receiving due healthcare. High DR denotes that the hospital is providing healthcare facilities to the patients efficiently. The DR in three test-checked DHs was lower in comparison to DH–Jehanabad. This indicated that the SNCU of other District Hospitals was under-performing.
- Referral to higher centres denotes that the facilities for treatment were not available in the hospitals. Referral out rate of neonates from SNCU in DH- Biharsharif, DH-Hajipur and DH-Madhepura was extremely higher as compared to DH-Jehanabad during 2018-20.
- LAMA rate of neonates in SNCU of DH-Hajipur and DH-Madhepura was high in comparison to DH-Jehanabad during the period 2018-20, which indicates that service quality of these hospitals was well below the desired level.
- Neonatal death rate in DH-Hajipur was high as compared to other test-checked DHs during the period 2018-20.
- As per IPHS, it is expected that the BOR of a hospital should be at least 80 *per cent*. High BOR is a sign of good productivity of the hospital. The average BOR in SNCU of three test-checked DHs out of four was low against the norm of 80 *per cent*.

2.5.8.3 Family Participatory Care (FPC) in SNCU

As babies in the SNCU are either sick or born with low birth weight, it is important that essential care be provided at home over a longer period of time.

¹¹⁴ ROR = Total No. of patients referred to higher facility × 100 ÷ Total No. of Admissions.

¹¹⁵ LAMA = Total No. of LAMA cases × 100 ÷ Total No. of Admissions

¹¹⁶ BOR = Total patient bed days during the sampled months × 100 ÷ (Total No. of functional beds in SNCU × No. of days in sampled months).

This intervention under the NHM is to provide continuity of care for which parents are trained during their stay in the hospital to provide essential care to their sick and small newborns and explained what to do at the time of crisis.

Audit observed that in two¹¹⁷ out of four¹¹⁸ test-checked DHs where SNCU was functional, FPC was not provided despite allocation of funds¹¹⁹ in 2018-19. This led to non-implementation of FPC under NHM and non-utilisation of funds.

SHS replied that all the SNCUs have at least two KMC chairs, four beds in the step down unit, locker, shoe rack, IEC etc. which has been procured through annual operational cost. This is why the FPC's funds were not utilised. However, there is a requirement of FPC for replenishment of consumables as per requirement of the unit as well as planning of capacity building of caregivers. Budget has been reallocated in the current financial year also and the state is following up for the utilisation of the same.

2.5.8.4 *Pediatric Ward*

NHM Assessor's Guidebook prescribes availability of dedicated pediatric ward in DH. The facility should ensure 24x7 nursing care services, adequate specialist doctors *etc.* in pediatric ward.

Audit observed that out of five test-checked DHs, functional pediatric ward was available (since October 2015) only in DH-Biharsharif. It was noticed that infrastructure of pediatric ward was available in DH-Jehanabad but it was non-functional due to shortage of specialist doctor and nurse. In DH-Madhepura, a room with attached toilet and hand washbasin was upgraded to start pediatric ward but could not be made functional due to shortage of doctor and staff. Further, Audit observed that Pediatric Intensive Care Unit (PICU) was not available in all test-checked DHs during 2014-20. However, In DH-Hajipur, PICU was established in June 2019 and became functional. Thus, proper pediatric care was not available in the test-checked DHs.

SHS replied that the nine out of 38 districts have Pediatric Ward. As of now, 11 districts has established and functional PICU. The process of establishment of PICU in rest of the 27 districts is under process.

2.5.8.5 *Maternity outcomes*

(a) **Stillbirths:** The stillbirth¹²⁰ rate is a key indicator of quality of care during pregnancy and childbirth. As per National Family Health Survey (NFHS)-4 (2015-16), the average stillbirth rate of Bihar was 0.96 per 100 live births. Audit observed that average stillbirth rate in test-checked DHs was even higher, as shown in **Table 2.49**.

¹¹⁷ DH-Hajipur and DH-Jehanabad

¹¹⁸ Excluding DH-Patna, as there was no SNCU, so fund was not approved for them.

¹¹⁹ 0.75 lakh to each district

¹²⁰ Stillbirths are foetal deaths in pregnancies lasting seven or more months.

Table-2.49
Stillbirths during sampled months of 2014-20

District Hospital	Number of live births	Stillbirths	Percentage of stillbirths	Average shortage of resources (percentage) in maternity wards		
				Drugs (sampled months of 2014-20)	Equipment (31 March 2020)	Manpower (31 March 2020)
Biharsharif	3,980	65	1.63	46	32	17
Hajipur ¹²¹	5,283	64	1.21	64	50	43
Jehanabad	2,510	36	1.43	68	57	49
Madhepura	2,905	63	2.17	62	32	71
Patna	1,030	10	0.97	79	54	13

(Source: Test-checked DHs)

High stillbirth rate was observed in DH-Madhepura (2.17 per cent) and DH-Biharsharif (1.63 per cent). Higher stillbirth rate in DHs may be attributed to shortage of drugs, equipment and manpower. This was indicative of inadequate antenatal care and resources in the test-checked DHs.

(b) **Neonatal deaths:** Neonatal Mortality Rate is measured as the number of neonatal deaths more specifically in the first 28 days per 1,000 live births. It reflects the availability and quality of the prenatal, intrapartum and neonatal care services. Neonatal mortality rate of the State (Bihar) was 25 whereas National neonatal mortality rate was 23 per 1,000 live births in 2018. As per Sample Registration System report 2018, Bihar ranked 17 among 22 bigger States/UTs. Among the 22 bigger States/UTs, Kerala, Tamil Nadu and Delhi have already reached the 2030 SDG target for neonatal mortality rate, which is 12 per 1000 live births. Besides, Himachal Pradesh (13), Maharashtra (13) and Punjab (13) were about to reach the SDG target. Thus, Bihar was in the group of higher neonatal mortality rate.

Audit could not ascertain neonatal death rate *vis-à-vis* live births in DHs, as with respect to live births in DHs, Audit could access information about neonatal death in DHs only and not of neonatal deaths occurring in other hospitals/places. However, as per available records produced to Audit, it was observed that higher neonatal death was in DH-Hajipur in comparison to other test-checked DHs as detailed in **Table 2.50**. It was also observed that Peri-natal Asphyxia, Prematurity and Low Birth Weight (LBW) were the main causes of neonatal deaths in test-checked DHs.

Table-2.50
Neonatal deaths during sampled months of 2014-20

District Hospital	Number of live births	Neonatal deaths
Biharsharif	3,980	7
Hajipur	6,124	31
Jehanabad	2,510	9
Madhepura ¹²²	1,999	2
Patna	1,030	Record not maintained

(Source: Test-checked DHs)

¹²¹ Stillbirth data for the sampled month of 2014-15 was not available.

¹²² Neonatal deaths record available only for 2016-20.

SHS informed that 5,612 medical and para medical persons were trained in *Navajat Shishu Suraksha Karyakaram* for managing asphyxia and special care to LBW babies was provided facility of home visit through Field Level Worker (FLW).

Short availability of equipment was mainly attributable to non-identification of essential medical equipment imperative for the functioning of the hospitals, inadequate coverage of medical equipment under rate contract, delay in placement of procurement orders, delay in delivery of medical equipment by the Suppliers. Non-availability/shortage of drugs was mainly due to the fact that drugs were not supplied to DHs by BMSICL because of delay in framing of BMSICL's procurement policy, inadequate coverage of (only nil to 63 per cent) EDL drugs under rate contract, delay in supply of drugs by suppliers. Resultantly, in test-checked DHs, availability of drugs throughout the year could not be ensured.

From the above narration, it is evident that DHs of the State suffered from lack of resources, infrastructure, clinical efficiency and adequacy of services. Because of these deficiencies, patients approaching district hospitals for OPD services, IPD services, maternity services, surgeries and treatment in emergent conditions were likely to be referred and/or passed on to higher facilities, public or private hospitals. Moreover, patients were to purchase drugs from outside.

2.6 Infection and Control

2.6.1 Infection Control Management

2.6.1.1 Standard Operating Procedures: Contrary to IPHS and NHM Assessor's Guidebook, Audit observed that none of the test-checked DHs had prepared SOPs for infection control. Non-availability of SOPs resulted in lack of structured and standard response to issues of hygiene and infection control.

2.6.1.2 Hygiene and infection control: As per Hospital Infection Control Guidelines issued by Indian Council of Medical Research (ICMR), each hospital should constitute a Hospital Infection Control Committee (HICC¹²³) that play role in investigating and controlling outbreak, formulate appropriate guidelines for admission, nursing and treatment of infectious patients, surveillance on sterilisation and disinfectant practices, determining antibiotic policies and immunisation schedules and educating patients and hospital personnel on infection control. The hospital infection measures help in reducing the incidence of hospital infections. Contrary to ICMR Guidelines and NHM Assessor's Guidebook, Audit observed that infection control and prevention and measurement of hospital associated infection were not followed in the test-checked DHs during 2014-20, as shown in **Table 2.51**.

¹²³ Hospital Infection Control Committee consisting of infectious disease physicians, microbiologists, medical and nursing staff and hospital administrators.

Table -2.51
Availability of different procedures for prevention and measurement of infection in test-checked DHs

District hospitals	HICC established	Measurement of hospital acquired infection rates	Periodic medical check-up and immunisation of staff	Mechanism for regular monitoring of infection control practices	System for monitoring of hospital acquired infection
Biharsharif	No	No	No	No	No
Hajipur	Yes ¹²⁴	No	Yes ¹²⁵	Yes	Yes
Jehanabad	No	No	No	No	No
Madhepura	No	No	No	No	No
Patna	No	No	No	No	No

(Source: Test-checked DHs)

Thus, because of absence of prescribed structure and institution, hygiene and infection control may not be ensured.

During joint physical verification in DH-Madhepura, scattered garbage and open drainage were seen. Liquid waste was poured into the open drain in front of the emergency. These may be infectious.



Further, in DH-Jehanabad, drain water, garbage, faeces and hospital waste were found scattered. Space behind the newly established PICU was used for open defecation. An open drain of the town passed through the middle of the DH that may be hazardous for locality.

¹²⁴ Established in January 2019

¹²⁵ Total 76 staffs vaccinated with Hepatitis-B and out of these, 18 vaccinated with tetanus also in July 2019.



Open drainage, scattered excreta in DH-Jehanabad

2.6.1.3 Pest, rodent and animal control: Contrary to NHM Assessor’s Guidebook, none of the test-checked DHs had established procedures for pest, rodent and animal control. Consequently, they had no provision for them. Anti-termite treatment of the wooden furniture was also not done in all test-checked DHs. During joint physical verification (August 2021), stray dogs were seen in the campus of DH-Jehanabad. Herd of stray pigs was seen in DH-Madhepura. This may be hazardous for staff, attendants and patients (particularly kids) in the hospital.



Stray dog in DH-Jehanabad

Stray pigs in DH-Madhepura

2.6.2 Cleaning and Laundry

2.6.2.1 Cleaning services

(a) Standard operating procedure for housekeeping: Contrary to IPHS, Audit observed that SOP for housekeeping was not framed in test-checked DHs during 2014-20. This may lead to inadequate housekeeping.

(b) Hygiene practices: Contrary to NHM Assessor’s Guidebook, surface and environment samples were not taken for microbiological surveillance in critical care areas (OT, Pediatric ward) during 2014-20 in test-checked DHs (Except DH-Hajipur). DH-Hajipur collected 31 samples¹²⁶ from OT and Labour room during 2019-20 and sent to microbiological Department of PMCH, Patna for lab testing but report of the same was not provided to DH-Hajipur.

Specific reply to this audit observation was not furnished.

¹²⁶ six and 25 samples vide DS letter nos. 260/28.6.2019 & 49/27.1.2020

2.6.2.2 Laundry services

(a) **Availability of linen:** IPHS prescribes 24 types of linen¹²⁷ that are required for patient care services for hospitals with 101 beds and above. Audit observed that in test-checked DHs, two to 12 types of linen for patient care were available against the required 24 types, as shown in **Table 2.52**.

Table 2.52
Availability of linen in District Hospitals during 2019-20

District Hospital	Types of linen available	Types of linen available with full quantity as per norms	Types of linen available with shortage	Types of linen not available at all
Biharsharif	12	6	6	12
Hajipur	4	0	4	20
Jehanabad	3	1	2	21
Madhepura	4	0	4	20
Patna	2	0	2	22

(Source: Test-checked DHs)

Unavailability and shortage of different types of linen for patient care may result in deficient hygiene and cleanliness in hospitals (**Appendix-2.14**).

(b) **Deficiencies in laundry services:** Contrary to NHM Assessor's Guidebook, Audit observed the following:

- Periodic physical verification of linen inventory was not carried out in any test-checked DHs.
- Provision of separate trolley for distribution of clean linen and collection of dirty linen was not available in all five test-checked DHs.
- Infectious and non-infectious linens were neither segregated nor transported into closed leak proof containers /bags to avoid spread of infection in all test-checked DHs.
- Procedure for sluicing of soiled, infected and fouled linen and sorting of different categories of linen before putting into washing machine /wash tub was not done in test-checked DHs which decreased the chance of hygiene and uniform cleaning of different types of linen. Further, during joint physical verification, it was seen in DH-Biharsharif that washing of linen was done manually¹²⁸ in contaminated environment.
- Pre-treatment of the soiled linen (contaminated with blood and body fluids) was not done in the test-checked DHs.

¹²⁷ Bedsheets, Bedspreads, Blankets Red and blue, Patna towels, Table cloth, Draw sheet, Doctor's overcoat, Hospital worker OT coat, Patients house coat (for female), Patients Pyjama (for male) Shirt, Over shoes pairs, Pillows, Pillows covers, Mattress (foam) Adult, Paediatric Mattress, Abdominal sheets for OT, Pereneal sheets for OT, Leggings, Curtain cloth windows and doors, Uniform/Apron, Mortuary sheet, Mats (Nylon), Mackin tosh sheet (in meters) and Apron for cook

¹²⁸ In small bucket by legs

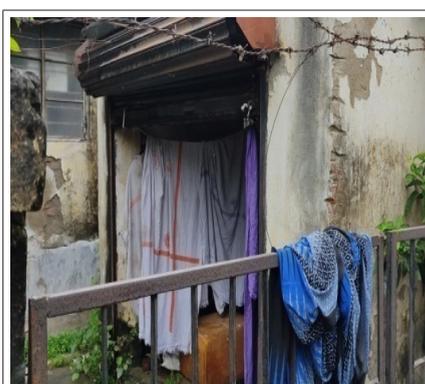
- Time for collection for dirty linen and supply of clean linen were not fixed in all the test-checked DHs (except DH-Biharsharif and DH-Jehanabad) which may cause delayed change or no change of dirty linen at time, which may cause further infection to the patients.
- Procedure for condemnation of linen did not exist in four¹²⁹ test-checked DHs. Also, in test-checked DHs, the system of checking of pilferage of linen did not exist.
- Clean linens were not packed in paper envelopes to ensure infection-free supply of linens to the patients in all test-checked DHs.
- None of the test-checked DHs (except DH-Biharsarif) had designated person to check quality of washed linen.
- During joint physical verification (August 2021) in DH-Jehanabad it was seen that laundry was running in a damp room with unhygienic environment, in the water-logged premises.



Linens were washed manually in contaminated environment in DH-Biharsharif



Infectious and non-infectious linen were not segregated in DH-Madhepura



Garage type room was used for laundry purposes in DH-Jehanabad



Dirty space (septic tank) in front of laundry room where linens were dried in DH-Jehanabad



Thus, the patients were not provided hygienic and clean bed linen in these hospitals, exposing them to the risk of infection.

¹²⁹ DH-Biharsharif, DH-Madhepura, DH-Patna and DH-Hajipur

Specific reply to this audit observation was not furnished.

2.6.3 Bio-Medical Waste Management System

Bio-Medical Waste (BMW¹³⁰) can be hazardous, toxic, infectious and even lethal. Therefore, it should not be allowed to get mixed with other municipal waste and needs proper handling. As per the rule¹³¹, hospital should ensure that BMW is handled without any adverse effect to human health and the environment. Handling includes generation, collection, segregation, treatment, storage, packaging, transportation, disposal *etc.* State Pollution Control Board (SPCB) is the prescribed authority for enforcement of the provisions of BMW Management Rules, 2016. IPHS guidelines and BMW Management Rules 2016 stipulates standard for the management of bio-medical waste.

Audit observed following shortcomings in adherence to BMW Management Rules, 2016.

- ***Bio-medical waste management plan***

IPHS stipulated that every hospital should develop comprehensive plan for BMW management in term of segregation, collection, treatment, transportation and disposal of the hospital waste. It should be collected on daily basis from the hospital and as per BMW Management Rules 2016, in no case, it should be beyond 48 hours. All the test-checked DHs were tied with a particular operator¹³² for bio-medical waste management. Audit observed that the operator did not collect the Bio-medical waste daily or within 48 hours from DH-Biharsharif and DH-Madhepura. Hospital did not initiate any action against the operator.

SHS replied (September 2021) that Districts have been directed to maintain the Logbook to capture the details of vehicles arriving at the facility to collect the bio-medical waste. Payment is made based on the details in logbook (*i.e.*, quantity of waste collected, date of collection *etc.*) and deducting the penalties as per KPI defined in the contract agreement. Despite the reply, the fact remained that bio-medical waste was not collected daily or within 48 hours as stipulated in IPHS.

- ***Authorisation of generation of waste***

As per BMW Management Rules, 2016 and IPHS, each hospital will have to take authorisation from SPCB for handling¹³³ of bio-medical waste.

¹³⁰ waste generated from medical activities

¹³¹ Bio-Medical Waste (Management and Handling) Rules, 1998 framed by GoI under Environment (Protection) Act 1986 further superseded and amended vide Bio-Medical Waste Management Rules, 2016

¹³² DH at Biharsharif (M/s S.S. Medical system (1) Pvt. Ltd. and M/s Sangam Mediserv Pvt. Ltd.), Jehanabad (Synergy Waste Management), Madhepura (SembRamky /Medicare Environment Mgt. Pvt. Ltd.), Patna (M/s Sangam Mediserve Pvt. Ltd.) and Hajipur (M/s Medicare Environment Mgt. Pvt. Ltd.)

¹³³ Includes the generation, sorting, segregation, collection, use, storage, packaging, loading, transportation, unloading, processing, treatment, destruction, conversion, or offering for sale, transfer, disposal of such waste

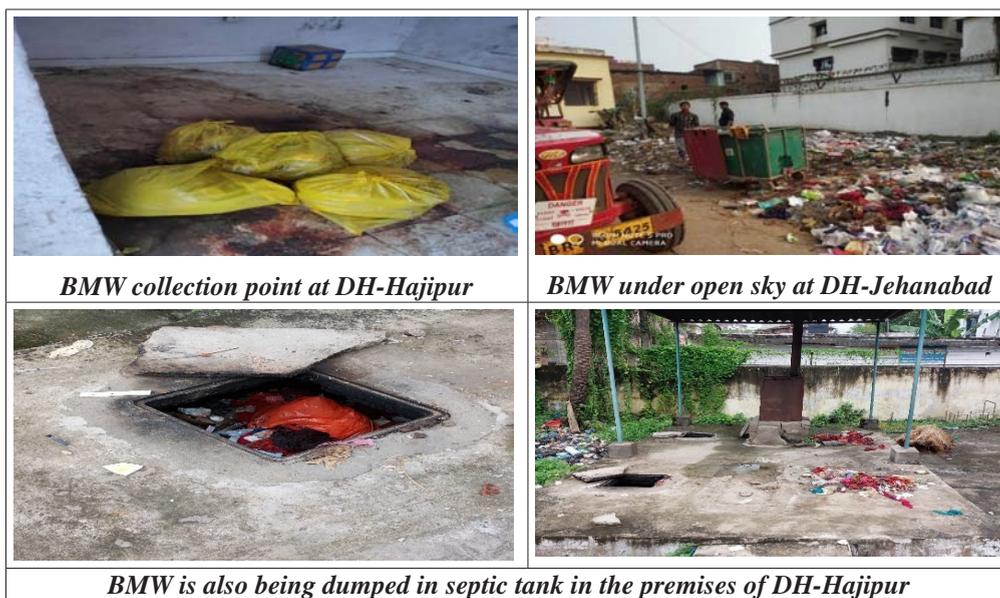
Audit observed that the test-checked DHs were not authorised for handling bio-medical waste either entirely or for major period during 2014-20. Two DHs *i.e.* DH-Hajipur and DH-Patna were not authorised whereas three¹³⁴ DHs got authorisation in latter half of 2018-19. Non/delayed authorisation was attributable to non-submission of application for grant of authorisation to SPCB.

SHS replied (September 2021) that both the DHs *i.e.* DH-Hajipur and DH-Patna have taken authorisation from Bihar State Pollution Control Board. Documentary evidence in support of the claim made by SHS was not furnished. Audit noticed (August 2021) that both the DHs were not authorised by SPCB for handling of waste.

• **Segregation of hazardous, toxic and infectious waste**

Audit observed that none of the test-checked DHs¹³⁵ had system of segregation of BMW. In DH-Biharsharif, all the medical waste was stored and collected by the operator in only yellow colour bags which indicated that segregation and disposal of bio-medical waste was not done as per the protocol.

In DH-Hajipur, only one category (yellow) of waste, *i.e.* human and anatomical waste, was collected by the operator, which indicated either absence of segregation or improper disposal of other categories of waste. During joint physical verification (January 2020 and August 2021) in DH-Jehanabad, Bio-medical waste was found scattered in open space without segregation.



No specific reply to this audit observation was furnished.

• **Segregation, Pre-treatment and disinfection of waste**

Audit observed that none of the test-checked DHs pre-treated the laboratory waste, microbiological waste, blood samples and blood bags through disinfection

¹³⁴ DH-Biharsharif and DH-Madhepura in February 2019 and DH-Jehanabad in October 2018.

¹³⁵ In DH-Hajipur, segregation was done in labour room only during 2019-20

or sterilisation. Also, none of the test-checked DHs segregated liquid chemical waste at source and pre-treated or neutralised them prior to mixing with other effluents. However, in DH-Madhepura, all types of liquid waste were discharged in drain after disinfection with five *per cent* chlorine.

No specific reply to this audit observation was furnished.

- **Labelling of plastic bag/container of BMW**

Audit observed that none of the five test-checked DHs had labelling of bags/containers of BMW.

No specific reply to this audit observation was furnished.

- **Occupational safety and training program to healthcare personnel**

- **Occupational safety:**

Audit observed that none of the test-checked DHs except DH-Biharsharif did ensure the availability of Personal Protective Equipment (PPE) for the persons involved in handling of bio-medical waste, while, in DH-Biharsharif, gloves, head cap, mask, apron and shoes were provided. Further, three test-checked DHs¹³⁶ had not immunised healthcare staff and others involved in handling of BMW, however in DH-Madhepura, it was started from 2019.

SHS replied (September 2021) that PPE were available in every district. Districts have been directed to do health checkup and immunisation of healthcare workers. Reply is acceptance of audit observation.

- **Training program:** Audit observed that no training on the hospital waste management practices was imparted to the Medical Officers and staff in test-checked DHs during 2014-20.

No specific reply to this audit observation was furnished.

- **Monitoring of waste management and maintenance of records**

Audit observed that contrary to BMW Management Rules 2016, none of the test-checked hospitals constituted waste management committee.

Further, Audit observed that test-checked DHs neither had own website nor displayed the annual report on Health Department's website.

Further, three test-checked DHs¹³⁷ did not maintain BMW management register. In DH-Madhepura, it was maintained since March 2019. Though, DH-Jehanabad claimed that they maintained the register, the same was not furnished for the entire period¹³⁸.

SHS replied (September 2021) that all the districts have been directed to maintain records. Regarding other audit observations, specific reply was not furnished.

¹³⁶ During 2019-20, no such immunization was ensured

¹³⁷ DHs at Patna, Hajipur and Biharsharif (2019-20)

¹³⁸ BMW register was not produced for the period of January 2016 to March 2019

Thus, the guidelines for orderly disposal of BMW was overlooked and human health and environment was put at risk.

2.6.4 Internal monitoring

2.6.4.1 Management information system

Audit observed that data for Management Information System (MIS) were not captured in the standard format (as per IPHS) by the DHs and Key Performance Indicators such as Bed Turnover Rate (BTR), LAMA, percentage of cancelled surgeries, number of deaths on operation table, post-operative deaths *etc.*, was not reported to the higher authorities by the DHs in any of the five test-checked DHs. Further, *Rogi Kalyan Samiti* (RKS)/Hospital Monitoring Committee failed to monitor the maintenance of MIS and performance indicators of the hospital and discussion on it. Therefore, no corrective and preventive measure was taken for improvement.

2.6.4.2 Internal audit

As per IPHS norms, internal audit of the services available in the hospital should be done on regular basis (preferably quarterly) and should be done through Hospital Monitoring Committee¹³⁹ (HMC). Findings of audit should be discussed in meetings of HMC and corrective and preventive action should be taken. Internal audit should be done through hospital monitoring committee. Contrary to this, Audit observed that internal audit for services available in the hospital was not conducted by HMC in any of the test-checked DHs as the said committee was not constituted. So, gaps in services available in hospital could not be assessed during 2014-20.

2.6.4.3 Medical audit

As per IPHS norms, medical audit committee should be constituted in the DHs. Audit should be done on regular basis (preferably monthly). Sample size for audit should be decided and records of patients should be selected randomly. Records should be evaluated for completeness against standard content format, clinical management of a particular case. Contrary to this, medical audit and constitution of medical audit committee was not done in test-checked DHs. Resultantly, the evaluation of the completeness of records against standard format and clinical management of a particular case could not be ensured.

2.6.4.4 Death review

IPHS guidelines for DHs enumerate that all mortality in the hospital should be reviewed on fortnightly basis. All maternal deaths at hospital shall come under this purview. In case of maternal death, review should be done in facility based standard form.

¹³⁹ *Hospital Monitoring Committee should comprise of civil surgeon/CMO, medical superintendent, deputy medical superintendent, departmental-in-charge, Nursing Administrator and hospital manager*

Audit observed that out of total 3,080¹⁴⁰ cases of deaths, only seven cases of maternal death and 33 cases of neonatal deaths were reviewed in test-checked DHs during 2014-20 (*Appendix-2.15*).

Further, the RKS/HMC did not discuss and analyse death cases in any of the five test-checked DHs.

2.6.5 External monitoring

2.6.5.1 Monitoring through Rogi Kalyan Samiti

IPHS provides that *Rogi Kalyan Samiti*¹⁴¹ should be constituted in each District Hospital. The RKS¹⁴² should review key performance indicators, patient satisfaction score and action plan prepared by the quality assurance committee and monitor reduction in gaps.

Audit observed that RKS was constituted in all the five test-checked DHs. However, the RKS did not monitor key performance indicators, patient satisfaction score and preparation of action plan by quality assurance committee. Thus, monitoring by RKS was deficient and responsibility for implementation of RKS activities were not discharged by the committee.

Further, State level monitoring through SQUA, SQAC and district level monitoring through DQAC, DQAU and DQT were deficient as discussed.

2.7 Resource Management

2.7.1 Drug management

Accessibility, availability and affordability of good quality drugs at minimum out-of-pocket expenditure are key functions of the public health system to protect the public from the rising cost of healthcare.

Audit observations on various components of drug management and their availability, procurement and storage in the hospitals are discussed in the succeeding paragraphs.

2.7.1.1 Availability of essential drugs in District Hospital

Essential Drug List (EDL) of the Department prescribed 33 drugs for OPD and 112 for IPD for Additional Primary Health Centre (APHC) to DH level in May 2011. Subsequently (March 2018), list was revised and contained 71 drugs for the OPD and 96 drugs for the IPD.

¹⁴⁰ Maternal death-21, Neonatal death-821 and other death 2238.

¹⁴¹ Civil Surgeon (Chairman), chairman of municipal bodies, one nominated person by Zila Parishad, two female and three male members nominated from beneficiaries, Dy. Superintendent, Chairman of District Indian Medical Association, one representative from NGO engaged in health sector of the region and District AYUSH medical officer.

¹⁴² Implementation of the RKS, implementation of all activities under RKS should be done by Chairman, Member-secretary and all members of the RKS

Audit noted non-availability of drugs in four test-checked DHs (except DH-Madhepura where record for the same was not provided). Non-availability of Drugs under EDL (for more than four months) in four test-checked DHs ranged between 69 and 83 per cent during 2018-19 and 15 and 37 per cent during 2019-20, as shown in **Table 2.53**.

Table-2.53
Non-availability of essential drugs in the test-checked DHs

Parameters	2018—19				2019-20			
No. of drugs in EDL for DH	167				167			
Stock out of procured drugs								
Name of test check District	Patna	Biharsharif	Jehanabad	Hajipur	Patna	Biharsharif	Jehanabad	Hajipur
Number of drugs not available for one to two months	3	4	3	1	10	2	11	17
Number of drugs not available for two to four months	4	13	2	3	12	38	21	22
Number of drugs not available for more than four months (<i>per cent</i> *)	125 (75)	115 (69)	122 (73)	138 (83)	25 (15)	28 (17)	62 (37)	30 (18)

(Source: Test-checked DHs)* Figure in parenthesis indicates percentage against the total EDL

2.7.1.2. Irregular/unnecessary procurement of drugs/consumables through local purchase

Department stipulated (September 2013 and December 2015) that if drugs are not available under Rate Contracts finalised by BMSICL and procurement is warranted in an emergency situation, the same could be procured from local vendors within the financial delegation of the indenting officer.

Audit observed that during 2014-19 in DH-Patna, drugs worth ₹77.14 lakh was procured by Superintendent from local vendors, out of which irregularities were noticed with respect to drugs purchased worth ₹38.67 lakh, as described in **Table-2.54**.

Table-2.54
Details of unnecessary purchase of drugs.

Sl. No.	Particulars	Amount (₹ in lakh)
1.	Monetary value of drugs not entered in Stock Register	33.37
	(i) Drugs purchased in the year 2016-17 but not entered in Stock register	3.19
	(ii) Drugs purchased in the year 2016-17, entered in the Stock Register, but not carried forward to next year i.e. 2017-18	30.18
2.	Intravenous set (IV set) purchased in March 2017 without immediate use	4.48
	(i) Intravenous sets (IV sets) transferred to Civil Surgeon, Patna - 55000	2.79

Sl. No.	Particulars	Amount (₹ in lakh)
	(ii) Intravenous sets (IV set) lying unutilised in the store of the hospital and expired in February 2020 -33257	1.69
3.	Surgical Gloves purchased in March 2017 without immediate use	0.82
	(i) Surgical Gloves transferred to Civil Surgeon, Patna -3000	0.38
	(ii) Surgical Gloves lying unutilised in the store of the hospital -3500	0.44
	Total monetary value of irregularities (1+2+3)	38.67

Drugs valuing ₹33.37 lakh were not entered into the stock register. This included drugs of ₹3.19 lakh purchased in the year 2016-17 which was not entered in the stock register and drugs valuing ₹30.18 lakh purchased in the year 2016-17 which was in stock till the year end, but the same was not carried forward next year. As such, neither the veracity of receipt and distribution nor the emergent requirement thereof compelling for the local purchase could be ascertained.

Further, one lakh Intravenous sets (IV sets) and 50,000 surgical gloves worth ₹11.40 lakh were purchased in March 2017 without immediate use thereof as was evident from the fact that only 11,743 IV sets and 43,500 surgical gloves were distributed to the different wards of the hospital. Further, 55,000 IV sets (₹2.79 Lakh) and 3,000 Surgical Gloves (₹0.38 lakh) were transferred to Civil Surgeon, Patna. Remaining 33,257 IV sets (₹1.69 lakh) and 3,500 Surgical Gloves (₹0.44 lakh) were lying unutilised in the store of the hospital. These IV sets expired in February 2020. Thus, consumables worth ₹5.30 lakh was purchased without assessing the quantity of emergent requirement.

Other observations relating to drugs and consumables in DHs

- DHs could not spend the funds available for drugs and consumables. This was mainly due to the fact that drugs were not supplied to DHs by BMSICL (*Appendix-2.16*).
- Contrary to Drugs and Cosmetics Rules, 1945 and NHM Assessor's Guidebook, Audit observed that apart from storing the drugs on the floor, several major deficiencies (such as absence of Air-conditioned pharmacy, expired drugs not stored separately in all test-checked DHs etc.) were prevalent in test-checked DHs which might have resulted in loss of efficacy, shelf life of drugs, and mixing of expired drugs with usable drugs etc. (*Appendix-2.16*).
- Drug Inspectors (DIs) visited four times in two DH (Hajipur-one and Jehanabad-three) and took sample of ten drugs (Hajipur-nine and Jehanabad-one) for quality testing out of which, results of only four drugs (Hajipur-four and Jehanabad-0) were reported and that too with a delay of five to 10 months. Moreover, this visit was done during one year only (2019-20) out of 2014-20. In remaining DHs, the DIs never took the samples of drugs from the respective drug stores during 2014-20 for quality testing.

- In CS-cum-CMO drug store (*i.e.* Central store in the district) of the five test-checked DHs, DIs visited 79 times and reported for only 86 drugs out of sampled 439 drugs and that too with a delay of two to 31 months.

Audit noted that these drugs were distributed to the patients without obtaining NABL quality test reports by DIs and thus without ensuring their quality. Thus, purpose of quality testing of drugs was defeated.

2.7.2 Equipment management

2.7.2.1 Equipment and instrument in DHs

Equipment for District Hospitals were procured and supplied by BMSICL.

Scrutiny of records disclosed deficiency of equipment in test-checked DHs, as shown in **Table No - 2.55**.

Table No - 2.55
Availability of equipment in test-checked DHs

Name of Department	Required number of equipment	Biharsharif		Jehanabad		Madhepura		Patna		Hajipur	
		A*	NA# (per cent)	A	NA (per cent)	A	NA (per cent)	A	NA (per cent)	A	NA (per cent)
Immunisation	16	13	19	7	56	7	56	13	19	7	56
ENT	23	0	100	0	100	0	100	0	100	5	78
EYE	27	17	37	14	48	16	41	0	100	19	30
Dental	34	17	50	16	53	18	47	22	35	13	62
Surgical	53	4	92	13	75	5	91	11	79	5	91

(Source: - Test-checked DHs); *A- Available, #NA-Not available

Immunisation related equipment were not available ranging from 19 *per cent* (DH-Patna and DH-Biharsharif) to 56 *per cent* (DH-Jehanabad, DH-Hajipur and DH-Madhepura). There was no equipment in ENT Departments of four test-checked DHs. Only, DH-Hajipur had 22 *per cent* equipment. In Eye, Dental and Surgical Departments 30 to 100 *per cent* equipment were not available. No survey was conducted about the requirement of equipment in DHs. Thus, in the absence of essential equipment, diseases may not be fully diagnosed. Non-availability of equipment at the DHs was attributable to the fact that procurement process by BMSICL was riddled with systemic irregularities *viz.* absence of procurement policy, inadequate coverage of rate contracts and delay in placement of procurement orders as discussed in succeeding paragraphs.

2.7.2.2 Idle equipment

Rule 126 of BFR stipulated that the specification and quantity of goods to be procured should be clearly spelt out keeping in view the specific needs of the procuring organisations. On the contrary, Audit observed the following:

- An amount of ₹60 lakh was given (April 2013) to BMSICL for 37 types of equipment (such as ICU Bed, ventilators, pulse oximeter, suction machine *etc.*) for operationalisation of ICU in DH-Biharsharif. BMSICL sent seven equipment

(three types only) between August 2013 and July 2014 and the full set (37 types) demanded by the DH was not supplied (January 2020) (**Appendix-2.17**). It was further observed that supplied seven equipment were lying idle in the DH.

(ii) In DH-Hajipur, during joint physical verification of Cardiac Care Unit (CCU) and other departments, it was found that 16 equipment were lying idle since 2014.

(iii) In DH-Patna and DH-Madhepura, two ultrasound machines worth ₹10.39 lakh and ₹6.88 lakh were supplied by BMSICL in September 2018 and January 2019 respectively. However, the machines were non-functional due to non-availability of Radiologist. In DH-Patna, the supplied machine was kept in store for a period of nine months. Further, BMSICL ordered (June 2019) the Superintendent of the hospital to transfer the machine to Medical College and Hospital (SKMCH), Muzaffarpur without specifying any reason.

Further, DH-Madhepura installed the equipment in March 2019 but the same was not in operation till date due to non-availability of technician and radiologist.

Non/short availability of drugs and equipment at the DHs and other irregularities in respect thereof as reported in the preceding paragraphs was attributable to the fact that BMSICL, the sole procurement agency designated by the GoB for supply of drugs and equipment for all establishments under the Department of Health, GoB, itself was marred by systemic flaws viz. inordinate delay in framing of procurement policy, delay in placement of procurement orders and inadequate coverage of drugs under Rate Contracts as elaborated in succeeding paragraphs.

2.7.3 Functioning of the Bihar Medical Services and Infrastructure Corporation Limited (BMSICL)

GoB established (July 2010) BMSICL with an objective to expedite creation of and streamlining of existing infrastructure and services in the healthcare sector. The Managing Director is the Executive Officer of the BMSICL and is assisted by the Chief General Manager (CGM) (Supply Chain) and CGM (Projects) and General Manager (Finance) in its day to day functioning.

2.7.3.1 Irregularities in procurement process

For procurement of drugs and consumables in hospitals, State Government makes budgetary provisions. Besides, financial assistance is also provided under NHM. District Hospitals make payment for drugs and consumables to BMSICL. Deficiencies noticed with the BMSICL are discussed below.

(A) Inordinate delay in framing of Procurement Policy

BMSICL was entrusted (March 2014) to ensure uninterrupted supply of drugs and medical equipment in all the hospitals of 38 districts in State. However, GoB could finalise procurement policy of BMSICL by October 2018, after eight years of constitution of BMSICL. Absence of a sound Procurement Planning

Framework resulted in the failure of the BMSICL to cater to the Healthcare Facilities' (HCF's) indents for medicines.

(B) Inadequate Coverage of Drugs under Rate Contracts

As per information furnished by BMSICL, Essential Drug List (EDL) (2015) stipulated 250 numbers of Medicines and 100 items comprising of medical equipment, devices, etc. The said EDL had been upgraded (March 2018) to 310 numbers of drugs.

The details of the Rate Contracts (RCs) entered into by BMSICL during the period 2014-15 to 2019-20 is shown in **Table 2.56**.

Table -2.56
Rate Contract in force during 2014-20

Year	Total No. of drugs in EDL	No. of Drugs covered under RCs (per cent)
2014-2015	250	0 (0)
2015-2016	250	111 (44)
2016-2017	250	36 (14)
2017-2018	250	38 (15)
2018-2019	310	195 (63)
2019-2020	355	218 (61)

(Source: Information furnished by BMSICL)

BMSICL could not execute the RCs for several drugs listed in EDL during the period 2014-15 to 2019-20, and the percentage of the RCs executed during the said period ranged from nil to 63 per cent only. Inadequate coverage of EDL drugs under the RCs was attributable to absence of a sound Procurement Policy and Proper Planning Framework by BMSICL in the primitive years of its formation which consequently resulted into low procurement activity. Thus, instances of short-supply of several drugs against the total indents received from various hospitals were observed. Non-supply/short-supply of drugs in test-checked districts during the period 2017-18 to 2019-20 is summarised in **Table 2.57**.

Table -2.57
Summary of drugs indented and percentage of non-issued drugs

Name of District	Financial Year	Name of Institution	Total types of drugs indented	No of drugs not issued 100 per cent	No of drugs not issued 75 per cent	No of drugs not issued 50 per cent	No of drugs not issued 25 per cent
Jehanabad	2017-18	CS -cum- CMO of the concerned districts	69	4	4	5	2
	2018-19		138	16	3	5	5
	2019-20		272	NIL	NIL	NIL	NIL
Madhepura	2017-18		68	1	2	1	NIL
	2018-19		124	12	1	3	1
	2019-20		275	17	5	8	19
Nalanda	2017-18		38	3	4	1	NIL
	2018-19		122	11	5	6	3
	2019-20		219	18	9	7	7

Name of District	Financial Year	Name of Institution	Total types of drugs indented	No of drugs not issued 100 per cent	No of drugs not issued 75 per cent	No of drugs not issued 50 per cent	No of drugs not issued 25 per cent
Patna	2017-18	CS -cum- CMO of the concerned districts	166	70	6	5	10
	2018-19		221	66	4	3	7
	2019-20		235	12	13	6	21
Vaishali	2017-18		39	NIL	NIL	NIL	NIL
	2018-19		108	NIL	NIL	NIL	NIL
	2019-20		240	28	1	5	13

(Source: BMSICL)

Following is evident from the **Table -2.57** above:

- As against the indents received from the various hospitals during 2017-18 to 2019-20, the number of EDL drugs that were not supplied by BMSICL to the aforementioned five districts ranged from nil to 70. In Patna District alone, 70 EDL drugs (42 *per cent*) and 66 EDL drugs (30 *per cent*) were not supplied at all during the financial year 2017-18 and 2018-19 respectively.
- As against the number of the EDL that were short supplied to the extent of 25 *per cent* of the total indented quantity and above ranged from nil to 21.
- Total quantity of the individually indented drugs that were not supplied at all to the test-checked five districts ranged from four units (soluble insulin injection in Patna) to 17.65 lakh tablets of Iron Folic Acid in Patna during 2017-18 to 2019-20.

BMSICL replied (August 2021) that the reason for non-supply in selected five DHs were mainly because rate contracts were not in force at that time and the indented quantity was out of stock.

The reply itself is an assertion of the fact that delay in framing the procurement policy led the instances of non-supply/short-supply of EDL Drugs which ultimately resulted into sub-standard quality of treatment consequently affecting healthcare of the patients visiting DHs.

(C) Low Procurement orders for medical equipment by BMSICL

Procurement orders for medical equipment by BMSICL during the period from 2014-15 to 2019-20 is shown in **Table-2.58**.

Table-2.58
Procurement orders of medical Equipment by BMSICL

Years	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Procurement Value (₹ in crore)	NIL	3.73	NIL	0.70	77.72	109.84
Items	NIL	Automated Blood Cell Counters ¹⁴³	NIL	Indelible Marker Ink-Pens ¹⁴⁴	Automated Blood Cell Counters, Dielectric Tube Sealers ¹⁴⁵ etc.	Automated Blood Cell Counters, Syringe pump, Radiant warmer etc.

(Source: BMSICL)

Low value of procurement orders for medical equipment by BMSICL was fraught with the risk of crippling the smooth functioning of hospitals.

BMSICL replied (August 2021) that during 2014-15 to 2017-18, tenders were floated for entering into RCs in respect of indented medical equipment but the tenders were not finalised due to disqualification of technical bids.

The reply itself is an assertion of the fact pointed out by audit.

(D) Inadequate coverage of medical equipment under Rate Contracts

Unlike the EDL, Health Department did not identify the essential medical equipment imperative for the functioning of the hospitals. Number of Rate Contracts¹⁴⁶ entered into by BMSICL for medical equipment during the period 2014-15 to 2018-19 ranged from nil to 64. However, BMSICL entered into 73 Rate Contract Agreements during 2019-20. Inadequate Rate Contracts during 2014-15 to 2017-18 was one of the main reasons for low procurement activity in respect of medical equipment on the part of BMSICL.

(E) Delay in placement of procurement orders

Scrutiny of records disclosed that *vis-à-vis* the indents received from SHS and/or District Civil Surgeon office, the delay in placing of procurement orders from BMSICL end in the test-checked five districts ranged from 15 days to 872 days. Delay in placing of supply orders against the indents received in respect of medical equipment like Automated Blood cell Counters, Blood Collection Monitor, Dielectric Tube Sealers, Donor Couches, Ultrasound Machines, ICU Beds, Radiant Warmer, Blood Bank Refrigerators *etc.* from the HCFs in the five districts ranged between 15 to 872 days¹⁴⁷ during the period 2014-15 to 2019-20.

¹⁴³ Automated Blood Cell Counters are machines that automatically count cells for blood analysis.

¹⁴⁴ Indelible marker ink pen is a fast drying ink and hence can't be wiped once applied on Index finger cuticle and upper portion for vaccination purpose.

¹⁴⁵ Dielectric blood tube sealers are used for sealing blood bag pilot tube through a radio frequency sealing system.

¹⁴⁶ 2014-15 – seven, 2015-16 – seven, 2016-17 – seven, 2017-18 – Nil and 2018-19 – 64

¹⁴⁷ Patna 15-34 days, Jehanabad 29-40 days, Nalanda 29-40 days, Madhepura 29-40 days and Vaishali 29-872 days

Such inordinate delay in placement of supply orders resulted in denial of the intended benefits of the medical equipment to the patients visiting the healthcare facilities in the test-checked districts. The main reasons for delay in placing of procurement orders as stated by the management was non-existence of RCs in respect of the medical equipment indented by the HCFs and the consequent time taken in finalisation of RCs in respect of the medical equipment vide the tendering mechanism resorted to by BMSICL.

(F) Delay in delivery of medical equipment

Scrutiny of records of BMSICL relating to the procurement of medical equipments during 2014-15 to 2019-20 for the test-checked five districts disclosed instances of delay ranging from two to 163 days in delivery of medical equipment as shown below.

Table-2.59
Delay in delivery of medical equipment in test-checked districts

Sl. No.	Item/equipment for supply in hospitals of test-checked five districts	Agreement Clause	Supply period (days)	Delay in Supply (days)	Remarks
1.	11 Automated Blood Cell Counters	Clause 4.5 of the Rate Contract	30	23 to 136	-
2.	80 Automated Blood Cell Counters	Clause 4.5 ¹⁴⁸ of the supply order	120	Two to 163 days	80 Automated Blood Cell Counters were shipped to the selected five districts. 58 machines were delivered to the indenting institutions with delay ranging from two to 163 days.
3.	Medical equipment viz. Ventilator Machines, Blood Collection Monitor, Dielectric Tube Sealer, Donor Couches, Ultra Sound Machines, ICU Beds, Radiant Warmer, Blood Bank Refrigerators etc.	Clause 4.5 of the Rate Contract	30	Seven to 131	-

(Source: BMSICL)

Further, in 2019-20, 42 numbers of Automated Blood Cell Counters machines were installed in the select five districts (namely Patna, Jehanabad, Nalanda, Vaishali and Madhepura) with inordinate delay ranging from 126 days to 337 days. Further, neither the reasons for the delayed delivery nor follow-up with the vendors to mitigate abnormal delay, if any, (other than the invocation of the Liquidity Damages as per Clause 20 of the Rate Contract Agreement at the time of effecting payment to the vendor) was on record.

¹⁴⁸ Prescribed delivery period of 30 days amended vide GM (Procurement)'s Letter dated 5/9/2018

(G) Non- installation of Medical Equipment

Scrutiny of the records of BMSICL disclosed that three medical equipment namely (i) Blood Collection Monitor, (ii) Dielectric tube sealer and (iii) Donor-couch were not installed in DH-Patna even after a lapse of more than 23 months from the date of placement of the supply order. The non-readiness of the site was the main reason for non-installation of these medical equipment for almost two years. This was indicative of deficient planning on the part of Health Department, GoB.

During 2019-20, six units of Automated Blood Cell Counters machines were not installed at HCFs in Patna district notwithstanding lapse of period ranging from 17 to 26 months from the date of placement of procurement order. Further, one unit of Automated Blood Cell Counters machine and one unit of ECG machine was not installed at Jehanabad district despite lapse of a period of 17 months and 27 months respectively from the date of placement of procurement order.

As a result of non-installation of the said medical equipment, the beneficiaries of the DH-Patna were deprived of the benefits of these medical equipment notwithstanding the emergent requirement/indent for the same on the part of the DH-Patna.

Other irregularities noticed in BMSICL

- The Procurement policy as well as the Standard Bidding Document (SBD) of BMSICL was deficient as it did not stipulate time frame for the replenishment of the Not Standard Quality (NSQ) drugs. Drugs sent for Quality tests to the empanelled laboratories were declared NSQ on 203 counts. These drugs included calcium tablets, vitamin tablets, iron folic tablets, oral rehydration salts *etc.* The timing of replenishment of these NSQ medicines to the indenting hospitals was not placed on record. Also, BMSICL did not have any information about the timing of the replenishment of these NSQ drugs to its warehouses. Thus, internal control mechanism prevalent in BMSICL was deficient as it failed to track the timing of replenishment of the NSQ drugs and check the delays, if any, on the part of the supplier.
- Information about the quantum of the drugs that expired in the BMSICL's warehouses and/or in the hospitals and their subsequent replenishment by the supplier and the timing of the replenishment was not placed on record. This was indicative of failure on the part of BMSICL to effectively implement its Drugs and Vaccine Distribution Management System (DVDMS) Portal *i.e. e-Aushadhi* as this information was not being captured and thus the inability to prepare the customised report. Further, the Procurement Policy of BMSICL too was deficient to the extent that it didn't stipulate the timings for the replenishment of the expired drugs on the part of the suppliers.

- Non-capturing of vital information (such as Quality tests failed drugs or expired drugs and their replenishment) in DVDMS portal resulted in the BMSICL's inability to generate the customised reports.

Systemic issues such as deficiency in procurement planning on the part of BMSICL and irregularities in CMC in respect of the procured medical equipment were also noticed at previous instances during the audit of BMSICL. These issues arising on the part of BMSICL had a cascading impact on the supply of drugs and equipment to the DHs, their optimal availability at the DHs, quality provision of health services to the patients visiting the DHs and eventually on the health of the people at large. Thus, BMSICL did not fully meet the intended objectives for which it was established by the GoB notwithstanding the fact that majority of the poor people of Bihar usually depend on Public/Government Health Care Delivery systems to address their preventative and curative health needs.

2.8 Building Infrastructure

To deliver quality health services in the public health facilities, adequate and properly maintained building infrastructure is of critical importance. Examination of records in the Performance Audit disclosed inadequacies and deficiencies in the availability and creation of hospital building infrastructure as discussed in the succeeding paragraph.

While onus of providing land and funds was on Administrative Department for various construction works, BMSICL prepared estimates, accorded technical sanctions and executed works. After completion of works, BMSICL handed over building to the concerned Administrative Department.

2.8.1 Disaster proof hospital building

Contrary to National Disaster Management Authority Guidelines 2016, test-checked DH buildings were neither safe for seismic condition nor they underwent any annual or special maintenance. Thus, hospital buildings were not prepared for disastrous circumstances.

2.8.1.1 Dilapidated condition of building of DH-Jehanabad and delay in commencement of new building

Building Division, Jehanabad¹⁴⁹ certified (July 2017) the blocks C, D and E of DH-Jehanabad as unfit for accommodation and intimated the District Administration for evacuation of these blocks within three days. However, they were continuously being used by the DH till the time of audit (August 2021), thereby seriously compromising the safety of visiting patients¹⁵⁰ and hospital staff¹⁵¹. The said blocks continued being used due to non-availability

¹⁴⁹ *The Engineers of the Building Division, Jehanabad*

¹⁵⁰ *patients and attendants*

¹⁵¹ *hospital staff including doctors, nurses, paramedical staffs, official staffs, staffs engaged in support services and all people who arrived in the hospitals or directly and indirectly engaged to ensure other services of the hospitals*

of alternative space/new building. Resultantly, two children were injured due to the falling of plaster from roof of hospital building (September 2019).



January 2020

August 2021

Condition of Corridor of Block C and D of DH-Jehanabad



January 2020

August 2021

Condition of Building of Labour ward (Block D) of DH-Jehanabad



January 2020

August 2021

Condition of building from inside and outside of DH-Jehanabad

Scrutiny of records further disclosed that though GoB resolved (April 2007) to have 300 beds in DH-Jehanabad, it continued with 97 beds. Subsequently (March 2019), GoB sanctioned ₹93.53 crore for construction of only 191 bedded District Hospital at Jehanabad in light of correspondence with the Jehanabad district administration (April 2018 and July 2018). For execution of the work, agreement was executed (agreement cost of ₹77.35 crore) with contractor (December 2020).

Thus, despite recommendation of Building Division, Jehanabad (July 2017) and injury of two children (September 2019), DH-Jehanabad continued to be run in the condemned building. The same was also confirmed during joint

physical verification (December 2019) of DH-Jehanabad, where Block C and D (labour ward) were in dilapidated condition. Delay of nearly three years in finalising the tender process was indicative of a non-serious approach by the Health Department towards this issue.

Other observations relating to building infrastructure

- Out of total available funds (₹10,742.64 crore), expenditure incurred by BMSICL on infrastructural projects was only ₹3,103.37 crore (29 per cent) during 2014-20. Slow pace of execution of infrastructure works resulted in blockage of funds. Out of the total 1,097 projects undertaken by BMSICL during 2014-20, only 187 could be completed while 523 were still in progress and 387 (35.28 per cent) were yet to commence. Out of 387 projects, 45 could not be initiated owing to non-availability of land whereas other projects were in tendering or in land acquisition stage (**Appendix-2.18**).

In test-checked districts, Audit observed that total 495 works with sanctioned cost of ₹13,434.63 crore were taken up during the period 2014-20, only 113 works (23 per cent) could be completed with a total expenditure of ₹301.27 crore.

- Assessment regarding repair, maintenance and upkeep of buildings was not carried out by Building Construction Department, as informed by DHs. No information was available about funds spent on repair and maintenance of buildings during 2014-20 from RKS. CS-cum-CMO did not maintain any record relating to repair and maintenance.

2.9 Conclusion

Department did not prescribe any specific standard/benchmark with respect to service delivery in a District Hospital. In the absence of standards/norms, the gap analysis therein could not be carried out. Resultantly, a meaningful budgetary exercise for ascertaining requirement of resources and funds for the District Hospitals could not be carried out. Planning exercise remained limited to allocating the budgeted funds to DHs, but without any perceptible basis.

Further, in the absence of registration of DHs under the Clinical Establishment Act, meeting the minimum level of standards as mentioned in the Act was unverifiable.

DHs were not assessed for ISO, NABH, NABL, JCI *etc.* accreditation, as they did not apply for the same during 2014-19.

With respect to Indian Public Health Standards (IPHS) and other guidelines, line services *viz.* OPD services, IPD services, ICU services, OT services, maternity services *etc.*, and support services *viz.* diagnostic/radiology, blood bank, diet management and ambulance services *etc.*, provided in test-checked DHs were deficient. Deficiency was in terms of inadequate basic facilities in OPD, shortage

of specialist doctors and other support staff, unavailability of emergency care facilities in accident and trauma cases and other in-patient services, shortage of drugs, consumables and equipment, unavailability of OT services for emergency surgeries or elective surgeries, unavailability of required diagnostic services, shortage of ambulances equipped with life support and other equipment *etc.* Because of these inadequacies, patients approaching District Hospitals for OPD services, IPD services, surgeries, treatment in emergent conditions were likely to be referred and/or passed on to higher facility public or private hospitals. Moreover, patients were to purchase emergency drugs from outside.

Vacancies in the cadre of doctors and other staff were attributable to inadequate recruitment and selection by GoB. Shortage of drugs and equipment was mainly due to inadequate coverage of drugs and medical equipment under rate contracts by BMSICL and delay in procurement and delivery.

District Hospitals are vital component of the public health system in Bihar. Despite increase in total public health expenditure and expenditure incurred by District Hospitals in Bihar during 2014-20, the test-checked hospitals fared woefully on the outcome indicators relating to productivity, efficiency, service quality and clinical care capability of the hospitals, as noted by Audit.

2.10 Recommendations

In light of Audit findings, the State Government may consider implementing the following recommendations.

- State Government should prescribe/adopt standards and norms for provisioning of services and resources for District Hospitals as envisaged in Clinical Establishment (Registration and Regulation) Act 2010 and Bihar Clinical Establishments (Registration and Regulation) Rules 2013.
- Efforts should be made by the DHs to get accreditation/ certification from ISO, NABH, NABL, JCI *etc.* for standardisation of services.
- Gaps between the prescribed standards and existing services delivery should be reviewed and efforts may be made to address the gaps.
- Long term planning of the Health Department may be based on gap analysis and improvement in line and support services may be attempted accordingly.
- Budgeting exercise of the Health Department should take input of District Hospitals into consideration so that funds may be allotted as per the requirement to improve service.
- Department should ensure recruitment of required number of Doctors, nurses, paramedical and other support staffs to operate essential medical services.
- Availability of adequate manpower, drugs and equipment in District Hospitals may be closely monitored by the top management of the Department.

- BMSICL/Health Department should review the gaps in supply chain of drugs and medical equipment and address the delay and shortage in supply.
- The monitoring mechanism should be revamped by including measurement of outcome indicators pertaining to productivity, efficiency, service quality and clinical care capability of the hospitals.
- Department should ensure active surveillance regarding adherence to Bio-Medical Waste Management Rules 2016 to identify any potential issues for reducing the spread of infectious diseases.
- Maintenance management of hospitals buildings should be strictly monitored to ensure a conducive environment in the hospitals.

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**CHAPTER-III
COMPLIANCE
AUDIT**

CHAPTER-III COMPLIANCE AUDIT

URBAN DEVELOPMENT AND HOUSING DEPARTMENT

3.1 *Development of Sewerage Infrastructure in Patna under Namami Gange Programme*

3.1.1 Introduction

Ganga, along with her many tributaries, has been the source of physical and spiritual sustenance of Indian civilisation for millennia and consequently, her well-being is of prime national concern. Increasing population in Ganga basin with haphazard urbanisation and continuous industrial growth has adversely affected the water quality of River Ganga. The primary sources of pollution in Bihar are untreated sewage /domestic waste water from cities located on the bank of river Ganga. As a result, its water is not suitable for drinking purposes and outdoor bathing. Patna is the capital of Bihar and is the second largest urban centre in eastern India, after Kolkata. The city has a very long river line surrounded on three sides by rivers – The Ganga, Sone, and Punpun.

The drainage system of Patna town was laid about 200 years ago and is in bad condition. The system comprises hierarchy of natural and man-made drains that ultimately discharge surface run off and sewage to River Ganga and Punpun. Patna City is partially covered with sewerage system with nearly 20 *per cent* of Patna Municipal Corporation (PMC) area. A new Sewerage network needs to be laid in the left-out area with efficient treatment and disposal system to ensure the health and sanitation issues of the citizens of the city.

The main indicators of pollution of Ganga water in Bihar are Total Coliform (TC) and Faecal Coliform (FC)¹⁵². Due to lack of Sewerage Infrastructure in Bihar, the maximum TC and FC which was measured upto the level of 9000 MPN¹⁵³/100ml and 3100 MPN/100ml in 2016-17 respectively has increased upto 160000 MPN/100ml (for both TC & FC) in 2019-20. This shows the gradual deterioration in water quality during the period.

3.1.2 Initiatives of the Government

Ganga Action Plan (GAP) was constituted (April 1985) by Government of India with the objective of reducing pollution in river Ganga. Again, National Ganga River Basin Authority (NGRBA) was constituted (February 2009) for Comprehensive Planning and Management for abatement of pollution and conservation of river Ganga. Government of India (GoI) has given (November 2008) the status of National River to the Ganga and it launched (May 2015)

¹⁵² *Total coliforms are group of bacteria that indicate vulnerability of water to contamination due to wastewater/industrial discharge, agricultural runoff and other anthropogenic factor. Faecal Coliforms are used as indicators to define the microbiological water quality.*

¹⁵³ *Most Probable Number*

Namami Gange Programme to be implemented by National Mission for Clean Ganga (NMCG). A vision of *Nirmal and Aviral Dhara* under “Namami Gange” Mission is to be achieved by ensuring management of municipal sewage, rural sewage, control of industrial discharges and other proposed plans for Ganga Rejuvenation including its all tributaries. It is an umbrella programme for all ongoing schemes as well as the new ones. The major activities to be carried out under Namami Gange are augmentation of existing STPs, creation of new STPs, complete sanitation coverage for gram panchayats, development of model cremation/dhobi ghats, creation of an IT based monitoring center. Consequently, the River Ganga (Rejuvenation, Protection and Management) Authorities Order (2016) was notified for rejuvenation, protection and management of river Ganga. The sanctioned projects for Bihar and expenditure there against are depicted in **Table No. 3.1.1:**

Table no. 3.1.1
Sanctioned cost and expenditure on projects upto December 2020

(In ₹ crore)

Activities	No. of project	Total sanctioned cost	Total expenditure upto 31 December 2020
Sewerage Infrastructure	30	5487.76	1349.04 ¹⁵⁴
Ghat/Crematoria	10	103.14	55.47
River Front Development	01	336.73	308.52
Bio-remediation	02	3.16	1.06
Afforestation	05	92.33	55.50
Total	48	6023.12	1769.59

(Source: Monthly progress report available on the site of NMCG.)

Institutional Arrangement

Ministry of Environment and Forest, GoI is the nodal agency for the NGRBA programme and had the lead responsibility for programme implementation. State Ganga Rejuvenation, Protection and Management Committee for the State of Bihar is the apex policy and decision making structure at the State level. The NGRBA Programme Management Group (PMG) is responsible to ensure effective implementation of NGRBA programme at the national level. At the State level, Bihar State Ganga River Conservation and Programme Management Society (BGCMS) under Urban Development and Housing Department (UD&HD), GoB is responsible. Execution of the infrastructural projects are being done by the Executing Agency i.e. Bihar Urban Infrastructure Development Corporation (BUIDCO) who is also responsible for preparation of the Feasibility Report and Detailed Project Report (DPR), collaboration and coordination, procurement of works and goods, construction/installation of facilities including contract management, managing program funds *etc.* The present organisational set-up for implementation of Rejuvenation of River Gange-Namami Gange is depicted in **Appendix-3.1.1.**

¹⁵⁴ Out of which expenditure of ₹1167.04 crore (86 per cent) incurred in Patna on sewerage infrastructure projects.

3.1.3 Audit objectives

The audit was conducted (December 2020 to February 2021) with a view to assess the specific aspects of development of sewerage infrastructure in Patna under the programme and for the purpose whether:

- there was an effective planning to ensure the development of the sewerage networks,
- the implementation of the projects had been done in an efficient, economic, and effective manner;
- financial management and utilisation of funds under the schemes were done in adherence to the guidelines of the NGRBA Programme Framework.

3.1.4 Audit criteria

The following audit criteria was used:

- Office memorandum and guidelines for implementation of schemes by GoI/GoB including those of Central/State Pollution Control Board.
- Minutes of EC/ ESC of NGRBA and its programme framework. Central Public Health and Environment Engineering Organisation (CPHEEO) manual, River Ganga (Rejuvenation, Protection and Management) Authorities Order, 2016.

3.1.5 Audit scope and methodology

As mentioned earlier (**Table no. 3.1.1**), the sanctioned cost of Sewerage Infrastructure is 91 *per cent* (i.e. ₹5487.76 crore) of total sanctioned project cost (i.e. ₹6023.12 crore) and expenditure thereon is 76 *per cent* of total expenditure incurred on different projects. The expenditure of ₹1167.04 crore (December 2020) (i.e. 86 *per cent*) on Sewerage Infrastructure projects (**Table no. 3.1.3**) was incurred in Patna only. Hence, keeping in view the expenditure, audit covered four¹⁵⁵ STPs (out of total six STPs) and all five¹⁵⁶ sewerage networks (707.50 KM) in Patna during 2016-20.

The methodology included scrutiny of records pertaining to Sewerage Infrastructure Projects (under the Namami Ganage Programme) viz. State Ganga Committee (SGC) i.e. Bihar State Ganga River Conservation and Programme Management Society (BGCMS), BUIDCO along with records of Bihar State Pollution Control Board (BSPCB) and Water Resource Department, GoB. Physical verification of three works¹⁵⁷ were also conducted.

Important Audit findings are given in successive paragraphs.

¹⁵⁵ *Beur STP, Saidpur STP, Pahari STP and Karmalichak STP.*

¹⁵⁶ *Beur Sewerage Network (179.74 km), Saidpur Sewerage Network including Saidpur Adjoining Network (227.60 km), Pahari Zone IV A Sewerage Network (87.69 km), Pahari Zone V Sewerage Network (115.93 km) and Karmalichak Sewerage Network (96.54 km).*

¹⁵⁷ *Saidpur STP and adjoining network, Karmalichak STP and Karmalichak network.*

3.1.6 Planning

The National Ganga River Basin Authority (NGRBA) in its 1st meeting held under the chairmanship of Prime Minister on 5 October 2009 decided to ensure that by 2020 no treated/untreated municipal sewage or industrial effluent will be discharged into the river Ganga.

For treatment of the sewage discharge in Patna, total six STPs were sanctioned (July 2014 to August 2017) by the NMCG having capacity of only 350 MLD¹⁵⁸ (Million Litres per Day). However, Bihar State Pollution Control Board (BSPCB) had identified (2020) 19 drains in Patna having discharge of 628.505 MLD (566.505 MLD in river Ganga and 62 MLD in its tributary Punpun river). Some of the drains are very large and they discharge heavy sewage in Ganga and Punpun, which can be seen from the pictures below:



Rajapur Drain



Mahendru Ghat Patna



Bansghat Drain



Antaghat Drain

The large drains opening in river Ganga

Further, it was also noticed that the assessment of sewage discharge was not based on actual discharge (though required under CPHEEO Manual) rather it was based on projected population of the towns. Thus, with present sanctioned capacity of STPs in Patna, it was not possible to treat even the current sewage discharge in Patna.

¹⁵⁸ Beur 43 MLD, Karmalichak 37 MLD, Pahari 60 MLD, Saidpur 60 MLD, Kankarbagh 50 MLD and Digha 100 MLD.

3.1.7 Implementation of schemes

As mentioned earlier, total six STPs and five sewerage networks were to be constructed in Patna (respective decisions were taken in the meetings of Empowered Steering Committee of NGRBA during July 2014 to August 2017). Out of these total 11 works, nine works were to be completed by May 2021. However, respective records revealed that out of these nine works, only four were completed till July 2021 and in remaining five works, progress ranged from 53 to 93 *per cent* (**Appendix-3.1.2**) as on July 2021. Further analysis of records disclosed that M/s V A Tech Wabag Limited, Chennai had been allotted three works (i.e. STPs at Pahari, Digha and Kankarbagh with the respective sewerage networks) and except Pahari STP (where 73 *per cent* work was completed upto December 2020) in remaining two works¹⁵⁹, progress was negligible. The executing agency i.e. BUIDCO had not taken any effective actions in this regard till date (December 2020).

Non-completion of works was mainly attributed to non-availability of land, pending NOC from line departments, inadequate house connections etc. Specific respective issues noticed during audit are being discussed in succeeding paragraphs.

3.1.7.1 Injudicious award of work leading to extra expenditure

During audit of records of Pahari STP, Patna it was found that, the NMCG had accorded (May 2017) Administrative approval and expenditure sanction (AA&ES) in which it was envisaged that the State Government should ensure the availability of land before award of work. Again, as per clause 1.1 (e) of Instructions to Bidders (ITB) for design and build of the STP, BUIDCO shall make available land area for the STP and all appurtenant structures up to the area allocated for this facility. Further, clause 3.3 (a) stipulates that the bidder will be free to offer STP based on a technology of their own choice and indicate in their bid the actual land requirement for setting up treatment facility as offered by them. The clause 3.3 (c) states that the land required for STP, roads, drains and other appurtenant structures shall be indicated by the bidder and the cost of such land requirement as determined on the basis of land price as specified in the Bid Data Sheet shall be added to the bid price for evaluation of the lowest evaluated substantially responsive bidder. The clause 5.6 (d) states that the owner (i.e. BUIDCO) shall compare the evaluated prices of all substantially responsive bids to determine the lowest evaluated bids.

In light of above provisions, the respective bid documents of the two lowest bidders out of the total six bidders (who finally selected for financial evaluation) for the STP was as detailed in **Table no. 3.1.2** below:

¹⁵⁹ Awarded in December 2019

Table no. 3.1.2
Detail of price breakup

(₹ in crore)

	M/s VA Tech WABAG Limited, Chennai.	M/S UEM India Pvt Ltd. in JV Eagle Infra India Ltd.
Design Build Price	84.20	68.50
O&M price with NPV	29.93	33.51
Total (Without Land)	114.13	102.01
Land Price	35.59	49.12
Total (With Land)	149.72	151.13

On the basis of lower rate (with land), the bid was allotted (April 2018) to M/s VA Tech WABAG Limited, Chennai. However, further analysis of the bid documents disclosed that M/s VA Tech WABAG Limited had proposed ₹35.59 crore for 9600 square meters area of land required for STP, while M/s UEM India Pvt. Ltd. in JV Eagle Infra India Ltd. proposed 13250 square meters area of land worth ₹49.12 crore.

Here, it is pertinent to mention that 29400 square meters land was already available with BUIDCO at the STP site. Hence, if the bid had been finalised in light of provisions mentioned under clause 5.6 (d) that BUIDCO should compare the evaluated prices of all bids to determine the lowest evaluated bids then, selection of the lower bid value (i.e. ₹102.01 crore of M/S UEM India Pvt. Ltd. in JV Eagle Infra India Ltd.) could save the extra cost of ₹12.12 crore. The selected agency was paid ₹44.97 crore upto December 2020.

3.1.7.2 Pending NOC from line Departments and non-availability of land for Sewage Pumping Stations (SPS)¹⁶⁰

As per the NGRBA Programme Framework, the State Government has to ensure that all the necessary clearances from various departments, agencies or authorities are provided to the executing agency (i.e. BUIDCO) for successful and timely completion of NGRBA programme.

In case of all five test-checked Sewerage Network projects, audit observed (2020) that due to lackadaisical approach of the State Government, out of total required NOC for 366.07 KMs, NOC for 107.97 KM was still (February 2021) awaited (**Appendix-3.1.3**) from the line departments which resulted in delay in completion of these works. Further, delay¹⁶¹ in identification of land for SPS at different locations including its NOC from concerned departments were observed which further delayed the construction of sewerage network.

¹⁶⁰ Which required for proper functioning of sewerage networks

¹⁶¹ SPS at Kaumakhoh (Karmalichak Sewerage Network)-during joint physical verification it was found that the proposed site of SPS was encroached and work was not started. Exhibition Road, Pirmuhani, Kadamkuan and Arfabad. (Saidpur Sewerage Network), SPS-A at RMRI and SPS-B at Mehandiganj.

3.1.7.3 *Inadequate number of house connection with sewerage networks*

As per, NGRBA Framework, connections of all residential/commercial/other establishments with the sewerage networks should be ensured for the flow of all waste water in the networked area so that it is intercepted and conveyed to the treatment systems. AA&ES of this scheme also envisaged that the last mile connection i.e. connectivity of the houses to the manhole was to be ensured otherwise the expenditure on sewerage network becomes infructuous.

Scrutiny (December 2020-February 2021) of records revealed that house connection component was not included in agreement under test-checked six projects¹⁶². Initially, it was decided (August 2017) to get the house connection done by the house owners themselves. However, SPMG observed that the house owners did not turn up satisfactorily for the same. Finally, it was decided (March 2019) to get the house connection done by the concerned contractors of Sewerage Network schemes. Accordingly, supplementary agreements for connectivity of the houses to the manhole was executed (June-July 2019) for the said networking schemes¹⁶³. Audit also observed that household connections were done ranging from four to 28 *per cent* only (December 2020). It is also pertinent to mention that due date of completion of the said schemes is over on May 2021. Thus, the delay in decision to ensure house connection by the contractor affected the overall achievement of the programme.

3.1.7.4 *Sub-standard Execution of Work*

As per NGRBA Framework, the Executing Agency (EAs) would be responsible for putting in place arrangements for supervision of all contracts. All civil and mechanical works investments would require comprehensive on-site construction supervision, in accordance with international best practice. If required, the EAs may procure and manage supervision consultants to address any capacity gap in the EA for effective construction supervision.

For Third Party Inspection (TPI), IIT, Patna was appointed in November 2018, which observed sub-standard execution of works in different projects. During physical verification (25/1/2021) of STP, Beur, it was observed that following deficiencies were not corrected although the same were also noticed under TPI reports:

- The construction of the STP building (covered under operation and maintenance for 10 years by the contractor) was poor and cracks were observed at many places within one year of construction, which indicated poor construction quality.

¹⁶² Beur, Karmalichak, Pahari Zone IVA South, Pahari Zone V and Saidpur Sewerage Network Schemes, Saidpur STP and adjoining network

¹⁶³ Saidpur(25.06.2019/53600 Nos.), Saidpur Adjoining (21.06.2019/21360Nos.), Karmalichak (26.06.2019 / 381668 Nos.), Beur (20.07.2019 / 37400 Nos.), Pahari Zone IVA (19.06.2019 / 21300 Nos.) & Pahari Zone V (18.06.2019 / 41849 Nos.)

- Leakages were found at many places in the stilling basin, grit chamber and Sequential Batch Reactor (SBR) tank.



Damp at Beur STP



Damp and crack at Beur STP

A large portion of concrete road in front of the SBR was found damaged because of the improper compaction of soil before the construction of road.

It was also revealed from the respective correspondence and TPI Report that the quality of the executed work of STP, Pahari was also not satisfactory. Further, in light of TPI report (December 2020), the BGCMS gave several reminders to contractor. The Site Order Book maintained by the technical in-charge at site of STP, Pahari also recorded that the progress and quality of work was very poor and corrective measure was not ensured by the agency even after issuing several directions.

3.1.7.5 Unfruitful expenditure

- ***Treated water quality deteriorated with raw sewage***

An agreement for construction of new STP at Beur and its operation & maintenance (O&M) was executed (March 2017) between BUIDCO and M/s VOLTAS & GAA (JV). As per agreement, the annual O&M charges (*i.e.* ₹200.91 lakh + GST @12 per cent) of STP were to be paid.

The construction of STP was completed (May 2020) and its operation acceptance certificate was issued by BUIDCO in August 2020. Further, as per the agreement, the contractor was paid (May 2021) claim of ₹82.17 lakh as O&M charges for the period August 2020 to February 2021.

Again, a site verification report (January 2021) of NMCG stated that the effluent line (outflow of treated water) till the next lifting station had about 6/7 manholes which was punctured either by the Patna Municipal Corporation or other locals to channelise untreated raw sewage. On being asked, the EE, BUIDCO, Patliputra Division stated that the inflow raw sewage was from nearby households. He further stated that it would be completely stopped once the sewage networking scheme by M/s L&T is completed.

This reflected the pre-mature decision of BUIDCO to enter into agreement for O&M before completion of sewage network.

Thus, though the payment of ₹82.17 lakh was done, the treated effluent water quality had been compromised and the whole purpose of treatment was eventually defeated.

• ***Re-preparation of DPR for use of treated water***

River Ganga (Rejuvenation, Protection and Management) Authorities Notification Order (2016) 6(1) and 6(2) stipulates that for prevention, control and abatement of environmental pollution in River Ganga and its tributaries: (i) no person shall discharge, directly or indirectly, any untreated or treated sewage or sewage sludge into the River Ganga or its tributaries or its banks and (ii) no person shall discharge, directly or indirectly, any untreated or treated trade effluent and industrial waste, biomedical waste, or other hazardous substance into the River Ganga or its tributaries or on their banks.

Public Finance Committee decided (December 2017) to prepare Detailed Project Report (DPR) for optimum utilisation of treated effluent water from five¹⁶⁴ STPs in Patna for agriculture purpose. The work was awarded (November 2017) to consultant (M/s Samarth Infra Tech Services Pvt. Ltd.) at a cost of ₹1.05 crore. Accordingly, an agreement between consultant and Water Resource Department (WRD) was executed (January 2018) and work order was issued (January 2018) to the consultant with a stipulated completion period of six months (July 2018). Later, it was decided (December 2017) by WRD to include Digha STP also in the scope of the work. Accordingly, consultant submitted (February 2018) proposal of ₹42.00 lakh for the additional work for Digha STP (February 2018) and AA&ES for ₹42.00 lakh was accorded (March 2018) for this additional work.

The consultant submitted (April 2019) the final Project Report with a total project cost of ₹307.81 crore for “Optimum utilisation of effluent treated water from the proposed STPs for irrigation purpose using modern techniques mainly through natural drain and existing canal system”. The consultant was paid ₹1.47 crore (March 2018 to August 2019) towards preparation of DPR.

Audit further observed (February 2021) that Development Commissioner, Bihar in a meeting (September 2020) resolved that further action on re-use of treated water from STPs would be taken by UD&HD. Accordingly, BUIDCO was directed (October 2020) to engage consultants for preparation of DPR for re-use of treated water in respect of nine¹⁶⁵ STPs and agreement was made with five consultants¹⁶⁶ for the same. However, these nine STPs included four¹⁶⁷ STPs for which DPR had already been prepared (April 2019) by WRD on which no action was taken. As a result, expenditure of ₹1.47 crore made by WRD towards preparation of DPR on these six STPs became infructuous.

¹⁶⁴ Beur, Karmalichak, Saidpur, Pahari and Kankarbagh.

¹⁶⁵ Beur, Saidpur, Karmalichak, Pahari, Mokama Group-5, Mokama Group-6, Sultanganj, Naugachhiya and Sonapur.

¹⁶⁶ Green Design & Engineering Services Pvt. Ltd. (Beur, Saidpur), BLG Construction Services Pvt. Ltd. (Karmalichak, Pahari), Blue Stream Infrastructure Construction Pvt. Ltd. (Mokama Group-5), Shyam Designers and Construction Pvt. Ltd. (Mokama Group-6 and Sultanganj) and Samarth Infratech Services Pvt. (Naugachhiya and Sonapur).

¹⁶⁷ Beur, Karmalichak, Pahari and Saidpur

• **Withdrawal of NOC by RCD**

Under Saidpur Sewerage Network Scheme, networking was in progress in Bajarangpuri Colony and its adjacent area. As per approved design, the said network was to be connected to a main trunk line which was to pass through Gai Ghat road to reach SPS at Ambedkar Colony and eventually to STP, Saidpur. No Objection Certificate (NOC) was required from Road Construction Department (RCD) for laying main trunk line through Gai Ghat road. It was observed that NOC was not ensured before start (January 2018) of the scheme. However, it was accorded by the RCD in January 2020.

Meanwhile, RCD withdrew (February 2020) NOC stating that construction of a bridge parallel to Mahatma Gandhi Setu has been approved. If sewer pipe line is laid in Kumhrar road and Gai Ghat road, it will be destroyed during construction of proposed bridge. As such, without laying of main trunk line, constructed network of 4.6 km lateral lines in Bajrangpuri Colony and adjacent area would remain disconnected for carrying 1.5 MLD sewerage from 800 households to STP through SPS and continue to be discharged into river Ganga. Thus, an expenditure of ₹8.10 crore incurred in the said networking was to be rendered unfruitful besides defeating objectives of treating 1.5 MLD sewerage from 800 households.

3.1.8 Financial Outlay

Details of sewerage infrastructure projects in Patna along with expenditure thereon till December 2020 is depicted in the **Table no. 3.1.3** below:

Table no. 3.1.3
Project wise approved cost and expenditure

(₹ in crore)

Sl. No.	Name of Project	Approved project cost	Awarded cost	Percentage of work completed	Total expenditure
1	Beur STP	68.16	77.85	100	51.37
2	Beur Sewerage Network	225.77	398.90	74	256.66
3	Karmalichak STP	77.04	73.61	100	50.60
4	Karmalichak Sewerage Network	277.42	253.98	62	116.77
5	Saidpur STP & Adjoining Network	184.93	184.93	96	155.45
6	Saidpur Sewerage Network	268.63	431.21	64	255.79
7	Pahari STP	191.62	147.65	70	44.97
8	Pahari Sewerage Network Zone IVA	184.86	167.80	88	152.76
9	Pahari Sewerage Network Zone V	356.37	364.90	43	81.96
10	Kankarbagh STP & Sewerage Network	578.89	1187.86	0	0.29
11	Digha STP & Sewerage Network	824.00		1	0.42
Total		3237.69	3288.69		1167.04

(Source: Progress report of NMCG of December 2020)

Further as per the NGRBA programme framework, the PMG transfer funds to the SPMGs on half-yearly basis for implementation of the agreed annual action plan. The PMG has to release the second half-yearly installment to each SPMG only when (i) the SPMG has submitted its Audit Report of previous financial year to the PMG and (ii) on reasonable utilisation of the first installment of the reporting year. The GoB will release its share of funds to the SPMG within two months of receipt of the installment from the PMG.

Audit observed (November 2020) that only 16 to 50 *per cent* funds were being utilised during the period 2016-17 to 2019-20. The progress of works were also very poor and against sanctioned cost only 35.48 *per cent* financial progress was achieved till December 2020. In case of Kankarbagh and Digha STPs and Sewerage Networks the financial progress was negligible which denotes poor performance in execution. Further, the NMCG without ensuring the utilisation of previous installments released funds for next installments as a result huge fund of ₹683.10 crore (September 2019) remain parked in the Savings Bank Account of BGCMS and thus were remain idle.

3.1.9 Monitoring

Para 24.3 (a) of the River Ganga (Rejuvenation, Protection and Management) Authorities Order, 2016 envisaged that the State Ganga Committee would be responsible for coordination, implementation and regulation of activities aimed at the prevention, control and abatement of pollution in the River Ganga to maintain its water quality and to take such other measures relevant to river ecology and management in the State concerned.

NGRBA framework envisaged that the Executing Agency i.e. BUIDCO would be responsible for putting in place arrangements for supervision of all contracts. All civil and mechanical works investments would require comprehensive on-site construction supervision, in accordance with international best practice. Further, it has been provided that the SPMG would appoint independent/third-party inspection (TPI) consultants, to supervise the execution of infrastructure investments under the NGRBA program, including timely progress, quality of works and proper documentation.

The lack of effective supervision by the SPMG resulted in inadequate inter-departmental coordination regarding pending/withdrawal of NOC from different departments for works of sewerage networks. Again, though STPs, Beur and Karmalichak were completed, their sewerage networks could not be completed rendering the STPs unutilised and idle expenditure. After incurring substantial expenditure on preparation of DPR for re-use of treated water by the WRD, it was again allotted to BUIDCO, which was yet to be completed.

Audit also observed that TPI consultant was engaged with a delay ranging from six to 19 months from the date of agreement of test-checked schemes. As a result, three to 72 *per cent* work of these schemes were completed without TPI. The supervision of civil and mechanical works was not proper resulting in poor

quality of works as a number of defects were highlighted by the TPI in their reports.

3.1.10 Conclusion

There was inadequate planning for sewage treatment of Patna town as the sanctioned capacities of STPs were only able to treat, half of the total present sewage discharge. Further, the execution of different projects is inordinately delayed due to slow progress by the agencies, non-identification of land for SPSs, puncturing of effluent line of sewerage networks *etc.* There were issues relating to injudicious award of work leading to extra expenditure, delay in obtaining NOC for execution of work from different departments/authorities, inadequate house connection with sewerage networks *etc.* Further, no plan has been prepared for re-use of treated water as the preparation of DPR for re-use of water is still in progress. The qualities of works were found sub-standard and substantive funds were parked in bank accounts. The BUIDCO failed to adhere to the stipulated time line for completion of works, as no STP along with sewerage network completed till date and the discharge of sewage in Ganga and its tributaries could not be stopped in Patna as desired. Monitoring mechanism in respect of ensuring timely completion as well as maintenance of proper quality in execution of works was inadequate.

The matter was reported (February 2021) to the Department. Their comment/reply was not received (September 2021).

HEALTH DEPARTMENT

3.2 Unfruitful expenditure

Due to improper planning, intended objective relating to procurement of 455.45 MT DDT and 313.83 MT SP could not be achieved and led to unfruitful expenditure of ₹11.12 crore.

Rule 12 of Bihar Financial Rules stipulates that every controlling officer must satisfy himself that adequate provisions exist within the departmental organisation for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of his subordinate officers and to guard against waste and loss to public money and stores and to ensure that the prescribed checks are effectively applied.

Audit (July 2019) of records in the office of the Additional Chief Medical Officer (ACMO), Muzaffarpur and information collected in seven¹⁶⁸ districts as well as State Programme Officer (SPO), Vector Borne Disease Control Programme (VBDCP), Bihar, Patna relating to spraying of Dichloro-Diphenyl-Trichloroethane (DDT) and Synthetic Pyrethroid (SP) to curb the vector borne diseases revealed the cases of expired DDT and SP including use of sub-standard SP.

¹⁶⁸ Begusarai, Darbhanga, East Champaran, Gopalganj, Khagaria,, Patna and Saharsa

In stock of District Programme Officer (DPO), VBDCP, Muzaffarpur there was total 130.51 MT DDT available (August 2015), out of which, as per direction (March 2016) of the Principal Secretary, Health Department, 40 MT and 27.35 MT were sent to the District Malaria Office, Begusarai and Darbhanga respectively and the remaining 63.16 MT DDT expired (during December 2015 to January 2017 in batches). Further, collection of respective data from above mentioned seven Districts' Malaria Offices revealed that 58.65 MT DDT expired in similar condition.

Further scrutiny revealed that DPO, Muzaffarpur had informed (June 2015) the SPO about 130.514 MT DDT lying idle and going to expire.

On being pointed out, the Department replied (March 2021) that at the instructions of the Director, NVBDCP, spraying of SP was instructed instead of utilising the idle DDT in seven¹⁶⁹ affected districts during June-July 2015. Later, the SP spray coverage was increased to 15 districts w.e.f. first round (March to May 2016) and to all the 33 Kala-azar affected districts of the State w.e.f. 2nd round in the year 2016.

Information collected (November 2020) from the SPO, Patna disclosed that altogether 455.45 MT expired (December 2015 to January 2017) DDT valuing ₹8.22 crore was lying in the State warehouse.

This indicated that the SPO had neither properly planned nor implemented the work of spraying/utilising DDT which resulted in loss to the public money in the shape of expiration of 455.45 MT DDT valuing ₹8.22 crore¹⁷⁰ in districts as well as at State level.

Again, the DPO, Muzaffarpur had stopped (August 2018) the spraying of SP for kala-azar control programme after being informed by NVBDCP (August 2018) noticing sub-standard quality of some batches of SP. At that time, total 22.65 MT SP was available in their stock, which expired (November 2018 to July 2019). It is worth mentioning that the National Vector Borne Disease Control Office, New Delhi also identified some batches of SP as substandard and in this light the SPO, Bihar, Patna decided (July 2018) to halt the spraying of SP altogether. However, verification of respective records in aforementioned seven districts disclosed that there were altogether 163.05 MT sub-standard SP and 128.13 MT expired SP (February 2017 2018 to August 2019).

On being pointed out regarding use of sub-standard SP, the Joint Secretary, Health Department, Government of Bihar stated (March 2021) that the work of purchase of SP as well as their quality check before distribution had been carried out by National Vector Borne Disease Control Programme (NVBDCP), New Delhi and no arrangement had been made by the State for this purpose.

¹⁶⁹ Araria, Muzaffarpur, Purnea, Saharsa, Saran, Sitamarhi and Vaishali

¹⁷⁰ Cost of 455.45 MT DDT = $455.45 \times ₹180449/MT = ₹8.22 \text{ crore}$

The reply was not acceptable as the responsible authority spraying substandard SP made the citizens vulnerable to the diseases without ensuring the quality check of SP.

On being asked, the DPOs of other seven districts stated (January, February 2020) that spraying of SP in place of DDT and discontinuing the use of SP were done as per instructions of SPO.

The reply itself showed the improper planning regarding use of DDT (before its expiration) and failure to ensure the utilisation of SP with quality check before spraying.

Thus, due to improper planning of DPOs/ACMOs of the districts concerned including SPO, VBDCP, Patna, intended objective relating to procurement of 455.45 MT DDT and 313.83 MT SP could not be achieved and led to unfruitful expenditure of ₹11.12 crore.

ROAD CONSTRUCTION DEPARTMENT

3.3 Additional burden on State exchequer

Non-adherence of provisions of the IRC in preparation of estimate and unable to take the appropriate decision to raise the height of embankment as pointed out by the contractor's/local residents' resulted in an additional burden of ₹5.60 crore.

Indian Road Congress Manual for surveys, investigation and preparation of road projects¹⁷¹ stipulates that project involving improvement in an existing road or construction of new facilities depends upon condition of the existing road. It is, therefore, necessary to prepare a road inventory and carry out condition survey. Determination of High Flood Level (HFL) governs the grade line of a road and so should also be compared with those for the adjoining sections of the road or nearby railway/irrigation embankments to correct any mistake. Any disregard of this aspect may well lead to unnecessary expenditure, since at a later date the alignment may again have to be improved at a considerable extra cost.

Test-check (March 2020) of records of Executive Engineer (EE), Road Division, Lakhisarai disclosed that Road Construction Department, Bihar (RCD) accorded (October and November 2014) technical approval and administrative approval for Construction/Improvement of Drouk more to Ghatkusumbha via Kamarpur-Bhenpur road. The EE, Lakhisarai entered into (April 2015) an agreement with contractor¹⁷² for ₹42.44 crore to complete (December 2016) the work. Chief Engineer, RCD, South Bihar (Communications) Wing, Patna accorded (June 2015) Technical Sanction for ₹44.05 crore with provision of earthwork of 1.14 lakh M³ for construction of embankment in the aforesaid road.

¹⁷¹ IRC-SP19-2001 (14.1,14.4, 15.1.3 and 15.2)

¹⁷² Kamladitya Construction Pvt. Ltd.

It was further observed that during the execution of work, the contractor had informed (February 2016) the Superintending Engineer, Road Circle, Munger that the estimated quantity of earthwork including GSB (1.58 lakh M³) was lower than the required quantity (3.27 lakh M³) in view of geographical condition where height of water logging was varying from three metres to 3.5 metres. The contractor also mentioned that after start of work, the EE, Assistant Engineer and Junior Engineer had given verbal orders to raise the height of the road in view of earlier functional PWD road constructed by the nearby other Road Divisions. He also stated that even after lapse of 10 months, no such decision from departmental authorities was communicated.

The ongoing road work was damaged (July 2016) due to flood and the flood damage report prepared (June 2017) by the Division revealed that earthwork of 1.13 lakh M³ and Granular Sub Base (GSB) of 8160.6 M³ valuing ₹5.60 crore were damaged. In the report, the EE accepted that local residents also pointed out many times about low level of embankment. The RCD revised (April 2018) the TS for the work at ₹54.73 crore considering the new Finished Road Level in comparison with the HFL of the railway which included provision of earth work of 3.29 lakh M³. The work was completed (July 2018) in the light of the revised estimate.

Thus, non-adherence of provisions of the IRC in preparation of estimate of the road resulted in an additional burden of ₹5.60 crore (*Appendix-3.2*) on State exchequer.

On being pointed out, the EE accepted (March 2020) that during the preparation of the feasibility report and prior to DPR such survey was not done. However, during the execution, it was noticed that the height of embankment was low. Further, flood damage report was duly considered in the revised estimate and fixing new HFL as per railway.

The matter was reported (March 2021) to the Government. Reply was not received (September 2021).

ROAD CONSTRUCTION DEPARTMENT

3.4 Avoidable Expenditure

Execution of strengthening work on portion of newly built up road by the Road Construction Department led to avoidable expenditure of ₹6.85 crore.

Indian Road Congress guideline¹⁷³ stipulates that while designing a pavement¹⁷⁴, the road has to be designed for a definitive time span called the design life. The design life is the period during which the pavement will be able to sustain the calculated traffic load and defined in terms of the cumulative number of

¹⁷³ IRC:37-2012, IRC:81-1997 and IRC:64-1990

¹⁷⁴ A pavement consists of different layers of road i.e. sub-grade, sub-base layer, aggregate inter-layer and bituminous layer

million standard axles (MSA) that can be carried before a major strengthening, rehabilitation or capacity augmentation of the pavement is necessary. Pavement should be designed for a design life of 10-15 years. It also provides that the Passenger Car Unit (PCU) is a guiding factor for deciding carriage way of road. Design service volume in 2000 PCU/per day, 6000 PCU/per day and 15000 PCU/per day in plain area will suggest construction of a single (3.75m), an intermediate (5.5m) and a double lane road (7m).

Scrutiny of records (February 2020) of Executive Engineer (EE), Road Division, Sherghati (Division) disclosed that-

- Detailed project reports (DPRs) for three¹⁷⁵ roads under the Division were prepared (July 2014) with the design life of 15 years. These roads were built as single lane road (width 3.75m) with a maintenance contract of five years extending up to March 2024.
- The administrative approvals (AAs) of these roads were accorded (December 2014) for ₹48.84 crore, ₹21.84 crore and ₹43.01 crore respectively by the Road Construction Department (RCD) (₹30.67 crore, ₹1.72 crore and ₹6.26 crore of respectively for HL bridge work, contingency and price neutralisation).
- The construction of these roads started (September 2015 and August 2016) by the respective agencies, after they had entered into agreements¹⁷⁶ and was completed between March 2016 to October 2018 with an expenditure¹⁷⁷ of ₹56.51 crore.

Again, agreements valuing ₹39.03 crore¹⁷⁸ for widening and strengthening (up to 5.5 m width) of these roads were executed (March-August 2019) within three years of completion of earlier work. Further, the RCD accorded (July 2018) AAs of the works for ₹19.30 crore, ₹14.59 crore and ₹31.30 crore respectively. The agreement value included ₹13.73 crore (**Appendix-3.3**), for providing Dense Graded Bituminous Macadam (DGBM)/Bituminous Macadam (BM), Semi Dense Bituminous Concrete (SDBC) and Cement Concrete Pavement (CCP), in the widening and strengthening of already existing 3.75m width of these roads. All these works were completed (September 2021) and the contractors were paid (September 2021) ₹31.75 crore including payment of ₹6.85 crore (**Appendix-3.3**) on DBM, SDBC and CCP of the work.

It was further noticed that with reference to decision taken by Departmental Tender Committee (June 2019), RCD directed (March 2020) to limit the DGBM

¹⁷⁵ i. Construction improvement of Dhangai Bazar to GT Road via Shivganj,
ii. Construction improvement of BB Pesara Kumaba-Bhadya-Ladu Road
iii. Construction improvement of Gaya-Paraiya-Guraru-Koilwa More Road

¹⁷⁶ Dhangai Bazar agreement ₹17.33 crore (September 2015), Gaya-Paraiya agreement ₹30.75 crore (August 2016), BB Pesara to Kumaba agreement ₹16.39 crore (August 2016)

¹⁷⁷ Dhangai Bazar ₹14.08 crore (March 2016), Gaya Paraiya ₹29.97 crore (October 2018), BB Pesara Kumaba ₹12.46 crore (September 2018)

¹⁷⁸ ₹10.52 crore, ₹9.76 crore and ₹18.75 crore respectively

work for the widening portion of road only, as construction of a single lane road had already been completed (2017-2018) and DGBM work was duly executed in that width in Gaya-Paraiya-Guraru-Koilwa More Road. Accordingly, DGBM work was limited to widening portion only but SDBC and CCP work were executed in full portion (5.50m). As other two roads were of similar nature and were under maintenance contract too, DGBM/BM work should have been limited to widening portion only. However, DGBM/BM was executed in strengthening portion (3.75m) of both the roads including execution of SDBC and CCP in strengthening portion of these two roads.

The EE admitted the facts and replied (February 2020) that the necessary correction in respect of DGBM, SDBC and CCP will be carried out in modified estimate and payment of work will be made accordingly.

However, status (September 2021) of physical/financial progress of these roads showed that an expenditure of ₹6.85 crore had already been made on DGBM/BM, SDBC and CCP on the strengthening of all the three roads in contravention to the directives of the RCD.

Thus, execution of strengthening work on portion of newly built up road by the RCD led to avoidable expenditure of ₹6.85 crore on Government.

The matter was reported to the Government (March 2021). However, the reply was not received (September 2021).

EDUCATION DEPARTMENT

3.5 Idle Expenditure

Non-installation of equipment for development of e-classroom concept in the University resulted in idle expenditure of ₹1.43 crore on procurement.

Kameshwar Singh Darbhanga Sanskrit University, Darbhanga (KSDSU) submitted a proposal amounting to ₹1.43 crore (March 2011) to the University Grant Commission (UGC) for creating class rooms of the university with all modern aids and computer awareness under additional assistance grant scheme during 11th plan period. UGC released (July 2012) ₹1.80 crore to the KSDSU.

KSDSU released a short tender notice in a local daily (August 2012) for development of E learning/E classroom concept for which three agencies¹⁷⁹ participated. The work was awarded to L1 and supply order (29 September 2012) was issued to M/s Cognit Semantics Private Limited, Bangalore for supply of materials worth ₹1.78 crore.

¹⁷⁹ Sanskriti Instruments Pvt. Ltd, Patna; Cyber Futuristics (I) Pvt. Ltd., Noida; Cognit Semantics Pvt. Ltd., Bangalore

The supplier submitted invoices worth ₹1.20 crore (30 September 2012) and ₹0.45 crore (dated nil). The materials pertaining to the invoices were taken into stock register on 30 September 2012 and 9 March 2013 respectively. The KSDSU paid ₹1.43 crore¹⁸⁰ to the agency against these two invoices.

Joint physical verification was conducted (April 2021) by audit along with the University authorities and it was found that while three items¹⁸¹ worth ₹4.10 lakh were found missing from the store, none of remaining items were put to use/installed and the E-classroom/E-learning was not started at all.

Further scrutiny of records of the KSDSU revealed the following irregularities:

- Though the estimated cost of the project was more than one crore, the tender was not advertised in the leading nationals and was published in a local newspaper. Further, the time allowed for submitting the tender was only seven days against the stipulated 21 days as prescribed under Rule 150 of General Financial Rules, 2005.
- The specifications/detailed information of the equipment required by the KSDSU and the material supplied by the firm were not mentioned either in the tender document or in the invoices of the firm. In the absence of this important information, the authenticity of the equipment purchased by KSDSU cannot be ensured.
- The KSDSU failed to get the technical inspection of the equipment by the firm in spite of repeated requests. As per the entries of the stock register, the firm provided first lot of material on 30 September 2012 and the second lot in March 2013. No justification was found on record regarding the delay in supply of the material. No penalty clause was found for any lapses on the part of the firm.
- The expenditure of ₹1.43 crore out of total grant of ₹1.80 crore was spent during 2012-13. However, the utilisation certificate was submitted to the UGC in January 2018. As per the utilisation certificate, the expenditure was incurred for the intended purpose. However, the same was not true as the E classroom was not created and thus the intended purpose was not fulfilled.
- As per the sanction letter of UGC, the interest earned from the Grant may be treated as additional grant and the same may be incorporated in the Utilisation Certificate. Though, a balance amount of ₹0.37 crore was lying with the KSDSU for about five years (April 2013 to December 2017), details in respect of the interest earned was concealed from the UGC and was not included in the UC submitted to UGC.

¹⁸⁰ ₹97.52 lakh (November 2012)+ ₹45.20 lakh (March 2013) = ₹142.72 lakh

¹⁸¹ Smart Board of Hitachi -01; LCD-Projector of Sony-02 and Lectern system-02

- Equipment worth ₹0.35 crore was issued to non-faculty members and the remaining items valuing ₹1.07 crore was lying idle.
- Utilisation of the equipment and software after nine years of its procurement may not be useful in the changing world of information technology.

Thus, the very concept of developing learning classrooms at KSDSU was defeated as the equipment procured for ₹1.43 crore remained idle till April 2021.

The matter was reported to the Government (September 2018) including subsequent reminders (December 2020 and February 2021). However, no reply received (September 2021).

URBAN DEVELOPMENT AND HOUSING DEPARTMENT

3.6 Less realisation of property tax

Due to non-notification of multiplication factor by the Urban Development and Housing Department, Patna Municipal Corporation realised less amount of property tax of ₹1.72 crore.

As per Rule 4 of the Bihar Municipal Property Tax (Assessment, Collection and Recovery) Rules 2013, for the purpose of fixing the property tax, the multiplying factor shall be applied to the Annual Rental Value of non-residential holdings. However, the provision in the Rule 4 was to be made effective from a date to be notified separately by Department in due course.

Further, as per Rule 6(1) & 6 (2) the rate of rental value per square feet shall be fixed by the Municipality from time to time with the prior approval of the State Government having regard to the situation, use, type of construction, occupancy of the holdings, type of non-residential use of holdings, or any other factor (s) as decided by the Municipality in future. The Annual Rental Value (ARV)¹⁸² shall be computed as multiple of the carpet area, the rental value per square feet/square meter fixed under sub-rule (1) above, occupancy factor as per Rule 3(d) and the multiplying factor applicable to the type of non-residential use of the property as per Rule 4.

The Department did not notify the related provision of Rule 4 separately as required. Scrutiny of records (September 2019) of Patna Municipal Corporation (PMC) for the period 2017-19 revealed that multiplying factor was not applied in calculation of Annual Rental Value (ARV) in respect of 91 test-checked cases belonging to non-residential holdings. Due to non-application of multiplying factor in fixation of ARV, the Corporation could not realise property tax of ₹1.72 crore as detailed below:-

¹⁸² $ARV = \text{carpet area} \times \text{rental value} \times \text{occupancy factor (1 or 1.5 as the case may be)} \times \text{multiplying factor (applicable as per Rule 4)}$.

Name of Circles	Total PIDs test-checked	Amount
Kankarbagh	52	36,31,426
New Capital	32	1,18,31,500
Bankipur	7	17,33,856
Total	91	1,71,96,782

It was also observed that the Commissioner, PMC already requested the Department (July 2019) to notify multiplication factor in the light of prescribed provision but, no reply from the Department was found in records of the PMC till the date of audit. Again, the matter was discussed (February 2021) with the Commissioner, PMC, but no reply was furnished to audit.

Thus, due to non-notification of provision relating to multiplication factor by the Department, the PMC was not able to realise property tax of ₹1.72 crore.

The matter was reported (March 2021) to the Government. The reply was not received (September 2021).

ELECTION DEPARTMENT

3.7 Unadjusted advance

Non-adherence to the provisions of Bihar Treasury Code and inaction of authorities of District Election Offices led to accumulation of unadjusted advances of ₹15.19 crore against 4,388 persons for a period ranging from one to 36 years.

Rule 317 of Bihar Treasury Code, 2011 (BTC) stipulates that in case of advances for departmental expenditure, which are ultimately recoverable from private owners, or other parties, the duty of maintaining detailed accounts of such advances or watching their recoveries and of supervision etc., shall rest with the departmental authorities concerned.

Further, Rule 314 (C)(i) read with Rule 318 *ibid* provides that no Government servant disbursing these advances should be allowed to draw a second advance without producing a detailed bill to account for the amounts already disbursed from the last advance.

Scrutiny of records of District Election Officers (DEOs) of the following six districts disclosed (March 2020) that an amount of ₹15.19 crore was given as advance from the Election Fund to 4,388 persons for various election purposes as detailed in table no. 1 below:

Table 3.7.1
District wise unadjusted advances from election fund

Sl. No.	Districts	Advance for	No. of persons	Amount involved (in lakh)
1	Patna	Tour advances, vehicle compensation, Fuel supply, Tents, Home guards, drivers, Circuit House repairs etc.	855	537.19
2	Muzaffarpur		273	239.26
3	Bhagalpur		1287	329.12
4	Begusarai		1003	155.71
5	Supaul		249	47.48
6	Kishanganj		721	209.98
	Total		4388	1518.74

Details of pendency of advances for a period ranging from one to 36 years (upto ₹33.15 lakh against one individual) is shown in the following table:

Table no. 3.7.2
Amount of advance remaining unadjusted

Sl. No.	Districts	Amount unadjusted				Other than Government staff	
		Upto five years		Five to 36 years		No. of persons	Amount
		No. of persons	Amount	No. of persons	Amount		
1	Patna	67	76.85	788	460.34	272	266.10
2	Muzaffarpur	41	144.09	232	95.17	13	13.75
3	Bhagalpur	47	38.77	1240	290.35	300	48.27
4	Begusarai	7	32.66	996	123.05	250	48.41
5	Supaul	31	5.59	218	41.89	72	26.28
6	Kishanganj	49	129.01	672	80.97	282	37.21
	Total	242	426.97	4146	1091.77	1189	440.02

There is a little chance of recovery of pending advance from the persons other than government staff as no security for advance was taken from them.

The various other points observed are as under:

- 724 persons were either dead, transferred, superannuated or traceless and chances of adjustment/recovery of advances amounting to ₹61.99 lakh, outstanding against them was negligible. Out of these, 292 persons were other than Government staff with advance of ₹7.22 lakh pending against them.
- 292 persons were given second/subsequent advance of ₹456.13 lakh without adjustment/recovery of first advance of ₹142.29 lakh. Out of these, 76 persons were not Government staff with ₹194.21 lakh advance pending for adjustment/recovery.
- In the last five years, DEO, Supaul and Kishanganj adjusted ₹294.37 lakh (including advance of earlier period) and ₹1.40 lakh against outstanding advances of ₹285.36 lakh and ₹130.41 lakh respectively while remaining four¹⁸³ districts did not adjusted any amount at all.
- The cashbook was also not updated timely in five districts, which is against the provisions of BTC.

The DEO, Begusarai, Bhagalpur (April 2021) and Kishanganj (March 2021) replied that considering the importance of election work subsequent advances were given and appropriate action will be taken for adjustment and intimated to audit. The DEO, Supaul (February 2021) and Muzaffarpur (September 2020) replied that letter/notices were issued to the defaulting officials/advance holders for the adjustment of the outstanding amount and reminders would be issued. DEO, Patna replied (December 2020) that verification regarding difference in amount is being done and would be intimated to audit.

¹⁸³ Patna, Muzaffarpur, Begusarai, Bhagalpur

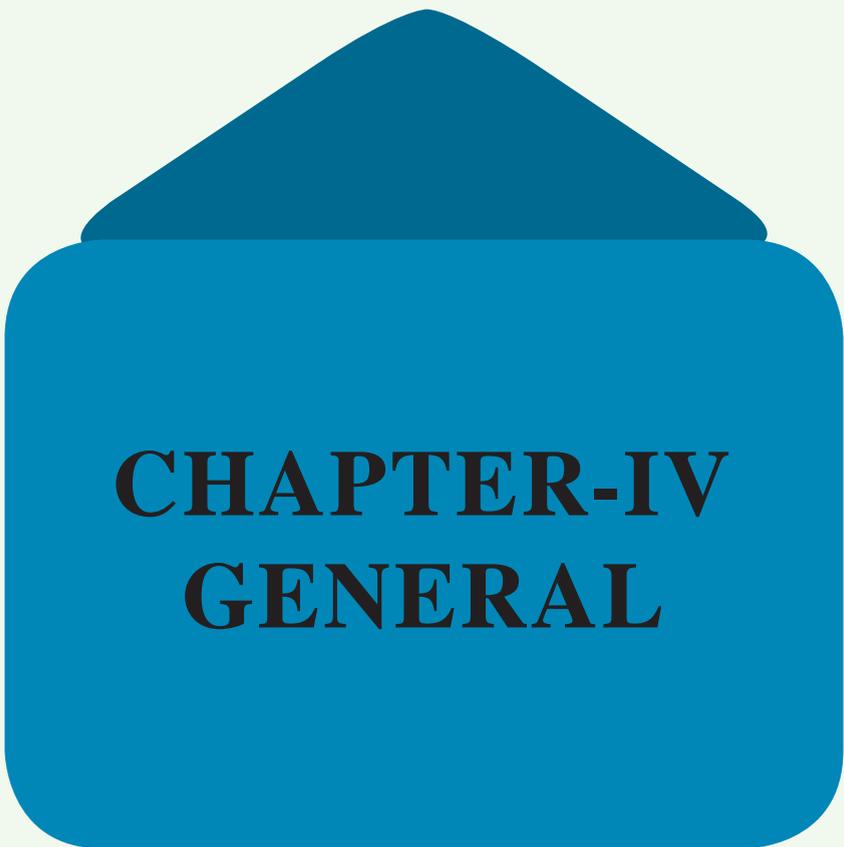
The replies were not justified, as the DEOs did not furnish specific replies regarding non-adjustment of huge amount of advances lying unadjusted for such a long period. Even the subsequent advances, which were given citing importance of election work, were given much earlier and are still unadjusted after lapse of five to 30 years.

Thus, failure to adhere to the provisions of BTC and inaction of authorities of DEOs resulted in accumulation of unadjusted advances of ₹15.19 crore against 4,388 persons for a period ranging between one to 36 years. In the absence of timely adjustment of prior advances, chances of misutilisation and misappropriation of Government money cannot be ruled out. The Government should adjust outstanding advances or write off after following due procedure. It is also pertinent to mention that these advances pertain only to the test-checked six districts and if scrutinised at State level, the amount could be much higher.

The matter was reported to the Government (August 2021). The reply is still awaited.

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**SECTION -B
REVENUE
SECTOR**

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CHAPTER-IV
GENERAL

CHAPTER-IV GENERAL

4.1 Trend of receipts

4.1.1 The tax and non-tax revenues raised by the Government of Bihar (GoB), the State's share of net proceeds of divisible Union taxes and duties assigned to the State and Grants-in-aid received from Government of India (GoI) during the period 2015-20 are depicted in **Table-4.1**.

Table-4.1
Trend of receipts

(₹ in crore)						
Sl. No.	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
1.	Revenues raised by the State Government					
	• Tax revenues	25,449.18	23,742.26	23,136.49	29,408.14	30,157.98
	Percentage of growth compared to previous year	22.65	(-) 6.71	(-) 2.55	27.11	2.55
	• Non-tax revenues	2,185.64	2,403.11	3,506.74	4,130.56	3,699.60
	Percentage of growth compared to previous year	40.29	9.95	45.93	17.79	(-) 10.43
	Total	27,634.82	26,145.37	26,643.23	33,538.70	33,857.58
2.	Receipts from the Government of India					
	• Share of net proceeds of divisible Union taxes and duties	48,922.68	58,880.59	65,083.38	73,603.13	63,406.33 ¹⁸⁴
	• Grants-in-aid ¹⁸⁵	19,565.60	20,559.02	25,720.13	24,651.62	26,968.62 ¹⁸⁶
	Total	68,488.28	79,439.61	90,803.51	98,254.75	90,374.95
3.	Total revenue receipts (1 and 2)	96,123.10	1,05,584.98	1,17,446.74	1,31,793.45	1,24,232.53
4.	Percentage of 1 to 3	29	25	23	25	27
5.	Percentage of tax revenue to total revenue receipts	26	22	20	22	24

(Source: Finance Accounts, GoB)

The above table indicates that the average annual growth rate in respect of tax revenues and non-tax revenues were 8.61 per cent and 20.71 per cent respectively during 2015-20.

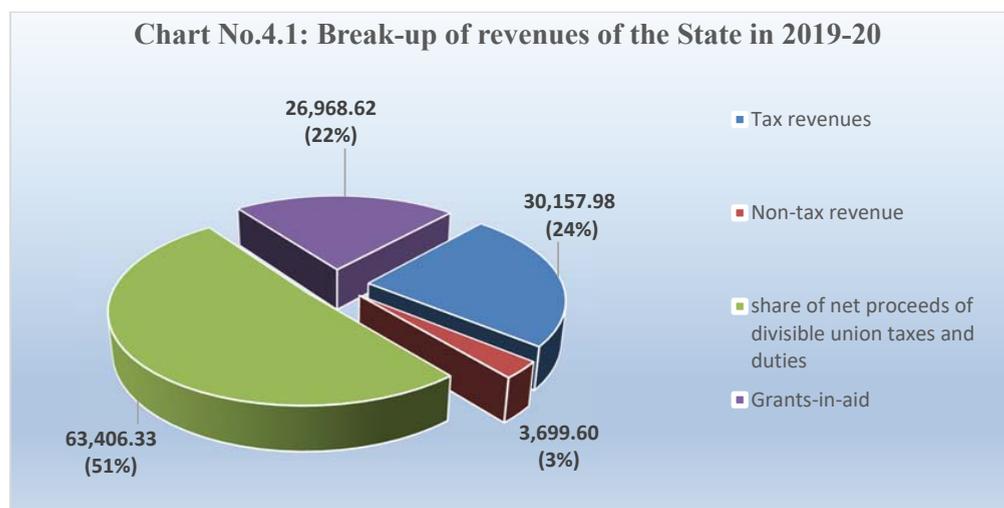
The State's share in Central taxes increased by 10 per cent (from 32 to 42 per cent) after the implementation (from 2015-16) of the recommendations of the 14th Finance Commission.

¹⁸⁴ For details, please see Statement No. 14 - Detailed accounts of revenue by minor heads in the Finance Accounts of Government of Bihar for the year 2019-20. Figures under Minor Head 901 - Share of net proceeds assigned to the State under the Major Heads – 0005- Central Goods and Services Tax (₹17,992.97 crore), 0008 – Integrated Goods and Services Tax (₹0.00 crore) 0020 - Corporation Tax (₹21,618.94 crore), 0021 - Taxes on income other than Corporation Tax (₹16,939.90 crore), 0028- Other Taxes on Income and Expenditure (₹0.00 crore) 0032 - Taxes on Wealth (₹0.95 crore), 0037 – Customs (₹4,019.07 crore), 0038 - Union Excise Duties (₹2,794.34 crore), 0044 - Service Tax (₹0.00 crore) and 0045 – Other taxes and duties on commodities and services (₹40.16 crore).

¹⁸⁵ Centrally sponsored schemes, Finance Commission grants and other transfer/grants (also includes compensation on GST received from GoI).

¹⁸⁶ Includes compensation of ₹3,524.78 crore towards loss of revenue due to implementation of GST.

Break-up of revenue of the State for the year 2019-20 is given in **Chart No 4.1:** (₹ in crore)



4.1.2 Details of Budget Estimates (BEs) and tax revenues raised during the period 2015-16 to 2019-20 are given in **Table-4.2.**

Table- 4.2
Details of Tax Revenues

(₹ in crore)

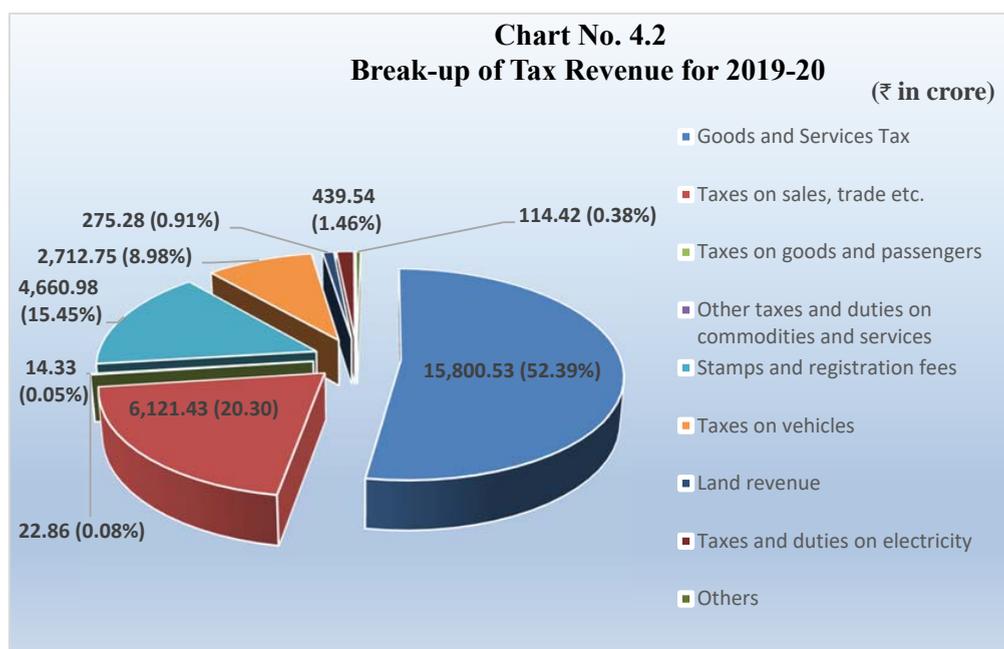
Sl. No.	Head of revenue	2015-16	2016-17	2017-18	2018-19	2019-20	Percentage of increase (+)/ decrease (-) in actuals of 2019-20 in comparison to	
		BE Actuals	BE Actuals	BE Actuals	BE Actuals	BE Actuals	BE of 2019-20	Actuals of 2018-19
1..	State Goods and Services Tax	-	-	0.00 6,746.96	15,000.00 15,288.06	17,812.00 15,800.53	(-) 11.29	3.35
2.	Taxes on sales, trade etc.	16,025.18 10,603.40	14,021.33 11,873.51	24,400.00 8,298.10	7,890.00 6,584.24	7,150.00 6,121.43	(-) 14.39	(-) 7.03
3.	Taxes on goods and passengers ¹⁸⁷	5,146.88 6,087.12	7,211.96 6,245.62	0.00 1,644.85	0.00 398.74	50.00 22.86	(-) 54.28	(-) 94.27
4.	Other taxes and duties on commodities and services	45.43 69.36	88.90 81.08	0.01 20.51	0.02 1.16	(-) 0.01 14.33	143400	1135.34
	Sub-Total (1, 2, 3 and 4)	21,217.49 16,759.88	21,322.19 18,200.21	24,400.01 16,710.42	22,890.02 22,272.20	25,011.99 21,959.15	(-) 12.21	(-) 1.41
5.	State excise ¹⁸⁸	4,000.00 3,141.75	2,100.00 29.66	0.00 (-3.43)	0.00 (-) 9.63	0.00 (-) 4.14	-	57.01
6.	Stamps and registration fees	4,000.00 3,408.57	3,800.00 2,981.95	4,600.00 3,725.66	4,700.00 4,188.61	4,700.00 4,660.98	(-) 0.83	11.28
7.	Taxes on vehicles	1,200.00 1,081.22	1,500.00 1,256.67	1,800.00 1,599.51	2,000.00 2,085.94	2,500.00 2,712.75	8.51	30.05
8.	Land revenue	300.00 695.15	330.00 971.12	600.00 778.65	1,000.00 476.80	1,100.00 275.28	(-) 74.97	(-) 42.27
9.	Taxes and duties on electricity	102.50 297.99	590.04 223.90	501.09 239.16	310.00 269.17	350.00 439.54	25.58	63.29
10.	Other taxes on income and expenditure- taxes on professions, trades, callings and employment	55.00 64.55	88.03 78.75	100.00 86.52	102.00 125.05	138.00 114.42	(-) 17.09	(-) 8.50
	Total	30,874.99 25,449.11	29,730.26 23,742.26	32,001.10 23,136.49	31,002.02 29,408.14	33,799.99 30,157.98	(-) 10.78	2.55

(Source: Finance Accounts, GoB and Revenue and Capital Receipts)

¹⁸⁷ All receipts under Taxes on goods and passengers is from Entry Tax during the year 2019-20, which has since been abolished and subsumed in GST from 1.7.2017.

¹⁸⁸ Sale of Liquor has been prohibited in Bihar since April 2016.

Break-up of tax revenues of the State for 2019-20 is given in **Chart No 4.2**:



It may be seen from **Table 4.2** that there were wide variations between the budget estimates and actuals during 2019-20 under different heads of tax revenue, which indicated that the budget was not prepared on a realistic basis.

Reasons for variations are discussed below:

Commercial Taxes¹⁸⁹: The Department stated (July 2021) that main reason for decrease in collection of Taxes on sales, trade *etc.*, and Taxes on goods and passengers during 2019-20 with that of budget estimate was introduction of one time settlement scheme of tax disputes under which actual dues were settled against payment of 35 *per cent* of assessed tax and 10 *per cent* of interest and penalty.

Land revenue: Audit noticed that the main reason for decrease of ₹201.52 crore (42.27 *per cent*) in Land Revenue during 2019-20 in comparison to the actual collection of 2018-19 was reduction in the rate of establishment charges¹⁹⁰.

4.1.3 Details of budget estimates and non-tax revenues raised during the period 2015-16 to 2019-20 are indicated in **Table 4.3**.

¹⁸⁹ Commercial taxes include State Goods and Service Tax, Taxes on sales, trade *etc.*, Taxes on goods and passengers and Other taxes and duties on commodities and services.

¹⁹⁰ Rate of establishment charges was between 20 *per cent* and 35 *per cent* which was revised to 2 *per cent* w.e.f. 27.06. 2018.

Table- 4.3
Details of non-tax revenues

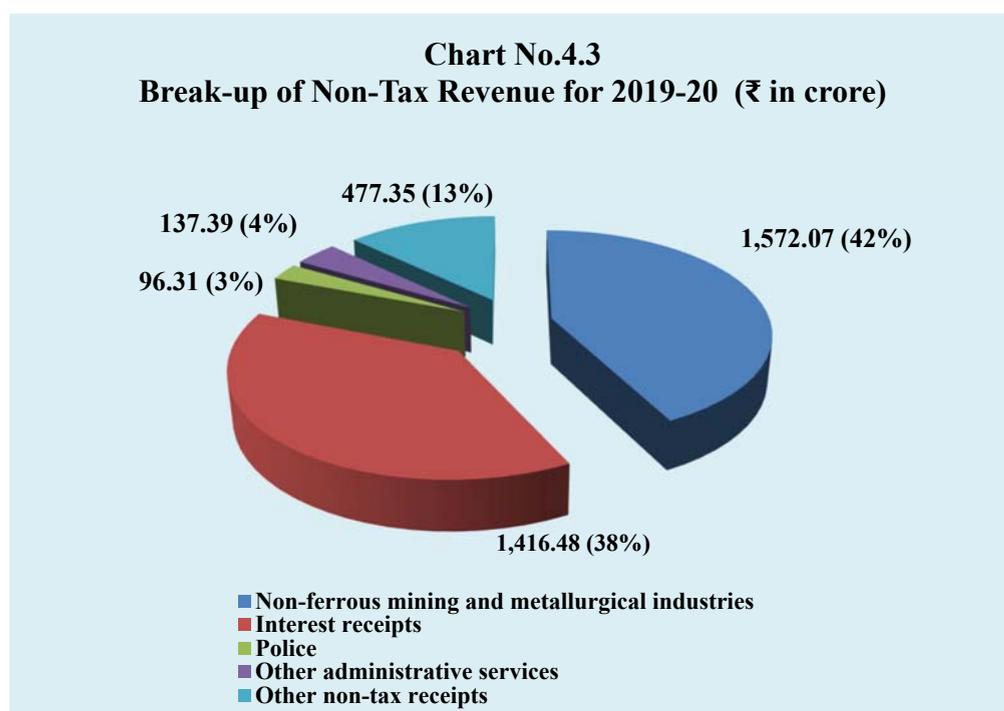
(₹in crore)

Sl. No.	Head of Revenue	2015-16	2016-17	2017-18	2018-19	2019-20	Percentage of increase (+)/ decrease (-) in actual of 2019-20 in comparison to	
		<u>BE</u> Actual	<u>BE</u> Actual	<u>BE</u> Actual	<u>BE</u> Actual	<u>BE</u> Actual	BE of 2019-20	Actuals of 2018-19
1.	Non-ferrous mining and metallurgical industries	<u>1,000.00</u> 971.34	<u>1,100.00</u> 997.60	<u>1,350.00</u> 1,082.67	<u>1,600.00</u> 1,560.65	<u>1,600.00</u> 1,572.07	(-) 1.75	(+)0.73
2.	Interest receipts	<u>312.13</u> 583.66	<u>365.78</u> 939.91	<u>619.25</u> 1,577.24	<u>2,187.39</u> 1,371.94	<u>2,293.84</u> 1,416.48	(-) 38.25	(+)3.25
3.	Police	<u>28.93</u> 66.05	<u>31.74</u> 42.16	<u>41.53</u> 86.04	<u>46.19</u> 30.41	<u>52.50</u> 96.31	(+)83.45	(+)216.71
4.	Other administrative services	<u>51.25</u> 72.61	<u>23.35</u> 99.88	<u>256.32</u> 25.84	<u>20.10</u> 46.80	<u>22.62</u> 137.39	(+)507.38	(+)193.57
5.	Other non-tax ¹⁹¹ receipts	<u>1,988.80</u> 491.98	<u>819.87</u> 323.56	<u>567.21</u> 734.95	<u>592.21</u> 1,120.76	<u>837.51</u> 477.35	(-)43.00	(-)57.41
Total Receipts		2,185.64	2,403.11	3,506.74	4,130.56	3,699.60		

(Source: Actual receipts as per Finance Accounts and budget estimates as per Statement of Revenue and Capital Receipts of GoB).

¹⁹¹ Other non-tax receipts includes actual receipts during 2019-20 under the following heads: Road and bridges (₹82.53 crore), Medical and public health (₹47.54 crore), Other rural development programmes (₹24.96 crore), Forestry and wild life (₹20.33 crore), Education, sports, arts and culture (₹17.13 crore), Public service commission (₹70.08 crore), Other general economic services (₹25.36 crore), Contribution and recoveries towards pension and other retirement benefits (₹1.64 crore), Crop husbandry (₹13.12 crore), Major irrigation (₹12.64 crore), Medium irrigation (₹11.68 crore), Labour employment and skill development (₹11.28 crore), Jail (₹24.06 crore), Fisheries (₹14.28 crore), Miscellaneous general service (₹3.67 crore), Water supply and sanitation (₹37.38 crore), Housing (₹4.05 crore), Urban development (₹4.80 crore), Information and publicity (₹0.24 crore), Social security and welfare (₹0.17 crore), Animal husbandry (₹0.70 crore), Cooperation (₹2.36 crore), Land reform (₹0.13 crore), Minor irrigation (₹17.69 crore), Civil aviation (₹1.95 crore), Road transport (₹0.20 crore), Tourism (₹2.35 crore), Village and small industries (₹0.08 crore), Industries (₹14.64 crore), Civil supplies (₹0.02 crore), Public Works (₹8.60 crore), Stationary and Printing (₹0.04 crore) and Dividend and Profits (₹1.62 crore).

Break-up of non-tax revenues of the State for 2019-20 is given in **Chart No.4.3**:



Reasons for wide variations are discussed below:

Police Receipts: Audit noticed that the main reason for increase in actual receipts during 2019-20 over actual receipts of 2018-19 was more receipts mainly under fees, fines and forfeitures.

Other Administrative Services: Audit noticed that the main reason for increase of actual receipts of 507.38 *per cent* over budget estimate during 2019-20 was increase of ₹116.15 crore in receipts towards election sub-head.

4.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2020 in respect of the principal heads of revenue amounted to ₹4,584.73 crore of which ₹1,357.78 crore was outstanding for more than five years as detailed in **Table-4.4**.

Table- 4.4
Arrears of revenue

(₹ in crore)				
Sl. No.	Heads of revenue	Total amount outstanding as on 31 March 2020	Amount outstanding for more than five years as on 31 March 2020	Stages of pendency as stated by the Departments concerned
1.	Taxes on sales, trade <i>etc.</i>	3,321.86	1,082.42	Out of ₹3,321.86 crore, demands for ₹283.65 crore were certified for recovery as arrears of land revenue, recoveries of ₹599.93 crore and ₹595.45 crore were stayed by the courts and the Government respectively, ₹3.73 crore was held up due to assessee/dealers becoming insolvent, ₹22.15 crore was likely to be written off and ₹1,816.95 crore was pending at other stages.

Sl. No.	Heads of revenue	Total amount outstanding as on 31 March 2020	Amount outstanding for more than five years as on 31 March 2020	Stages of pendency as stated by the Departments concerned
2.	Taxes on goods and passengers	370.41	33.89	Out of ₹370.41 crore, demand for ₹24.08 lakh was certified for recovery as arrears of land revenue, recovery of ₹269.88 crore was stayed by the courts and ₹100.29 crore was pending at other stages.
3.	Taxes and duties on electricity	0.20	0.19	Out of ₹0.20 crore, recovery of ₹5.61 lakh was stayed by the courts and ₹14.15 lakh was pending at other stages.
4.	Taxes on vehicles	187.07	NA	The Transport Department did not provide details of arrears outstanding for more than five years. The Department also did not provide stages of pendency of outstanding arrears.
5.	Other taxes and duties on commodities and services	4.10	2.27	Out of ₹4.10 crore, demands for ₹1.57 crore were certified for recovery as arrears of land revenue and ₹2.53 crore was pending at other stages.
6.	Land revenue	256.96	NA	The Revenue and Land Reforms Department did not provide details of arrears outstanding for more than five years. The Department also did not provide stages of pendency of outstanding arrears.
7.	Stamp duty and registration fee	30.61	3.51	Demands of ₹6.29 crore were certified for recovery as arrears of land revenue.
8.	State excise	53.19	17.38	Out of ₹53.19 crore, demands for ₹42.73 crore were certified for recovery as arrears of land revenue, recovery of ₹4.20 crore was stayed by the courts, ₹0.13 crore was held up due to assessee/dealers becoming insolvent, ₹0.36 crore was likely to be written off and ₹5.77 crore was pending at other stages.
9.	Non-ferrous mining and metallurgical industries	360.33	218.12	Demands for the entire arrear of ₹360.33 crore were certified for recovery as arrears of land revenue.
TOTAL		4,584.73	1,357.78	

(Source: Information from the Departments)

4.3 Follow up on Audit Reports– summarised position

In terms of the Manual of Instructions (1998) of the Finance Department, Departments are required to initiate action on the audit paragraphs contained in the Reports of the Comptroller and Auditor General of India (CAG) within two months of their laying in the Legislative Assembly, and Government shall submit explanatory notes thereon for consideration by the Public Accounts Committee (PAC). However, explanatory notes (replies of the Departments) were submitted with delays of more than five months in respect of 252 paragraphs (including performance audits) appearing in the CAG's Revenue Audit Reports for the years 2008-09 to 2017-18 placed before the State Legislature between July

2010 and March 2020. Details of pending explanatory notes as on September 2020 pertaining to various Departments¹⁹² are given in **Table-4.5**.

Table-4.5
Pending explanatory notes

Sl. No.	Audit Report ending on	Date of presentation in the legislature	No. of paragraphs	No. of paragraphs where explanatory notes received	No. of paragraphs where explanatory notes not received
1	31 March 2009	23.07.2010	29	26	3
2	31 March 2010	20.07.2011	26	26	0
3	31 March 2011	06.08.2012	35	35	0
4	31 March 2012	08.01.2013	38	36	2
5	31 March 2013	21.02.2014	41	39	2
6	31 March 2014	24.12.2014	44	39	5
7	31 March 2015	18.03.2016	39	34	5
8	31 March 2016	27.03.2017	42	19	23
9	31 March 2017	29.11.2018	36	6	30
10	31 March 2018	16.03.2020	28	0	28
Total			358	260	98

It was observed that though the Departments initiated action for recovery of revenue in the instances pointed out by audit, corrective measures to prevent persistent irregularities were not addressed by the Departments at any level.

The PAC discussed 71 selected paragraphs pertaining to the Audit Reports for the years 2008-09 to 2015-16 and issued recommendations on 54 paragraphs pertaining to Commercial Taxes Department, Prohibition, Excise and Registration Department, Revenue and Land Reforms Department, Mines and Geology Department and Transport Department incorporated in the aforesaid Reports on which no Action Taken Notes (ATNs) had been received from the Departments.

The Accountant General (Audit) requested Chief Secretary, Government of Bihar (February 2021) to instruct the concerned Departments for timely submission of self-explanatory notes on audit observations and ATNs on PAC's recommendation. In pursuance to the audit request, the Finance Department issued instructions (March 2021) to all administrative Departments to submit self-explanatory notes on audit observations and ATNs on PAC's recommendation.

Recommendation: The State Government may initiate action to address the shortcomings and system defects pointed out by Audit to plug the leakage of revenue, and ensure that all Departments promptly prepare ATNs on recommendations of PAC.

4.4 Response of the Departments/Government to Audit

4.4.1 Position of outstanding Inspection Reports

On completion of audit of Government Departments and offices, Audit issues Inspection Reports (IRs) to the concerned Heads of offices, with copies to their

¹⁹² *Commercial Taxes (61 paragraphs); Prohibition, Excise and Registration (six paragraphs); Transport (five paragraphs); Revenue and Land Reforms (20 paragraphs) and Mines and Geology (six paragraphs).*

superior officers for corrective action and their monitoring. Serious financial irregularities are reported to the head of the Departments and the Government. Review of IRs issued during the period 2010-11 to 2019-20 revealed that 23,840 paragraphs relating to 2,808 IRs remained outstanding at the end of March 2020. The potential recoverable revenue in these IRs was as much as ₹31,683.24 crore where as the total revenue collection of the State for 2019-20 was ₹33,857.59 crore. Details of IRs relating to major revenue earning Departments of the State Government are given in **Table - 4.6**.

Table - 4.6
Department-wise details of Inspection Reports

(₹in crore)

Sl. No.	Names of Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit observations	Money value involved
1	Commercial Taxes	Taxes on sales, trade etc.	426	10,100	12,620.08
		Entry tax			
		Electricity duty			
		Entertainment tax etc.			
2	Excise and Prohibition	State excise	362	1,594	1,164.75
3	Revenue and Land Reforms	Land revenue	840	5,449	11,078.23
4	Transport	Taxes on vehicles	380	2,987	2,123.76
5	Registration	Stamps and registration fees	398	1,282	1,261.88
6	Mines and Geology	Mining receipts	402	2,428	3,434.54
Total			2,808	23,840	31,683.24

Even the first replies, required to be received from the Heads of offices within four weeks of receipt of the IRs as per Regulation 197 of the Regulation on Audit and Accounts, 2007, were not received (June 2020) for 1,038 IRs (10,355 audit observations) involving potential revenue of as much as ₹19,149.15 crore, issued from 2010-11 onwards. Department-wise details are given in **Table – 4.7**.

Table - 4.7
Details of Inspection Reports pending first reply

(₹in crore)

Sl. No.	Names of Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit observations	Money value involved
1.	Commercial Taxes	Taxes on sales, trade etc.	120	3,889	5946.61
		Entry tax			
		Electricity duty			
		Entertainment tax etc.			
2.	Excise and Prohibition	State excise	65	358	183.82
3.	Revenue and Land Reforms	Land revenue	467	3,414	9,408.88
4.	Transport	Taxes on vehicles	184	1,604	1,537.92
5.	Registration	Stamps and registration fees	117	415	890.71
6.	Mines and Geology	Non-ferrous mining and metallurgical industries	85	675	1,181.21
Total			1,038	10,355	19,149.15

Recommendation:

The State Government may introduce a mechanism to ensure that departmental officers respond to Audit Inspection Reports promptly, take corrective action, and work closely with Audit to bring about early settlement of audit observations through Audit Committee Meetings.

4.5 Results of audit**Position of the local audit conducted during the year**

Audit covered six Departments of the State Government and test-checked records of 70 units out of 1,350 auditable units (5.19 *per cent*) relating to commercial taxes, state excise, taxes on vehicles, stamps and registration fees, land revenue and mining receipts during the year 2019-20.

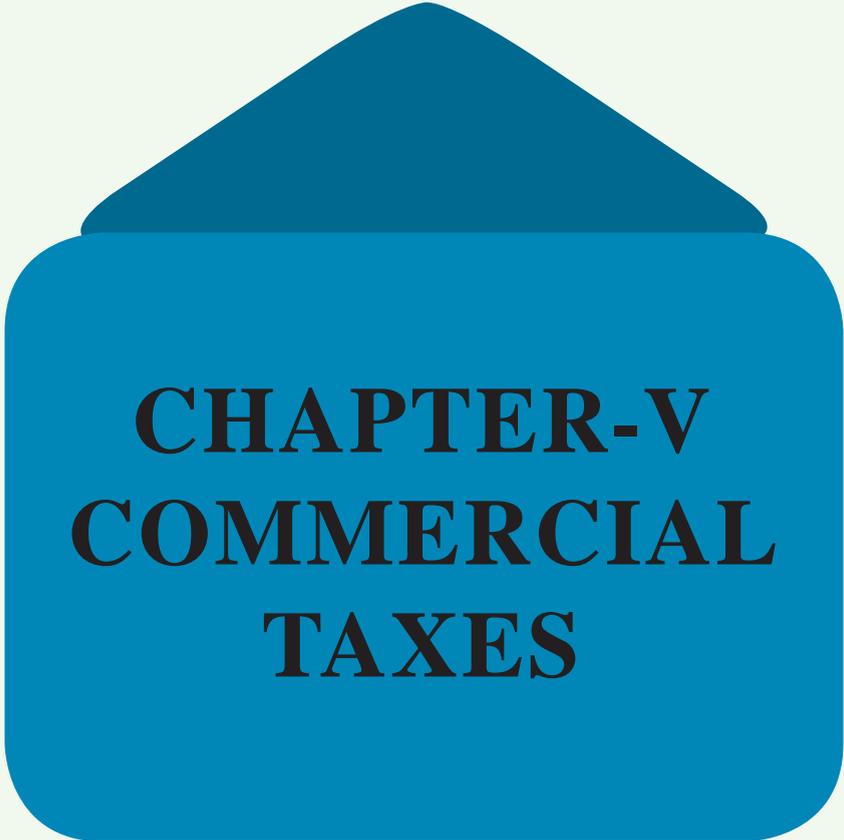
Audit observed under assessment/short levy/loss of revenue aggregating to ₹4417.05 crore in 1,265 cases, which were communicated to the Departments through Inspection Reports. The Departments concerned accepted (between April 2019 and March 2020) under assessment and other deficiencies of ₹1,249.81 crore in 1,318 cases, out of which 151 cases involving ₹329.56 crore were pointed out during 2019-20 and the rest in earlier years. The Departments reported (between April 2019 and March 2020) recovery of ₹16.08 crore in 207 cases pertaining to previous years.

4.6 Coverage of this Report

This Report contains seven paragraphs. The total financial implication of the Report is ₹74.22 crore.

The Departments have accepted (up to August 2021) audit observations amounting to ₹69.70 crore. The audit observations are discussed in subsequent paragraphs.

The errors/omissions pointed out are on the basis of a test audit. The Department/Government may, therefore, undertake a thorough review of all units to check whether similar errors/omissions have taken place elsewhere and, if so, to rectify them; and to put a system in place that would prevent such errors/omissions.

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**CHAPTER-V
COMMERCIAL
TAXES**

CHAPTER-V COMMERCIAL TAXES

5.1 Tax administration

The levy and collection of commercial taxes¹⁹³ in the State is governed by the provisions of the following Acts and Rules made the reunder:

- Central Sales Tax (CST) Act, 1956;
- Central Goods and Services Tax (CGST) Act, 2017;
- Bihar Goods and Services Tax (BGST) Act, 2017;
- Integrated Goods and Services Tax (IGST) Act, 2017;
- Bihar Value Added Tax (BVAT) Act, 2005;
- Bihar Tax on entry of goods into local areas (BTEG) Act, 1993;
- Bihar Entertainment Tax Act, 1948;
- Bihar Taxation on Luxuries in Hotels Act, 1988;
- Bihar Electricity Duty Act, 1948;
- Bihar Tax on Professions, Trades, Callings and Employments Act, 2011; and
- Bihar Tax on Advertisement Act, 2007.

At the apex level, the Commercial Taxes Department (CTD) is headed by the Commissioner of State Tax (CST) assisted by Special Commissioners of State Tax, Additional Commissioners of State Tax, Joint Commissioners of State Tax (JCST), and Deputy Commissioners of State Tax (DCST)/Assistant Commissioners of State Tax (ACST). At the field level, the State is divided into nine administrative divisions¹⁹⁴, nine appeals divisions¹⁹⁵ and nine audit divisions¹⁹⁶ as they were under the VAT period, each headed by an Additional Commissioner of State Tax. The nine administrative divisions are further sub-divided into 50 circles each headed by a JCST/DCST assisted by Assistant Commissioners of State Tax.

5.2 Results of audit

During 2019-20, Audit test-checked records of seven units¹⁹⁷ out of 90 units of CTD, in which irregularities involving ₹737.41 crore in 403 cases were observed

¹⁹³ *Commercial taxes include Taxes on Sales, Trade etc., Taxes on goods and services, Taxes on Goods and Passengers; Taxes and Duties on Electricity; Other Taxes on Income and Expenditure-Taxes on Professions, Trades, Callings and Employment and Other Taxes and Duties on Commodities and Services.*

¹⁹⁴ *Bhagalpur, Central, Darbhanga, Magadh, Patna East, Patna West, Purnea, Saran and Tirhut.*

¹⁹⁵ *Bhagalpur, Central, Darbhanga, Magadh, Patna East, Patna West, Purnea, Saran and Tirhut.*

¹⁹⁶ *Bhagalpur, Central, Darbhanga, Magadh, Patna East, Patna West, Purnea, Saran and Tirhut.*

¹⁹⁷ *CST Patna, Kadamkuan, Patliputra, Patna Central, Patna City West, Patna North and Patna South.*

which fall under the following categories as detailed in **Table- 5.1**.

Table- 5.1
Results of audit

(₹in crore)

Sl. No.	Categories	No. of cases	Amount
A: Taxes on sales, trade etc./ VAT/CGST/SGST/IGST			
1.	Non-levy and short levy of taxes	28	2.67
2.	Suppression of turnover	72	328.40
3.	Excess allowance of ITC	22	82.59
4.	Non-levy or short levy of additional tax & surcharge	03	6.81
5.	Application of incorrect of rates of tax	26	21.77
6.	Short Levy due to incorrect determination of turnover	03	19.93
7.	Incorrect/Irregular adjustment of entry tax	12	22.86
8.	Non/short payment of tax	15	18.74
9.	Other cases	108	120.09
Total		289	623.86
B: Entry Tax			
1.	Short levy of entry tax due to suppression of import value	19	50.03
2.	Application of incorrect of rates of entry tax	08	7.77
3.	Other cases	09	9.34
Total		36	67.14
C: Electricity duty			
1.	Non/short levy of electricity duty	02	26.41
Total		02	26.41
D: GST			
1.	Non/short levy of GST	76	20.00
Total		76	20.00
Grand Total		403	737.41

During 2019-20, the Department accepted under assessment and other deficiencies of ₹52.59 crore in 782 cases and recovered ₹12.59 crore in 150 cases which were pointed out before 2019-20. The replies in the remaining cases of previous years and all cases of 2019-20 were not received (August 2021).

5.3 Short levy of tax due to incorrect availing/claim of deduction

The Assessing Authorities failed to detect availing of inadmissible deductions by dealers which resulted in short levy of tax of ₹1.10 crore including leviable interest.

Section 7 of the BVAT Act stipulates that no tax shall be payable on sale or purchase of goods specified in Schedule-I. Further, serial no. 76 of Schedule-I of BVAT Act read with S.O. No. 325 dated 05.12.2008 provide that no tax shall be paid on purchase/sale of goods for the use of members of the Central Paramilitary Forces by Central Master Canteen situated in the State subject to the condition that an officer not below the rank of a Commanding Officer certifies that the sale/purchase has been done for the use of a member of the Central Forces and resale of the sold goods shall not be done.

Audit test check of assessment records in two commercial taxes circles¹⁹⁸ in September 2020 revealed that two dealers availed of deductions of ₹42.74 crore towards schedule-I goods during the period 2016-17 though they were eligible for deduction of ₹30.78 crore only. Out of two, one dealer availed of deductions towards the sale of goods to CSD Canteens on basis of exemption certificate, which was issued by either Canteen Officer or Vice-chairman or Canteen Manager and not certified by the Commanding Officer (SHQ). While, in other case, information of sale disclosed by the dealer in his Tax Audit Report do not match with the information of purchase disclosed in the Tax Audit Report of the purchasing dealer, therefore the deduction claimed towards Schedule-I goods was incorrect.

The Assessing Authorities, however, did not detect the claims of inadmissible deductions while doing assessment. This resulted in short levy of tax for ₹1.10 crore including leviable interest of ₹41.84 lakh, as detailed in *Appendix-5.1*.

The matter was reported to the Department (August 2021); reply is awaited.

5.4 Short levy of tax due to application of incorrect rate of tax

The Assessing Authorities failed to detect the application of incorrect rate of tax which resulted in short levy of tax of ₹ 2.87 crore including interest.

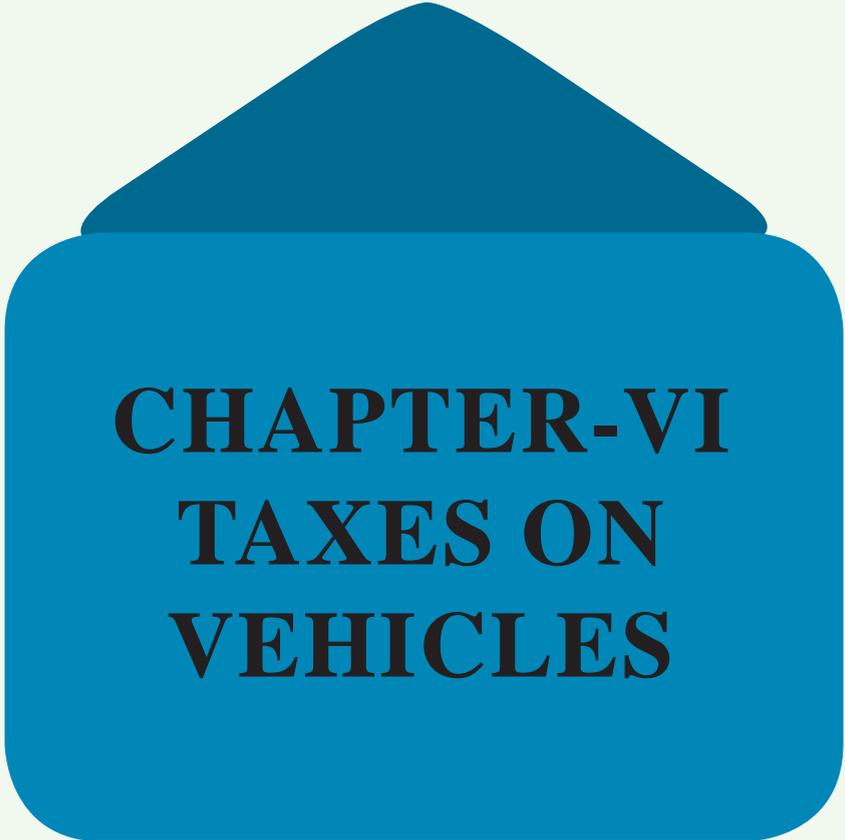
Under the provision of Section 25 (1) of the BVAT Act, 2005, the Assessing Authorities are to scrutinise annual returns to ensure application of correct rate of tax. Further, provision of Section 39(4) of the BVAT Act, provides for levy of interest at the rate of one and a half *per cent* per month on the amount of tax found payable subsequent to scrutiny.

Audit test-check of assessment records in Patna South Commercial Taxes Circle between September and October 2020 revealed that two dealers in their self-assessment and the Assessing Authority in case of third dealers assessed tax liability at the lower rate of five to 14.5 *per cent* on sale of various goods valued at ₹24.21 crore instead of the correct rate of 14.5 to 15 *per cent* during 2016-17.

The Assessing Authority failed to detect the application of incorrect rate of tax while doing assessment, resulted in short levy of tax for ₹2.87 crore including interest of ₹1.09 crore as detailed in *Appendix-5.2*.

The matter was reported to the Department (August 2021); reply is awaited.

¹⁹⁸ *Gandhi Maidan and Patna South.*



**CHAPTER-VI
TAXES ON
VEHICLES**

CHAPTER-VI TAXES ON VEHICLES

6.1 Tax administration

The Transport Department levies and collects taxes on vehicles in the State, in terms of the Motor Vehicles (MV) Act, 1988, Central Motor Vehicles (CMV) Rules, 1989, Bihar Motor Vehicle Taxation (BMVT) Act, 1994 and BMVT Rules, 1994. The Department is headed by the Principal Secretary at the Government level and by the State Transport Commissioner (STC) at the apex level of the Department. The STC is assisted by two Joint State Transport Commissioners at the headquarters. The State is divided into nine Regional Transport Authorities¹⁹⁹ (RTAs) and 38 District Transport Offices. Motor Vehicle Inspectors (MVIs) assist them. The main function of the RTAs is to issue road permits to the vehicles and the responsibility of registration of motor vehicles, levy and collection of taxes, fees and grant of driving licences are performed by the District Transport Officers (DTOs) in the State. The Department uses application software *SARATHI* for issue of driving licence and collection of fee and *VAHAN* for registration of vehicle and collection of road tax.

6.2 Results of audit

Audit test-checked the records of 16²⁰⁰ out of 49 units of the Transport Department during 2019-20. Audit scrutiny revealed non/short levy of taxes, leviable taxes not realised from transport vehicles, and other irregularities involving ₹492.22 crore in 343 cases as shown in **Table-6.1**.

Table-6.1
Results of Audit

(₹ in crore)

Sl. No.	Categories	No. of observations	Amount
1.	Non-levy and short levy of Motor vehicle (MV) taxes	14	15.52
2.	Non-levy and short levy of One Time Tax (OTT) from Three-wheelers	6	0.40
3.	Non-levy and short levy of OTT from Tractors	7	11.87
4.	Irregular excess realisation of learner's licence fee & surcharge	17	15.73
5.	Irregular realisation of fine from personalised vehicles for belated payment of tax	10	1.52
6.	Loss of Government revenue due to non-realisation of testing fee and fitness certificate fee	15	189.40
7.	Non/Short realisation of trade tax	14	1.80
8.	Other cases	260	255.98
	Total	343	492.22

¹⁹⁹ *Bhagalpur, Darbhanga, Gaya, Munger, Muzaffarpur, Patna, Purnea, Saharsa and Saran (Chhapra).*

²⁰⁰ *DTOs: Aurangabad, Begusarai, Bhagalpur, Darbhanga, East Champaran (Motihari), Gaya, Kaimur (Bhabhua), Muzaffarpur, Nalanda, Saran (Chhapra), Siwan and Vaishali; RTAs: Arwal, Muzaffarpur, Patna and Sheohar.*

The Department accepted short levy, short realisation and other deficiencies of ₹237.03 crore in 121 cases during April 2019 to March 2020 which were pointed out during 2019-20. The replies in respect of remaining cases of 2019-20 and cases of earlier years were not received (August 2021).

6.3 Non-realisation of testing fee and fitness certificate fee due to non-renewal of fitness certificate of vehicles

Concerned DTOs did not ensure renewal of fitness certificate of 22,684 vehicles during January 2017 and January 2020. This resulted in non-realisation of ₹48.36 crore (testing fee of ₹96.74 lakh, renewal fee of ₹45.37 lakh and additional fee of ₹46.94 crore).

Under Section 56 of MV Act, read with Rule 62 of CMV Rules, 1989 made there-under, a transport vehicle shall not be deemed to be validly registered unless it carries a certificate of fitness. A fitness certificate granted in respect of a newly registered transport vehicle is valid for two years and is required to be renewed every year on payment of the prescribed test fee of ₹400 for three-wheelers and light motor vehicles and ₹600 for heavy vehicles w.e.f. 29 December 2016. In addition to this, renewal fee of ₹200 is also leviable for all categories of vehicles. In case of default, additional fee of fifty rupees for each day of delay was also leviable.

Audit examined (between June 2020 and April 2021) the owner, tax and fitness tables in VAHAN database in test-checked five DTOs²⁰¹ in respect of transport vehicles (three wheelers, LGV, Cab/taxi, E-rickshaw, Goods carriage, tractor and bus) and observed that 22,684 out of test-checked 47,717 vehicles plied between January 2017 and January 2020 without valid fitness certificate although the tax due was realised. Thus, government had to forgo revenue of ₹48.36 crore (testing fee of ₹96.74 lakh, renewal fee of ₹45.37 lakh and additional fee of ₹46.94 crore) as detailed in **Appendix-6.1**.

In VAHAN software, information regarding expiry of fitness was available but DTO/MVI neither took any action nor furnished the list to Enforcement Wing for interception of the unfit vehicles. The DTOs neither initiated action to cancel the registration/permit of these vehicles whose fitness certificate had expired nor issued any notice to defaulting vehicle owners. Plying of such vehicles was fraught with the risk of public safety.

The DTOs replied (June 2020 to April 2021) that notice will be issued to vehicle owners and list of the defaulter vehicles would be intimated to the Enforcement Wing for needful.

As per availability of information regarding expiry of fitness of vehicles in VAHAN software, DTO/MVI should have taken requisite action to prevent plying of unfit vehicles on the road and augment revenue due from such vehicles on account of fitness renewal fee. Additionally, such vehicles pose both safety and

²⁰¹ Gopalganj, Nawada, Patna, Rohtas and Saharsa

environmental risks, which should have been mitigated timely by responsible authorities.

The matter was reported to the Government in August 2021, reply is awaited.

6.4 Non-realisation of Motor Vehicle Tax

Despite availability of information of non-payment of motor vehicle taxes by defaulter vehicle owners, the DTOs did not monitor or review tax table of VAHAN to generate tax defaulter list. As a result, no demand notice was issued by the DTOs to the tax defaulters and consequently tax of ₹17.97 crore remained unrealised.

As per Section 5 and 9 of the BMVT Act, 1994, every owner of a registered commercial motor vehicle is required to pay their annual motor vehicle taxes to the taxing officer in whose jurisdiction the vehicle is registered. Further, Section 6A of the Act *ibid* provides for levy of road safety cess at the rate of one *per cent* of annual tax payable. The vehicle owner can pay the tax to the new taxing officer in case of change of residence/business, subject to the production of no objection certificate (NOC) from the previous taxing officer. Further, the taxing officer may exempt the vehicle owner from payment of tax. Rule 4(2) of the BMVT Rules provides that where tax of a vehicle remains unpaid for more than 15 days, the taxing officer may impose penalty at the rates ranging between 25 *per cent* to 200 *per cent* of tax due.

Audit scrutinised (between June 2020 and April 2021) defaulter, owner and tax tables in VAHAN database in 10 DTOs²⁰² and observed that annual/quarterly taxes were required to pay by 40,210 transport vehicles (registered between January 2005 and March 2020), out of which, owners of 5,389 transport vehicles did not pay their motor vehicle tax pertaining to the period between February 2016 and March 2020. In none of the cases, evidences such as change of address, surrender of RC or non-plying of vehicle in the jurisdiction of DTOs concerned was found on record.

Though, the information of non-payment of motor vehicle taxes by defaulter vehicle owners was available with the DTOs in VAHAN database, they did not monitor or review tax table of VAHAN to generate tax from defaulter list through MIS. As a result, concerned DTOs neither sent list of defaulter vehicles to Enforcement Wing nor they issued any demand notice to the tax defaulters. Consequently, tax and penalty of ₹17.97 crore (Road tax: ₹5.97 crore, Road Safety Cess: ₹5.97 lakh and penalty: ₹11.94 crore) remained unrealised as detailed in *Appendix-6.2*.

After this was pointed out, concerned DTOs replied (between June 2020 and April 2021) that notice of demand for recovery of tax and fine would be issued to defaulter vehicle owners.

²⁰² Begusarai, Bhojpur, Gopalganj, Muzaffarpur, Nawada, Patna, Purnea, Rohtas, Saharsa and Vaishali.

The matter was reported to the Government in August 2021, reply is awaited.

6.5 Availing of amnesty schemes by newly purchased unregistered vehicles

Irregular availing of amnesty scheme by owners of vehicles registered after notification of amnesty scheme resulted in loss of revenue of ₹1.51 crore.

The Transport Department notified (July 2017) Amnesty scheme for tax defaulter registered/unregistered commercial/goods carriage vehicles and tractors which are used in agriculture/commercial activities from 05 July 2017 to 04 January 2018 which was further extended till 30 June 2018. The scheme provided that:

- (i) Tax defaulter registered/unregistered tractor-trailers, which are used in agricultural/commercial activities, shall be registered/regulated on deposit of lump sum amount of ₹25,000 only within the period of six months from the date of issuance of the notification.
- (ii) All other types of registered/unregistered commercial/goods carriage vehicles, which are tax defaulters, shall be registered/regulated and the certificate case thereon shall be withdrawn, on deposit of payable tax with 25 *per cent* penalty within six months from the date of issuance of the notification.

The Transport Department further notified (November 2019) second amnesty scheme for tax defaulter registered/unregistered tractor-trailers and all other types of commercial and goods carriage vehicles. It was applicable to those vehicles, which were tax defaulters on 15 November 2019 for last one year. Under this scheme, in case of tractor-trailers lumpsum amount of ₹25,000 was to be paid and in case of other vehicles due tax and 30 *per cent* penalty was to be paid.

Audit scrutinised (between October 2020 and March 2021) the owner and tax table of VAHAN database in four DTOs²⁰³ and observed that 662 vehicles (571-tractors, 13-three-wheelers, 32-Light Goods Vehicle (LGV), 6-Maxi Cab, and 40-E-rickshaw), registered (between July 2017 and March 2020) under the Amnesty scheme, were those which were purchased (between 7 July 2017 and 12 February 2020) after the date of notification of this scheme. Thus, these vehicles were not tax defaulters as these were purchased after the date of notification of Amnesty scheme. However, owners of tractors unduly availed of the benefit of this scheme by paying a lump sum amount of ₹25,000 instead of 4.5 *per cent* of sale value of vehicles as per section 7(8) of the BMVT Act along with leviable penalty. The owners of other class of vehicles availed of this scheme after payment of due tax and penalty of 25 *per cent* only instead

²⁰³ Bhojpur, Nawada, Rohtas and Saharsa

of leviable penalty of upto 200 *per cent* as per Rule 4 (2) of the BMVT Rules 1994. This resulted in loss of revenue for ₹1.51 crore **Appendix-6.3.**

After this was pointed out, concerned DTOs replied that due to absence of validation check in VAHAN software, these vehicles were registered under amnesty scheme. The DTO, Nawada further stated that necessary action would be taken after issuing notice to all authorised dealers.

The matter was reported to the Government in August 2021, reply is awaited.

6.6 Assignment of registration mark without realisation of One Time Tax

The DTOs concerned did not ensure realisation of due tax of ₹1.44 crore at the time of acceptance of application and consequent generation of registration mark in VAHAN-2.0.

Section 7(8) and Section 5 of the Bihar Motor Vehicle Taxation (BMVT) Act, 1994 as amended from time to time, provides that One Time Tax (OTT) for the lifetime shall be levied at the prescribed rates on the cost of the vehicles. Further Rule 4(2) of BMVT Rules 1994 provides for levy of penalty ranging between 25 and 200 *per cent* of the tax due in case of non-payment of tax within 15 days of due date.

Audit scrutinised (between October 2020 and March 2021) owner and tax table of VAHAN database in four DTOs²⁰⁴ and observed that out of 1,14,308 test-checked OTT paying Commercial vehicles, owners of 319 motor vehicles (150 Tractors, 44 three-wheelers, 12 LGV, 14 maxi/cab/two-wheeler and 99 E-rickshaw) did not pay OTT at the time of their registration between April 2016 to February 2020. Though no certificate of registration was found issued to them due to non-payment of applicable OTT, their application for registration were accepted and processed to generate a registration mark in VAHAN-2.0. Audit observed that the information of non-payment of OTT was available with the DTOs in VAHAN database, however, the concerned DTOs did not levy penalty and institute certificate case to recover the OTT. This resulted into non-realisation of OTT for ₹1.44 crore including leviable penalty as detailed in **Appendix-6.4.** Moreover, plying of these vehicles without proper registration certificate cannot be ruled out which was a matter of concern for public safety and security as these unregistered vehicles may be used for illegal activities.

On being pointed out, concerned DTOs stated (October 2020 and March 2021) that notice of demand would be issued to realise the outstanding revenue.

The matter was reported to the Government in August 2021, reply is awaited.

²⁰⁴ Bhojpur, Nawada, Rohtas and Saharsa

6.7 Non levy of Road Safety Cess for renewal of DLs due to non-mapping of RSC in SARATHI software

Due to non-mapping of RSC in SARATHI software, the Department could not ensure levy of RSC of ₹95.44 lakh on renewal of DL.

Section 6A of the Bihar Motor Vehicles Taxation (Amendment) Act 1994 provides that Road Safety Cess (RSC) shall be levied and collected from every licensee at the rate of ₹50, ₹100, ₹150, ₹200 and ₹500 for issue of learner's license, license for two wheelers, License for light goods motor vehicles-non transport, license for light motor vehicle-transport and license for medium and heavy motor vehicles respectively.

Audit scrutinised (between June 2020 and April 2021) driving license (DL) renewal cases in SARATHI database in 10 DTOs²⁰⁵ and observed that RSC was not levied in cases of renewal of validity of 95,442 DLs during the period from September 2016 to March 2020 as RSC was not mapped in SARATHI software. Audit further observed that SARATHI software had no provision to generate vehicle class-wise data for renewal of DL. Therefore, in absence of the said information, short levy of RSC had been worked out on the basis of rate applicable for lowest classes of vehicles i.e. two wheelers. This irregularity resulted in non-realisation of RSC for ₹95.44 lakh as detailed in **Appendix-6.5**.

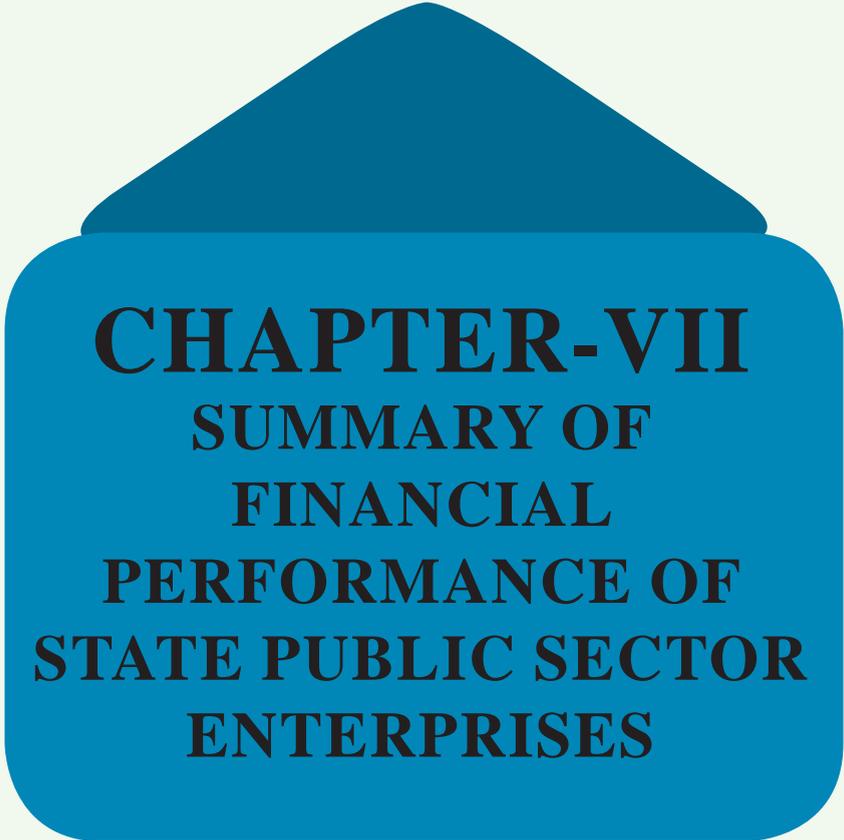
After this was pointed out, two DTOs (Patna and Purnea) accepted (June 2020) the fact that road safety cess for renewal of driving license was not mapped in SARATHI software and stated that the audit issue had since been intimated to the Department while remaining DTOs stated that the audit observation would be intimated to the Department.

The matter was reported to the Government in August 2021, reply is awaited.

²⁰⁵ Begusarai, Bhojpur, Gopalganj, Muzaffarpur, Nawada, Patna, Purnea, Rohtas, Saharsa and Vaishali.



**SECTION-C
PUBLIC SECTOR
UNDERTAKINGS**



CHAPTER-VII
SUMMARY OF
FINANCIAL
PERFORMANCE OF
STATE PUBLIC SECTOR
ENTERPRISES

CHAPTER-VII

Summary of Financial Performance of State Public Sector Enterprises

7.1 Introduction

This Report presents the summary of financial performance of Government Companies, Statutory Corporations and Government controlled other Companies in Bihar. In the Report, the term State Public Sector Enterprises (SPSEs) encompasses those Government companies in which the direct holding of the State Government is 51 *per cent* or more and the subsidiaries of such Government companies. The Statutory Corporations set up under statutes enacted by the State Legislature and other companies owned or controlled, directly or indirectly by the State Government have also been categorised as SPSEs.

Besides, any other company owned or controlled, directly or indirectly, by the Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments are referred to in this Report as Government controlled other Companies.

The total number of SPSEs in the State as on 2019-20 was 79 whereas based on the latest finalised accounts up to last three years *i.e.* 2017-18, 2018-19 and 2019-20, the number of SPSEs being covered in this report was 20 (17 Government Companies, one Statutory Corporation and two Government controlled other companies).

7.1.1 Mandate

Audit of Government companies and Government controlled other companies is conducted by the CAG under the provisions of Section 143(5) to 143(7) of the Companies Act, 2013 read with Section 19 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations made thereunder. Under the Companies Act, 2013, the CAG appoints the Chartered Accountants as Statutory Auditors for companies and gives directions on the manner in which the accounts are to be audited. In addition, CAG has right to conduct a supplementary audit. The statutes governing some of the Statutory Corporations require their accounts to be audited only by CAG.

7.1.2 What this Report contains

This Report gives an overall picture of the financial performance of the State Government Companies, Statutory Corporations and Government controlled other Companies as revealed from their accounts.

Impact of significant comments issued as a result of supplementary audit of the financial statements of the SPSEs conducted by the CAG for the year 2019-20 is given in this Report.

7.1.3 Number of SPSEs

As on 31 March 2020, there were 79 State Public Sector Enterprises under the audit jurisdiction of the CAG. These include 72 State Government Companies, three Statutory Corporations and four State Government controlled other companies.

Government Companies	72
Statutory Corporations	3
Government Controlled other companies	4
Total SPSEs	79

Of these, summary of financial performance of 20 SPSEs is covered in this report and the nature of these SPSEs is indicated in **Table 7.1**:

Table 7.1
Coverage and Nature of SPSEs covered in this report

Nature of SPSEs	Total Number of SPSEs	Number of SPSEs covered in the Report				Number of SPSEs not covered in the Report
		Accounts up to				
		2019-20	2018-19	2017-18	Total	
Functional Government Companies	30	2	10	4	16	14
Statutory Corporations	3	0	1	0	1	2
Total Government Companies/ Corporations	33	2	11	4	17	16
Government Controlled Other Companies	4	0	1	1	2	2
Total functional SPSEs	37	2	12	5	19	18
Non-functional Government Companies	42	0	1	0	1	41
Non-functional Statutory Corporations	-	-	-	-	-	-
Total non-functional SPSEs	42	0	1	0	1	41
Total	79	2	13	5	20	59

The details of State Government Companies/Government controlled other Companies/Statutory Corporations under the purview of CAG's audit during 2019-20 are given in **Appendix-7.1A**.

Summary of financial performance of SPSEs covered in this Report as on 31 March 2020 (Government Companies and Statutory Corporations)	
Number of SPSEs	79
SPSEs Covered	20
Paid up capital (20 SPSEs)	₹ 38,644.41 crore
Long term Loans (Seven SPSEs)	₹ 6,352.88 crore
Net profit (10 SPSEs)	₹ 641.60 crore
Net loss (Six SPSEs)	₹ 3,220.84 crore
Zero Profit/loss (Four SPSEs)²⁰⁶	
Dividend declared (Two SPSEs)	₹ 7.28 crore
Turnover (20 SPSEs)	₹ 19,376.01 crore
Net Worth (20 SPSEs)	₹ 20,914.02 crore

Source: Compiled based on latest finalised accounts of SPSEs.

This Report does not include 59 SPSEs whose accounts were in arrears for three year or more or were defunct / under liquidation or first accounts were not received. These SPSEs are shown in **Appendix-7.1B**.

7.1.4 Contribution to Economy of the State

A ratio of turnover of the 20 SPSEs covered in this Report to the Gross State Domestic Product (GSDP) shows the extent of activities of the SPSEs in the State economy. The table below provides the details of turnover of SPSEs and GSDP of State of Bihar for a period of three years ending March 2020:

Table 7.2
Details of turnover of SPSEs vis-à-vis GSDP of Bihar

Particulars	2017-18			2018-19			2019-20		
	Power	Non-Power	Total	Power	Non-Power	Total	Power	Non-Power	Total
Turnover	12,115.85	1,530.63	13,646.48	15,077.91	2,298.11	17,376.02	17,077.90	2,298.11	19,376.01
Percentage change in turnover as compared to turnover of preceding year	-	-	-	24.45	50.14	27.33	13.26	0.00	11.51
GSDP of State of Bihar	4,63,746.00			5,30,363.00			6,11,804.00		
Percentage change in GSDP as compared to GSDP of preceding year	-			14.36			15.36		
Percentage of Turnover to GSDP of Bihar	2.61	0.33	2.94	2.84	0.43	3.27	2.79	0.38	3.17

Source: Compiled based on Turnover figures of SPSEs and GSDP figures as submitted by Government of Bihar

²⁰⁶ Out of 20, there were four SPSEs, which earned no profit or incurred no loss during 2019-20 since either operations were not started or losses/net expenses were allocated to their subsidiaries and profit were distributed among beneficiaries.

The turnover of eight power sector SPSEs increased from ₹12,115.85 crore in 2017-18 to ₹17,077.90 crore in 2019-20. The growth rate of turnover ranged between 24.45 per cent and 13.26 per cent during the period 2017-18 to 2019-20, whereas growth rate of GSDP of the State ranged between 14.36 per cent and 15.36 per cent during the same period. The compounded annual growth²⁰⁷ of GSDP was 14.86 per cent during the last two years. The compounded annual growth is a useful method to measure growth rate over multiple time periods. Against the compounded annual growth of 14.86 per cent of the GSDP, the turnover of power sector SPSEs recorded compounded annual growth of 18.72 per cent during the last two years. This resulted in increase in share of turnover of these power sector PSUs to the GSDP from 2.61 per cent to 2.79 per cent.

Further, the turnover of 12 non-power SPSEs increased from ₹1,530.63 crore in 2017-18 to ₹2,298.11 crore in 2019-20. The growth rate of turnover was 50.14 per cent during the period 2017-18 to 2018-19. Against the compounded annual growth of 14.86 per cent of the GSDP, the turnover of these SPSEs recorded compounded annual growth of 22.53 per cent during the last two years.

7.2 Investment in Government Companies and Corporations and Budgetary support

The amount of investment in equity and loans in 20 Government Companies and Corporations as at the end of 31 March 2020 is given in **Table 7.3**:

Table 7.3
Equity and loans in Government Companies and Corporations

(₹ in crore)

Sources of investment	As on 31 March 2019			As on 31 March 2020		
	Equity	Long Term Loans	Total	Equity	Long Term Loans	Total
State Government	35,269.93	1,383.22	36,653.15	38,349.13	1,499.78	39,848.91
Central Government	0.00	0.00	0.00	0.00	0.00	0.00
Others	209.67	3,436.76	3,646.43	295.28	4,853.10	5,148.38
Total Investment	35,479.60	4,819.98	40,299.58	38,644.41	6,352.88	44,997.29
Percentage of investment of State Government to Total Investment	99.41	28.70	90.95	99.24	23.61	88.56

Source: Compiled based on latest finalised accounts of SPSEs.

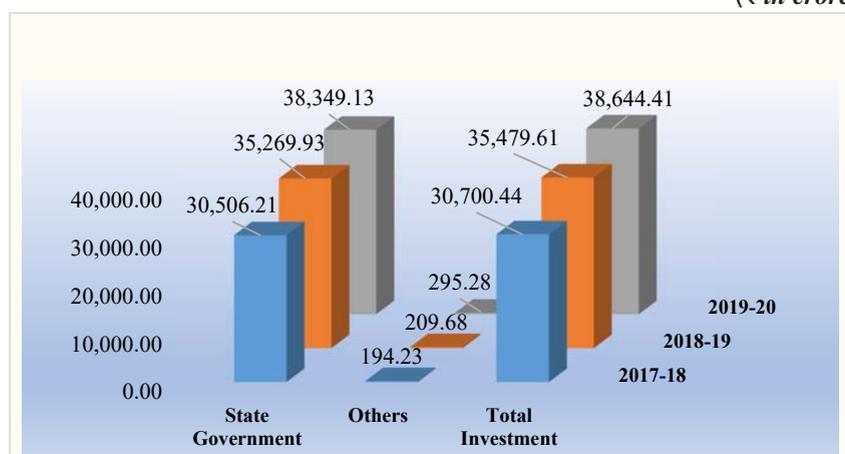
7.2.1 Equity Holding

During 2019-20, the total equity holding at face value in the 20 SPSEs covered in this Report registered a net increase of ₹3,164.81 crore. The equity holding of State Government at face value in SPSEs increased from ₹35,269.93 crore in 2018-19 to ₹38,349.13 crore in 2019-20 due to additional equity investment in Power companies by GoB. It was further observed that new investment in equity amounting to ₹3,079.20 crore was made in power companies for implementation of various Electrification Schemes under State.

²⁰⁷ Rate of Compounded Annual Growth = $\left[\left(\frac{\text{Value of 2019-20}}{\text{Value of 2017-18}} \right)^{(1/2 \text{ years})} - 1 \right] \times 100$.

Holding in equity by State Government and others during three years ended 31 March 2020 in Government Companies and Corporations is depicted in **Chart 7.1**.

Chart 7.1
Investment of Equity in SPSEs (₹ in crore)



Details of significant holding of the State Government as in the year 2019-20 in the paid up capital of the SPSEs is given in **Table 7.4**.

Table 7.4
Significant holding of the State Government

Name of the SPSE	Name of the Department	Amount (₹ in crore)	Percentage of holding with respect to total investment in 20 SPSEs
South Bihar Power Distribution Company Limited (SBPDCL)	Energy	12,267.96	31.75
North Bihar Power Distribution Company Limited (NBPDC)	Energy	11,653.84	30.16
Bihar State Power Transmission Company Limited (BSPTCL)	Energy	7,949.99	20.57
Bihar State Power Generation Company Limited (BSPGCL)	Energy	4,812.96	12.45
Bihar State Financial Corporation (BSFC)	Industries	39.95	0.10

Investment in Government Controlled other Companies

The capital invested by the State Governments in Government Controlled other Companies is given in **Table 7.5**:

Table 7.5
Composition of Share Capital in Government Controlled other Companies

Sl. No.	Name of SPSEs	Paid up Capital			Total Paid up Capital
		GoB	GoI	Others	
1	Bhagalpur Smart City Limited	0.05	0.00	0.05	0.10
2	Patna Smart City Limited	0.05	0.00	0.05	0.10
	Total	0.10	0.00	0.10	0.20

7.2.2 Loans given to State Government Companies and Corporations

7.2.2.1 Computation of long term loans outstanding as on 31 March 2020

A year wise detail of outstanding long term loans of SPSEs is depicted in **Table 7.6**.

Table 7.6
Long Term Loans in SPSEs

Sources of loan	2017-18	2018-19	2019-20
State Government	1,426.41	1,383.22	1,499.78
Central Government	0.00	0.00	0.00
Others	6,100.72	3,436.76	4,853.10
Total Investment	7,527.13	4,819.98	6,352.88

(₹ in crore)

Source: Compiled based on latest finalised accounts of SPSEs.

The total long term loans outstanding in seven²⁰⁸ SPSEs out of 20 from all sources as on 31 March 2020 was ₹6,352.88 crore. Remaining 13 SPSEs did not have any long-term loans as on 31 March 2020. During the period 2017-18 to 2019-20, the long-term loans given by State Government in SPSEs registered an increase of ₹73.37 crore while loan from other sources decreased by ₹1,247.62 crore. Out of the total loans of SPSEs as on 31 March 2020, loans from State Government was ₹1,499.78 crore (23.61 per cent).

Out of total loans by State Government, ₹1,240.33 crore (82.70 per cent) was outstanding with Power Companies and rest was with other companies (₹259.45 crore) while loans from others totally belonged to Power companies.

Bihar State Agro Industries Development Corporation Limited and Bihar State Financial Corporation did not repay the principal as well as interest amount during the year 2017-18 to 2019-20.

7.2.2.2 Adequacy of assets to meet loan liabilities

Ratio of total debt to total assets is one of the methods used to determine whether a company can stay solvent. To be considered solvent, the value of an entity's assets must be greater than the sum of its loans/debts. The coverage of long term loans by value of total assets in seven SPSEs which had outstanding loans as on 31 March 2020 is given in **Table 7.7**:

²⁰⁸ Bihar State Power Holding Company Limited (BSPHCL), Bihar State Power Transmission Company Limited (BSPTCL), South Bihar Power Distribution Company Limited (SBPDCL), North Bihar Power Distribution Company Limited (NBPDC), Bihar Grid Company Limited (BGCL), Bihar State Agro Industries Development Corporation Limited (BSAIDCL) and Bihar State Financial Corporation (BSFC).

Table 7.7
Coverage of long-term loans with total assets

(₹ in crore)

Nature of SPSEs	Positive Coverage				Negative Coverage			
	No. of SPSEs	Long term Loans	Assets	Percentage of assets to loans	No of SPSEs	Long term Loans	Assets	Percentage of assets to loans
Statutory Corporation	-	-	-	-	1	228.47	223.91	98.00
Government Company	6	6,124.41	1,14,181.11	1,864.36	-	-	-	-
Total	6	6,124.41	1,14,181.11	1,864.36	1	228.47	223.91	98.00

Out of the seven SPSEs, in respect of one SPSE²⁰⁹, the value of total assets was less than the long-term loans outstanding.

7.2.3 Budgetary Support to SPSEs

The Government of Bihar provides financial support to SPSEs in various forms through annual budget. The summarised details of budgetary outgo towards equity, loans, grants/subsidies to SPSEs covered in this report for the last three years ending March 2020 are given in **Table 7.8**:

Table 7.8
Details regarding budgetary support to SPSEs

(₹ in crore)

Particulars ²¹⁰	2017-18		2018-19		2019-20	
	No of SPSEs	Amount	No of SPSEs	Amount	No of SPSEs ²¹¹	Amount
Power						
Equity Capital outgo (i)	1	8,970.63	1	5,035.36	1	3,079.20
Loans given (ii)	1	20.75	4	440.78	3	116.56
Grants/Subsidies provided (iii)	3	2,650.49	3	7,521.42	2	6,685.17
Total Outgo (i+ii+iii) Power	5	11,641.87	5	12,997.56	4	9,880.93
Non-Power						
Equity Capital outgo (i)	2	0.10	1	9.50	-	-
Loans given (ii)	-	-	1	16.00	-	-
Grants/Subsidies provided (iii)	-	-	2	400.24	-	-
Total Outgo (i+ii+iii) Non-Power	2	0.10	2	425.74	-	-
Grand Total Outgo	7	11,641.97	7	13,423.30	4	9,880.93

Source: Compiled based on latest finalised accounts of SPSEs.

The budgetary assistance received by these SPSEs during the year ranged between ₹9,880.93 crore and ₹13,423.30 crore during the period 2017-18 to 2019-20. The budgetary assistance of ₹9,880.93 crore received during the year 2019-20 included ₹3,079.20 crore as equity which was provided to power companies for implementation of various Electrification Schemes under State

²⁰⁹ Bihar State Financial Corporation

²¹⁰ Amount represents outgo from State Budget only.

²¹¹ GoB released equity directly to the two DISCOMs and two subsidiaries on behalf of their holding company i.e. BSPHCL against which these subsidiaries issued shares to their holding company. Therefore, for the purpose of infusion of Government's fund, only holding company on behalf of its subsidiaries has been considered. The remaining one power company is a Joint venture company.

and ₹6,685.17 crore as grant to meet out the gap between revenue receipt and power purchase cost. It is evident from the table that budgetary support to SPSEs reduced during 2019-20 in comparison to 2018-19.

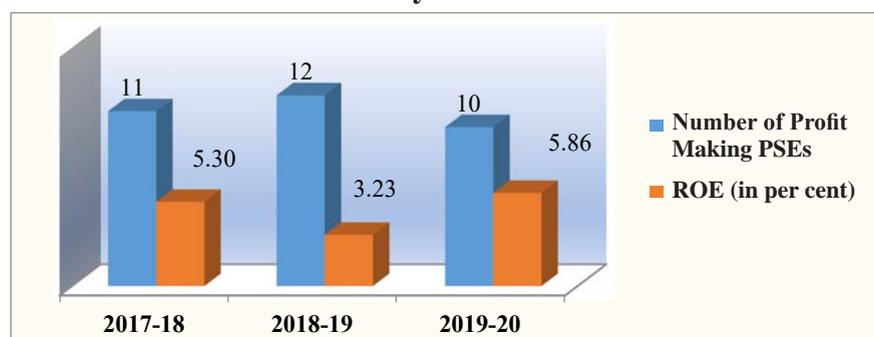
7.3 Returns on Investment

7.3.1 Profit earned by SPSEs

The number of SPSEs that earned profit during 2019-20 was 10 as compared to 12 in 2018-19. The profit earned increased to ₹641.60 crore in 2019-20 from ₹321.95 crore in 2018-19. Out of 20 SPSEs, five SPSEs have been incurring losses since 2017-18 and one SPSE since 2018-19. The Net worth of 10 SPSEs that earned profit during 2019-20 was ₹10,943.09 crore. The Return on Equity (ROE) of these 10 SPSEs was 5.86 per cent as compared to 3.23 per cent of 12 SPSEs in 2018-19. ROE of all the 20 SPSEs i.e. including six loss making and four no profit no loss companies was -12.33 per cent in 2019-20.

Number of SPSEs that earned profit during the period from 2017-18 to 2019-20 is depicted in **Chart 7.2**:

Chart 7.2
Number of companies earning profits and their ROE during last three years



Source: Compiled based on latest finalised accounts of SPSEs.

The details of sectors which contributed maximum profit during 2019-20 are summarised in **Table 7.9**:

Table 7.9
Top sectors which contributed maximum profit during 2019-20

Sectors	No. of Profit earning SPSEs	Net Profit Earned (₹ in crore)	Percentage of profit to total SPSEs' profit
Power	2	491.79	76.65
Non-Power	8	149.81	23.35
Total	10	641.60	100.00

Source: Compiled based on latest finalised accounts of SPSEs.

During 2019-20, net profit of ₹641.60 crore constituting 76.65 per cent of total profit of SPSEs was contributed by Power Sector. The list of SPSEs which earned profit of more than ₹10 crore during the year 2019-20 is given in **Table 7.10**:

Table 7.10
List of SPSEs which earned profit of more than ₹10 crore

Sl. No.	Name of SPSEs	Year of Finalised Account	Net profit
1	Bihar State Power Transmission Company Limited	2019-20	460.16
2	Bihar Rajya Pul Nirman Nigam Limited	2017-18	37.99
3	Bihar State Road Development Corporation Limited	2018-19	35.78
4	Bihar Grid Company Limited	2019-20	31.63
5	Bhagalpur Smart City Limited	2018-19	23.86
6	Bihar State Building Construction Corporation Limited	2017-18	14.95
7	Bihar State Electronics Development Corporation Limited	2017-18	14.13
8	Bihar State Educational Infrastructure Development Corporation Limited	2018-19	13.92

Source: Compiled based on latest finalised accounts of SPSEs.

7.3.2 Dividend Paid by SPSEs

The details of dividend payout during 2017-18 to 2019-20 in respect of SPSEs covered in this report is given in **Table 7.11**:

Table 7.11
Dividend Payout of SPSEs during 2017-18 to 2019-20

Year	Total SPSEs where equity infused by GoB		SPSEs which earned profit during the year		SPSEs which declared/paid dividend during the year		Dividend Payout Ratio (%)
	Number of SPSEs	Equity infused by GoB (₹in crore)	Number of SPSEs	Profit earned (₹in crore)	Number of SPSEs	Dividend declared/paid by PSEs (₹in crore)	
1	2	3	4	5	6	7	8=7/5*100
2017-18	19	30,506.21	11	433.81	2	7.28	1.68
2018-19	20	35,269.93	12	321.95	2	7.28	2.26
2019-20	20	38,349.13	10	641.60	2	7.28	1.13

Source: Compiled based on latest finalised accounts of SPSEs.

The State Government had not formulated a dividend policy under which all profit making SPSEs are required to pay a minimum return. During the period 2017-18 to 2019-20, SPSEs ranging from 10 to 12 earned profits. However, only two²¹² SPSEs declared/paid dividend to GoB during the period. The Dividend Payout Ratio was 1.68 per cent, 2.26 per cent and 1.13 per cent during the period.

7.4 Debt servicing

7.4.1 Interest Coverage Ratio

Interest coverage ratio (ICR) is used to determine the ability of a company to pay interest on outstanding debt and is calculated by dividing a company's earnings before interest and taxes (EBIT) by interest expenses of the same period. The lower the ratio, the lesser is the ability of the company to pay interest on debt. An

²¹² Bihar State Road Development Corporation Limited (₹6.02 crore including taxes) and Bihar Rajya Pul Nirman Nigam Limited (₹1.26 crore including taxes)

ICR below one indicate that the company was not generating sufficient revenues to meet its expenses on interest. Out of 20 SPSEs, the total long term loans was outstanding in seven²¹³ SPSEs from all sources. Remaining 13 SPSEs did not have any long term loans as on 31 March 2020. During the year 2019-20, only five SPSEs accounted for interest amount in their accounts and two²¹⁴ SPSEs did not account for interest amount in their account. The details of positive and negative interest coverage ratio of SPSEs having outstanding loans during the period from 2017-18 to 2019-20 are given in **Table 7.12**.

Table 7.12
Interest Coverage Ratio

(₹ in crore)

Year	Interest	Earnings before interest and taxes	No of SPSEs	No. of SPSEs having ICR > = 1	No. of SPSEs having ICR < 1
Statutory Corporations					
2017-18	18.24	-27.75	1	-	1
2018-19	18.09	4.64	1	-	1
2019-20	18.09	4.64	1	-	1
Government Companies					
2017-18	526.86	-2,173.47	5	2	3
2018-19	392.64	-1,344.01	4	2	2
2019-20	506.31	-2,000.10	4	2	2

Source: Compiled based on latest finalised accounts of SPSEs.

During the year 2019-20, the ICR of one statutory corporation *i.e.* Bihar State Financial Corporation and two State Government companies *i.e.* South Bihar Power Distribution Company Limited and North Bihar Power Distribution Company Limited were less than one. This shows that the SPSE's earning is not sufficient to pay their interest due to heavy losses as on March 2020. This also indicates high risk of insolvency.

7.4.2 Age Wise Analysis of Interest Outstanding on State Government Loans

As on 31 March 2020, interest amounting to ₹471.58 crore was outstanding on the long-term loans of five SPSEs provided by GoB. The age wise analysis of interest outstanding on State Government Loans in SPSEs is depicted in **Table 7.13**:

²¹³ BSPHCL, BSPTCL, SBPDCL, NBPDC, BGCL, BSAIDCL and BSFC

²¹⁴ Bihar State Power Holding Company Limited and Bihar State Agro Industries Development Corporation Limited

Table 7.13
Interest Outstanding on State Government Loans

(₹ in crore)

Sl. No.	Name of SPSEs	Total outstanding Interest on Loan	Interest on loans outstanding for less than 1 year	Interest on loans outstanding for 1-3 years	Interest on loans outstanding for more than 3 years
1	North Bihar Power Distribution Company Limited.	45.39	7.66	15.32	22.41
2	South Bihar Power Distribution Company Limited.	20.40	1.65	3.30	15.45
3	Bihar State Power Transmission Company Limited	170.38	48.93	97.86	23.59
4	Bihar State Financial Corporation Limited	216.49	18.09	36.33	162.07
5	Bihar State Agro Industries Development Corporation Limited	18.92	-	-	18.92
Grand Total		471.58	76.33	152.81	242.44

It can be seen from the table that interest amounting to ₹242.44 crore was outstanding for more than three years. Bihar State Agro Industries Development Corporation Limited failed to repay the interest as well as principle of loan outstanding during the period as the Company became non-functional while Bihar State Financial Corporation is not undertaking any new business *i.e.* new lending.

7.5 Operating efficiency of Government Companies

7.5.1 Return on Capital Employed

Return on Capital Employed (ROCE) is a ratio that measures a company's profitability and the efficiency with which its capital is employed. ROCE is calculated by dividing a company's earnings before interest and taxes (EBIT) by the capital employed²¹⁵. The SPSE wise details of ROCE are given in *Appendix-7.1A*. The consolidated ROCE of 20 SPSEs during the period 2017-18 to 2019-20 are given in **Table 7.14**.

Table 7.14
Return on Capital Employed

Sectors	No. of SPSEs	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (In percentage)
2017-18				
Power	8	-7,205.20	22,846.85	-31.54
Non Power	11	175.51	1,263.28	13.89
Total	19	-7,029.69	24,110.13	-29.16
2018-19				
Power	8	-1,643.11	24,297.58	-6.76
Non Power	12	201.70	1,319.89	15.28
Total	20	-1,441.41	25,617.47	-5.63
2019-20				
Power	8	-2,256.03	25,947.01	-8.69
Non Power	12	201.70	1,319.89	15.28
Total	20	-2,054.34	27,266.90	-7.53

Source: Compiled based on latest finalised accounts of SPSEs.

²¹⁵ *Capital Employed = Paid up Share capital + Free Reserves and surplus + Long term loans – Accumulated losses – Deferred Revenue Expenditure*

It was observed that ROCE of 20 Government companies and corporations was lower during the year 2019-20 in comparison to that for the year 2018-19 mainly because of decrease in ROCE of power companies.

7.5.2 Rate of Real Return on Government Investment (RORR)

In view of the significant investment by Government of Bihar in 20 companies, return on such investment is essential from the perspective of State Government. Traditional calculation of return based only on historical cost of investment may not be a correct indicator of the adequacy of the return on the investment since such calculations ignore the present value of money. Therefore, the return on investment has been calculated after considering the Present Value (PV) of money to arrive at the real return on investment made by GoB. PV of the State Government investment was computed where funds had been infused by the State Government in the shape of equity, interest free/defaulted long term loans and Capital grants from 2014-15 in these SPSEs till 31 March 2020.

The PV of the State Government investment in 20 SPSEs was computed on the basis of following assumptions:

- Interest free/defaulted long term loans and Capital Grants have been considered as investment infusion by the State Government. Further, in those cases where interest free loans given to the SPSEs were later converted into equity, the amount of loan converted into equity has been deducted from the amount of interest free loans and added to the equity of that year. The funds made available in the form of revenue grants and subsidies have not been reckoned as investment.
- The average rate of interest on government borrowings for the concerned financial year was adopted as discount rate for arriving at Present Value since they represent the cost incurred by the government towards investment of funds for the year.

The position of State Government investment in 20 companies in the form of equity, interest free/defaulted loans and capital grants since inception of these companies till 31 March 2020 and the consolidated position of the PV of the State Government investment relating to these SPSEs for the same period is indicated in **Table 7.15**:

Table 7.15
Year wise details of investment by the State Government and RORR of Government funds from 2014-15 to 2019-20

(₹ in crore)

Financial year	Present value of total investment at the beginning of the year	Equity infused by the State Government during the year	Interest free/defaulted Loans and capital grants given by the State Government during the year	Total investment during the year	Average rate of interest on Government borrowings (in %)	Total investment at the end of the year	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total Earning for the year	RORR in Percent
i	ii	iii	iv	v = iii+iv	vi	vii = ii+v	viii = {vii×(100+vi)/100}	ix = {vii×vi}/100}	x	xi = x×100/viii
Up to 2014-15	0.00	9,031.04	6,243.75	15,274.79	6.59	15,274.79	16,281.40	1,006.61	-773.15	-4.75
2015-16	16,281.40	6,931.91	1,423.49	8,355.40	6.58	24,636.80	26,257.90	1,621.10	-826.30	-3.15
2016-17	26,257.90	5,291.39	5,212.82	10,504.21	6.42	36,762.11	39,122.24	2,360.13	-1,216.53	-3.11
2017-18	39,122.24	8,970.73	222.89	9,193.62	6.13	48,315.86	51,277.62	2,961.76	-7,718.69	-15.05
2018-19	51,277.62	5,044.86	3,477.65	8,522.51	6.18	59,800.13	63,495.78	3,695.65	-2,403.11	-3.78
2019-20	63,495.78	3,079.20	1,966.80	5,046.00	5.68	68,541.78	72,434.95	3,893.17	-2,579.24	-3.56
Total		38,349.13	18,547.40	56,896.53						

The balance of investment of the State Government in these 20 companies at the end of the year increased to ₹56,896.53 crore in 2019-20 from ₹15,274.79 crore in 2014-15 as the State Government made further investments in shape of equity (₹29,318.09 crore), and capital grants (₹12,303.65 crore). The PV of investments of the State Government up to 31 March 2020 worked out to ₹72,434.95 crore.

It could be seen that total earnings and RORR of these SPSEs remained negative during 2014-15 to 2019-20 due to losses of power companies which indicates that instead of generating returns on the invested funds to recover the cost of funds to the Government, they have accumulated huge losses over the years making them commercially unviable.

7.5.3 Return on Investment in SPSEs (ROI)

Return on Investment (ROI)²¹⁶ is a measure of financial performance of companies calculated by dividing net income by total investment. Sector wise ROI of SPSEs covered in this report for three years ended 31 March 2020 is depicted in Table 7.16.

Table 7.16
Sector wise Return on Investment

Sector	2017-18	2018-19	2019-20
Power	-19.06	-4.08	-4.97
Non-Power	9.09	10.12	10.12
Total	-9.97	-3.41	-4.34

Source: Compiled based on latest finalised accounts of SPSEs.

²¹⁶ Return on Investment = (Net Profit before Interest, Tax and preference Dividend/Equity) × 100/ Investment where Investment = Paid up Capital + Free Reserves + Long term loan.

It can be seen from the table that ROI of 20 Government companies and corporations was lower during the year 2019-20 in comparison to that for the year 2018-19 mainly because of decrease in ROI of power companies.

7.5.4 Return on Equity of SPSEs (ROE)

Return on equity (ROE)²¹⁷ is a measure of financial performance of companies calculated by dividing net income by shareholders' equity. Sector wise ROE of SPSEs for three years ended 31 March 2020 is depicted in **Table 7.17**.

Table 7.17
Sector wise Return on Equity

Sector	2017-18	2018-19	2019-20
Power	-50.18	-12.85	-13.66
Non Power	9.93	12.51	12.51
Total	-46.55	-11.55	-12.33

Source: Compiled based on latest finalised accounts of SPSEs.

It can be seen from the table that ROE of 20 Government companies and corporations was lower during the year 2019-20 in comparison to that for the year 2018-19 due to decrease in ROE of power companies.

7.6 SPSEs incurring losses and erosion of capital

7.6.1 Losses incurred by SPSEs

There were six SPSEs that incurred losses during the year 2017-18 to 2019-20 as given in **Table 7.18**:

Table 7.18
Number of SPSEs that incurred losses during 2017-18 to 2019-20

Year	No of SPSEs incurred loss	Net loss for the year	Accumulated Losses	Net Worth ²¹⁸
Statutory Corporations				
2017-18	1	45.99	498.40	-410.51
2018-19	1	13.45	511.85	-423.96
2019-20	1	13.45	511.85	-423.96
Government Companies				
2017-18	5	8,106.51	14,792.71	8,814.09
2018-19	5	2,711.59	16,115.17	10,118.14
2019-20	5	3,207.39	19,619.86	9,122.64
Total				
2017-18	6	8,152.50	15,291.11	8,403.58
2018-19	6	2,725.04	16,627.02	9,694.18
2019-20	6	3,220.84	20,131.71	8,698.68

Source: Compiled based on latest finalised accounts of SPSEs.

²¹⁷ Return on Equity = (Net Profit after Tax and preference Dividend/Equity) × 100 where Equity = Paid up Capital + Free Reserves – Accumulated Loss – Deferred Revenue Expenditure

²¹⁸ Net worth means the sum total of the paid-up share capital and free reserves and surplus less accumulated loss and deferred revenue expenditure. Free reserves mean all reserves created out of profits and share premium account but do not include reserves created out of revaluation of assets and write back of depreciation provision.

Out of total loss of ₹3,220.84 crore incurred by six SPSEs during the year 2019-20, loss of ₹3,203.65 crore was attributed to three²¹⁹ SPSEs. SPSEs that incurred losses of more than ₹10 crore are listed in **Table 7.19**:

Table 7.19
SPSEs that incurred losses of more than ₹10 crore

(₹ in crore)

Sl. No.	Name of SPSEs	Year of Finalised Account	Net profit/loss after tax and preference dividend
1	South Bihar Power Distribution Company Limited	2019-20	-1,664.84
2	North Bihar Power Distribution Company Limited	2019-20	-1,282.88
3	Bihar State Power Generation Company Limited	2019-20	-255.93
4	Bihar State Financial Corporation	2018-19	-13.45

Source: Compiled based on latest finalised accounts of SPSEs.

7.6.2 Erosion of capital in Government Companies

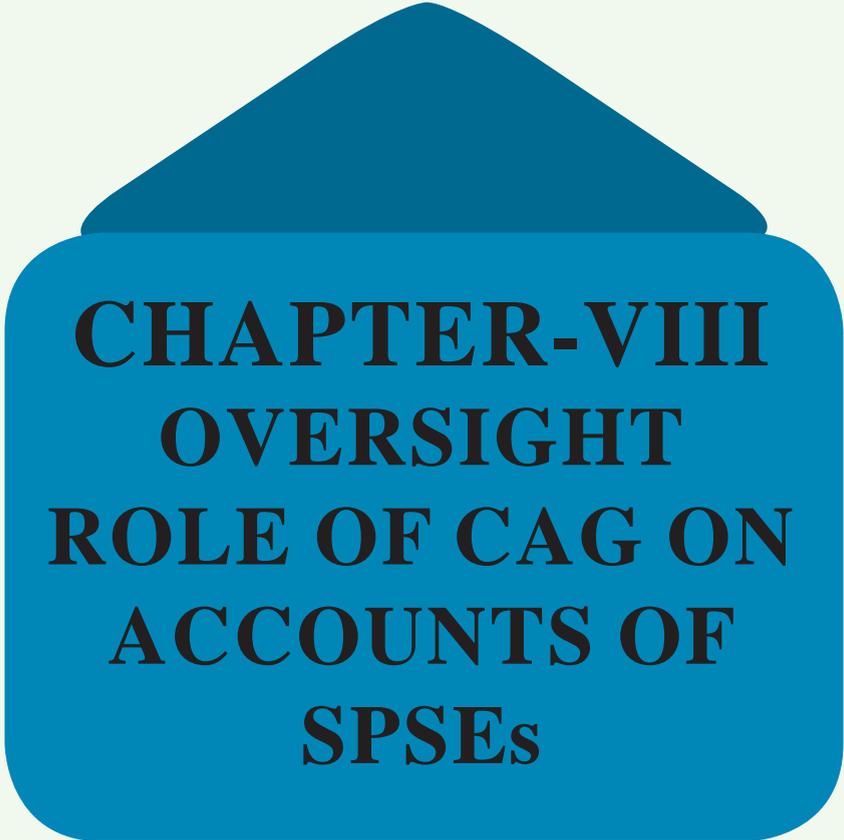
As on 31 March 2020, out of 20 SPSEs, there were only six SPSEs which incurred losses amounting to ₹3,220.84 crore. The accumulated losses and net worth of these six SPSEs were ₹20,131.71 crore and ₹8,698.68 crore respectively against equity investment of ₹28,820.34 crore as on 31 March 2020.

The net worth of three SPSEs²²⁰ was completely eroded against their equity investment. The net worth of these three SPSEs was (-) ₹597.22 crore against equity investment of ₹85.58 crore as on 31 March 2020. Net worth was less than half of their paid up capital in respect of two²²¹ SPSEs and net worth of one SPSE *i.e.* North Bihar Power Distribution Company Limited was ₹6,482.83 (55.63 per cent) crore against equity investment of ₹11,653.84 crore at the end of 31 March 2020, indicating their potential financial sickness.

²¹⁹ Bihar State Power Generation Company Limited, North Bihar Power Distribution Company Limited and South Bihar Power Distribution Company Limited.

²²⁰ Bihar State Financial Corporation, Bihar State Agro Industries Development Corporation Limited and Patna Smart City Limited.

²²¹ Bihar State Power Generation Company Limited and South Bihar Power Distribution Company Limited.



**CHAPTER-VIII
OVERSIGHT
ROLE OF CAG ON
ACCOUNTS OF
SPSEs**

CHAPTER-VIII

Oversight Role of CAG on Accounts of SPSEs

8.1 Audit of State Public Sector Enterprises (SPSEs)

Comptroller & Auditor General of India (CAG) appoints the statutory auditors of a State Government Company and State Government Controlled Other Company under Section 139 (5) and (7) of the Companies Act, 2013. CAG has a right to conduct a supplementary audit and issue comments upon or supplement the Audit Report of the statutory auditor. Statutes governing some Corporations require that their accounts be audited by the CAG and a report be submitted to the State Legislature.

8.2 Appointment of statutory auditors of SPSEs by CAG

Sections 139 (5) of the Companies Act, 2013 provides that the statutory auditors in case of a State Government Company are to be appointed by the CAG within a period of 180 days from the commencement of the financial year.

8.3 Submission of Accounts by SPSEs

8.3.1 Need for timely submission

According to Section 394 of the Companies Act 2013, Annual Report on the working and affairs of a Government Company, is to be prepared within three months of its Annual General Meeting (AGM) and as soon as may be after such preparation laid before both the Houses of State Legislature together with a copy of the Audit Report and any comments upon or supplement to the Audit Report, made by the CAG. Almost similar provisions exist in the respective Acts regulating statutory corporations. This mechanism provides the necessary legislative control over the utilisation of public funds invested in the companies from the Consolidated Fund of State.

Section 96 of the Companies Act, 2013 requires every company to hold AGM of the shareholders once in every calendar year. It is also stated that not more than 15 months shall elapse between the date of one AGM and that of the next. Further, Section 129 of the Companies Act, 2013 stipulates that the audited Financial Statement for the financial year has to be placed in the said AGM for their consideration.

Section 129 (7) of the Companies Act, 2013 also provides for levy of penalty like fine and imprisonment on the persons including directors of the company responsible for non-compliance with the provisions of Section 129 of the Companies Act, 2013.

Despite above provisions, annual accounts of various SPSEs were pending as on 31 December 2020, as detailed in the following paragraph.

8.3.2 Timeliness in preparation of accounts by State Government Companies/Statutory Corporations

As of 31 March 2020, there were 72 State Government Companies, three Statutory Corporations and four Government controlled other companies under the purview of CAG's audit (total 79 SPSEs). Of these, accounts for the year 2019-20 were due from all State Government Companies / Statutory Corporations. A total of two²²² State Government Companies submitted their accounts for the year 2019-20 for audit by CAG on or before 31 December 2020. Accounts of rest 70 State Government Companies, three Statutory Corporations and four Government Controlled Other Companies (total 77 SPSEs) were in arrears for various reasons.

Audit of Statutory Corporations is governed by their respective legislations. Out of the three Statutory Corporations, the CAG is the sole auditor for Bihar State Road Transport Corporation. In respect of Bihar State Financial Corporation and Bihar State Warehousing Corporation, the audit is conducted by Chartered Accountants and supplementary audit is conducted by the CAG.

The accounts of Bihar State Financial Corporation for the year 2019-20, Bihar State Road Transport Corporation for the year from 2015-16 to 2019-20 and Bihar State Warehousing Corporation for the year from 2015-16 to 2019-20 were awaited as on 31 December 2020.

Details of arrears in submission of accounts of SPSEs as on 31 December 2020 are given in **Table 8.1**:

Table 8.1
Position relating to submission of accounts by the State PSEs

Particulars	Government Companies/Government Controlled Other Companies/Statutory Corporations			
	Government Companies	Government controlled other Companies	Statutory Corporations	Total
Total number of SPSEs under the purview of CAG's audit as on 31 March 2020	72	04	03	79
Less: New SPSEs from which accounts for 2019-20 were not due	-	-	-	-
Number of SPSEs from which accounts for 2019-20 were due	72	04	03	79
Number of SPSEs which presented the accounts for 2019-20 for CAG's audit by 31 December 2020	02	-	-	02

²²² North Bihar Power Distribution Company Limited and Bihar Grid Company Limited

Particulars		Government Companies/Government Controlled Other Companies/Statutory Corporations			
		Government Companies	Government controlled other Companies	Statutory Corporations	Total
Number of SPSEs having arrear accounts as of 31 December 2020		70	04	03	77
Number of accounts in arrears		1,284	08	11	1,303
Break-up of Arrears	(i) Under Liquidation	101	-	-	101
	(ii) Non-functional	1,065	-	-	1,065
	(iii) Others	118	08	11	137
Age-wise analysis of arrears against 'Others' category	One year (2019-20)	10	01	01	12
	Two years (2018-19 and 2019-20)	12	04	-	16
	Three years and more	96	03	10	109

The names of these companies are indicated in *Appendix-8.1 A*.

8.4 CAG's oversight - Audit of accounts and supplementary audit

8.4.1 Financial reporting framework

Companies are required to prepare the financial statements in the format laid down in Schedule III to the Companies Act, 2013 and in adherence to the mandatory Accounting Standards prescribed by the Central Government, in consultation with National Advisory Committee on Accounting Standards. The statutory corporations are required to prepare their accounts in the format prescribed under the rules, framed in consultation with the CAG and any other specific provision relating to accounts in the Act governing such corporations.

8.4.2 Audit of accounts of SPSEs by Statutory Auditors

The statutory auditors appointed by the CAG under Section 139 of the Companies Act, 2013, conduct audit of accounts of the State Government Companies and submit their report thereon in accordance with Section 143 of the Companies Act, 2013.

The CAG plays an oversight role by monitoring the performance of the statutory auditors in audit of public sector undertakings with the overall objective that the statutory auditors discharge the functions assigned to them properly and effectively. This function is discharged by exercising the power:

- to issue directions to the statutory auditors under Section 143 (5) of the Companies Act, 2013 and
- to supplement or comment upon the statutory auditor's report under Section 143 (6) of the Companies Act, 2013.

8.4.3 Supplementary Audit of accounts of SPSEs

The prime responsibility for preparation of financial statements in accordance with the financial reporting framework prescribed under the Companies Act, 2013 or other relevant Act is of the management of an entity.

The statutory auditors appointed by the CAG under section 139 of the Companies Act, 2013 are responsible for expressing an opinion on the financial statements under section 143 of the Companies Act, 2013 based on independent audit in accordance with the Standard Auditing Practices of Institute of Chartered Accountants of India (ICAI) and directions given by the CAG. The statutory auditors are required to submit the Audit Report to the CAG under Section 143 of the Companies Act, 2013.

The certified accounts of selected State Government Companies along with the report of the statutory auditors are reviewed by CAG by carrying out a supplementary audit. Based on such review, significant audit observations, if any, are reported under Section 143 (6) of the Companies Act, 2013 to be placed before the Annual General Meeting.

8.5 Result of CAG's oversight role

8.5.1 Audit of accounts of SPSEs under Section 143 of the Companies Act, 2013

Financial statements for the year 2019-20 were received from two²²³ State Government Companies by 31 December 2020. These two accounts of State Government Companies have been reviewed by the CAG. The results of the review are detailed below:

8.5.2 Significant comments of the CAG issued as supplement to the statutory auditors' reports on SPSEs

The statutory auditors forwarded 30 accounts during January 2020 to December 2020 subsequent to the audit of the financial statements by them. The CAG issued non-review certificate on six accounts and conducted supplementary audit of the financial statements of the remaining SPSEs. During January 2020 to December 2020, CAG issued disclaimer on 13 accounts and comments on seven accounts.

The list of SPSEs covered in this report in respect of whom comments were issued is given in **Table 8.2**.

Table 8.2

List of SPSEs covered in this report where comments were issued by CAG

Sl. No.	Name of the Company	Year of the Account
1	Bihar State Road Development Corporation Limited	2016-17
2	Bihar State Road Development Corporation Limited	2017-18

²²³ Bihar Grid Company Limited and North Bihar Power Distribution Company Limited.

Sl. No.	Name of the Company	Year of the Account
3	Bihar State Building Construction Corporation Limited	2017-18
4	Patna Smart City Limited	2017-18
5	Bihar State Educational Infrastructure Development Corporation Limited	2017-18
6	Bihar Forestry Development Corporation Limited	2018-19

Some of the significant comments issued on financial statements of Government Companies and Government Controlled Other Companies, the financial impact of which on the profitability was ₹2,238.28 crore and on assets/liabilities was ₹4,949.14 crore, have been tabulated below:

A. Comments on Profitability

Sl. No.	Name of the SPSE	Comments
1	Patna Smart City Limited (2017-18)	<ul style="list-style-type: none"> Non-provision for a bill of ₹1.20 crore for the months of January to March 2018 raised by the project management consultant M/s Eptisa on 23 March 2018 resulted in understatement of Other Current Liabilities as well as Loss for the year by ₹1.20 crore each.
2	Bihar State Building Construction Corporation Limited (2017-18)	<ul style="list-style-type: none"> During the year 2017-18, an amount of ₹7.75 crore only has been earned and credited to project fund as interest earned on unutilised project fund but instead of ₹7.75 crore, ₹23.91 crore has been shown as Finance Cost and interest earned on fixed deposits under Other Income in the Statement of Profit and Loss. Further, as the interest pertains to project fund, the same should not have been shown as company's revenue and expenditure which resulted in overstatement of Expenses for the year as well as Revenue for the year to the extent of ₹16.16 crore each. The Company charged ₹7.22 crore (at the rate of seven <i>per cent</i>) instead of ₹5.23 crore (at the rate of five <i>per cent</i>) as centage on the project 'Buniyad Kendra Construction Project' till March 2018. This resulted in overstatement of profit by ₹1.89 crore and Reserves and Surplus by ₹0.10 crore and Work-in-Progress by ₹1.99 crore.

Sl. No.	Name of the SPSE	Comments
		<ul style="list-style-type: none"> • Delayed capitalisation of assets at the end of the financial year 2017-18 i.e. on 31.03.2018 resulted in undercharging of depreciation by ₹1.96 crore for the year 2017-18 and by ₹1.60 crore for the year 2016-17 which resulted in overstatement of profit for the year by ₹1.96 crore, Reserves and Surplus by ₹1.60 crore and Fixed Assets by ₹3.56 crore.
3	Bihar State Road Development Corporation Limited (2016-17)	<ul style="list-style-type: none"> • Wrong accountal of contract expenses on works executed on cost plus basis has resulted in overstatement of Revenue from Operations by ₹1,347.49 crore and Contract Expenses by the same amount. • The Company booked excess centage income of ₹22.89 crore during the year 2016-17 and ₹27.44 crore in previous years on inadmissible cost components. This has resulted in overstatement of Revenue from Operations by ₹22.89 crore, Reserves & Surplus by ₹27.44 crore and Inventories by ₹50.32 crore. • Wrong accountal of interest income earned on the surplus project fund lying with the Company in its saving bank accounts has resulted in the overstatement of Other Income as well as Expenditure (Finance Cost) of the Company by a sum of ₹16.68 crore.
4	Bihar State Road Development Corporation Limited (2017-18)	<ul style="list-style-type: none"> • Wrong accountal of contract expenses on works executed on cost plus basis has resulted in overstatement of Revenue from Operations by ₹723.84 crore and Contract Expenses by the same amount. • The Company booked excess centage income of ₹11.40 crore during the year 2017-18 and ₹50.32 crore in previous years on inadmissible cost components. This has resulted in overstatement of Revenue from Operations by ₹11.40 crore, Reserves & Surplus by ₹50.32 crore and Inventories by ₹61.72 crore.

Sl. No.	Name of the SPSE	Comments
		<ul style="list-style-type: none"> The Company wrongly accounted for Prior-period Project income of ₹4.04 crore as minus item (credit) in its expenditure and correspondingly debited the Other Current Liabilities (Project fund) which resulted in understatement of Other Current Liabilities (Advance against work) and Profit by ₹8.08 crore each. The Company wrongly accounted for interest income of ₹6.30 crore earned on the surplus project fund lying in its saving bank accounts by debiting to Finance Cost (Interest-Project Advance) which resulted in overstatement of Other Income as well as Expenditure (Finance Cost) of the Company by the same amount.
5	Bihar State Educational Infrastructure Development Corporation Limited (2017-18)	<ul style="list-style-type: none"> Interest amount of ₹0.08 crore on Corporate Social Responsibility (CSR) Fund for the year 2017-18 should have been credited to CSR Fund as there is a separate bank account maintained by the Company. However, the same was not done which resulted in overstatement of Other Income and understatement of CSR Fund by ₹0.08 crore.
6	Bihar Forestry Development Corporation Limited (2018-19)	<ul style="list-style-type: none"> Interest received of ₹0.86 crore on fixed deposits of ₹15.51 crore which was received from sale of kendu leaves should have been booked under the head "Current Liabilities" instead of Other Income. This has resulted in overstatement of "Other Income" and understatement of "Current Liabilities" by ₹0.86 crore each.

B. Comments on financial position

Sl. No.	Name of the SPSE	Comments
1	Patna Smart City Limited (2017-18)	<ul style="list-style-type: none"> Other long-term liabilities and Other Current Assets receivable from Government of Bihar is understated by ₹five lakh due to adjustment of ₹five lakh receivable from Government of Bihar towards shares issued from the amount payable to Patna Municipal Corporation (PMC) towards preliminary expenses of the Company borne by PMC.

Sl. No.	Name of the SPSE	Comments
		<ul style="list-style-type: none"> Non- provision of ₹9.56 lakh towards rent payable for additional office space taken by Patna Municipal Corporation for the Company during 15 January 2018 to 31 March 2018 has resulted in understatement of Current Liabilities as well as Loss for the year by ₹9.56 lakh each.
2	Bihar State Building Construction Corporation Limited (2017-18)	<ul style="list-style-type: none"> A sum of ₹1,081.06 crore being the amount of completed and handed over works to the departments but not adjusted against the fund received from the concerned Department resulted in overstatement of work-in-Progress as well as Other Non-current Liabilities to the tune of ₹1,081.06 crore each.
3	Bihar State Road Development Corporation Limited (2016-17)	<ul style="list-style-type: none"> Non-adjustments of ₹1,917.66 crore pertaining to expenditures incurred against the fund received for the earmarked projects/works resulted in overstatement of Current Assets (Inventories) as well as Other Current Liabilities to the extent of ₹1,917.66 crore.
4	Bihar State Road Development Corporation Limited (2017-18)	<ul style="list-style-type: none"> Non-adjustments of ₹1,917.66 crore pertaining to expenditures incurred against the fund received for the earmarked projects/works resulted in overstatement of Current Assets (Inventories) as well as Other Current Liabilities to the extent of ₹1,917.66 crore.
5	Bihar State Educational Infrastructure Development Corporation Limited (2017-18)	<ul style="list-style-type: none"> Works bills amounting to ₹6.99 crore received during the period 2017-18 were not accounted for in the same year on accrual basis which has resulted in understatement of Work-in-Progress (Other Current Assets) by ₹7.48 crore (including centage at the rate of seven <i>per cent</i>), Trade Payable (Current Liabilities) by ₹ 6.99 crore and centage income by ₹0.49 crore. Wrong accountal of ₹23.82 crore being the amount refunded by Income Tax Department against the total amount paid as advance Income Tax of ₹25.79 crore resulted in overstatement of Other Current Liabilities and Other Non-current Assets by ₹23.82 crore.

Sl. No.	Name of the SPSE	Comments
6	Bihar Forestry Development Corporation Limited (2018-19)	<ul style="list-style-type: none"> • Non-provision of ₹1.23 crore being the Security deposit amount forfeited during the year 2018-19 resulted in overstatement of “Other Current Liabilities” and understatement of “Short Term Provision” by ₹1.23 crore each. • Non-adjustment of refund amount of ₹8.33 lakh towards Corporate Social Responsibility (CSR) activity received from Siti Maurya Cable Net Private Limited resulted in overstatement of “Current liabilities” and overstatement of “Cash and cash Equivalent” by ₹8.33 lakh each.

C. Comments on Disclosure

Sl. No.	Name of the SPSE	Comments
1	Bihar State Building Construction Corporation Limited (2017-18)	<ul style="list-style-type: none"> • The Company did not disclose the amount of ₹12.04 crore (<i>Salami</i>) and ₹6.02 lakh per annum (<i>lagan</i>) as contingent liabilities in respect of the demand raised (06 April 2014) by Patna Collectorate for construction of office building at Rajvanshi Nagar, Patna as per the provisions of AS 29. Further, there were 26 court cases pending as on 31 March 2018 which were also not shown as contingent liability. • Keeping in view the significant amount involved as rental income i.e. ₹3.73 crore, the same should have been disclosed in the “Notes to Accounts” but the Company failed to disclose the same.
		<ul style="list-style-type: none"> • The Company has been charging centage at old rates on projects which were tendered before the notification date i.e. 25 January 2016 but executed subsequent to date of notification. However, no approval from Board of Directors has been accorded in this respect and the same has not been disclosed.

Sl. No.	Name of the SPSE	Comments
2	Bihar State Road Development Corporation Limited (2016-17)	<ul style="list-style-type: none"> During the year, the Company has capitalised interest of ₹4.73 crore on HUDCO loan by debiting the same to the Contract Expense of the Gangapath Project. However, neither the accounting policy adopted nor the amount of borrowing costs (interest) capitalised as per Accounting Standard 16 on Borrowing Costs has been disclosed in Notes to Financial Statements. The Company did not disclose Contingent Liabilities to the tune of ₹214.29 crore towards final award of arbitration in favour of contractors in the “Notes to Accounts” in compliance of AS 29. Further, the same was also not commented by Statutory Auditor in its Report.
3	Bihar State Road Development Corporation Limited (2017-18)	<ul style="list-style-type: none"> Note no. 31 to the Financial Statements states that interest on loan taken from HUDCO for Ganga Path project has been debited to the cost of project. The above note is deficient as it does not disclose the interest amount also debited to the cost of project (capitalised) as required under paragraph 23 of AS 16.

8.5.3 Statutory Corporation

Out of three Statutory Corporations, no Corporation has finalised and forwarded their accounts of 2019-20 by 31 December 2020. The details regarding submission of accounts and arrear of accounts of these Statutory Corporations are summarised in the **Table 8.3**:

Table 8.3
Position relating to submission of accounts and arrear of accounts of Statutory Corporations

Sl. No.	Name of the Corporation	Name of Department	Year of latest Finalised Accounts	Period for which the accounts are in arrear	Number of accounts in arrear
1.	Bihar State Road Transport Corporation	Transport	2014-15	2015-16 to 2019-20	05
2.	Bihar State Warehousing Corporation	Co-operative	2014-15	2015-16 to 2019-20	05
3	Bihar State Financial Corporation	Industries	2018-19	2019-20	01

8.6 Non-compliance with provisions of Accounting Standards/Ind AS

In exercise of the powers conferred by Section 469 of the Companies Act, 2013, read with Section 129 (1), Section 132 and Section 133 of the said Act, the Central Government prescribed Accounting Standards 1 to 7 and 9 to 29. Besides these, the Central Government notified 41 Indian Accounting Standards (Ind AS) through Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

The statutory auditors reported that nine SPSEs did not comply with mandatory Accounting Standards/Ind AS depicted in *Appendix-8.1B*. As can be seen from the appendix, the statutory auditors reported about 33 cases of non-compliance of Accounting Standards by seven SPSEs and nine cases of non-compliance of Ind AS by five SPSEs.



Patna
The 13 December 2021

(RAMAWATAR SHARMA)
Accountant General (Audit), Bihar

Countersigned



New Delhi
The 15 December 2021

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India



APPENDICES

Appendix-1.1
(Refer: Paragraph-1.3; Page-2)
Statement showing Outstanding Inspection Reports/Paragraphs
(₹ in crore)

Year	General Sector			Social Sector			Economic Sector		
	No. of IRs	No. of Paras	Amount	No. of IRs	No. of Paras	Amount	No. of IRs	No. of Paras	Amount
2010-11	85	312	548.69	480	2523	7444.16	259	1277	4870.71
2011-12	3	15	10.12	83	559	7131.96	83	529	11893.71
2012-13	51	385	3015.68	437	2660	31784.4	98	686	6368.02
2013-14	154	1139	1604.23	545	3243	10593.43	169	1153	16282.94
2014-15	147	765	5505.5	528	3466	11790.34	223	1411	24891.16
2015-16	175	859	1289.88	579	4313	13871.82	188	1283	10984.42
2016-17	227	1323	7331.9	554	5206	26041.59	211	1416	20130.48
2017-18	139	827	1547.95	454	4616	44009.65	162	1265	60528.82
2018-19	24	228	75363.71	108	1159	9399.81	34	316	5702.39
2019-20	31	299	365431.7	56	640	38196.74	11	131	511.67
Total	1036	6152	461649.36	3824	28385	200263.90	1438	9467	162164.3

Appendix-1.2
(Refer: Paragraph-1.3; Page-2)
Statement showing various types of irregularities in outstanding paragraphs of Inspection Reports

Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		No. of IRs	Fraud/misappropriation/ embezzlement/ losses detected in audit	Recoveries & instances of Overpayments detected in audit	Violation of contractual obligations and undue favours to contractors	Avoidable/excess expenditure	Wasteful/infructuous expenditure	Expenditure incurred without sanction from competent authority	Diversion of funds from one scheme to another or from one object head to another	Drawal of funds at the fag end of financial year with a view to avoiding lapse of funds	Incurring of expenditure on banned items or items of special nature without approval of competent authority	Purchase of stores/ stock in excess of actual requirements with a view to avoiding lapse of funds	Idle investment/ idle establishment/ blockade of funds	Payment of idle wages to staff	Delays in commissioning of equipment/ idle equipment and consequences owing thereto	Non-achievement of objectives/ unfruitful expenditure	Miscellaneous observations	Total paragraphs
2010-11		824	57	312	66	84	214	19	160	0	6	16	242	17	17	244	2657	4111
2011-12		169	9	62	51	20	53	6	24	3	0	4	70	5	2	78	717	1104
2012-13		586	20	194	83	201	182	52	127	8	27	9	284	25	36	219	2264	3731
2013-14		868	99	213	145	228	287	43	118	13	73	13	421	32	39	319	3492	5535
2014-15		898	129	362	207	179	242	31	112	11	7	11	455	10	29	308	3549	5642
2015-16		942	57	270	198	311	390	106	204	25	11	61	530	17	21	444	3810	6455
2016-17		992	64	181	346	417	386	87	149	69	94	80	542	26	40	584	4880	7945
2017-18		755	78	135	466	282	333	46	41	61	11	12	859	26	16	399	3943	6708
2018-19		166	31	33	61	96	32	8	26	12	0	8	124	7	4	75	1186	1703
2019-20		98	7	6	10	29	30	5	4	0	20	0	51	0	11	42	855	1070
Total		6298	551	1768	1633	1847	2149	403	965	202	249	214	3578	165	215	2712	27353	44004

Appendix-1.3
(Refer: Paragraph-1.5; Page-3)
Status of Audit Memos relating to PAs/DCAs for the Audit Report ending March 2020

Sl. No.	PA/ LDP	Name of PA/ DCA	Reply received on PA/ DCA from Department	No. of units audited	No. of unit did not produced certain records	No. of Memos issued	No. of Memos on which full reply received	No. of Memos on which partial reply received	No. of Memos on which reply not received
1	PA	Functioning of District Hospital	Yes*	33	8	360	136	73	151
2	DCA	Development of sewerage infrastructure in Patna under Na mami Gange	No	11	-	14	Nil	Nil	14
		Total		44	8	374	136	73	165

* Received from State Health Society, Bihar

Appendix-1.4
(Refer: Paragraph-1.8; Page-5)
Statement showing status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly

Sl. No.	Name of Autonomous bodies	Status of entrustment	Rendering of accounts to audit		Issuance of SAR		Date of placement in the Legislature	Remarks
			Year of accounts	Date	Year of accounts	Date		
1	Bihar State Legal Services Authority (BSLSA), Patna	Permanent	2019-20	12-07-21	2016-17, 2017-18 & 2018-19	03.02.21	--	--
2	Bihar State Housing Board, Patna	2015-16	2016-17	05.07.19	upto 2008-09	27.08.14	NA	SARs for the period 2009-10 to 2011-12 have not been finalised.
3	Bihar State Khadi and Village Industries Board, Patna	2009-10	2009-10	--	2009-10	--	--	SARs have been placed in the legislature by the department upto 2001-02. Further, it has been intimated by the Dy. Secretary, Industry Department, Bihar, Patna that the copy of SAR from the period 2002-03 to 2009-10 has been sent to Dy. Secretary, Bihar State Legislature for placement on the table of Legislature.
4	Rajendra Agricultural University Pusa Samastipur	2016-17	2015-16	--	2013-14	--	--	Accounts have been made available for the period 2014-15 & 2015-16 but accounts are not approved by Board of Management.
5	Bihar Agricultural university, Sabour, Bhagalpur	2014-15	2018-19	--	2014-15	--	--	Accounts have been made available for the period 2014-15 to 2018-19 but entrustment has not been made available for the period 2015-16 and above.

Appendix-2.1
(Refer: Paragraph-2.3.1.1; Page-25)
Hospital-wise details of Categories and number of diagnostic tests provided during 2014-20

Categories	No. of tests required	DH-Biharsharif		DH-Jehanabad		DH-Madhepura		DH-Patna		DH-Hajipur	
		Available	Not Available	Available	Not Available	Available	Not Available	Available	Not Available	Available	Not Available
Clinical pathology	37	16	21	15	22	13	24	14	23	15	22
Pathology	8	0	8	0	8	0	8	0	8	0	8
Microbiology	7	0	7	0	7	0	7	0	7	0	7
Serology	10	3	7	2	8	2	8	3	7	2	8
Blood bank	1	1	0	1	0	1	0	0	1	1	0
Biochemistry	22	7	15	8	14	4	18	8	14	8	14
Cardiac Investigation	3	1	2	1	2	1	2	1	2	1	2
Ophthalmology	3	1	2	2	1	2	1	2	1	3	0
ENT	2	0	2	0	2	0	2	0	2	1	1
Radiology	13	7	6	5	8	5	8	5	8	6	7
Endoscopy	8	0	8	0	8	0	8	0	8	0	8
Respiratory	1	0	1	0	1	0	1	0	1	0	1
Under NVBDCP*	5	3	2	3	2	3	2	3	2	3	2
Under NLEP **	1	0	1	0	1	0	1	0	1	0	1
Total	121	39	82	37	84	31	90	36	85	40	81
Per cent		32	68	31	69	26	74	30	70	33	67
Types of services	14	A=8 NA=6	A=8 NA=6	A=8 NA=6	A=8 NA=6	A=8 NA=6	A=8 NA=6	A=7 NA=7	A=7 NA=7	A=9 NA=5	A=9 NA=5

* - Malaria, Kala azar, Dengue, JE, Chikungunya ** - Skin Smear Examination

(Source: Test-checked DHs)

Appendix-2.2

(Refer: Paragraph-2.3.1.1; Page-25)

Details of diagnostic services available in the test-checked hospital as on 31 March 2020

Sl. No.	Categories	Name and categories of diagnostic services/ tests	Test- checked hospitals wise availability of the diagnostic services/ tests						
			Sub categories	Diagnosics services/ tests	DH- Biharsharif	DH-Jehanabad	DH- Madhepura	DH-Patna	DH-Hajipur
1	Clinical Pathology	Haemoglobin estimation	a. Haematology	Haemoglobin estimation	A	A	A	A	A
2			a. Haematology	Total Leukocytes count	A	A	A	A	A
3			a. Haematology	Differential Leucocytes count	A	A	A	A	A
4			a. Haematology	Absolute Eosinophil count	A	NA	NA	NA	NA
5			a. Haematology	Reticulocyte count	NA	NA	NA	NA	NA
6			a. Haematology	Total RBC count	NA	A	A	A	A
7			a. Haematology	E. S. R.	A	A	A	A	A
8			Immunoglobulin Profile (IGM, IGG, IGE, IGA)	Bleeding time (BT)	A	A	A	A	A
9	- Fibrinogen Degradation Product	Clotting time (CT)	A	A	A	A	A	A	
10			Prothrombin time	NA	NA	NA	NA	NA	NA
11			Peripheral Blood Smear	NA	NA	NA	NA	NA	NA
12			Malaria parasite	A	A	A	A	A	A
13			Filaria Parasite	NA	A	NA	NA	NA	NA
14			Platelet count	A	A	A	A	A	A
15			Packed Cell volume	NA	A	NA	NA	NA	NA
16			Blood grouping	A	A	A	A	A	A
17			Rh typing	A	A	A	A	A	A
18			Blood Cross matching	A	NA	NA	NA	NA	NA
19			ELISA for HIV, HCV, HBs Ag	NA	NA	NA	NA	NA	NA
20			ELISA for TB	NA	NA	NA	NA	NA	NA

Sl. No.	Name and categories of diagnostic services/tests		Test- checked hospitals wise availability of the diagnostic services/ tests							
	Categories	Sub categories	Diagnosics services/ tests	DH-Biharsharif	DH-Jehanabad	DH-Madhepura	DH-Patna	DH-Hajipur		
21			APTT	NA	NA	NA	NA	NA		
22			ANA/ANF, Rheumatoid Factor	A	NA	NA	NA	NA		
23	b. Urine analysis		Urine for Albumin,	A	A	A	A	A		
24			Urine for Sugar	A	A	A	A	A		
25			Urine for Deposit	NA	NA	NA	NA	NA		
26			Urine for Bile salts	NA	NA	NA	A	NA		
27			Urine for Bile Pigments	NA	NA	NA	NA	NA		
28			Urine for Acetone	NA	NA	NA	NA	NA		
29			Urine for specific gravity	NA	NA	NA	NA	NA		
30			Urine for reaction (pH)	NA	NA	NA	NA	NA		
31		c. Stool Analysis		Stool for Ovacyst (Ph),	A	NA	NA	NA	NA	
32				Hanging drop for V. Cholera	NA	NA	NA	NA	NA	
33			Occult blood	NA	NA	NA	NA	NA		
34			Bacterial culture and sensitivity	NA	NA	NA	NA	NA		
35	d. Semen Analysis		Morphology, count	NA	NA	NA	NA	NA		
36		e. CSF Analysis		Analysis, Cell count etc.	NA	NA	NA	NA	NA	
37	f. Aspirated fluids			Cell count cytology	NA	NA	NA	NA	NA	
38		Pathology		Cytology	NA	NA	NA	NA	NA	
39			b. Sputum		Sputum cytology	NA	NA	NA	NA	NA
40				c. Haematology		Bone Marrow Aspiration	NA	NA	NA	NA
41					Immunohaematology	NA	NA	NA	NA	NA
42				Coagulation disorders	NA	NA	NA	NA	NA	
43				Sickle cell anaemia	NA	NA	NA	NA	NA	
44				Thalassaemia	NA	NA	NA	NA	NA	
45				d. Histopathology	All types of specimen, Biopsies	NA	NA	NA	NA	NA

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Sl. No.	Name and categories of diagnostic services/tests		Test- checked hospitals wise availability of the diagnostic services/ tests					
	Categories	Sub categories	Diagnosics services/ tests	DH-Biharsharif	DH-Jehanabad	DH-Madhepura	DH-Patna	DH-Hajipur
46	Microbiology		KOH study for fungus	NA	NA	NA	NA	NA
47			Smear for AFB, KLB (Diphtheria)	NA	NA	NA	NA	NA
48			Culture and sensitivity for blood, sputum, pus, urine	NA	NA	NA	NA	NA
49			Bacteriological analysis of water by H2S based test	NA	NA	NA	NA	NA
50			Stool culture for Vibrio Cholera and other bacterial entropathogene	NA	NA	NA	NA	NA
51			Supply of different media for peripheral Laboratories	NA	NA	NA	NA	NA
52			Grams Stain for Throat swab, sputum etc.	NA	NA	NA	NA	NA
53	Serology		RPR Card test for syphilis	NA	NA	NA	A	NA
54			Pregnancy test (Urine gravindex)	A	A	A	A	NA
55			ELISA for Beta HCG	NA	NA	NA	NA	NA
56			Leptospirosis, Brucellosis	A	NA	NA	NA	NA
57			WIDAL test	NA	A	A	A	A
58			ELISA test for HIV	NA	NA	NA	NA	NA
59			ELISA test for HBsAg	NA	NA	NA	NA	NA
60			ELISA test for HCV	NA	NA	NA	NA	NA
61			DCT/ICT with Titre	NA	NA	NA	NA	NA
62			RA factor	A	NA	NA	NA	A

Sl. No.	Name and categories of diagnostic services/tests		Test- checked hospitals wise availability of the diagnostic services/ tests					
	Categories	Sub categories	Diagnosics services/ tests	DH-Biharsharif	DH-Jehanabad	DH-Madhepura	DH-Patna	DH-Hajipur
63	Blood bank		Services as per norms for the blood bank including services for self-component separation	A	A	A	NA	A
64	Biochemistry		Blood Sugar	A	A	A	A	A
65			Glucose Tolerance Test	NA	NA	NA	NA	NA
66			Glycosylated Haemoglobin	NA	NA	NA	NA	NA
67			Blood urea	A	A	A	A	A
68			Blood cholesterol	NA	A	A	A	A
69			Serum bilirubin	A	A	A	A	A
70			Icteric index	NA	NA	NA	NA	NA
71			Liver function tests	A	A	NA	A	A
72			Kidney function tests	A	A	NA	A	A
73			Lipid Profile	NA	A	NA	A	A
74			Blood uric acid	A	A	NA	A	A
75			Serum calcium	A	NA	NA	A	NA
76		Serum Phosphorous	NA	NA	NA	NA	NA	
77		Serum Magnesium	NA	NA	NA	NA	NA	
78		CSF for protein, sugar	NA	NA	NA	NA	NA	
79		Blood gas analysis	NA	NA	NA	NA	NA	
80		Estimation of residual chlorine in water	NA	NA	NA	NA	NA	
81		Thyroid T3 T4 TSH	NA	NA	NA	NA	NA	
82		CPK	NA	NA	NA	NA	NA	
83		Chloride (Desirable)	NA	NA	NA	NA	NA	
84		Salt and Urine for Iodine (Desirable)	NA	NA	NA	NA	NA	
85		Iodometry Titration	NA	NA	NA	NA	NA	

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Sl. No.	Name and categories of diagnostic services/tests		Test- checked hospitals wise availability of the diagnostic services/ tests					
	Categories	Sub categories	Diagnosics services/ tests	DH-Biharsharif	DH-Jehanabad	DH-Madhepura	DH-Patna	DH-Hajipur
86	Cardiac Investigation		a) ECG	A	A	A	A	A
87			b) Stress tests	NA	NA	NA	NA	NA
88			c) ECHO	NA	NA	NA	NA	NA
89	Ophthalmology		a) Refraction by using Snellen's chart	A	A	A	A	A
90			Retinoscopy	NA	NA	NA	NA	NA
91	ENT		Ophthalmoscopy	NA	A	A	A	A
92			Audiometry	NA	NA	NA	NA	NA
93			Endoscopy for ENT	NA	NA	NA	NA	NA
94	Radiology		a) X-ray for Chest	A	A	A	A	A
95			X-ray for skull	A	A	A	A	A
96			X-ray for Spine	A	A	A	A	A
97			X-ray for abdomen	A	NA	A	NA	NA
98			X-ray for bones	A	A	A	A	A
99			b) Barium swallow, Barium meal, Barium enema, IVP	NA	NA	NA	NA	NA
100			c) MMR (chest)	NA	NA	NA	NA	NA
101	d) HSG	NA	NA	NA	NA	NA		
102	e) Dental X-ray,	NA	NA	NA	NA	NA		
103	OPG	NA	NA	NA	NA	NA		
104	f) Ultrasonography	A	A	A	A	A		
105	Fetoscopy	NA	NA	NA	NA	NA		
106	g) CT scan	A	A	NA	NA	NA		

Sl. No.	Name and categories of diagnostic services/tests		Test- checked hospitals wise availability of the diagnostic services/ tests						
	Categories	Sub categories	Diagnosics services/ tests	DH-Biharsharif	DH-Jehanabad	DH-Madhepura	DH-Patna	DH-Hajipur	
107	Endoscopy		Oesophagus	NA	NA	NA	NA	NA	
108			Stomach	NA	NA	NA	NA	NA	
109			Colonoscopy	NA	NA	NA	NA	NA	
110			Bronchoscopy	NA	NA	NA	NA	NA	
111			Arthroscopy	NA	NA	NA	NA	NA	
112			Laparoscopy (Diagnostic)	NA	NA	NA	NA	NA	
113			Colposcopy	NA	NA	NA	NA	NA	
114			Hysteroscopy	NA	NA	NA	NA	NA	
115			Respiratory		Pulmonary function tests	NA	NA	NA	NA
116			Under	Test for diagnosis tests for prevalent endemic	Malaria (Smear and RDTK)	A	A	A	A
117			NVBDCP		Test for (Kala azar)	A	A	A	A
118			Under NLEP		Test for Dengue,	A	A	A	A
119					Test for JE	NA	NA	NA	NA
120					Test for Chikungunya	NA	NA	NA	NA
121	Under NLEP		skin smear examination	NA	NA	NA	NA		

Note: A- Available and NA- Not Available
(Source : Test-checked DHs)

Appendix-2.3

(Refer: Paragraph-2.3.2.1; Page-27)

Details of availability of equipment for Diagnostic (Pathology/laboratory/radiology/others) in the test-checked DHs as on 31 March 2020

Sl. No.	Category of equipment	Types of equipment required									DH-Jehanabad 300 bedded	DH-Madhepura 300 bedded	DH-Hajipur 500 bedded	DH-Patna 100 bedded												
		A			B			C																		
		1	2	3	1	2	3	1	2	3	1	2	3	1	2	3										
1	Imaging	4	6	10	6	5	11	7	5	12	2	1	3	1	0	1	2	0	2							
2	X-ray room	7	1	8	7	1	8	7	1	8	6	0	4	1	0	1	4	0	4	3	0	3				
3	Cardiopulmonary*	2	2	4	3	1	4	4	0	4	1	0	0	0#	1	0	1	2	0	2	1	0	1			
4	Laboratory**	51	1	52	51	1	52	58	0	58	19	0	19	17	1	18	10	0	10	20	0	20	16	0	16	
5	Endoscopy	3	4	7	7	0	7	7	1	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	67	14	81	74	8	82	83	7	90	28	0	28	23	2	25	13	0	13	28	0	28	0	22	0	22
	Percentage availability										38	0	34	31	25	30	18	0	16	34	0	34	0	33	0	27

(Source: Test-checked DHs)

- Essential equipment, 2. Desirable equipment, 3. Total,
- A - upto 200 bedded, B - 201 to 300 bedded & C- 301 to 500 bedded

* In Cardiopulmonary equipment only four types of diagnostic equipment have been taken i.e. ECG machine computerised, ECG machine ordinary, 12 channel stress ECG test equipment Treadmill, and Echocardiography Machine

Cardiology department is not available.

** Minor laboratory equipment listed at Sl. No. 54 & 55 in IPHS (P/48) such as pipette, burette etc. are excluded.

Appendix-2.4
(Refer: Paragraph-2.3.2.2; Page-27)
Details of technicians required for diagnostic services at test-checked DHs as on 31st March 2020

Technician	DH-Jehanabad (300 bedded)				DH-Madhepura (300 bedded)				DH-Hajipur (500 bedded)				DH-Biharsharif (300 bedded)				DH-Patna (100 bedded)			
	Required	Avail-able	short-fall	short-fall %	Re-quired	Avail-able	short-fall	shortfall %	Re-quired	Avail-able	short-fall	short-fall %	Re-quired	Avail-able	short-fall	shortfall %	Re-quired	Avail-able	short-fall	shortfall %
Lab Tech.	12	4	8	67	12	0	12	100	18	2	16	89	12	5	7	58	6	2	4	67
Radiographer	5	2	3	60	5	2	3	60	9	2	7	78	5	1	4	80	2	3	3	3 available against the sanctioned post of three
EKG/ECO tech.	3	0	3	100	3	0	3	100	5	0	5	100	3	0	3	100	1	0	1	100
EEG Tech	1	0	1	100	1	0	1	100	1	0	1	100	1	0	1	100	0	0	0	Not applicable
Cyto Tech.	1	0	1	100	1	0	1	100	1	0	1	100	1	0	1	100	0	0	0	Not applicable
Darkroom Assistant	5	0	5	100	5	0	5	100	9	0	9	100	5	0	5	100	2	0	2	100
Bio-medical Engineer (desirable)	1	0	1	100	1	0	1	100	1	0	1	100	1	0	1	100	1	0	1	100

(Source: SHS & Test-checked DHs)

Appendix-2.5

(Refer: Paragraph-2.4.2.3; Page-33)

Details of Paramedics staff

Sl. No.	Name of post	Required for 100-200 bedded hospital	DH-Patna	Required for 300 bedded hospital	DH-Biharsharif	DH-Madhepura	DH-Jehanabad	Required for 500 bedded hospital	DH-Hajipur
1	Lab Tech	6	1	12	5	1	7	18	2
2	Pharmacist	5	4	9	3	5	2	13	2
3	Storekeeper	1	0	2	0	0	0	2	0
4	Radiographer	2	0	5	1	2	2	9	2
5	ECG Tech/Eco	1	1	3	0	0	0	5	0
6	Audiometrician	0	0	1	0	0	0	1	0
7	Optha. Assistant	1	1	2	3	0	0	2	0
8	EEG Tech.	0	0	1	0	0	0	1	0
9	Dietician	1	0	1	0	0	0	1	0
10	Physiotherapist	1	0	2	2	1	1	3	1
11	O.T. technician	4	1	8	0	3	0	14	1
12	CSSD Assistant	1	0	2	0	0	0	3	0
13	Social Worker	2	0	4	0	0	0	6	0
14	Counsellor	1	0	2	0	0	1	2	0
15	Dermatology Technician	0	0	1	0	0	0	1	0
16	Cyto Technician	0	0	1	0	0	0	1	0
	PFT Technician	0	0	0	0	0	0	2	0
17	Dental Technician	1	0	2	0	0	0	3	0
18	Darkroom Assistant	2	0	5	0	0	0	9	0
19	Rehabilitation Therapist	1	0	2	0	0	0	3	0
20	Biomedical Engineer (Desirable)	1	0	1	0	0	0	1	0
Total		31	8	66	14	12	13	100	8

(Source: SHS & Test-checked DHs)

Appendix-2.6

(Refer: Paragraph-2.4.3.1, 2.4.3.2, 2.4.8.1, 2.4.8.2, 2.4.12, 2.4.14.1, 2.4.14.2, 2.5.3.3, 2.5.8.1; Pages-34, 35, 38, 39, 41, 43, 69 & 77)

List of name of test-checked medicines, consumables and equipment for IPD, OT, ICU, SNCU, Emergency and maternity

Services	Name and number of resources test-checked	Name of medicines/equipment/consumables
IPD	Medicines (14)	Activated Charcoal, Adrenaline, Aminophylline, Antiserum Polyvalent Snake Venom, Atropine sulphate, Dextrose, Dextrose with normal saline, Diclofenac Sodium, Digoxin, Metoclopramide, Ringer Lactate, Salbutamol, Sodium Chloride and Vitamin K (Phytomenadione)
	Equipment (15)	Adult Bag and Mask, Baby Bag and Mask, BP Apparatus, Crash-cart, Doppler, Dressing trolley, ET Tubes, Foetoscope, Glucometer, Laryngoscope, Oxygen flow meter, Suction machine, Thermometer, Weighing scale for adult and Weighing scale for baby.
OT	Medicines (22)	Inj. Oxytocin, Inj. Ampicillin, Inj. Metronidazole, Gentamycin, Inj. Diclofenac Sodium, Ringer lactate, Plasma expander, Normal saline, Inj. Magsulf, Inj. Calcium gluconate, Inj. Dexamethasone, Inj. Hydrocortisone Succinate, Diazepam, Pheneramine maleate, Inj. Carboprost, Fortwin, Inj. Phenergen, Betameathazon, Inj. Hydralazine, Methyldopa, Nefidepin and Ceftriaxone
	Equipment (25)	Auto Clave HP Horizontal, Auto Clave HP Vertical, Operation Table Ordinary Paediatric, Operation Table Hydraulic Major, Operation table Hydraulic Minor, Operating table non-hydraulic field type, Operating table Orthopedic, Autoclave with Burners 2 bin, Autoclave vertical single, Shadowless lamp ceiling type major, Shadowless lamp ceiling type minor, Shadowless Lamp stand model, Focus lamp Ordinary, Steriliser (Big instruments), Steriliser (Medium instruments), Steriliser (Small instruments), Bowl Steriliser Big, Bowl Steriliser Medium, Diathermy Machine (Electric Cautery), Suction Apparatus – Electrical, Suction Apparatus - Foot operated, Dehumidifier, Ultra violet lamp philips model 4 feet, Ethylene Oxide steriliser and Microwave steriliser
ICU	Medicines (14)	Activated Charcoal, Adrenaline, Salbutamol, Aminophylline, Atropine sulphate, Dextrose, Dextrose with normal saline, Diclofenac Sodium, Ringer lactate, Digoxin, Metoclopramide, Vitamin K (Phytomenadione), Antiserum Polyvalent Snake Venom and Sodium Chloride
	Consumables (8)	Syringes, IV sets and tubes, Antiseptic solutions, Personal protective equipment – mask and gloves, Ryles tubes, Catheters, Chest Tube and ET tubes
	Equipment (9)	High end monitor, Ventilator, O2 therapy devices, Deep Vein Thrombosis prevention devices, Infusion Pumps, Pipe line of O2 suction and compressed air, Ultrasound for invasive procedures, Defibrillator and Arterial Blood Gas Analysis machine
Emergency	Medicines (25)	Inj Oxytocin 10 IU, Inj. Ampillicin, Inj. Metronizazole, Inj. Gentamycin, Inj. Diclofenac Sodium, Ringer lactate, Plasma expander, Normal saline, Inj. Magsulf, Inj. Calcium gluconate, Inj. Dexamethasone, Inj. Hydrocortisone Succinate, Diazepam, Pheneramine maleate, Inj. Carboprost, Fortwin, Inj. Phenergen, Betameathazon, Inj. Hydralazine, Methyldopa, Nefidepin, Ceftriaxone, Polyvalent Anti Snake Venom, Anti tetanus human immunoglobulin, Inj. Atropine Sulphate
	Equipment (14)	BP Apparatus, Multipara torch, Glucometer, ECG, HIV kit, Ambu bag(s), Defibrillator, Laryngoscope, Suction apparatus, Laryngeal Mask Airway (LMA), Crash cart, Drug trolley, Instrument trolley, Dressing trolley

Services	Name and number of resources test-checked	Name of medicines/equipment/consumables
Maternity	Consumables (20)	Pair of gloves, Disposable syringe with needle (2 ml), Disposable syringe with needle (5 ml), Draw sheets, Plastic apron (Disposable), Cord clamp, Disposable mucus extractor, Baby wrapping sheets, Disposable nasogastric tube, Sanitary pads, Sterile urinary catheter (Foley's), Chromic catgut "0", Disposable syringe with needle (10 ml) (+ 20 ml at DH), Povidone iodine solution (500 ml), Cetrimide solution (500 ml), Thread for suture, Cotton rolls (big) (for swabs), Gauze than 10 meter (gauze piece), Identification tag and Gown for laboring woman
	Equipment (28)	Baby incubators, Phototherapy Unit, Emergency resuscitation kit – baby, Standard weighing scale, Newborn care equipment, Double-outlet oxygen concentrator, Radiant warmer, Room warmer, Foetal Doppler, Cardio tocography monitor, Delivery kit, Episiotomy kit, Forceps delivery kit, Crainotomy, Vaccum extractor metal, Silastic vacuum extractor, Pulse oxymeter baby and adult, Cardiac monitor baby and adult, Nebuliser baby, Weighing machine adult, Weighing machine infant, CPAP machine, Head box for oxygen, Haemoglobinometer, Glucometer, Public address system, Wall clock and BP Apparatus with stethoscope
SNCU	Equipment (17)	Multiparamonitor, Thermometer, Weighing scale, pulse oxymeter, Stethoscope, Bilirubinometer, Dextrometer, Glucometer, Radiant warmers, phototherapy machine, Infusion pumps, Oxygen cylinder/central line/Oxygen concentrator, oxygen hood, Bag and mask, laryngoscope, ET tubes and suction machine

Appendix-2.7
(Refer: Paragraph-2.4.13.1; Page-42)
Emergency Curative Services

Sl. No.	Emergency Curative Services
1	Emergency Medical Procedures (for Poisoning, Snake Bite <i>etc.</i>)
2	Emergency Surgical Procedures (for Appendicitis, Rupture spleen, Intestinal Obstruction <i>etc.</i>)
3	Emergency Obstetrics & Gynaecology Procedures (for APH, PPH, Eclampsia, Obstructed labour <i>etc.</i>)
4	Emergency Paediatric Procedures (for ARI, Diarrhoeal Diseases <i>etc.</i>)
5	Emergency Ophthalmology Procedures (for Foreign body and injuries)
6	Emergency ENT Procedures
7	Emergency Orthopaedic Procedures
8	Emergency Psychiatric Procedures
9	Dressing room facility
10	Injection room facilities
11	Emergency Procedures

Appendix-2.8
(Refer: Paragraph-2.4.15.2; Page-45)
Details of status of License of Blood Bank at District Hospitals

Sl. No.	Name of the DH at which blood bank was situated	License no.	Issued on/ in the year	Status of license/License expired in (As on March 2021)	Status of license of Blood Bank	Main reasons for non-renewal of license (as on June 2020)
1	DH-Aurangabad	79(N)/04	2004	<ul style="list-style-type: none"> i. License was expired in 2009 ii. Documents was submitted in State Drug Controller (SDC) office on 26/7/2019 for renewal of license. 	<ul style="list-style-type: none"> i. Compliance of earlier CDSCO inspection of 2012 pending, ii. head of deposited challan was incorrect, iii. shortage of space of blood bank by 92 sq. ft. iv. incorrect Form 27 submitted in SDC office. 	<ul style="list-style-type: none"> i. Compliance of earlier CDSCO inspection of 2012 pending, ii. head of deposited challan was incorrect, iii. shortage of space of blood bank by 92 sq. ft. iv. incorrect Form 27 submitted in SDC office.
2	DH-Begusarai	88(N)/04	2004	<ul style="list-style-type: none"> i. Compliance of CDSCO inspection on 19/3/2015 was pending which indicated that license was not valid during 2014-19 and expired prior to 2014-19. Further, license for renewal for October 2019 was also pending. (Actual date of expiry of license was not on records) ii. Documents was submitted in SDC office on 26/7/2019 for renewal of license 	<ul style="list-style-type: none"> i. Compliance of CDSCO inspection on 19/3/2015 was pending, ii. Challan was deposited in incorrect head. 	<ul style="list-style-type: none"> i. Compliance of CDSCO inspection on 19/3/2015 was pending, ii. Challan was deposited in incorrect head.
3	DH-Ara	64(N)/03	14/11/2003	<ul style="list-style-type: none"> i. Compliance of CDSCO joint inspection of 18/5/2011 was not done which indicates that license was not renewed after November 2008. (Actual date of expiry of license was not on records) ii. Inspection of CDSCO East Zone was held on 27/1/2021 for renewal of License. 	<ul style="list-style-type: none"> i. Compliance of CDSCO joint inspection of 18/5/2011 was not done; ii. No compliance for No Objection Certificate (NOC) was done; iii. No application or challan after 2018 was submitted; iv. Shortage of space by 531 sq. ft. in blood Bank v. Document was not submitted by blood bank for renewal 	<ul style="list-style-type: none"> i. Compliance of CDSCO joint inspection of 18/5/2011 was not done; ii. No compliance for No Objection Certificate (NOC) was done; iii. No application or challan after 2018 was submitted; iv. Shortage of space by 531 sq. ft. in blood Bank v. Document was not submitted by blood bank for renewal
4	DH-Buxar	67(N)/03	14/11/2003	<ul style="list-style-type: none"> i. License was expired on November 2008 ii. Inspection of CDSCO East Zone was held on 27/1/2021 for renewal of License. 	<ul style="list-style-type: none"> i. Application & challan was not deposited on time; ii. No compliance of CDSCO inspection report was done 	<ul style="list-style-type: none"> i. Application & challan was not deposited on time; ii. No compliance of CDSCO inspection report was done
5	DH-Gopalganj	76(N)/04	20/02/2004	<ul style="list-style-type: none"> i. There was no evidence for renewal of license of the blood bank after February 2009. ii. Documents were submitted in SDC office on 2/9/2019 for renewal of License. 	<ul style="list-style-type: none"> i. Challan was deposited in incorrect head earlier ii. Shortage of space by 315 sq. ft. 	<ul style="list-style-type: none"> i. Challan was deposited in incorrect head earlier ii. Shortage of space by 315 sq. ft.

Sl. No.	Name of the DH at which blood bank was situated	License no.	Issued on/ in the year	Status of license of Blood Bank	
				Status of license/License expired in (As on March 2021)	Main reasons for non-renewal of license (as on June 2020)
6	DH-Jamui	BR-03(N) BL/09	11/6/2009	i. License was expired in June 2014 ii. Inspection of CDSCO East Zone was held on 25/6/2019 for renewal of License	No compliance of CDSCO inspection was done
7	DH-Jehanabad	BR-06(N) BL/09	11/6/2009	i. License was expired in June 2014 ii. Inspection of CDSCO East Zone was held on 19/12/2019 for renewal of License	i. No compliance of CDSCO inspection was done, ii. Area of the blood bank was short by 376 sq. ft. iii. Several shortcomings were also pointed out by drug inspectors like non-functional equipment, less blood collection and less number of blood donation camp, non-functional refrigerator, lack of man-power, medical officer was given additional duties like patient's examination in medicine, cardiology and USG work etc. and it was noticed that the blood bank of DH-Jehanabad failed to fill the gap (except no. of blood donation camp) and due to lack of resources license could not be renewed. iv. Besides, none of the designated authority had ever inspected the blood bank which also indicated poor monitoring of the department/ SHS in respect of blood bank service.
8	DH-Bhabua, Kaimur	BR-02(N) BL/09	2009	i. Compliance of SBTC inspection report was not done. This indicates that renewal of license was pending (Actual date of expiry of license was not on records) ii. Inspection of CDSCO East Zone was held on 28/1/2021 for renewal of License	i. No compliance of SBTC inspection report was done, ii. SBTC NOC was Pending and iii. Document was not submitted in SDC office.
9	DH-Katihar	BR/10(N) B/11/2016	2/12/2011	i. License was expired in December 2016 ii. Documents were submitted in SDC office on 26/7/2021 for renewal of License	i. Incomplete document submitted by Drug Inspector Katihar earlier; ii. No compliance of query of SDC was met;
10	DH-Khagaria	73(N)/04	20/2/2004	i. License was expired in February 2009 ii. Inspection of CDSCO East Zone was held on 17/2/2021 for renewal of License	Non-compliance of earlier CDSCO inspection 28/7/2010.

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Sl. No.	Name of the DH at which blood bank was situated	License no.	Issued on/ in the year	Status of license of Blood Bank	
				Status of license/License expired in (As on March 2021)	Main reasons for non-renewal of license (as on June 2020)
11	DH- Kishanganj	72(N)/04	20/2/2004	i. License was expired in February 2009 ii. Inspection of CDSCO East Zone was held on 15/2/2021 for renewal of License	i. Non-compliance of SBTC inspection for NOC; ii. Non-compliance of query of SDC Lt. No. 2108 Dt. 22/12/2011; iii. No document was submitted by Blood Bank
12	DH-Madhepura	BR-07(N) BL/09	2009	i. License was expired on 16 September 2014 ii. Inspection of CDSCO East Zone was held on 15/2/2021 for renewal of License	i. No application for renewal for current period was submitted at time, however, challan was deposited with late fine. ii. Non-compliance of SBTC core committee inspection for NOC iii. No document was submitted by Blood Bank
13	DH-Madhubani	65(N)/03	14/11/2003	i. License was expired in November 2008 ii. Documents was submitted in SDC office on 25/2/2020 for renewal of License.	Shortage of space by 435 sq. ft. in blood Bank.
14	DH-Munger	45(N)-03	26/3/2003	i. Due to lack of requisite area the license was not renewed. However, actual date of expiry of license was not on the records ii. Documents was submitted in SDC office on 9/7/2019 for the renewal of License	i. Challan deposited in incorrect head ii. Shortage of space by 361 sq. ft. in blood Bank
15	DH- Muzaffarpur	83(N)/04	16/4/2004	i. As per SHS (June 2020), renewal of license was pending while as per the report of the blood bank validity of license was 15/4/2019. ii. Inspection of CDSCO East Zone was held on 20/8/2020 for renewal of License	Shortage of space by 342 sq. ft. in blood Bank.
16	DH-Biharsharif Nalanda	55(N)-03	8/8/2003	i. License was expired in August 2013 ii. Inspection was done on 8/3/2020.	i. NOC was pending as non-compliance of SBTC inspection ii. Shortage of space by 378 sq. ft. in blood Bank.
17	DH-Nawada	BR-04(N) BL/09	11/6/2009	i. License was expired in June 2014 ii. Inspection of CDSCO East Zone was held on 19/9/2019 for renewal of License	i. Compliance of CDSCO inspection (19/9/2019) report was not done; ii. Area of blood bank was less by 380 sq. ft.

Sl. No.	Name of the DH at which blood bank was situated	License no.	Issued on/ in the year	Status of license of Blood Bank	
				Status of license/License expired in (As on March 2021)	Main reasons for non-renewal of license (as on June 2020)
18	DH -Purnea	75(N)/04	20/2/2014	<ul style="list-style-type: none"> i. License was expired in February 2019 ii. Inspection of CDSCO East Zone was held on 16/2/2021 for renewal of License 	Non- compliance of earlier CDSCO's earlier inspection on 11/7/2017
19	DH-Sasaram, Rohtas	BR-01(N) BL/09	11/6/2009	<ul style="list-style-type: none"> i. License was expired in June 2014 ii. Documents were submitted in SDC office on 16/2/2021 for renewal of license 	<ul style="list-style-type: none"> i. Non- compliance of earlier CDSCO inspection dated 16/2/2012 ii. Only application submitted for renewal from Feb 2019 to 2024 and document was not submitted in SDC office iii. NOC Pending as no compliance of SBTC inspection iv. Shortage of space by 240 sq. ft. in blood Bank.
20	DH-Saharsa	1462/00	20/12/2000	<ul style="list-style-type: none"> i. As application was submitted in January 2017, NOC was pending, no Compliance of SBTC was done. This indicates that renewal of license for the period of 2015-20 was pending. (Actual date of expiry of license was not on records) ii. Inspection of CDSCO East Zone was held on 16/2/2021 for renewal of License 	<ul style="list-style-type: none"> i. NOC Pending as no compliance of SBTC inspection was done ii. Document was not deposited in SDC Office, however, application for renewal of license was submitted (January 2017) iii. Challan was not deposited on time
21	DH-Samastipur	BR/112(N)/AL/2006	21/7/2006	<ul style="list-style-type: none"> i. Compliance of CDSCO inspection (March 2015) was not done. This indicates that renewal of license was pending 2011-16 and 2016-21. (Actual date of expiry of license was not on records) ii. Documents were submitted in SDC office on 20/10/2020 for renewal of license. 	<ul style="list-style-type: none"> i. Compliance of CDSCO inspection dated 18/3/2015 was not done. ii. CDSCO recommended for closure of Blood Bank (Date was not on the provided records) iii. Complete document for renewal was not submitted to SDC

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Sl. No.	Name of the DH at which blood bank was situated	License no.	Issued on/ in the year	Status of license of Blood Bank	
				Status of license/License expired in (As on March 2021)	Main reasons for non-renewal of license (as on June 2020)
22	DH-Chhapra, Saran	1325/98	16/9/1998	i. Renewal of license was pending for the period of 2013-18 and 2018-23 since challan was not deposited in SDC office after 2016. (Actual date of expiry of license was not on records) ii. Documents were submitted in SDC office on 18/3/2020 for renewal of license.	i. Challan deposited in incorrect head ii. Challan was not deposited in SDC office after 2016 iii. No application was submitted in SDC office iv. Shortage of space by 5 sq. ft.
23	DH-Sitamari	74(N)/04	20/2/2004	i. License was expired in February 2009 ii. Documents were submitted in SDC office on 6/7/2020 for renewal of license.	i. Challan deposited in incorrect head ii. Complete document was not submitted in SDC office
24	DH-Siwan	1513/01	26/12/2001	i. Compliance of CDSCO inspection (June 2014) was not done. Further, NOC was also pending. This indicates that renewal of license for the period of 2011-16 and 2016-21 was pending. (Actual date of expiry of license was not on records) ii. Documents were submitted in SDC office on 24/12/2020 for renewal of license.	i. Non-compliance of CDSCO earlier inspection dated 5/6/2014 ii. Documents were not submitted in SDC office iii. NOC Pending as no compliance of SBTC inspection
25	DH-Hajipur	1518/02	13/12/2002	i. License was expired on 12/12/2007 ii. Documents were submitted in SDC office on 26/7/2019	i. Non-compliance of CDSCO earlier inspection dated 4/10/2013 ii. Shortage of space by 87 sq. ft. in blood Bank.

Note:- SHS replied (September 2021) that license of Blood Centre at Sadar Hospital Lakhisarai, Shekhpura, Muzaffarpur, Jamui, Bhabhua, Kishanganj has been renewed and license of DH Munger, Purnea, Buxar, Madhepura, Banka and Sasaram were sent for approval sent to DCGI. CDSCO (EZ) inspection for renewal of license was completed at Ara, Jehanabad, Khagaria, Biharsharif, Nawada, Saharsa, Siwan and Katihar. Documents for renewal of license has been submitted in SDC office (CDSCO inspection is pending) from Aurangabad, Gopalganj, Madhubani, Chhapra, Sitamarhi, Samastipur and Hajipur.
 (Source: SHS & Test-checked DHs)

Appendix-2.9
(Refer: Paragraph-2.4.15.2; Page-45)
Details of available area in the blood banks of DHs

(Area in sq. ft)

SI No.	Name of Blood Bank of DH	Available	Required	Shortage	Remarks
1.	DH-Aurangabad	984	1,076	92	Less
2.	DH-Ara	545	1,076	531	Less
3.	DH-Gopalganj	761	1,076	315	Less
4.	DH-Jehanabad	700	1,076	376	Less
5.	DH-Lakhisarai				Information not available
6.	DH-Madhubani	641	1,076	435	Less
7.	DH-Muzaffarpur	734	1,076	342	Less
8.	DH-Biharsharif	698	1,076	378	Less
9.	DH-Nawada	696	1,076	380	Less
10.	DH-Sasaram	836	1,076	240	Less
11.	DH-Chhapra	1,071	1,076	5	Less
12.	DH-Sheikhpura				Information not available
13.	DH-Hajipur	989	1,076	87	Less

(Source: SHS and Test-checked DHs)

Appendix-2.10

(Refer: Paragraph-2.4.15.6 (A); Page-46)

**Details of person-in-position at blood banks situated at DHs in the State
(as on March 2021)**

Sl. No.	Blood bank of District Hospital	Medical Officer	Lab Technician	Counsellor	Grade A nurse/nurse	Data Entry Operator	Lab. Assistant	Group IV* (May/June 2019)
1.	Aurangabad	1	4	-	1	1	-	-
2.	Begusarai	2	5	-	1	1	-	-
3.	Bhabhua (Kaimur)	1	1	-	1	1	-	-
4.	Bhojpur	2	2	-	2	1	-	-
5.	Buxar	1	4	-	1	1	-	2
6.	Chhapra	1	2	-	1	1	-	-
7.	Gopalganj	2	4	-	1	1	-	-
8.	Jamui	1	3	-	1	1	-	-
9.	Jehanabad	2	4	-	1	1	-	3
10.	Katihar	2	5	-	1	1	-	-
11.	Khagaria	1	4	-	1	1	-	1
12.	Kishanganj	1	4	-	1	1	-	-
13.	Lakhisarai	2	4	-	1	1	-	-
14.	Madhepura	1	1	-	3	1	-	1
15.	Madhubani	1	3	-	4	1	-	-
16.	Munger	2	3	-	1	1	-	-
17.	Muzaffarpur	1	4	-	1	1	-	1
18.	Biharsharif	1	4	-	1	1	-	-
19.	Nawada	1	3	-	1	1	-	-
20.	Purnea	2	4	-	1	1	-	-
21.	Saharsa	2	4	-	1	1	-	-
22.	Samastipur	1	4	-	1	1	-	2
23.	Sasaram	1	3	-	1	1	-	-
24.	Sheikhpura	1	2	-	1	1	-	-
25.	Sitamarhi	1	4	-	1	1	-	-
26.	Siwan	1	4	-	1	1	-	-
27.	Hajipur	1	5	-	1	1	-	-
	Total	36	94	-	33	27	-	10*

* SHS stated (March 2021) that all blood bank has been provided ivth grade staffs from outsourcing. However, details has not been provided

(Source: SHS & Test-checked DHs)

Appendix-2.11
(Refer: Paragraph-2.4.15.6 (B); Page-47)
Details of availability of equipment & instruments and furniture at Blood Banks as on 31st March 2020

Sl. No.	Categories	Sub categories	Name of Blood Bank at District Hospital where the equipment/furniture was not available	Name of the Blood Bank at District Hospitals where equipment/furniture was available (A-available, F- functional, NF- Non-functional, NR- non-repairable, R-repairable)	Remarks
A. Equipment & Instruments					
1	For examination and monitoring of patients	Adult weighing machine	Begusarai, kaimur, Khagaria, Kishanganj, Muzaffarpur, Purnea, Saharsa, Samastipur, Siwan	Lakhisarai (2A, 2F), and at Aurangabad, Bhojpur, Buxar, Gopalganj, Jamui, Jehanabad, katihar, Madhepura, Madhubani, Munger, Biharsharif (Nalanda), Nawada, Sasaram, Saran, Sheikhpura, Sitamarhi and Hajjipur (Vaishali) A-1 and F-1	A-19 F-19
2		BP apparatus	--	Jehanabad, Biharsharif (Nalanda), Hajjipur (Vaishali), Madhepura	Information regarding the other was not available
3		Clinical thermometer	Jehanabad	Biharsharif (Nalanda), Hajjipur (Vaishali), Madhepura	A-27
4	For diagnostic procedures being undertaken in the facility	Microscope with water bath	Bhojpur, Kishanganj, Lakhisarai, Purnea, Saran, Siwan	Aurangabad (1A, 1F), Begusarai (2A, 1F, 1 NF-NR), Buxar (1A, 1F), Gopalganj (1A, 1F), Jamui (1A, 1F), Jehanabad (2A, 1F, 1NF-R), Bhabhua (Kaimur) (2A, 1F, 1 NF-NR), Katihar (1A, 1F), Madhepura (2A, 1F, 1NF-NR), Madhubani (2A, 1F, 1 NF-NR), Muzaffarpur (1A, 1 NF-NR), Munger (1A, 1F), Biharsharif (Nalanda) (1A, 1F), Nawada (1A, 1 NF-R), Saharsa (1A, 1 NF-NR), Samastipur (1A, 1 NF-NR), Sasaram (2A, 1F, 1 NF-NR), Sheikhpura (1A, 1F), Sitamarhi (1A, 1 NF-NR), Hajjipur (Vaishali) (1A, 1F) and Khagaria (1A, 1NF-NR)	A-27 F-15 NF-12(NR-10,R-2)
5		ELISA ¹ reader with washer	Aurangabad, Begusarai, Buxar, Gopalganj, Jamui, Jehanabad, Kaimur, Katihar, Khagaria, Kishanganj, Madhepura, Madhubani, Munger, Muzaffarpur, Biharsharif, Nawada, Purnea, Sasaram, Samastipur, Saran, Sitamarhi, Siwan, Hajjipur	Bhojpur (1A, 1F), Lakhisarai (3A, 3F), Saharsa (1A, 1F) and Sheikhpura (1A, 1F)	A-6 F-6

¹ Installed in 2020-21 at Madhepura and 2021-22 at Jehanabad, Hajjipur and Biharsharif (information pertaining to other DHs is not available)

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Sl. No.	Categories	Sub categories	Name of Blood Bank at District Hospital where the equipment/furniture was not available	Name of Blood Bank at District Hospitals where equipment/furniture was available (A- available, F- functional, NF- Non-functional, NR- non-repairable, R-repairable)	Remarks
6		RH viewer	Aurangabad, Begusarai, Bhojpur, Buxar, Gopalganj, Jamui, Jehanabad, Kaimur, Khagaria, Kishanganj, Lakhisarai, Madhubani, Munger, Muzaffarpur, Nawada, Saharsa, Sasaram, Samastipur, Saran, Sitamarhi, Siwan, Hajipur	Katihar (1A, 1F), Madhepura (1A, 1F), Biharsharif (1A, 1F), Purnea (1A, 1F) and Sheikhpura (1A, 1F)	A-5 F-5
7		Sahli's Haemoglobinometer	Aurangabad, Begusarai, Bhojpur, Kaimur, Khagaria, Madhubani, Nawada, Purnea, Saharsa, Samastipur, Saran, Siwan	Buxar (1A, 1F), Gopalganj (1A, 1F), Jamui (1A, 1F), Jehanabad (1A, 1F), Katihar (1A, 1F), Kishanganj (1A, 1F), Lakhisarai (1A, 1F), Munger (1A, 1F), Muzaffarpur (1A, 1NF-NR), Biharsharif (1A, 1F), Sasaram (1A, 1F), Sheikhpura (1A, 1F) and Sitamarhi (1A, 1NF-NR) Hajipur (Vaishali), Madhepura	A-13 F-11 NF-2 (NR-2) Information regarding no. of availability pertaining to Hajipur and Madhepura is not available
8	for resuscitation of patients	Adult bag and mask and oxygen	Biharsharif	Jehanabad, Hajipur (Vaishali), Madhepura	Information pertaining to other was not made available
9	for Storage of blood products	Blood bags Refrigerator with thermograph and alarm graph and alarm device. As per IPHS guidelines for DH 2012, there should be four refrigerators.	-	Aurangabad (6A, 2F, 4NF-R), Begusarai (5A, 3F, 2NF-NR), Bhojpur (5A, 2F, 3NF-R), Buxar (5A, 4F, 1NF-R), Gopalganj (5A, 4F, 1NF-NR), Jehanabad (5A, 3F, 2NF-R), Jamui (4A, 2F, 2NF-R) Kaimur (3A, 2F, 1NF-R), Katihar (4A, 4F), Khagaria (5A, 3F, 2NF-R) Kishanganj (6A, 3F, 3NF-NR), Lakhisarai (3A, 3F), Madhepura (6A, 3F, 3NF-R), Madhubani (6A, 4F, 2NF-NR), Munger (4A, 3F, 1NF-R), Muzaffarpur (5A, 2F, 3NF-R), Biharsharif (4A, 2F, 2NF-R), Nawada (4A, 2F, 2NF-IR-INR), Purnea (5A, 2F, 3NF-R), Saharsa (5A, 2F, 3NF-NR), Sasaram (5A, 2F, 3NF-IR-2NR), Samastipur (4A, 1F, 3NF-IR-2NR), Saran (6A, 6F), Sheikhpura (3A, 3F), Sitamarhi (5A, 2F, 3NF-2R-INR), Siwan (5A, 2F, 3NF-NR), Hajipur (5A, 3F, 2NF-R)	In some Blood Bank, there were less than four Blood bank refrigerators. A-128 F-74 NF-54(R-34,NR-20)

Sl. No.	Categories	Sub categories	Name of Blood Bank at District Hospital where the equipment/furniture was not available	Name of the Blood Bank at District Hospitals where equipment/furniture was available (A-available, F- functional, NF- Non-functional, NR- non-repairable, R-repairable)	Remarks
10		Insulated carrier boxes with ice packs	Biharsharif	Jehanabad, Hajipur (Vaishali), Madhepura	Information pertaining to other was not made available
11		Blood bags weighing machine	-	Jehanabad, Biharsharif (Nalanda), Hajipur (Vaishali), Madhepura	
12		Deep freezer	Aurangabad, Bhojpur, Buxar, Gopalganj, Jamui, Kaimur, Katihar, Khagaria (-40 Degree), Kishanganj, Lakhisarai, Madhepura, Madhubani, Munger, Muzaffarpur, Nawada, Purnea, Saharsa, Sasaram, Samastipur, Saran, Sheikhpura, Sitamarhi, Siwan	Begusarai (-40 Degree-1A, INF-NR), Biharsharif (Nalanda), Jehanabad, Hajipur (-80 Degree-1A, INF-NR)	A-2 NF-2 (NR) (SHS informed (March 2021) that this was required for BCSU)
13		Platelets agitators	Aurangabad, Begusarai, Bhojpur, Buxar, Gopalganj, Jehanabad, Jamui, Kaimur, Katihar, Khagaria, Kishanganj, Lakhisarai, Madhepura, Madhubani, Munger, Muzaffarpur, Biharsharif, Nawada, Purnea, Saharsa, Sasaram, Samastipur, Saran, Sheikhpura, Sitamarhi, Siwan, Hajipur	Nil	SHS informed (March 2021) that this was required for BCSU
14	For support services	Cleaning	-	Jehanabad, Biharsharif (Nalanda), Hajipur (Vaishali), Madhepura	Information pertaining to other was not made available
15		Buckets for mopping	-		
16		Mops	-		
17		Duster	-		
17		Waste trolley	-	Jehanabad, Biharsharif (Nalanda), Hajipur (Vaishali), Madhepura	
18		Deck brush	-	Jehanabad, Biharsharif (Nalanda), Hajipur (Vaishali), Madhepura	

Sl. No.	Categories	Sub categories	Name of Blood Bank at District Hospital where the equipment/furniture was not available	Name of Blood Bank at District Hospitals where equipment/furniture was available (A-available, F- functional, NF- Non-functional, NR- non-repairable, R-repairable)	Remarks
19		Sterilization and disinfection	Begusarai, Bhojpur, Kishanganj, Munger, Purnea, Saharsa, Samastipur, Sheikhpura, Siwan	Aurangabad (1A, INF-R), Buxar (2A, 2NF-R), Gopalganj (2A, 2NF-NR), Jehanabad (1A, 1F), Jamui (1A, INF-NR) Kaimur (1A, 1F), Katihar (1A, INF), Khagaria (1A, 1F), Lakhisarai (1A, 1F), Madhubani (1A, 1F), Muzaffarpur(1A, INF-NR), Biharsharif (1A, 1F), Nawada (1A, 1F), Sasaram (1A, 1F), Saran (1A, INF-NR), Sitamarhi (1A, INF-NR), Hajipur (1A, 1F), Madhepura	A-19 F-9 NF-10 (R-3, NR-6, no bifurcated information of one Autoclave was available at Lakhisarai, Madhepura)
B. Furniture & Fixture					
20	Beds in blood bank	Blood collection bed/ Donor Couch	-	Aurangabad (2A, 2F), Begusarai (2A, 2F), Bhojpur (2A, 2F), Buxar (2A, 1F, INF-R), Gopalganj (2A, 2F), Jehanabad (1A, 1F), Jamui (3A, 2F, INF-NR), Katihar (2A, 2F), Kaimur (2A, 1F, INF-R), Khagaria (2A, 2F), Kishanganj (4A, 4F), Lakhisarai (3A, 3F), Madhepura (2A, 2F), Madhubani (2A, 2F), Munger (2A, 2F), Muzaffarpur (2A, 2F), Biharsharif (2A, 1F, INF-R), Nawada (2A, 2F), Purnea (3A, 3F), Saharsa (2A, 2F), Sasaram (2A, 2F), Samastipur (2A, 2F), Saran (3A, 2F, INF-NR), Sheikhpura (2A, 2F), Sitamarhi (2A, 2F), Siwan (2A, 2F) and Hajipur (2A, 2F)	A-59 F-54 NF-5 (NR-2, R-3)
21		Recovery beds	-	Jehanabad, Biharsharif (Nalanda), Hajipur (Vaishali), Madhepura	Information pertaining to other was not made available
22	Attachment / accessories	Hospital graded mattress	-	Jehanabad, Biharsharif (Nalanda), Hajipur (Vaishali), Madhepura	
23		Bed sheet	Biharsharif	Jehanabad, Hajipur (Vaishali), Madhepura	
24		Blanket	Biharsharif	Jehanabad, Hajipur (Vaishali), Madhepura	
25		Bed side table	Biharsharif	Jehanabad, Hajipur (Vaishali), Madhepura	

Sl. No.	Categories	Sub categories	Name of Blood Bank at District Hospital where the equipment/furniture was not available	Name of the Blood Bank at District Hospitals where equipment/furniture was available (A-available, F- functional, NF- Non-functional, NR- non-repairable, R-repairable)	Remarks
26	Fixtures	Electrical fixture for equipment lab and storage equipment	-	Jehanabad, Biharsharif (Nalanda), Hajipur (Vaishali), Madhepura	
27	Furniture	Cupboard for issuing blood	-	Jehanabad, Biharsharif (Nalanda), Hajipur (Vaishali), Madhepura	
28		Work benches for lab	-	Jehanabad, Biharsharif (Nalanda), Hajipur (Vaishali), Madhepura	
29		Chair	-	Jehanabad, Biharsharif (Nalanda), Hajipur (Vaishali), Madhepura	

(Source: SHS and Test- checked DHs)

Appendix-2.12

(Refer: Paragraph-2.4.15.6(B); Page-47)

Non-functional equipment in blood banks other than test-checked blood bank

Sl. no.	Name of the blood bank situated in DHs	Name of non-functional/ idle equipment
1.	Aurangabad	4 Blood bank Refrigerators (R), 1 Domestic Refrigerator (NR), 1 Blood Collection Monitor (R), 1 Mechanical Shaker (R), 1 Incubator with thermostatic control (NR), 1 Autoclave (R) and 2 Air Conditioners (NR), 1 Generator (NR)
2.	Begusarai	2 Blood bank Refrigerators (NR), 1 Deep Freezer → -40 degree (NR), 1 Microscope (NR) and 4 Air Conditioners (NR)
3.	Bhojpur	3 Blood bank Refrigerators (R), 1 Table top Centrifuge (R) and 3 Air Conditioners (NR)
4.	Buxar	1 Blood bank Refrigerators (R), 1 Donor Couch (R), 1 Domestic Refrigerator (NR), 1 Blood Collection Monitor (R), 1 Table top Centrifuge (R), 2 Autoclave (R) and all four Air Conditioners (NR)
5.	Gopalganj	1 Blood bank Refrigerator (NR), 1 Domestic Refrigerator (NR) and 2 Autoclave (NR)
6.	Jamui	2 Blood bank Refrigerators (R), 1 Donor Couch (NR), 1 Blood Collection Monitor (NR), 1 Water bath → 37 degree (NR) and 1 Autoclave (NR)
7.	Kaimur	1 Blood bank Refrigerator (R), 1 Donor Couch (R), 2 Blood Collection Monitor (R), 1 Microscope (NR), and 1 Air Conditioner (R)
8.	Khagaria	2 Blood Bank Refrigerators (R)
9.	Kishanganj	3 Blood bank Refrigerators (NR)
10.	Lakhisarai	1 Water bath → 37 degree (NR)
11.	Madhubani	2 Blood bank Refrigerators (NR), 1 Domestic Refrigerator (NR), 1 Microscope (NR) and 3 Air Conditioners (NR) and 1 Generator (NR)
12.	Munger	1 Blood bank Refrigerator (R)
13.	Muzaffarpur	3 Blood bank Refrigerators (R), 1 Domestic Refrigerator (R), 1 water bath 37 degree (NR), 1 Table top Centrifuge (NR), 1 Incubator with thermostatic control (NR), 1 Autoclave (NR), 1 Haemoglobin meter (NR), 1 Microscope (NR) and 2 Air Conditioners (1 R and 1 (NR)
14.	Nawada	2 Blood bank Refrigerators (1 R and 1 (NR), 1 Microscope (R) and 1 Table top Centrifuge (R)
15.	Purnea	3 Blood bank Refrigerators (R), 1 Domestic Refrigerator (NR) and 3 Air Conditioners (NR)
16.	Rohtas (Sasaram)	3 Blood bank Refrigerators (1 R and 2 NR), 1 Microscope (NR) and 1 Table top Centrifuge (NR)

Sl. no.	Name of the blood bank situated in DHs	Name of non-functional/ idle equipment
17.	Saharsa	3 Blood bank Refrigerators (NR), 1 Table top Centrifuge (NR) 1 Incubator with thermostatic control (NR), 1 Microscope (NR) and one Generator (R)
18.	Samastipur	3 Blood bank Refrigerators (1 R and 2 NR), 1 Portable tube sealer (NR), 1 Microscope (NR) and 4 Air Conditioners (NR)
19.	Saran	1 Donor Couch (NR), 1 Domestic Refrigerator (NR), 1 Blood Collection Monitor (NR), 1 Portable tube sealer (NR), 1 Incubator with thermostatic control (NR), 1 Autoclave (NR), 1 Generator (NR) and 2 Air Conditioners (NR)
20.	Sheikhpura	2 Table top Centrifuge (NR)
21.	Sitamarhi	3 Blood bank Refrigerators (2 R and 1 NR), 1 Domestic Refrigerator (NR), 1 water bath 37 degree (NR), 1 Autoclave (NR), 1 Haemoglobin meter (NR), 1 Microscope (NR), one Generator (NR) and 4 Air Conditioners (NR)
22.	Siwan	3 Blood bank Refrigerators (NR), 2 Domestic Refrigerator (NR) and 3 Air Conditioners (NR)

*Note: R-Repairable, NR-Non-repairable
(Source: SHS & Test-checked DHs)*

Appendix-2.13
(Refer: Paragraph-2.4.15.7; Page-48)
Details of whole blood discarded in the blood banks of DHs

Blood Bank at District Hospital	Whole Blood Discarded due to																	
	2014-15			2015-16			2016-17			2017-18			2018-19			2014-19		
	expiry	other	Total	expiry	other	Total	expiry	other	Total	expiry	other	Total	expiry	other	Total	expiry	other	Total
Aurangabad	32	31	63	28	26	54	21	26	47	78	46	124	51	29	80	210	158	368
Begusarai	24	35	59	22	22	44	43	22	65	22	29	51	13	25	38	124	133	257
Bhabhua (Kaimur)	12	10	22	11	10	21	7	13	20	10	7	17	10	17	27	50	57	107
Bhojpur	3	6	9	8	5	13	16	13	29	4	11	15	6	16	22	37	51	88
Buxar	44	23	67	21	27	48	54	25	79	17	29	46	11	29	40	147	133	280
Chhapra	8	11	19	14	15	29	27	6	33	6	4	10	11	18	29	66	54	120
Gopalganj	4	6	10	1	3	4	3	2	5	3	8	11	3	9	12	14	28	42
Jamui	5	20	25	0	30	30	9	17	26	8	22	30	15	14	29	37	103	140
Jehanabad	23	29	52	9	13	22	7	16	23	16	30	46	12	34	46	67	122	189
Katihar	0	34	34	0	37	37	0	49	49	0	0	0	0	40	40	0	160	160
Khagaria	1	22	23	0	83	83	0	35	35	4	30	34	0	61	61	5	231	236
Kishanganj	0	19	19	0	27	27	0	33	33	1	43	44	0	33	33	1	155	156
Lakhisarai	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2	2	0	2
Madhepura	23	5	28	13	02	15	26	18	44	6	19	25	23	28	51	91	72	163
Madhubani	0	27	27	0	23	23	10	22	32	22	20	42	36	47	83	68	139	207
Munger	0	1	1	0	2	2	0	6	6	16	11	27	6	4	10	22	24	46
Muzaffarpur	9	66	75	3	56	59	6	56	62	12	50	62	8	68	76	38	296	334
Biharsharif	15	61	76	2	46	48	3	62	65	6	54	60	3	53	56	29	276	305
Nawada	0	1	1	0	9	9	0	8	8	0	3	3	0	1	1	0	22	22

Blood Bank at District Hospital	Whole Blood Discarded due to																	
	2014-15			2015-16			2016-17			2017-18			2018-19			2014-19		
	expiry	other	Total	expiry	other	Total	expiry	other	Total	expiry	other	Total	expiry	other	Total	expiry	other	Total
Purnea	0	57	57	0	51	51	0	14	14	0	20	20	0	30	30	0	172	172
Saharsa	6	29	35	25	37	62	16	16	32	4	46	50	10	14	24	61	142	203
Samastipur	16	10	26	11	6	17	23	24	47	40	22	62	24	28	52	114	90	204
Sasaram	0	2	2	0	2	2	1	15	16	0	21	21	10	4	14	11	44	55
Sheikhpura	0	0	0	0	0	0	0	0	0	0	0	0	0	4	14	10	04	14
Sitamarhi	4	28	32	8	36	44	1	26	27	3	30	33	11	65	76	27	185	212
Siwan	33	52	85	29	121	150	16	55	71	15	62	77	13	99	112	106	389	495
Hajipur	0	1	1	0	1	1	0	0	0	0	3	3	0	9	9	0	14	14
Total	262	586	848	205	690	895	289	579	868	293	620	913	288	779	1067	1337	3254	4591
Per cent	31	69		23	77		33	67		32	68		27	73		29	71	

(Source: SHS and Test-checked DHs) * Other includes Sero-Reactive

Appendix-2.14
(Refer: Paragraph-2.6.2.2 (a); Page-85)
Statement showing availability of linen in test-checked DHs

Sl. No.	Name of linen article	Required numbers as per IPHS for 101 - 200 Bedded hospital	Required numbers as per IPHS for 201-300 Bedded / Hospital	Required numbers as per IPHS for 301-500 Bedded/ Hospital	DH- Biharisarif (300 bedded)	DH- Jehanabad (300 bedded)	DH- Madhepura (300 bedded)	DH-Patna (100 bedded)	DH- Hajipur (500 bedded)
1	Bedsheets	800	1200	2000	2700	1113	413	322	1106
2	Bedspreads	1200	1800	3000	0	0	0	0	0
3	Blankets Red and blue	50	100	125	150	100	8	04	49
4	Patna towels	300	1000	1500	0	0	300	0	0
5	Table cloth	60	75	100	0	0	0	0	0
6	Draw sheet	100	150	200	0	0	0	0	0
7	Doctor 's overcoat	60	90	150	50	0	0	0	0
8	Hospital worker OT coat	250	400	500	30	0	0	0	0
9	Patients house coat (for female)	600	900	1500	0	0	0	0	0
10	Patients Pyjama (for male) Shirt	300	400	600	0	0	0	0	0
11	Over shoes pairs	80	100	150	0	0	0	0	0
12	Pillows	300	450	600	40	0	0	0	55
13	Pillows covers	600	900	1500	300	0	0	0	58
14	Mattress (foam) Adult	200	300	500	300	38	0	0	0
15	Paediatric Mattress	20	40	55	40	0	0	0	0
16	Abdominal sheets for OT	150	200	250	90	0	0	0	0
17	Pereneal sheets for OT	150	200	250	0	0	0	0	0
18	Leggings	100	150	200	0	0	0	0	0
19	Curtain cloth windows and doors				60	0	0	0	0
20	Uniform/Apron				5	0	0	0	0
21	Mortuary sheet	50	70	100	0	0	2	0	0
22	Mats (Nylon)	100	200	300	0	0	0	0	0
23	Mackin tosh sheet (in meters)	200	300	500	100 m	0	0	0	0
24	Apron for cook				0	0	0	0	0

Appendix-2.15
(Refer: Paragraph-2.6.4.4; Page-91)
Statement showing total number of death and review during 2014-20 in test-checked DHs

Name of DH	Year	Detail regarding maternal death		Detail regarding neonatal death		Detail regarding other death	
		Death	Reviewed	Death	Reviewed	Death	Reviewed
Biharsarif	2014-15	4	0	48	0	Data not available at DH	
	2015-16	2	1	61	0	107	0
	2016-17	1	0	54	0	96	0
	2017-18	2	0	37	0	80	0
	2018-19	0	0	52	0	82	0
	2019-20	0	0	42	0	67	0
Jehanabad	2014-15	Data not available at DH		16	0	Data not available at DH	
	2015-16			37	20		
	2016-17			32	1		
	2017-18	6	3	26	12	30	0
	2018-19	1	0	16	0	68	0
	2019-20	0	0	35	0	92	0
Madhepura	2014-15	Data not available at DH		Data not available at DH		112	0
	2015-16					36	0
	2016-17			19	0	138	0
	2017-18			39	0	165	0
	2018-19			21	0	154	0
	2019-20	0	0	66	0	178	0
Patna	2014-15	0	0	Data not available at DH as SNCU Not available in DH Patna		4	0
	2015-16	0	0			4	0
	2016-17	0	0			0	0
	2017-18	0	0			6	0
	2018-19	0	0			3	0
	2019-20	0	0			7	0
Hajipur	2014-15	0	0	Data not available		133	0
	2015-16	0	0			125	0
	2016-17	0	0			88	0
	2017-18	4	2			134	0
	2018-19	0	0			159	0
	2019-20	1	1	220	0	170	0
	Total	21	7	821	33	2,238	0

Note:- Death register not available – Biharsharif (2014-15), Jehanabad (1.4.2014 to 13.10.2017), Madhepura (2015), Hajipur (1.4.2019 to 26.4.19)

Appendix-2.16
(Refer: Paragraph-2.7.1.2; Page-93)
Drugs and consumables

1. Procurement and availability of Drugs in test-checked DHs

As per SHS (April 2007), all the CS-cum-CMOs were to raise demands for essential drugs for a year based on the consumption pattern of drugs during the previous three years. Accordingly, SHS and the Health department were to release funds to the CS-cum-CMOs for procurement of drugs under NHM and State budget respectively. Funds position in test-checked districts for procurement of Drugs for the period 2014-20 is shown in Table below.

Allotment and expenditure for drugs in test-checked DHs

Year	NHM		State budget**		Total funds available to test-checked DHs	NHM	State budget	Total	NHM		State budget
	OB	Receipt	Allotment						Expenditure by test-checked DHs	Closing Balance	
2014-15	NA	6.22	1.05	7.27	3.60	0.59	4.19	2.62	0.46		
2015-16	2.62	11.35	1.56	15.53	8.66	0.93	9.59	5.31	0.63		
2016-17	5.31	9.70	4.05	19.06	8.21	3.22	11.43	6.79	0.83		
2017-18	6.79	10.92	4.78	22.49	8.01	4.04	12.05	9.70	0.74		
2018-19	9.70	9.11	3.35	22.16	7.23	1.91	9.14	11.58	1.44		
2019-20	11.58	8.44	0.74	20.76	6.97	0.58	7.55	13.05	0.16		
Total		55.74	15.53	107.27	42.68	11.27	53.95				

(Source: Test-checked DHs)

* DH-Patna is the only District Hospital which gets specific allotment from Department, whereas in case of other DHs, allotment includes the same for Sub Divisional Hospitals, PHC and APHC also.

2. Storage of drugs
Deficiencies in storage of drugs

Sl. No.	Parameters	No. of test-checked DHs having deficiency	Potential impact of not adhering to parameters
1	Air-conditioned pharmacy	4 (BHJM)	Loss of efficacy and shelf life of drugs
2	Labeled shelves/racks	3 (BHM)	High turnover time in the disbursement of drugs
3	Away from water and heat	2 (HJ)	Loss of efficacy and shelf life of drugs
4	Drugs stored above the floor	1 (B)	Loss of efficacy and shelf life of drugs
5	Drugs stored away from walls	3 (BHJ)	Loss of efficacy and shelf life of drugs
6	24-hour temperature recording of cold storage area	4 (BPHM)	Loss of efficacy and shelf life of drugs
7	Display instructions for storage of vaccines	4 (BPHM)	Loss of efficacy and shelf life of drugs
8	Functional temperature monitoring device in freezers	3 (BJM)	Loss of efficacy and shelf life of drugs
9	Maintenance of temperature chart of deep freezers	4 (BPJM)	Loss of efficacy and shelf life of drugs
10	Drugs kept under lock and key	3 (BHJ)	Misuse of costly drugs
11	Poisons kept in a locked cupboard	4 (BPHJ)	Unauthorised access to the dangerous drugs
12	Expired drugs stored separately	3 (BHJ)	Mixing of expired drugs with usable drugs

(Source: Test-checked DHs)

B-Biharsharif, J-Jehanabad, H Hajipur, M- Madhepura, P-Patna

Appendix-2.17
(Refer: Paragraph-2.7.2.2; Page-95)
List of 37 equipment demanded by DH-Biharsharif

Sl. No.	Name of equipment		Remarks
	Required	Supplied	
1	ICU Beds(5)	-	-
2	Bed side locker(5)	-	-
3	Glucometer(2)	-	-
4	Multi para monitor (4)	-	-
5	Central Monitor(1)	-	-
6	Ventilator Adult(1)	Yes (1)	Not functional
7	Ventilator Paed. (1)	-	-
8	Defibrilator Adult(1)	Yes (1)	Not functional
9	Defibrilator Paed. (1)	-	-
10	Syringe Infusion Pump(6)	Yes (5)	Not functional
11	ABG Machine(2)	-	-
12	Nebuliser Machine	-	-
13	Aerosol B.P. instrument(2)	-	-
14	Crash Cart(2)	-	-
15	Laryngoscope Fiber Optic with Multiple Blade (Adult) (2)	-	-
16	Laryngoscope Fiber Optic with Multiple Blade (Paed.) (2)	-	-
17	Pulse Oxymeter(6)	-	-
18	Endo Tracheal Tube All size	-	-
19	Boyle's apparatus (Anaesthesia Machine) (2)	-	-
20	Airways All size	-	-
21	Gamma rays for Sterilisation of the ICU Hall(1)	-	-
22	Steel Drum(5)	-	-
23	Steel tray with cover(5)	-	-
24	Bowl for each Bed(5)	-	-
25	Suction Machine(2)	-	-
26	Oxygen Cylinder(2)	-	-
27	X-ray view box(2)	-	-
28	Ambu bag Paed.(4)	-	-
29	Nasal Catheter Paed. (4)	-	-
30	Face Mask.(4)	-	-
31	Suction Catheter Paed. (4)	--	-
32	Oxygen Humidifier(1)	-	-
33	Oxygen Head Box Paed.(1)	-	-
34	Oxygen Regulator(2)	-	-
35	Measured Volume Set (4)	-	-
36	Weighing Machine Paed. (4)	-	-
37	Mobile X-ray machine(1)	-	-

(Source: DH-Biharsharif)

Appendix-2.18
Building infrastructure
(Refer: Paragraph-2.8.1.1; Page-103)
Receipt and Expenditure for infrastructure projects during 2014-20

(₹ in crore)

Year	Opening balance	Receipt of fund during the year	Total available fund during the year	Expenditure	Closing balance	Percentage of unutilised fund
2014-15	665.65	197.91	863.56	171.07	692.49	80
2015-16	692.49	514.66	1,207.15	325.28	881.87	73
2016-17	881.87	747.95	1,629.82	442.80	1,187.02	73
2017-18	1,187.02	599.61	1,786.63	438.44	1,348.19	75
2018-19	1,348.19	1,116.84	2,465.03	674.10	1,790.93	73
2019-20	1,790.93	999.52	2,790.45	1,051.68	1,738.77	62
Total			10,742.64	3,103.37		

(Source: BMSICL)

Status of the various infrastructure projects undertaken by BMSICL during 2014-20

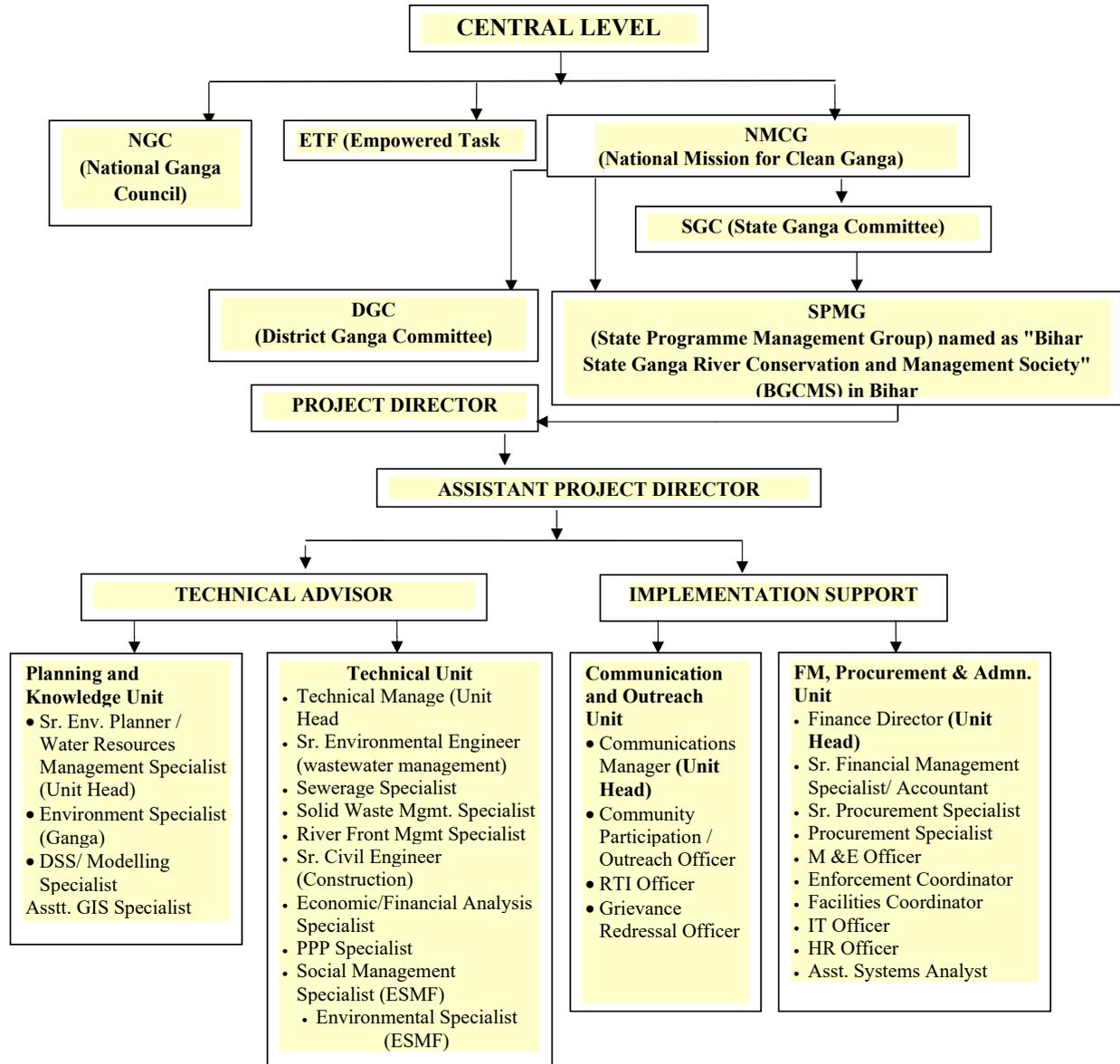
Year	Total number of projects	Complete	Work-in-progress	Work not commenced	Percentage of works incomplete
2014-15	115	75	25	15	34.78
2015-16	108	36	62	10	66.66
2016-17	293	37	192	64	87.37
2017-18	140	11	89	40	92.14
2018-19	124	NIL	99	25	100
2019-20	317	28	56	233	91.16
Total	1,097	187	523	387	-

(Source: BMSICL)

Appendix-3.1.1

(Refer: Paragraph-3.1.2; Page-108)

ORGANISATIONAL SETUP FOR IMPLEMENTATION OF REJUVENATION OF RIVER GANGE- NAMAMI GANGE



Appendix-3.1.2

(Refer: Paragraph-3.1.7; Page-III)

Details of STPs and its networks in Patna under Namami Gange Programme

Sl. No.	Name of the Project	Date of Sanction	Date of finalisation of tender (LOA)	Date of Agreement	Schedule date of completion	Actual/ Revised date of completion	Physical progress (in %) upto Dec 2020
1	Beur STP	15/7/2014	22/2/2017	31/3/2017	5/10/2019	31/8/2020	100
2	Beur Sewerage Network	31/12/2014	22/2/2017	30/3/2017	5/4/2020	5/4/2021	76
3	Karmalichak STP	15/7/2014	9/3/2017	31/3/2017	5/10/2019	31/8/2020	100
4	Karmalichak Sewerage Network	16/3/2017	16/4/2018	11/5/2018	20/5/2021	-	66
5	Saidpur STP & Adjoining Network	1/4/2015	22/2/2017	30/3/2017	5/4/2020	31/1/2021	95
6	Saidpur Sewerage Network	1/4/2015	9/1/2018	30/1/2018	29/1/2021	-	65
7	Pahari STP	19/5/2017	4/7/2018	9/5/2018	8/11/2020	-	73
8	Pahari Zone IV A (S) Sewerage Network	22/5/2017	28/3/2018	11/5/2018	29/5/2021	-	92
9	Pahari Zone V Sewerage Network	22/5/2017	28/3/2018	25/4/2018	25/4/2021	-	44
10	Digha STP & Sewerage Network	11/8/2017	19/7/2019	30/12/2019	29/8/2022	-	1
11	Kankarbag STP & Sewerage Network	11/8/2017	19/7/2019	30/12/2019	29/8/2022	-	0

Appendix-3.1.3
(Refer: Paragraph-3.1.7.2; Page-112)
Statement showing project wise NOC required

Department	Beur Sewerage Network		Saidpur Sewerage Network		Saidpur STP and Adjoining Network		Karmalichak Sewerage Network		Pahari Zone-IV A (S) Sewerage Network		Pahari Zone-V Sewerage Network	
	NOC required (in KM)	NOC Pending (in KM)	NOC required (in KM)	NOC Pending (in KM)	NOC required (in KM)	NOC still Pending (in KM)	NOC required (in KM)	NOC Pending (in KM)	NOC required (in KM)	NOC Pending (in KM)	NOC required (in KM)	NOC Pending (in KM)
RCD	12.16	0	34.35	28.74	12.76	0	18.82	12.07	10.63	1.12	23.26	9.22
NHAI	2.4	0	0	0	0	0	3.17	3.17	3.20	0	2.58	0
Railway	0	0	0	0	0	0	1.05	0	0	0	0.06	0
PMC	53	53	63	0	42.23	0	0	0	57.60	0	0	0
IOCL	4.5	0.65	0	0	0	0	0	0	0	0	0	0
BSHB	0	0	0	0	0	0	0	0	15.50	0	0	0
BCD	5.8	0	0	0	0	0	0	0	0	0	0	0
Total	77.86	53.65	97.35	28.74	54.99	0	23.04	15.24	86.93	1.12	25.9	9.22
Total NOC Required	366.07 KM		Total NOC Obtained		258.10 KM		Total Still Pending		107.97 KM		9.22	

Note:- in addition to above, SPS land at Kaumakhoh (Karmalichak Sewerage Network), Exhibition Road, Pirmuhani, Kadamkuan and Arfabad (Saidpur Sewerage Network), SPS-A at RMRI and Mehandiganj (Zone-V). One SPS Mehandiganj was dropped due to non-availability of land.

Appendix-3.2
(Refer: Paragraph-3.3; Page-121)
Statement of Loss due to Flood

		(Amount in ₹)		
Name of item	Quantity (M ³)	Rate / M ³	Total	Total workdone
Earth work from borrow pits	73129.99	460.56		33680748
Earth work from road way cutting	39377.68	184.83		7278177
GSB	8160.60	3607.93		29442874
Dismantling of flexible pavement	6157.68	433.29		2668061
Total				73069860
Less cost of serviceable material:				
Granular sub -base (GSB) 53 mm to 26.50 mm @ 35 per cent	2206.44	443.03		977519
GSB 26.5 mm to 4.75 mm @ 45 per cent	2837.45	482.81		1369953
GSB 2.36 mm below @ 20 per cent	1261.09	182.28		229872
GSB carriage cost of serviceable material	6305.46	2192.35		13823775
Total				16171247
Grand total:				56898613
Less 1.54 per cent for agreement below BoQ				876239
Additional Expenditure				56022374

Appendix-3.3
(Refer: Paragraph-3.4; Page- 122)
Details of avoidable expenditure

Sl. no.	Name of Work	Agreement value (In lakh) March-August 2019	Details of work	Provisioned quantity (as per agreement) in M ³ (A)	Work done in 5.5 m and 3.75 m breadth (as per MB) in M ³		Rate of item of work	Excess quantity provisioned (in 3.75m width) in M ³ D = (A/5.50) X 3.75	Amount relating to excess quantity to be done as per agreement	Amount (relating to work done in 3.75 width)
					In 5.5 m (B)	Proportionate quantity in 3.75 m C = (B/5.50) X 3.75				
1.	W/S Gaya to Koilwa More via Paraiya Guraru Rafiganj Road (km 0.00 to km 28.538)	1875.42392	DGBM	7861.49	-	-	7585.48	5360.11	40659007	-
			SDBC	3848.18	3691.41	2516.87	8254.86	2623.76	21658771	20776409
			CCP	1178.00	753.50	513.75	5532.09	803.18	4443264	2842111
2.	W/S Dhangai Bazar to Shivganj BB Pesara Road	1052.31657	BM	2339.70	2301.275	1569.05	6815.74	1595.25	10872809	10694237
			SDBC	1159.54	1168.512	796.71	8734.22	790.60	6905274	6958640
			CCP	4428.45	1791.90	1221.75	5866.62	3019.40	17713672	7167543
3.	W/S BB Pesra to Kumaba Bhadya Ladu Road	975.607	BM	2276.08	2961.75	2019.38	6796.73	1551.87	10547641	13725181
			SDBC	1127.73	1499.4275	1022.34	8714.64	768.91	6700774	8909325
			CCP	4446.12	1254	855	5854.90	3031.45	17748837	5005940
	Total								137250049	76079386
	Less 10 per cent for agreement									7607939
	Extra payment								i.e. ₹13.73 crore	68471447 i.e. ₹6.85 crore

Appendix-5.1

(Refer: Paragraph-5.3; Page-141)

Short levy of tax due to incorrect availing/claim of deduction

Sl. No.	Name of the circle	Name of the dealer/TIN	Period	Item of inadmissible deduction	Rate (in per cent)	Amount of such deduction	Allowance deduction	Excess deduction allowed on which tax is leviable	Tax on excess deduction claimed/allowed	Interest	Total
1.	Gandhi Maidan	M/s Sunil Trade Links/ 10112016063	2016-17	Schedule-I goods	5 & 6	423256320	304892767	118363553	6616759	4069307	10686066
2.	Patna South	M/s Lotte India Coporation Limited/ 10120601022	2016-17	Schedule-I goods	14.5 & 15	4144464	2888504	1255960	186318	114586	300904
Total											
						427400784	307781271	119619513	6803077	4183893	10986970

Appendix-5.2

(Refer: Paragraph-5.4; Page-141)

Short levy of tax due to application of incorrect rate of tax

Sl. No.	Name of the Circle	Name of the Dealer/ TIN	Period	Commodity	Rate of tax leviable/levied (in per cent)	Amount on which difference of rate is to be levied	Tax	Interest	Total
1.	Patna South	M/s Automark Industries (India) Ltd./ 10128076037 10591308033	2016-17	Thermoplastic road marking paint	14.5/5 & 15/6	168050556	15426045	9487017	24913062
		M/s Mother India Construction Pvt. Ltd./ 10120984075	2016-17	Electrical goods and sanitary goods	14.5/5 & 15/6	22933561	2120834	1304313	3425147
		M/s Oppo Mobiles India Pvt. Ltd./ 10591201026	2016-17	Mobile phone charger	15/14.5	51082796	255414	153248	408662
Total						242066913	17802293	10944578	28746871

Appendix-6.1
(Refer: Paragraph-6.3; Page-144)
Non-realisation of testing fee and fitness certificate fee due to non-renewal of fitness certificate of vehicles

(Amount in ₹)

Sl. No.	Name of DTOs	Period of validity of fitness		No. of vehicle test-checked	Period of Tax paid		No. of vehicles for which fitness were expired			Fitness renewal fee at the rate of ₹200	Testing fee at the rate of ₹400 and ₹600	Period of delay (in days)	Fine at the rate of ₹ 50 per day	Total
		From	To		From	To	OTT	Annual	Total					
1	Gopalganj	April 2017	January 2020	20976	31.12.2005	28.02.2031	2186	291	2477	495400	1049000	7 to 1033	80866950	82411350
2	Nawada	December 2016	January 2020	4189	28.04.2006	12.09.2036	3597	322	3919	783800	1632000	1 to 1128	97591250	100007050
3	Patna	April 2019	January 2020	9856	19.10.2006	07.12.2019	6189	1664	7853	1570600	3474000	1 to 305	55569100	60613700
4	Rohtas	December 2016	January 2020	9472	29.11.2004	30.06.2032	5470	507	5977	1195400	2492200	1 to 1128	170775250	174462850
5	Saharsa	December 2016	January 2020	3224	29.06.2001	05.12.2031	2239	219	2458	491600	1027000	1 to 1128	64614300	66132900
			Total	47717			19681	3003	22684	4536800	9674200		469416850	483627850

Appendix-6.2
(Refer: Paragraph-6.4; Page-145)
Non-realisation of motor vehicle tax

Sl. No.	Name of DTOs	Test-checked	No. of tax defaulter vehicles	Registered between	Period of tax due	Tax due	RSC due	Fine due	Total
1.	Begusarai	1037	368	31-01-2005 to 10-01-2020	2-2-2019 to 31-03-2020	3444880	34451	6889760	10369091
2.	Bhojpur	386	298	09-02-2005 to 22-01-2020	4-11-2016 to 31-3-2020	5114843	51155	10229686	15395684
3.	Gopalganj	391	237	12-01-2005 to 12-03-2020	16-5-2017 to 31-3-2020	3043650	30435	6087300	9161385
4.	Muzaffarpur	3741	1089	06-01-2005 to 08-01-2020	02-2-2019 to 31-3-2020	10569273	105723	21138546	31813542
5.	Nawada	518	344	06-06-2005 to 06-11-2019	01-2-2016 to 31-3-2020	7692595	76912	15385190	23154697
6.	Patna	29476	1282	02-01-2016 to 26-12-2019	01-1-2019 to 31-3-2020	8895570	88957	17791140	26775667
7.	Purnea	2333	947	06-04-2005 to 26-12-2019	01-2-2019 to 31-3-2020	7692103	76921	15384206	23153230
8.	Rohtas	714	463	16-02-2005 to 21-11-2019	01-1-2017 to 31-3-2020	8102167	81036	16204334	24387537
9.	Saharsa	783	205	16-02-2005 to 21-01-2020	6-12-2016 to 31-3-2020	3973688	39740	7947376	11960804
10.	Vaishali	831	156	16-03-2005 to 23-12-2019	02-2-2019 to 31-3-2020	1181857	11811	2363714	3557382
	Total	40210	5389			59710626	597141	119421252	179729019

Appendix-6.3
(Refer: Paragraph-6.5; Page-147)
Availing of Amnesty scheme by newly purchased unregistered vehicles

Sl. No.	Name of DTOs	Period during which amnesty availed		Period during which vehicle registered		Period during which vehicle purchased		No. of vehicle which amnesty allowed	No. of vehicles test-checked	Tax leviable	Fine leviable	Total	Tax levied	Fine levied	Total	Short levied
1	Bhojpur	7.11.2017	13.2.2020	21.8.2017	31.3.2020	7.7.2017	12.2.2020	147	4108	3453262	2728145	6181407	3477144	18256	3495400	2686007
2	Nawada	22.8.2017	30.6.2018	25.7.2017	30.6.2018	18.7.2017	10.5.2018	51	2891	1044642	1444441	2489083	1190505	13670	1204175	1284908
3	Rohtas	12.8.2017	13.2.2020	12.8.2017	20.3.2020	8.7.2017	6.2.2020	265	953	6349990	7746162	14096152	6625000	0	6625000	7471152
4	Saharsa	12.10.2017	11.2.2020	16.8.2017	24.3.2020	17.7.2017	11.2.2020	199	1994	3910938	3706585	7626523	3753875	166228	3929103	3697420
Total								662	9946	14758832	15625333	30393165	15046524	198154	15253678	15139487

Appendix-6.4
(Refer: Paragraph-6.6; Page-147)
Assignment of registration mark without realisation of One Time Tax

Sl. No.	Name of DTOs	No. of vehicle test-checked	Vehicle class					Total	Period during which vehicle purchased		Period of registration		OTT paid	OTT due	Fine due	Total due	
			Tractor	3 wheeler	LGV	Maxi/ cab/2-wheeler	E-rickshaw		Total	From	To	From					To
1	Bhojpur	11535	3	18	2	3	0	26	03.03.05	27.04.17	04.02.17	28.07.18	0	373861	747722	1121583	
2	Nawada	8046	78	4	5	0	19	106	04.06.12	29.12.17	12.04.16	30.12.17	0	1854222	3708444	5562666	
3	Rohtas	89265	55	5	4	8	1	73	31.12.04	13.01.19	31.01.17	03.02.20	0	1553193	3106386	4659579	
4	Saharsa	5462	14	17	1	3	79	114	31.03.16	10.11.18	17.01.17	01.11.19	9730	1017633	2032286	3048429	
	Total	114308	150	44	12	14	99	319					9730	4798909	9594838	14392257	

(Amount in ₹)

Appendix-6.5

(Refer: Paragraph-6.7; Page-148)

Non levy of Road Safety Cess for renewal of DLs due to non-mapping of RSC in SARATHI software

(Amount in ₹)

Sl. No.	Name of DTOs	Number of Driving License renewed	RSC leviable for renewal of DL for at least one class of vehicle (₹ 100) RSC levied	Renewed between 1/9/16 and March 2020		Short RSC
1	Begusarai	4757	<u>475700</u> 0	April-19	March-20	475700
2	Bhojpur	10832	<u>1083200</u> 0	January-17	March-20	1083200
3	Gopalganj	6564	<u>656400</u> 0	September-16	March-20	656400
4	Muzaffarpur	6120	<u>612000</u> 0	April-19	March-20	612000
5	Nawada	3103	<u>310300</u> 0	September-16	March-20	310300
6	Patna	35365	<u>3536500</u> 0	April-19	March-20	3536500
7	Purnea	5995	<u>599500</u> 0	April-19	March-20	599500
8	Rohtas	15661	<u>1566100</u> 0	September-16	March-20	1566100
9	Saharsa	2793	<u>279300</u> 0	April-18	March-20	279300
10	Vaishali	4252	<u>425200</u> 0	April-19	March-20	425200
	Total	95442				9544200

Appendix-7.1 A

(Referred to in paragraphs 7.1.3 and 7.5.1; Page-150 & 159)

Summarised financial results of State PSEs covered in this Report during the year 2017-18, 2018-19 and 2019-20

(₹ in crore)

Sl. No.	Name of PSEs	Year of Finalised Account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total Paid up Capital	Investment (Paid up capital +Free Reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus- accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Share-holders fund plus Long term Borrowings)	Return on Capital employed (4*100/10)	Return on Investment (4*100/8)	Return on Equity (5*100/9)	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11= (4*100/10)	12= (4*100/8)	13= (5*100/9)	14
2019-20													
	Power												
1	Bihar State Power (Holding) Company Limited	2019-20	0.00	0.00	0.00	1,271.06 ²	1,709.56	1,271.06	1,709.56	0.00	0.00	0.00	1,271.06
2	Bihar State Power Generation Company Limited	2019-20	-255.93	-255.93	0.00	4,812.96	4,812.96	579.85	579.85	-44.14	-5.32	-44.14	579.85
3	Lakhisarai Bijlee Company Private Limited	2019-20	0.00	0.00	0.00	0.01	0.01	-0.04	-0.04	0.00	0.00	0.00	-0.04
4	Pirpaiti Bijlee Company Private Limited	2019-20	0.00	0.00	0.00	0.01	0.01	-0.03	-0.03	0.00	0.00	0.00	-0.03
5	Bihar State Power Transmission Company Limited	2019-20	445.18	460.16	1,033.08	7,949.99	9,655.82	8,691.79	9,655.82	4.61	4.61	5.29	8,691.79
6	Bihar Grid Company Limited	2019-20	124.81	31.63	207.84	514.58	2,284.81	594.90	2,284.81	5.46	5.46	5.32	594.90
7	North Bihar Power Distribution Company Limited	2019-20	-1,068.89	-1,282.88	7,469.78	11,653.84	13,135.11	6,482.83	7,964.10	-13.42	-8.14	-19.79	6,482.83
8	South Bihar Power Distribution Company Limited	2019-20	-1,501.20	-1,664.84	8,367.2	12,267.96	13,787.68	2,233.22	3,752.94	-40.00	-10.89	-74.55	2,233.22
	Total Power		-2,256.03	-2,711.86	17,077.90	38,470.41	45,385.96	19,853.58	25,947.01	-8.69	-4.97	-13.66	19,853.58
	Non-Power												
1	Bhagalpur Smart City Limited	2018-19	6.46	23.86	0.00	0.10	0.10	8.60	8.60	75.12	6,460.00	277.44	8.60
2	Bihar State Agro Industries Development Corporation Limited	2018-19	-3.57	-3.57	0.00	7.64	38.62	-173.19	-142.21	2.51	-9.24	2.06	-173.19

² It excludes the paid up capital of ₹36,942.04 crore (₹4,812.96 crore + ₹7,949.99 crore + ₹11,653.84 crore + ₹12,267.96 crore + ₹2,572.29 crore) reinvested in its subsidiaries and joint ventures.

Audit Report (Performance and Compliance Audit) for the year ended March 2020

Sl. No.	Name of PSEs	Year of Finalised Account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total Paid up Capital	Investment (Paid up capital +Free Reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus- accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Share-holders fund plus Long term Borrowings)	Return on Capital employed (4*100/10)	Return on Investment (4*100/8)	Return on Equity (5*100/9)	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11= (4*100/10)	12= (4*100/8)	13= (5*100/9)	14
3	Bihar State Road Development Corporation Limited	2018-19	65.00	35.78	1,567.45	20.00	557.90	557.90	557.90	11.65	11.65	6.41	557.90
4	Bihar State Electronics Development Corporation Limited	2017-18	21.68	14.13	361.44	25.00	106.31	106.31	106.31	20.39	20.39	13.29	106.31
5	Bihar Rajya Pul Nirman Nigam Limited	2017-18	58.73	37.99	82.99	3.50	595.74	595.74	595.74	9.86	9.86	6.38	595.74
6	Bihar State Building Construction Corporation Limited	2017-18	23.32	14.95	40.93	5.00	76.91	76.91	76.91	30.32	30.32	19.44	76.91
7	Bihar Urban Infrastructure Development Corporation Limited	2017-18	11.38	8.95	209.17	5.00	49.78	49.78	49.78	22.86	22.86	17.98	49.78
8	Patna Smart City Limited	2017-18	-0.17	-0.17	0.00	0.10	0.10	-0.07	-0.07	242.86	-170.00	242.86	-0.07
9	Bihar Forestry Development Corporation Limited	2018-19	0.00	0.00	0.87	0.34	1.26	1.26	1.26	0.00	0.00	0.00	1.26
10	Bihar State Educational Infrastructure Development Corporation Limited	2018-19	13.92	13.92	31.21	20.00	251.21	251.21	251.21	5.54	5.54	5.54	251.21
11	Bihar State Education Finance Corporation Limited	2018-19	0.31	0.23	0.00	9.50	9.73	9.95	9.95	3.12	3.19	2.31	9.95
12	Bihar State Financial Corporation	2018-19	4.64	-13.45	4.05	77.84	306.31	-423.96	-195.49	-2.37	1.51	3.17	-423.96
	Total Non-Power		201.70	132.62	2,298.11	174.02	1,993.97	1,060.44	1,319.89	15.28	10.12	12.51	1,060.44
	Grand Total (2019-20)		-2,054.33	-2,579.24	19,376.01	38,644.43	47,379.93	20,914.02	27,266.90	-7.53	-4.34	-12.33	20,914.02
2018-19													
	Power												
1	Bihar State Power (Holding) Company Limited	2018-19	0.00	0.00	0.00	1,147.42 ³	1,585.92	1,147.42	1,585.92	0.00	0.00	0.00	1,147.42
2	Bihar State Power Generation Company Limited	2018-19	-299.12	-299.12	0.00	4,812.96	4,812.96	531.88	531.88	-56.24	-6.21	-56.24	531.88

³ It excludes the paid up capital of ₹ 33,986.48 crore (₹ 4,812.96 crore + ₹ 7,589.23 crore + ₹ 10,398.02 crore + ₹ 11,014.59 crore + ₹ 171.68 crore) reinvested in its subsidiaries and joint ventures

Sl. No.	Name of PSEs	Year of Finalised Account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total Paid up Capital	Investment (Paid up capital +Free Reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus- accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Share-holders fund plus Long term Borrowings)	Return on Capital employed	Return on Investment	Return on Equity	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11= (4*100/10)	12= (4*100/8)	13= (5*100/9)	14
3	Lakhsarai Bijlee Company Private Limited	2018-19	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Piprainti Bijlee Company Private Limited	2018-19	0.01	0.01	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Bihar State Power Transmission Company Limited	2018-19	579.45	147.28	965.88	7,589.23	8,295.32	7,906.85	8,295.32	6.99	6.99	1.86	7,906.85
6	Bihar Grid Company Limited	2018-19	207.52	24.84	275.59	343.37	1,599.94	391.44	1,599.94	12.97	12.97	6.35	391.44
7	North Bihar Power Distribution Company Limited	2018-19	-452.69	-595.64	6,417.09	10,398.02	11,817.02	7,034.68	8,453.68	-5.35	-3.83	-8.47	7,034.68
8	South Bihar Power Distribution Company Limited	2018-19	-1,678.29	-1,813.09	7,419.35	11,014.59	12,120.65	2,724.84	3,830.90	-43.81	-13.85	-66.54	2,724.84
	Total Power Non-Power		-1,643.11	-2,535.71	15,077.91	35,305.61	40,231.83	19,737.05	24,297.58	-6.76	-4.08	-12.85	19,737.05
1	Bhagalpur Smart City Limited	2018-19	6.46	23.86	0.00	0.10	0.10	8.60	8.60	75.12	6,460.00	277.44	8.60
2	Bihar State Agro Industries Limited	2018-19	-3.57	-3.57	0.00	7.64	38.62	-173.19	-142.21	2.51	-9.24	2.06	-173.19
3	Bihar State Road Development Corporation Limited	2018-19	65.00	35.78	1,567.45	20.00	557.90	557.90	557.90	11.65	11.65	6.41	557.90
4	Bihar State Electronics Development Corporation Limited	2017-18	21.68	14.13	361.44	25.00	106.31	106.31	106.31	20.39	20.39	13.29	106.31
5	Bihar Rajya Pul Nirman Nigam Limited	2017-18	58.73	37.99	82.99	3.50	595.74	595.74	595.74	9.86	9.86	6.38	595.74
6	Bihar State Building Construction Corporation Limited	2017-18	23.32	14.95	40.93	5.00	76.91	76.91	76.91	30.32	30.32	19.44	76.91
7	Bihar Urban Infrastructure Development Corporation Limited	2017-18	11.38	8.95	209.17	5.00	49.78	49.78	49.78	22.86	22.86	17.98	49.78
8	Patna Smart City Limited	2017-18	-0.17	-0.17	0.00	0.10	0.10	-0.07	-0.07	242.86	-170.00	242.86	-0.07

Audit Report (Performance and Compliance Audit) for the year ended March 2020

Sl. No.	Name of PSEs	Year of Finalised Account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total Paid up Capital	Investment (Paid up capital +Free Reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus- accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Share-holders fund plus Long term Borrowings)	Return on Capital employed (4*100/10)	Return on Investment (4*100/8)	Return on Equity (5*100/9)	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11= (4*100/10)	12= (4*100/8)	13= (5*100/9)	14
9	Bihar Forestry Development Corporation Limited	2018-19	0.00	0.00	0.87	0.34	1.26	1.26	1.26	0.00	0.00	0.00	1.26
10	Bihar State Educational Infrastructure Development Corporation Limited	2018-19	13.92	13.92	31.21	20.00	251.21	251.21	251.21	5.54	5.54	5.54	251.21
11	Bihar State Education Finance Corporation Limited	2018-19	0.31	0.23	0.00	9.50	9.73	9.95	9.95	3.12	3.19	2.31	9.95
12	Bihar State Financial Corporation	2018-19	4.64	-13.45	4.05	77.84	306.31	-423.96	-195.49	-2.37	1.51	3.17	-423.96
	Total Non-Power		201.70	132.62	2,298.11	174.02	1,993.97	1,060.44	1,319.89	15.28	10.12	12.51	1,060.44
	Grand Total (2018-19)		-1,441.41	-2,403.09	17,376.02	35,479.63	42,225.80	20,797.49	25,617.47	-5.63	-3.41	-11.55	20,797.49
2017-18													
	Power												
1	Bihar State Power (Holding) Company Limited	2017-18	148.53	-3.54	0.00	1,554.17 ⁴	1,892.67	1,520.85	1,859.35	7.99	7.85	-0.23	1,520.85
2	Bihar State Power Generation Company Limited	2017-18	-5,031.73	-5,031.73	14.24	4,808.95	8,862.45	-275.07	3,778.43	-133.17	-56.78	1,829.25	-275.07
3	Lakshisarai Bijlee Company Private Limited	2017-18	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Pirpanti Bijlee Company Private Limited	2017-18	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Bihar State Power Transmission Company Limited	2017-18	304.72	262.02	634.91	6,616.74	7,183.02	6,427.21	6,993.49	4.36	4.24	4.08	6,427.21
6	Bihar Grid Company Limited	2017-18	175.22	25.92	204.36	312.48	1,368.72	336.32	1,392.56	12.58	12.80	7.71	336.32
7	North Bihar Power Distribution Company Limited	2017-18	-648.79	-740.49	5,073.21	8,247.15	8,809.75	5,093.45	5,656.05	-11.47	-7.36	-14.54	5,093.45
8	South Bihar Power Distribution Company Limited	2017-18	-2,153.15	-2,330.58	6,189.13	8,996.43	9,686.98	2,476.46	3,167.01	-67.99	-22.23	-94.11	2,476.46
	Total Power		-7,205.20	-7,818.40	12,115.85	30,535.94	37,803.61	15,579.18	22,846.85	-31.54	-19.06	-50.18	15,579.18

4 It excludes the paid up capital of ₹28,825.51 crore (₹ 4,808.93 crore + ₹6,616.74 crore + ₹ 8,247.15 crore + ₹ 8,996.43 crore + ₹156.24 crore) reinvested in its subsidiaries and joint ventures.

Sl. No.	Name of PSEs	Year of Finalised Account	EBIT (Earnings before interest and tax)	Net profit/ loss after tax and preference dividend	Turnover	Total Paid up Capital	Investment (Paid up capital +Free Reserve +Long term loan)	Shareholders fund (Paid up capital + Reserve & surplus- accumulated loss-deferred revenue expenditure)	Capital employed (i.e. Share-holders fund plus Long term Borrowings)	Return on Capital employed	Return on Investment	Return on Equity	Net worth (paid-up share capital + free reserves & surplus less accumulated loss and deferred revenue expenditure)
1	2	3	4	5	6	7	8	9	10	11= (4*100/10)	12= (4*100/8)	13= (5*100/9)	14
	Non-Power												
1	Bihar Forestry Development Corporation Limited	2017-18	7.29	1.01	21.94	0.34	1.26	1.26	1.26	578.57	578.57	80.16	1.26
2	Bihar State Electronics Development Corporation Limited	2017-18	21.68	14.13	361.44	25.00	106.31	106.31	106.31	20.39	20.39	13.29	106.31
3	Bihar Rajya Pul Nirman Nigam Limited	2017-18	58.73	37.99	82.99	3.50	595.74	595.74	595.74	9.86	9.86	6.38	595.74
4	Bihar State Building Construction Corporation Limited	2017-18	23.32	14.95	40.93	5.00	76.91	76.91	76.91	30.32	30.32	19.44	76.91
5	Bihar State Road Development Corporation Limited	2017-18	61.14	48.95	783.19	20.00	518.14	518.14	518.14	11.80	11.80	9.45	518.14
6	Bihar Urban Infrastructure Development Corporation Limited	2017-18	11.38	8.95	209.17	5.00	49.78	49.78	49.78	22.86	22.86	17.98	49.78
7	Bihar State Educational Infrastructure Development Corporation Limited	2017-18	12.74	12.74	28.88	20.00	237.29	237.29	237.29	5.37	5.37	5.37	237.29
8	Patna Smart City Limited	2017-18	-0.17	-0.17	0.00	0.10	0.10	-1.60	-1.60	10.63	-170.00	10.63	-1.60
9	Bhagalpur Smart City Limited	2017-18	7.00	7.00	0.00	0.10	0.11	0.11	0.11	6,363.64	6,363.64	6,363.64	0.11
10	Bihar State Financial Corporation	2017-18	-27.75	-45.99	2.09	77.84	306.32	-410.51	-182.03	15.24	-9.06	11.20	-410.51
11	Bihar State Agro Industries Development Corporation Limited	2017-18	0.15	0.15	0.00	7.64	38.62	-169.61	-138.63	-0.11	0.39	-0.09	-169.61
	Total Non-Power		175.51	99.71	1,530.63	164.52	1,930.58	1,003.82	1,263.28	13.89	9.09	9.93	1,003.82
	Grand Total (2017-18)		-7,029.69	-7,718.69	13,646.48	30,700.46	39,734.19	16,583.00	24,110.13	-29.16	-9.97	-46.55	16,583.00

Appendix-7.1B
(Referred to in paragraph 7.1.3; Page-150 & 151)
Details of State PSEs not covered in this Report

(₹ in crore)

Sl. No.	Name of SPSE	Period of latest finalised accounts	Year in which finalised	Net profit/ loss after tax	Turnover	Paid up capital
1	2	3	4	5	6	7
A.	Functional PSUs with arrears of accounts for three or more years/first accounts not received/ not due					
I.	Government Companies					
1	Bihar Rajya Beej Nigam Limited	2004-05	2019-20	-3.36	0.26	3.71
2	Bihar State Credit & Investment Corporation Limited	2014-15	2019-20	0.22	0.00	15.12
3	Bihar State Backward Classes Finance & Development Corporation	1997-98	2006-07	-0.29	0.64	3.62
4	Bihar State Minorities Finance Corporation Limited	2013-14	2018-19	2.16	8.31	33.89
5	Bihar Police Building Construction Corporation Limited	2016-17	2020-21	11.06	37.28	0.10
6	Bihar State Tourism Development Corporation Limited	2014-15	2016-17	3.54	11.63	5.00
7	Bihar State Food & Civil Supplies Corporation Limited	2005-06	2019-20	9.32	748.24	5.39
8	Bihar Medical Services & Infrastructure Corporation Limited	2015-16	2019-20	3.24	20.22	0.05
9	Bihar State Text Book Publishing Corporation Limited	2011-12	2020-21	114.46	233.43	0.48
10	Bihar State Hydroelectric Power Corporation Limited	2013-14	2020-21	28.28	13.54	99.04
11	Bihar State Film Development & Finance Corporation Limited	2016-17	2019-20	0.43	0.20	1.00
12	Bihar State Beverages Corporation Limited	2016-17	2019-20	24.11	2.85	5.00
13	Bihar State Mining Corporation Limited*	-	-	0.00	0.00	0.00
14	Muzaffarpur Smart City Limited*	-	-	0.00	0.00	0.00
15	Biharsharif Smart City Limited*	-	-	0.00	0.00	0.00
16	Patna Metro Rail Corporation*	-	-	0.00	0.00	0.00
	Sub Total			193.17	1,076.60	172.40

II	Statutory Corporations								
17	Bihar State Road Transport Corporation	2014-15	2020-21	-112.56	13.91				101.27
18	Bihar State Warehousing Corporation	2014-15	2020-21	1.68	101.85				6.42
	Sub Total			-110.88	115.76				107.69
	Total A (I+II)			82.29	1,192.36				280.09
	B. Non-Functional Government Companies								
1	Bihar Rajya Matasya Vikas Nigam Limited	1992-93	1996-97	-0.22	0.00				1.75
2	SCADA Agro Business Company Limited	2014-15	2016-17	0.02	0.00				0.05
3	Bihar State Water Development Corporation Limited	1978-79	1997-98	2.17	0.00				5.00
4	Bihar State Dairy Corporation Limited	1997-98	2014-15	0.00	0.00				6.72
5	Bihar Hill Area Lift Irrigation Corporation Limited	1982-83	1983-84	-0.26	0.01				5.60
6	Bihar State Fruit & Vegetables Development Corporation Limited	2014-15	2018-19	1.47	0.00				1.91
7	Bihar Insecticide Limited (Subsidiary of Sl. No. B 24)	1986-87	1991-92	-1.03	0.00				0.57
8	SCADA Agro Business Limited, Khagaul* (Subsidiary of Sl. No. B 2)	-	-	0.00	0.00				0.00
9	SCADA Agro Business Limited, Dehri* (Subsidiary of Sl. No. B 2)	-	-	0.00	0.00				0.00
10	SCADA Agro Business Limited, Aurangabad* (Subsidiary of Sl. No. B 2)	-	-	0.00	0.00				0.00
11	SCADA Agro Business Limited, Mohania* (Subsidiary of Sl. No. B 2)	-	-	0.00	0.00				0.00
12	Bihar Panchayati Raj Finance Corporation Limited	1984-85	1991-92	-0.01	0.00				1.44
13	Bihar State Handloom and Handicrafts Corporation Limited	1983-84	1996-97	-0.10	0.00				6.28
14	Bihar State Industrial Development Corporation Limited	2008-09	2017-18	-7.63	0.16				14.04
15	Bihar State Construction Corporation Limited	2002-03	2017-18	-3.52	23.34				7.00
16	Bihar State Mineral Development Corporation Limited	2000-01	2004-05	9.29	31.55				9.97
17	Bihar Solvent & Chemicals Limited (Subsidiary of Sl. No. B 28)	1986-87	1995-96	-0.32	0.00				0.66
18	Magadh Mineral Limited* (Subsidiary of Sl. No. B 24)	-	-	0.00	0.00				0.00
19	Beltron Video System Limited (Subsidiary of Sl. No. A 6)	1989-90	2016-17	-0.34	0.44				3.06
20	Beltron Mining System Limited (Subsidiary of Sl. No. A 6)	1990-91	2017-18	0.14	0.41				1.32
21	Beltron Informatics Limited* (Subsidiary of Sl. No. A 6)	-	-	0.00	0.00				0.00
22	Bihar State Sugar Corporation Limited	1984-85	1996-97	-9.20	0.00				9.97
23	Bihar State Cement Corporation Limited* (Subsidiary of Sl. No. B 14)	-	-	0.00	0.00				0.00

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24	Bihar State Pharmaceuticals & Chemicals Development Corporation Limited	1985-86	1992-93	-0.17	0.00	3.62
25	Bihar Maize Product Limited (Subsidiary of Sl. No. B 24)	1983-84	1987-88	-0.03	0.00	0.67
26	Bihar Drugs and Chemicals Limited (Subsidiary of Sl. No. B 24)	1985-86	1991-92	-0.03	0.00	0.94
27	Bihar State Textiles Corporation Limited	1987-88	1995-96	-0.09	0.00	4.98
28	Bihar State Forest Development Corporation Limited	2000-01	2005-06	0.28	22.81	2.29
29	Bihar Paper Mills Limited (Subsidiary of Sl. No. B14)	1985-86	1997-98	-0.06	0.00	1.56
30	Bihar State Glazed Tiles & Ceramics Limited (Subsidiary of Sl. No. B24)	1985-86	1997-98	-0.08	0.00	0.16
31	Vishwamitra Paper Industries Limited (Subsidiary of Sl. No. B24)	1984-85	1988-89	-0.01	0.00	0.40
32	Jhanjharpur Paper Industries Limited (Subsidiary of Sl. No. B24)	1985-86	1991-92	-0.01	0.00	0.42
33	Bihar State Tannin Extract Limited (Subsidiary of Sl. No. B28)	1988-89	1993-94	-0.32	0.00	1.03
34	Synthetic Resins (Eastern) Limited (Subsidiary of Sl. No. B24)	1983-84	1987-88	-0.02	0.00	0.09
35	Bhavani Active Carbon Limited (Subsidiary of Sl. No. B24)	1985-86	1989-90	-0.01	0.00	0.02
36	Bihar Scooters Limited* (Subsidiary of Sl. No. B14)	-	-	0.00	0.00	0.00
	Total B			-10.09	78.72	91.52
C.	Government Companies under the process of liquidation					
1	Kumardhubi Metal Casting & Engineering Limited (Subsidiary of Sl. No. B14)	1994-95	1995-96	-2.39	10.89	2.17
2	Bihar State Finished Leathers Corporation Limited (Subsidiary of Sl. No. C3)	1983-84	1986-87	-1.49	0.00	1.47
3	Bihar State Leather Industries Development Corporation Limited	1982-83	2004-05	-0.37	1.16	5.14
4	Bihar State Export Corporation Limited	1991-92	1999-00	0.10	4.94	2.00
5	Bihar State Small Industries Corporation Limited	1990-91	2005-06	-1.42	15.22	7.18
	Total C			-5.57	32.21	17.96
	Total of All sectors			66.63	1,303.29	389.57

* SPSEs, which have not submitted/finalised their first accounts.

Appendix-8.1 A
(Refer: Paragraph 8.3.2; Page -166 & 167)
Details of accounts in arrears of SPSEs

I. Government Companies

Sl. No.	Name of the Company	Period for which accounts are in arrear	Number of accounts in arrear
A	B	C	D
Industry Department			
1.	Bihar State Pharmaceuticals & Chemical Development Corporation Limited	1986-87 to 2019-20	34
2.	Bihar State Handloom & Handicrafts Corporation Limited	1984-85 to 2019-20	36
3.	Bihar State Industrial Development Corporation Limited	2011-12 to 2019-20	09
4.	Bihar State Cement Corporation Limited	1981-82 to 2019-20	39
5.	Bihar Scooters Limited	1977-78* to 2019-20	43
6.	Bihar Insecticides Limited	1987-88 to 2019-20	33
7.	Bihar State Textile Corporation Limited	1988-89 to 2019-20	32
8.	Bihar Maize Product Limited	1984-85 to 2019-20	36
9.	Bihar State Glazed Tiles & Ceramics Limited	1986-87 to 2019-20	34
10.	Vishwamitra Paper Industries Limited	1985-86 to 2019-20	35
11.	Bihar Drugs & Chemicals Limited	1986-87 to 2019-20	34
12.	Jhanjharpur Paper Industries Limited	1986-87 to 2019-20	34
13.	Bihar Paper Mills Limited	1986-87 to 2019-20	34
14.	Synthetic Resins (Eastern) Limited	1984-85 to 2019-20	36
15.	Bhawani Active Carbon Limited	1986-87 to 2019-20	34
16.	Magadh Minerals Limited	1984-85* to 2019-20	36
17.	Bihar State Credit & Investment Corporation Limited	2015-16 to 2019-20	05
Information Technology Department			
18.	Bihar State Electronic Development Corporation Limited	2018-19 to 2019-20	02
19.	Beltron Video System Limited	1990-91 to 2019-20	30
20.	Beltron Mining System Limited	1991-92 to 2019-20	29
21.	Beltron Informatics Limited	Since 1/3/1988* to 2019-20	32
Environment & Forest Department			
22.	Bihar Forestry Development Corporation Limited	2019-20	01
23.	Bihar State Tannin Extract Limited	1989-90 to 2019-20	31
24.	Bihar State Solvent & Chemicals Limited	1987-88 to 2019-20	33
25.	Bihar State Forest Development Corporation Limited	2001-02 to 2019-20	19
Energy Department			
26.	Bihar State Hydroelectric Power Corporation Limited	2014-15 to 2019-20	06
27.	Bihar State Power (Holding) Company Limited	2018-19 to 2019-20	02
28.	Bihar State Power Transmission Company Limited	2019-20	01
29.	Bihar State Power Generation Company Limited	2018-19 to 2019-20	02
30.	South Bihar Power Distribution Company Limited	2019-20	01
31.	Pirpanti Bijlee Company Private Limited	2019-20	01
32.	Lakhisarai Bijlee Company Private Limited	2019-20	01
Animal & Fisheries Resources Department			
33.	Bihar Rajya Matsya Vikas Nigam Limited	1993-94 to 2019-20	27
34.	Bihar State Dairy Corporation Limited	1998-99 to 2019-20	22
Water Resources Department			
35.	Bihar State Construction Corporation Limited	2003-04 to 2019-20	17

Sl. No.	Name of the Company	Period for which accounts are in arrear	Number of accounts in arrear
A	B	C	D
Art, Culture & Youth Department			
36.	Bihar State Film Development & Finance Corporation Limited	2017-18 to 2019-20	03
Sugarcane Industries Department			
37.	Bihar State Sugar Corporation Limited	1985-86 to 2019-20	35
Food & Consumer Protection Department			
38.	Bihar State Food & Civil Supplies Corporation Limited	2006-07 to 2019-20	14
Road Construction Department			
39.	Bihar Rajya Pul Nirman Nigam Limited	2018-19 to 2019-20	02
40.	Bihar State Road Development Corporation Limited	2019-20	01
Home (Police) Department			
41.	Bihar Police Building Construction Corporation Limited	2017-18 to 2019-20	03
Minorities Welfare Department			
42.	Bihar State Minorities Finance Corporation Limited	2014-15 to 2019-20	06
Mines & Geology Department			
43.	Bihar State Mineral Development Corporation Limited	2001-02 to 2019-20	19
44.	Bihar State Mining Corporation Limited	2017-18 to 2019-20	03
Panchayati Raj Department			
45.	Bihar Panchayati Raj Finance Corporation Limited	1985-86 to 2019-20	35
Tourism Department			
46.	Bihar State Tourism Development Corporation Limited	2015-16 to 2019-20	05
Minor Irrigation Department			
47.	Bihar State Water Development Corporation Limited	1979-80 to 2019-20	41
48.	Bihar Hill Area Lift Irrigation Corporation Limited	1983-84 to 2019-20	37
Education Department			
49.	Bihar State Text Book Publishing Corporation Limited	2012-13 to 2019-20	08
50.	Bihar State Educational Infrastructure Development Corporation Limited	2019-20	01
Backward Class & Other Backward Class Welfare Department			
51.	Bihar State Backward Classes Finance & Development Corporation	1998-99 to 2019-20	22
Agriculture Department			
52.	Bihar Rajya Beej Nigam Limited	2005-06 to 2019-20	15
53.	Bihar State Agro Industries Limited	2019-20	01
54.	Bihar Fruits & Vegetables Development Corporation Limited	2015-16 to 2019-20	05
55.	SCADA Agro Business Company Limited	2015-16 to 2019-20	05
56.	SCADA Agro Business Company Limited, Khagaul	1993-94 to 2019-20	27
57.	SCADA Agro Business Company Limited, Dehri	1993-94 to 2019-20	27
58.	SCADA Agro Business Company Limited, Aurangabad	1993-94 to 2019-20	27
59.	SCADA Agro Business Company Limited, Mohaniya	1993-94 to 2019-20	27
Excise & Prohibition Department			
60.	Bihar State Beverages Corporation Limited	2017-18 to 2019-20	03
Building Construction Department			

Sl. No.	Name of the Company	Period for which accounts are in arrear	Number of accounts in arrear
A	B	C	D
61.	Bihar State Building Construction Corporation Limited	2018-19 to 2019-20	02
Urban Development & Housing Department			
62.	Bihar Urban Infrastructure Development Corporation Limited	2018-19 to 2019-20	02
63.	Patna Metro Rail Corporation Limited	2019-2020	01
Health Department			
64.	Bihar Medical Services & Infrastructure Corporation Limited	2016-17 to 2019-20	04
Department of Finance			
65.	Bihar State Education Finance Corporation Limited	2019-20	01
Total I			1,183

*Since inception

II. Government controlled other Companies

Sl. No.	Name of the Corporation	Name of Department	Period for which the accounts are in arrear	Number of accounts in arrear
1.	Bhagalpur Smart City Limited	Urban Development & Housing	2019-20	01
2.	Patna Smart City Limited		2018-19 to 2019-20	02
3.	Biharsharif Smart City Limited		2018-19 to 2019-20	02
4.	Muzaffarpur Smart City Limited		2017-18 to 2019-20	03
Total II				08

III. Statutory Corporations

Sl. No.	Name of the Corporation	Name of Department	Period for which the accounts are in arrear	Number of accounts in arrear
1.	Bihar State Road Transport Corporation	Transport	2015-16 to 2019-20	05
2.	Bihar State Warehousing Corporation	Co-operative	2015-16 to 2019-20	05
3.	Bihar State Financial Corporation	Industries	2019-20	01
Total III				11

IV. Under Liquidation

Sl. No.	Name of the Corporation	Name of Department	Under liquidation with effected from	Number of accounts in arrear
1.	Bihar State Small Industries Corporation Limited	Industry	04 October 2012	101
2.	Bihar Finished Leather Limited		25 August 2008	
3.	Bihar State Export Corporation Limited		04 October 2012	
4.	Bihar State Leather Industries Development Corporation Limited		25 August 2008	
5.	Kumardhubi Metal Casting & Engineering Limited		17 August 1999	
Total IV				101

Grand Total (I+II+III+IV) = 1,183+08+11+101 = 1,303

Appendix-8.1B
(Refer: Paragraph 8.6; Page -175)
Details of SPSEs where non-compliances of Accounting Standards/Ind AS reported by the Statutory Auditors

Sl. No.	Name of SPSE	Year of Finalised Account	Accounting Standard	Ind AS
1.	Bihar State Power (Holding) Company Limited	2019-20	1 and 8	109
2.	Bihar State Power Generation Company Limited	2019-20	-	1
3.	North Bihar Power Distribution Company Limited	2019-20	2	12, 36 and 107
4.	South Bihar Power Distribution Company Limited	2019-20	7, 17 and 18	109
5.	Bihar State Power Transmission Company Limited	2019-20	-	2, 109 and 37
6.	Bihar State Agro Industries Development Corporation Limited	2018-19	1, 2, 3, 5, 10, 12, 15, 22, 24, 28 and 29	-
7.	Bihar State Education Finance Corporation Limited	2018-19	1 and 15	-
8.	Bihar Police Building Construction Corporation Limited	2016-17	3 and 15	-
9.	Bihar State Hydroelectric Power Corporation Limited	2012-13	1, 2, 3, 4, 10, 12, 15, 16, 17, 18, 28 and 29	-

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