

Although two Female Multi Purpose Health Workers (FMPHW) and one Lab Technician were posted in CHC Gandoh, no medical officer/ paediatrician had been posted, and the SNCU was non-functional (March 2019). The fact remains that due to lackadaisical attitude of the health authorities, the SNCU Gandoh and two SPV Power generators continued to remain non-functional/ non-operational (March 2019), which resulted in unfruitful expenditure of ₹1.16 crore.

The matter was referred to the Government/ Department in August 2018; despite of reminders issued in December 2018, May 2019 and September 2019, their reply was awaited (September 2019).

3.9 Unfruitful expenditure and interest liability

Departmental failure to ensure the availability of land before taking up the construction of hospital buildings and execute works as per cost estimates and ensure their completion over a period of eight years, resulted in unfruitful expenditure of ₹1.16 crore and interest liability of ₹44.21 lakh on the borrowed funds.

On the request of Health and Medical Education Department, the Executive Engineer (EE), Public Works Department (PWD), Roads and Buildings (R&B) Division-III Jammu and EE, PWD, R&B Division-II Jammu, submitted (October 2008 and January 2009) proposals for construction of Indian System of Medicine (ISM) centre (Unani and Ayurvedic) at Agahar Majoor Akhnoor and ISM Dispensary Rabita of District Jammu under NABARD⁸³ loan assistance⁸⁴, at an estimated cost of ₹45.07 lakh⁸⁵ and ₹54.95 lakh, respectively. The estimates in respect of ISM centre Agahar Majoor was revised to ₹65.15 lakh in January 2009. The ISM centre Agahar Majoor was to be completed in three years and the ISM Dispensary Rabita in one year. Copies of the Administrative approval were not made available to audit on the plea that relevant records of these projects had been submerged and destroyed in 2014 floods.

Audit scrutiny (September 2016/ May 2018) revealed that construction work on ISM Dispensary Rabita taken up in February 2010 was stopped after incurring an expenditure of ₹52.89 lakh⁸⁶. An expenditure of ₹17.82 lakh was incurred⁸⁷ on items not covered in the original DPR⁸⁸ for which a revised DPR for ₹89.50 lakh was framed which had not been approved (September 2019) and the building could not be completed for want of funds. Similarly, construction of ISM centre Agahar Majoor was allotted in February 2010 and an amount of ₹62.71 lakh⁸⁹ was released to PWD, R&B Division-III Jammu during 2009-10 to 2012-13. However, the land for construction work was handed over in 2012-13 and the construction work started only from December 2013 which was still incomplete (December 2018). Despite incurring

⁸³ National Bank for Agriculture and Rural Development

⁸⁴ Loan: 90 per cent, State Share: 10 per cent

⁸⁵ Revised to ₹65.15 lakh in January 2009

⁸⁶ 2009-10: ₹15.71 lakh; 2010-11: ₹12.21 lakh; 2011-12: ₹16.88 lakh; 2012-13: ₹8.09 lakh

⁸⁷ Compound wall, breast wall and leveling of land

⁸⁸ Detailed Project Report

⁸⁹ 2009-10: ₹18.62 lakh; 2010-11: ₹14.10 lakh; 2011-12: ₹9.35 lakh; 2012-13: ₹20.64 lakh

an expenditure of ₹1.16 crore⁹⁰, the ISM centre Agahar Majoor and ISM Dispensary Rabita continued to function from rented buildings and the department had to pay the rent of ₹1.28 lakh during April 2011 to September 2019.

On being pointed out, Director ISM stated (June 2017) that it took considerable time to make land available for said dispensaries and there were some difficulties regarding road connectivity to one of the building sites. It was further stated (May, September and December 2018) that certain works⁹¹ were still incomplete for which PWD had demanded additional funds and the buildings were not handed over to the department so far (December 2018). Reply is not tenable as considerable delay in making the land available for construction of hospital buildings after the release of funds reflected improper planning and mis-management of borrowed funds, for which State was liable to pay interest.

Departmental failure to ensure the availability of land before taking up the construction of hospital buildings and execute works as per cost estimates and ensure their completion over a period of eight years, resulted in unfruitful expenditure of ₹1.16 crore and interest liability of ₹44.21 lakh⁹² on the borrowed funds. These dispensaries continued to function from small rented buildings without modern facilities.

The matter was referred to Government/ department in July 2018; despite of reminders issued in December 2018, May 2019 and September 2019, their reply was awaited (September 2019).

Home Department

3.10 Extra avoidable expenditure and undue favour to contractor

Irregular action of the Police Department to recommend the use of imported material at the time of financial evaluation of bids, without listing the required specifications and rejecting the lowest bidder who was duly qualified in Technical evaluation, resulted in extra avoidable expenditure of ₹2.24 crore and undue favour to a contractor.

Jammu and Kashmir Police Headquarters Srinagar invited (6 August 2014) e-tenders for bullet proofing of 100 Mahindra Bolero vehicles from reputed registered and original manufacturers or fabricators of bullet proof vehicles. The e-NIT among other things provided that the bidder should quote separately for indigenous and imported Bullet Resistant (BR) steel and BR glass and also specify their brand name. It was also desired that the BR steel and BR glasses must be capable of withstanding the fire of SLR 7.62 mm and AK-47 rifle from a distance of 10 metres. Bids submitted by

⁹⁰ ISM centre Agahar Majoor: ₹62.71 lakh (State Share: ₹6.27 lakh and NABARD loan: ₹56.44 lakh); ISM Dispensary Rabita: ₹52.89 lakh (State Share: ₹5.29 lakh and NABARD Loan: ₹47.60 lakh)

⁹¹ ISM Dispensary Agahar Majoor: Aluminum glazed shutters of first floor, sanitary fittings including septic tank and soakage pit; ISM Dispensary Rabita: Electric fittings and Medical officers residential quarter

⁹² Simple interest at the rate of 6.5 per cent on NABARD loan assistance of ₹104.04 lakh (ISM centre Agahar Majoor: ₹56.44 lakh and ISM Dispensary Rabita: ₹47.60 lakh) during 2009-10 to 2017-18