

Table 2

Year of Audit Report	Para No.	No. of cases	Excess payment (₹ in crore)
2009-10 (Civil)	3.4.1	270	0.67
2010-11 (Civil)	3.3.1	202	0.58
2011-12 (G&SS)	3.3.1	278	0.94
2012-13 (G&SS)	2.3.1	193	0.92
2013-14 (G&SS)	3.3.1	308	1.54
2015-16 (G&SS)	3.7	260	1.17

In response to audit paras, the Department had instructed the TOs (April 2014) for inspecting the banks in order to avoid recurrence of excess payment. It was also stated (October 2017) that mismatch found during reconciliation of e-scrolls uploaded by banks on the civil pension website with online pension check register prepared on the basis of treasury database, are being rectified. Further, action is being taken for inclusion of electronic-Pension Payment Order database into bank software to reduce the possibility of differences between bank and treasury data.

However, the directions of the department and recommendations of the PAC about avoiding recurrence of such irregularities in payment of pension in future, were not followed scrupulously, which resulted in recurrence of excess/short payment of pension.

GoR accepted the facts and stated (February 2020) that recovery of ₹ 0.30 crore⁵ (in 40 cases) has been made against excess payment of ₹ 0.50 crore. It was further stated that ₹ 0.49 crore⁶ (in 51 cases) has been paid against short payment of ₹ 0.97 crore and efforts are being made for recovery/payment of the remaining amount. However, documents in respect of recovery of excess payment of ₹ 0.16 crore (in 12 cases) and release of short payment of ₹ 0.19 crore (14 cases) were awaited (June 2020) for verification in Audit.

Medical and Health Department

3.4 Non construction of General Nursing Midwifery (GNM) School in Baran District

Non construction of GNM school building at Baran even after lapse of nine years due to lack of initiative by District Hospital Pratapgarh and Baran and lack of monitoring by the Directorate of Medical and Health Services defeated the very purpose of the grant sanctioned by GoI.

Government of India (GoI) realised that maternal and child health indices like Maternal Mortality Rate (MMR) and Infant Mortality Rate (IMR) are high in the districts where there are not adequate number of Auxiliary Nursing Midwifery (ANM). Further, the shortage of staff nurses {General Nursing and Midwifery (GNM)} also acts as an impediment in the effective and efficient

⁵ 2016-17: 13 cases: ₹ 15.91 lakh; 2018-19: 27 cases: ₹ 14.02 lakh.

⁶ 2016-17: 14 cases: ₹ 17.05 lakh; 2018-19: 37 cases: ₹ 31.58 lakh.

delivery of health care services at all levels i.e. from sub center to district hospitals. With a view to increase the overall availability of nursing personnel as well as correct their uneven spread across the country, GoI decided to provide central assistance to establish 132 ANM and 137 GNM schools in high focus States which included Rajasthan⁷. They were to be established in the districts which did not have such schools. Two districts Baran and Pratapgarh were selected by GoI for implementation of this scheme in Rajasthan.

In pursuance of the scheme, GoI issued a sanction (September 2010) under Centrally Sponsored Scheme “upgradation/strengthening of nursing services (Human Resource-Health)”, for establishment of one ANM school at Pratapgarh and one GNM school at Baran, in Rajasthan. The unit cost of ANM and GNM school was fixed at ₹ 5.00 crore⁸ and ₹ 10.00 crore⁹ respectively, of which 15 per cent was to be borne by Government of Rajasthan (GoR).

Accordingly, GoI released (October 2010) first installment of ₹ 3.50 crore to District Hospital (DH), Pratapgarh which included ₹ 1.25 crore for ANM school, Pratapgarh and ₹ 2.25 crore for GNM school, Baran. The grant-in-aid was subject to the condition that the funds sanctioned will be utilized for the purpose of sanction. Further, second installment would be released only after furnishing the Utilisation Certificates (UCs) of first installment, certificate of land allotment and contribution of GoR share towards the scheme.

Scrutiny of records (March 2019) revealed that on receipt of funds, DH, Pratapgarh deposited the whole amount of grant-in-aid of ₹ 3.50 crore in the account of Rajasthan Medicare Relief Society (RMRS) Pratapgarh without transferring the share of GNM school Baran (₹ 2.25 crore). DH, Pratapgarh assigned (December 2010) the construction work of ANM school at Pratapgarh to Rajasthan State Road Development and Construction Corporation, Udaipur (RSRDCC) for ₹ 2.30 crore. DH, Pratapgarh paid an amount of ₹ 2.07 crore¹⁰ to RSRDCC during November 2010 to April 2012 for construction of ANM school building, which was handed over to DH, Pratapgarh in October 2014. Thus, DH, Pratapgarh utilized ₹ 2.07 crore against its share of ₹ 1.25 crore and transferred (April 2014) only ₹ 1.43 crore to DH, Baran after a lapse of 42 months. DH, Pratapgarh also irregularly retained the grant related to GNM school in its own account till April 2014 and earned ₹ 0.27 crore as interest on first installment, but the same was not transferred to DH, Baran.

A joint physical verification (September 2019) of ANM school Pratapgarh however, revealed that furniture was not available in IT Lab, Skill Lab, Nutrition Lab, Library and Second year class rooms. Also, adequate equipment/computer were not available in these labs.

⁷ As per Niti Aayog, Rajasthan’s IMR (2016) was 41 as compared to all India average of 34 and MMR (2014-16) was 199 as compared to all India average of 130.

⁸ Civil work: ₹ 2.30 crore; Transport: ₹ 0.15 crore; Lab. Equipment: ₹ 0.49 crore; AV Aids & Books: ₹ 0.30 crore; Computer lab & Furniture: ₹ 0.70 crore and recurring expenditure: ₹ 1.06 crore.

⁹ Civil work: ₹ 5.35 crore; Transport: ₹ 0.35 crore; Furniture: ₹ 2.15 crore & others: ₹ 0.10 crore and recurring expenditure: ₹ 2.05 crore.

¹⁰ November 2010: ₹ 57.50 lakh, May 2011: ₹ 1.00 crore, March 2012: ₹ 15.25 lakh & April 2012: ₹ 34.25 lakh.

On the other hand, DH, Baran did not initiate action for receiving the amount of first installment from DH, Pratapgarh and construction of GNM building, though the copy of sanction from GoI was available with DH, Baran. On receipt of funds in April 2014, DH, Baran realised that the construction of GNM building was not feasible with the available funds of ₹ 1.43 crore as estimated cost had escalated to ₹ 8.13 crore. Accordingly, the department forwarded (February 2015) a revised estimate of ₹ 8.13 crore to Ministry of Health and Welfare, New Delhi (MoH&FW), approval of which was still awaited. The unspent amount of ₹ 1.43 crore and interest of ₹ 0.24 crore earned on this amount was still lying with RMRS, Baran since May 2014. The Directorate of Medical and Health Services also did not issue suitable directions for timely transfer of the grant to DH, Baran.

It was further noticed that GoI released (February 2016) a second instalment of ₹ 6.48 crore¹¹ for these works. However, the Directorate of Medical and Health Services remained passive in the matter and the money received under this second instalment remained unutilised and parked in GoR accounts. We did not find any evidence of constructive persuasion by GoR/Directorate of Medical and Health Services in this regard. GoR also did not release its 15 *per cent* share for the scheme. These observations indicated lack of commitment and focussed efforts on part of GoR towards achieving the objectives of the scheme.

Thus, irregular retention of DH, Baran's share of funds by PMO, Pratapgarh, lack of initiative by DH, Baran and lack of monitoring by the Directorate of Medical and Health Services led to non-construction of GNM school building at Baran even after lapse of nine years despite availability of central grant. This defeated the very purpose of the scheme to increase the availability of nursing personnel in these underserved districts.

GoR while accepting the facts stated (December 2019) that DH, Pratapgarh apprised (September 2011) the Ministry of Health & Family Welfare, New Delhi regarding utilisation of funds (₹ 1.57 crore) for construction of building and demanded remaining fund of ₹ 1.05 crore against the total sanction of ₹ 2.30 crore (civil work). However, in absence of any guidance the funds available for DH, Baran were used for construction of ANM building, Pratapgarh.

Given the poor status of health care services in Rajasthan, development of necessary health care support infrastructure in a time bound manner was necessary. However, efforts towards creating such infrastructure through the GoI scheme to deliver critical health care services at Baran which has less than satisfactory health parameters¹² remained unfruitful.

¹¹ ANM school- ₹ 1.97 crore and GNM school- ₹ 4.51 crore.

¹² Rural mothers receiving full antenatal care was 5.2 *per cent* in Baran as compared to 7.4 *per cent* for whole of rural Rajasthan. Similarly, rural children receiving a health check up from a health personnel like ANM within 2 days after birth was 21.7 *per cent* in Pratapgarh as compared to 22 *per cent* for the whole of rural Rajasthan.