

CHAPTER-I

PERFORMANCE REVIEWS

DEPARTMENT OF DISASTER MANAGEMENT

1.1 PERFORMANCE AUDIT OF DISASTER MANAGEMENT

Highlights

A scheme, 'Calamity Relief Fund (CRF)', was conceived on the recommendations of the Ninth Finance Commission (January 1991) to build a safe and disaster resilient India by developing a holistic, proactive, multi-disaster oriented and technology driven strategy through a culture of prevention, mitigation, preparedness and response. The State received ₹ 499.43 crore (Central share: ₹ 376.34 crore and State share: ₹ 123.09 crore) in the CRF, against which ₹ 472.21 crore was spent during the period 2005-10. The performance audit of Disaster Management revealed State Government's lackadaisical approach towards implementation of important aspects of disaster prevention, mitigation and preparedness. The State Government had yet to frame the guidelines, policies and rules as envisaged in the Disaster Management Act, 2005. Further, the State Disaster Management Authority was virtually non-functional since its inception in October 2007. Important points are indicated below:

- *The State Disaster Management Authority formed in October 2007 was virtually non-functional as it met only once (January 2008). The State Government also failed to ensure incorporation of disaster prevention into the development process as envisaged in the act.*

[Paragraph 1.1.6.2 & 1.1.8.1]

- *In absence of critical infrastructure such as trauma centre, the affected population could not be given immediate medical attention.*

[Paragraph 1.1.8.5]

- *Assessment of structural and non-structural safety of school buildings and identification of necessary mitigative action was not included in the school safety programme, leaving 39 per cent of school buildings unattended.*

[Paragraph 1.1.8.6]

- *Reliable communication system was inadequate as the delay in sharing of disaster information ranged from one to more than 24 hours.*

[Paragraph 1.1.9.3]

- *Despite incurring an expenditure of ₹ 22.55 crore, the construction works were incomplete for want of release of second installment. Restoration works undertaken under the CRF scheme were delayed by 12 to 24 months since the occurrence of disaster.*

[Paragraph 1.1.10.3 & 1.1.10.4]

➤ **₹41.77 crore was sanctioned from CRF for inadmissible construction works in violation of norms of the scheme.**

[Paragraph 1.1.10.5]

➤ **In absence of Rehabilitation & Resettlement policy, 80 identified villages of selected districts could not be rehabilitated.**

[Paragraph 1.1.10.8]

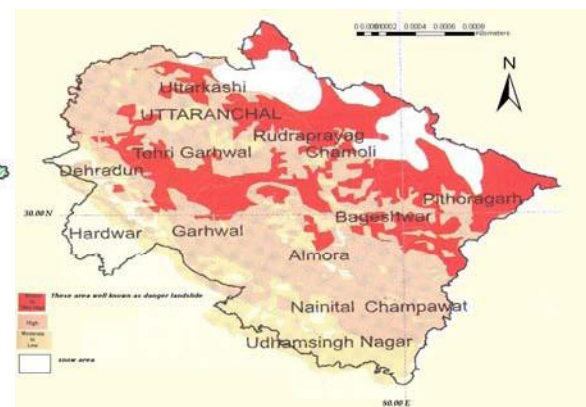
1.1.1 Introduction

The State of Uttarakhand, due to its complex terrain and ongoing tectonic activities, is highly prone to hazards like earthquakes, landslides, cloud bursts, and flash floods. The State also experiences a large number of forest fires and road accidents every year. Of the 13 districts of the State, four districts fall completely and five partially in Zone V of Earthquake Risk Map of India. The remaining parts of the State fall in Zone IV. Earthquakes are the most devastating disaster in the mountains and are unpredictable. However, no major earthquakes (> 6 magnitude) after Chamoli (1999) have been experienced in Uttarakhand. In the last five years (2005 onwards), Uttarakhand has also experienced a series of landslides/cloud bursts in Uttarkashi (2005), Ramolsari (2005), Devpuri (2007), Baram (2007) and Law-Jhekla (2009).

Chart-1.1.1 : Earthquake Risk Map of Uttarakhand



Chart-1.1.2 : Landslide hazard zonation of Uttarakhand



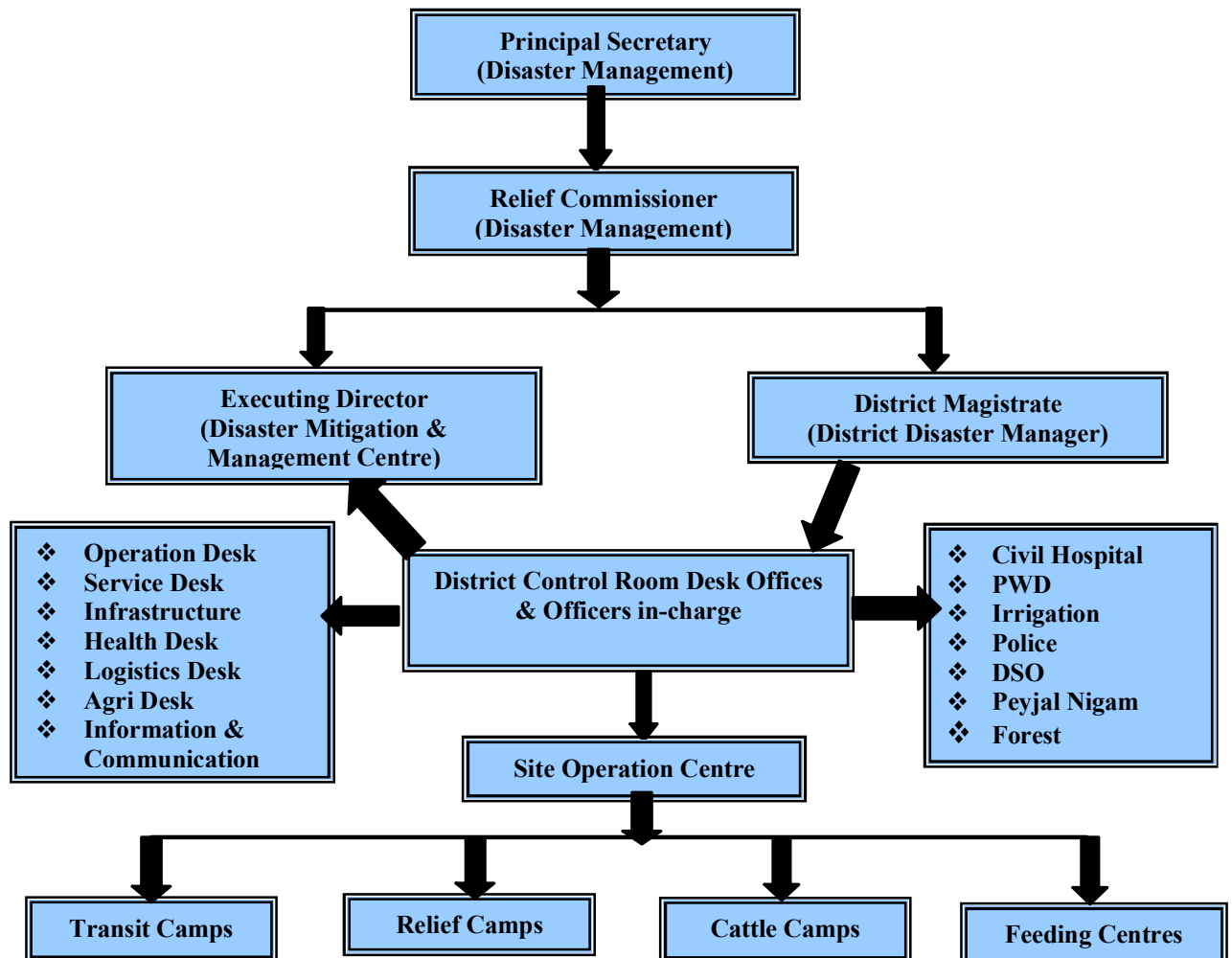
Source: Geological Survey of India

1.1.2 Organisational Set-up

Department of Disaster Management of the Government of Uttarakhand (GOU) is the nodal department in the State responsible for co-ordinating and implementing all disaster management related affairs. This includes pre-disaster hazard and risk assessment, planning, framing of appropriate policies, inter-departmental coordination, training and awareness and mainstreaming of disaster risk reduction related works together with coordination of relief and rescue efforts during the disaster and rehabilitating and restoration in the post-disaster phase.

- **State level:** The Department is headed by Principal Secretary, Disaster Management & Rehabilitation and relief and rehabilitation related matters are looked after by the Additional Secretary of the department. The department also has an autonomous institution namely Disaster Mitigation and Management Centre (DMMC) for undertaking disaster related studies and for providing technical support to the Department. DMMC is also responsible for managing the State Emergency Operations Centre (SEOC), throughout the year.
- **District level:** District Magistrate through District Emergency Operations Centre (DEOC) under the control of District Disaster Manager.
- **Local level:** Tehsil/Block/Village through Site Operations Centre under the control of the Site Manager.

The structure of disaster management system in the State at different levels is as follows:



1.1.3 Audit Objectives

The objectives of the performance audit were to assess the State Government's preparedness in dealing with disasters, measures adopted for obviating the impact of disasters, reaction time taken in responding to emergencies and efficiency and effectiveness of post disaster relief measures. To meet the objectives, the following aspects were examined to see whether:

- the lessons learnt from earlier disasters had been used for formulation of effective policies for disaster management;
- proper institutional mechanism had been set up for disaster management including pre-disaster risk assessment, mitigation, prevention and preparedness;
- proper arrangement of co-ordination committees existed both at the State and district level;
- emergency operation control centres were adequately equipped with telephones, wireless sets and manpower;
- funding for relief activities was adequate;
- in the event of a disaster, the coordination amongst the departments was effective and functional;
- the special assistance through National Calamity Contingency Fund (NCCF), CRF was forthcoming as per needs;
- general public awareness campaigns were adequate;
- post-disaster activities relating to provision of immediate assistance, restoration of infrastructural services, re-construction of houses, etc. were efficient, economic and effective;
- arrangements were in place for ample training modules and imparting training to state level officials, private sector and NGOs; and
- system of monitoring of relief/rehabilitation/reconstruction activities by Government was efficient and effective.

1.1.4 Audit Criteria

The audit findings were benchmarked against the following criteria:

- orders issued by GOI and State Government pertaining to sanction and release of funds for rescue, relief and rehabilitation;
- guidelines issued by the MHA for the implementation of NCCF;
- provisions of the National Disaster Management Act 2005, Disaster Management Act 2005 of the State;
- National Policy of Disaster Management;

- prescribed norms of expenditure; and
- targets and schedules prescribed by Government for rehabilitation activities.

1.1.5 Audit Scope and Methodology

Performance Audit of Disaster Management was carried out during May 2010 to August 2010 and covered the period 2005-06 to 2009-10. Out of 13 districts in the State, five districts¹ were selected for test-check on the basis of seismic zone and Probability Proportional to Size With Replacement (PPSWR) method. Information and data was collected from the Departments² of selected districts. Apart from these, information and data was also collected from five line departments/ executing agencies³ of selected districts through questionnaire/audit memos.

Before commencing the performance audit, the audit objectives, criteria and scope were discussed (May 2010) with the Principal Secretary, Department of Disaster Management, GOU in an Entry Conference. Audit conclusions were drawn after scrutiny of relevant data and records of the related departments and executing agencies. Audit methodology also included physical verification of losses/damages and interaction with the affected population. The audit findings were discussed (27 December 2010) with the Secretary, Department of Disaster Management, GOU in an Exit Conference. The audit observations made in this report by audit were accepted by the department and it was stated that due care would be given by the department to audit recommendations in future.

Audit findings

Audit findings are mentioned in the succeeding paragraphs:

1.1.6 Policy Statement

1.1.6.1 Policy and planning

The Government of India (GOI) brought about a paradigm shift in its approach to disaster management based on the conviction that development can not be sustainable unless all aspect of disaster prevention, mitigation and preparedness are built into the development process. A strategic roadmap, National Disaster Management Framework (NDMF), drawn up by the GOI, was shared with all the State Governments with the advice to develop their own State specific roadmaps, taking the national roadmap as a broad guideline. This roadmap provided basis for preventing disaster and remaining prepared for disaster situations. The Disaster Management Act, 2005 (DM Act) envisaged that a State Authority shall have the

¹ Chamoli, Dehradun, Pauri, Pithoragarh and Uttarkashi.

² Disaster Management, Secretariat, DMMC, District Magistrate, Public Works Department & Chief Medical Officer.

³ Zilla Panchayat, Rural Engineering Service, Public Works Department, Block Development Offices and Jal Sansthan.

responsibility for laying down policies and plans for disaster management in the State.

Audit scrutiny revealed that GOU formed State Disaster Management Authority (SDMA) in October 2007. However, despite a lapse of nearly three years, the State authority could not formulate rules, regulations, policies and guidelines (August 2010).

1.1.6.2 Setting up of State Disaster Management Authority

As envisaged in the DM Act, the SDMA, headed by Chief Minister and eight other members, was constituted (October 2007) and were to meet as and when necessary. Audit noticed that the Authority met only once (January 2008) despite the fact that 474 lives were lost in 1,902 incidents over the period 2005-10. Further, 9,162 villages covering a population of 29.24 lakh were affected during the Monsoon season of 2010 and 214 lives were also lost during this season. In the absence of minutes of the meeting held in January 2008, audit could not verify the number of resolutions/directions issued by SDMA and their follow-up action by the respective departments. Audit noticed absence of any comprehensive guidelines prescribing the duties and responsibilities of various Government functionaries on the occurrence of a natural calamity and the methods to be adopted for assessing damages, losses and providing timely compensation to victims. Consequently, vital decisions relating to the disaster affected people were made on an ad-hoc basis and no long term strategies on disaster preparedness existed in the State. Thus, the SDMA was virtually non-functional since its inception.

1.1.6.3 Setting up of State Advisory Committee

Under Section 17 of DM Act, the SDMA was to constitute an advisory committee consisting of experts to make recommendations on various aspects of disaster management. Though the advisory committee was constituted (February 2008), it met only once (March 2008) so far. In the meeting, a number of recommendations were made regarding identification and retrofitting of life-line buildings i.e. schools, hospitals etc. conducting mock drills, framing of rehabilitation policy and monitoring of works of repairs of Government buildings and roads. However, these were not followed up by the various executing departments as discussed in the succeeding *paragraphs 1.1.7 to 1.1.10* of this report.

1.1.7 Financial Management

1.1.7.1 Funding pattern

The institutional arrangements for response and relief to natural disasters are well established. For the purpose of financing post calamity relief assistance, a CRF fund comprising Central and State share in the ratio of 75:25 was set up (January 1991) as per the recommendation of the Ninth Finance Commission. A National Calamity Contingency Fund (NCCF) was also created at the national level by the

GOI with the objective of supplementing the State's efforts in providing relief assistance during severe calamities.

1.1.7.2 Receipt of funds vis-à-vis expenditure

The funds received under CRF/NCCF during the period 2005-10, year-wise expenditure and closing balances were as under:

Table – 1.1.1

Year	Previous year balance	Central share		State share	Total	Grand Total	Expenditure	Closing balance
		CRF	NCCF					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2005-06	3.87	71.02	-	23.67	94.69	98.56	57.16	41.40
2006-07	41.40	72.44	7.05	24.15	103.64	145.04	98.84	46.20
2007-08	46.20	73.94	-	24.64	98.58	144.78	94.94	49.84
2008-09	49.84	75.50	-	25.17	100.67	150.51	76.34	74.17
2009-10	74.17	76.39	-	25.46	101.85	176.02	144.93	31.09
G. Total :		369.29	7.05	123.09	499.43		472.21	

Source : Information obtained from the Department.

1.1.7.3 Non-investment of balances under CRF

The GOI guidelines prescribe that the CRF balances should be classified under the head '8235-General and other Reserve Funds - 111- Calamity Relief Fund' in the accounts of the concerned State Government and should be invested in Central Government dated Securities, Auctioned Treasury Bills, Interest earning deposits and Interest earning deposits in Co-operative Banks to secure interest for the State Government.

However, if the State was not in a position to invest the fund in the manner prescribed above, it could be permitted by the Ministry of Finance (GOI) to constitute CRF under the head '8121 – General and other Reserve Funds- Calamity Relief Fund' in the interest bearing section of the public account. The State Government should pay interest to the CRF at the rate applicable on over drafts under the scheme of the RBI. The interest was to be credited on a half yearly basis.

Scrutiny of records revealed that the State Government neither made any investment from the CRF nor kept it in 8121 – Interest Bearing Reserves in violation of GOI guidelines. There were large closing balances ranging between ₹ 41.40 crore and ₹ 74.17 crore during the period 2005-2010 relating to CRF lying in the Current Account which could have been invested. Audit analysed that due to non investment in government securities there was a potential loss of interest of ₹ 18.32 crore (*Appendix-1.1*).

On being pointed out, the department confirmed (August 2010) that unutilized balances at the end of each financial year were not invested by them.

1.1.7.4 Non-opening of Personnel Ledger Account (PLA)

GOI guidelines clearly provide for opening of PLA in the State and districts, to facilitate the smooth utilisation of funds. Scrutiny of records of the Department of Disaster Management, GOU and five selected districts revealed that neither the department nor the district level offices except Chamoli district had opened the respective PLAs. Instead, bank accounts had been opened at both the levels in violation of the GOI guidelines to avoid the payments being routed through Treasuries. By not routing these payments through the Treasuries, there was a risk of leakage and misuse of funds. However, department replied that out of ₹ 14.79 crore lying in current account, an amount of ₹ 11.79 crore had been deposited (March 2010) in the State Disaster Response Fund and the balance amount was lying in the current account as of August 2010. The reply of the department did not hold good as the State Disaster Response Fund is meant for the State's own fund for disaster management.

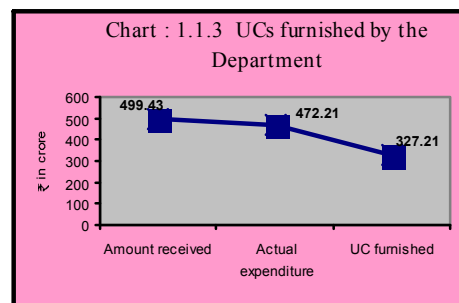
1.1.7.5 Non-submission of Utilization Certificates (UCs)

Scrutiny of the records of the Department revealed the following:

CRF guidelines envisage for the remittance of Central Government's share to the State Government in two installments (on 1st June and 1st December) in each financial year. There were delays in submission of Utilization certificates by GOU due to which there was a delay ranging from 54 days to 184 days in the release of funds by GOI during 2005-10 (*Appendix-1.2*).

Out of ₹ 499.43 crore released by GOI, ₹ 472.21 crore (95 per cent) (*Paragraph 1.1.7.2*) were spent by the department over the period 2005-10, of which UCs for ₹ 327.21 crore⁴ were furnished to the GOI. UCs for funds amounting to ₹ 145.00 crore were not furnished by the department as of March 2010. The actual delay in submission of UCs could not be assessed by audit as the records pertaining to dates on which the UCs were submitted, were not made available. This indicated the poor reporting and monitoring mechanism both at the state and district levels of GOU.

Department reported that ₹ 472.21 crore had been spent during the year 2005-10. This was not consistent with the fact that there were cases of continuous surrender of CRF amount (*refer paragraph 1.1.10.1*) which led to the mismatch of actual expenditure incurred and UCs furnished. Even the UCs submitted for ₹ 327.21 crore claimed by the State were based on funds allotted to district administration



⁴ Year 2005-06: ₹ 57.16 crore, 2006-07: ₹ 105.80 crore, 2007-08: ₹ 84.48 crore and 2008-09: ₹ 79.77 crore.

and not on the actual spending by the various agencies. In the absence of any control record, audit could not track the actual utilisation of fund.

1.1.8 Disaster Prevention

As mentioned in paragraph 1.1.6.1 above, although the State Government had not framed its own State specific policy for disaster management as required by the DM Act, most of the important features of the DM Act were covered in the first meeting (January 2008) of SDMA. The status of implementation in respect of other important features of the Act, however, left much to be desired as discussed below:

1.1.8.1 Mainstreaming of disaster prevention into the development process

The DM Act envisaged that each department of the State Government which had a role in prevention/mitigation should (i) take necessary measures for prevention of disaster, mitigation, preparedness and capacity-building in accordance with the guidelines laid down by the SDMA, (ii) integrate into its development plans and projects the measures for prevention of disaster and mitigation and (iii) allocate funds for prevention of disaster, mitigation, capacity-building and preparedness.

Scrutiny revealed that none of the departments had taken any specific measures for prevention, mitigation and preparedness in their development plans and projects. Further, no funds were allocated for the same by any of the State departments and instead, they remained dependent on CRF which was confirmed by all the line departments audited including department of disaster management. Thus, the State Government could not ensure incorporation of disaster prevention measures into the development process.

1.1.8.2 Techno-legal regime

In view of construction boom and rapid urbanisation, the National Policy of Disaster Management (NPDM) envisaged the need to review municipal regulations such as development control regulations, building bye-laws and structural safety features. These regulations were to be reviewed periodically to identify safety gaps in view of earthquake, flood, landslide and other disasters and required to be modified suitably in line with the revised building codes of the Bureau of Indian Standards (BIS). Undesirable practices compromising safety during disaster were also to be addressed in the regulations. Similarly, the need for the introduction of suitable regulations for rural areas was also to be emphasised. The Housing Agencies were responsible for enforcing compliance with BIS codes and for reviewing planning and building regulations in respect of Government and private buildings.

Audit scrutiny revealed that no regulations were formulated. Instead, only instructions/ orders were issued by the Housing Department to various agencies⁵. However, their enforcement and compliance were not found on record and also no building codes of the BIS were subsisting in the selected district authorities.

⁵ Development Authorities, Special Area Development Authority, Nagar Nigam, Nagar Palika Parishad and Nagar Panchayats.

1.1.8.3 Retrofitting of life-line buildings

GOI had advised the States to take necessary action for detailed evaluation and retrofitting of existing lifeline buildings like hospitals, administrative buildings, schools, cinema halls or multi-storied apartments in which people congregate, to ensure their compliance with BIS norms.

The State Government had established **Hazard Safety Cell** (May 2005) to ensure compliance of building byelaws and safe construction practices and provide technical support to the State Government in carrying out retrofitting of lifeline buildings and systems. The cell has so far identified only around 20,000 such buildings in five Cities/Towns⁶ which need retrofitting. Audit noticed that the members of the cell did not meet frequently to identify and suggest remedial measures. On being pointed out, the department stated that in the absence of any statutory powers, the members of the safety cell were not taking interest in their work and thus, no remedial measures were taken yet. The reply of the department was not justifiable as the members of the cell were to achieve competence in hazard resistant design of buildings and structures of building codes, review the architectural and structural designs and to carry out review of government buildings. Therefore, the government should have ensured to see that the members of the cell meet regularly to make necessary recommendations for retrofitting of life line buildings.

In the event of a major earthquake striking the State, the possibility of collapse of hospitals, important Government buildings, schools and colleges etc. could not be ruled out, causing substantial loss of lives and property. Audit further observed that 12 to 88 *per cent* of houses in the selected districts were constructed of stone walls. Barring Dehradun, other four districts have, on an average, 80 *per cent* stone walled structures categorized as Very High Damage Risk in the event of an Earthquake. The details of buildings of selected districts are as under:

Table – 1.1.2

Name of District	Category A ⁷		Category B ⁸	Category C ⁹		Category X ¹⁰	Total buildings	% of stone wall buildings on total buildings
	Mud	Stone wall	Burnt brick wall	Concrete wall	Wood wall	Other materials		
Chamoli	2,954	1,46,649	11,622	1,761	772	2,320	1,66,078	88
Pauri	3,665	2,26,332	49,959	1,777	2,165	3,789	2,87,687	79
Dehradun	41,033	40,847	2,34,502	3,821	6,419	9,390	3,36,012	12
Pithoragarh	778	1,24,809	20,447	1,807	1,162	1,596	1,50,599	83
Uttarkashi	757	70,467	17,463	1,276	8,434	2,642	1,01,039	70

Source : Information obtained from Building Material and Technology Promotion Council.

⁶ Bageshwar – 1,165, Dehradun – 10,918, Joshimath – 1,708, Mussoorie – 3,344 & Nainital – 2,865.

⁷ Category A : Building in field-stone, rural structures, un-burnt brick houses, clay houses.

⁸ Category B : Ordinary brick building, buildings of the large block & prefabricated type.

⁹ Category C : Reinforced building, well built wooden structures.

¹⁰ Category X : Other materials not covered in A,B & C.

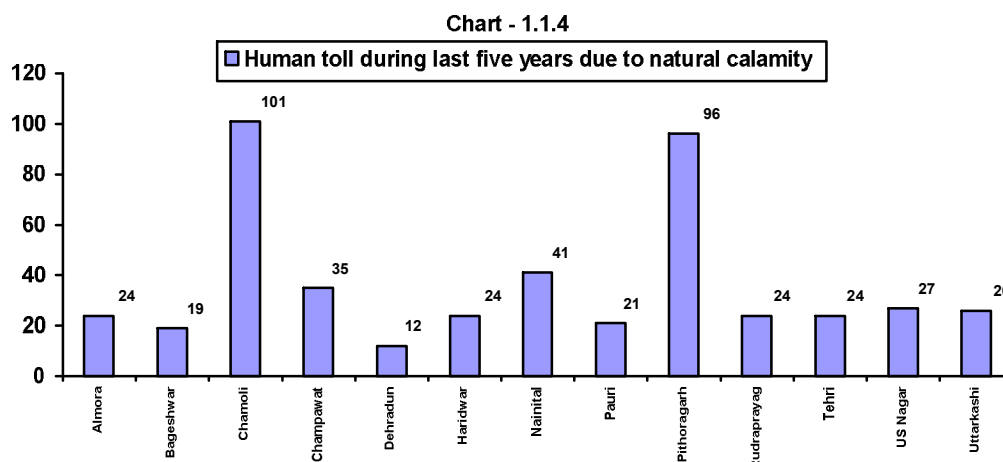
On being pointed out, department stated that for this purpose, an agreement had been signed between DMMC and Nanyang Technological University, Singapore for training and capacity-building programme on seismic strengthening for master and local builders in India (January 2010). The reply of the department was not satisfactory as the department took two years to initiate the State Advisory Committee's recommendation regarding the retrofitting of these high risk building. Further it was also noticed that GOU in collaboration with MHA and UNDP had prepared a study report in 2007 for safe construction practices in Uttarakhand. The report advocated that the houses in seismic zone could be built through Koti Banal Architect method, a traditional and time tested way of building houses in wooden material, however, this practice was not encouraged by the department.

1.1.8.4 Slow progress of vulnerability assessment

With the advent of Satellite Remote Sensing and Geographic Information System (GIS), the information generation related to earth surface has become easier in terms of data base generation, storage, retrieval and data analysis.

Audit scrutiny revealed that basic infrastructure of the State like health, police and fire stations, Food Corporation of India (FCI) Godowns were mapped. For urban risk management and vulnerability assessment of buildings, six cities/towns were identified. Of these, studies relating to Dehradun and Rudraprayag were under preparation and the Study Report in respect of Mussoorie, Nainital, Joshimath and Bageshwar were finalized (May-July 2010).

Audit observed that even though the GIS centre at DMMC, Dehradun was making all efforts to prepare comparable data which would allow assessment of disaster management programme in six cities/towns in the State, nothing was done in the most vulnerable districts (zone IV and V) of Chamoli, Pithoragarh, Champawat, Rudraprayag and Uttarkashi so far. These districts had witnessed highest number of casualties on account of various natural calamities during last five years (*Appendix-1.3*) as shown in the chart 1.1.4:



An analysis revealed that majority of casualties (26 *per cent*) was due to landslides during the last five years. About, 20 *per cent* of casualties from hailstorm, storm & epidemics, 19 *per cent* each from excessive rain and cloudburst, eight *per cent* from avalanche and four *per cent* each were from fire and flood.

Thus, the disaster management for preventive action in the vulnerable districts needs to be strengthened by the Government.

1.1.8.5 Medical and Mass Casualty

Medical preparedness is a critical component of any Disaster Management Plan (DMP). DMP for hospitals includes developing and training of medical teams and paramedics, capacity building, trauma and psycho-social care, mass casualty management and triage. These plans also address post-disaster disease surveillance systems, networking with hospitals, referral institutions and accessing services and facilities such as availability of ambulances and blood banks. The position of availability of these critical infrastructural facilities in the selected districts as on 31st March 2010 is shown in the table below:

Table – 1.1.3

Name of district	No. of hospitals				Total Bed Capacity	Extent of Expansion	No. of TC	No. of Vehicles	No. of Ambulance	Emergency GS
	DH	CHC	PHC	Total						
Chamoli	1	5	4	10	246	-	--	17	11	6
Dehradun	4	6	2	12	757	60	3	6	13	5
Pauri	1	5	10	16	322	110	1	10	13	15
Pithoragarh	3	4	4	11	322	-	--	15	12	10
Uttarkashi	1	3	3	7	180	90	-	7	8	-

Source: Information obtained from CMOs. (DH = District Hospital, CHC = Community Health Centre, PHC = Primary Health Centre, TC = Trauma Centre & GS = Generator Set)

Thus, it would be evident that there were no trauma centres in almost all the test checked districts barring district Dehradun and Pauri. However, trauma centres at Chamoli and Uttarkashi districts were under construction. The possibilities of expansion of bed capacity were limited, with district Pithoragarh and Chamoli being among the most vulnerable districts, which did not have any plan for expansion. It remains to be seen in the event of threatening disaster or a disaster how the health department would be able to fulfill its mandate. On being pointed out, the office of the CMOs stated that the availability of infrastructural facilities were not being taken care of by the State plan funds meant for disaster management. Scrutiny in this regard revealed that no fund was earmarked by the concerned department for disaster management.

In absence of critical infrastructure such as trauma centre, the affected population could not be given immediate medical attention, depriving them of the basic medical facility.

1.1.8.6 School Safety Initiative

School safety programme was introduced in GOU under Government of India-United Nations Development Programme (GOI-UNDP) supported Disaster Risk Management Programme (DRMP). It recognizes students as a vulnerable group and seeks to ensure their participation in dealing with disasters. It seeks to bring

forth awareness amongst the students regarding various aspects of disaster safety and increase their capabilities in various life saving skills, disaster risks assessment, resources identification, preparation of DMP for their schools and so on. During 2007-08 to 2009-10, 25 training programmes were conducted by the department for 1,122 teachers and

students covering a minimal percentage, which was 0.24 *per cent* of total population of students and teachers of selected districts.

Sarva Shiksha Abhiyan – in educating people's role regarding disaster management, Central Board of School Education has introduced Disaster Management in the school curriculum of social sciences from class VIII-X. State Government also included the same at class VI, VII, IX & X.

In the aftermath of any major disaster, school buildings are often utilized for shelter and coordinating relief works. It is, therefore, important to ensure that these are strong enough to survive the disaster impact. Scrutiny revealed that assessment of structural (Reinforcement of cement concrete) and non-structural (Stone Built) safety of school buildings and identification of necessary mitigative action was not included in the school safety programme. Audit noticed that out of 6,088 school buildings in the five selected districts, 2,371 buildings (39 *per cent*) were stone built. Thus, lives of 4,34,652 students and 34,602 teachers could be vulnerable in the event of a threatening disaster or a disaster.

In a recent instance of cloudburst in Sumgad Motor Marg, district Bageshwar, the ceiling of a School collapsed. The incident took lives of 18 school children and left two children seriously injured. Had adequate measures regarding the retrofitting of school buildings been taken by the department the impact of the mishap could have been avoided or minimised. The district administration took 12 hours to transmit the information of the happening to the State Headquarters.

Assessment of structural and non-structural safety of school buildings and identification of necessary mitigative action was not included in the school safety programme, leaving 39 *per cent* of school buildings unattended.

When enquired about retrofitting of old structural buildings, the department replied that only four schools¹¹ were selected for retrofitting in the State as on August 2010, which indicated that the retrofitting process was very slow in the State and needs to be expedited.

Pre-disaster Activities

1.1.9 Preparedness

Preparedness focuses on plans to respond to a disaster threat or occurrence. It includes in its objectives to improve capacity of those likely to be affected, system and reconstruction to ensure reduction in vulnerability. Efficacy of plans is tested

¹¹ Two schools each in Dehradun and Tehri.

and refined through training, seminars and mock drills. The position in this regard is enumerated below:

- 1,663 State Armed Police personnel, Revenue Police and Home Guards were trained for search and rescue operations during the period 2003-09.
- Search and rescue equipment such as concrete cutter, steel cutter, spreader and hydraulic were provided in eight districts only.
- Out of 14 Satellite phones 10 phones were provided in districts for immediate communication barring Haridwar, Udham Singh Nagar and Dehradun districts.
- Out of 13 districts, mock-drill exercises were conducted in only four districts (Uttarkashi, Chamoli, and Bageshwar & Pithoragarh).

1.1.9.1 Community based disaster preparedness

DM Act states that the State Government shall lay down guidelines for prevention of disaster at the district and local level, as during any disaster, communities are not only the first to be affected but also the first responders.

Community participation ensures local ownership, addresses local needs, and promotes volunteerism and mutual help to prevent and

Community sensitization meeting paves the way for community decision making process. Munsiyari Block of district Pithoragarh has witnessed severe landslides in the year 2009. As a result many villages were swept away. Community sensitization meetings with help of the representatives from local self-government, trained volunteers, local NGOs were to be organised for identifying the need for disaster preparedness and mitigation initiatives. During interaction with local people by audit it was found that no such meetings were organised by the concerned authorities.

minimise damage. Therefore, the district administration should encourage and support initiatives from community based organisations (CBOs), local NGOs and private sector for promoting community based mitigation strategies through community needs assessment exercises. Accordingly, Village Disaster Management Committees (VDMCs) were formed by the department.

Scrutiny revealed that out of 16,826 villages in the State, VDMCs were established in 6,546 villages only (39 *per cent*) as of August 2010. No records were available in the department for preparing the plans by the VDMCs that would have catered to the training needs and other mitigative measures.

1.1.9.2 Shortage of man-power in Emergency centres

In pursuance to DM Act, the establishment of Emergency Operations Centres (EOCs) at the State Level and District level and equipping them with contemporary technologies and communication facilities and their periodic upgradation were to be accorded priority. SEOC/DEOCs are the nerve centres to support, co-ordinate and monitor the disaster management activities. In a disaster situation, the district magistrate is the central authority exercising emergency powers to issue directives to all departments to provide **Emergency Response Service**.

Scrutiny revealed that though SEOC was established (July 2006), it was running without adequate manpower. The Government had created eight posts for operation of SEOC in July 2006, but the same were yet to be filled (August 2010). Presently the SEOC was being run by contractual and staff on deputation. In the absence of permanent staff, the inventories like call register and log registers were not being maintained by the SEOC. Similarly, DEOCs were established in every district barring Nainital. These emergency centres had not been provided with adequate man-power for their smooth operation.

Audit scrutiny showed that State Government had created 117 posts for DEOCs as late as November 2009 but the same were yet to be filled. The department also accepted the fact that absence of adequate and skilled man power resulted in inadequate preparedness of centres in combating a threatening disaster or a disaster. This failure of the Government in empowering these important centres has also affected proper upgradation of District Disaster Management Action Plan (DDMAP), maintenance of data bank and inventory of resources.

Thus, an expeditious action to overcome the situation would require to be taken by the Government.

1.1.9.3 Warning and Communication

A warning system is essential to indicate the onset of a disaster. Warning confirms the event while prediction indicates the probability. In most disaster situations, experience had shown that loss of life and property could significantly be reduced with adequate preparedness measures and appropriate warning system. A system of pre-disaster risk assessment, forecasting and warning dissemination helps in improving preparedness for disaster management.

Scrutiny revealed that communication equipment such as satellite phones, police wireless, SMS network and video conferencing were established in the DEOCs. However, the warning and communication systems were not sufficient in almost all the selected test checked districts as illustrated below:

- Under the Indian Telegraph Act, 1885, the satellite phone users are required to seek license from GOI for fulfilling certain conditions regarding security. Audit noticed that license of 14 satellite phones (13 for each districts and one for DMMC) were not renewed till date (August 2010) despite the fact that the validity of these phones had expired of late in December 2005.
- Reliable communication system was inadequate as the sharing of disaster information was delayed by one to more than 24 hours. Out of this, 69 to 87 *per cent* cases were delayed by above three hours. The details are as under:

Table – 1.1.4

Year	No. of cases	Time taken for sharing disaster information through Action Taken Report					
		0-1 hour	1-3 hours	3-6 hours	6-12 hours	12-24 hours	Above 24 hours
2008	121	4 (3%)	12 (10%)	24 (20%)	20 (17%)	33 (27%)	28 (23%)
2009	138	7 (5%)	32 (23%)	34 (25%)	29 (21%)	26 (19%)	10 (7%)
2010	73 *	6 (8%)	17 (23%)	28 (38%)	10 (14%)	12 (17%)	0

Source: Information extracted from the records of SEOCs.

* upto July 2010

On being pointed out, the department accepted the delay factor and stated that daily reports and returns got stalled due to the demography of the State, but no appropriate reply was given in respect of non-renewal of satellite phone licenses. Non-renewal of licenses could have led to stopping of the facility by the GOI and consequently, the vulnerable population would have been at risk in the event of a threatening disaster or disaster.

1.1.9.4 Capacity Building - Training

DM Act envisages to promote general education, awareness and community training in regard to the forms of disaster to which different parts of the State are vulnerable and the measures to be taken by such community to prevent, mitigate and respond to such disaster. DM Act also advocates facilitating community training and awareness programmes for prevention and mitigation of disaster with the support of local authorities, Government and NGOs.

As no policies, rules, norms and guidelines were laid down by the GOU, the department could not formulate the training modules, calendar and targets. However, Audit found that the department trained 4,013 Government officials and 3,157 non-government officials at state level and 2,456 Government officials and 3,532 non-government officials at district level during the period 2005-10. Audit did not see any involvement of NGOs in the training process of disaster mitigation. Some of the vital training programmes conducted by the department and their deficiencies are discussed below:

1.1.9.5 Preparing of Master Trainers

■ Engineering sector for construction of seismically safe buildings

“Earthquakes don’t kill people, unsafe houses do”¹²

The first step to improve the construction, quality and safety level of buildings is to prepare manpower trained in earthquake resistant construction technology. Engineers of the State executing agencies need training, so that the construction undertaken by these Government agencies is seismically safe. In addition, Civil and Structural Engineers in the private sector also need to be trained so that the housing stock coming up in the private sector is compliant to the BIS. GOI launched two national programmes namely; National Programme for Capacity building of Engineers in Earthquake Risk Management (NPCBEERM) and National Programme for Capacity Building of Architects (NPCBAERM) in 2004-05.

Scrutiny of records revealed that the State Government did not train architects under NPCBAERM as of August 2010. Against a target of 360 practicing engineers (60 *per cent*: Government Engineers and 40 *per cent*: Private Engineers) under NPCBEERM, only 213 Government Engineers¹³ were imparted two week’s training. On being pointed out, the department replied that due to the

¹² Quote: IIT Roorkee.

¹³ Year 2007: 107 and 2008: 106.

non- availability of any database of private engineers, the target could not be achieved.

▪ **Doctors and para-medical staff as response to prevention and control of epidemics**

As per the Act, as part of Disaster Mitigation and Medical Preparedness, National Disaster and Management Authority (NDMA) was to organise various training programmes in paramedics, capacity building and trauma etc., from time to time. Audit found that no such training programmes were organised by the State Government. However, only two days training programmes¹⁴ on Basic Life Support (BLS), Advanced Trauma Life Support (ATLS), Emergency Medical Response and, more importantly, Mass Casualty Management at Disaster Site under the medical preparedness programme were organised by NDMA, through which a total of 50 doctors from Uttarakhand were trained.

It was also noticed that no master trainers were trained to impart training to the staff at the district/block/village level engaged in the prevention and mitigation of disaster management. In the absence of such master trainers, audit could not ascertain the exact number of paramedical staff trained. However, as intimated by Disaster Management Department, only one Auxiliary Nursing Mid-wife (ANM) was imparted search & rescue training at State level in the last five years. Audit team visited the health centres of two selected districts (Pithoragarh & Uttarkashi), where 48 ANMs and Accredited Social Health Activists (ASHA) intimated that no disaster related training had been given to them.

1.1.9.6 Search and Rescue

A hazard becomes a disaster only when it affects human settlements and causes loss of life and damage to property. The extent of vulnerability of the area, people and property to a hazard or the probability of its occurrence defines the extent of risk. DM Act stresses the need for vulnerability analysis and risk assessment for evolving appropriate preventive measures and mitigation strategies.

Scrutiny of records showed that:

- The training on search and rescue was given only to the fire-service, police, revenue police and Pradeshik Rakhshak Dal. But the other lead agencies like Medical, Peyjal and Irrigation were not involved in this exercise.
- These training schedules were not adequate to cater to the needs of the people which are under threat from various disasters.
- The involvement of local people was also not taken care of in the training module for the preparation of youth volunteers.
- The role of NGOs was also not identified to ensure their involvement and participation.

¹⁴ Year 2006 (35) and 2009 (15).

1.1.9.7 Public Awareness Campaign and Mock Drills

NPDM advocates that during any disaster, communities are not only the first to be affected but also the first responders. Therefore, efforts should be made to educate the masses through Public Awareness campaigns and mock drills. This would help encourage women and youth to participate in decision making committees and action groups for management of disasters. As such, the communities, who are the first responders to any disaster were to be given adequate training and education in first aid, search and rescue, management of community shelters etc.

These exercises were to be conducted fortnightly as had been recommended by State Advisory Committee, but audit scrutiny revealed that no such exercises were being conducted on regular basis. Out of 13 districts, only four districts¹⁵ (31 *per cent*) were covered once. It was also observed that no training modules had been prepared by the department which should have ensured plan based training. No records/data in respect of gender base training programme conducted was available in the test checked districts. During joint visit of audit and representatives of district administration in the six disaster affected villages and interaction with the villagers, it was observed that no training was organised by the district administration resulting in non- participation of community in disaster management.

1.1.10 Post -disaster Activities

As per the DM Act, post disaster activities mainly include gratuitous relief, supplementary nutrition, assistance to farmers, and assistance for repair/restoration of damaged houses.

1.1.10.1 Improper Assessment of damages/losses

As envisaged in Section 36 of the DM Act, 2005 the State level Committee/district level committee are required to make assessment of losses that may occur due to a threatening disaster or a disaster.

Audit could not assess the reliability, authenticity and accuracy of the damages/losses assessment made by the Government since the basic data relied upon for estimating the losses were neither available in the Department nor in the test checked districts. Audit noticed that:

- In Pauri district, ₹ 12.72 lakh was sanctioned to Block Development Office (BDO), Thalain in 2006-07 for repair of four school buildings. These works were not started and the entire amount was surrendered to district administration in July 2010 on the plea that two works amounting to ₹ 6.36 lakh were met from regular departmental budget (Sarva Shiksha) and remaining two were not started due to non-availability of tenderers.

¹⁵ Bageshwar, Chamoli, Pithoragarh & Uttarkashi.

- Ten works valued at ₹ 29.99 lakh were sanctioned to three executing agencies¹⁶ in 2005-06 and 2007-08 for meeting the restoration work that included repair of schools, roads, drinking water supply schemes etc. The works were not started and the entire amount was surrendered to district administration after a lapse of two to four years. The executing agencies were reluctant to start these works because these agencies held that the funds provided were inadequate. Therefore, agencies remitted the funds to the district administration, but the district administration refused to get these funds back on the plea that this amount was deemed to have been spent and the required UC had been submitted to the department.
- In district Bageshwar an amount of ₹ 10.56 lakh was sanctioned for repair and restoration work of three Drinking Water Supply schemes in the year 2006-07. The work was not started and the amount was surrendered to the department by district administration in March 2008 on the plea that these works were met from regular departmental budget.

This was indicative that the assessment of losses/damages and requirement of funds/release of funds were made without due care and the projections were arbitrary. Further, no follow up mechanism existed to watch the progress of the works subsequent to release of funds. This also led to funds remaining unutilized for long periods which could have been utilized in some other disaster related works.

1.1.10.2 Delay in assistance

DM Act envisaged that assistance to the victims' families should be provided within the maximum period of 15 days after calamities. During the year 2005-10, an amount of ₹ 11.36 crore was granted to 19,742 victims. Out of these cases, audit checked records of 250 cases (50 claimants in each district) on random basis which revealed the following:

- In 47 cases (19 *per cent*), the gratuitous relief was provided to the victims after a delay of 10 to 561 days vide details as under:

Table – 1.1.5

Name of district	No. of victims	Amount sanctioned (₹ in crore)	Amount spent (₹ in crore)	Delay in assistance	
				No. of cases	Delay after considering 15 days norms
Chamoli	2,748	2.84	1.76	-	-
Dehradun	3,378	1.79	0.91	6	10 to 561
Pauri	4,505	1.72	1.22	3	25 to 160
Pithoragarh	2,575	2.73	2.28	-	-
Uttarkashi	6,536	2.28	1.56	38	24 to 406
Total	19,742	11.36	7.73	47	

Source: Information extracted from the records of the respective offices.

On being pointed out in audit, the district administration replied that due to long procedural formalities which included settlement of objections, timely

¹⁶ Public Works Department, Block Development Offices and Nagar Parishad, Pauri.

compensation could not be made to the claimants. The reply of the district administration was not justifiable as the district authorities should have made efforts to simplify the compensation related procedures to avoid delay in release of assistance to the victims.

- In Uttarkashi district, eleven cases of 9 December 2009 incident were not given full compensation by the district administration as on August 2010 despite the fact that the district administration surrendered an amount of ₹ 6.06 lakh in March 2010.

1.1.10.3 Irregular release of funds

During the period 2005-10, under CRF, 1,361 works were sanctioned at an estimated cost of ₹ 28.22 crore to different executing agencies¹⁷ in the test checked districts. As per the DM Act, all the affected works under the disaster should have to be executed immediately. Scrutiny of records revealed that against the sanctioned amount of ₹ 28.22 crore, ₹ 22.55 crore were released by the district administration to these agencies as first installment. The second installment amounting to ₹ 5.67 crore was not released due to non-submission of utilisation certificate by the respective executing agencies. As the second installment was not released yet, 641 works remained incomplete. The details are as under:

Table – 1.1.6

(₹ in crore)						
Name of district	Year	Total no. of works	Sanctioned amount	1st Installment	2nd Installment	Incomplete works
Pithoragarh	2005-06	209	0.93	0.69	0.24	29
	2006-07	175	1.57	1.19	0.38	85
	2007-08	355	4.10	3.13	0.97	178
Pauri	2008-09	16	0.71	0.40	0.31	15
	2009-10	29	0.94	0.66	0.28	26
Uttarkashi	2007-08	171	4.93	4.84	0.09	4
	2008-09	116	4.00	3.81	0.19	25
	2009-10	290	11.04	7.83	3.21	279
Total :		1,361	28.22	22.55	5.67	641

Source: Information extracted from the records of district administration

The norm is silent regarding release of funds by district administration to executing agencies on installment basis. However, since the works were of immediate nature, the question of second installment should not arise. This again raises doubt whether the works carried out were actually relief works as admissible in CRF guidelines. Thus, despite incurring expenditure of ₹ 22.55 crore, 47 *per cent* works were incomplete and had deprived the affected population of the basic infrastructure.

1.1.10.4 Delayed sanction and execution of works

The DM Act envisaged that all the affected works under the disaster should be executed immediately and should be completed within 60 days in hilly areas and 45 days in plain areas. Works relating to repair/restoration of immediate nature of damaged infrastructure in eligible sectors include (i) Roads and Bridges,

¹⁷ BDO, RES, District Panchayat, PWD, Jal Sansthan & Peyjal Nigam.

(ii) Drinking Water Supply works, (iii) Irrigation, (iv) restoration of low transmission lines, (v) Primary Education, (vi) Primary Health Centres and (vii) Community Assets owned by Panchayats.

a) Scrutiny of records of selected districts as well as executing agencies¹⁸ revealed that the funds were sanctioned to these agencies after a substantial delay vide details as under:

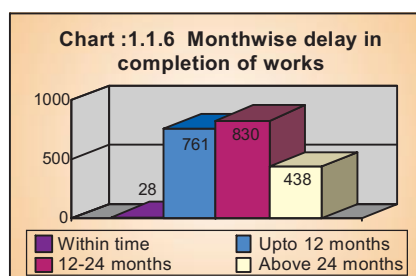
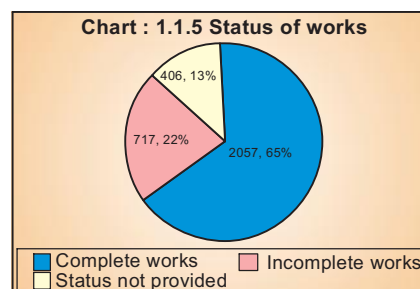
Table – 1.1.7

Name of District	Date of damage ¹⁹	Total sanctioned works	Date of demand	Date of sanction	Date of release of fund to executing agencies	Delay (month)
Chamoli	May-Sept.	1,325	July-Oct.	Aug-Mar	Aug-Mar	6
Dehradun	July-Aug	203	May-Jan	Oct- Mar	Oct- Mar	7
Pauri	NA	295	NA	NA	NA	-
Pithoragarh	July-Sept.	1,479	Nov-Dec	Dec-Mar	Feb-Mar	6
Uttarkashi	July-Sept.	1,194	May-Oct	Oct-Mar	Oct-Mar	6

Source: Information provided by district administration

The average delay in sanction and release of funds to the concerned executing agencies was six months. On being pointed out, the district administration replied that due to delayed releases from the Government the sanctions to the executing agencies got delayed. The reply was not justified as delayed issue of sanction in these cases defeated the very purpose and objective of CRF norms and also deprived the affected population of the intended relief.

b) In the test checked districts, a total of 3,180 works amounting to ₹ 79.03 crore were scrutinised relating to five selected executing agencies for the period 2005-10. Audit scrutiny revealed that out of 3,180 works, 717 works (22 per cent) amounting to ₹ 20.25 crore were incomplete as of March 2010 and status of 406 works (13 per cent) was not made available by the executing agencies. It was



also observed that out of 2,057 completed works (65 per cent), only 28 works (2 per cent) were completed within the prescribed timeframe of two months. 761 works (37 per cent) were delayed by one year, 830 works (40 per cent) were delayed by 12 to 24 months and 438 works (21 per cent) were delayed by more than 24 months. On being pointed out in audit, the agencies replied (May-

August 2010) that the works could not be completed due to delayed release/sanction of funds. The details are in **Appendix-1.4**.

¹⁸ Public Works Department, Rural Engineering Services, Zilla Panchayat, Block Development Officer & Jal Sansthan.

¹⁹ The date falls between May to September of the respective year of the report period.

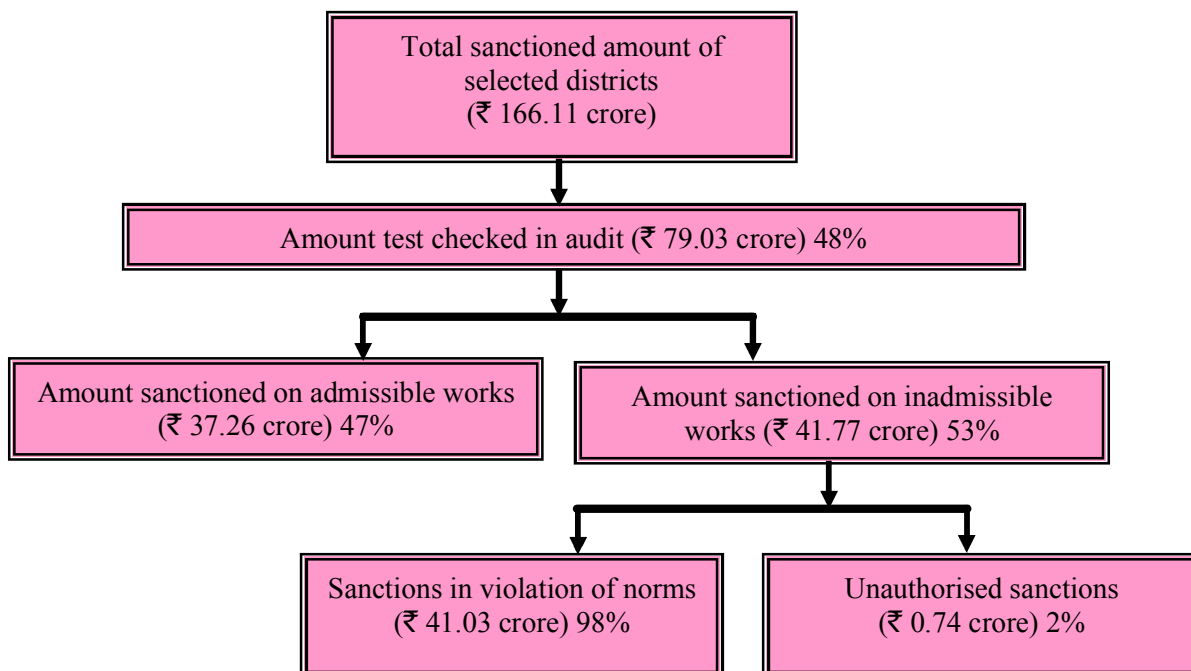
The works of repair and restoration are to be finished within prescribed time to bring immediate relief to affected people. Audit scrutiny in subsequent *paragraphs 1.1.10.5 to 1.1.10.7* revealed that 782 development works were carried out from the CRF violating CRF guidelines. Thus, delay and non-completion of works led to doubt that the works carried out were strictly for relief purposes.

1.1.10.5 Implementation of relief measures under CRF

In terms of the GOI guidelines, the funding of relief is not in the nature of a compensation for loss but an emergent assistance to help overcome stress by providing immediate relief to the victims of natural calamities such as cyclone, drought, earthquake, fire, flood, hailstorm, cloud burst, landslides, avalanche and pest attacks.

The assistance for repair/restoration of damaged infrastructure under CRF is permissible only for identified sectors and only for repairs of immediate nature. Such expenditure is to be normally incurred within a short span, mostly during the initial period of a disaster. The departments are required to have adequate annual maintenance budget for regular maintenance of their infrastructure and such regular maintenance expenditure is not to be borne out of CRF. As per Para 9.13 of Twelfth Finance Commission, the repair/ restoration of damaged infrastructure, where detailed analysis/estimation is required, is to be met from plan funds.

During the period 2005-06 to 2009-10, a total of 4,496 works worth ₹ 166.11 crore were sanctioned in the test-checked districts to various executing agencies under the CRF scheme, of which, 3,180 works valuing ₹ 79.03 crore were selected for detailed scrutiny. A finance inverse tree summarizing the audit check is shown below:





As would be seen from the above, the State Government used the CRF funds almost like a discretionary fund and ignored the prescribed norms under the scheme as amplified below:

1.1.10.6 Execution of works in violation of norms

a) Audit scrutiny in five districts revealed that 764 works (24 per cent) during 2005-10 valued at ₹ 26.32 crore were in violation of CRF norms. The 764 works sanctioned including cement concrete works (259), Khadinja works (Brick roads) (132), and protective works (207) and culverts (166) were of capital nature and did not come under the purview of CRF (*Appendix-1.5*). On being pointed out, the district administration replied that these items of works got damaged due to heavy rains and were, therefore, repaired under CRF. The reply of the district administration was not in line with the prescribed norms, which allows only execution of repairs/restorations works barring permission for fresh work.

Further, in an attempt to ascertain the status of the works, joint physical verification of 19 villages/places was conducted with representatives of the district administration. During physical verification and interaction with the local population, audit noticed that all the works were not carried out as per the CRF norms in these villages. Some of such works have been mentioned at Sl. No. 1 to 3 below:

<p>1. The internal road/drain of Gangnani-Happy Home School at Srinagar, Pauri was damaged in July 2009 and the sanction worth ₹ 8.13 lakh was made in March 2010 i.e. after six months. The work was executed from CRF fund on the plea that during the monsoon the kuccha Nalla gets overflowed and the muddy water becomes a threat to the nearby habitation. At the time of verification, the road works were in progress.</p>	 <p><i>Picture : Construction of internal road at Srinagar (Pauri)</i></p>
<p>2. The internal road and protection wall of police line, Pauri was damaged in July 2008 and an amount of ₹ 4.97 lakh was sanctioned in March 2009 unauthorisedly from CRF funds after seven months. The work should have been executed from normal budget of the department.</p>	 <p><i>Picture : Safety wall and drainage in police line, Pauri</i></p>

3. The repair of internal road in Vasant Vihar Enclave (Dehradun) was carried out at a sanctioned cost of ₹ 3 lakh (2008-09). These works fall under the administrative control of Local Bodies and should have been maintained/ repaired by the same body. Instead this work was got done under the CRF clearly in violation of CRF guideline.



Picture: Repair of internal road in Vasant Vihar Enclave (Dehradun).

b) In addition to the above, six major sanctions amounting to ₹ 14.71 crore²⁰ were made in violation to CRF guidelines. As per guidelines, infrastructure development was to be met from normal State Budget. The details of some of these sanctions are highlighted below:

- Monsoon Nalla in Joshimath, Chamoli got damaged in 2008. This damage was not caused by any natural calamity but due to a large quantity of waste that had been dumped by the construction agency of Auli Winter Games at Auli, Joshimath (Chamoli). The Government, in March 2010, decided to repair the Nalla through CRF budget and sanctioned an amount of ₹ 4.77 crore for this purpose to Nagar Palika Parishad, Joshimath (March 2010).
- Government sanctioned (January 2006) ₹ 0.94 crore for construction of 36.6m span valley bridge over the river Mandakni on the Jolgibi - Munsiyari road, Pithoragarh on the basis of estimates prepared by Temporary Division, PWD, Askot. This was a construction of fresh bridge and thus, did not fall under the purview of CRF norms.
- Government sanctioned (January 2009) ₹ 0.40 crore for construction of 80 m long and 20 m high protection wall in Badrinath colony, Dehradun. The work was executed through Military Engineering Service, Division, Dehradun. The work was sanctioned on the recommendations of the local MLA. Scrutiny of records of District Magistrate, Dehradun revealed that this work was investigated by the district administration which found that the works did not qualify under the CRF category.



²⁰ Monsoon Nalla, Joshimath, Chamoli : ₹ 4.77 crore, 36.6 m span valley bridge, Pithoragarh : ₹ 0.94 crore, protection wall in Badrinath Colony, Dehradun : ₹ 0.40 crore, 70 m span bridge, Manna village, Badrinath, Chamoli : ₹ 1.41 crore, Gola river, Haldwani: ₹ 4.58 crore and Raskiya Nala, Nainital : ₹ 2.61 crore.

1.1.10.7 Unauthorised repair/renovation of private small hydro-power project

Audit scrutiny revealed that sanctions worth ₹ 0.74 crore for carrying out 12 works of repair and renovation in ten private hydro-power stations, tehsil office and SSP office, were issued by the district administration against the CRF guidelines. The instances were as under:

a) The relief of ₹ 0.41 crore²¹ was sanctioned to private small hydro-power projects for undertaking repair/renovation works of power channel clearly in violation of CRF rules which envisages that the funds shall be provided to power corporations for carrying out immediate repairs to Low Transmission lines only.

b) An amount of ₹ 0.25 crore was sanctioned (March 2010) by district authorities, Uttarkashi to renovate the existing campus of Tehsil Headquarters, Dunda, which included kitchen, latrine, protection wall, boundary wall, generator room and laying the bituminous semi-dense concrete of approach road. The expenditure on the work was required to be met from the regular budget of department concerned, and as such the sanction issued under CRF was irregular and un-authorised.



c) An amount of ₹ 0.08 crore was sanctioned (July 2009) by district authorities, Uttarkashi to renovate the existing campus of Senior Superintendent Uttarkashi residence and Police lines Uttarkashi, which included repair of windows, tiles work in the lobby, plaster work and paint works. These petty works undertaken under CRF were unjustified as these should have been met from the regular annual budget of the department concerned.

1.1.10.8 Rehabilitation

Rehabilitation is a major aspect of Disaster Management as it involves hectic exercise of shifting the habitations from vulnerable areas to safer places. Scrutiny revealed that GOU could identify only 100 villages vulnerable involving a population of 15,372 of 3,039 families on the basis of survey conducted by the geological survey (June 2008). In 80 villages, with a population of 10,110 covering 1,976 families of the five selected districts, no measures were taken by the GOU for rehabilitation, despite a lapse of two years after their identification.

On being pointed out, the department replied (August 2010) that these villages could not be rehabilitated due to non existence of Rehabilitation and Resettlement (R&R) policy. However, the policy was under preparation. The reply was not justified as the GOU should have effected the rehabilitation process as per the guidelines of National R & R Policy.

²¹ Chamoli : ₹ 0.24 crore, Pithoragarh : ₹ 0.11 crore and Uttarkashi : ₹ 0.06 crore.

Further, in the six affected villages which audit visited, it was found that at least 498 people affected by various disasters, particularly the landslides were not identified/ placed on the priority list of rehabilitation. The relief/restoration works in all the six affected villages had not been carried out properly. The case study of three major affected villages is as under:

1. Baram-Malla Sain (Pithoragarh)

Baram is located at a distance of 82 kilometres from district headquarter and has five habitations that include Malla Sain, Talla Sain, Patal, Gatta Bagar and Baram. Baram has a population of 904 of which 490 are male and 414 female including 180 children in the age group 0-6 years (Census of India, 2001). The landslide took place in Baram in the midnight of 5 September 2007. Five houses were destroyed and the event took toll of 10 human lives. Audit team visited most affected habitation Malla Sain on 8 July 2010.



Picture : Malla Sain village (House debris)

2. Law & Jhekla (Pithoragarh)

Law & Jhekla is located at a distance of 93 kilometres from district headquarter. Village of Law and Jhekla with a population of 235 people, (125 male and 110 female) was hit by landslide at midnight of 8 August 2009. Twenty two houses were destroyed (17 wholly and five partially) and the event took toll of 26 human lives. Audit team visited the village on 7 July 2010.



Picture : Law village



Picture : Jhekla village

3. Gadora, Amarpur (Chamoli)

Gadora, Amarpur is located at a distance of 55 kilometres from district headquarter. Village of Gadora, Amarpur with a population of 57 people, (32 male and 25 female) was hit by cloud burst in 2009. Eight houses were destroyed in the calamity. Audit team visited the village on 17 April 2010.



Picture : Gadora-Amarpur

Joint visit by audit and representatives of department of these villages revealed that:

- The village level bodies had not been framed in these villages.
- No remedial/preventive measures had been taken by the administration to lessen the impact of the future disasters.
- Role of ANM and ASHA had not been defined by the EOC, Pithoragarh thereby making them non-functional at the time of disaster.

- Water supply in village Baram had not been repaired and supply was being made on ad-hoc basis.
- The villagers of Baram and Gadora held that the assessment of land and property and the compensation made by the administration was not adequate.
- The entire infrastructure in village Law-Jhekla that had got damaged has not been repaired.
- The administration reached the affected area in village Law-Jhekla after 10 hours of the event.
- The villagers of Gadora are ignorant about the District Disaster Management Action Plan as their involvement had not been ensured in the mitigation process. They had also not been trained about the Dos and Don'ts in the event of a threatening disaster or disaster. No training programme was conducted by any agency.
- The administration reached the affected area of village Gadora for verification after two months.

Further, villagers had migrated to safer areas on their own due to prevailing insecurity. These villagers were generally peasants and were dependant upon the agricultural land but being under constant fear psychosis, they were not able to cultivate their land. As has been envisaged in the NPDM, the development processes should have been initiated in these affected villages through various central and State Governments schemes, which were in vogue i.e. Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGA), National Rural Health Mission (NRHM) and Atal Adarsh Gram Yojna. However, the department failed to take appropriate action in time.

1.1.11 Monitoring and Evaluation

National Level

The Ministry of Home Affairs (MHA), which is the nodal Ministry for overseeing the operation of CRF is required to monitor the CRF scheme. The State Government was required to furnish by 30 September every year an Annual Report on natural calamities in the format prescribed by the MHA. Further, a half yearly return containing item-wise details of expenditure from the CRF/NCCF was also required to be sent to the MHA for monitoring and release of installments of Central share of CRF. The MHA was also to undertake evaluation of the expenditure incurred out of CRF through an independent agency for at least six States in a year so as to ensure that the evaluation for all States was done at least once in five years.

However, despite monitoring and evaluation mechanism prescribed for the scheme, audit scrutiny revealed that (i) Annual Report for the year 2009-10 was not furnished by the Government as of August 2010. (ii) Half yearly returns on item-wise details of expenditure were not sent at all. (iii) Although stipulated in the guidelines, the MHA had neither taken up evaluation of the CRF scheme nor got the evaluation done by any independent agency even once during the last five years 2005-10.

State Level

The Department of Disaster Management had laid down procedure for obtaining monthly reports (physical and financial) from district administration for inclusion

in the half yearly and annual reports, which were required to be submitted to MHA. These reports were also required for effective monitoring and release of funds. However, audit scrutiny revealed that – (i) Out of 13 districts, only four districts²² were regularly submitting these reports. (ii) No standard formats and returns were prescribed by the department for these reports.

The absence of a proper monitoring mechanism, led to poor monitoring of the disaster related activities.

On being pointed out, the department stated that in the absence of any monitoring and evaluation cell, the department was not in a position to assess the progress of the works both physically and financially. The reply of the department was not justifiable as the department should have ensured proper monitoring of these works to avoid unnecessary delays in the execution of works under CRF.

District Level

The district administration is the nerve centre to monitor, coordinate and implement the actions for disaster management. In a disaster situation, the district administration is the central authority exercising emergency powers to issue directives to all departments to provide emergency services. For this purposes, the district administration should obtain status reports from executing agencies to whom relief and restoration funds are released.

However, scrutiny revealed that – (a) District administration had not prescribed any format for the returns and reports. (b) No implementation status report was submitted by the executing agencies to district administration. Due to lack of monitoring, there were delays in execution of work as discussed earlier in ***paragraph 1.1.10.4.***

It would be evident that effective monitoring and evaluation of implementation of the CRF scheme was lacking at all the levels and the checks and balances envisaged in the scheme were not followed and thus, implementation of the scheme effectively remains to be ensured in the State.

1.1.12 Conclusion

The State of Uttarakhand due to its complex terrain and ongoing tectonic activities is highly prone to hazards like earthquake, landslide, cloud burst and flash flood. Thus, making Disaster Management an integral part of the Governance is of paramount importance. Although the Disaster Management Act came into existence in 2005, no rules, regulations, policies and guidelines were framed by the State Government. SDMA was not functional as it had met only once during 2005-10. Important aspects of disaster prevention such as mainstreaming of disaster mitigation/prevention into development process, preparation of plan schemes for vulnerability reduction and preparedness, enforcement of techno legal regime etc. were yet to be put into effect. Critical

²² Almora, Chamoli, Haridwar and Rudraprayag.

infrastructure like trauma centres & communication was limited in the State. GIS mapping to identify landslide prone areas, declaration of unsafe areas, shifting of habitations from such areas and prevention of settlement in hazard prone sites had not been carried out in the most vulnerable cities. Life line buildings such as hospitals, schools, offices, community centres etc. had not been identified for retrofitting. There were no training schedules, modules and targets prepared by the department to cater to the needs of the people. In disaster management, the main focus of the State Government had been on post disaster relief activities and very little initiatives were taken on prevention, preparedness and rehabilitation. Even in the execution of post-disaster activities, expenditure was incurred on inadmissible works. Monitoring of disaster management activities by the state and the district level functionaries was virtually non-existent.

1.1.13 Recommendations

- *The department should take immediate steps to formulate the policy guidelines, rules and norms.*
- *The State Government should ensure effective functioning of the SDMA by convening regular meetings and reviewing follow up action of its recommendations.*
- *The State Government should ensure that disaster management plan is developed so that disaster management measures are included in the development process.*
- *The State Government should codify building bye-laws to ensure safe construction practices in the State.*
- *Hazard Safety Cell should be empowered suitably to carry out its functions effectively.*
- *Government should take steps to provide critical infrastructure such as trauma centre, so that the affected population could be given immediate medical attention.*
- *Government should take steps to prepare training modules and calendars to upgrade the skills of personnel, NGOs & communities engaged in disaster prevention and mitigation.*
- *Government should prioritize assessment of structural and non-structural safety of school buildings and identify necessary mitigative action to be included in the school safety programme.*
- *Department should take immediate steps to form Village Disaster Management Committees in the remaining villages of the State.*
- *Government should take immediate steps to prepare a comprehensive Rehabilitation & Resettlement policy to rehabilitate the disaster affected villages.*
- *Monitoring and evaluation mechanism as prescribed by GOI should be made functional immediately.*

URBAN DEVELOPMENT DEPARTMENT

1.2 MANAGEMENT OF MAHA KUMBH MELA - 2010, HARIDWAR

Highlights

Maha Kumbh Mela (MKM) at Haridwar is held from 1 January to 30 April on the banks of river Ganga every twelfth year, which is one of the largest spiritual gatherings known to humanity. On this occasion pilgrims congregate in large number to Haridwar to have a holy dip in the sacred river Ganga.

In order to provide best of amenities to the pilgrims during the MKM, Government of India (GOI) sanctioned ₹ 565²³ crore as Additional Central Assistance (ACA). Accordingly, Government of Uttarakhand (GOU) sanctioned action plan amounting to ₹ 590.01 crore for different activities like maintenance of law and order, construction and rehabilitation of roads, bridges, ghats etc and for development of facilities related to accommodation, public health, sanitation, drinking water, electricity etc. An expenditure of ₹ 439.47 crore was incurred till July 2010 by Mela Adhikari Kumbh Mela Haridwar.

Performance audit revealed absence of integrated plan, lack of coordination amongst various departments, substandard work and poor management of affairs in various areas. However, there was a remarkable achievement of one of the executing agency²⁴ in making arrangement of sufficient bathing ghats facility before the start of MKM. Some of the main highlights are given below:

➤ *Previously laid pipelines were not put to use due to change in layout of two sectors which showed lack of coordination between Mela Administration and Peyajal Nigam which led to wasteful expenditure of ₹ 0.77 crore.*

[Paragraph 1.2.16.1]

➤ *Unauthorised expenditure of ₹ 19.39 crore for executing 43 works was incurred by 11 Departments without prior approval of the Government.*

[Paragraph 1.2.8.3]

➤ *Lackadaisical approach toward generation of revenue from parking, providing of tin/tentage and water charges by Mela Administration led to loss of revenue of ₹ 3.85 crore.*

[Paragraph 1.2.11.2 to 1.2.11.5]

➤ *Accepting of arbitrary conditions raised by the contractor in negotiations on hiring of tin/tentage and furniture led to extra expenditure of ₹ 4.77 crore and supply of tin/tentage in excess of requirement resulted in avoidable excess expenditure of ₹ 40.27 lakh.*

[Paragraph 1.2.13.1, 1.2.13.2 & 1.2.12.2]

²³ GOI share: ₹ 565 crore as ACA released in (December 2007, November 2008 & December 2009).

²⁴ Irrigation Division, Haridwar.

- *Improvement, extension of geologically unsuitable hill bye pass road and construction of road on disputed land at Haridwar led to avoidable expenditure of ₹11.64 crore.*

[Paragraph 1.2.15.8]

- *Execution of strengthening work of 29.645 km motor road was done without approved design and against the guidelines of Indian Road Congress (IRC) which led to avoidable expenditure of ₹three crore.*

[Paragraph 1.2.15.4]

- *Construction work of 3,310 metres new ones and renovation of existing bathing ghats completed before start of Mela, proved to be a milestone which had enhanced the capacity of ghats for catering to needs of large number of pilgrims at a time to take holy dip in Haridwar.*

[Paragraph 1.2.8.2]

1.2.1 Introduction

The origin of Kumbh dates back to the mythological times when Kalasha (pot of nectar of immortality) was recovered during churning of the primordial sea, for which a fierce war between Devtas (Gods) and Asuras (Demons) ensued. The festival is religiously most important for the Hindus. The MKM administered under the United Provinces Mela Act, 1938 (Mela Act). The rules empower the District Magistrate to act as Manager of the Mela. During Kumbh Mela, the Mela area is declared as a separate district and the Government appoints a DM level officer as Mela Adhikari. At Government level, Urban Development Department is the nodal department for conducting the Mela. The MKM was organized for 120 days from 01 January 2010 to 30 April 2010 which had 11 holy bathing days.

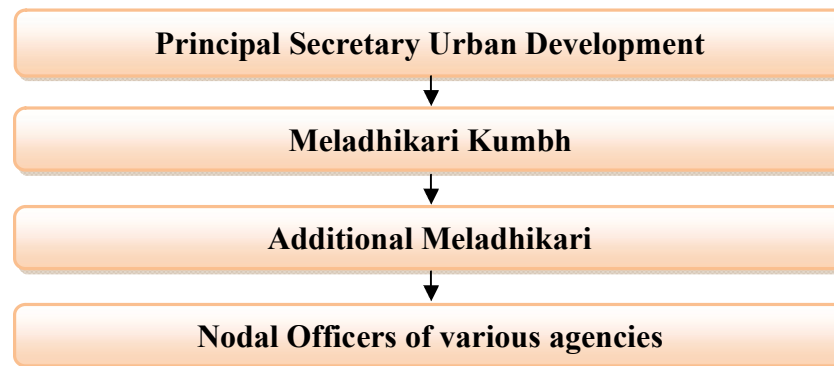
During Kumbh, the holy city of Haridwar is flooded with pilgrims and requires planning on a massive scale to provide basic services and facilities to the large floating population. For providing services and for better administrative control in MKM, a geographical area of approximately 150 sq. km. was covered sprawling in four districts²⁵. Entire MKM area was divided in 32 sectors, and 31 police stations and 41 police chowkies were established in the Mela area for maintenance of law and order. Thirty six fire stations were also established to control any incident of fire. A Central Control Room (CCR) with all modern communication systems was established for monitoring of devotees inflow to avoid any crowd pressure in the core area round the clock. In all 14.6 km of length of the bathing ghats were made available for pilgrims of MKM.

1.2.2 Organizational set-up

In order to provide the frame work for proper management and to ensure smooth conduct of MKM at Haridwar, various Committee were constituted to formulate

²⁵ Haridwar, Dehradun, Tehri and Pauri.

policy and to guide and advise the Mela Administration. The organizational set up of MKM is given below:



1.2.3 Audit Objectives

The audit objectives were to ascertain whether :

- The methodology of preparation of action plan and release of funds was done realistically and adequate care was taken to factor all relevant issues in pre-implementation stage;
- The infrastructure and public amenities created for the pilgrims were adequate and the funds allocated for the purpose were expended economically and effectively;
- Procurement of supplies and services was prudent and that procedures ensured transparency in selection of the vendors;
- Government found innovative and robust solutions for the utility and use of infrastructure created after the Mela period;
- Financial control was adequate and effective and
- Monitoring systems and internal controls at various levels functioned effectively in order to enforce the provisions of various acts and rules.

1.2.4 Audit Criteria

The Maha Kumbh Mela-2010 was assessed with reference to:

- Provisions of the United Provinces of Melas Act, 1938 [U.P. Act No.XVI of 1938 as amended by U.P. Act 4 of 1976].
- Implementation plan.
- Sanctions of the State Government and other regulations made their under.
- Financial Hand book volume (V) & (VI) and Uttarakhand Procurement Rules, 2008.

1.2.5 Scope of Audit and Methodology

The performance audit was conducted during March 2010 to August 2010 and covered the implementation of various interventions under the MKM during

2006-07 to 2010-11 (up to July 2010). Records of 12²⁶ of the 34 Nodal Departments/Offices as detailed in **Appendix-1.6 & 1.7** to whom funds were released, were test checked with a view to assess the economy, efficiency and effectiveness in the management of MKM, covering an expenditure of ₹ 337.93 crore (77 *per cent*) out of total expenditure of ₹ 439.47 crore. The results of the test check by audit are brought out in the succeeding paragraphs. Some Information was also collected from Principal Secretary (Urban Development), GOU, Dehradun. Photographic evidence and physical verification were also taken into consideration to substantiate audit observations. The audit findings were also discussed with Additional Secretary, department of Urban Development, Additional Mela Adhikari Kumbh Mela 2010 and Nodal Officers of the executing agencies in an exit conference (January 2011) and views of the Government/Departmental authorities were incorporated suitably in the report.

1.2.6 Acknowledgement

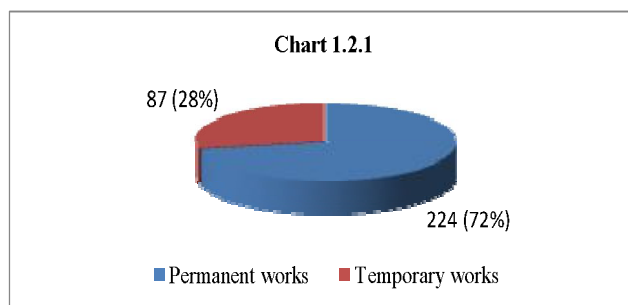
The office of the Principal Accountant General (Audit), Uttarakhand acknowledges the cooperation and assistance extended by the Mela Administration, Nodal offices test checked, Finance and Urban Development Department, GOU during the conduct of the performance audit.

Audit findings

Important audit findings are discussed in the succeeding paragraphs.

1.2.7 Planning

To cater to 4.80 crore pilgrims and tourist expected in MKM, massive planning and adequate arrangements were required. Apart from creation of permanent structures, the Government had planned temporary arrangements at a large scale as depicted in the pie chart:



Source: Progress Report of Mela Administration for July 2010

To begin with the preparedness of MKM, a committee under the chairmanship of the Secretary, Haridwar Development Authority (HDA) was constituted to

²⁶ Irrigation Department, Peyjal Nigam, Jal Sansthan, Ganga Pollution Control Unit, PWD, Haridwar Development Authority, Nagar Palika Parishad, Rural Engineering Service, Health, Mela Administration, Tourism Deptt. and Information & Public Relation Deptt.

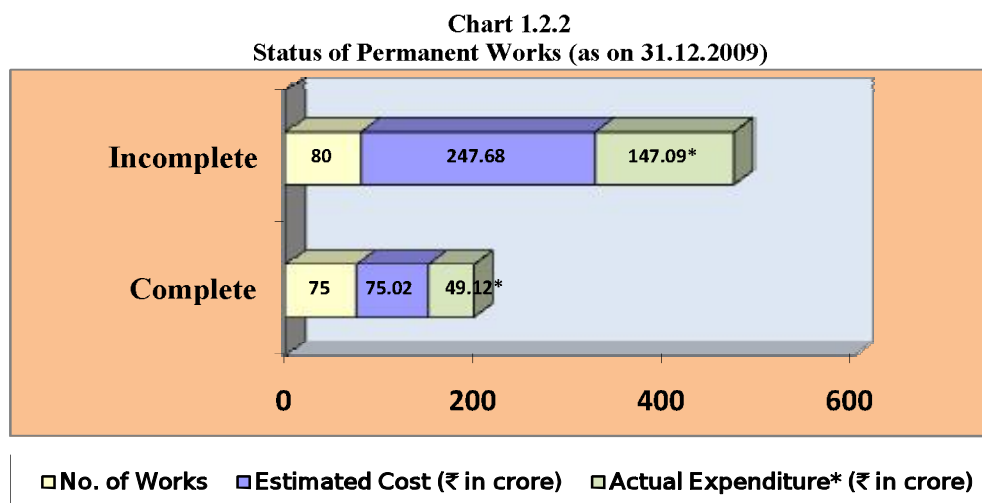
prepare a base map for MKM followed by a sectoral plan which *inter-alia* had two parts:

- a) **Macro Plan** was prepared to identify the sectors for allotment of land to various Institutions, religious groups, parking facilities, creation of media centres, traffic plan etc; and
- b) **Micro Plan** was prepared to identify the areas where road infrastructure, temporary electricity provisions, allotment of plots for camping, provision of temporary water arrangements, sector markets, fire station, temporary hospitals etc, were to be created.

Audit scrutiny revealed that implementation of works under MKM was marred by poor planning and injudicious selection of schemes. Surveys were conducted in a perfunctory manner resulting in taking up of unwarranted and unauthorized works which have been discussed in succeeding *paragraphs 1.2.8.3 and 1.2.8.4*.

1.2.8 Targets and achievements

A total of 311 works were approved under MKM between 2007-08 to 2009-10 at an estimated cost of ₹ 590.01 crore, of which, 273 works at a cost of ₹ 527.09 crore were sanctioned up to December 2009, and were scheduled to be completed by 31 December 2009. Audit observed that despite incurring expenditure of ₹ 250.65 crore by 27 Departments entrusted with MKM, only 82 works were completed and 191 works remained incomplete as on 31 December 2009. The Department replied (January 2011) that the works were sanctioned belatedly and therefore intended targets could not be achieved in due course. Out of 273 works, the actual position of the permanent works of the 12 test checked Departments is depicted below:



* Actual Expenditure as on 31.07.2010 and balance payment was yet to be made.

1.2.8.1 Incomplete Works

Against 311 works undertaken by 34 departments at a total cost of ₹ 565 crore, the records of 12 departments/divisions were test checked and it was found that 54 works with approved cost of ₹ 180.07 crore remained incomplete till the end of Mela period (July 2010).

Gist of few such works which were incomplete is indicated below:

Table-1.2.1

Sl. No	Name of the Division	Name of work and cost	Audit observations
1	Irrigation Division, Haridwar	Construction of Dhanuri-SIDCUL link road: ₹ 14.64 crore	In order to provide alternative route and to overcome traffic jam during MKM, the link road was sanctioned in October 2009 which included construction of 12 metre wide road in a stretch of 8 km and widening from 7 metre to 12 metre in a stretch of 2 km of the existing road from Bahadarabad. Audit observed that the work was not taken up by the division up to August 2010, as 12.645 hectare of land was under reserved forest area. This fact was ignored by the division while submitting the estimate to the Government. A sum of ₹ three crore against sanction of ₹ 14.64 crore was released to the division in October 2009, of which an expenditure of ₹ 7.36 lakh was reported to be incurred up to August 2010. Remaining fund of ₹ 2.93 crore was lying blocked with the division for last 12 months.
2	Uttarakhand Tourism Development, Board	Up gradation and renovation of existing public toilets in Mela Area: ₹ 2.60 crore	Government sanctioned up-gradation of 13 and renovation of 32 existing public toilets in Mela area. The work of up-gradation of 13 toilets amounting ₹ 1.56 crore and renovation of 21 toilets at a cost of ₹ 0.48 crore was entrusted to SISSO ²⁷ and renovation of 11 toilets at a cost of ₹ 0.55 crore to M/s Surabhi Lok Organisation with the direction to complete the work before start of Mela. It was observed that none of the works were completed by these organizations before start of Mela and was still lying incomplete as of August 2010. Thus, the pilgrims of MKM were deprived of the benefits of public toilets despite spending ₹ 2.14 crore up to August 2010.
3	Construction Division, PWD, Narendar Nagar	Construction of road and drainage system in Dhalwala-Tapovan-Rishikesh: ₹ 2.97 crore	This work was initially allotted to Haridwar Development Authority in December 2009 which was transferred to PWD, Narendar Nagar in March 2010 by Government. No justification was, however, available on records to ascertain the reasons for transfer of work. The funds were allocated to the division in June 2010, however, work could not be started till date of audit (August 2010). The reason for not starting the work was attributed to the sewer work which was being undertaken by Ganga Pollution Control Unit (GPCU) and Peyjal Nigam at present. Thus, the purpose of sanction of this work from MKM budget was defeated. This also led to blocking of MKM funds.

²⁷ Sulabh International Social Service Organisation.

4	Irrigation Division, Haridwar	Beautification of Ghats at Roorkee near Laxmi Narain Temple: ₹ 0.84 crore & Electrification and rehabilitation of ghats and parks from old bridge to Boat club in Roorkee: ₹ 1.58 crore	Both works were initially allotted to Irrigation Division and ₹ 88.79 lakh was released in February 2010. The works were, however, transferred to Uttar Pradesh Rajkiya Nirman Nigam without justification. Audit observed that these works were not completed up to August 2010. The works were sanctioned for the purpose to provide adequate bathing facilities to the pilgrims of MKM which remained unachieved. This not only reflects the casual approach of the Government in selection of works but also indicates towards injudicious spending of Central Assistance.
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Thus, delay in completion of works defeated the intended purpose, besides having an inevitable social and financial impact which was not adequately addressed by the Government.

1.2.8.2 Achievement of milestone for adequate bathing facility

Audit would like to place on record the fact that construction work of 3,310 metres new bathing ghat initiated by Irrigation Division, Haridwar at a cost of ₹ 15.15 crore was completed before the start of Mela period and proved to be a milestone in achieving the objectives for providing sufficient and adequate bathing facilities to the pilgrims during MKM. Besides, construction of new bathing ghats, Division had also taken up renovation of existing bathing ghats which had enhanced the capacity of ghats for catering to needs of large number of pilgrims at a time to take holy dip in Haridwar. In addition to this, the Irrigation Division Dehradun had constructed the Marine Drive (called as Aastha path) to beautify the river bank at Rishikesh for MKM pilgrims and tourists as depicted in pictures 1 and 2:



1.2.8.3 Execution of work without sanction

In addition to 311 approved works for MKM, audit observed 43 additional works amounting to ₹ 13.59 crore such as renovation of ghat, various temporary works in the camping areas like dressing and leveling etc; were executed by the 11

executing agencies²⁸ in anticipation of Government's sanction. Of these, two works costing ₹ 4.01 crore were reported as pertaining to Peyjal Nigam. However, Peyjal Nigam had intimated that additional works amounting to ₹ 9.81 crore were executed by them in anticipation of sanction. No written orders for carrying out these works in anticipation of sanction were found in the records of the auditee. Thus, execution of these works without prior sanction and reporting expenditure figures at variance to Mela Adhikari as well as to audit was leading to doubt about the genuineness of the expenditure. Works amounting to ₹ 19.39 crore were executed by 11 Departments without sanction of Government are detailed in ***Appendix-1.8***.

On being pointed out in audit, most of the executing agencies replied that works were executed on the verbal orders of Mela Adhikari and post-facto sanction on the works was pending with the Government. During the discussion held in the exit conference (January 2011) Additional Secretary mentioned in these cases, that the sanctions would be released after due examination of the estimates. However, the fact remain that the works were executed without obtaining prior sanction which was not only contrary to financial rules but also led to raise committed liability of the Government.

1.2.8.4 Works not authorized under MKM, sanctioned and executed

Audit observed that four²⁹ out of twelve test-checked departments sanctioned inadmissible works amounting to ₹ 17.40 crore during 2008-10 which had no relation with MKM, such as construction of inspection house, drinking water arrangements etc in MKM as detailed in ***Appendix-1.9***.

Thus, an expenditure of ₹ 17.40 crore was incurred on non-MKM works unauthorisedly by the Mela Adhikari.

Financial Management

Internal controls relating to utilization of funds were found weak and carried the risk of fraud and misappropriation. Important control registers were not maintained in the divisions and the practices followed with regard to unspent balances, stock accounts, muster roll payments etc; were in contravention of the financial rules. Audit found that Utilisation Certificates (UCs) were not based on the actual expenditure.

²⁸ Irrigation Department, PWD, Rajaji National Park, UP State Bridge Corporation, Health Department, Mela Administration, Tourism Department, Information & Public Relation Department, Culture Department, SISSO and Peyjal Nigam.

²⁹ CD, PWD, Roorkee; CD, Peyjal Nigam, Rishikesh; Jal Sansthan, Haridwar and Peyjal Nigam, Haridwar.

1.2.9 Funding Pattern

GOI announced (November 2006) central assistance of ₹ 100 crore for MKM. Against this, GOU submitted proposals of ₹ 129.47 crore³⁰. Thereafter, GOI released (December 2007 and November 2008) installments of ₹ 50 crore and ₹ 115 crore respectively to State Government. GOU submitted various proposals to GOI for further sanction of works from time to time. Ultimately, GOU submitted (July 2009) proposals of ₹ 542.79 crore on which GOI agreed in principle on works amounting ₹ 400 crore and released the funds accordingly in December 2009. Thus, a total of ₹ 565 crore was released by GOI as ACA for management of MKM.

1.2.9.1 Allocation, release and utilisation of funds

The table below depicts the allocation made by the GOI, sanction issued *vis-à-vis* expenditure incurred by the departments:

Table-1.2.2

(₹ in crore)							
Sl. No.	Year	Amount sanctioned by GOI	Amount sanctioned by State Government	Amount released to Mela Adhikari	Amount released by Mela Adhikari to Nodal Departments	Expenditure	Excess/savings (6-7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	2007-08	50.00	47.31	36.96	36.89	33.39	3.50
2	2008-09	115.00	165.59	81.75	81.75	71.69	10.06
3	2009-10	400.00	358.93	346.11	339.57	300.92	38.65
4	2010-11 (Up to July 2010)	NIL	18.18	45.34	28.53	33.47	(-) 4.94 (Excess)
5		NIL	NIL	NIL	3.76*	NIL	3.76
	Total	565.00	590.01	510.16	490.50	439.47	51.03

Source: Mela Adhishthan Haridwar

* The amount shown at Sl. No. 5 pertain to 2009-10 (late release)

- It would be evident from the above table that Mela Adhikari released ₹ 490.50 crore to the executing agencies entrusted with organization of MKM, but savings registered each year showed the slow pace of execution of works, specially, in the crucial financial year 2009-10, as major part (75 per cent) of MKM was over in the last quarter (January to March 2010). The Government ordered that the second or final installment of funds would be released after incurring expenditure of the 1st installment. The huge difference between sanctioned and spent amount up to July 2010 due to slow pace of works showed that the works sanctioned for MKM 2010 were still in progress despite completion of MKM.

³⁰ Seven works amounting to ₹ 78.05 crore and 4 works amounting to ₹ 51.42 crore.

- It was also further observed that due to above reasons, a sum of ₹ 51.03 crore was kept unutilized with 33 Nodal Departments due to ongoing projects and ₹ 19.68 crore was also lying in the Accounts of Mela Administration for further release, as of July 2010.

1.2.9.2 Provision of funds and expenditure in the departments test checked

The details of available funds and expenditure incurred by twelve test checked departments during MKM along with trends of expenditure up to July 2010 are depicted in the table below:

Table-1.2.3

(₹ in crore)

Sl. No.	Name of the department	Schemes sanctioned		Budget allocated	Expenditure	Excess/ Savings
		Number	Amount			
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Irrigation Department	65	93.54	59.77	52.97	6.80
2	Peyjal Nigam	25	55.39	53.97	53.32	0.65
3	Jal Sansthan	06	4.97	3.50	3.01	0.49
4	Ganga Pollution Control Unit (GPCU)	15	41.43	41.06	37.75	3.31
5	Public Works Department (PWD)	52	167.60	119.24	111.41	7.83
6	Haridwar Development Authority (HDA)	10	4.10	4.10	2.15	1.95
7	Rural Engineering Services (RES)	10	3.13	2.77	2.15	0.62
8	Medical, Health Department	5	51.61	49.98	41.34	8.64
9	Mela Administration	2	20.33	10.95	10.95	Nil
10	Tourism Department	1	5.18	5.18	5.18	Nil
11	Nagar Palika Parishad	38	22.38	19.73	14.70	5.03
12	Information and Public Relations (I&PR)	2	6.00	3.44	3.00	0.44
Total		231	475.66	373.69	337.93	35.76

Source: Progress Report of Mela Administration for July 2010

Of ₹ 373.69 crore received by 12 Nodal Departments during the period of MKM, ₹ 35.76 crore remained unutilised as of July 2010. On being pointed out by the audit, Mela Adhikari stated (December 2010) that the reasons for saving was due to working site conditions. The reply was not tenable as the executing agencies had selected and taken up the works in a hasty manner.

1.2.10 Irregular payment of advance

1.2.10.1 Unauthorized payment of advances to contractor

Rules³¹ of the State Government do not cater for provision for payment of interest free advance. It was observed that interest free advance of ₹ 1.55 crore was provided to contractors by the departments as detailed below:

Table-1.2.4

(₹ in crore)			
Sl. No	Name of the department	Date of sanction of advance	Amount
1	Ganga Pollution Control Unit, Haridwar	September 2008 to October 2009	1.05
2	Nagar Palika Parishad, Haridwar	December 2009 to March 2010	0.50
Total			1.55

Source: Extracted from the records of the departments

It was revealed that the records like register of advances/contractors ledger were not maintained by most of the departments. The position of recoveries, adjustment of advances and interest, if any, could not be verified in audit. Against the advance of ₹ 1.05 crore provided by GPCU, ₹ 49 lakh were adjusted within one year while ₹ 43 lakh were adjusted after one year from the date of sanction of advance without levy of interest thereon, whereas ₹ 13 lakh was still pending adjustment as of August 2010 as reported by GPCU. However, in respect of Nagar Palika Parishad (NPP), Haridwar no such information was made available to ascertain whether the advance of ₹ 50.24 lakh granted to the contractor had been adjusted.

On this being pointed out, the Additional Secretary while accepting (January 2011) the fact, assured for taking appropriate action in the matter.

1.2.10.2 Irregular payment of secured advance

Government accorded (August 2008) approval for hill by-pass extension work at a cost of ₹ 18.16 crore. The work was awarded to a Dehradun based firm in



Picture 3: Work at initial stage of ROB June 2010

January 2010 for ₹ 16.74 crore. Audit scrutiny revealed that materials³² valuing ₹ 2.13 crore were brought at site by the firm for which ₹ 1.90 crore was paid by the division as secured advance in February 2010. A joint physical verification conducted by audit team and representative of auditee in June 2010 revealed lack of sufficient storage facility for the material at site and work was found to be at an initial stage though the stipulated period of completion was

³¹ Clause 48 of Uttarakhand Procurement Rules, 2008.

³² Cement, TMT bar, Bitumen emulsion, Bitumen 80/100 & 60/70, Bricks, Stone ballast 63-45.

October 2010 which was indicative of slow pace of work as depicted in the picture 3.

As the work was at the initial stage, material like bitumen, stone ballast 63-45 size etc; were required in the work only after completion of railway over bridge and viaduct for which irregular secured advance was provided to the contractors by the division. On being pointed out by audit in exit conference (January 2011), the fact was admitted by the Additional Secretary and assured for taking appropriate action in the matter.

1.2.11 Loss of revenue

1.2.11.1 Unaccounted accrued interest

Against allocation of ₹ 565 crore as Additional Central Assistance from GOI, for MKM, interest of ₹ 86.54 lakh (up to June 2010) was accrued and deposited in State Government Account. Audit noticed (June 2010) that Jal Nigam, Haridwar had not deposited ₹ 10.99 lakh of interest accrued till August 2010. The Government while submitting (February 2010) the Utilisation Certificate (UC)³³ to GOI did not disclose the amount of accrued interest for subsequent adjustment in future releases by GOI, which was irregular.

On being pointed out, the Additional Secretary assured (January 2011) that the appropriate action would be initiated in the matter shortly, which would be awaited.

1.2.11.2 Loss of revenue from parking places

(A) Mela Administration invited (November 2009) bids on different dates for the auction of 38 parking areas developed for augmenting proper parking of vehicles during Mela period. Against the auction of 38 parking areas, 35 bids amounting to ₹ 2.41 crore were received of which only 28 bidders finally turned up with bidding amount of ₹ 1.71 crore.

Audit scrutiny revealed that against amount of ₹ 1.71 crore, Mela Administration could realize ₹ 1.29 crore up to August 2010, which was required to be realized in full within 15 days of the auction. It was further observed that only 28 parking places had generated revenue, and ₹ 41.81 lakh was yet to be realized. No revenue could be generated from 10 parking places as 7 bidders did not turn up even after allocation of parking places to them while 3 areas were cancelled on administrative reasons. This had resulted in loss of revenue amounting to ₹ 69.46 lakh which was to be realized from un-auctioned parking places.

On this being pointed out by audit, Mela Administration stated (June 2010) that as most of the parking places were located far from Mela area and majority of pilgrims visited Haridwar by train and public buses on main bathing dates, the parking areas could not be auctioned. The reply of Mela Administration was not tenable as Mela Authorities had itself claimed visiting of around 4.80 crore

³³ Amounting ₹ 330.75 crore against release of ₹ 442.77 crore up to October 2010. Thereafter no UCs were furnished to GOI.

pilgrims during MKM. Further, the auction notice was also belatedly published from November 2009 to March 2010 though the proposal for publishing the auction notice was submitted to Mela Adhikari in May 2009. Adequate amount of earnest money as prescribed under procurement rules was also not fixed by Mela Administration which resulted in non-realisation of revenue.

(B) Mela Administration approved construction of 467 temporary shops³⁴ through M/s Laluji & Sons, Haridwar at a cost of ₹ 31.71 lakh. Audit noticed that shops were constructed without assessment of requirement and as a result, Mela Administration could auction 219 and 15 shops respectively (234 shops) against 467 shops constructed and could realize ₹ 47.40 lakh of which ₹ 1.50 lakh was pending to be realized. Remaining 233 shops constructed at a cost of ₹ 15.08 lakh could not be auctioned.

Thus, faulty planning of Mela Administration not only resulted in wasteful expenditure of ₹ 15.08 lakh on construction of temporary 233 shops which could not be auctioned but also led to non realization of ₹ 1.50 lakh.

1.2.11.3 Short-realisation of rent from stalls

Uttarakhand Tourism Development Board had decided (March 2010) to allot 299 stalls to various Government/Semi Government and private institutions at the rate of rent of ₹ 1,000 to ₹ 25,000, per stall for exhibition during MKM as per the policy of allotment framed in the meeting held under the chairmanship of Principal Secretary (Tourism) in March 2010.

Audit scrutiny revealed that the department did not follow the prescribed policy of allotment by levying the rents according to the categories fixed and thus, charging the rent arbitrarily by the concerned nodal officer which led to short realization of rent amounting to ₹ 6.94 lakh from stalls allotted to 10 organisations as detailed in **Appendix-1.10**. This had resulted in loss of revenue to Government amounting to ₹ 6.94 lakh.

1.2.11.4 Short-realisation of water charge

Uttarakhand PeyaJal Nigam, Haridwar decided to levy water charges on temporary water connections provided to various institutions at the following rates during MKM:

Non-refundable connection fees	₹ 1000 per connection
Connection fees for religious/Ann chetra	₹ 500 per connection
Security deposit	₹ 500 per connection
Water charges	₹ 100 per month (₹ 300, if deposited in lump-sum)

Audit scrutiny revealed that against 7,315 connections planned to be provided, the Nigam had provided 13,390 temporary water connections to various institutions during MKM and had realized only ₹ 7.78 lakh against the recoverable amount of ₹ 1.07 crore.³⁵ Thus, the Nigam failed to realize ₹ 99.22 lakh from various institutions on account of temporary water connections. Further, the amount of

³⁴ 443 shops of (9x15 Sq. feet) and 24shops of (18x30 Sq. feet).

³⁵ (₹ 500 + ₹ 300) x 13,390= ₹ 1,07,12,000.

₹ 7.78 lakh realized by the Nigam was neither accounted for nor deposited in Government Account.

On being pointed out, the Nigam stated that free water connections were provided to various institutions on the written orders of Mela Administration. The reply was not acceptable as Mela administration did not frame any policy for providing free water connections to the stake holders, but arbitrarily adopted pick and choose policy for making recoveries or otherwise. In this regard, neither such orders were issued by the Government nor there were any such provisions in the Mela Act. During exit conference held in January 2011, Additional Secretary upheld the view of audit stating that cost recovery was required to be made in all the cases. However, necessary provisions in this regard would be considered for inclusion in the Mela Act in future.

1.2.11.5 Non-levy of rent

According to Section 8 (1) of Mela Act, land and tent, etc. in the mela area were to be provided to various institutions, Akharas etc., on prescribed rent as decided by the Mela Adhikari. However, the Mela Adhikari, contrary to provisions of the Mela Act, allotted rent free sites of 271.72 hectare to various institutions during mela period, besides free facilities of tin, tentage and furniture, etc. to them. Based on the rates fixed by the Mela Adhikari for allotment of land, ₹ 51.36 lakh on account of land rent was recoverable from these institutions as detailed below:

Table-1.2.5

					(₹ in lakh)
Sl. No	Name of the Institutions	Numbers	Allotment of rent free land (in square feet)	Rate per 100 sq feet	Amount
1	Religious Institutions and Bairagi Khalsa	1,247	1,36,75,875	30	41.03
2	Akhara	13	31,46,000	30	9.44
3	Swainm Sevi Sansthain	14	2,95,000	30	0.89
Total		1,274	1,71,16,875		51.36

Source: Records of Mela Administration

Besides, ₹ 99.30 lakh was also recoverable from these institutions against supply of tin, tentage, furniture, etc. In reply, the Mela Adhikari stated (August 2010) that the above facilities were being provided free of cost since long. Reply was not tenable as orders for the provision of free facility of land, tent, etc. to any one was neither issued by Government nor provided in the Mela Act. During exit conference held in January 2011, Additional Secretary upheld the view of audit stating that cost recovery was required to be made in all the cases. However, necessary provisions in this regard would be considered for inclusion in the Mela Act in future.

1.2.11.6 Excess payment of centage charges

Government provided ₹ 4.97 crore to Uttarakhand Jal Sansthan, Haridwar Division to ensure uninterrupted water supply in Mela areas. The Division had procured items between November 2009 to May 2010 worth ₹ 1.18 crore (which

included ₹ 11.88 lakh paid as centage charges) from Central Stores Division, Jal Sansthan, Dehradun.

Audit scrutiny of records (June 2010) revealed that against the expenditure of ₹ 1.18 crore on procurement of items, Division had irregularly claimed ₹ 1.29 crore from Government. Audit noticed that Division had charged centage at the rate of 22.71 *per cent* against the provision of 9 *per cent* which had resulted in excess payment of centage charges to the tune of ₹ 13 lakh³⁶ to Jal Sansthan, Haridwar.

In reply, it was confirmed (January 2011) by the Additional Secretary that the excess centage charged by the Uttarakhand Jal Sansthan would be recovered and deposited in the Government account after due scrutiny. However, the action in this regard would be awaited.

1.2.11.7 Incorrect depiction of utilisation of funds

The State Government did not design a complete Financial Management System for the transfer and use of funds provided for MKM to ensure transparency, efficiency and accountability, and to trace the use of funds towards the final outcomes. There were no prescribed returns to ensure data flow for compiling the actual physical and financial progress of the works.

Audit observed that Mela Adhikari directed (July 2009) the Nodal Departments to submit regular progress reports related to the works undertaken. In seven out of 12 departments test checked, audit observed that the departments had reported inflated expenditure of ₹ 30.43 crore in order to obtain further installments of funds as depicted in table below:

Table-1.2.6

(₹ in crore)

Sl. No.	Name of departments	Reporting month	Actual expenditure	Expenditure reported to Mela Adhikari	Excess expenditure reported
1	Irrigation Department	April 2010	36.73	40.85	4.12
2	PWD, Haridwar	May 2010	21.05	31.20	10.15
3	Peyjal Nigam, Unit 3, Rishikesh	April 2010	8.49	14.87	6.38
4	CD, Peyjal Nigam, Rishikesh	March 2010	0.80	1.00	0.20
05	CD Peyjal Nigam, Haridwar	March 2010	18.99	26.17	7.18
06	CD, PWD, Roorkee	May 2010	27.29	27.48	0.19
07	CD, Peyjal Nigam, Dehradun	April 2010	1.47	3.68	2.21
Total					30.43

Source: Records and Progress Reports of various executing agencies.

³⁶ Actual amount paid to Central store: (cost of items: ₹ 1.06 crore + centage charges paid @ 11.17 *per cent* = ₹ 11.88 lakh = ₹ 1.18 crore). Amount to be paid as per provisions: (Cost of items ₹ 1.06 crore + centage charges @ 9 *per cent*: ₹ 9.57 lakh = ₹ 1.16 crore). Excess centage paid ₹ 1.29 crore - ₹ 1.16 crore = ₹ 13 lakh.

On being pointed out, the Additional Secretary assured (January 2011) for future compliance. Thus, expenditure reported to the Government without its actual verification by the Mela Adhikari not only reflected weak internal controls and ineffective monitoring but also led to reporting of inflated Utilization Certificates to GOI.

Implementation Management

1.2.12 Infrastructure arrangements: Provision of Health, Accommodation & Sanitation.

1.2.12.1 Irregular extra expenditure on engagement of sweepers

Mela Officer (MO), (Health) submitted (May 2009) Action plan for engagement of a large number of sweepers to maintain proper sanitation in Mela area at a cost of ₹ 15.29 crore. The proposal was approved by the Government in October 2009. The details of proposed and actual engagement of sweepers by MO (Health) are depicted below:

Table-1.2.7

(₹ in lakh)

Sl. No.	Months	No. of sweepers proposed to be engaged as per Action Plan	No. of sweepers actually engaged	Excess deployment (4-3)	Excess Man days for engagement of sweepers (6)	Wages rate per day (7)	Extra amount paid (6x7) (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	October 2009	520	601	81	2,511	125	3.14
2	November 2009	2,520	3,640	1,120	33,600	125	42.00
3	December 2009	3,000	4,132	1,132	35,092	125	43.87
4	January 2010	6,000	6,066	66	2,046	180	3.68
Total							92.69

Source: Extracted from the records of Mela Adhikari (Health)

It would be evident from the table that MO (Health) had incurred extra expenditure of ₹ 92.69 lakh on engagement of sweepers against the sanctioned plan. No approval was obtained for engaging extra sweepers against the sanctioned number.

Audit scrutiny of the records related to engagement of sweepers revealed following flaws with respect to their engagement and payment:

- MO (Health) engaged sweepers involving huge payments, without competitive bidding³⁷. It was claimed that notices inviting quotations were displayed in the office of MO (Health) between October 2009 to February 2010. Government vide order dated 15 October 2009 clearly directed that sweepers for MKM should be engaged through outsourcing and proper identification of each sweeper engaged, should be ensured. However, contrary to this MO (Health) had engaged sweepers locally without following the procedure as prescribed under extant rules. In absence of supporting data and documents, Audit could not verify the extent of transparency made in engagement of sweepers.

³⁷ Chapter-04 of Uttarakhand Procurement Rules, 2008.

- Principal Secretary, Medical Health, GOU directed (January 2010) MO (Health) to maintain proper registers for the engagement of sweepers to ensure their identity³⁸. Audit scrutiny revealed that though the register was opened but was incomplete³⁹ up to the first week of May 2010 (after Mela period). In absence of the mandatory details the number of sweepers actually engaged during MKM as claimed by the Department could not be ensured.
- Scrutiny of enrollment forms revealed that most of relevant information like date of engagement of sweepers, their photographs, identity proof and sectors in which they were deployed was found missing in the forms. As such audit could not vouch the exact number of sweepers at various sectors in MKM.
- Audit found that Government had also directed opening of bank accounts of each sweeper and payments were to be made to them through cheque in order to ensure their identity as well as to ensure fiscal discipline. However, against deployment of around 9,000 sweepers, bank account for only 352 sweepers were found opened and payments to remaining sweepers was made through muster rolls, which was contrary to the Government directions.
- Against total deployment of sweepers in 31 sectors, Audit conducted joint physical verification in 6 sectors⁴⁰ between 27 March 2010 to 20 April 2010 and observed that daily attendance status in the form prescribed by the Government were not available in these sectors. Authentication by Sector Magistrates on number of sweepers deployed in their respective sectors as envisaged in the Government order was also not available. In two out of six sectors visited by audit, 69 sweepers⁴¹ were found short. Further, the toilet areas were open and waste was lying undisposed in the area. Thus, the cleaning arrangements were inadequate and unhygienic, rendering the area open to potential health hazard.
- The rate of daily wages of sweepers was revised irregularly by the Government from ₹ 125 to ₹ 180 from January 2010 without consulting the Labour Commissioner and without sufficient justification of price index. This had resulted in extra burden of expenditure of ₹ 4.61 crore.

On being pointed out by audit, MO (Health) stated (August 2010) that engagement of sweepers was made on the basis of previous Kumbh Mela and no directives were issued by Government about the process of engagement of sweepers in MKM.

³⁸ Name, father's name, complete address, age, photographs, identity, thumb impression and signature.

³⁹ No photographs, signatures, payment details, identity etc.

⁴⁰ Bahadarbad, Rori, Har-ki-paudi, Chandrbhaga, Jwalapur and Mayapur.

⁴¹ Bahadarbad and Chandrabhaga (Deployment 109, 82; Present 64, 58 respectively).

Reply was not acceptable as the Government had clearly directed to engage sweepers through outsourcing. Further, MO (Health) had disregarded the vital directives of Government in engagement of sweepers which resulted in irregular excess expenditure of ₹ 0.93 crore and ₹ 4.61 crore respectively.

However, the Additional Secretary stated (January 2011) that the inquiry has been initiated and action would be taken accordingly. The out come of the enquiry would thus, be awaited.

1.2.12.2 Avoidable expenditure of ₹40.27 lakh on hiring of tin/tentage

MO (Health) submitted action plan for temporary posting of 12 Class-I officers and 215 Class-II officers in MKM. However, it was observed that only 11 Class-I and 164 Class-II officers joined the MKM duty against the target. The Medical Department hired excess tents against the requirement without assessment as per Men-in-Position as depicted in the table below:

Table-1.2.8

(₹ in lakh)

Sanctioned post as per plan		Officers joined		No. of tents required		No. of tents hired		Excess payment
Class-I officers	Class-II officers	Class-I officers	Class-II officers	Class-I officers	Class-II officers	Class-I officers	Class-II officers	
12	215	11	164	11	164	19	282	40.27

Source: Records of Mela Adhikari (Health)

It could be seen from the above table that the Department had hired 8 Darbari Tents for Class-I officers and 118 Swiss cottages for Class-II officers in excess of requirement for which extra rent of ₹ 6.93 lakh and ₹ 33.34 lakh respectively was paid.

The MO (Health) stated (August 2010) that excess tents were hired for senior departmental officers. The reply was not justified as there was nothing on records to establish that these excess tents were ever utilized by the senior officers of the Health Department during the Mela period. It is also pertinent to mention that a temporary circuit house was already in existence in MKM to accommodate VIPs and senior officers.

1.2.12.3 Extra expenditure on construction of temporary toilets

Action plan for construction of 13,906 temporary toilets⁴² of various capacities at a cost of ₹ 10 crore at 3,291 sites of Mela area was submitted by MO (Health) in

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Sl. No.	No. of seats	No. of sites where toilets were to be constructed	Total No. of seats
1	One seat	2028	2,028
2	Two seat	702	1,404
3	Ten seat	201	2,010
4	Twenty seat	360	7,200
Total			12,642
5	10% Extra seats		1,264
Grand Total			13,906

May 2009. Against the target of 13,906, Government accorded approval (October 2009) for construction of 10,010 temporary toilets by Medical Department at a cost of ₹ 7.32 crore and remaining 3,896 was awarded to M/s Sulabh International Social Service Organisation (SISSO), Dehradun at a cost of ₹ 2.68 crore.

Audit scrutiny revealed the following:

- Construction of 3,896 temporary toilets was awarded to SISSO. Against the sanction of 3,896, the agency had constructed 4,080 temporary toilets at 97 locations at a cost of ₹ 6.32 crore. No justification about assessment of locations was found available on records to ascertain the actual requirement of toilets as proposed by the SISSO.
- The MOU entered into with the agency was found unsigned by the representatives of Mela Administration and, therefore, the essence of the contract was not valid. It was noticed by audit that SISSO had constructed temporary toilets through erecting permanent brick and cement wall which had enhanced the cost of construction by ₹ 9,746⁴³ per toilet as compared to the cost of constructed by MO (Health). Further no provision of dismantling and realization of revenue through auction of bricks, sheets, debris etc were addressed in the plan and as a result of which, Government was deprived of revenue which would have been realized through auction. There was nothing on records to establish ownership of the material after dismantling of toilets by SISSO. This was indicative of the casual approach of the Mela Administration/ Government while sanctioning the work plan of SISSO.
- Out of 97 locations where the agency had taken up the construction work, Audit conducted joint physical verification at two locations and noticed that the number of toilets as claimed by the agency was found less on the site though it was claimed that the works had been verified by the respective sector magistrates as detailed in the table below:

Table-1.2.9

(₹ in lakh)

Sl. No.	Name of the location	No. of toilets reported to be constructed	No. of toilets found during physical verification	No. of toilets found short	Amount paid in excess of the actual existence of the toilets
1	MO (Health) Rishikul, Haridwar	16	8	8	1.24
2	Dam Khoti-I	5	2	3	0.46
Total		21	10	11	1.70

As would be evident from above table, variations at other locations also could not be ruled out, being temporary works.

⁴³ Cost of construction of one unit of temporary toilet: (SISSO: ₹ 15,490) – (MO (Health): ₹ 5,744) = ₹ 9,746.

- MO (Health) had constructed 10,566 temporary toilets, against the sanction of 10,010 which resulted in excess construction of 556 toilets costing ₹ 31.94 lakh. No approval was obtained for constructing excess toilets and there was nothing on the records to establish that excess toilets were at all required during Mela, as provision for additional 10 *per cent* toilets i.e. 1,264 was already made in the plan and included in 10,010 numbers of toilets.



Picture 4: Open left toilet seats after removing tin sheds May 2010

- MO (Health) fixed the base price for the auction for dismantling of seats, pipes etc after removing the tin sheds (as shown in picture 4) at ₹ 30 lakh which was later revised to ₹10 lakh. The auctions were held on 24 April 2010 and on 04 May 2010 but could not yield any results. No revenue was however realized as no bidders were ready to quote the base rates. Finally, as per directives of DM, Haridwar dismantling was done by NPP, Haridwar on which expenditure of ₹ 10 lakh was incurred. Had this been properly planned, the Government would not have been deprived of the intended revenue.
- Besides above, five seated modern toilet constructed at Bairagi Camp by Irrigation Division, Haridwar at a cost of ₹ 9.79 lakh against the sanction (October 2009) amount of ₹ 9.85 lakh was completed on 16 April 2010 though the stipulated date of completion was 3 January 2010 and could not be put to use during MKM. Audit conducted joint physical verification of the site in June 2010 and found that the toilet was locked and was not put to use even after MKM period as depicted in the picture 5.



Picture 5: Locked toilet in Bairagi Camp June 2010

On being pointed out by audit, the division stated (June 2010) that the toilet will be used in future melas. Thus, the purpose of constructing the modern toilet which was also designed to cater to handicapped pilgrims, was defeated even after spending ₹ 9.79 lakh.

Contract Management

1.2.13 Undue aid to contractor

1.2.13.1 Undue aid to contractor amounting to ₹ 1.34 crore on hiring of tin/tentage and furniture

The Tender Advisory Committee (TAC) constituted for hiring of tin/tentage for MKM decided⁴⁴ (May 2009) to invite the rates for the supplies inclusive of all taxes as applicable. Accordingly, Mela Administration invited (June 2009) bids for supply of tin/tentage and in response 3 bids were received. The TAC reviewed the proposals and decided (August 2009) to negotiate⁴⁵ the rates with the suppliers. The TAC, without conducting cost benefit analysis, negotiated and entered into an agreement with a firm⁴⁶ to provide on rent tin/tentage to three major departments⁴⁷ by reducing the price by five *per cent* with payment of taxes extra. As a result, the rates quoted by the firm in Notice Inviting Tender (NIT) was enhanced by 8.59 *per cent*⁴⁸ and the departments landed up paying additional amount of ₹ 1.34 crore⁴⁹ to the firm.

In reply, it was stated (August 2010) by Mela Administration that M/s Laluji & Sons, Haridwar quoted the rates exclusive of taxes. Therefore, question for inclusion of tax in the agreement did not arise. Reply was not acceptable as the NIT clearly stipulated calling of rates inclusive of tax. Further, the TAC should have rejected the bid submitted by the firm as it did not qualify the pre-requisite conditions as called for in NIT. It was also worthwhile to mention that rates quoted by other firms who had been selected for this purpose had quoted the rates inclusive of tax and were paid accordingly.

1.2.13.2 Excess payment of rent on hiring of tin/tentage

An agreement was executed (November 2009) with M/s Laluji & Sons to provide tin, tentage and furniture for Medical, Police and Mela Administration Department. The term of the contract stipulated that “the hire rates are for a period of six months or any fractional period thereof from the date of supply, erection and handing over the material to the concerned Department”.

Audit noticed that Mela Administration and MO (Health) paid the excess rent of ₹ 3.43 crore to the supplier as indicated in the table below:

⁴⁴ Decision taken in pre-bid meeting on 19 May 2009 which was approved by Mela Adhikari.

⁴⁵ This was contrary to the guidelines issued by Central Vigilance Commission.

⁴⁶ M/s Laluji & Sons, Awas Vikas, Haridwar.

⁴⁷ Mela Health, Mela Administration and Police Department.

⁴⁸ $100 - 5 = 95 + 14.3\% \text{ tax (4\% VAT and 10.3\% service tax)} = 108.59 - 100 = 8.59\%$.

⁴⁹ Health Department ₹ 7,12,86,872, Mela Administration ₹ 8,45,53,530 = Total ₹ 15,58,40,402 x 8.59 % = ₹ 1,33,86,691.

Table-1.2.10

₹ in crore)

Department	Date of issue of supply order	Rent paid from	Rent should have been charged		Detail of periodical supplies made	Amount to be paid	Amount actually paid	Excess amount paid
			From	To				
Mela Administration	08.12.2009	Lump-sum	December 2009	April 2010	229 supply orders from 08-12-09 to 29-04-10	7.05 ⁵⁰	8.46	1.41
Mela Officer (Health)	19.11.2009	December 2009	December 2009	April 2010	03 supply orders from 19-11-2009 to 2-1-2010	5.11	7.13	2.02 ⁵¹
Total								3.43

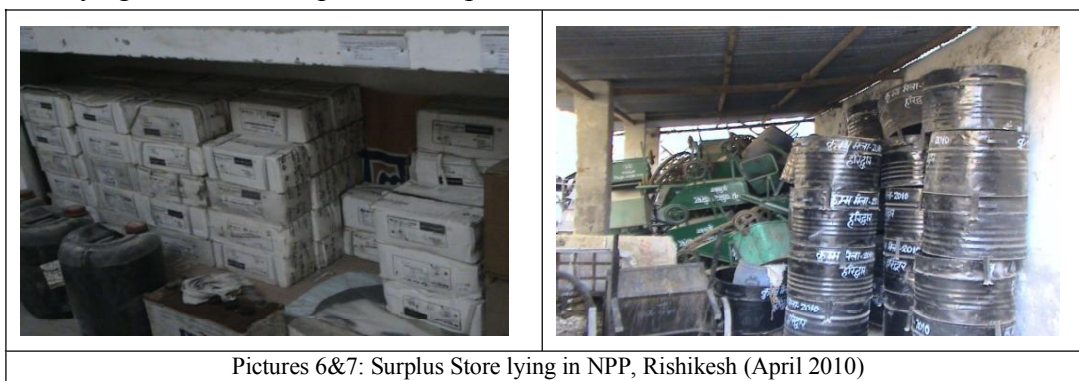
Source: Records of Mela Adhikari (Health)

In response to the above, Mela Administration stated (August 2010) that the rent was fixed for six months irrespective of 1 to 180 days.

The reply was evasive as the rates of items were fixed for a minimum period of six months and rent beyond 180 days was chargeable for any fraction of days which was indicative of undue favour to the contractor. This had resulted in excess payment of rent amounting to ₹ 3.43 crore beyond the period of services not actually provided by the supplier. Further, the decision of accepting the contract for fixing rent on the basis of injudicious charge for a six months period irrespective of four months mela period was arbitrary which led to excess payment.

1.2.13.3 Excess purchase of stores

It was noticed that Nagar Palika Parishad, Rishikesh had purchased various electric and other items without assessment of requirement from MKM budget. 14 items as detailed in *Appendix-1.11* were purchased in excess of requirement amounting to ₹ 18.55 lakh and was lying unutilized as depicted in the pictures 6 and 7:



⁵⁰ ₹ 8,45,53,530/6 = ₹ 1,40,92,255, (₹ 1,40,92,255x5 = ₹ 7,04,61,275).

⁵¹

Months	Installation of tin/tentage in % age	Excess % age paid	Excess amount paid
December 09	30	70	83,16,802
January 10	50	50	59,40,573
February 10	70	30	35,64,344
March 10	80	20	23,76,229
Total			2,01,97,948

Similarly, it was also observed that NPP, Haridwar had placed supply order of various health and sanitation items valuing ₹ 1.02 crore against which items valuing ₹ 66.64 lakh were received between April to June 2010 (most of them after MKM) as detailed in *Appendix-1.12* which could not be used in MKM. This indicated that these items were not at all required and were purchased to exhaust the budget.

1.2.14 Tendering

1.2.14.1 Work executed without tenders

Uttarakhand Procurement Rules, 2008⁵² stipulates that procurement of goods of estimated value of ₹ 15 lakh and above should be made through limited tender enquiry and goods of estimated value of ₹ 25 lakh and above should be procured by invitation of tender through advertisement in at least two widely circulated national news papers.

Audit noticed that contrary to the procurement rules, PWD and Jal Nigam had executed 10 works (estimated value ₹ 15 lakh and above in each case) amounting to ₹ 5.79 crore without any competitive bidding/invitation of tenders/limited tenders as detailed in table below:

Table-1.2.11

(₹ in crore)

Sl.No.	Name of Division	No. of works	Amount
1	Provincial Division, PWD, Haridwar	4	1.94
2	Construction Division, PWD, Narendra Nagar	2	0.36
3	Temporary Division, PWD, Rishikesh	2	2.70
4	Construction Division, Peyjal Nigam, Haridwar	2	0.79
Total		10	5.79

Source: Records of concerned divisions

The Government was thus, deprived of the benefit of competitive rates due to violation of procurement rules.

1.2.14.2 Violation of Government order

Government nominated (September 2009) a seven member Tender Committee under the chairmanship of Director General, Medical, Health and Family Welfare for procurement of items valuing ₹ 15,000 and above in respect of MO (Health) during MKM. Contrary to the above order, MO (Health) nominated a local purchase committee which recommended purchases through quotations. Audit scrutiny revealed that items valuing ₹ 39.62 lakh were procured by MO (Health) without consulting the committee nominated by the Government.

It was stated (August 2010) by MO (Health) that the aforesaid purchases were made in view of the urgency in the Mela. Reply was not acceptable as the purchases were contrary to Government order.

⁵² Clauses 33 (a) and 43 (h & i) of Chapter 3 read with clauses 12(4) and 13(1) of Chapter 2

Execution of Works

1.2.15 Development and improvement of Infrastructures-Main roads

To provide smooth traffic movements during MKM, Government sanctioned 54 works to Public Works Department (PWD) at a total cost of ₹ 166.96 crore. The details and status of work are depicted below:

Table-1.2.12

(₹ in crore)

Sl. No	Name of the Division	No. of works sanctioned	Sanctioned Amount	Amount released to Division	No. of works taken up by the Division	Expenditure
01	Provincial Division, PWD, Haridwar	24	98.90	73.12	23	73.29
02	Temporary Division, PWD, Rishikesh	7	9.32	6.06	7	4.90
03	Construction Division, PWD, Narendar Nagar	9	6.59	3.92	9	3.85
04	Construction Division, PWD, Duggada	2	1.04	0.50	2	0.53
05	Construction Division, PWD, Roorkee	11	50.97	34.86	11	28.85
06	PWD, Muzaffar Nagar	1	0.14	NA	1	NA
	Total	54	166.96	118.46	53	111.42

Source: Progress report of Mela Administration July 2010.

Note: Construction Division, PWD, Duggada and PWD, Muzaffar Nagar were not taken up in audit.

The shortcomings noticed in some of these test checked works is discussed below.

1.2.15.1 Avoidable expenditure of ₹ 2.23 crore on strengthening and widening of Pashulok barrage road

Government accorded sanction (September 2009) for strengthening and widening of Pashulok barrage road at a cost of ₹ 2.35 crore under MKM. The work involved widening of road from 5.5 metre to 7 metre and laying of semi dense bituminous concrete (SDBC) in the entire length of 8 km. The work was scheduled to be completed by February 2010.

Scrutiny of the records of the Executive Engineer, Temporary Division, PWD, Rishikesh revealed that the work was incomplete as of August 2010 though the MKM was over on 30 April 2010. Joint physical verification of road by the audit team in August 2010 revealed that the existing road was in a good condition with no undulation. It was observed that Division had not assessed traffic density viz. Commercial Vehicle per day (CVPD), before taking a decision to strengthen and widen this road. The thermo plastic paint (painted in Ardh Kumbh Mela 2004

[AKM]) was also found to be in a good shape which reflects that the existing road did not require any strengthening and widening which could be clearly visible from the picture 8:



However, the division contrary to the above facts proposed to take up this work which was lying incomplete (November 2010) and an expenditure of ₹ 2.23 crore was already incurred up to November 2010. The Additional Secretary while admitting (January 2011) the fact stated that the works in such a manner should not be executed.

However, the fact remains that the road was not completed during MKM and the contention of division that the decision for widening and strengthening was taken in view of heavy traffic was not justified as work of widening and strengthening of the road was done only in 5 km during the Mela period i.e. up to 30 April 2010 and therefore, the purpose to cater to the heavy traffic during MKM was defeated. Further, expenditure proposed to be incurred on good surface road was avoidable which reflects lackadaisical approach of the Division towards spending of public money.

1.2.15.2 Over payment

Chief Engineer, Level-I, PWD vide circular dated 18 May 2009 stipulated that agreement entered into for the works relating to one road should not be used for construction of other roads as extra item.

Audit scrutiny of the records of the Temporary Division, PWD, Rishikesh revealed that the division, in contravention of the above circular, awarded work for two other roads⁵³ in the agreement executed⁵⁴ for Pashulok barrage road as an extra item. The agreement for Pashulok barrage road was entered (October 2009) with the contractor on 3.23 *per cent* below the rates of bill of quantity (BOQ). However, it was observed that division paid running bills to the contractor at the rate of BOQ for other two roads by ignoring the clause of payment at 3.23 *per cent* below the rates of BOQ. As a result, the division had made over payment of ₹ 3.26 lakh⁵⁵ to the contractor up to August 2010 on these two roads.

The division stated (August 2010) that the payment was made as per schedule 'B' rates and as such there was no excess payment. The reply was not tenable as the

⁵³ Veerbhadra Mandir Road and Rishikesh railway feeder road.

⁵⁴ Contract bond No. 20/SE/2009-10.

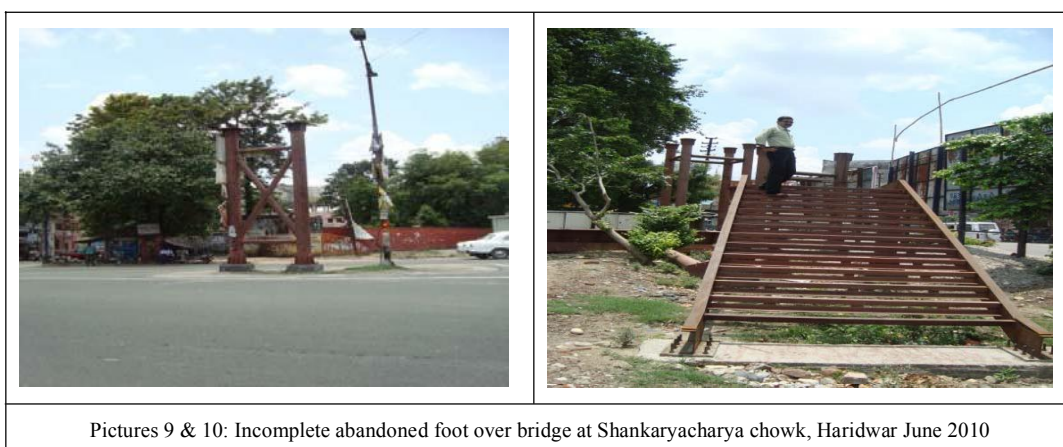
⁵⁵ Veerbhadra Mandir Road, payment made upto 5th running bill ₹ 32,11,682.89 (less 3.23% = ₹ 1,03,737) and Rishikesh railway feeder road, payment made upto 5th running bill ₹ 68,70,427 (less 3.23% = ₹ 2,21,915) Total (₹ 1,03,737+ ₹ 2,21,915 = ₹ 3,25,652).

payment had been made under extra item where schedule 'B' rates were not applicable. Further, the original contract bond was entered at 3.23 *per cent* below the BOQ which were applicable on these two roads also.

1.2.15.3 Wasteful expenditure on construction of foot over bridge

With a view to provide facilities for road crossing during MKM, Provincial Division, PWD, Haridwar proposed construction of steel foot over bridge between Shankracharya chowk to Kankhal at NH-58. Government accorded approval (September 2009) for this work at a cost of ₹ 77.28 lakh.

Audit scrutiny (May 2010) revealed that the Division had executed an agreement with the contractor in October 2009 to carry out work on construction of 40 metre long foot over steel bridge, railing work and CC approach road within the period of two months. Audit observed that the work was stopped owing to a land dispute at the site of Kankhal and stay had been imposed (November 2009) by District Court. The work was left incomplete till May 2010 as reflected in the picture 9 and 10:



Pictures 9 & 10: Incomplete abandoned foot over bridge at Shankaryacharya chowk, Haridwar June 2010

Meanwhile, Division had incurred an expenditure of ₹ 22.74 lakh on the incomplete work⁵⁶. Thus, the objective to provide foot over bridge to the pilgrims of MKM was defeated and expenditure of ₹ 22.74 lakh was rendered wasteful.

1.2.15.4 Avoidable expenditure of ₹299.63 lakh

Guidelines of the IRC stipulate that as far as possible laying of water bound macadam (WBM)/wet mix macadam (WMM) course over an existing thick bituminous layer should be avoided since it would cause problems of internal drainage of the pavement at the interface of two courses.

Government accorded (December 2009) approval for reconstruction and strengthening of 29.645 km long Puhana-Ikbalpur-Jhabera-Narsan motor road at a cost of ₹ 12.32 crore. Technical sanction (TS) was accorded by Chief Engineer

⁵⁶ Incomplete stair work from Haridwar side and base work of pillar at NH-58.

(Garhwal Region) in January 2010 with directions that crust of the road should be decided as per CBR⁵⁷ value and traffic density duly vetted by IIT, Roorkee before execution of work.

Audit scrutiny of the records of the Division⁵⁸ revealed the following:

- That said road had pot holes measuring 4,962.40 M³ for which Executive Engineer had designed the crust of the road by making provision for filling of pot holes from WMM with a layer of 125 mm WMM in entire length of the road before laying of bituminous macadam (BM) and SDBC. As the road was previously constructed during AKM, 2004 and had a crust thickness of 575 mm (SDBC black top surface) the reconstruction of the road should have been done as per IRC clause 3004.2. Further, provision of WMM & Prime Coat in entire length was made by the division without getting the design of the crust vetted by IIT, Roorkee in view of CBR and traffic density.
- The division, contrary to the IRC specification⁵⁹ and CE's instructions, laid WMM and prime coat at a cost of ₹ three crore⁶⁰ which was avoidable in absence of CBR value and traffic density on this road. It was stated that the work was executed as per TS. The reply was not acceptable as crust design of the road was not got vetted by IIT, Roorkee with reference to CBR and traffic density of the road and laying of WMM on previous prepared surface was contrary to clause 406.3.1 read with 404.3.1 of IRC.

1.2.15.5 Substandard road works

(A) Government accorded (October 2009) approval for improvement of Vithaldas Ashram motor road and Jhula bridge approach road, Rishikesh at a cost of ₹ 54.38 lakh and ₹ 21.58 lakh respectively from MKM funds. The work was awarded (November 2009) to a Rishikesh based contractor by the Division.⁶¹ The third party quality assurance report submitted by the agency⁶² revealed that the binder contents on both roads were 4.2 against the prescribed provision of 5.0 ± 0.3. The investigation report was referred back again to the agency for re-testing. The agency in its second report informed that binder content on the above two roads were 4.02 which was again less than the prescribed limit. The Division imposed

⁵⁷ California Bearing Ratio: a unit to measure the strength and plasticity of the soil.

⁵⁸ Executive Engineer, CD, PWD, Roorkee.

⁵⁹ Clause 406.3.1 read with 404.3.1 of IRC.

⁶⁰

Item of work	Estimated quantity and unit	Actual quantity and unit	Rate	Amount
WMM (without undulation)	21,208.66m ³	(24,435.46- 4,962.40 undulation)= 19,473.06 m ³	₹ 1,350	2,62,88,631
Prime Coat	16,9673 m ²	1,59,744 m ²	₹ 23	36,74,112
Total				2,99,62,743

⁶¹ CD, PWD, Narendar Nagar.

⁶² Shri Ram Institute, New Delhi.

penalty on the contractor of ₹ 5.64 lakh which was not recovered till November 2010.

In response to above, Division stated (August 2010) that final payment and recovery would be made after completion of one rainy season as prescribed by the committee constituted by Mela Adhikari. The reply was not acceptable as the thickness of SDBC was 40 mm, on which the prescribed binder content as per IRC table 500-15 below clause 508.3.2 required minimum binder content 4.5. Thus, less quantity of binder content on SDBC resulted in sub-standard work of ₹ 75.96 lakh on both the roads.

(B) Government accorded (June 2009) approval for improvement and widening of 1.53 km road at Bairagi camp under MKM at a cost of ₹ 66.88 lakh. The work stipulated widening of road from 4.30 metre to 6.5 metre in 1.53 km stretch.

Audit scrutiny of records of the Division⁶³ revealed that an expenditure of ₹ 55.11 lakh was incurred upto November 2010 and the work was executed as per details given in the table below:

Table-1.2.13

Sl. No	Item of works	Quantity & unit as per estimate	Quantity actually laid up to 30-04-2010	Laid/worked in metres against 1,530 metres
1	Cleaning of existing space	9,945 m ² *	2,934 m ²	451
2	Prime Coat	3,366 m ²	2,934 m ²	1,334
3	Tack Coat	19,890 m ²	17,795.24 m ²	1,369
4	BM	471.90 m ³ #	465.82 m ³	1,433
5	SDBC	248.61 m ³	202.16 m ³	1,244

Source: Extracted from the records of irrigation division, Haridwar

** Square metre, #Cubic metre*

The work was sub-standard on following grounds:

- Tack coat was laid without cleaning the existing 848 metre long and 4.30 metre wide black top surface which was contrary to clause 503.4.2 of Indian Road Congress (IRC).
- BM was laid at 1,433 metre long stretch whereas SDBC was laid in 1,244 metre long stretch on BM. As a result 189 metre (61.425 m³) stretch of road was uncovered by wearing course which was also contrary to clause 504.5 of IRC.
- The binder content on BM was found only 3.1 against required 3.3-3.5 as per table 500-4 below clause 504.3.1 of IRC.
- The thickness of BM and SDBC laid was 46 mm and 18 mm respectively against minimum required 50 mm and 25 mm respectively which was against clause 504.1 and 508.1 of IRC.

Division stated (June 2010) that recovery from contractor was under process on account of less binder content etc. The reply was not acceptable as Executive

⁶³ Irrigation Division, Haridwar.

Engineer and Assistant Engineer who were responsible for checking measurement as per Measurement Book, did not take action on sub-standard work done at site, which was against the provisions of IRC and expenditure of ₹ 55.11 lakh incurred on entire road work proved sub-standard.

1.2.15.6 Execution of work against specification not only resulted in sub standard work of ₹ 33.44 lakh but also led to wasteful expenditure of ₹ 22.81 lakh paid against consultancy

Government accorded (November 2008) approval for construction of Railway Over Bridge (ROB) at Laksar-Purkaji Road at a cost of ₹ 25.59 crore under MKM. For the said work, the division⁶⁴ engaged (September 2007) a consultant for preparing Detailed Project Report (DPR) at a cost of ₹ 19.57 lakh⁶⁵ and paid ₹ 21.35 lakh inclusive of tax to the consultant.

Audit scrutiny revealed that consultant had recommended that DPR should be vetted by Indian Institute of Technology or by any other reputed institute before execution of work by the contractor. It was observed in audit that the division paid ₹ 1.46 lakh to IIT, Roorkee in January 2009 for proof checking of DPR. IIT, Roorkee suggested⁶⁶ (January 2009) certain amendments to the DPR.

The division awarded the contract to a Haryana based firm at a cost of ₹ 16.50 crore. The consultant had prescribed the design of approach road as per IRC guidelines 37 which had a life of 20 years. Audit noticed that the work was executed against the recommendation of the consultant as given in table below:

Table-1.2.14

Sl. No	Item of work	Thickness as per DPR and IIT, Roorkee	Thickness actually laid
1	Sub-grade	500 mm	500 mm
2	GSB layer	250 mm	300 mm
3	WMM layer	250 mm	300 mm
4	DBM layer	100 mm	Not done
5	BC layer	40 mm	Not done

Source: Extracted from the records of PD, PWD Haridwar

It could be seen from the above table that the division did not lay dense bituminous macadam (DBM) or BM as a base course of SDBC even after the job mix formula was provided by IIT, Roorkee and laid SDBC of 40 mm thickness on the bitumen painting over WMM and as a result, expenditure of ₹ 6.97 lakh and ₹ 26.47 lakh incurred on bitumen painting and SDBC respectively proved sub-standard.

Audit further noticed that division did not adhere to the guidelines of the consultant and IIT, Roorkee while taking up entire ROB work and as a result, it had to incur expenditure of ₹ 1.82 crore on seven extra items.

⁶⁴ Provincial Division, PWD, Haridwar.

⁶⁵ Preparation of DPR: ₹ 15.07 lakh and DPR of ROB: ₹ 4.50 lakh.

⁶⁶ 5 piles for viaduct against 4 as recommended by consultant.

On this being pointed out in audit, the division replied (July 2010) that BM and SDBC were properly laid on approach road and DPR was submitted by the consultant as per requirement of ROB and works on the same were taken up as per requirement of site. The reply of the division was not acceptable as the final bill of the contractor clearly indicated that BM/DBM was not laid as a base course of SDBC though recommended on approach road. Since the work on ROB was not in consonance with the recommendations made by consultant/IIT Roorkee, therefore, the purpose of hiring of consultant after incurring expenditure of ₹ 22.81 lakh was totally defeated. Besides, expenditure of ₹ 33.44 lakh incurred on laying of bituminous course on approach road over WMM layer proved sub-standard.

1.2.15.7 Extra cost due to laying of excess BM and SDBC

Government accorded (March 2009) approval for strengthening and improvement of a road⁶⁷ at Haridwar under MKM.

Audit scrutiny revealed that division⁶⁸ had laid excess costly material on the road as depicted in the table below:

Table-1.2.15

Name of item	Unit	Estimated quantity	Actual quantity laid	Length in metre	Required to be laid as per tack coat in m ³	Laid excess in m ³	Rate per unit (in ₹)	Cost of excess material laid (in ₹)
Shankaracharya chowk to Singh dwar								
Tack coat	m ²	19950	20530	2,933	--			
BM	m ³	NR	1,460.88	--	1,026.55	434.33	5,400	23,45,382
Tack coat	m ²	NR	2,096.09	2,999	--			
SDBC	m ³	NR	560.12	--	524.82	35.30	7,250	2,55,925
								26,01,307
Total: 9.9 % below tendered rate								2,57,529
Total								23,43,778

Source: Records of the Provincial Division, PWD, Haridwar

As evident from above table, division had laid excess costlier material contrary to clause 6.1 of IRC 95-1987, which led to excess expenditure amounting to ₹ 23.44 lakh which was avoidable.

1.2.15.8 Incorrect Selection of roads

(A) The hill by pass road in Haridwar was badly damaged in August 2000. A geological survey was done in August 2003 by CBRI, Roorkee which *inter-alia* contained following recommendations:

- The road construction work if required for traffic movement during MKM, could be done after detailed investigation only for light traffic (two wheelers) and if needed, the alignment of the road could be changed.

⁶⁷ Shankaracharya chowk to Singh dwar (via Kankhal) road.

⁶⁸ Provincial Division, PWD, Haridwar.

Further, in case of any evidence of distress on the road, it should be closed to traffic.

- In 2008, Geological Survey of India also recommended that alignment at the bridge site and abutment conditions must be studied so that the entire 500 metres problematic stretch could be completely avoided. However, for temporary short term measures, construction of causeway, culverts improvement of drainage system could be planned though these measures would not be long lasting.

Meanwhile, Hon'ble Supreme Court held (October 2008) that as the road passes through Rajaji National Park, it could be used at day time between sunrise and sunset only during special occasions on Kumbh Mela/Ardh Kumbh Mela and Somwati Amawasya.

Despite the above recommendations and directions of the Apex court, Government accorded (March 2008) sanction of ₹ 3.46 crore for improvement and strengthening of hill by pass road through BM and SDBC with the fact that road could be utilized only for four months during MKM. This could have been avoided by taking a judicious decision for reconstructing the road through premix carpet as provided in the TS



Picture 11: Damaged hill bypass road in June 2010

which would have reduced the cost of reconstruction by ₹ 62.20 lakh⁶⁹. During joint physical verification conducted by Audit in June 2010, it was found that even in light rainfall there were heavy slides coming on this road as would be evident from the picture. Further, the road was also badly damaged in heavy rainfall during August/September 2010.

Division stated that the old surface of the road was BM/SDBC surface hence premix carpet was not undertaken. The reply was not justified as the road was previously constructed 10-12 years back and did not have sufficient base course. Further, in view of use of the road very occasionally, use of BM and SDBC involving costly material could have been avoided.

⁶⁹

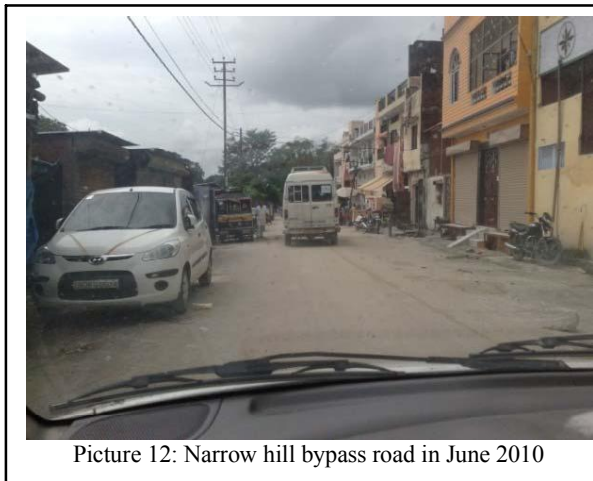
I Actually laid Material via BM and SDBC:

a)	BM: 800.83 m ³ x ₹4,815=	₹ 38,55,972.38
b)	SDBC: 1,165.40 m ³ x ₹6,625=	₹ 77,20,741.88
c)	Tack coat: 50,816.61 m ² x ₹11=	₹ 5,58,982.71
Total		₹1,21,35,696.97
Avoidable expenditure (₹ 1,21,35,696.97-₹ 59,16,000)		
= ₹ 62,19,697.		

II Actual material which could have been laid via premix carpet:

a)	Prime Coat: 36,975 m ² x ₹10=	₹3,69,750
b)	Premix carpet: 36,975 m ² x ₹110=	₹40,67,250
c)	Seal coat: 36,975x ₹40 =	₹14,79,000
Total		₹59,16,000

(B) Besides above, Government accorded (August 2008) approval for ₹ 18.16 crore (for which revised estimate of ₹ 27.47 crore was pending with Government since December 2009) for hill bypass extension which included construction of 175 metre long via duct and Railway Over Bridge (ROB) in Sukhro river at Kharkhari where the old by pass connects with old NH-58. This work was avoidable too, for the following reasons:



Picture 12: Narrow hill bypass road in June 2010

- The hill bypass road was existing in dense populated area from its starting point which included additional 500 metre chainnage passing through dense habitations with narrow road.
- The soil of the road was not found suitable by CBRI, Roorkee and GSI as already pointed out above.
- The use of road was also limited to one day in a year and only for four months use after every six years and 12 years during AKM/MKM respectively as per the directions of Apex court.
- Keeping in view the limited financial resources of the Government, the revision of the estimate was pending for more than 8-9 months (August 2010).
- The new NH-58 (known as Haridwar bye pass) was being undertaken by National Highways Authority of India (NHAI) in four lanes after which the utility of this road would be meaningless, as intimated (October 2010) by NHAI.

The division had already incurred an expenditure of ₹ 9.20 crore against the sanction of ₹18.16 crore on this road up to May 2010 which was avoidable on the above grounds. In reply, the Additional Secretary while justifying (January 2011) the above construction in MKM, stated that various melas has to be organized throughout the year for which the road work was justified. The reply was not acceptable as the Hon'ble Apex Court has allowed traffic only during AKM, MKM and Somwati Amavasya and not for every mela. Moreover, The NHAI was also constructing another four lane road, after which the importance of the hill bypass road would be meaningless.

Thus, contrary to above facts, the division has taken up the road work, which was not justified.

(C) Paragraph 378 of the Financial Hand Book (Volume VI) provides that no work should commence on land which has not been duly handed over by the competent authority.

Government accorded (September 2009) approval of ₹ 2.41 crore for construction of 930 metre long span of Harilok colony road at Jwalapur. The TS of the road was accorded (November 2009) by the competent authority for ₹ 2.22 crore.

Audit scrutiny revealed that the construction of road was taken up (October 2009) by the division⁷⁰ on disputed land which was in possession of UP Irrigation Department and the matter was sub-judice in the Apex court. The work was also not justified owing to following facts:

- Against the sanction of ₹ 2.22 crore, division had converted 930 metre *kacha* canal into Cement concrete canal at a cost of ₹ 1.33 crore whereas expenditure on road was only ₹ 0.81 crore which was injudicious as the land was in possession of UP.
- A Joint Physical verification of the road by audit team in August 2010 revealed that existing Laksar-Sarai village road (Picture 14 refers) had enough scope for widening in order to cater to the heavy traffic movement during MKM as claimed by the division in their proposal.
- The road constructed did not serve much purpose of diversion of Laksar-Sarai village road traffic but reflected that this road was taken up to serve the habitants of newly developed Harilok colony which would be evident from the picture 13.



Picture 13: New proposed Harilok minor colony road July 2010



Picture 14: Laksar village road at Transport Nagar July 2010

- Further, the purpose of taking up this work was also defeated as road was not completed during MKM period even after spending ₹ 1.82 crore up to November 2010. The work was lying incomplete upto November 2010 at WBM level.

⁷⁰ Irrigation Division , Haridwar.

On this being pointed out in audit, the division stated (June 2010) that this was a permanent nature of work which could be utilized in future Ardh Kumbh Mela and Kanwar Mela. The reply was not acceptable as the work was undertaken on disputed land and the road did not have sufficient traffic density.

Improvement of Infrastructure- Supply of drinking water

1.2.16 Irregularities in execution of augmentation of water supply schemes in MKM

1.2.16.1 Preparation of inflated estimates and non utilisation of permanent pipelines.

Government accorded (November 2009) approval for provision of water arrangements during MKM at a cost of ₹ 4.22 crore which included arrangement of temporary drinking water at Rodibelwala and Pantdweep sectors at a cost of ₹ 65.88 lakh and ₹ 63.69 lakh respectively. The Construction Division (CD) Peyjal Nigam, Haridwar (Nigam), while preparing the estimates, did not take into account the pipelines laid in these sectors permanently in AKM.

Audit scrutiny of the work revealed the following:

- The estimates prepared by Nigam contained irregular provision for road cutting twice on temporary work (at the time of laying and dismantling of pipe lines) at a cost of ₹ 46.87 lakh. Audit noticed that the Nigam had incurred entire expenditure and did not pay any compensation to the user department for cutting the road twice. This was not only irregular but also reflected lack of coordination amongst departments executing the works of MKM. It was stated (March 2010) that on receipt of demand for compensation; it would be paid to the concerned department. The reply was not acceptable as the Nigam had irregularly made provision of road cutting on temporary work and had already incurred expenditure of ₹ 7.85 crore as against sanctioned estimate of ₹ 4.22 crore.
- Rodibelwala and Pantdweep sectors were built up as camping areas in AKM on which drinking water arrangements were made permanently at Rodibelwala and temporary at Pantdweep sectors. Fifty *per cent* of the pipe lines were left permanently for use in future Kumbh and as such pipelines of 11.830 km costing ₹ 51.87 lakh in Rodebelwala and 5.4 km costing ₹ 24.85 lakh⁷¹ in Pantdweep which were laid in AKM was left permanently.
- Due to changes made in the drawings of Mela area by Mela Administration, these sectors were declared as hold up and office areas in MKM as compared to camping sites in AKM. Thus, the infrastructure created at a cost of ₹ 76.72 lakh in AKM could not be put to use due to change in layout of the sectors. The Nigam as well as Mela Administration admitted the facts

⁷¹ Cost of civil works in AKM: ₹ 51,49,530/11.190 km = ₹ 4,60,190/km.
Thus, 5.4 km x ₹ 4,60,190 = ₹ 24,85,028

of non utilization of pipe lines of ₹ 76.72 lakh due to change in layout of these sectors.

1.2.16.2 Work executed without sanction and excess purchase of materials

Audit Scrutiny revealed that Uttarakhand Peyajal Nigam, Haridwar had a total unspent amount of ₹ 87.58 lakh (which included ₹ 59.59 lakh as loan to Nigam) of AKM period which was to be utilized in MKM. However, it was observed that besides expenditure of ₹ 4.22 crore on water arrangements in MKM, Nigam had also incurred unspent amount of ₹ 87.58 lakh on various works without obtaining sanction of the Government and the amount was not accounted for in MKM up to August 2010.

The Nigam stated that the amount of ₹ 87.58 lakh was incurred on additional works executed in MKM and ex-post-facto approval was under consideration. The reply of the Nigam was not acceptable as the Nigam had spent the amount on unapproved works without the approval of the Government.

- Audit further noticed that division had purchased specials (fitting items) valuing ₹ 5.26 crore without assessment of requirement and competitive bidding between June 2009 to February 2010 from two firms⁷² on the basis of rates finalized by Almora and Tehri Division. This was irregular as the cost of material would have certainly been low for Haridwar as it involved less cost of transportation.
- The total pipe lines laid in MKM by the Division was 279.09 km at a cost of ₹ 11.40 crore and as per norms, requirement of specials are prescribed at 5 *per cent* of the cost of total pipelines laid in the scheme. As such requirement of specials in MKM works was only for ₹ 0.57 crore as against expenditure of ₹ 5.26 crore on these items. No records and details were updated by the Division in order to establish the utilization of specials in MKM work.

It was stated in reply that the purchase was made on the instructions of Superintending Engineer (SE) and on the basis of the rates finalized by other Divisions. The reply was not tenable as the requirement of specials was only 5 *per cent* and the instructions of Managing Director, Jal Nigam were ignored which *inter-alia* provided that the procurement of tools & plants (T&P), pipe specials should not be done without approval of the HQs and in case of requirement, it should have to be done from the surplus stock available in the Central Stores.

Thus, irregular extra purchase of specials amounting to ₹ 4.69 crore was done by the Division which could not be treated as expenditure of MKM.

⁷² M/s Kumar Sanitary, Kotdwar and M/s Bharat and company, Dehradun.

1.2.17 Pollution control in river Ganga

1.2.17.1 Drainage of untreated water in river Ganga

With a view to control pollution in river Ganga and for adequate water treatment, Government provided a total of ₹ 41.43 crore⁷³ to Ganga Pollution Control Unit, Haridwar under MKM. Against above amount, a sum of ₹ 10.64 crore was provided on two Sewage Treatment Plant (STP) schemes which were earlier approved by GOI under National River Conservation Programme (NRCP). Remaining amount of ₹ 30.80 crore was also provided for interception and diversion of sewage works. Despite availability of adequate funds, 75 per cent of untreated water was discharged in river Ganga during MKM. The details of demand and availability of water in Haridwar were as follows:

Table-1.2.16

Area	Population			Water supply rate LPCD	Water Demand (MLD)	Availability of water (MLD)
	Permanent	Camping	Floating			
City	2,14,500	2,87,200	6,22,000	135	75	102.76
Temporary Sectors		10,00,000	2,00,000	50	52	32.16
Total	2,14,500	12,87,200	8,22,000	185	127	134.92

Source: Water supply status, Jal Nigam, Haridwar

It could be seen from the above table that 134.92 MLD water was available during MKM whereas sewage generated during MKM was 107.94 MLD⁷⁴ which was required to be treated before draining it in river Ganga.

Audit observed that capacity of STP available during MKM was as follows:

Table-1.2.17

Area	Capacity of STP	Additional capacity on peak load time	Functional	Total
Haridwar	18 MLD	04 MLD	Yes	22 MLD
Rishikesh	03 MLD	01 MLD	From 31-03-2010	04 MLD
Sarai, Haridwar	08 MLD	NA	Yes	08 MLD
Total				34 MLD

Source: Records of GPCU, Haridwar

It would be evident that against the requirement for treatment of 107.94 MLD sewage, GPCU had a capacity for treatment of only 34 MLD and as such 73.94 MLD sewage was drained in river Ganga without treatment as depicted in the pictures below:

⁷³ 13 permanent works of ₹ 37.83 crore and 2 temporary works of ₹ 3.60 crore.

⁷⁴ Where sewerage system is to be started it is mandatory that water supply should be 135 LPCD. Sewerage system should be designed strictly as per sewerage manual norms i.e. 134.92 MLD x 80% = 107.94 MLD.



Pictures 15 & 16: The untreated sewage bye passing from STP draining directly into Ganga (July 2010)

On this being pointed out in audit, Project Manager, GPCU stated (September 2010) that 53 MLD capacity of sewage treatment was available during MKM by taking into account of 27 MLD capacity of enhancement of STP at Jagitpur. The reply was not acceptable as the capacity enhancement of 27 MLD STP was not functional during the period of MKM, due to which intended objective of providing funds from MKM was defeated. Timely action to complete STP would have reduced the burden of 27 MLD sewage drained without treatment directly into river Ganga.

1.2.17.2 Unauthorised expenditure

Uttarakhand Peyjal Sansadhan Vikas Avam Nirman Nigam (Nigam) submitted (February 2008 and August 2008) a supplementary estimate for capacity enhancements of 18 MLD capacity into 45 MLD (enhanced capacity 27 MLD) and 3 MLD sewage treatment plants⁷⁵(STP) at a cost of ₹ 9.13 crore and ₹ 4.05 crore respectively for MKM. Government accorded (June 2008 and February 2009) approval for ₹ 6.85 crore and ₹ 3.79 crore respectively for the above work. The work was entrusted to Ganga Pollution Control Unit, Haridwar.

Audit scrutiny of records related to the above work revealed the following:

- The above works were initially sanctioned in November 2006 for abatement of pollution of river Ganga at Haridwar under NRCP at a cost of ₹ 15.99 crore and ₹ 3.59 crore respectively to be shared in the ratio of 70:30 between GOI and State Government. The work was required to be completed by October 2009. The sanction of the GOI *inter-alia* provided that the agency should ensure that there should not be any time and cost overrun and responsibility should be fixed for any delay in the implementation. Further, any increase in cost of the scheme was to be borne by the State Government.
- The GOI provided that capacity enhancement of the STP should be done through Activated Sludge Process technology. However, contrary to the directions of GOI, the Nigam had proposed and initiated the STP work

⁷⁵ Jagjeetpur, Haridwar and Rishikesh.

through Sequential Batch Reactor (SBR) method without approval of GOI. This was necessitated owing to the fact that the Nigam had delayed the process of tendering and award of contract by a period of 17/26 months from the date of sanction by the GOI and funds against the MKM were obtained to meet the price escalation.

- These funds were not utilized by the GPCU and works relating to two STPs were awarded in April 2008 and February 2009. Scrutiny of the estimates of 27 MLD STP (original and supplementary) revealed that there was no additional work and as such the original estimates sanctioned by GOI were inclusive of all items which were shown as additional items in the supplementary estimates. It was also noticed in audit that technical specification of both technologies inter-alia provides chlorination system for treatment of faecal coliform⁷⁶ before draining the water in river Ganga, therefore, selection of costlier technology was injudicious.
- The Government without ascertaining these facts, sanctioned an amount of ₹ 10.64 crore against MKM budget which was not justified, as GOI had already released its share, from time to time for the above two STPs.
- The work which was to be completed by October 2009, could not be completed till 30 April 2010 i.e; the last day of MKM defeating the purpose of sanctioning of funds under MKM. Further, the expenditure of ₹ 10.64 crore could not be treated as expenditure against MKM budget.
- The Division had reported utilization of complete funds allotted for STP in December 2009 though the actual payment was made after December 2009 by diverting funds from other schemes. Audit found that payment to the tune of ₹ 2.11 crore was made between January 2010 to June 2010.

1.2.17.3 Unjustified extra expenditure

The structural drawings and designs are required to be approved before preparing the estimate and cost of the project should be estimated on the basis of approved drawings and design. However, scrutiny of the records of GPCU, Haridwar revealed that;

- the division had taken up work on 2 STPs⁷⁷ simultaneously. The drawing and design of the STP was taken as a part of the agreement executed with the contractor though it was required to be prepared by the department.
- the cost of drawing and design for 27 MLD capacity STP was ₹ 25 lakh whereas that of 3 MLD capacity was ₹ 74 lakh which was abnormally high without justification. This resulted in excess payment of ₹ 49 lakh for much smaller and similar nature of work executed simultaneously.

⁷⁶ Faecal coliform shows presence of domestic sewer in the river water.

⁷⁷ 27 MLD capacity at Jagjitpur, Haridwar and 3 MLD capacity at Rishikesh.

1.2.18 Monitoring and Quality Control

Effective monitoring of the programme is the key factor to achieve the objectives and benefits timely and random/periodic inspection by senior officers serves as a vital and effective tool of internal control. Government/Mela Adhikari envisaged a seven tier system of monitoring to evaluate the implementation of the facilities and infrastructure created during MKM as detailed below:

- Technical audit by retired engineers
- Audit by Indian Institute of Public Auditors
- Inter-departmental evaluation
- Monitoring at the level of Mela Adhikari and its representatives
- Monitoring at the level of Secretaries and Additional Secretaries at Government level
- Concurrent Audit by Internal Auditors of the State Government
- Third Party Quality Assurance

To ensure quality of infrastructure created for MKM, it was decided in January 2008 to establish a “Third Party Quality Assurance”. The Government selected two agencies⁷⁸ for this purpose in January 2009. A five member⁷⁹ committee was formed to impose penalty on the contractors on the basis of negative reports submitted by these agencies. Audit noticed that agencies had submitted 1883 reports out of which 620 reports indicated that work was done against prescribed specifications by 14 Nodal Departments. Against 620 negative reports, action on 500 reports was taken by the Departments and penalty of ₹ 0.94 crore was imposed on the contractors up to August 2010. Action on 120 reports was yet to be initiated by the Departments.

1.2.19 Conclusion

Maha Kumbh Mela is one of the largest spiritual gatherings known to humanity. On this occasion pilgrims congregate in large numbers to Haridwar to have a holy dip in the sacred Ganga. In order to provide best of amenities to the pilgrims during the MKM, detailed inter- linked plans on a massive scale were required. Audit noticed that detailed and comprehensive planning like preparation of integrated plan for MKM was absent. Out of a total of 311 approved works, only 82 works were completed before starting of MKM. Besides, 43 additional works were executed without prior sanction which resulted in committed liability on GOU, five works were sanctioned unauthorisedly, not related with MKM. Late

⁷⁸ Shri Ram Institute for Industrial Research, New Delhi and TUV-SUD South Asia, Mumbai.

⁷⁹ Chief Engineer, Level-2, PWD, Pauri; Superintend Engineer, PWD, Dehradun; General Manager, Ganga Pollution Control Unit, Haridwar; Superintending Engineer, Irrigation Department, Dehradun and Deputy General Manager, Power Corporation, SIDCUL, Haridwar.

release of sanctions created pressure upon executing agencies due to which irregular payment of advances to contractors were made and not adjusted in time. Loss of revenue, non-accountal of accrued interest, short realisation of revenue, incorrect reporting regarding utilisation of funds indicated lack of financial control. Moreover, works were taken up by the executing agencies in a hasty manner leading to improper assessment, substandard execution and unfruitful, excess, avoidable and wasteful expenditure.

1.2.20 Recommendations

In view of the various deficiencies noticed in audit, Government may consider the following for better arrangements of ensuing MKM:

- *A detailed and comprehensive integrated plan for MKM should be prepared by taking into account the experiences of previous Melas in order to identify the actual requirements and to have better coordination amongst various agencies involved in MKM.*
- *Constituting a permanent high power committee under the chairmanship of Urban Development Minister with adequate representation from all Nodal Departments engaged in development of Haridwar and Rishikesh town for macro level planning for overall development of these towns in order to reduce the burden of creation of huge infrastructure required during MKM/AKM.*
- *Planning may be done in such a way that permanent structures created during the MKM should be adequately utilized in future Melas.*
- *For effective financial discipline, the role of internal concurrent audit may be defined like release of next installment of funds may be allowed after recommendation of nil balances by concurrent audit. This process could be adopted especially for Jal Nigam as the funds released to the Nigam go out of Government Account.*
- *Unspent MKM funds in the departments should be identified and suitable steps taken; cases of incorrect reporting in utilization certificates may be investigated and responsibility fixed. Large payments made on muster rolls with temporary imprest, must be discontinued.*