

Chapter - 3

Audit of Transactions

- 3.1 Review of Implementation of Ladli Laxmi Yojana**
- 3.2 Non-compliance with the rules, orders, procedures etc.**
- 3.3 Failure of oversight/governance**

Chapter 3 : Audit of Transactions

Audit of transactions of the Government departments, their field formations as well as that of the autonomous bodies brought out instances of lapses in management of resources and failures in the observance of the norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs under broad objective heads.

Women and Child Development Department (WCD)

3.1 Review of Implementation of Ladli Laxmi Yojana

Executive summary

The Ladli Laxmi Yojana (the Scheme) was launched by Government of Madhya Pradesh in April 2007 with the objective of promoting family planning, restore gender balance, prevent child marriage and education improvement of girl child. Under the Scheme financial assistance is provided to a girl child or her parents by issue of National Savings Certificates (NSCs). We observed deficiencies in implementation during the period 2010-13.

In the Anganwadi Centres, the maintenance of records in respect of registration numbers, date of receipt of application forms in respect of the beneficiaries at AWCs was inadequate. The eligibility criteria for issue of NSCs were not strictly adhered to.

Lack of control by CDPOs on AWCs in respect of death cases resulted in non-surrender of NSCs already issued. There were delays in issue of subsequent NSCs up to 142 months resulting in loss of interest to the beneficiaries. The NSCs were issued even after death of the beneficiaries.

Lack of effective and efficient control at Project Offices level resulted in issue of more than five NSCs to beneficiaries. Monitoring of Scheme implementation at project office was not conducted by the Commissioner.

3.1.1 Introduction

In order to promote family planning, restore gender balance, prevent child marriage and educational improvement, State Government launched (April 2007) Ladli Laxmi Yojana (the Scheme). The Scheme, being operated in the State by Women and Child Development Department, envisaged that female child born after 01 January 2006 would be eligible for registration with concerned anganwadi centres (AWCs) for receiving benefits of the Scheme provided their parents are domicile of the State, having two or less than two children with adoption of family planning and are not income tax payers. The registration should be within one year of the birth of female child. The Scheme

also provided for registration of first female child within one year of birth of the second child in case registration of first child could not be made earlier.

At Government level, the Principal Secretary Women and Child Department is responsible for overall implementation of the Scheme. The Scheme is implemented by the Commissioner at State level, 50 District Programme Officers (up to March 2012)/District Women Empowerment Officer (since April 2012) at district level, 453 Child Development Project Officers at project level and 80160 Anganwadi Workers at anganwadi centres level.

The financial assistance of ₹ 6000 per year for five years in the shape of National Saving Certificate (NSC) was to be provided to the girl child issued in her name. She in turn will receive more than ₹ one lakh at the age of 21 years provided she remained unmarried till the age of 18 years and appeared in 12th standard examination. In addition to above she would be entitled for ₹ 2000, ₹ 4000 and ₹ 7500 at the time of admission in 6th, 9th and 11th standards respectively. Further, scholarship of ₹ 200 per month would also be disbursed while studying in 11th and 12th standards. After maturity of the NSCs, the interim payment would be paid to girl child from maturity amount and remaining amount would be reinvested in the shape of NSC.

During the years 2010-11, 2011-12 and 2012-13 expenditure incurred under the Scheme was ₹ 316.34 crore, ₹ 691.60 crore and ₹ 892.33 crore against allotment of ₹ 323.46 crore, ₹ 694.60 crore and ₹ 897.24 crore respectively.

The audit of the implementation of the Scheme was conducted to assess whether the benefits under the Scheme accrued to the eligible targeted girl child and the operational controls as well as monitoring of the Scheme implementation were adequate. The review was conducted for the period 2010-13 by test check of records in 127 Project Offices¹ (PO) covering 7508 Anganwadi Centers (AWC²) in 15 districts out of 453 POs having 80,160 AWCs in the State. Out of total expenditure of ₹ 1900.27 crore incurred on the Scheme during the period 2010-13 in the State, expenditure of ₹ 638.16 crore (34 per cent) was covered in audit.

¹ Jabalpur:-13 POs, Chhindwada:-14 POs, Ujjain:-14 POs, Betul:-12 POs, Dhar:-16 POs, Indore:-15 POs, Balaghat:-11 POs, Bhopal:-10 POs, Sagar:-16 POs, Chhatrapur:-1 PO (Chhatrapur gramin), Guna:-1 PO (Aaron), Rajgarh:-1 PO (Byavara), Alirajpur:-1 PO (Alirajpur), Narsinghpur:-1 PO (Narsinghpur), Shivpuri:- 1 PO (Pichhore).

² Jabalpur:-405, Chhindwada:-1274, Ujjain:-713, Betul:-1256, Dhar:-1322, Indore:-594, Balaghat:-532, Bhopal:- 524, Sagar:- 539, Chhatrapur:-49 (Chhatrapur gramin), Guna:-50 (Aaron), Rajgarh:-50 (Byavara), Alirajpur:-50 (Alirajpur), Narsinghpur:-50 (Narsinghpur), Shivpuri:-50 (Pichhor), Khachrod:-50.

Audit findings

3.1.2 Ascertaining of eligibility of applicants
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3.1.2.1 Improper record maintenance for selection of beneficiary

Directorate of Woman and Child Welfare Department issued instructions (March 2007) that the girl child should be registered with the AWCs within one year from her date of birth. The Anganwadi workers (AWW) were to receive the application forms and register the eligible beneficiaries by recording the date of registration. After scrutiny of the application form by the AWW, it was to be sent to the Child Development Project Officer (CDPO) recommending the eligible beneficiaries. The forms of ineligible applicant and their list were to be kept in the AWCs and parents or guardian of the girl was to be informed in writing regarding ineligibility of applicant.

The maintenance of records in respect of registration of beneficiaries was inadequate

Records were not maintained/retained in respect of the rejected applications

- (i) Scrutiny of the applications³ in the selected POs revealed (July 2013) that in all cases, the registration number and date of receipt of application forms were not recorded by the AWCs on the application forms/register. Thus, it was not possible to ascertain fulfilment of the eligibility condition of beneficiaries and whether the registration of beneficiary was done by the AWCs within the stipulated period i.e. within one year from date of birth of the child.
- (ii) In 7,508 AWCs, we observed (July 2013) that in respect of ineligible applicants neither the application forms were retained nor their records were maintained at AWC. Thus, it was not possible to ascertain the grounds on which applications were rejected and whether parents were duly informed about girl's ineligibility as envisaged in the Scheme.

On this being pointed out, CDPOs stated (July 2013) that instructions would be issued to AWWs and Supervisors in this regard.

The reply of CDPOs confirms that proper records were not maintained at AWCs and the possibility of issuing of NSCs without ascertaining eligibility of beneficiary could not be ruled out.

Proper records should be maintained in order to ensure that no eligible girl child is deprived of the benefit of the Scheme.

3.1.2.2 Issue of NSCs without ascertaining eligibility of beneficiaries

As per the Scheme guidelines, the CDPOs sanction /approve each case after scrutiny based on documents sent by AWCs and they maintain a register (LLY-II) for watching timely sanction and issue of NSCs and educational benefits, etc. Thus, CDPOs were to sanction and send the list of eligible cases to the District Programme Officers (DPOs). Thereafter, the DPOs were to send

³ Jabalpur:-7758, Chhindwada:-21518, Ujjain:-15647, Betul:-18171, Dhar:-14103, Indore:-24678, Balaghat:-12383, Bhopal:-12468, Sagar:-9516, Chhatarpur:-889 (Chhatarpur gramini), Guna:-984 (Aaron), Rajgarh:-494 (Byavara), Alirajpur:-654 (Alirajpur), Narsinghpur:-1304 (Narsinghpur), Shivpuri:-841 (Pichhor), Khachrod:-795, Total 1,42,203.

the list of eligible cases and amount for purchase of NSCs by cheque to the concern Post Offices. The Post Offices issue the NSCs in favour of the beneficiaries. The NSCs are distributed by AWCs to the parents of girls. The CDPOs, before issuing the second and the subsequent NSC were to ascertain compliance with the eligibility conditions on the basis of the information provided by AWW.

Without ascertaining compliance with the eligibility conditions of beneficiaries, second and subsequent NSCs (value: ₹67.50 lakh) were issued

Scrutiny of records maintained at 126 POs and 7458 AWCs revealed that in 2,60,574 cases (except Bairasia-2), the second and subsequent NSCs were issued to the beneficiaries without obtaining information about eligibility of beneficiary from the AWWs. Further, we observed that in 89 POs⁴, 1125 NSCs valued ₹ 67.50 lakh were issued in respect of 707⁵ beneficiaries who were actually dead before issue of second and subsequent NSCs (**Appendix 3.1**). We also observed that the number of NSCs issued after death of beneficiaries was one NSC to all the five NSCs. The irregularities occurred as fulfilment of eligibility criteria for issue of the second and subsequent NSCs were not ascertained by the CDPOs before issue of the second and subsequent NSCs.

On this being pointed out, the CDPOs stated (July 2013) that instances of death cases were not timely intimated by AWWs to POs.

The reply was not acceptable as it was the responsibility of the CDPOs to obtain the report from AWWs and ensure eligibility of beneficiaries before issuing the second and subsequent NSCs.

CDPOs should maintain proper records by obtaining the information/ records from AWCs to ensure that the benefit is given only to the eligible beneficiaries.

3.1.2.3 Non surrender of funds in case of death of beneficiary

No action was taken to credit the amount of NSCs (₹ 1.47 crore) in case of death of beneficiary in Government account

As per the provisions of the Scheme, on receipt of intimation of death of beneficiaries from AWWs, the CDPO should credit the amount of NSC to the Government Account. Scrutiny of AWC records in respect of birth/death of beneficiaries revealed that during the period 2007-2013, in 98 test-checked POs 1330 beneficiaries⁶ had died to whom 2457 NSCs amounting to ₹ 1.47 crore were issued (**Appendix-3.2**). However, no action was initiated by the CDPO to cancel the NSCs and credit the amount of ₹ 1.47 crore to the Government Account.

On this being pointed out, the CDPOs stated (July 2013) that action would be taken in this regard.

⁴ Jabalpur:-13, Chhindwada:-14, Ujjain:-4, Betul:-2, Dhar:-16, Indore:-15, Balaghat:-11, Bhopal & Sagar:-11, Rajgarh:-1(Byavara), Alirajpur:-1(Alirajpur), Shivpuri:-1(Pichhore).

⁵ Details of NSCs issued after death of beneficiaries

No. of NSCs issued	I	II	III	IV	V	Total
No of Beneficiaries	425	178	75	26	3	707
Total No of NSCs issued after Death	425	356	225	104	15	1125

⁶ Including 707 beneficiaries mentioned in para 3.1.2.2

The reply confirms that there was no monitoring by the CDPOs through the reports/returns of death cases from the AWCs, which resulted in non surrender of NSCs.

The CDPOs should ensure that the amount of NSC in case of expired beneficiaries is credited to the Government Account.

3.1.3 Issue of NSC

3.1.3.1 Delay in issue of subsequent NSCs

As per the scheme guidelines, subsequent NSCs (2nd, 3rd, 4th and 5th) to the beneficiary was to be issued after 12 months, 24 months, 36 months and 48 months from the date of issue of first NSC. As per investment plan of the Scheme it was estimated that eligible beneficiaries would receive an assured amount of ₹1,18,177 (including interim payment) on completion of 21 years of her age if all NSCs are issued on time.

**Loss of interest
(₹ 0.26 crore) due
to delay in issuance
of subsequent NSCs
to beneficiaries**

Scrutiny of records in 127 POs⁷ revealed (July 2013) that in 3053 cases (out of 4320 test checked) 7508 selected AWCs, there were delays⁸ ranging from 02 days to 142 months in issuance of subsequent NSCs. This would result in loss of interest to the tune of ₹ 25.95 lakh (as detailed in **Appendix-3.3**). As a result, the beneficiary will be denied assured benefit (₹1,18,177) of the Scheme.

On this being pointed out, the Commissioner stated (December 2013) that its main attention was to attend the new cases as a result there was delay in issuance of subsequent NSCs.

The reply confirms the indifferent attitude of the Department in monitoring the cases of the beneficiaries already covered under the Programme. Resultantly, the beneficiaries would not receive the assured amount envisaged in the Scheme.

It is suggested that the second and subsequent NSCs should be issued within the due date to avoid loss of interest.

3.1.3.2 Issue of more than five NSC to the beneficiaries

As per the provision of the scheme, the beneficiaries were to be issued NSCs of ₹ 6000 each year for five years by the POs from the date of registration of application.

Scrutiny of records (April to August 2013) in test checked 127 POs revealed that the CDPOs did not check LLY-II⁹ register and also did not obtain eligibility details from AWCs. We also observed that in 30 POs¹⁰, 231 NSCs

⁷ Jabalpur:-13 POs, Chhindwada:-14 POs, Ujjain:-14 POs Betul:-12 POs, Dhar:-16 POs, Indore:-15 POs, Balaghat:-11 POs, Bhopal:-10 POs, Sagar:-16 POs, Chhatrapur:-1 PO (Chhatrapur gramini), Guna:-1 PO (Aaron), Rajgarh:-1 PO (Byavara), Alirajpur:-1 PO (Alirajpur), Narsinghpur:-1 PO (Narsinghpur), Shivpuri:-1 PO (Pichhore).

⁸ Due dates considered from the date of issue of first NSC.

⁹ LLY-II register is maintained at POs with details of beneficiaries and NSCs issued to them.

¹⁰ Chhindwada:-07, Betul:-05, Indore:-11, Balaghat:- 04, Bhopal& Sagar:-2, Alirajpur:-1 (Alirajpur).

Against the provision of issuing five NSCs, more than five NSCs (value: ₹ 0.14 crore) were issued

were issued in excess of maximum five NSCs to 185 beneficiaries¹¹ amounting to ₹ 13.86 lakh (231 NSC x ₹ 6000) during the period (2010-13) as detailed district wise in the **Appendix 3.4**.

On this being pointed out, Department stated (December 2013), that the amount of excess NSCs would be deposited in Government Account.

The reply confirms poor monitoring and record keeping which resulted in issue of more than five NSC to the beneficiaries against the provision of the Scheme.

3.1.3.3 Benefits given without ascertaining eligibility

Benefits were continued without ascertaining whether the parents adopted family planning

As per provision of the Scheme, in case the second girl child is benefited under this Scheme, the parents should adopt family planning within one year after birth of second girl child. The second and subsequent NSCs for the child will not be issued if parents do not fulfil the condition. However, in 24 POs¹², we observed that in cases of 208 second girl child beneficiaries, second and subsequent NSCs, (426 NSCs worth ₹ 25.56 lakh as detailed in **Appendix-3.5**) were sanctioned without obtaining the requisite certificate from the AWC, regarding fulfilment of condition of family planning by the parents, as envisaged in the Scheme.

On this being pointed out, Department stated (December 2013) that the family planning condition was only for second girl child.

The reply does not address the audit observation.

3.1.4 Monitoring and controls

3.1.4.1 Lack of monitoring and supervision

As per the Scheme guidelines, the Head of the Department (HOD) was required to conduct verification of five *per cent* cases from the registered cases at POs as per the procedure formulated by Commissioner.

There was no record to show that the head of Department conducted verification of registered cases

In the test check of records of 127 POs we observed that there was nothing on records to show that such verification was conducted at the Project Offices. Besides, ineffectiveness of monitoring and control was evident from the instances of improper record keeping, non-reporting of death cases of beneficiaries, delay in issue of NSCs, issue of more than five NSCs and issue of NSC to ineligible girl child, as already discussed in earlier paragraphs.

On this being pointed out, the Department stated (December- 2013) that the verification of the sanctioned cases is being continuously done by the senior officers of the Directorate.

¹¹ 6th NSC -152 beneficiaries, 6th & 7th NSC-23 beneficiaries, 6th, 7th & 8th NSC-7 beneficiaries, 6th, 7th, 8th & 9th NSC-3 beneficiaries.

¹² Jabalpur:-1 POs, Chhindwada:-8 POs, Betul:-2 POs, Indore:-1, Balaghat:-03 POs, Bhopal & Sagar:-5 POs, Chhatarpur:-1 (Chhatarpur gramin), Guna:-1 (Aaron), Alirajpur:-1 (Alirajpur), Narsinghpur:-1 (Narsinghpur).

The reply was not acceptable because no such record was found in field offices.

The effective monitoring of the Scheme should be ensured at all levels for successful implementation of the scheme.

3.1.4.2 Action plan for publicity

The expenditure for publicity was meagre

As per guidelines, out of total provision for the Scheme, provision of one *per cent* for publicity of the Scheme was to be made separately. During the period 2010-13, ₹ 19.15 crore was due for publicity (one *per cent* of ₹ 1915.30 crore provided under the Scheme). Against this, only ₹ 6.50 crore was allotted and ₹ 3.11 crore was spent. However, publicity plan of the Scheme was not made available to audit.

3.1.5 Conclusion

Under the Ladli Laxmi Yojna, the maintenance of records in respect of registration numbers, date of receipt of application forms at AWCs was inadequate. Lack of monitoring by CDPOs on AWCs in respect of death cases resulted in non-surrender of NSC already issued. There were delays in issue of subsequent NSCs up to 142 months resulting in loss of interest to the beneficiaries. Lack of effective and efficient control at POs level resulted in issue of more than five NSCs to beneficiaries and issue of NSCs after the beneficiary expired. Monitoring as prescribed under the Scheme was not conducted by the Commissioner at Project Office.

3.2 Non-compliance with the rules, orders, procedures, etc.

For sound financial administration and financial control, it is essential that expenditure conforms to financial rules, regulations and orders issued by the competent authority. This not only prevents irregularities, misappropriation and frauds, but helps in maintaining good financial discipline. Some of the audit findings on non-compliance with rules and regulations are as under:

Public Health and Family Welfare Department

3.2.1 Non-accountal of Government money

Non-adherence to codal provisions resulted in non-accountal of Government money amounting to ₹ 2.21 lakh in the office of the Civil Surgeon cum Hospital Superintendent, Betul.

Rule 58(1) of the Madhya Pradesh Treasury Code (MPTC) provides that the head of an office where money is received on behalf of the government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been entered properly in the cash books. If the circumstances

so justify, he may at the discretion authorise any other officer subordinate to him, whether gazetted or non-gazetted, to sign such receipts for him. Rule 59 *ibid* provides that standard form (MPTC-6) shall be used by all Government servants receiving money on behalf of the government unless any special form of receipt is prescribed by departmental regulations to suit the convenience of any particular department or office. Rule 53(2) *ibid* provides that all monetary transactions should be entered in the cash book as soon as they occur and attested by the officer in charge of the cash book in token of check.

The Public Health and Family Welfare Department of Government of Madhya Pradesh revised (April 2006) the District Medical Board fee to ₹ 75 for medical examination in each case. Out of ₹ 75, an amount of ₹ 19 being Government's share was to be deposited in the Government account and ₹ 56 was to be distributed¹³ among the members of District Medical Board. As per the codal provision, the fees so received through money receipt (MPTC-6) amount paid to Board members and amount deposited in the treasury were required to be entered in the cash book.

Test check of records (December 2012) viz. money receipt books (MPTC-6), and cash book of Civil Surgeon cum Hospital Superintendent (Civil Surgeon) Betul, revealed that for collection of Medical Board fees receipt books (MPTC-6) were issued to an official other than Cashier, Shri Shankar Lal Dhurve, Assistant Grade II and the fees collected by him was to be handed over to Cashier for proper accounting. During the period 14 December 2010 to 18 September 2012 total amount of ₹ 1,81,572¹⁴ was realised by him through 24 receipt books¹⁵ of MPTC-6. We noticed that out of ₹ 1,81,572 only ₹ 26,505 were deposited into treasury through challans and entries were made in the cash book. However an amount of ₹ 56,546 were paid to the Board members by obtaining receipts from them, but the amount was not entered in the cash book. There was no accounting of entries in cash book as regard the balance amount of ₹ 98,521.

On this being pointed out in audit (December 2012) Civil Surgeon stated that the amount of medical board fee would be deposited into treasury and distributed to members of the medical board.

Further verification revealed (July 2013) that out of ₹ 98,521 only ₹ 3,800 was deposited in treasury through challans on 14 December 2012. The Civil Surgeon Betul intimated (July 2013) that ₹ 17,234 was distributed to members of the medical board, however, the relevant documents in support of disbursement were not submitted. The reply was silent about the balance amount of ₹ 77,487.

¹³ ₹ 14 each among the Chairman and three member doctors as fees of the doctors

¹⁴ Medical board fee (₹ 1,79,550), cost of tender form (₹ 2,000) and Right to Information fee (₹ 22)

¹⁵ Each of 100 leafs

We also noticed (July 2013) that despite non-accountal having been pointed out by Audit (December 2012), an amount of ₹ 1,43,325¹⁶ was further realised during the period from 6 November 2012 to 2 July 2013 but not entered in cash book. There was no record to show that the amount was deposited into treasury or disbursed among the members of the medical board.

Thus non-adherence with codal provisions regarding handling and accounting of cash receipts of Government money and non-entering of cash in the cash book resulted in the non-accountal of the Government receipts amounting to ₹ 2.21 lakh (₹ 77,487 + ₹ 1,43,325).

On this being pointed out (July 2013), the Civil Surgeon stated (July 2013) that as the amount was not handed over by the concerned official to account section of the office, the amount could not be taken as receipt in the cash book. The reply confirms that the compliance with codal provisions for handling cash were not ensured by Civil Surgeon which resulted in non accountal of government money amounting to ₹ 2.21 lakh.

The matter was reported (July 2013) with reminders (August 2013, October 2013 and January 2014) to the Government; their reply has not been received (January 2014).

3.2.2 Payment of bills on fake/duplicate invoices for supply of syringes

Failure to observe the codal provisions facilitated payment of ₹ 10.62 lakh on fake/duplicate invoices in the office of the Civil Surgeon cum Hospital Superintendent, Dhar.

In terms of Rule 121 of Madhya Pradesh Financial Rules all material received should be examined, counted, measured or weighed as the case may be, when delivery is taken and they should be taken in charge by a responsible Government servant who should see that the quantities are correct and their quality is good. He should also record a certificate to that effect on the bill. The Government servant receiving the stores should also be required to give a certificate that he has actually received the material and recorded them in the appropriate stock register. Further, in terms of Rule 193 of Madhya Pradesh Treasury Code each voucher should contain signature of the responsible drawing and disbursing officer and the order for payment should be indicated in ink both in figures and words. All payment orders should bear his signature.

During test check of records relating to purchases made in the office of Civil Surgeon cum Hospital Superintendent (CS), Dhar we observed

¹⁶ ₹ 52,800 received through MPTC-6 and ₹ 90,525 received by making entries in register without issuing MPTC-6 on account of medical board fees ₹ 1,41,825 and cost of tender form ₹ 1500

(September 2011) that the CS placed the orders for local purchase of disposable syringes under the following purchase orders:

S.No.	Supply order No./date	Item name	Quantity	Cost (in ₹)
1	273-75 / 26-7-10	2 ml. disposable syringes	50,000	1,80,000
2	172-74/ 17-7-10	5 ml. disposable syringes	57,000	2,67,900
3	291-93/ 26-7-10	5 ml. disposable syringes	60,000	2,82,000
4	312-14/ 27-7-10	5 ml. disposable syringes	60,000	2,82,000
		Total	227000	10,11,900

We observed that out of above four supply orders, in three orders double invoices of the same numbers and date and quantity were submitted by the supplier. In one order two invoices of different number but of the same date were submitted (August 2010) by the supplier. The storekeeper who was responsible for inspection and receipt of supplies failed to detect the double invoices and entered them in different stock registers.

The bills were passed for payment by the drawing and disbursing officer, the CS and the payment was made in October 2010. Thus, against the total purchase orders of ₹ 10,11,900 payment of ₹ 21,24,000 (inclusive VAT) was made by admitting the double claims with two identical invoices. Thus, payment of ₹ 10.62 lakh was made on the basis of duplicate invoices.

Audit scrutiny further revealed that while the stock entries of one invoice each were made in stock register (number four) as recorded by the store keeper, the stock entries of the other invoice of the same number, date and quantity were shown to be made in stock register number five, which was not produced to Audit. Thus, codal provisions relating to receipts of stores were not adhered to by the Store Keeper and the CS remitting in double payment to the suppliers.

On further enquiry by Audit (July 2013) the CS stated that the details of double invoices of the same number were being obtained from the supplier. The CS also stated that stock register number four was maintained for entering waste material. Stock register number five was not traceable for the year 2010-11 and was not maintained in the years 2011-12 and 2012-13. Therefore, stock entries for this purchase and their distribution could not be made available to Audit.

The reply confirms non-compliance with the codal provisions leading to double payment against two invoices of the same number and date for the same supply orders.

The matter was reported in September 2013 to Government and reminders issued in October 2013 and January 2014, their reply has not been received (January 2014).

Social Justice Department

3.2.3 Loss of interest

Violation of government instructions regarding deposit of the amount of Destitute Fund in treasury as “Local Fund” resulted into loss of interest of ₹ 2.46 crore.

In Madhya Pradesh *Nirashrit Evam Nirdhan Vyoktion ki Sahayata Adhiniyam* 1970 (Act) came into force from 5 February 1970. The objectives of the Act were to provide help to *Nirashrit* and poor persons. The Rules (Rules) to implement the provisions of the Act were notified on 30 March 1999. According to these, the amount for Destitute Fund was to be collected from *Krishi Upaj Mandi Samitees* and other sources in each district. In terms of Rule 20 sub-rule 2-A, the amount collected for the Fund was to be deposited in nationalised banks as fixed deposit. The interest earned from the fixed deposit should be deposited in the saving/current account. The Social Justice Department of the State Government issued instructions to Collectors in November 2006 to deposit the entire amount of Destitute Fund in Treasury as Local Fund Deposit, since the Finance Department had given concurrence to pay the interest at seven *per cent* on such deposits.

We noticed that bank accounts for deposit of Destitute Fund were opened in the name of Collector of the concerned Districts and Deputy Directors (DD) of Department of Social Justice, who were operating and maintaining these accounts. On scrutiny of records (Bank Statement, Cash Book) of four DDs¹⁷ and information further collected (June 2013), we observed that Destitute Funds were kept in banks in savings account at an interest rate of four *per cent* even after issue of Government orders. Depositing of amounts of destitute fund in savings bank account instead of Local Fund Deposit in Treasury (interest at 7 *per cent*) resulted into loss of interest of ₹ 1.46 crore in four District¹⁸ (*Appendix 3.6 A*).

Further, in Morena District the amount of Destitute Fund collected was kept in PD Account (number four) of District Treasury Morena opened in February 2002. We observed that no transaction was made in this PD account after March 2007. The accumulated balance of ₹1.31 crore as on 31 March 2007 remained idle in the said PD account till October 2012. Thereafter, the amount lapsed to government account in revenue head (November 2012). While no

¹⁷ DD, Dhar (June 2012), DD, Harda (August 2012), DD, Mandla (February 2012), DD, Ratlam (October 2011)

¹⁸ Dhar, Mandla, Harda, Ratlam

interest was payable on PD Account, interest that could be earned under Local Fund Deposit works out to ₹ 99.77 lakh (**Appendix 3.6 B**).

Thus non-compliance with the provisions of the Rules and Government directions of November 2006 resulted in loss of interest of ₹ 2.46 crore on Destitute Fund.

On this being pointed out the Deputy Directors of Dhar, Mandla, Harda and Ratlam Districts (October 2011 to August 2012) stated that the interest was also received in saving account and action would be taken according to Rules. The reply is not acceptable, as instructions issued by the Government in November 2006 were not followed which resulted into loss of interest. Further verification by Audit (June 2013) revealed that amount of Destitute Fund was still kept by these DDs in saving accounts of banks.

It is recommended that the Government may issue suitable instructions to all the Collectors in the State for following the provisions of the Rule so that more interest can be earned on the Fund, which can be utilised for Social Welfare of the people of the State.

On this being pointed out Government accepted (September 2013) the facts and recommendations of Audit and stated that the Collectors of the concerned districts have been directed to take suitable action against the authority responsible for loss of interest and for ensuring strict compliance with all the rules/ orders relating to maintenance of Destitute Fund.

Public Health and Family Welfare Department

3.2.4 Short levy of stamp duty and non-registration of lease deeds

Government was deprived of revenue of ₹ 47.01 lakh due to short levy of stamp duty and non-registration of lease deeds executed by Civil Surgeons, Katni and Chhindwara.

Section 33 (c) of Schedule 1-A of Indian Stamp Act (IS Act), 1899, provides for levy of stamp duty at 8 *per cent*¹⁹ on conveyance on a lease deed where the lease is granted for a premium in addition to rent fixed at the rates prescribed from time to time therein. Further, as per Article II of Table of Registration Fees annexed to the Registration Act, 1908, Registration Fee is leviable at three fourth of the stamp duty. Section 17(d) of the Registration Act, 1908 provides that the registration of documents of leases of immovable property from year to year, or for any term exceeding one year, or reserving a yearly rent is compulsory. Besides, Section 33 of the IS Act provides that it would be obligatory on every person in charge of a public office to impound cases which are unduly stamped and initiate action to get it duly stamped.

We noticed from scrutiny (January 2013 and May 2013) of records of Civil Surgeon cum Hospital Superintendents (CS) who are also Ex-officio

¹⁹ Revised to 7.5 *per cent* w.e.f. 1 April, 2008.

Secretaries of Rogi Kalyan Samities (RKS) Chhindwara and Katni, that 93 shops²⁰ constructed by the RKS in the District Hospitals of Chhindwara and Katni were rented out between January 2002 and January 2011 to private individuals for 3 years and 30 years. In these cases, the allotments were done on premium/offset price in addition to rent fixed which was revisable from time to time. According to Section 33 (c) *ibid*, Stamp Duty of ₹ 26.90 lakh was payable on these instruments (**Appendix 3.7**). We however, noticed that only ₹ 7300 was levied after execution of instruments on stamp paper of ₹ 100 by the Secretary, Rogi Kalyan Samitis and for 20 shops in Chhindwara, no stamp paper was used. This resulted in short levy of Stamp Duty of ₹ 26.83 lakh. We further observed that the lease deeds were not got registered, which resulted in non-levy of Registration fee of ₹ 20.18 lakh. Thus, the Government was deprived of total revenue of ₹ 47.01 lakh as detailed in the **Appendix 3.7**. This indicated failure of the Civil Surgeons, Katni and Chhindwara in discharging their duties as Secretary, RKS for the purpose of the IS Act.

On this being pointed out, the CS, Chhindwara and the CS, Katni accepted the above facts (January 2013 and May 2013) and stated that notices were issued to the allottees of shops. During further verification (October 2013) we observed that on the matter being referred by CS, Katni, the Registrar Katni initiated action for recovery of requisite Stamp Duty and Registration Fees (SDRF). Civil Surgeon, Chhindwara also requested (September, 2013) Registrar, Chhindwara to take required action for recovery of requisite SDRF from the allottees of the shops.

The matter was reported (June 2013) with reminders in August 2013, October 2013 and January 2014 to Government; their reply has not been received (January 2014).

Housing and Environment Department

3.2.5 Non-recovery of loans

Due to non-observance of conditions appended in the sanctions of the loans, ₹ 106.12 crore remained unrecovered from various organizations on account of loans, interest and penal interest.

According to Rule 220 of Madhya Pradesh Financial Code (MPFC) loans sanctioned to the Local bodies etc. and their recoveries should be regulated by the conditions appended with the sanction. In terms of instructions of the Finance Department issued from time to time, it was the responsibility of administrative departments to maintain the records in the prescribed format for recovery of installments of principal, interest and penal interest and to submit annual return to the Finance Department.

²⁰ 68 shops by RKS, Chhindwara ₹ 1000 per month per shop and 25 shops by RKS, Katni at ₹ 500 per month per shop.

Test check of loan sanction files and loan registers (June 2012) of Director, Town and Country Planning Bhopal (Director) revealed that the Madhya Pradesh Housing & Environment Department provided loans of ₹ 60.86 crore to 79 organisations²¹, Bodies and Authorities between 1959 to 2000 for implementation of eight schemes²². The loans alongwith interest/penal interest thereon were recoverable in 20/25 years. However, the principal, interest/penal interest amounting to ₹ 106.12 crore²³ was outstanding against these organisations for recovery as on 31st March 2013 as given in **Appendix 3.8**. We also observed that instructions were being issued to the concerned local bodies to pay the outstanding loans alongwith interest and penal interest thereon only after 2009-10.

On further audit enquiry (June 2013) regarding submission of annual returns of outstanding loans and interest by the Administrative Department to the Finance Department, the Department sought (June 2013) information from Commissioner cum Director Town and Country Planning. Thus, the Administrative Department did not maintain the requisite records for monitoring recovery of installments of principal and interest and did not submit annual return to the Finance Department. Further there was no monitoring on the part of the Finance Department to ensure that the prescribed returns are submitted by the Administrative Departments.

Thus lack of continuous pursuance by the Directorate with the loanees and no monitoring on the part of the Administrative Department and Finance Department resulted in non-recovery of outstanding principal amount of loan along with interest and penal interest thereon amounting to ₹ 106.12 crore.

The matter was reported (July 2013 and October 2013) with reminder in January 2014 to the Government; their reply has not been received (January 2014).

3.3 Failure of oversight/governance

The Government has an obligation to improve the quality of life of the people for which it works towards fulfillment of certain goals in the area of health, education, development and upgradation of infrastructure and public service *etc.* However, Audit noticed instances where the funds released by Government for creating public assets for the benefit of the community remained unutilised/ blocked and/or proved unfruitful /unproductive due to indecisiveness, lack of administrative oversight and concerted action at various levels. A few such cases have been discussed below:

²¹ Nagar Palika, Nagar Nigam (61), Nagar Panchayats(06), Housing Board(03), Development Authorities(07), Special Area Development Authorities (SADA)(01), TIT Rewa(01).

²² Destruction of Slum Area, Urban Land Development, Special Employment Programme, Land Acquisition Development, Economical Weaker Section, Integrated Urban development Programme, Block Loan, and Integrated Development of Small and Medium Towns (IDSMT) schemes

²³ Principal (₹ 27.93 crore), Interest (₹ 55.32 crore) and Penal Interest (₹ 22.87crore).

School Education Department

3.3.1 Utilisation of funds under the Free Cycle Distribution Scheme

In the Free Cycle Distribution Scheme the laid down control mechanism to ensure utilisation of funds for purchases of cycles worth ₹ 34.94 crore was not adhered to.

School Education Department (Department) introduced (October 2004) the Free Cycle Distribution Scheme to girl students of 9th to 12th class of Government Schools, in whose villages high schools or higher secondary schools were not established and as such they were studying in schools situated in other villages. The cycles were purchased under the Scheme, by the Department through Madhya Pradesh Laghu Udyog Nigam (MPLUN) and distributed to students. According to the modifications made in June 2008 the Scheme funds were provided to the bank account of Parent Teacher Association (PTA) and the cycles were to be purchased by PTA, by organizing cycle Mela wherein the cycles of the manufacturing companies were to be made available to ascertain the quality and rate of the cycle. As per para 3.12 of modified Scheme, effective from 2008-09 an officer was to be nominated by District Education Officer (DEO) for verification of cycle distribution in the schools who in turn will submit a report in prescribed format (Proforma-4) block-wise and the verification reports of all the blocks were to be consolidated by DEOs and submitted to the Director Public Instructions (DPI). From the year 2011-12 onwards, the amount of ₹ 2400 per beneficiary for purchase of cycle was to be paid to the student or their parents by account payee cheques through School Management and Development Committee. The benefit of the Scheme was also extended to the boy students from 2011-12.

During test check (May 2013) of records relating to allotment of funds, cash book and records relating to the Scheme with the DEO Bhopal and further verification (June 2013) of similar records for the period 2009-13 of the five DEOs of Datia, Indore, Raisen, Rewa and Umaria revealed that during the period 2009-13, a total amount of ₹ 37.75 crore was distributed to PTA or directly to the beneficiary students through crossed cheques for 1,57,282 students. The district-wise and year-wise distribution of funds and number of students benefited are given in **Appendix 3.9**. We observed that as against 1,57,282 beneficiary students, only 231 utilisation certificates amounting to ₹ 5.55 lakh (Bhopal 94, Datia 105 and Umaria 32) supported with vouchers of purchase showing therein the cycle chassis number etc. were available with the concerned DEOs. We further, noticed that 11,479 utilisation certificates (Raisen 9670 and Indore 1809) amounting to ₹ 2.75 crore were received by DEOs from School authorities without supporting vouchers of purchase of cycles. Thus, 11,710 UCs (7.4 per cent) were received against 1,57,282. However, in none of the cases, the DEOs got the purchase of cycles physically verified by nominating an officer as was envisaged in the modified scheme.

Thus, the control mechanism as envisaged in the Scheme was not adhered to and utilisation of the funds involving ₹ 34.94 crore distributed to 1,45,572 students where, neither vouchers nor UCs were received. Thus, purchase of cycles was not ensured by the Department.

On this being pointed out, the DEOs stated (May-June 2013) that the instructions were being issued to the Principals of the schools to furnish the UCs with supported vouchers for purchase of cycles. DEOs Indore and Raisen also stated (June 2013) that the vouchers containing the details of purchase of cycles were being kept by the schools concerned. The replies of the DEOs are not in order. The Scheme provides for verification of purchase of cycle by them and submission of report to the DPI.

The matter was referred to DPI (June 2013). The DPI stated (June 2013) that the provisions for verification of purchase of cycles by the beneficiaries were applicable up to the year 2007-08. Presently instead of distribution of cycle, the Government is ensuring that money is transferred to the eligible beneficiary. The responsibility to ensure the utilisation of fund by the beneficiary for the intended purpose is of the DEOs and all the details of funds and other records are to be maintained at that level.

The reply of the DPI is not acceptable as in the Scheme for the year 2008-09, the provisions of verification and submission of report to the DPI by the DEOs were provided vide para 3.12 of Scheme. The Schemes for the year 2009-10 and 2010-11 were issued bearing reference of scheme for the year 2008-09. It was also prescribed that after distribution of cycle, the satisfaction and proper utilisation certificate from parents may also be obtained by the DEO offices. In these years, the verification and proper utilisation report was to be sent to the DPI in the prescribed format. The DEOs neither sent the report and nor any action was taken by the DPI.

Thus due to non-compliance of the provisions of the Scheme, utilisation of funds for the intended purpose was not ascertained by the DEOs and the DPI also failed to monitor the utilisation of funds by obtaining the reports from DEOs.

The matter was reported (June 2013) with reminders (August 2013, October 2013 and January 2014) to Government; their reply has not been received. (January 2014).

Women and Child Development Department

3.3.2 Avoidable payment of VAT on nutritious food supplied under ICDS project

Avoidable payment of Value Added Tax (VAT) on nutritious food for distribution under Integrated Child Development Services (ICDS) resulted in reduction of fund to the extent of ₹ 196.56 crore.

The Scheme for supply of nutritious food for distribution under Integrated Child Development Services (ICDS) is funded by Central Government and

State Government with the share of 50 *per cent* each. In terms of Rule 21(i) of MP Financial Code, the terms of a contract must be precise and definite and there must be no room for ambiguity or mis-construction therein. Rule 21 (iv) *ibid* further provides that terms of contract once entered into should not be materially varied without the previous consent of the authority competent to enter into the contracts as so varied. No payments to contractors by way of compensation, or otherwise, outside the strict terms of the contract or in excess of the contract rates may be authorised without the previous approval of the Finance Department.

Test check of records (April 2012) of the Commissioner, Integrated Child Development Services (Commissioner) and further information collected (February and June 2013) revealed that in pursuance with the decision taken by the Cabinet and the Committee constituted (March 2008) by the Chief Minister, the Commissioner executed (4 June 2008) an agreement with MP Agro Industry Development Corporation (Corporation) for supply of nutritious food up to March 2012. The food items supplied were to be distributed as Take Home Ration (THR) to Supplementary Nutrition Programme (SNP) beneficiaries²⁴ at Aanganwadi Centres. As per agreement, the Women and Child Development (WCD) Department is to provide wheat and rice at Below Poverty Line (BPL) rate to the Corporation and the rate of food items to be supplied would be fixed per beneficiary per day by the Department with the consent of Corporation, which would not exceed the limit fixed by the Government of India (GOI) and State Government in any condition. However, no conditions regarding payment of any tax was included in the agreement. The Corporation in May 2009, intimated the WCD Department that VAT at 12.5 *per cent* would be applicable on all material supplied by them. The Corporation also stated that proposal for exemption of VAT has already been sent (May 2009) by them to the Commercial Tax Department as per decision taken (April 2009) in the meeting headed by Principal Secretary.

We observed that against the supply orders issued by the Commissioner during April 2010 to March 2013, the Corporation supplied 4.60 lakh MT of THR at a cost of ₹ 1708.56 crore including VAT at 13 *per cent*²⁵ amounting to ₹ 196.56 crore which was paid by the Commissioner. We observed that, the department did not take proper initiative for claiming exemption on the food items supplied for children and women under a welfare scheme, which is similar to the scheme for supply of cooked food by Self Help Groups (SHGs) in Aanganwadis under the SNP scheme and is exempted from VAT. As a result, Programme fund was deprived of ₹ 196.56 crore.

On this being pointed out, the Principal Secretary stated (August 2013) that the VAT was applicable on the Central share also and was paid accordingly as per instructions issued (July 2010) by Commissioner Commercial Tax Department. However, in the light of audit objection the decision of exemption of VAT on the food items supplied by MP Agro under welfare scheme was under consideration.

²⁴ Children up to 3 years and pregnant women and lactating mothers

²⁵ Effective from 1 April 2010 applicable on residual (unclassified) items.

The reply of Principal Secretary that VAT was applicable on Central share does not address the audit observation that VAT was being collected by the State Government and therefore effectively the VAT collection reduced the availability of Programme funds to that extent.

General Administration Department

3.3.3 Under-utilisation of Satellite Interactive Terminal Centres installed under EDUSAT

Under utilisation of Satellite Interactive Terminal (SIT) Centres for distant education resulted into non-achievement of objectives of distant education to difficult-to-reach target groups despite incurring an expenditure of ₹ 3.82 crore on establishment of SITs.

The Government of India, Ministry of Human Resource Development (HRD) suggested (October 2004) Government of Madhya Pradesh to utilise EDUSAT (a dedicated satellite for education) as the State was already having a satellite uplink in K Band/Extended C Band and have a substantial network of receiving terminals. The objective of EDUSAT was to promote education with special focus on Elementary Education, Teachers Training and Literacy to difficult-to-reach target groups. Educational programmes were to be broadcasted from teaching end set up at School Education Department and Tribal Welfare Department. The programme were to be transmitted to Satellite Interactive Terminals (SITs) established by the concerned department in schools/institutions through HUB at Administrative Academy²⁶, which is the Nodal Agency. Accordingly, Rajya Shiksha Kendra (RSK) under School Education Department established (February 2008) 65 SITs at a cost of ₹ 1.85 crore. Tribal Welfare Department established (February 2009) 50 SITs at a cost of ₹ 1.97 crore (including maintenance).

To initiate utilisation of EDUSAT, a steering committee was formed (September 2005) under the Chairmanship of Chief Secretary and officers from concerned Departments as Members including representatives of Indian Space Research Organisation (ISRO)²⁷ with the objective that all the concerned departments of the State will formulate policies for use of EDUSAT, prepare state level action plan for effective utilisation of EDUSAT, coordination with ISRO and time bound implementation and monitoring of EDUSAT programme. The nodal agency Academy was to coordinate with ISRO and two user departments. The hub was installed in the Academy (2006) to link satellite and teaching ends. The log records showing the number of SITs functional on each day were maintained in the Academy.

Audit scrutiny of the log reports obtained from the Academy revealed that the SITs in RSK functioned for the period from May 2008 to September 2010 and

²⁶ RCVP Noronha Academy, Bhopal (under the control of General Administrative Department)

²⁷ The national agency for Satellite Service

from August 2012 to June 2013. Similarly, in Tribal Welfare Department the SITs functioned from March 2009 to September 2010 and again from August 2012 to June 2013. The system was not functional from October 2010 to July 2012 because of Satellite failure which was confirmed by ISRO. We observed that during the entire period (excluding 11 months of Satellite failure) the number of days on which the SITs were used was only 3 per cent to 19 per cent of the total days in operation by the HUB (Academy). Details are given in **Appendix 3.10**. Thus, utilisation of SITs for imparting education to difficult-to-reach target group was negligible leading to denial of education through EDUSAT despite spending ₹ 3.82 crore. We also observed that the General Administration Department did not have the information about the use of SITs and implementation of the programme.

On this being pointed out the Tribal Welfare Department and RSK replied (July 2013) that SITs were not operated due to non-availability of regular electricity, technical defects and administrative reasons. The reply is not acceptable, as under the scheme UPS were part of the equipment and, therefore, uninterrupted power supply arrangements were in existence. The Government should have put in place the arrangements for functioning of SITs in the event of technical defects and persons on leave. General Administration Department stated (June 2013) that the information regarding use of EDUSAT would be obtained from the Academy. The Academy stated (June 2013) that they were only maintaining the log records and other information may be available with the concerned departments. Thus, no monitoring for evaluating the use of EDUSAT was done at Government level.

The School Education Department replied (December 2013) that all the SITs were never required to be logged for all the programmes. The SITs were logged by the user according to the type of target population and topic of the programme. All the SITs are logged only when a State level programme is organised. The reply of School Education Department is not in order since the Coordinator (IEC) RSK had already admitted the facts of shortfall and attributed the shortfall to technical faults, non-availability of electricity and other administrative reasons.

The matter was reported (July and August 2013) to Government; replies from General Administration Department and Tribal Welfare Department are still awaited (January 2014).

Medical Education Department

3.3.4 Idle equipment

Machinery and equipment amounting to ₹ 3.18 crore purchased by Dean Medical College, Sagar, without ensuring completion of building, lying idle without installation for one to two years.

Rule 118 of Madhya Pradesh Financial Code Volume I provides that purchases must be made in most economical manner in accordance with the definite requirement of the public service. Requirements of the year should be

estimated as far as they can be foreseen and as far as possible sufficient stock should be purchased during the cheapest season. At the same time, care should be taken not to purchase stores much in advance of actual requirement if such purchase is likely to prove unprofitable to Government.

For purchase of equipment and machinery required for medical colleges and hospitals attached thereto, the funds are placed at the disposal of Deans Medical Colleges (DMC). The Director Medical Education (DME) accords permission for purchase of equipment and machinery costing more than ₹ 1 lakh on the proposals submitted by the DMC indicating the requirements of machinery and equipment, which are approved by the DME. The machines and equipment are purchased at the rates and as per terms and conditions finalised by the Central Purchase Committee in the DMC. Since, purchase orders are issued by the DMC and payments are also made by them, the responsibility of compliance of conditions of purchase orders, therefore, lies with the DMC.

Scrutiny (May 2013) of records relating to stores and purchases of the Dean, Bundelkhand Medical College, Sagar (Dean) revealed that the Dean submitted proposals for purchase of machineries and equipment to DME, Bhopal for administrative / financial sanction. After obtaining sanctions from the DME, the Dean purchased 289 machineries and equipment worth ₹ 6.74 crore during 2011-12 (233 equipment valued ₹ 4.79 crore) and 2012-13 (56 equipment valued ₹ 1.95 crore) as detailed in **Appendix 3.11**. As per terms and conditions of the purchase orders for the year 2011-12 (₹ 4.79 crore), 90 *per cent* payment was to be made on receipt of the machinery and equipment and 10 *per cent* payment was to be made after successful installation and providing the training for operating these machineries. However, full payment was made between July 2011 to July 2012 without ensuring installation of equipment. Further, verification of records (June 2013) revealed that 191 equipment were installed and 42 equipment worth ₹ 2.07 crore were lying uninstalled as of June 2013.

Similarly, out of 56 equipment purchased at ₹ 1.95 crore during 2012-13, 30 machinery and equipment costing ₹ 1.11 crore were also lying uninstalled as of June 2013 due to non-completion of building though the DMC was instructed (February 2011) by DME to expedite the construction of Medical College building on war footing so that the construction could be completed by March 2011.

We also observed that in the proposals submitted to DME the facts regarding non-availability of required space/accommodation for installation of machinery and equipments proposed to be purchased were not mentioned by the DMC. The DME also did not assess the actual requirement of funds before releasing the funds to the DMC.

On this being pointed out, the Dean stated (May and June 2013) that the machineries would be installed after completion of the Medical College building.

Matter was referred to the Government (July 2013) and the Government stated (November 2013) that this situation arose due to non-completion of Medical

College building by MP Housing Board in time. The DMC, Sagar has been instructed to install the equipment and impart training to subordinate staff. It was further stated that out of uninstalled equipment worth ₹ 3.18 crore equipment valued ₹ 1.75 crore had been installed and equipment amounting to ₹ 1.43 crore (₹ 1.16 crore + ₹ 0.27 crore) were still lying uninstalled.

The fact remains that since the Dean was aware of the status of construction work of Medical College building, he should have synchronized procurement of machinery and equipment to avoid idling of the machines without installation for one to two years.

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