

TABLE OF CONTENTS		
	Paragraph Number	Page Number
Preface		xi
Overview		xiii
Chapter I		
Introduction		
Budget Profile	1.1	1
Application of resources of the State Government	1.2	1
Persistent Savings	1.3	2
Funds transferred directly to the State implementing agencies	1.4	3
Grants-in-aid from Government of India	1.5	3
Planning and conduct of audit	1.6	3
Lack of responsiveness of Government to Inspection Reports	1.7	4
Response of Government to significant audit observations	1.8	4
Follow-up on Audit Reports	1.9	5
Status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly	1.10	6
Chapter II		
Performance Audits		
<i>Public Health and Family Welfare Department</i>		
National Rural Health Mission	2.1	9
<i>Home Department</i>		
Modernisation of Madhya Pradesh Police Force	2.2	60
<i>Women and Child Development Department</i>		
Performance Audit on Supplementary Nutrition Programme under Integrated Child Development Services	2.3	91

Chapter III		
Compliance Audit		
<i>Technical Education and Skill Development Department</i>		
Audit of Establishment of Madhya Pradesh Professional Examination Board (MPPEB) and Monitoring of its functioning	3.1	119
<i>Labour Department</i>		
Audit of Madhya Pradesh Building and Other Construction Workers Welfare Board	3.2	146
<i>Public Health and Family Welfare Department</i>		
Audit of 108 Ambulance Services	3.3	168
<i>Panchayat and Rural Development Department</i>		
Follow up audit of Mahatma Gandhi National Rural Employment Guarantee Scheme	3.4	184
Audit Paragraphs		
GENERAL SECTOR		
<i>Home Department</i>		
Short levy of composition amount due to application of pre revised rates	3.5	193
Cost of police guard not recovered from borrowing organisation	3.6	194
SOCIAL SECTOR		
<i>Food, Civil Supplies and Consumer Protection Department</i>		
Corpus fund for Consumer Welfare not credited with interest	3.7	196
<i>Medical Education Department</i>		
Irregular payments to private printers by using fake documents	3.8	197
<i>Panchayat and Rural Development Department</i>		
Short imposition of compensation	3.9	199
Extra Expenditure	3.10	201

<i>Public Health and Family Welfare Department</i>		
Fraudulent excess payment	3.11	203
Suspected Embezzlement/fraudulent payment	3.12	204
Stamp duty not/short levied and registration not done	3.13	206
Unauthorised expenditure	3.14	207
<i>Public Health Engineering Department</i>		
Undue favour to contractor	3.15	208
<i>School Education Department</i>		
Irregular retention of <i>Sarva Shiksha Abhiyan</i> fund	3.16	210
<i>Technical Education and Skill Development Department</i>		
Fraudulent payment	3.17	211
Avoidable Expenditure	3.18	213
<i>Tribal Welfare Department</i>		
Loss of interest	3.19	214
Unfruitful Expenditure	3.20	215
<i>Urban Development and Environment Department</i>		
Blockade of funds	3.21	217
<i>Women and Child Development Department</i>		
Suspected embezzlement	3.22	219

LIST OF APPENDICES		
Appendix Number	Details	Page Number
1.1	Year-wise break-up of outstanding Inspection Reports (IRs) and Paras issued upto 31 March 2016 and outstanding as of 30 September 2016	223
2.1.1	List of expected outcomes at national level in the implementation framework of NRHM	224
2.1.2	List of sampled districts/CHCs/PHCs/SCs/ASHAs and Beneficiaries	225
2.1.3	Status of ANC services in 13 test-checked districts during 2011-12 to 2015-16	227
2.1.4	Status of delivery care in the State during 2011-12 to 2015-16	228
2.1.5	Status of immunisation	229
2.1.6	Statement showing age-wise vaccination	229
2.1.7	Position of male and female sterilisations	230
2.1.8	Position of spacing method and contraceptive use	231
2.1.9	Status of submission and approval of SPIPs	231
2.1.10	Statement showing delay submission of PIP and delay approval of PIP	232
2.1.11	Statement showing cancelled works of state	233
2.1.12	Statement showing cancelled works in test checked districts	235
2.1.13	Statement showing construction works not started in State	236
2.1.14	Statement showing construction works not started in test checked districts	238
2.1.15	Summary of incomplete works in selected district	239
2.1.16	Statement showing works completed but not taken over in test checked districts	240
2.1.17	Status of infrastructure and facilities in test-checked 13 District Hospital	242
2.1.18	Statement showing status of Mobile Medical Units in test checked districts	243

2.2.1	Statement showing contribution of State and other Central Schemes to the components of MPF Scheme during 2011-16	244
2.2.2	Status of submission of AAPs by GoMP and delay	244
2.2.3	Statement showing status of funds sanctioned and released by MHA and GoMP	245
2.2.4	Status of Average response time in Districts (In minute)	246
2.2.5	Statement showing cases received, disposed and pending in FSLs	247
2.3.1	Statement Showing the Budget Allotment and Expenditure of Construction of Anganwadi centres	248
2.3.2	Statement Showing the Registered and Benefitted beneficiaries at District level	250
2.3.3	Statement Showing the Registered and Benefitted beneficiaries at Project level	251
2.3.4	Statement Showing the details of Nutrition Interruption in Anganwadi Centres	253
2.3.5	Statement showing the status of construction of AWCs buildings at State level	254
2.3.6	Statement showing the details of slow progress in construction of AWCs at district level for the period for 2011-12 to 2015-16	254
3.1.1	Detail of Post Sanctioned in Vyapam (GoMP, Technical Education & Manpower Planning Department Order No. F/14-10/98/42-1 dated 11.09.2000)	255
3.1.2	Details of Chairman of the Board during October 2004 to March 2016	256
3.1.3	Details of examination conducted by the Board	257
3.1.4	Detail of post sanctioned in the Board (GoMP, Manpower Planning Department Order No. F/1717/42/82 dated 03.05.1982)	257
3.1.5	Details of recruitment examination conducted by the Board for Police Department	258
3.1.6	Statement showing details of person suspected to be involved in irregularities in admission and recruitment examination in the Board	259

3.1.7	Statement showing details of total expenditure against total income of the Board	260
3.1.8	Statement showing details of action taken by the Board on alleged irregularities in recruitment examinations	261
3.1.9	Statement showing details of action taken by the Board on alleged irregularities in entrance examinations	263
3.2.1	Statement showing details of Cess amount not deducted	265
3.2.2	Statement showing details of Cess amount not deducted from MGNREGA works	266
3.2.3	Statement showing the details of Cess collected but not deposited to the Board	267
3.2.4	Statement showing the details of delay deposit of cess	268
3.2.5	Statement showing the details of RRCs issued against the defaulter employers for the recovery of Cess	269
3.2.6	Statement showing the year wise number and amount of Cheques /Drafts of Cess not realised	274
3.2.7	Statement showing the implementation of welfare Schemes	275
3.2.8	Statement showing the position of trained and untrained construction workers	277
3.2.9	Details of irregularities in sanction of benefits under funeral assistance and ex-gratia payment (fake death certificates)	278
3.2.10	Statement showing the details of advance to hospitals not adjusted	280
3.2.11	Statement showing irregular sanction of benefit to the under aged beneficiaries under Marriage Assistance Scheme	283
3.3.1	Statement showing grant received and expenditure incurred	285
3.3.2	Statement Showing Opex incurred in excess of norms	286
3.3.3	Statement showing prescribed operational cost and expenditure actually incurred	287

3.3.4	Statement showing details of population, available ambulances and requirement of ambulances in districts where ambulances are less deployed	288
3.3.5	Statement showing types of emergencies attended	289
3.3.6	Statement showing response time of Ambulances	289
3.3.7	Statement showing prescribed response time and actual response time	290
3.3.8	Statement showing differences between figures of EMRI and Districts Hospitals	291
3.4.1	Status of essential records of employment generation and asset creation in the test checked Gram Panchayats	292
3.4.2	Statement showing details of pending complaints at State level	295
3.4.3	Statement showing details of complaint registers/social audit in test checked Gram Panchayats	296
3.5.1	Short levy of composition amount due to application of pre-revised rates	298
3.6.1	Details of outstanding cost of police guards	299
3.8.1	Statement showing the details of payment made to private printers on the basis of fraudulently arranged documents for printing work	300
3.9.1	Statement showing the main stipulations of Tender Documents for contractors to complete works in time and rate of compensation for not adhering the conditions of contract	308
3.9.2	Statement showing the work wise details of recoverable amount from Contractors due to short imposition of penalty in time extension cases	309
3.9.3	Statement showing the package wise replies of Superintendent Engineer	313
3.10.1	Statement showing work wise details of excess and recoverable amount towards risk and cost of first contractor	319
3.10.2	Statement showing package wise details of amount recoverable from original/first	320

	contractor towards risk and cost of works executed by another contractor under clause 3(c) of the contract	
3.11.1	Statement showing ward wise details of linen clothes issued to laundry services and fraudulent excess payment made without actually verifying the details from concerned wards	321
3.12.1	Statement showing the date wise details of payment made for LPG cylinders shown to be purchased through suspected hand written bills	323
3.12.2	Statement showing the details of payment made for purchase of LPG cylinders on the basis of handwritten bills whose stock entries were not found in stock register	326
3.12.3	Statement showing the details of excess amount drawn through suspected hand written bills showing higher rates for purchase of LPG gas cylinders	327
3.13.1	Statement showing the details of short/non levy of stamp duty and non-levy of Registration fee	328
3.14.1	Statement showing the details of cleaning staff already posted and outsourced along with avoidable excess expenditure incurred on excessive deployment of cleaning staff	333
3.14.2	Statement showing the month wise details of cleaning staff posted and outsourced along with avoidable excess expenditure incurred on excessive deployment of cleaning staff	334
3.15.1	Statement showing the work wise details of time allowed for submission of tenders and number of tenderers participated in e-tendering	335
3.16.1	Statement showing the work wise details of amount drawn in excess of evaluation amount of work	339
3.16.2	Statement showing the block wise status of work	345
3.16.3	Statement showing the year wise details of works	345

3.17.1	Statement showing details of original and fraudulently manipulated bills of reimbursement of training cost to VTPs	346
3.20.1	Statement showing total no. of grain banks closed and expenditure incurred on account of establishment of grain bank and cost of food grain	347
3.21.1	Statement showing component wise details of amount sanctioned and expenditure incurred as intimated to NRCD, MoEF	348

