

**Report of the  
Comptroller and Auditor General of India**

**ON**

**GENERAL AND SOCIAL (NON-PSUs) SECTORS  
for the year ended 31 March 2012**

**Government of Madhya Pradesh  
Report No 4 of the year 2013**

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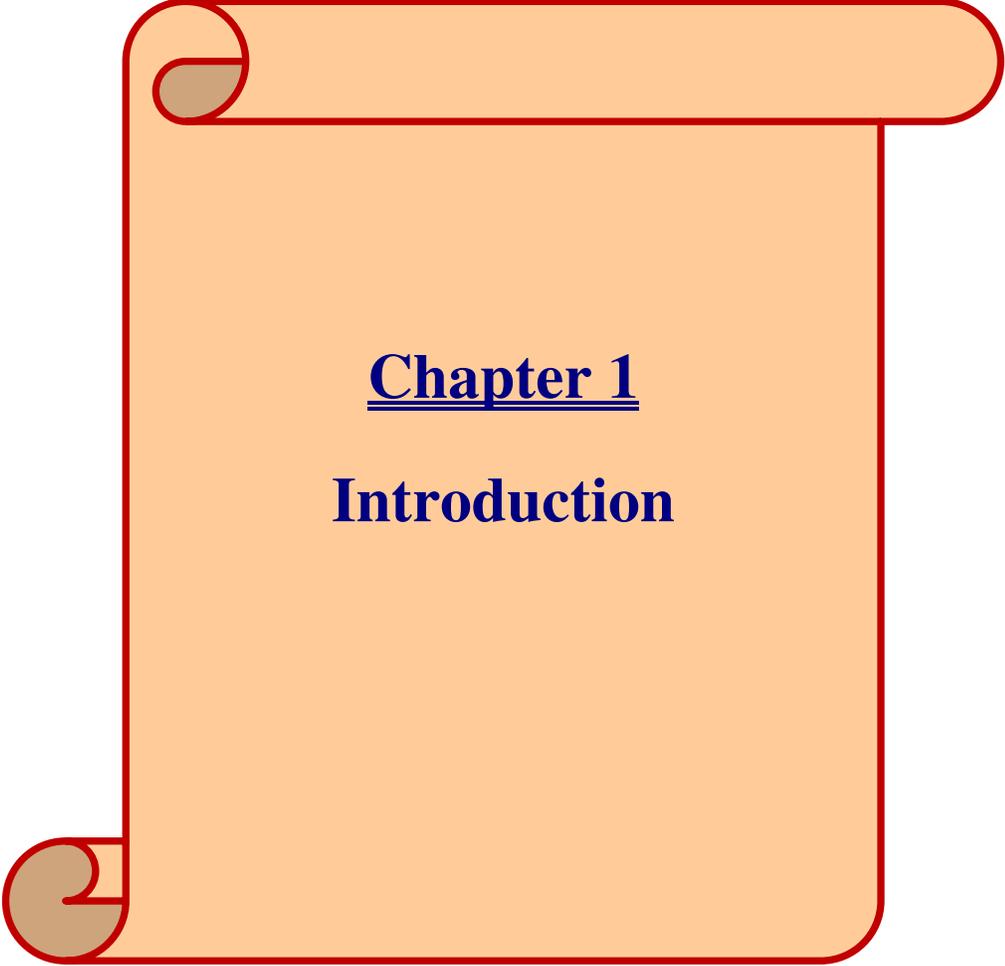
This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution for being laid before the State Legislature.

The Report, covering the year 2011-12, contains significant results of the compliance audits and performance audits of the Departments of the Government of Madhya Pradesh under General and Social (Non-PSUs) Sectors including Departments of Public Health and Family Welfare, Tribal Welfare, Education, Jail and Correctional Services, Panchayati Raj and Rural Development. However, Departments under the Economic and Revenue Sectors are excluded and covered in the Report on the Economic and Revenue Sectors.

The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts during the year 2011-12 as well as those which came to notice in earlier years but could not be reported in previous Audit Reports; matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.

Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India, based on the auditing standards of the International Organisation of Supreme Audit Institutions.

Chapter 1 of this report narrates the planning and extent of audit, responses of the departments to draft paragraphs and Audit Reports and provides a synopsis of significant audit observations included in this Report. Chapter 2 deals with the findings of Performance Audit on Management of Jails in Madhya Pradesh and Mahatma Gandhi National Rural Employment Guarantee Scheme, while Chapter 3 contains findings on Chief Controlling Officer based audit of the Public Health and Family Welfare Department and Department of Culture. Chapter 4 deals with audit findings of compliance audit in various Departments.



**Chapter 1**

**Introduction**

## Chapter 1

### Introduction

#### 1.1 About this Report

This Report of the Comptroller and Auditor General of India (C&AG) relates to matters arising from performance audit of selected programmes and activities and compliance audit of Government departments and autonomous bodies falling under General and Social Sectors in the State.

Performance audit examines whether the objectives of the programmes/activities/departments have been achieved economically and efficiently. On the other hand, compliance audit refers to examination of the transactions relating to expenditure of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the competent authorities are being complied with.

The primary purpose of the Report is to bring to the notice of the State Legislature, important results of audit. Auditing Standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The findings of audit are expected to enable the Executive to take corrective actions as also to frame policies and directives that will lead to improved financial management of the organisations, thereby contributing to better governance.

This chapter, in addition to explaining the planning and extent of audit, provides a synopsis of the significant deficiencies and achievements in implementation of selected schemes, significant audit observations made during the audit of transactions and follow-up on previous Audit Reports. Chapter 2 of this report contains findings arising out of performance audit of selected programme/activities/departments. Chapter 3 contains observations on Chief Controlling Officer based audit of Government departments. Chapter 4 contains observations on transaction audit of various departments under General and Social Sectors.

#### 1.2 Profile of Audited Entities

There are 56 departments in the State at the Secretariat level, headed by Additional Chief Secretaries/Principal Secretaries/Secretaries, who are assisted by Commissioners/Directors and subordinate officers under them. Of these, 36 departments and the PSUs/Autonomous bodies under the control of these departments are under the audit jurisdiction of the Principal Accountant General (General and Social Sector Audit). There are 23,371 Panchayati Raj Institutions (PRIs) and 361 Urban Local Bodies (ULBs).

The summary of the State Government's fiscal transactions during the current year (2011-12) *vis-à-vis* the previous year is given in **Table 1**.

**Table 1: Summary of Current Year's Fiscal Transactions**

(₹ in crore)

2010-11	Receipts	2011-12	2010-11	Disbursements	2011-12		
<b>Section A- Revenue</b>							
					<b>Non-Plan</b>	<b>Plan</b>	<b>Total</b>
<b>51,854.18</b>	<b>Revenue Receipts</b>	<b>62,604.07</b>	<b>45,011.59</b>	<b>Revenue Expenditure</b>	<b>36,677.16</b>	<b>16,016.55</b>	<b>52,693.71</b>
21,419.34	Tax Revenue	26,973.44	14,646.68	General Services	16,091.11	137.53	16,228.64
5,719.77	Non tax revenue	7,482.73	17,345.40	Social Services	10,460.00	9,836.94	20,296.94
15,638.51	Share of union taxes / duties	18,219.13	10,084.48	Economic Services	7,499.98	5,464.93	12,964.91
9,076.56	Grants from Government of India	9,928.77	2,935.03	Grants-in-aid and Contributions	2,626.07	577.15	3,203.22
<b>Section B: Capitals and Others</b>							
<b>366.54</b>	<b>Misc. Capital receipts</b>	<b>22.65</b>	<b>8799.88</b>	<b>Capital Outlay</b>	<b>32.29</b>	<b>9,022.87</b>	<b>9,055.16</b>
<b>33.65</b>	<b>Recoveries of Loans and advances</b>	<b>9,122.56</b>	<b>3714.73</b>	<b>Loans and Advances disbursed</b>	<b>14,681.31</b>	<b>1,079.25</b>	<b>15,760.56</b>
<b>1.64</b>	<b>Inter-State settlement</b>	<b>2.65</b>	<b>1.85</b>	<b>Inter-State settlement</b>			<b>3.70</b>
<b>7,457.94</b>	<b>Public Debt receipt</b>	<b>6,750.25</b>	<b>2,529.23</b>	<b>Repayment of Public Debt</b>			<b>3,149.79</b>
<b>--</b>	<b>Contingency Fund</b>	<b>100.00</b>	<b>--</b>	<b>Contingency Fund</b>			<b>100.00</b>
<b>65,675.10</b>	<b>Public Account receipts</b>	<b>76,315.22</b>	<b>62,344.26</b>	<b>Public Account disbursements</b>			<b>73,279.04</b>
<b>3,912.93</b>	<b>Opening cash balance</b>	<b>6,900.44</b>	<b>6,900.44</b>	<b>Closing Cash Balance</b>			<b>7,775.88</b>
<b>1,29,301.98</b>	<b>Total</b>	<b>1,61,817.84</b>	<b>1,29,301.98</b>	<b>Total</b>			<b>1,61,817.84</b>

(Source : State Finance Accounts of the respective years)

### 1.3 Authority for Audit

The authority for audit by the C&AG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. C&AG conducts audit of expenditure of the Departments of Government of Madhya Pradesh under Section 13<sup>1</sup> of the C&AG's (DPC) Act. C&AG is the sole auditor in respect of 47 autonomous bodies (97 units) under General and Social Sectors, which are audited under sections 19(2)<sup>2</sup> and 19(3)<sup>3</sup> of the C&AG's (DPC) Act and in addition, C&AG also conducts audit of 285 other units from these Sectors under Section 14<sup>4</sup> of C&AG's (DPC) Act, which are substantially funded by the Government. Principles and methodologies for various audits are

<sup>1</sup> Audit of (i) all transactions from the Consolidated Fund of the State, (ii) all transactions relating to the Contingency Fund and Public Accounts and (iii) all trading, manufacturing, profit & loss accounts, balance sheets & other subsidiary accounts

<sup>2</sup> Audit of the accounts of Corporations (not being Companies) established by or under law made by the State Legislature in accordance with the provisions of the respective legislations

<sup>3</sup> Audit of accounts of any body or authority on the request of the Governor, on such terms and conditions as may be agreed upon between the C&AG and the Government

<sup>4</sup> Audit of all receipts and expenditure of a body/authority substantially financed by grants or loans from the Consolidated Fund of the State and (ii) all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated fund of the State in a financial year is not less than ₹ one crore.

prescribed in the Auditing Standards and the Regulations on Audit and Accounts, 2007 issued by the C&AG.

#### **1.4 Organisational structure of the Office of the Principal Accountant General (General and Social Sector Audit), Madhya Pradesh, Gwalior**

Under the directions of the C&AG, the Office of the Principal Accountant General (General & Social Sector Audit), Gwalior conducts audit of Government Departments/ Offices/Autonomous Bodies/Institutions under the General and Social Sectors which are spread all over the State. The Principal Accountant General (General & Social Sector Audit) is assisted by five Group Officers.

#### **1.5 Planning and conduct of Audit**

Audit process starts with the assessment of risk faced by various departments/organisations based on expenditure incurred, criticality/complexity of activities, level of delegated financial powers, assessment of internal controls and concerns of stakeholders. Previous audit findings are also considered in this exercise. Based on this risk assessment, the frequency and extent of audit are decided. An annual audit plan is formulated to conduct audit on the basis of such risk assessment.

After completion of audit of each unit, Inspection Reports (IRs) containing audit findings are issued to the head of the departments. The departments are requested to furnish replies to the audit findings within one month of receipt of IR. Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations pointed out in these IRs are processed for inclusion in the Audit Reports, which are submitted to the Governor of Madhya Pradesh under Article 151 of the Constitution of India.

During 2011-12, in the General and Social Sectors 10,086 party-days were used to carry out audit of 2,320 units (compliance audit and performance audit) of various departments/organisation. The audit plan covered those units/entities, which were vulnerable to significant risk as per our assessment.

#### **1.6 Significant audit observations**

Audit has reported on several significant deficiencies in implementation of various programmes/activities through performance audits, as well as on the quality of internal controls in selected departments which impact the success of programmes and functioning of the departments. Similarly, the deficiencies noticed during compliance audit of the Government departments/organisations were also reported upon.

**1.6.1 Performance audit of programmes/activities/departments and CCO-based audit of Government departments**

Performance audit is undertaken to ensure whether the Government programmes have achieved the desired objectives at the minimum cost and given the intended benefits. CCO-based audit is conducted with a view to make a comprehensive appraisal of a department's functioning, identifying systemic issues that need to be addressed at the appropriate higher levels.

The present report contains two performance audits viz. Management of Jails in Madhya Pradesh and Mahatma Gandhi National Rural Employment Guarantee Scheme and two CCO based audits on functioning of Public Health and Family Welfare Department and Department of Culture. The significant audit findings are given below:

**1.6.1.1 Management of Jails in Madhya Pradesh**

The Performance Audit revealed that financial management was deficient. While provision of Plan funds was much less than the approved Plan outlay, there was under-utilisation of Plan funds. Besides, there were delays in remittances of Departmental receipts into the Government Accounts.

The Department's initiatives for providing facilities/privileges to the prisoners and for security of the prisons were not satisfactory. Inmates were not subjected to quarantine at the time of admission to prisons for want of Reception units. In several jails there were no separate cells for convicts and undertrial female prisoners. Medical treatment was not provided to several ill prisoners who were referred to hospital by the Jail Medical Officers for treatment, for want of police guards/warders.

There were shortages of weapons and modern security equipment such as CCTV, Siren, Intercom, Generators etc. mainly in District jails and Sub-jails. The proposed Prisoner Management System and Visitor Management System were not made operational in the eight test-checked Central jails. There were 91 instances of prisoners escaping from the jails in the State during 2007-12 in which 96 prisoners escaped. Cases of possession of prohibited articles with the prisoners in the jails were also noticed in nine test checked jails.

Undertrial prisoners were not produced in the courts for hearing of their cases on the stipulated dates for want of police escorts. This resulted in unnecessary detention of undertrials. Besides, there were overcrowding in 21 test-checked jails, mainly because of non-construction/delay in construction of jail buildings/barracks. In Central jail Satna, occupancy was 287 *per cent* in excess of its capacity.

Educational facilities for the prisoners were not available in the District jails and Sub jails. The prisoners engaged in industries running in the jails were not paid equitable wages as per the Minimum Wages Act, though directed by the Supreme Court of India.

There were significant shortages of jail staff and medical/paramedical staff in the Department. Only 50 *per cent* of the targeted warders were imparted training.

**(Paragraph 2.1)**

### ***1.6.1.2 Mahatma Gandhi National Rural Employment Guarantee Scheme***

The National Rural Employment Guarantee Act became effective in February 2006 in 18 districts of Madhya Pradesh in the first phase and the remaining districts were covered by April 2008. A Performance Audit was conducted on implementation of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) in 13 districts covering the period 2007-12. Government of India released ₹ 15,946.54 crore to the State, and an expenditure of ₹ 17,193.12 crore was incurred for the Scheme during 2007-12.

Audit observed that during 2011-12, there were 1,18,60,150 registered households in the State and employment of 117.20 crore persondays were generated.

Though State Employment Guarantee Council was constituted within the stipulated period, it did not meet at the scheduled intervals. The Employment Guarantee Fund was not constituted at the State, District, Block and Gram Panchayat level.

The prescribed procedure for the preparation of annual development plan was not followed and the labour budget was not framed realistically. Wasteful expenditure was incurred on the preparation of Detailed Project Reports.

Orders of the State Government made it necessary to register all rural households under the scheme, due to which 13.35 lakh to 19.74 lakh ineligible beneficiaries were registered under the scheme in the selected districts. However, only 2.31 *per cent* to 12.60 *per cent* of the registered households could complete 100 days of guaranteed employment. Employment provided to the ST beneficiaries decreased from 49 *per cent* to 27 *per cent* during the period 2007-12.

We observed that impermissible works were executed under the scheme, some of the executed works were not found in existence and the wage material ratio of 60:40 was not maintained.

Important registers were either not maintained or were incomplete. MIS data was not reconciled with the Monthly Progress Reports and no records of inspection of works were maintained at the Gram Panchayat level.

*(Paragraph 2.2)*

### ***1.6.1.3 CCO based audit of Public Health & Family Welfare Department (PH&FW)***

A CCO-based audit of PH&FW Department revealed that the Department prepared Perspective Plan and Annual Plans. A Programme Implementation Plan was also prepared. However, the plans were prepared without conducting household and facility survey.

Budgetary and financial management was deficient as reflected from significant under-utilisation of funds by both Director of Health Services and the Mission Director, NRHM, unnecessary provision of supplementary grants, rush of expenditure in the month of March, violation of codal provision for maintenance of cash and delay in submission of UCs resulting in delay in receipt of Central funds.

The Department did not ensure utilisation of funds provided under Deen Dayal Antodaya Upchar Yojna, Rajya Bimari Sahayata Nidhi and Mukhya Mantri Bal Hriday Upchar Yojna for the eligible beneficiaries/intended purposes. The Trauma centre at Guna district proposed in February 2006 was yet to be established.

There were significant shortages of health centres compared to the targets set under NRHM framework. Facilities in the hospitals were deficient compared to Indian Public Health Standards. Thirty-four vision centres proposed for 17 districts were not established. During 2011-12, the number of institutional deliveries was 86 *per cent* of total deliveries. The Department could not achieve the targets of Maternal Mortality Rate, Infant Mortality Rate and Total Fertility Rate, though there was marginal improvement in December 2011.

Procurement procedure was deficient. The suppliers failed to supply medicines/material in time which led to local purchases at higher cost from the local market. Medicines were issued to patients before obtaining quality test report.

There were significant shortages of manpower in the key posts compared to IPHS norms as well as the sanctioned strength. Despite shortage, doctors were posted against the post of District Programme Manager.

Health planning and monitoring committees were not formed at different levels. Two Apex Committees at State level did not meet at regular intervals for strategic planning and for monitoring the implementation of schemes. Internal control mechanism was not codified through an updated departmental manual and the target set for internal audit inspections was not achieved.

*(Paragraph 3.1)*

#### ***1.6.1.4 CCO based audit of Department of Culture***

The Department has not formulated any cultural policy so far.

Financial management was weak as evidenced by deficiencies in maintenance of cash book, rush of expenditure at the end of financial year, non-obtaining of security deposit from persons handling cash and stores, non adjustment of temporary advances for long periods etc.

During the period under review the Department paid ₹ 7.19 crore to artistes, film personalities, playback singers etc. as honorarium without fixing any criteria.

Excess disbursement of ₹ 1.17 crore was made to 23,372 *kala mandalis* for purchase of musical instruments.

Expenditure of ₹ 1.80 crore was made by the Department for providing water and electricity for an activity which did not come under the objectives of the Department.

The Department did not ensure that NGOs to whom grants of ₹ 3.02 crore were given during 2009-10 to 2011-12, were engaged in the field of Culture.

Funds received under the Twelfth Finance Commission for upgrading and modernising the auditorium at Bharat Bhawan Trust amounting to ₹ 63.55 lakh were not utilised within the currency period i.e. up to 2009-10.

Budget allotment of ₹ 3.01 crore received for construction of three *Sanskritik Kala Sankuls* at Rewa, Sagar and Khandwa was found withdrawn without requirement in the year 2008-09 as the construction works of these *sankuls* have not been started till November 2012.

Allotment of ₹ 40.85 lakh received in March 2009 from the Government for the purpose of setting up of Dr. Vishnu Shridhar Wakankar Archaeological Research Institute was found withdrawn and deposited in the bank account of Heritage Development Trust, in contravention of MPTC rule 284.

Expenditure incurred on restoration works undertaken in monuments was being rendered unfruitful due to shortage of security and care.

The internal control mechanism in the Department was found weak due to absence of an internal audit wing, absence of departmental manuals and inadequate reporting systems.

*(Paragraph 3.2)*

### **1.6.2 Compliance audit of transactions**

Audit has also reported on several significant deficiencies in critical areas, which impact the effective functioning of the Government departments/ organisations. These are broadly categorised and grouped as:

- Non-compliance with rules.
- Failure of oversight/governance.

#### **1.6.2.1 Non-compliance with rules**

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. This report contains instances of non-compliance with rules involving ₹ 29.63 crore which are as under:

- *The District Planning Officer, Panna embezzled ₹ 2.11 lakh through irregular drawal of funds from the treasury in advance and by making incorrect entries in the cash book. After this was pointed out in audit, ₹1.80 lakh was deposited in the departmental bank account.*

*(Paragraph 4.1.1)*

- *Rupees 1.50 lakh was embezzled in the office of the District Organiser, Scheduled Caste and Scheduled Tribes Welfare Department (DOTW), Panna. The amount was deposited in the Government Account after being pointed out in audit.*

*(Paragraph 4.1.2)*

- *Violation of Government Rules and absence of internal control resulted in misappropriation of ₹ 41.79 lakh in the Office of the Deputy Director, Social Justice, Rajgarh.*

**(Paragraph 4.1.3)**

- *Government receipts of ₹ 25.88 crore were unauthorisedly retained by the Academy of Administration, Bhopal outside the Government account and the same utilised for meeting its expenditure, in violation of the codal provision.*

**(Paragraph 4.1.4)**

- *Superintendent, Sultania Zanana Hospital, Bhopal made unauthorised purchase of medicines, etc. worth ₹ 3.30 crore from a supplier without inviting tenders, in violation of the provisions of Store Purchase Rules.*

**(Paragraph 4.1.5)**

#### **1.6.2.2 Failure of oversight/governance**

The Government has an obligation to improve the quality of life of the people for which it works towards fulfilment of certain goals in the area of health, education, development and up gradation 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 involving ₹ 3.63 crore. A few such cases are mentioned below:

- *Due to inaction of the Department, an amount of ₹ 1.17 crore remained outstanding with M/s Hospital Services Consultancy Corporation for more than seven years.*

**(Paragraph 4.2.1)**

- *Twenty-four Female Multipurpose Health Workers (FMHW) were irregularly posted in District Hospital, Dewas resulting in irregular expenditure of ₹ 2.46 crore on their pay and allowances. Besides, the rural people were deprived of the services of FMHWs for which they were appointed.*

**(Paragraph 4.2.2)**

### **1.7 Lack of responsiveness of Government to Audit**

#### **1.7.1 Outstanding Inspection Reports**

The Heads of Offices and higher authorities are required to comply with the audit observations contained in the Inspection Reports (IRs), promptly rectify the defects/omissions and report their compliance to the Principal Accountant General (General and Social Sector Audit) within four weeks of their receipt. The Principal Accountant General also brings serious irregularities to the notice of the Heads of Departments.

As of 31 December 2012, 6987 IRs (18486 paragraphs) issued up to 31 March 2012 were outstanding against General and Social Sector departments. Of these, 4,164 IRs (9146 paragraphs) were pending settlement for more than five years. Year wise details of IRs and paragraphs outstanding are detailed in **Appendix-1.1**.

### ***1.7.2 Response of the departments to Draft Audit Report***

Draft Paragraphs and draft performance audits/ CCO based audit reviews were forwarded demi-officially to the Principal Secretaries/ Secretaries of the departments concerned between May and September 2012 with a request to send their response within six weeks. The departmental replies for three out of four Performance Audits/CCO-based Audits and four out of seven draft paragraphs featured in this Report have not been received. The replies wherever received have been suitably incorporated in the Report.

### ***1.7.3 Constitution of Audit Committee***

The Government while accepting the recommendations of Shakhder Committee (High Powered Committee) constituted a High Powered Committee (May 2000) for monitoring the follow-up action on audit report paragraphs. The Government constituted an Apex Committee<sup>5</sup> (April 2009) for this purpose. However, no periodicity of meetings of the Apex Committee was prescribed in the order. Only one meeting of the Apex Committee was held during 2011-12.

The Government also constituted 24 Departmental Audit Committees (DAC) for speedy settlement of audit observations. Departmental Audit Committees are required to meet once in three months. Out of 96 meetings of DAC due during 2011-12, only two meetings of DAC (Housing and Environment department and Medical Education Department) were held during the year.

### ***1.7.4 Follow up on Audit Reports***

As per instructions issued (November 1998) by the Madhya Pradesh Vidhan Sabha Secretariat, the departments are to intimate the Public Accounts Committee (PAC) and the PAG about the action taken or any action proposed by them in respect of Audit Report paragraphs within three months of presentation of the Audit Report in the State Legislature.

Out of total 47 paragraphs pertaining to General and Social Sectors included in the Audit Reports for the years 2005-06, 2007-08 and 2008-09 departmental replies in respect of seven paragraphs were not received (December 2012) (**Appendix-1.2**). The matter was reported to the Principal Secretary, Vidhan Sabha (February 2013).

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<sup>5</sup> Members of the Apex committee are Principal Secretary, Finance Department, Govt. of M.P (Chairman), Principal Accountant General (Member), Secretary of the concerned department (Member) and Senior Deputy Accountant General (Member Secretary)

### **1.7.5 Discussion of Audit Paragraphs by Public Accounts Committee (PAC)**

Discussion of Audit Reports (Civil) was completed up to the year 2005-06. However, 17 paragraphs pertaining to Audit Reports for the years 2006-07 to 2009-10 were pending for discussions by the Public Accounts Committee (December 2012). Audit Report (Civil) for the year ended March 2011 was presented in the State Legislature on 12 December 2012. Department-wise and year-wise details are given in **Appendix-1.3**.

### **1.7.6 Government response to PAC's recommendations**

The Chief Secretary, Government of Madhya Pradesh issued (November 1994) instructions to all the departments to inform PAC about the action taken or the action proposed by them in respect of PAC's recommendations within six months of presentation of PAC's report in the State Legislature. The copies of action taken notes are also to be endorsed to the Principal Accountant General for his comments.

As of December 2012, 26 departments did not furnish ATNs on PAC's recommendations made on 240 Audit Report paragraphs. ATNs had not been furnished on the recommendations made as early as 1986-87. Department-wise and year-wise details are given in **Appendix-1.4**. The pending position of ATN was brought to the notice of the Chief Secretary (February 2013) with a request to issue suitable instructions to the departments concerned.

## **1.8 Records not produced to Audit**

Test check of records (October 2010) of the Deputy Director, Social Justice Rajgarh, revealed that an amount of ₹ 18.80 crore was drawn by the Deputy Director from the treasury through 355 bills during the period February 2008 to March 2009. However, the relevant records such as cash book, vouchers, bill transit book, cheque register, acknowledgement of payees were not produced to Audit. During the next audit conducted in March 2012, the records relating to ₹ 18.80 crore were again requisitioned. However, the same were not produced to Audit. Non-production of records for audit runs the risk of instances of fraud and misappropriation of Government money remaining undetected. On this being pointed out, the Department constituted (April 2012) a Committee to investigate the matter. The Committee also did not find vouchers for ₹ 18.26 crore. The Additional Chief Secretary-cum-Development Commissioner intimated that out of total expenditure of ₹ 18.80 crore utilisation of ₹ 24.33 lakh was yet to be confirmed (December 2012).

## **Chapter 2**

### **Performance Audit**

- 2.1 Management of Jails in Madhya Pradesh**
- 2.2 Mahatma Gandhi National Rural Employment Guarantee Scheme**

## Chapter 2

### Performance Audit

#### Jails and Correctional Services Department

#### 2.1 Management of Jails in Madhya Pradesh

##### Executive Summary

The prisons in the State were established under the Prison Act, 1894. The State Government partially adopted (February 2008) the Model Prison Manual introduced by Government of India. A Performance Audit of 'Management of Jails' covering the period 2007-12 was conducted to examine whether arrangements for detention and custody of the prisoners were adequate and facilities to the prisoners as envisaged in the Acts and Rules were being provided. The Performance Audit revealed the following:

- Financial management was deficient. While provision of Plan funds was much less than the approved Plan outlay, there was under-utilisation of Plan funds. Besides, there were delays in remittances of Departmental receipts into the Government Accounts.

*Government should improve financial management for better implementation of the Plan schemes on jail administration.*

- The Department's initiatives for providing facilities/privileges to the prisoners and for security of the prisons were not satisfactory. Inmates were not subjected to quarantine at the time of admission to prisons for want of Reception unit. In several jails there were no separate cells for convicts and undertrial female prisoners. Medical treatment was not provided to several ill prisoners who were referred to the hospital by the Jail Medical Officers for treatment, for want of police guard.
- There were shortages of weapons and modern security equipment such as CCTV, Siren, Intercom, Generators etc. mainly in District jails and Sub-jails. The proposed Prisoner Management System and Visitor Management System were not made operational in the eight test-checked Central jails. There were 91 instances of prisoners escaping from the jails in the State during 2007-12, in which 96 prisoners escaped. Cases of possession of prohibited articles with the prisoners in the jails were also noticed in nine test checked jails.

*Security arrangement in the jails should be strengthened by providing necessary weapons and equipment.*

- Undertrial prisoners were not produced in the courts for hearing of their cases on the stipulated dates for want of police escorts. This resulted in unnecessary detention of undertrials. Besides, there were overcrowding in 21 test-checked jails, mainly because of non-construction/delay in construction of jail buildings/barracks. In Central jail Satna, occupancy was 287 per cent in excess of its capacity.

*Necessary arrangement should be made for producing the undertrials in the*

*court to prevent unnecessary detention and overcrowding of prisoners in the jails.*

- Educational facilities for the prisoners were not available in the District jails and Sub jails. The prisoners engaged in industries running in the jails were not paid equitable wages as per the Minimum Wages Act, though directed by the Supreme Court of India.

*Educational programmes and industrial trainings should be provided to all deserving prisoners.*

- There were significant shortages of jail staff and medical/paramedical staff in the Department. Only 50 per cent of the targeted warders were imparted training.

*All vacant posts should be filled up for efficient functioning of the jails.*

### **2.1.1 Introduction**

In Madhya Pradesh, jails were established under the Prison Act, 1894, and the Prisoners Act, 1900 and are governed by the Madhya Pradesh Prisons Rules, 1968, framed thereunder. The Model Prison Manual introduced by the Government of India (December 2003) was partially adapted in the State in February 2008. Thereafter, about 200 amendments<sup>1</sup> have been made in the Jail manual of the State through Gazette notifications from time to time. The main objectives of jails are to confine persons committing offences under various laws. Apart from custodial and proper care of offenders of laws, it is the responsibility of the Jails and Correction Services Department to ensure adequate security and to undertake programmes aimed at reforming prisoners as part of social reclamation through academic, moral, educational and vocational training and also providing proper medical care, so that they can fulfil their obligations towards their families and society after release from jail.

### **2.1.2 Organisational Structure**

The Principal Secretary is the administrative head of the Jails and Correctional Services (JCS) Department at the Government level. Director General, Prisons and Correctional Services (DGP) is the head of the Department who is assisted by the Inspector General of Prisons and Correctional Services (IGP) and the Additional Inspector General, Prisons (AIGP). There are eight Central Jails (CJs) at division level, 22 District Jails (DJs) at district level and 92 Sub-Jails (SJs) at district and tehsil level. The CJs and DJs are managed by Jail Superintendents (JSs) while the SJs are managed by Deputy Superintendents/Deputy Jailors. One Open Jail at Hoshangabad, one Regional Training and Research Centre at Bhopal and one training centre at Sagar are also functioning under the Department. An organisational chart is shown in **Appendix-2.1**.

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<sup>1</sup> Some important amendments made were on right of imposing minor penalty, Night Parade/watching parade/weekly parade, release process of the prisoners, right of sanctioning special remission and regarding gifts to the prisoners/rewards to the prisoners etc.

### **2.1.3 Audit Objectives**

The audit objectives were to assess whether:

- the financial management was effective and efficient to ensure financial discipline;
- custody of prisoners was being done in a safe and secure manner;
- detention, facilities and privileges of prisoners, as envisaged in the Acts and Rules, were being provided for;
- initiatives taken for reformation, rehabilitation and education of the prisoners were effective;
- implementation of the schemes and projects related to improvement in administration of prisons was efficient;
- human resource management in the Department was efficient and effective; and
- inspection of jails and internal audit were adequate and effective.

### **2.1.4 Audit Criteria**

The audit criteria for the Performance Audit were drawn from the following sources:

- Prison Act 1894, Prisoners Act, 1900 and Madhya Pradesh Prisons Rules 1968 and Jail manual and Model Prison Manual made thereunder.
- Government notifications and instructions issued from time to time for management of jails and Departmental rules and regulations.
- Madhya Pradesh Treasury Code (MPTC) and Madhya Pradesh Financial Code (MPFC).
- Madhya Pradesh Budget manual (MPBM).

### **2.1.5 Audit Scope and Methodology**

The Performance Audit on 'Management of Jails' covering the period from 2007-08 to 2011-12 was conducted (January to July 2012) by test check of records of the offices of the DGP, all the eight CJs<sup>2</sup>, six DJs<sup>3</sup> out of 22 DJs and 22 SJs<sup>4</sup> located in 13 districts<sup>5</sup> out of 50 districts of the State. Information was also obtained through questionnaires issued to personnel of the Department and the test checked jails.

The audit objectives, scope and methodology were discussed in an entry conference held on 30 March 2012 with the Principal Secretary. Important

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<sup>2</sup> Bhopal, Gwalior, Indore, Jabalpur, Rewa, Sagar, Satna and Ujjain

<sup>3</sup> Badwani, Betul, Chhatarpur, Indore, Narsinghpur and Shahdol

<sup>4</sup> Bijawar, Beohari, Budhar, Bunda, Dabra, Depalpur, Khachrod, Khurai, Luvkushnagar, Maheedpur, Mhow, Mahiar, Mauganj, Multai, Nagod, Naugaun, Patan, Raheli, Sawyer, Sehora, Sindhwa and Tarana,

<sup>5</sup> Badwani, Betul, Bhopal, Chhatarpur, Gwalior, Indore, Jabalpur, Narsinghpur, Rewa, Sagar, Satna, Shahdol and Ujjain

audit findings were discussed during an exit conference held with the Principal Secretary on 18 October 2012. Their views have been incorporated at the appropriate places.

## Audit Findings

### 2.1.6 Financial Management

#### 2.1.6.1 Allocation and utilisation of funds

The budget allocation and expenditure of the Department during the period 2007-2012 under Plan and Non-Plan is shown as under:

**Table-1: Budget allocation and expenditure**

(₹ in crore)

Year	Budget provision			Expenditure			Excess(+)/Saving(-)		Net Excess(+)/ Saving(-)
	Non Plan	Plan	Total	Non Plan	Plan	Total	Non Plan	Plan	
2007-08	84.46	1.80	86.26	81.85	1.34	83.19	(-)2.61	(-)0.46	(-)3.07
2008-09	98.98	2.84	101.82	97.26	1.75	99.01	(-)1.72	(-)1.09	(-)2.81
2009-10	117.18	4.11	121.29	115.32	2.30	117.62	(-)1.86	(-)1.81	(-)3.67
2010-11	139.29	8.66	147.95	132.32	6.13	138.45	(-)6.97	(-)2.53	(-)9.50
2011-12	152.12	4.55	156.67	149.14	4.46	153.60	(-)2.98	(-)0.09	(-)3.07
<b>Total</b>	<b>592.03</b>	<b>21.96</b>	<b>613.99</b>	<b>575.89</b>	<b>15.98</b>	<b>591.87</b>	<b>(-)16.14</b>	<b>(-)5.98</b>	<b>(-)22.12</b>

(Source-Appropriation Account) (Under Major head 2056 Grant No. 5, 32 and 64)

It would be seen from the table that there were significant savings under Plan expenditure during 2008-09 (38 per cent) and 2009-10 (44 per cent). Savings in Plan expenditure affects achievement of physical targets.

We observed that the Plan funds provided in State Budget (₹ 21.96 crore) during the period 2007-12 were 71 per cent of the total approved Plan outlay of ₹ 31.04 crore during the period. Expenditure was only 51 per cent of the approved outlay.

We further observed that under the scheme '1529-Modernisation in Jail Administration' there were savings of ₹ 0.17 crore (39 per cent) against the total provision of ₹ 0.44 crore during the period 2008-11. During 2008-09, savings under '5699-Jail Improvement scheme of GoI' were ₹ 0.75 crore (50 per cent) of budget provision of ₹ 1.50 crore and under '5044-Modernisation of Jails of GoI' saving were ₹ 0.35 crore (56 per cent) of the total budget of ₹ 0.63 crore during the year 2008-09. Large savings under Plan schemes indicated slow implementation of the approved programmes.

The Department accepted the audit observations and stated (July 2012) utilisation of funds would be ensured in future.

#### 2.1.6.2 Delays in remitting the Government receipts

According to Rule 7(1) of Madhya Pradesh Treasury Code (MPTC), all receipts should be remitted into treasury without any delay so as to incorporate the same in Government account.

Government receipts were remitted to treasury with delays up to 289 days

We observed that in 21 test checked jails<sup>6</sup> departmental revenues viz. fines, industrial receipts etc. amounting to ₹ 70.80 lakh collected during 2007-12 were remitted into the treasury with delays ranging from 7 to 289 days from the date of receipt (**Appendix-2.2**). Delays were more than 30 days in two DJs (Badwani, Narsinghpur) and four SJs (Beohari, Mahiar, Sandhwa and Sawyer).

The JSs accepted the audit observations and assured for compliance with the Rules in future.

In the exit conference, the Principal Secretary stated (October 2012) that instructions have been issued to all JSs to remit all receipts into the treasuries as soon as possible.

Delay in remittances of receipts tantamounts to temporary misappropriation of Government money.

### ***2.1.6.3 Compensation amount recoverable from delinquent official paid from Government account***

**Compensation on account of custodial death recoverable from the responsible officers was paid from the State fund**

In CJ Satna, on the basis of recommendation of the Madhya Pradesh Human Rights Commission (MPHRC) (April 2008), the State Government issued order for payment of compensation of ₹ 50,000 to the family member of a prisoner who died in custody. The compensation amount was to be recovered from the officials responsible for the custodial death and accordingly the Government directed (November 2011) recovery of amount of compensation from the JS and the Medical Officer. The compensation amount of ₹ 50,000 was however paid from the Government account (January 2012). The Department fixed accountability on the officials of the concerned CJ, but no action has been taken.

Similarly, in DJ Betul, as per the Hon'ble High Court decision (June 2010) a sum of ₹ 14,500 was paid (October 2011) as interest for delayed payment of compensation to the family of a deceased prisoner. Though the amount was to be recovered from the delinquent officials, the amount was paid from Government account.

JSs Satna and Betul stated (February 2012) that the amounts would be recovered from the concerned officials and deposited in Government account, as responsibility has already been fixed on them.

The reply was not satisfactory because the JSs did not comply with the court orders.

In the exit conference, the Principal Secretary stated (October 2012) that instructions have been issued for recovery of the amounts from the officials concerned.

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<sup>6</sup> CJ Bhopal, CJ Gwalior, CJ Indore, CJ Jabalpur, CJ Sagar, CJ Satna and CJ Ujjain, DJ Badwani, DJ Betul, DJ Chhatarpur, DJ Indore and DJ Narsinghpur, SJ Beohari, SJ Budhar, SJ Bunda, SJ Khachrod, SJ Luvkushnagar, SJ Mahiar, SJ Raheli, SJ Sandhwa and SJ Sawyer;

Central grant for installation of night vision devices was deposited in the Revenue head of account

#### 2.1.6.4 GoI grants deposited in Revenue Head

GoI released (August 2007) ₹ 33.50 lakh under the Modernisation of Prisons scheme for installation of Night Vision devices in 30 jails (₹ 27 lakh) and for installation of Alcoholmeter in 13 jails (₹ 6.50 lakh). The amount was advanced by DGP to the Madhya Pradesh Laghu Udyog Nigam (MPLUN) in January 2009. Since MPLUN was not the approved supplier of these items, the Department requested (March 2010) MPLUN to refund the money. Though the amount received from MPLUN (August 2010) was to be refunded to the GoI, the money was deposited irregularly in the Revenue head of the Department. Thus, the equipment could not be purchased despite funds being made available by GoI.

The Department stated (May 2012) that MPLUN was the nodal agency for supply of the items/material and advances were paid on the basis of assurances given by MPLUN. Since MPLUN was not the approved supplier of these items, the amount was called back.

The reply confirms the Department's lapse. Besides, non-utilisation of GoI grants affected implementation of the scheme of modernisation of prisons.

In the exit conference, the Principal Secretary stated (October 2012) that provision has been made in the year 2012-13 for purchasing the Night Vision instruments and Alcoholmeters.

#### 2.1.7 Safety and Security Management

The jails in the State are managed under the provisions of the Prison Act, 1894 which covers the provisions in respect to prison administration and under the Prisoners Act, 1900 which covers the provisions relating to custody, detention, security and privileges of prisoners. The Madhya Pradesh Jail manual was published in 1968. Appropriate safety and security arrangements are to be made in accordance with the Acts and Rules and also as per needs of the jails. An appraisal of security arrangements of the selected jails revealed deviations from the procedures relating to security and surveillance of prisons and prisoners, as discussed below:

##### 2.1.7.1 Inmates not subjected to quarantine for want of Reception units

Prisoners were not subjected to quarantine to acquaint them with the jail environment

According to Rule 302(2) (i) and (iii) of the Jail manual, during admission in a jail, the prisoners are subjected to quarantine for a minimum of 10 days in a Reception Unit to acquaint them with the jail environment.

Scrutiny revealed that Reception units were available only in four test checked jails (CJ Bhopal, CJ Indore, CJ Satna and SJ Khurai). In 28 jails<sup>7</sup>, no

<sup>7</sup>CJs: Gwalior (11743), Jabalpur (13309), Rewa (6541), Sagar (7378), and Ujjain (11083)

DJs: Badwani (1600), Chhatarpur (1810), Indore (3404), Narsinghpur (2420) and Shahdol (2055)

SJs: Beohari (342), Bijawar (461), Budhar (372), Bunda (193), Dabra (838), Depalpur (241), Khachrod (504), Lavkushnagar (396), Maheedpur (141), Mauganj (349), Mhow (602),

Reception Units were available. In absence of Reception unit, 68,257 prisoners had not been subjected to quarantine during the period 2007-12. In response to an audit enquiry, all JSs stated that no scheme for setting up of Reception unit was undertaken by them.

The JSs accepted the audit observation and three JSs (CJ Rewa, CJ Sagar and DJ Indore) stated that due to congestion in jails it was not possible to establish a Reception Unit.

Further, according to the recommendation (April 2009) of MPHRC, it is essential for the prison management to conduct blood and other pathological tests when the undertrial prisoners or convicts enter the jail. We observed that there were only three CJs (Bhopal, Indore and Jabalpur) where blood and pathological labs were available.

In the 31 test checked jails<sup>8</sup>, there was nothing on record to show that blood and other pathological tests of the undertrials and convicted prisoners were conducted when they were admitted to the jail.

The JSs stated (April 2012 to July 2012) that blood and pathological examinations of the prisoners were conducted when these were referred by the Medical Officer. However, these tests were not conducted when they entered the jail.

The reply indicates that the instructions issued by MPHRC were not adhered to.

#### **2.1.7.2 Lack of separate cells for female convicts and undertrial prisoners**

According to Rule 401 of the Jail manual, there should be sufficient number of cells in a block for convicted female prisoners and undertrial female prisoners.

In the eight CJs<sup>9</sup> and six sampled DJs<sup>10</sup>, where female prisoners were kept, we observed that a separate cell was available only in four CJs (Bhopal, Gwalior, Satna and Ujjain) and in two DJs (Badwani and Betul). There was no separate cell for female prisoners in CJ Indore and they were kept in DJ Indore. We observed that a separate cell was not there for undertrial and convicted female prisoners in two CJs (Sagar and Rewa) and three DJs (Chhatarpur, Narsinghpur and Shahdol). The details of average undertrial and convicted female prisoners during the years 2007-08 to 2011-12 are given below:

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Naugaun (403), Patan(186), Raheli (559), Sawer( 238), Sehora(531), Sendhwa(421) and Tarana(137)

<sup>8</sup> Eight CJs: Bhopal, Gwalior, Indore, Jabalpur, Rewa, Sagar, Satna and Ujjain  
Five DJs: Badwani, Chhatarpur, Indore, Narsinghpur and Shahdol

18SJs: Beohari, Bijawar, Budhar, Dabra, Depalpur, Khachrod, Khurai, Lavkushnagar, Mahidpur, Mauganj, Mhow, Naugaun, Patan, Raheli, Sawer, Sandhwa, Sehora and Tarana

<sup>9</sup> Bhopal, Gwalior, Indore, Jabalpur, Rewa, Sagar, Satna, Ujjain

<sup>10</sup> Badwani, Betul, Chhatarpur, Indore, Narsinghpur, Shahdol

**There was no separate cell for undertrial female prisoners**

**Table- 2: Average number of female prisoners in five jails**

Name of unit	2007-08		2008-09		2009-10		2010-11		2011-12	
	U	C	U	C	U	C	U	C	U	C
CJ Rewa	22	7	22	16	20	12	20	21	21	13
CJ Sagar	25	14	25	17	31	34	32	30	35	34
DJ Chhatarpur	1	13	2	13	2	13	10	14	9	16
DJ Narsinghpur	2	7	1	8	3	7	2	12	3	7
DJ Shahdol	1	19	2	26	5	23	3	23	4	29

(Source-Figures supplied by the Department) U-Undertrial prisoners, C- Convicted prisoners

JSs stated (April 2012 to July 2012) that due to non-availability of space, female prisoners were kept in the same barrack.

In the exit conference the Principal Secretary stated (October 2012) that due to shortage of female staff and non availability of space female prisoners were kept in the same barrack.

### 2.1.7.3 Medical treatment not provided to prisoners

**Medical treatment was not provided to ill prisoners**

As per Rule 178(a)(1) of the Jail manual, when a prisoner requires medical attention and admission to a Government hospital on the recommendation of the Medical Officer, the JS should immediately demand police guard to admit the prisoner in a Government hospital under police custody. In case of non-availability of police guard, he should admit the sick prisoner in a Government hospital with the help of two warders.

We observed that in 18 jails<sup>11</sup>, 2.27 lakh cases were referred to the hospitals by the Medical Officers during the period 2007-12. However, 1.91 lakh (84 per cent) prisoners could not be sent to hospital in the absence of police guards/warders (**Appendix-2.3**).

JSs stated (March-August 2012) that though police guard was not provided by Superintendents of Police (SPs), medical aid was provided to the serious patients in the Government hospitals with the help of warders.

The reply was not acceptable because in spite of referring of prisoners by the Medical Officer for treatment, the required medical treatment was not being provided to all prisoners. Further, records relating to deployment of warders in cases of providing medical aid to seriously ill prisoners were not produced to Audit.

### 2.1.7.4 Parole jumping

**24 prisoners released on parole had neither returned to jail nor had been arrested**

According to the Prisoners Act, 1900 Part 6 and Prisoners (MP Amendment) Act, 1985, prisoners are eligible for general leave for a maximum period of 21 days<sup>12</sup> under Section 31-A and for emergency leave for a maximum duration

<sup>11</sup> CJs : Bhopal, Gwalior, Indore, Rewa, Sagar, Satna and Ujjain;

DJs : Chhatarpur, Indore and Shahdol;

SJs : Beohari, Budhar, Khachrod, Mahidpur, Mauganj, Patan, Sawer, Tarana

<sup>12</sup> Period revised to 3 spells of 14 days in a year.

of 15 days under Section 31-B in a year. It is also envisaged in the Jail manual that in case of parole jumping, the surety would be declared lapsed and penalty would be imposed.

As per the information furnished by Jail Headquarters, 8671 prisoners were granted leave (parole) during the period 2007-12. Of them, 20 prisoners had overstayed their leave period while 127 prisoners had not returned to the concerned jails after expiry of the parole period and were not arrested again. Details are given in **Table 3**.

**Table-3: Statement showing parole jumping cases**

Year	Under Section 31-A	Under Section 31-B	Presence after completion	Overstayed	Prisoners not returned
2007-08	242	57	289	4	6
2008-09	344	68	404	5	3
2009-10	1834	72	1902	2	2
2010-11	3413	80	3484	5	4
2011-12	2458	103	2445	4	112
<b>Total</b>	<b>8291</b>	<b>380</b>	<b>8524</b>	<b>20</b>	<b>127</b>

(Source- Figures Supplied by Jail Department)

The Jail Headquarters stated that Tehsildars have been asked to recover the security and the concerned Police Stations/ SPs have been asked to arrest the prisoners.

The reply was not acceptable because recovery of the sureties was not enough. Effective efforts to arrest the prisoner who had jumped parole, should also be made as this may adversely affect security of the public.

In the exit conference, the Principal Secretary stated (October 2012) that 103 prisoners had returned to the jails and 24 prisoners had not returned as of October 2012. The responsibility of sureties has been fixed in case of parole jumping.

#### 2.1.7.5 Shortage of weapons

Appendix 26, Rule 9 to 11 of the Jail manual prescribes issue of pistols/revolvers for officers of the rank of Assistant Jailor and above and gun of 410 Bore for each Jail warder. All Superintendents of CJs are required to place demand for pistols, revolvers and ammunition from IGP, Bhopal in the month of March every year and the IGP shall send the demand to GoI through the State Government.

We observed that as on 31 March 2012, overall shortages of Rifle/Guns and Pistol/Revolvers were 24 *per cent* and 18 *per cent* compared to the requirement in the 36 test checked jails, as shown below:

Pistol/Revolver				Rifle/Gun			
Required	Available	Shortage	Percentage of shortfall	Required	Available	Shortage	Percentage of shortfall
118	97	21	18	1557	1178	379	24

Source: Superintendents of jails

The details of weapons in the test checked jails are shown in **Appendix-2.4**.

Shortage of weapons was noticed in 36 test checked jails

We observed that there was significant shortage of weapons in four CJs (Bhopal, Rewa, Satna and Ujjain). On the other hand, the weapons were in excess of requirement in three CJs (Gwalior, Jabalpur and Sagar) and one DJ Narsinghpur.

The Jail Headquarters stated (May 2012) that since JSs had not placed demand to the IGP, such demands could not be sent to GoI by the IGP. Shortage of weapon in jails may affect security in jails.

In exit conference, the Principal Secretary (October 2012) also stated that provision will be made in subsequent years to reduce the shortfall.

#### 2.1.7.6 Modern security equipment

**Modern security equipment was not available/ not working in large number of jails**

The Model Prison Manual partially adopted by Government of Madhya Pradesh provides that each prison shall be properly equipped with modern security equipment like fire fighting equipment, emergency light arrangement, wireless equipment, search light, tear gas equipment, finger print machine, alarms and sirens, x-ray screening and closed circuit television etc. Modern security equipment is essential for better security and management of jails.

Scrutiny revealed that many of the 36 test checked jails did not have modern security equipment as shown in **Table 4** below:

**Table-4: Number of jails where equipment was available/working as on March 2012**

Items	Available, of which all or few were working	Available but no equipment working	Not available
CCTV	13	3	20
Generator	19	11	6
Intercom	24	1	11
Siren	16	8	12
Walky-Talky	31	3	2

Source: Superintendents of jails

We observed that large number of equipment remained non-functional in the test checked jails, as shown in **Table 5** below:

**Table-5: Position of equipment in the test checked jails**

Position of equipment in the test-checked jails	CCTV	Generator	Intercom	Siren	Walky-Talky
Total number of equipment	129	55	82	28	284
Number of equipment not working	27	25	7	11	102

In the exit conference, the Principal Secretary stated (October 2012) that since the equipment has become very old; the process for purchasing new modern security equipment was in progress.

Lack of adequate modern equipment may affect the security of the jails.

**There were 91 instances of jail escapes in the State**

We observed that there were 91 episodes in which 96 prisoners<sup>13</sup> had escaped from various jails in the State during the period 2007-12. We further observed that during 2007-12, 57 prisoners escaped from 21 test-checked jails<sup>14</sup> by jumping over the boundary wall, mixing toxic material in tea served to security staff and negligence of security staff etc.

In the exit conference, the Principal Secretary stated (October 2012) that due to some lapses in security the incidents happened and action against the responsible officials had been taken.

#### **2.1.7.7 Possession of prohibited articles**

**184 instances of possession of prohibited articles by prisoners were noticed in nine test checked jails**

According to Rule 185 of the Jail manual, with a view to restrict unidentified items or possession of prohibited articles in jail, the jailor should make arrangements to check each and every prisoner while leaving or entering the jail. The jailor should also search clothes, beds, wards, workshops etc. randomly at least once in a week.

We observed that in nine test checked jails 184 instances of possession of prohibited articles i.e. blade, mobile, *ganja*, *charas*, wire, knife etc. were found during surprise checking of the jails during the period 2007-12 (**Appendix-2.5**).

This indicated lapses in security and proper watch at the time of entry in jails and during meetings with visitors. Prevention of prohibited items in jails is essential to maintain security and to prevent unlawful activities.

In the exit conference, the Principal Secretary stated (October 2012) that in most of the jails there was no double wall and due to this prohibited items were thrown by anti-social elements from outside the jail walls. However, such items were seized during sudden checking. The reply confirmed the need for proper security arrangements.

### **2.1.8 Detention of undertrial prisoners**

#### **2.1.8.1 Delay in producing undertrial prisoners to court**

**Undertrial prisoners were not produced to court on stipulated dates**

According to the instructions issued by the DGP (July 2009) indicating the directions of the Hon'ble High Court, as soon as the intimation to produce undertrial prisoners to the court was received, the demand was to be sent by the JSs to the Superintendents of Police (SPs), mentioning the name of the prisoner, category of crime, Article of Act imposed on the prisoner, pendency of cases against the prisoner and the name of the court where the prisoner should be produced.

<sup>13</sup> 2007-08 (3); 2008-09 (20); 2009-10 (25); 2010-11 (13); 2011-12 (35)

<sup>14</sup> DJ Badwani (1), DJ Betul (3), CJ Bhopal (1), SJ Bijawar (1), SJ Dabra (9), CJ Gwalior(4), CJ Indore (5), DJ Indore (5), CJ Jabalpur (6), SJ Khachrod (1), SJ Luvkushnagar (1), SJ Mauganj (7), SJ Maihar (1), SJ Mhow (1), SJ Multai (1),DJ Narasinghpur (1), SJ Nagaud (1), CJ Rewa (1), CJ Sagar (2), SJ Tarana (1), CJ Ujjain (4).

As per information furnished by the JSs of 22 test checked jails, undertrial prisoners for the years from 2007-08 to 2011-12 ranging between 18 *per cent* and 22 *per cent* of the total undertrials were not produced to **(Appendix-2.6)**. As a result, prisoners could not get an opportunity for court hearing. Delays in placing demand for police guard also delayed the arrangement of police escorts for the undertrials. We observed that the JSs (except CJ Gwalior and CJ Jabalpur) sent demand for police force to the SPs only two or three days before the date of producing the undertrial prisoners in the courts.

CJ Gwalior and CJ Jabalpur intimated that they placed demand for police force from the SPs as soon as the court orders were received. The JSs of CJs (Bhopal, Indore, Satna and Ujjain) and DJ Indore stated that due to practical problems they could not follow the said procedure while the other JSs accepted the audit observation.

In the exit conference, the Principal Secretary stated (October 2012) that instructions have been issued by the Director General of Police to all SPs to provide police force immediately on demand of the jail authorities.

The Government needs to ensure that all undertrials are produced before the court on the stipulated dates so as to avoid unnecessary delay in trial.

➤ According to Rule 82 of the Jail manual the District Magistrate/ Additional District Magistrate is required to inspect jails under his jurisdiction once in a month, but in inevitable circumstances he should inspect at least once in three months. The primary purpose of such inspections is to keep a check on disposal of cases and to avoid unnecessary detention of undertrial prisoners for long periods. If the visiting officer finds that the case against any undertrial prisoner is apparently delayed, he shall record remarks to that effect in the visitor's book.

We observed that in nine jails<sup>15</sup> no inspection was conducted by the District Magistrate/ Additional District Magistrate during the period 2007-12. In 17 test checked jails, shortfall in conduct of monthly inspections ranged between 60 *per cent* and 98 *per cent* of 60 monthly inspections due. As regard quarterly inspection, only in Dabra SJ, 24 inspections were conducted against 20 quarterly inspections due during the period. In the remaining 16 jails shortfall in quarterly inspections ranged between 25 *per cent* and 100 *per cent* **(Appendix-2.7)**.

In the exit conference, the Principal Secretary stated (October 2012) that correspondence have been made with the all District Magistrates (DMs) to inspect the concerned jails in accordance with Rule 82 of the Jail manual.

#### **2.1.8.2 Providing copy of Judgement to Jail Superintendents**

According to Rule 780 of the Jail manual, the dates of applications for obtaining copy of the judgement and date of despatch of submission of appeal

**Copies of judgement were not supplied to the prisoners**

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<sup>15</sup> 3 CJs: Bhopal, Indore, Satna  
6 SJs: Khurai, Lavkushnagar, Mahidpur, Naugaun, Sawer, Sehora.

in the court shall be recorded in the history ticket of each prisoner. The result of the appeal shall also be recorded. Further, as per the directions of Hon'ble Supreme Court (January 2005), a copy of the judgement should be obtained by the jail authorities within one month after its pronouncement so as to provide legal assistance, if required by the prisoner.

We observed that in 25 test checked jails<sup>16</sup>, no entry was found recorded in the history tickets of the prisoners relating to receipt of the copy of the judgement of the court. As such, we could not ascertain whether copies of the judgements were provided to the convicted prisoners and whether legal assistance was provided to the prisoners who sought it.

The JSs accepted the audit observations and gave assurance to get the copy of the judgment from court.

In the exit conference, the Principal Secretary stated (October 2012) that a copy of the judgement is given to the advocate of the concerned prisoner by the court, and the responsibility to supply the copy of the judgement lies with the court. However, the Department would make efforts to provide a copy of the judgement to the prisoner.

In view of the directions of the Hon'ble Supreme Court, the Department's responsibility to supply the copy of the judgement cannot be overlooked.

### **2.1.9 Reforms, Rehabilitation and Education**

The ultimate objective of the prison administration is reformation and rehabilitation of offenders by giving them education and professional training in different trades during the conviction period, so as to make them responsible citizens of society and to enable them to discharge their duties towards their families after their release.

#### **2.1.9.1 Educational programmes**

As per objectives of the Jail Department, the prisoners in jails should be educated to establish them in the mainstream of the society. The energy of prisoners should be channelised into constructive work.

During test check of the records of 36 jails, we observed that education programmes were run only in the CJs. Such programmes were not conducted in any of the DJs and SJs though there were large number of undertrials and less number of convicted prisoners in DJs and SJs. The benefits accrued by the prisoners in CJs are shown below:

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<sup>16</sup> 8 CJs: Bhopal, Gwalior, Indore, Jabalpur, Rewa, Sagar, Satna and Ujjain;

3DJs: Indore, Narsinghpur, Shahdol;

14 SJs: Budhar, Beohari, Dabra, Depalpur, Khurai, Lavkushnagar, Mauganj, Naugaun, Patan, Raheli, Sandhwa, Sawer, Sehora and Tarana

**Table-6: Number of prisoners benefited under education programme**

<b>Educational Programme</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
Primary	939	977	788	719	472
Middle	191	110	202	198	171
Higher Secondary /Intermediate	44	48	90	686	19
Graduate	50	40	47	56	43
Post Graduate	57	66	59	39	197
<b>Total</b>	<b>1281</b>	<b>1241</b>	<b>1186</b>	<b>1698</b>	<b>902</b>

(Source- Figures supplied by Jail Department)

The Department stated (July 2012) that because of shortage of teaching staff educational programmes could not be undertaken in other jails. The process of recruitment of teachers was in progress.

The reply of the Department indicates that the prisoners of the other jails did not get the benefit of education.

In the exit conference, the Principal Secretary stated (October 2012) that educational programmes would be started in DJs and SJs after the recruitment of teachers, which was in its final stage.

#### **2.1.9.2 Establishment of Industrial Training Institutes (ITIs) for prisoners**

In the Annual Action Plan of the Department for the year 2008-09 two ITIs were proposed to be established in DJ Betul and DJ Dhar (November 2008) to provide vocational training to the prisoners in carpentry and as tractor mechanic and wiremen.

Targets were fixed (November 2008) by the Department to provide vocational training to 352 prisoners<sup>17</sup> in these ITIs in four batches starting from January 2009 to December 2012. We observed that ITI centres were not started at DJ Betul and DJ Dhar as of April 2012, though an amount of ₹ 76.50 lakh was incurred on infrastructure development, machinery etc. Thus, the project proposed in November 2008 for the benefit of the prisoners could not be started in 40 months.

The Department stated (April 2012) that after getting inspection from the National Council of Vocational Training (NCVT) done, the training programme would be started.

In the exit conference, the Principal Secretary stated (October 2012) that training programmes have been started (September 2012).

#### **2.1.9.3 Payment of equitable wages**

According to the orders (1998) of the Hon'ble Supreme Court of India, the State Government has to ensure that equitable wages are paid to every convict for the work done by him/her at the same rate at which a worker is paid

Two ITI centres proposed in 2008-09 were not established

Equitable wages were not paid to prisoners though directed by Hon'ble Supreme Court

<sup>17</sup> I<sup>st</sup> batch-96, II<sup>nd</sup> batch-96, III<sup>rd</sup> batch-96 and IV<sup>th</sup> batch-64

outside the jail under the “Minimum Wages Act”. The State Government set up (1999) a Wage Fixation Body to determine the equitable wage payable to the prisoner and declare the wage rates. The Wage Fixation Body recommended (June 1999) that the wage rate should be revised after every three years. The rate was last revised in December 2008.

We observed that the wage rates for workers outside the jails are revised by the Labour Department every half year. As such, the Wage Fixation Body’s recommendation of revision of wages once in three years was not in accordance with the direction of the Hon’ble Supreme Court.

The Department stated (May 2012) that a meeting would be held at Government level regarding the revision of wages to the prisoners for the work done by them and in accordance with the Minimum Wages Act as per instructions issued by the Hon’ble Supreme Court.

In the exit conference, the Principal Secretary stated (October 2012) that the Government had constituted a Committee for wage revision for the prisoners and the recommendations of the Committee have been forwarded (September 2012) to the State Government.

#### **2.1.9.4 Wages not deposited in joint bank accounts**

According to Rule 647(B) (4) of the Jail manual, 50 per cent<sup>18</sup> of the wages earned by the prisoners shall be managed in the following manner:

- a. One-third shall be paid to the prisoner or his family to meet the legal expenses. If there is no such necessity then this amount shall be deposited in the joint bank account of the JS and the prisoner opened for each prisoner.
- b. Another one-third shall be deposited in the prisoner’s joint bank account opened in the name of the prisoner and the JS in a nationalised bank. This amount will be payable at the time of release.
- c. The remaining one-third shall be available to the prisoner in the form of coupons for purchasing articles from the prison canteen or from outside through the JS.

We observed that in 30 test checked jails, prisoner’s wages amounting to ₹ 69.33 lakh<sup>19</sup> were kept in the cash chest of the jails, indicating non-observance of the provisions of the manual. This also resulted in depriving the

<sup>18</sup> Remaining 50 per cent is to be deposited in Common Fund under Rule 647(B)(3)(b)

<sup>19</sup> Badwani-₹0.72 lakh, Beohari-₹0.038 lakh, Bhopal-₹7.92 lakh, Bijawar-₹0.19 lakh, Budhar-₹0.013 lakh, Chhatarpur-₹0.92 lakh, Dabra-₹0.027lakh, Depalpur-₹0.78 lakh, Gwalior-₹0.38 lakh, CJ Indore-₹9.0 lakh, DJ Indore-₹0.16 lakh, Jabalpur-₹0.05 lakh, Khachrod-₹0.16 lakh, Khurai-₹0.94 lakh, Lavkushnagar-₹1.03 lakh, Mahidpur-₹0.087 lakh, Mhow-₹0.33 lakh, Multai-₹0.29 lakh, Narsinghpur-₹3.61 lakh, Naugaun-₹0.023 lakh, Patan-₹0.05 lakh, Raheli-₹0.19 lakh, Rewa-₹12.62 lakh, Sagar-₹17.59 lakh, Satna-₹9.27 lakh, Sawer-₹0.15 lakh, Sehora-₹0.10 lakh, Sendhwa-₹0.13 lakh, Shahdol-₹1.73 lakh and Ujjain- ₹0.84 lakh

prisoners of interest on their earnings. We also observed that the records relating to the prisoner's wages were not maintained separately for the parts at 'a', 'b' and 'c' mentioned above, as required under Rule 647(b) (4) of the Jail manual.

All the JSs stated (April to July 2012) that records relating to wages earned by the prisoners would be maintained.

In the exit conference the Principal Secretary stated (October 2012) that necessary instructions have been issued to JSs. Also, the Government had asked the State Level Bankers Committee to cooperate for opening bank accounts of the prisoners. The Government issued instructions that the amount of wages should be sent to the address of the prisoner on his remission and in case the amount is not delivered the same would be deposited in Government account.

#### **2.1.9.5 Huge balances under 'Common Fund'**

According to Section 36-A and Rule 647(B)(3)(b) of the Jail manual, a 'Common Fund' is to be created for payment of compensation to the deserving victims of offences or their family members (in case of death of the victim) and 50 *per cent* of wages earned by the prisoners are to be deposited in the 'Common Fund'. The amount of the 'Common Fund' is deposited in a Personal Deposit Account (PDA) of the concerned district treasury in the name of the District Magistrate and the Superintendent of the concerned jail. Rule 647 A(i) of the Jail manual provides that a committee consisting of District Magistrate as Chairman, Superintendent of Police as Member and Superintendent of CJ/DJ/SJ as Member Secretary would be constituted for each jail to decide the amount of compensation.

We observed that as of March 2012, a total amount of ₹ 9.62 crore was lying with the PD accounts of 33 jails opened for 'Common Fund'. The amount included ₹ 1.49 crore in 19 SJs. The JSs of the SJs stated that the prisoners under section 302 of Indian Penal Code (IPC) (i.e. in case of death of the victim) are not kept in SJs. We observed that as of March 2012 there were differences of ₹ 1.12 crore between the figures in the PD cash book and the treasury records in seven jails (**Appendix-2.8**).

JSs stated (April to July 2012) that correspondences with Committee members were being made for conducting meetings of the Committee. They also stated that the differences of PDA and PD cash book would be reconciled.

In the exit conference the Principal Secretary stated (October 2012) that the meetings regarding the distribution of compensation to the deserving victims were in process.

#### **2.1.9.6 Work not provided to prisoners**

According to Rule 176 of the Jail manual, the JS shall assign work to each prisoner.

Out of 36 test checked jails, industries like power looms, making utensils, carpentry, tailoring, shoe-making etc are running in eight CJs. In other jails the prisoners are used for jail services. We observed that during the period 2007-12, in four CJs (Bhopal, Jabalpur, Sagar and Satna) the percentage of prisoners who were not assigned work was two to ten, while in the remaining CJs (Gwalior, Indore, Rewa and Ujjain) the percentage was between 14 and 48.

Thus, the JSs did not fulfil the requirement of the Jail manual.

The JSs stated (April to July 2012) that due to illness of some prisoners and lack of industries in jails it was not possible to deploy them on work.

The reply was not acceptable because the number of sick, infirm and convalescent were not included for calculating non deployment of labour. This also defeated the objective of making the prisoners skilled which could help them for their livelihood after their release.

In the exit conference, the Principal Secretary stated (October 2012) that since the number of prisoners was more than the work in jails, it was not possible to provide work to all prisoners.

#### **2.1.10 Delay in review of sentences**

Rule 358 of the MP Jail manual, 1968 envisages that review of sentences of prisoners convicted with life imprisonment or imprisonment for more than 14 years would be considered by constituting a 'State Board for Review of Sentences' headed by a Minister for this purpose to explore the possibility of their premature release after undergoing a minimum sentence of 14 years. The Board would meet once in every quarter.

We observed that during 2010-11, there were 182 cases of prisoners in the State who had undergone sentences for more than 14 years. Out of these, 27 proposals were sent to the Jail Headquarters for review during that year, which remained pending as of 31 March 2012. There was no addition of such cases during the year 2011-12. During 2010-12, the State Board met only once (September 2011) in which the issue of remission of sentences was discussed.

The Department stated (March 2012) that the meeting of the Committee would be held to identify the prisoners for remission of sentences.

In the exit conference, the Principal Secretary stated (October 2012) that guidelines regarding remission of sentences of prisoners have been issued (January 2012).

The reply was silent on inaction on the pending cases pointed out by Audit.

#### **2.1.11 Infrastructure**

Infrastructure is an important pre-requisite for the efficient management of prisons. Scrutiny of the availability and adequacy of the infrastructure in the State and in 36 test-checked jails revealed the following deficiencies:

### 2.1.11.1 Construction of works under Centrally Sponsored Scheme

Against the financial targets of ₹ 155.15 crore, ₹ 151.13 crore had been spent, but 37 works remained incomplete

Under the Scheme 'Modernisation of Prisons' in State Jails, GoI, Ministry of Home Affairs allotted ₹ 155.15 crore (Central share ₹ 116.36 crore and State share ₹ 38.79 crore ) for construction of five new jails, 67 barracks, one sanitation work and 746 other works in the State during the period 2002-07. Further, GoI extended the period for completing these works up to 2008-09. We observed that the amount utilised against the allotted fund was ₹ 151.13 crore (Central share ₹ 116.36 crore and State share ₹ 34.77 crore) (December 2011). Against these, 37 works<sup>20</sup> sanctioned during July 2003 to January 2008 remained incomplete as of January 2012. Expenditure incurred on these incomplete works was ₹ 36.07 crore as of December 2011. Delay of more than three years in construction resulted in inadequacy of necessary infrastructure in the jails as well as cost over runs.

The Department stated (January 2013) that delay in commencement of the scheme, slow progress of works and increase in the cost of construction in 2008 caused the cost over run. The State Government has approved (January 2012) the additional amount of ₹ 47.85 crore for completing the incomplete works, of which ₹ 14.66 crore was provided in the State budget of 2012-13.

In the exit conference, the Principal Secretary stated (October 2012) that PWD is mainly responsible for delay in completion of work.

The fact remains that due to delay in execution, the State Government had to make additional provision to complete these works. Besides, the Department suffered from inadequacy of infrastructure.

### 2.1.11.2 Blocking of funds for construction of CJ Indore

Construction of new CJ at Indore remained incomplete after spending of ₹ 8.83 crore

The existing CJ Indore was more than 100 years old and was not having sufficient space. For construction of a new CJ building at Indore at an estimated cost of ₹ 33.60 crore an MoU was signed between Collector, Indore and MP Housing Board (MPHB) in October 2002. The estimate was revised (2007) to ₹ 55 crore for completion by June 2009. However, the Council of Ministers cancelled the MoU in July 2008 due to slow progress of the work by MPHB. MPHB demanded ₹ 17.91 crore against construction of boundary wall, administrative block, guard rooms and staff quarters done by them. The Jail Department had constituted a Committee to investigate the work for which MPHB had demanded payment. The Committee recommended payment of ₹ 9.92 crore to MPHB. However, the Department paid ₹ 8.83 crore (March 2012) to MPHB. Thus, despite expenditure of ₹ 8.83 crore incurred on the jail building, the objective of creating adequate space for the prison was not achieved. We observed that in CJ Indore, total occupancy was 125 per cent of the capacity. Besides, there is no cell for female prisoners in the CJ.

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<sup>20</sup> Renovation and construction- 9 works; Construction of new Barracks-16 works; Construction works in new jails-9 works; Water supply and sanitation-2 works; I-type quarters-1 work

In the exit conference, the Principal Secretary stated (October 2012) that a new CJ Indore would be constructed by PWD by taking loan from HUDCO.

### 2.1.11.3 Overcrowding in jails

Rule 30 of the MP Prison Rules, 1968 provides that the jail building should be designed to provide each prisoner a space of 41.806 square meters.

The capacity, actual occupancy and percentage of occupancy in all jails in the State as of 31 December 2011 is shown in **Table 7** and a summarised position is given in the chart:

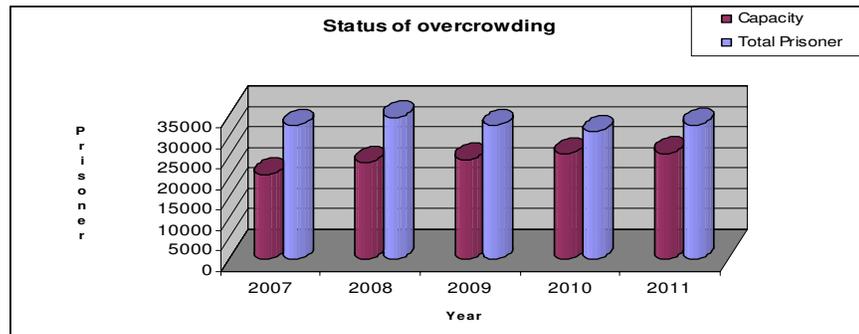
**Table-7: Number of prisoners**

(As of 31 December 2011)

At the end of year	Capacity	Number of prisoners									Total			Excess (Per cent)
		Convicted			Undertrial			Others			M	F	total	
		M	F	total	M	F	total	M	F	total				
Dec-2007	20448	15879	373	16252	15772	481	16253	207	00	207	31858	854	32712	12264 (60)
Dec-2008	23430	15538	390	15928	17902	586	18488	333	06	339	33773	982	34755	11325 (48)
Dec-2009	24130	14967	400	15367	16780	531	17311	128	00	128	31875	931	32806	8676 (36)
Dec-2010	25545	14145	412	14557	15948	574	16522	208	09	217	30301	995	31296	5751 (23)
Dec-2011	25685	15502	454	15956	16071	630	16701	258	01	259	31831	1085	32916	7231 (28)
<b>Total</b>		<b>76031</b>	<b>2029</b>	<b>78060</b>	<b>82473</b>	<b>2802</b>	<b>85275</b>	<b>1134</b>	<b>16</b>	<b>1150</b>	<b>159638</b>	<b>4847</b>	<b>164485</b>	

(Source-Jail Department) M=Male, F=Female

**Chart No. 1**



**There were overcrowding in 21 jails out of 36 test checked jails**

In addition, 167 children were also residing with their guardians in the jails. On an analysis of the actual intake of prisoners<sup>21</sup> vis-à-vis the sanctioned capacity, we observed that out of 36 test-checked jails, there were overcrowding in 21 jails. All the CJs except CJ Gwalior were overcrowded. In Bhopal, Jabalpur, Sagar, Rewa and Ujjain CJs occupancy was 15 to 93 per cent in excess of the capacity. Excess intake was severe in CJ Indore (125 per cent) and Satna CJ (287 per cent). We observed that out of 28 test checked

<sup>21</sup> CJ Bhopal- 2985:2600, CJ Satna-1485:384; DJ Badwani-426:416, DJ Seoni – 387:132; SJ Baithan-178:50, SJ Depalpur-51:50.

DJs and SJs, occupancy was more than the capacity in 14 DJs and SJs. Excess intake was severe in DJ Shahdol (140 *per cent*) and SJ Khachrod (116 *per cent*). The details are given in **Appendix-2.9**. Overcrowding was mainly due to lack of jail buildings.

Overcrowding in jails results in inadequate ground space and lateral ventilation space to prisoners which may affect their mental and physical health. Moreover it may also put pressure on utilities (water, sanitation and sewerage etc.). The load on security staff would also increase.

The Department stated (May 2012) that efforts were being made to increase the capacity of jails.

In the exit conference, the Principal Secretary stated (October 2012) that after completion of works in barracks and deployment of more staff, the overcrowding will be reduced.

#### ***2.1.11.4 Prisoner Management System (PMS) and Visitor Management System (VMS) were non-operational***

Under the Central Scheme 'Modernisation of Prisons', an amount of ₹ 80.99 lakh was provided to National Information Centre (NIC) in October 2009 to establish Bio-Metric devices of PMS and VMS to maintain important information about prisoners in a systematic way in 11 earmarked jails known as Circle Jails<sup>22</sup>. The Superintendents of these Circle Jails were nominated as Nodal officer for implementation of project. Arrangements for furniture, electrical points, data entry for the master data and prisoners database were to be made available by the concerned JSs. A timeline of four months was given (October 2009) to NIC for completion of the task. CJ Bhopal was nominated (December 2009) for pilot implementation of these modules and to provide training to the concerned staff of each Circle jail.

During scrutiny of records relating to implementation of PMS/VMS system (April 2012) in CJ Bhopal, we observed that data entry work started in December 2010 was not complete. We also observed that though the VMS software was loaded in the computers in all the Circle jails in April 2012 its operation was not started in any of the test checked eight CJs (October 2012).

The JSs stated (May 2012) that PMS/VMS could not be started due to non-availability of technical staff. DGP stated (April 2012) that functioning of PMS and VMS was in its final stage and one Data Entry Operator would be posted for each jail so that the data entry work can be completed.

The fact remains that the system could not be made operational even after 30 months after the timeline for completion of the project expired.

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<sup>22</sup> Bhopal, Datia, Gwalior, Indore, Jabalpur, Narsinghpur, Rewa, Sagar, Satna, Seoni and Ujjain

In the exit conference, the Principal Secretary stated (October 2012) that the work was in progress regarding preparation of information about prisoners through PMS/VMS.

#### **2.1.11.5 Non-working of video-conferencing system**

**Facility of video-conferencing system was provided in 22 jails, but was working only in five jails**

The video conferencing system between jails and Districts courts was established in 22 jails for quick disposal of cases in respect of undertrial prisoners. An amount of ₹ 1.08 crore was incurred during the period 2007-12 in 17 jails<sup>23</sup> while in five jails<sup>24</sup> the expenditure on installation was borne by the Police Department. According to the information furnished by Jail Headquarters (July 2012) the court hearings through video conferencing in respect of 25,727<sup>25</sup> undertrial prisoners were held in 22 jails (8 CJs, 13 DJs and 1 SJ) during May 2008 to October 2011. We however noticed (July 2012) that the system was working only in five jails<sup>26</sup>. Thus, the system was not in operation in 17 jails since August 2005 despite incurring significant expenditure on installation of the system.

Jail Headquarters stated (July 2012) that hearing through video conferencing was taking place in some jails and action was being taken for repairing of the system in the jails where this system was not working.

In the exit conference, the Principal Secretary stated (October 2012) that the video conferencing system was used only when the Hon'ble Court instructed for hearing through this facility.

The reply was not acceptable as despite incurring expenditure of ₹ 1.08 crore the video conferencing system was non-operational in 17 jails.

#### **2.1.11.6 Non availability of adequate number of toilet seats**

According to section V Rule 33 of the Jail manual, there should be sufficient number of toilet seats in each enclosure cell. One toilet seat is approximately sufficient for five prisoners.

As per information furnished by Jail Headquarters, as of October 2012, there were 3500 toilet seats against total of 34,000 prisoners in the State, i.e. one toilet seat for 10 prisoners. In 16 test checked jails<sup>27</sup> it was found that for 15752 prisoners the number of toilets available were 2444 i.e. one toilet seat for six prisoners on an average.

<sup>23</sup> 3 CJs: Sagar, Satna, Ujjain;  
13 DJs: Badwani, Betul, Chhatarpur, Chhindwara, Damoh, Datia, Hoshangabad, Indore, Narsinghpur, Khandwa, Ratlam, Shahdol, Shajapur;  
1 SJ: Mandsaur

<sup>24</sup> 5 CJs: Bhopal, Gwalior, Indore, Jabalpur, Rewa.

<sup>25</sup> 7 CJs: Bhopal (7858), Gwalior (5429), Indore (2864), Jabalpur (5090), Rewa (386), Sagar (1497), Satna (790);

4 DJs: Hoshangabad (96), Chhatarpur (1072), Khandwa (640), Betul (5);

<sup>26</sup> 1 CJs: Sagar; 4 DJs: Badwani, Chhindwara, Hoshangabad, Khandwa

<sup>27</sup> 7 CJs: Bhopal, Indore, Jabalpur, Rewa, Sagar, Satna, Ujjain; 2 DJs: Betul, Indore  
7 SJs: Banda, Khurai, Maihar, Maunanj, Multai, Nagaud, Raheli

The Department stated (May 2012) that the number of toilet seats would be increased.

It is essential to construct the toilet seats as per the norms to maintain a hygienic environment.

### 2.1.12 Consumption of LPG without norms

Due to absence of norms, variation in consumption of LPG was noticed in 34 test checked jails

According to Rules 530 to 564 of the Jail manual, diets of various categories are fixed for the prisoners. Further, according to Rule 531 of the Jail manual, norms for the consumption of fuel (Coal and Wood) were fixed. Though LPG (cooking gas) was being used as fuel, no scale/norms have been prescribed for consumption of LPG per prisoner per day.

We observed that in 34 test checked jails (8 CJs, 6DJs and 20 SJs) total expenditure on consumption of LPG was ₹ 12.86 crore during the period 2007-12. There was huge variation in average per prisoner per annum consumption in different jails, which ranged from 151.33 kg (DJ Betul) to 424.25 kg (SJ Sawer) (**Appendix-2.10**) due to absence of norms.

JSs stated (February 2012 to July 2012) that the consumption of LPG depends upon the number of prisoners. However, no norms have been fixed in this matter.

The reply was not acceptable because absence of any norm may lead to misuse of LPG.

In the exit conference, the Principal Secretary stated (October 2012) that the Department has issued orders (October 2012) to all jails of the State regarding per day per prisoner consumption of LPG.

### 2.1.13 Purchase of food

Food items were purchased from the local market at higher rates instead of purchasing the same from fair price shops

Madhya Pradesh Store and Stock Purchase Rules provides that articles should be purchased at lowest rates by inviting tenders/quotations. The Jail Headquarters issued (February 2007) instructions to the jail authorities from time to time for purchasing the food items from Food and Civil Supplies Department (FCSD).

We observed that in 28 test checked jails<sup>28</sup>, the JSs purchased 19.9 tons of rice, 4.6 tons of sugar and 11.2 tons of wheat during the period 2007-12 at market rates<sup>29</sup> instead of purchasing the commodities from Fair Price Shops at FCSD rate<sup>30</sup>, in violation of the orders of the Jail Headquarters.

<sup>28</sup> 8CJ: Bhopal, Gwalior, Indore, Jabalpur, Rewa, Sagar, Satna, Ujjain;

6 DJ: Badwani, Betul, Chhatarpur, Indore, Narsinghpur, Shahdol;

14SJ: Banda, Beohari, Bijawar, Khachrod, Khurai, Lavkushnagar, Multai, Naugaun, Patan, Raheli, Sawer, Sendhwa, Sehora, Tarana;

<sup>29</sup> Sugar: Minimum- ₹ 1425 per quintal; maximum- ₹ 4380 per quintal

Rice: Minimum- ₹ 1100 per quintal; maximum- ₹ 2400 per quintal

Wheat: Minimum- ₹ 1000 per quintal; maximum- ₹ 1700 per quintal

<sup>30</sup> Sugar: ₹ 1350 per quintal,

The JSs stated (February 2012 to July 2012) that the purchases were made as providing food to the prisoners was essential.

The reply was not acceptable because the requirement of rice, wheat and sugar could be assessed in advance and demand of the food items could have been made from the FCSD in advance. Thus, the excess expenditure could have been avoided.

In the exit conference, the Principal Secretary stated (October 2012) that the demand for supply of wheat, rice and sugar was made to the FCSD but presently only wheat has been supplied by the FCSD to jails. Further demand for supplying the rice and sugar has been made to the FCSD but so far no instructions have been issued by them.

### **2.1.14 Encroachment of jail land**

Information furnished (February 2012 to July 2012) by the test checked jails revealed that there was encroachment of jail land in three CJs (Bhopal-12440 Sq.ft, Satna-8,71,200 Sq.ft and Ujjain-9,00 Sq.ft). The CJ Jabalpur could not furnish information as the demarcation of jail land was not done. The remaining CJs stated that there was no encroachment of jail land.

On an audit enquiry (July 2012) with the Jail headquarter regarding the current status of encroachment of land in various jails, the Jail headquarters intimated that there was encroachment of land in 11 jails<sup>31</sup> as of March 2006. It was also informed that in CJ Satna, the case of encroachment was pending in High Court. The information regarding encroachment in CJ Ujjain was not available with the Jail headquarter since the updated information was not maintained by the Jail headquarter.

The Department stated (July 2012) that in five jails<sup>32</sup>, proceedings for making the land free from encroachment were in progress at local level.

In the exit conference, the Principal Secretary stated (October 2012) that the construction of boundary walls have been completed in 60 jails and a proposal for construction work of boundary walls in the remaining jails will be included in the next Perspective Plan.

### **2.1.15 Human Resource Management**

#### ***2.1.15.1 Shortage of staff in various cadres***

According to the information furnished (March 2012) by Jail Headquarters, there were vacancies in key posts of various cadres viz. Doctor, Accountant, Instructor, Pharmacist, Male Nurse and Matron. The percentage of shortfall vis-à-vis sanctioned strength under these cadres was 33 to 77

Rice: ₹ 920 per quintal (revised to ₹ 1100 per quintal as on 11May 2011),

Wheat: ₹ 700 per quintal (revised to ₹ 900 per quintal as on 11May 2011)

<sup>31</sup> 3 CJs: Bhopal, Jabalpur, Satna; 4 DJs: Badwani, Chhatarpur, Narsinghpur, and Sidhi

4 SJs: Bijawar, Sabalgarh, Seonimalwa and Silwani

<sup>32</sup> CJ Bhopal, DJ Badwani, DJ Narsinghpur, SJ Seoni Malwa and SJ Silwani

(Appendix-2.11). We observed that vacancies in the cadres of Jail Superintendents and Warders ranged between 10 per cent to 17 per cent. All the posts of Industry Superintendent, Senior Probation and Welfare officer and Computer Operator remained vacant as of March 2012.

The Department stated (May 2012) that recruitment of the warders, Male Nurse and Pharmacists was in process (September 2012).

In the exit conference, the Principal Secretary stated (October 2012) that the process of filling up the vacant posts of JS and Assistant JS was at Government level.

#### 2.1.15.2 Training of warders at training centre, Sagar

The Training Institute at Sagar is the only institute for the basic training of warders. Targets and achievements in training during the period 2007-08 to 2011-12 is shown below:

**Table-8: Position of basic training of warders**

Year	warders to be trained	warders actually trained	Shortage (per cent)
2007-08	150	44	106 (71)
2008-09	150	28	122 (81)
2009-10	150	80	70 (47)
2010-11	150	147	3 (2)
2011-12	150	76	74 (49)
<b>Total</b>	<b>750</b>	<b>375</b>	<b>375 (50)</b>

We observed that the targets were not achieved in any of the years and the shortfall ranged between 2 to 81 per cent. We observed that only 375 warder could get training during the period 2007-12. It was also observed that there were 2655 warders in the State jails as of March 2012.

The JS, Sagar stated (April 2012) that the training could not be provided to more warders due to shortage of trainer staff in jails.

The reply was not acceptable because the objective of establishment of the Training Centre could not be fulfilled due to non-achievement of the targets.

In the exit conference, the Principal Secretary stated (October 2012) that the strength of warders is less in jails and due to security reason, it was not possible to send the warders for training resulting in shortfall in achievement. However, the process of recruitment of warders is in progress.

### 2.1.16 Inspection of jails and Internal Audit

#### 2.1.16.1 Inadequate inspection

(i) Rule 72 of the M. P. Jail manual envisages that the DGP/IGP shall inspect every jail at least once in two years. Based on the information furnished by Jail Headquarters we observed that there was shortfall in inspections by DGP/IGP which ranged from 30 per cent to 84 per cent during the period 2007-12 as detailed below:

Targets in respect of training of Warders were not achieved in Training Centre, Sagar

Targets in respect of inspections were not achieved

**Table-9: Shortage in inspection**

Year	No. of Jails	Inspections due	Inspections conducted	Shortfall (Percentage)
2007-08	120	60	38	22(37)
2008-09	120	60	38	22(37)
2009-10	120	60	42	18(30)
2010-11	122	61	42	19(31)
2011-12	123	62	10	52(84)
<b>Total</b>		<b>303</b>	<b>170</b>	

Besides, there was shortfall in inspection by the District Magistrates to keep a check on disposal of undertrials as discussed in paragraph 2.2.8.1.

The Department stated (December 2011) that inspections were conducted wherever it was administratively necessary.

The reply of the Department was not acceptable as inspection should be conducted as per prescribed norms for every jail as laid down in Jail manual.

(ii) As per Rule 76 of the Jail manual, the Director of Health Services, in addition to functioning as an official visitor to all jails, shall also be the consulting officer on all subjects connected with the general hygiene and sanitary arrangements in jails and is expected to offer his advice freely to the IGP. If there are differences of opinion on important points of hygiene or sanitary management, the IG shall refer the case to the State Government.

As per the information furnished by the JSs of 27 test checked jails, no inspection was carried out by DHS during 2007-12.

In the exit conference, it was stated (October 2012) that a request has been sent to the Government by Jail Headquarters to take up the matter with DHS at Government level.

Not conducting of inspection leads to inefficiency and ineffectiveness on working of jail officials.

#### **2.1.16.2 Internal Audit**

**There was 17 to 61 per cent shortage of internal audit. Moreover, 3662 audit paras were pending for settlement**

There is an Internal Audit Wing at Jail Headquarters which is headed by the Deputy Director (Finance). Every year a roster is drawn up for internal audit of jails.

We observed that there was shortfall in conducting internal audit against those planned in the Annual Internal Audit plans, which ranged from 17 to 61 per cent during the years 2008-09 to 2011-12. Besides, replies to 3662 internal audit paras were pending as of March 2012. There were persistent irregularities noticed during internal audit, e.g. irregularities in cash books, bill registers, and contingency register etc.

The shortfall of internal audit of jails is detailed below:

**Table-10: Position of Internal Audit**

Year	Number of Jails (units)	Selected units	Audited units	Shortfall (per cent)
2007-08	120	96	37	59 (61)
2008-09	120	96	80	16 (17)
2009-10	120	86	58	28 (33)
2010-11	122	95	69	26 (27)
2011-12	123	93	48	45 (48)

In the exit conference, the Principal Secretary stated (October 2012) that shortfall was due to shortage of staff.

The reply indicated that the internal audit plans were not drawn up according to the available strength of the audit staff.

### **2.1.17 Conclusion**

The Performance audit of 'Management of Jails' covering the period of 2007-12 revealed the following:

- Financial management was deficient. While provision of Plan funds was much less than the approved Plan outlay, there was under-utilisation of Plan funds. Besides, there were delays in remittances of Departmental receipts into the Government Accounts.
- The Department's initiatives for providing facilities/privileges to the prisoners and for security of the prisons were not satisfactory. Inmates were not subjected to quarantine at the time of admission to prisons for want of Reception unit. In several jails there were no separate cells for convicts and undertrial female prisoners. Medical treatment was not provided to several ill prisoners who were referred by the Jail Medical Officers to hospital for treatment for want of police guard.
- There were shortages of weapons and modern security equipment such as CCTV, Siren, Intercom, Generators etc. mainly in District jails and Sub-jails. The proposed Prisoner Management System and Visitor Management System were not made operational in the eight test-checked Central jails. There were 91 instances of prisoners escaping from the jails in the State during 2007-12, in which 96 prisoners escaped. Cases of possession of prohibited articles with the prisoners in the jails were also noticed in nine test checked jails.
- Undertrial prisoners were not produced to courts for hearing of their cases on the stipulated dates for want of police escorts. This resulted in unnecessary detention of undertrials. Besides, there were overcrowding in 21 test checked jails, mainly because of non-construction/delay in construction of jail buildings/barracks. In Central jail Satna, occupancy was 287 per cent in excess of its capacity.
- Educational facilities for the prisoners were not available in the District jails and Sub jails. The prisoners engaged in industries running in the jails were not paid equitable wages as per the Minimum Wages Act, though directed by the Supreme Court of India.

- There were significant shortages of jail staff and medical/paramedical staff in the Department. Only 50 *per cent* of the targeted warders were imparted training.
- Prescribed inspections of Jails by the departmental authorities were not regularly carried out which indicated weak controls in Jail administration.

#### **2.1.18 Recommendations**

- The Government should improve financial management for better implementation of the Plan schemes on jail administration.
- Security arrangement in the jails should be strengthened by providing necessary weapons and equipment.
- Necessary arrangement should be made for producing the undertrials in the court to prevent unnecessary detention and overcrowding of prisoners in the jails.
- Educational programmes and industrial trainings should be provided to all deserving prisoners.
- All vacant posts should be filled up for efficient functioning of the jails.

## Panchayat and Rural Development Department

### 2.2 Mahatma Gandhi National Rural Employment Guarantee Scheme

#### Executive Summary

The National Rural Employment Guarantee Act became effective on 2 February 2006 in 18 districts<sup>1</sup> of Madhya Pradesh in the first phase. In the second phase, 13 more districts<sup>2</sup> of the State were included from 1 April 2007 and the remaining 19 districts<sup>3</sup> were included from 1 April 2008.

The Performance Audit of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) was conducted during March 2012 to June 2012 by covering 13 districts for the period 2007-12.

Audit found that there were 1,18,60,150 number of registered households in 2011-12 in the State and 117.20 crore persondays were generated during the audit period. The Government of India released ₹ 15,946.54 crore to the State and an expenditure of ₹ 17,193.12 crore was incurred for implementation of the scheme during 2007-12.

- It was observed that though the State Employment Guarantee Council was constituted within the stipulated period, it could not meet at the scheduled intervals.

*Regular meetings of the General Body of State Employment Guarantee Council and its Empowered Committee should be conducted.*

- Adequate staff for the implementation of the scheme was not posted.
- The prescribed procedure for the preparation of annual development plan and labour budget was not followed.
- The Employment Guarantee Fund was not constituted at State, District, Block and Gram Panchayat level.
- Orders of the State Government stipulating registration of all rural households resulted in registration of 13.35 lakh to 19.74 lakh ineligible beneficiaries under the scheme in the selected districts.

*The eligibility of the applicant should be duly verified for registration and issue of job cards.*

- Only 2.31 per cent to 12.60 per cent of the registered households could complete 100 days of guaranteed employment.

<sup>1</sup> Balaghat, Barwani, Betul, Chhatarpur, Dhar, Dindori, Khandwa, Jabua, Khargone, Mandla, Satna, Seoni, Shahdol, Sehore, Shivpuri, Sidhi, Tikamgarh and Umari.

<sup>2</sup> Anuppur, Ashoknagar, Burhanpur, Chhindwara, Damoh, Datia, Dewas, Guna, Harda, Katni, Panna, Rajgarh and Rewa.

<sup>3</sup> Alirajpur, Bhind, Bhopal, Gwalior, Hoshangabad, Indore, Jabalpur, Mandasaur, Morena, Narsinghpur, Neemuch, Raisen, Ratlam, Sagar, Sehore, Shajapur, Singrauli, Ujjain and Vidisha

- Impermissible works were executed under the scheme. Some of the executed works were not found in existence though completion certificates of the works had been issued.

*Impermissible works should not be sanctioned under the scheme.*

- Employment provided to the Scheduled Caste beneficiaries ranged between 18 per cent to 21 per cent while the same decreased for Scheduled Tribe beneficiaries from 49 per cent to 27 per cent during the period 2007-12.
- Essential records were not maintained by the Gram Panchayats.

*Maintenance of essential records of employment generation and asset creation should be ensured.*

- Timely disposal of complaints was not ensured.

*Grievance redressal mechanism should be strengthened for timely disposal of complaints.*

No records of inspection of works was maintained at the Gram Panchayat level. Impact assessment reports of MGNREGS were not submitted.

### **2.2.1 Introduction**

The National Rural Employment Guarantee Act, 2005 (NREGA) guarantees at least 100 days of wage employment in a financial year to every rural household (HH) whose adult members volunteer to do unskilled manual work. The Act provides rural HHs a right to register themselves with the local Gram Panchayats and seek employment. The Act made the Panchayats at each level the principal authorities for planning and implementation of the scheme.

The Act required the State Government to formulate a State Rural Employment Guarantee Scheme. Accordingly the scheme was notified (2 February 2006) as Madhya Pradesh Rural Employment Guarantee Scheme (MPREGS). Panchayat and Rural Development Department was the nodal department for its implementation in the State. The name of the Act was changed to Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) in October 2009.

The National Rural Employment Guarantee Act became effective on 2 February 2006 in 18 districts of Madhya Pradesh in the first phase. In the second phase, 13 more districts of the State were included from 1 April 2007 and the remaining 19 districts were included from 1 April 2008 in the third phase.

### **2.2.2 Organisational set-up**

The scheme at village level is implemented by Gram Panchayats (GPs). The Programme Officers (POs) are responsible for coordinating the works undertaken by the GPs and other implementing agencies at block level while District Programme Coordinator (DPC) is responsible for overall coordination and implementation of the scheme at district level. The State Employment Guarantee Council (SEGC) is to advise the State Government on

implementation, evaluation and monitoring of the scheme. Other roles of SEGC include deciding on the 'preferred works' to be implemented under MGNREGS and recommending the proposals of works to be submitted to the Central Government under Schedule I, Section 1 (ix) of the Act.

### 2.2.3 Implementing Agencies

The GP is the single most important agency for executing works, as the Act mandates earmarking a minimum of 50 *per cent* of the works in terms of costs to be executed by the GPs. The other Implementing Agencies (IAs) are Intermediate and District Panchayats, Line Departments of the Government, Public Sector Undertakings of the Central and the State Government, Cooperative Societies with a majority shareholding by the Central and State Government, and reputed NGOs having a proven track record of performance.

The role of the Line Departments is to give technical support for preparing the estimates, measurement and supervision of works executed. No overhead charge would be paid to any Line Department for this. The selection of the IA, other than the GP that has a mandatory responsibility for work execution, would be based on technical expertise resources, capacity to handle work within the given time frame, and proven track record for work, and the overall interests of beneficiaries. The selection of the IA should be indicated in the Development Plan.

### 2.2.4 Audit Objectives

The objectives of the Performance Audit (PA) were to ascertain whether:

- Structural mechanisms have been put in place by the State Government for implementation of the Act;
- The procedures for preparing perspective and annual plan at different levels for estimating the likely demand for work and preparing shelf of projects were adequate and effective;
- Funds were released, accounted for and utilised by the State Government in compliance with the provisions of the Act/Rules;
- There was an effective process of registration of HHs, allotment of job cards and allocation of employment in compliance with the Act/Rules;
- The primary objective of ensuring livelihood security by providing 100 days of annual employment to the targeted rural community at the specified wage rates was effectively achieved and unemployment allowance for inability to provide job-on-demand was paid in accordance with the Act and relevant Rules;
- MGNREGS works were properly planned and economically, efficiently and effectively executed in a timely manner and in compliance with the Act and Rules and durable assets were created, maintained and properly accounted for;
- The auxiliary objectives of empowering rural women and fostering social equity were effectively achieved in accordance with the Act and the Rules;

- Convergence of the scheme with other rural development programmes as envisaged was effectively achieved in ensuring sustainable livelihood to the targeted rural community and improving the overall rural economy;
- All requisite records and data were maintained at various levels and the MGNREGS data was automated and provided reliable and timely MIS;
- Complete transparency was maintained in implementation of the Act by involving all stakeholders in various stages of its implementation from planning to monitoring and evaluation;
- There was an effective mechanism at State level to assess the impact of MGNREGS on individual HHs, local labour market, migration cycle and efficacy of assets created.

### **2.2.5 Audit Criteria**

The audit criteria for the PA were drawn from the following sources:

- NREGA-2005 and amendments thereto.
- Operational Guidelines 2006 and 2008 issued by the Ministry of Rural Development (MoRD), GoI, regarding MGNREGS and the circulars issued by MoRD.
- Madhya Pradesh Rural Employment Guarantee Scheme notified in February 2006.
- Fund Rules 2006, Financial Rules 2009 and Audit of Scheme Rules 2011.
- MGNREGA Works Field Manual.
- Reports of the State/District by National Level Monitors, available with the State MGNREGS Commissioner.
- Muster Roll Watch Guidelines.
- Guidelines/Checklist for internal monitoring by State.
- Performance indicators framed by Government of India/State Government.
- MGNREGS Vision, Strategic Framework and Plan of Action (2010-2011) by MoRD.

### **2.2.6 Scope and Methodology of Audit**

The sample selected for the PA was 287 GPs of 29 blocks of 13 districts<sup>4</sup> and SEGC and covered the period 2007-12. The test audit was conducted during March 2012 to June 2012. The audit methodology included beneficiary survey, physical verification of works executed under the scheme and attending Social Audit meetings. A total of 2744 beneficiaries were interviewed and 2809 works were physically verified.

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<sup>4</sup> Ashoknagar, Balaghat, Chhindwara, Datia, Dhar, Indore, Khargone, Neemuch, Satna, Sehore, Shajapur, Shahdol, Vidisha

An entry conference was held with the Principal Secretary, Panchayat and Rural Development Department, Government of Madhya Pradesh on 14 February 2012 during which the audit objectives and criteria, scope and coverage of audit were discussed.

An exit conference was held with the Principal Secretary, Rural Development Department, Government of Madhya Pradesh on 17 July 2012 wherein the audit findings of PA were discussed and the State Government furnished para wise replies to the audit observations.

## **2.2.7 Structural mechanism and capacity building**

### **2.2.7.1 Functioning of SEGC**

As per Section 12 (1) of NREGA, 2005 every State Government was required to constitute a State Council to be known as State Employment Guarantee Council (SEGC) with a Chairperson and such number of official members as may be determined by the State Government and not more than 15 non-official members nominated by the State Government from Panchayati Raj Institutions (PRIs), organisations of workers and disadvantaged groups.

The State Government constituted the SEGC in January 2006.

As per para 12.1 of MP SEGC (Rules), the meetings of the General Body of SEGC were to be held at least twice in a financial year.

We noticed that the General Body meeting of SEGC was held only twice (June 2007 and February 2008) since its registration against the requirement of 13 meetings upto March 2012.

As per Para 15.5 of MP SEGC (Rules), the meetings of the Empowered Committee of SEGC were to be held at least once in a quarter.

We found that the committee met only six times against the requirement of 25 meetings upto March 2012 since its registration which shows lack of high level involvement in the planning and monitoring process for implementation of the scheme.

During the exit conference the State Government replied that due to very detailed guidelines issued by GoI and regular quarterly reviews by the Chief Minister, there were no major independent issues to be decided in the General Body Meetings, hence less number of meetings were held. Further it was stated that the Empowered Committee under the chairmanship of Chief Secretary was also not required to hold quarterly meetings due to very clear guidelines for the programmes.

The reply confirmed that the Government's action was not in accordance with the provisions of the MP SEGC (Rules).

### **2.2.7.2 Appointment of key functionaries**

#### **Gram Rozgar Sahayak (GRS)**

As per Para 3.1.1 of the Operational Guidelines, 2008 of MGNREGS, for effective implementation of the scheme, appointment of GRS in each Gram Panchayat was suggested.

**The meetings of the General Body of SEGC and its Empowered Committee were not held at scheduled intervals**

**GRS was not appointed in every Gram Panchayat**

We observed that out of 23,336 GPs in the State, only 6,438 GRS were appointed upto 2011-12.

During the exit conference the State Government replied that it has been recently decided to provide GRS for each Gram Panchayat. New instructions in the financial year 2011-12 have been issued for speeding up the appointment of GRS.

***Programme Officer (PO)/Additional Programme Officer (APO)***

As per Para 3.1.2 of the scheme guidelines, a full time dedicated PO, not below the rank of Block Development Officer (BDO), was to be appointed at the block level. The responsibility of the PO may be discharged by the BDO. In such circumstances, another person may be appointed as APO.

**Full time PO was not posted in any of the blocks of the State and APOs were not appointed in every block**

Scrutiny of records of SEGC revealed that a full time PO was not posted in any of the 313 blocks of the State. The Chief Executive Officers (CEOs) of the Janpad Panchayat (Intermediate Panchayat) discharged the functions of the PO. For assisting the CEOs, out of 313 posts, only 249 APOs were appointed.

During the exit conference the Government replied that due to limited administrative funds available under six *per cent* ceiling<sup>5</sup>, the POs were not independently recruited and the remaining APOs would be provided based on the need assessment and availability of funds under administrative head.

The reply confirmed that the Government did not take action in conformity with the scheme guidelines as appointment of a full time dedicated PO/APO was essential for coordination of MGNREGS at the block level.

***Supporting staff at block level***

As per Para 3.1.2 of the scheme guidelines, to facilitate programme functioning at the block level, supporting staff of PO i.e. engineers, accountants and data entry operators (DEO) should be deployed.

**Adequate number of engineers and DEOs were not appointed**

We noticed that against 2,817 sanctioned posts of engineers in the State, only 1,447 (51 *per cent*) engineers were posted to provide technical assistance and against 626 sanctioned posts of DEOs, only 421 DEOs (67 *per cent*) were appointed.

During the exit conference the State Government replied that the Government has been cautious and sensitive towards unnecessarily burdening the scheme's limited administrative budget by way of overstaffing. The Government has now recruited 969 more engineers recently and the training process is about to be started. Similarly recruitment of DEOs has been done in a phased manner while allowing the Collectors to continue the work by hiring DEOs either by outsourcing or engaging them at wage rates decided by the Collector.

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<sup>5</sup> The limit for administrative expenses is six *per cent* of the annual cost of implementing MGNREGS.

The reply confirmed that the Government did not appoint sufficient number of supporting staff for effective implementation of the scheme.

### 2.2.7.3 Expenditure on training of key functionaries

As per Para 3.3.1 of the scheme guidelines, all key agencies will need to be trained in discharging their responsibilities under the Act. Basic training on core issues pertinent to the Act and the guidelines must be arranged by the State Government with priorities accorded to its key functionaries.

As per information furnished by SEGC (October 2012), total expenditure of ₹ 14.81 crore was incurred on training activities during the period 2008-12. However, the details of staff trained were not furnished to audit.

## 2.2.8 Preparation of Perspective and Annual Plan

### 2.2.8.1 Non-preparation of District Perspective Plan (DPP)

As per Para 4.5.1 of the scheme guidelines, the DPP is intended to facilitate advance planning and to provide a development perspective plan for the district. The aim is to identify the types of MGNREGS works that should be encouraged in the district, and the potential linkages between these works and long-term employment generation and sustained development.

Scrutiny of records in the 13 test checked districts revealed that five districts<sup>6</sup> did not prepare the DPP and three districts<sup>7</sup>, out of eight districts which prepared the DPP, did not send it to the State Government for approval.

We further noticed that GoI released ₹ 40 lakh to four districts<sup>8</sup> out of 13 selected districts. However, only three districts prepared DPP by incurring expenditure of ₹ 22.06 lakh while Indore district did not prepare a DPP. The five remaining districts<sup>9</sup> prepared DPP without getting funds for this purpose from GoI.

During the exit conference the Government replied that the preparation of DPP and its approval by the State Government is purely cosmetic in nature having no significance with actual implementation of the scheme. Being a demand driven scheme, it is impossible to project the accurate labour demand owing to monsoon variations and other factors.

The reply is not acceptable as for advance planning and sustainable development, the preparation of DPP was an essential process.

Five districts did not prepare the DPP and three districts did not send it to the State Government for approval

<sup>6</sup> Ashoknagar, Indore, Khargone, Neemuch and Shahdol.

<sup>7</sup> Datia, Shajapur and Vidisha.

<sup>8</sup> Datia, Indore, Sehore and Vidisha.

<sup>9</sup> Balaghat, Chhindwara, Dhar, Satna, Shajapur.

### 2.2.8.2 Shortcomings in Planning

As per Para 4.4.1 of the scheme guidelines, the Panchayats at district, intermediate and village levels are the principal authorities for planning. The process of planning as laid down under Sections 13-16 of the Act gives the power to make recommendations on the works to be taken up under MGNREGS to the Gram Sabha and the power to prepare a development plan comprising a Shelf of Projects (SoP) on the basis of these recommendations of the Gram Sabha to the GP. The GP has to forward the development plan with its priorities to the PO by 15 October. The PO will consolidate them into the block plan and forward it to the DPC by 30 November. The DPC has to approve the block-wise SoP and labour budget by 31 December.

We found the following shortcomings in the planning process at the GP, block and district levels:

(i) The scheduled dates of approval of the annual plan were not adhered to in 56 test checked GPs. The delays ranged between 1 to 21 months. The details are given in **Appendix-2.12**.

(ii) The scheduled dates of approval of the annual plan were not adhered to in nine test checked blocks. The delays ranged between 1 to 11 months. The details are given in **Appendix-2.13**.

(iii) The scheduled dates of approval of the annual plan were not adhered to in seven test checked districts. The delays ranged between 1 to 11 months. The details are given in **Appendix-2.14**.

During the exit conference the Government replied that the procedure for preparation of annual development plan and labour budget starts from SoP being approved by the Gram Sabha based on which further planning is done. Considering very limited capacity available at GP level, it is accepted that the SoP is not frozen at the start of the year.

The fact remains that timely preparation and approval of annual plan is necessary for effective planning at the GP, block and district level.

### 2.2.8.3 Unrealistic Labour Budget

As per Para 8.4 of the scheme guidelines, the DPC shall prepare in the month of December every year a labour budget for the next financial year containing the details of anticipated demand for unskilled manual work in the district. The labour budget was to be based on realistic estimate for the number and kind of works to be taken up, as derived from the annual SoP in the Development Plan.

During test check of the records of the 13 selected districts, we found that the labour budget was prepared in all the test checked districts during the period 2007-12 except for three districts<sup>10</sup> for the year 2007-08. We further noticed

**The scheduled dates of approval of annual plan were not adhered to by the districts, blocks and the GPs**

**The labour budget was not prepared on the basis of actual expenditure of the previous years as a result of which it remained only a formal exercise**

<sup>10</sup> Ashoknagar, Balaghat and Datia.

that there were variations between the actual expenditure *vis-à-vis* the budgeted figure in each year, in respect of all the test checked districts. In case of Vidisha, the actual expenditure was only six *per cent* and eight *per cent* of the budget estimates in the years 2008-09 and 2009-10 respectively (**Appendix-2.15**). Thus, the labour budget was not framed realistically.

During the exit conference the Government replied that the scheme is demand driven and also focuses on livelihood security and further stated that labour budget is a projection of tentative demand.

While the labour budget would be based on tentative demand, it did not justify the wide variation between actual expenditure and estimates noticed in certain cases.

#### 2.2.8.4 Wasteful expenditure on preparation of Detailed Project Reports (DPRs)

Government of Madhya Pradesh, Panchayat and Rural Development Department issued instructions (June 2007) that the DPRs for *Kapil Dhara*<sup>11</sup>, *Khet Talab*<sup>12</sup>, *Nandan Phalodyan*<sup>13</sup>, *Bhoomishilp*<sup>14</sup> and *Shailparna*<sup>15</sup> sub-plans may be prepared by engaging outside agencies. The selected outsourcing agency was responsible for preparing detailed plan for selected beneficiaries for the next two years and was also responsible for seeking approval of the DPRs from the three tiers of PRIs.

Scrutiny of records of block Pandhurna, District Chhindwara revealed that the work order for preparation of DPRs was issued (May 2008) to M/s Parag Printers, Pandhurna. The said work was reported to be completed in May 2009 for which a payment of ₹ 24.04 lakh was made to the agency for the preparation of the following sub-plans as detailed in **Table 1**.

Wasteful expenditure was incurred on the preparation of DPRs as not a single work was executed from these DPRs

**Table 1: Sub-plan wise details of DPRs**

Sl. No.	Name of Sub plan	No./Area of works for which DPR was prepared	Expenditure (₹ in lakh)
1	Kapil Dhara(Koop)	2803	8.97
2	Khet Talab	536	1.61
3	Nandan Phalodyan	961	2.79
4	Bhoomishilp	3317	9.95
5	Shailparna	359 Hectare	0.72
	<b>Total</b>		<b>24.04</b>

We found that not a single work was taken up for execution from these DPRs (31 March 2012). Thus, an expenditure of ₹ 24.04 lakh incurred for preparation of DPRs became wasteful.

<sup>11</sup> Scheme for dug wells

<sup>12</sup> Scheme for ponds for agricultural purpose

<sup>13</sup> Scheme for plantation of fruit yielding trees

<sup>14</sup> Scheme for leveling of field for agricultural purpose

<sup>15</sup> Scheme for construction of bunds in the fields using stones

During the exit conference the Government replied that necessary enquiry has already taken place and departmental proceedings were in progress (July 2012).

### 2.2.9 Financial Management

MGNREGS is implemented as a Centrally sponsored scheme on a cost-sharing basis between the Centre and the State as determined by the Act. The Government of India (GoI) bears the entire cost of wages of unskilled manual works, 75 per cent of the cost of material and wages for skilled and semi-skilled workers along with administrative expenses as determined by GoI. The State Government bears 25 per cent of the cost of material and wages for skilled and semi-skilled workers. Unemployment allowance and administrative expenses of SEGC is also borne by the State Government.

During 2007-09, the scheme funds were transferred by GoI directly to the districts. From the year 2009-10, the funds were released to SEGC and the SEGC transferred it to the districts along with matching share of the State. The districts transferred the funds to the blocks, GPs and other implementing agencies. The position of funds received and expenditure incurred during the period 2007-12 is given in **Table 2**.

**Table 2: Statement showing receipt and expenditure of funds during the period 2007-12**

(₹ in crore)

Year	Opening Balance	Receipt during the year	Total available fund	Expenditure	Closing Balance (per cent)	Difference between CB and OB
1	2	3 (4-2)	4	5	6	7
2007-08	357.00	2945.38	3302.38	2892.67	409.71(12)	
2008-09	448.92	4360.95	4809.87	3551.67	1258.20(26)	39.21
2009-10	1550.01	4805.58	6355.59	3779.72	2143.14(34)	291.81
2010-11	2664.92	2871.12	5536.04	3512.14	1687.03(30)	521.78
2011-12	1900.39	3343.63	5244.02	3456.92	1766.96(34)	213.36

(Source- Data furnished by the State Employment Guarantee Council)

**Optimum utilisation of funds was not ensured and wide variations between OB and CB were noticed**

We observed that the funds were not utilised properly during 2007-12 as the unspent balances at the year-end ranged between 12 per cent to 34 per cent of the total funds available. Wide variations between the Closing Balance (CB) of the previous year and Opening Balance (OB) of the next year were also noticed. The amount of OB was taken in excess of the CB of the previous year during 2007-12 as shown in the above table. The figures of CB provided by SEGC also did not match with actual figures of CB (Total available fund-Expenditure) during the years 2009-12.

During the exit conference, the Government replied that SEGC is sending Utilisation Certificates (UCs) to GoI from financial year 2009-10 onwards. Previously, the funds were released by GoI directly to the districts and the districts were sending UCs to GoI. However, the differences in CB and OB are being worked out.

### **2.2.9.1 Non-establishment of Employment Guarantee Fund**

As per Para 8.2.2 and 8.2.3 of the scheme guidelines, the State Government, by notification, was required to establish the State Employment Guarantee Fund to be expended and administered as a revolving fund with Rules that govern and ensure its utilisation according to the purposes of the Act. Similar Revolving Funds were to be created at the district, block and the GP levels.

**The Employment Guarantee Fund was not established along with revolving funds at district, block as well as GP level**

We observed that the Employment Guarantee Fund was not established in the State level till March 2009 and the revolving fund was also not created at district and block as well as GP level.

During the exit conference the Government replied that for running the scheme, a dedicated single account at GP, Block Panchayat and District Panchayat has been maintained. In this bank account, the available funds act as revolving fund and at the district, block and the GP level there is absolutely no need to create a unique fund as a separate bank account for MGNREGA.

The reply was not in conformity with the scheme guidelines. Further, in order to ensure availability of sufficient funds for the implementation of the scheme, the establishment of an Employment Guarantee Fund at all levels of execution was essential.

### **2.2.9.2 Belated transfer of funds of Sampoorna Gramin Rozgar Yojana (SGRY) and National Food for Work Programme (NFFWP)**

As per Circular dated 20 March 2006 of Ministry of Rural Development, GoI, all unutilised balances of NFFWP and SGRY on 1 April 2006 were required to be transferred to the National Rural Employment Guarantee (NREG) account.

**Seven districts transferred the balance amount of SGRY and NFFWP to MGNREGS funds with a delay of one to five years**

We noticed that seven districts transferred the balance amount ₹ 6.73 crore of SGRY and NFFWP with delays of one to five years. The details are given in **Appendix-2.16**. Thus the unspent balances of the closed schemes were parked idle in the bank accounts and could not be utilised on the implementation of MGNREGS.

During the exit conference the Government replied that the switchover from SGRY and NFFWP to MGNREGA was a major task in the field in terms of accounting and handing over of the ongoing works. The calculation of liabilities and other implementing details took a lot of time in the field resulting in delay and belated transfer of funds.

The reply of the Government confirmed that it did not transfer the balance funds of SGRY and NFFWP to the NREG account on time.

### **2.2.9.3 Monthly squaring of accounts**

Para 8.6.1 of the scheme guidelines emphasises on the need to introduce monthly squaring of accounts to reduce the risk of financial leakages and to promote transparency and accuracy in fund management. The accounts should be categorised under three heads i.e. (i) money held in bank

**Monthly squaring of accounts was not carried out at the district, block as well as GP level**

(ii) advances to the implementing agencies and (iii) vouchers of actual expenses, and should be made publicly available on the Internet at all levels of aggregation.

Audit found that the monthly squaring of accounts was not carried out in 160 GPs, 20 blocks and 10 districts.

During the exit conference the Government replied that monthly squaring of State Grant accounts at SEGC is done regularly and the MIS is in the public domain. Due to capacity constraints at the GP level, it is very difficult to achieve monthly reconciliation. However, currently due to a large number of schemes and programmes that the GPs are expected to run and keep records for, it is impractical to expect them to perform monthly squaring of accounts.

The reply was not in conformity with the guidelines as monthly squaring of accounts was necessary to ensure transparency and accuracy in fund management.

#### **2.2.9.4 Irregular expenditure of ₹ 22.15 lakh on printing of bank pass books**

**Expenditure of ₹ 22.15 lakh was incurred on printing of bank pass books of beneficiaries**

As per Para 7.2.1 (viii) of the guidelines, the banks were required to open the accounts of MGNREGS labourers without charge.

Scrutiny of the records of DPC, Shahdol revealed that an expenditure of ₹ 22.15 lakh was incurred by DPC, Shahdol on printing of 1,96,000 pass books of 11 different banks through private printing press and handed over to the banks concerned for issuing it to the beneficiaries as detailed in **Appendix-2.17**.

During the exit conference the Government replied that the concerned district has raised demand against the lead bank for depositing the money for the pass books which were ordered for printing during the financial year 2008-09. The accounts would be settled with the bank concerned and suitable instructions in this regard would be given to all the banks by putting the matter before the State Level Banking Committee.

The reply confirmed that the Government did not take action to settle the accounts with the bank even after a lapse of four years.

### **2.2.10 Registration and Employment**

#### **2.2.10.1 Registration and issue of Job Cards to all rural HHs**

As per Schedule-II under Section 5 of the Act, the adult members of every HH who (i) reside in any rural area and (ii) are willing to do unskilled manual work, may submit their names, age and the address of the HH to the concerned GP for registration and issue of Job Card (JC). It shall be the duty of the GP to register the HH, after making such enquiry as it deems fit and issue a job card. As per para 5.1.2 of the guidelines, all adult members of the HH who register, may apply for work. Panchayat and Rural Development Department,

Government of MP issued detailed instructions (January 2006) to all districts and block authorities to register HHs residing in the rural areas on the basis of the Below Poverty Line (BPL) Survey 2003. The names of those families which were not included in the list of BPL Survey 2003, may submit their application for registration.

**All rural HHs appearing in the BPL survey list of 2003 were registered under the scheme and issued job cards. The number of households who were provided employment in comparison to the HHs who were registered and issued job cards ranged between 32 per cent to 55 per cent**

Audit found that the GPs, in compliance of the above orders of the Government, registered all rural HHs appearing in the BPL survey list of 2003 in 13 test checked districts without obtaining formal requests from the beneficiaries. Thus, 13.35 lakh to 19.74 lakh HHs who neither submitted application for registration nor were BPL, were registered under the scheme and issued job cards during the audit period as detailed in **Appendix-2.18**. We further observed that the number of HHs who were provided employment in comparison to the HHs who were registered and issued job cards in 13 test checked districts ranged between 32 per cent to 55 per cent during the period 2007-12.

During the exit conference the Government replied that the State Government has rightly issued the necessary guidelines to the districts for registration of HHs vide its letter of 16 January, 2006. The first para of this letter indicates that the registration shall be done on the basis of 2003 BPL survey. However, it has not been mentioned that the registration of only BPL families will be done. In fact, the survey list was a reference list and during the BPL survey in 2003, all HHs of the village were surveyed and listed. This authentic reference list was readily available and therefore it was prescribed to use this data.

The fact remains that all the rural HHs were registered and issued job cards, including HHs who were not registered as BPL families, without obtaining any oral/written application or conducting door to door survey which was irregular.

#### **2.2.10.2 Dated receipt of job applications not issued to the beneficiaries**

As per Para 1.5 of the scheme guidelines, wage employment programme under MGNREGS is demand driven. Employment under the scheme is dependent upon the applicant exercising the choice to apply for registration, obtaining a job card and seeking employment for the time and duration that the applicant wants.

As per Para 5.4 of the guidelines, for obtaining employment, a written application for work should be submitted to the GP. The applicant may present himself in the GP office to indicate willingness for work. This would be recorded in the prescribed application form and employment register. A dated receipt for the application for work must be issued to the applicant.

**Dated receipts of the job applications were not issued to the applicants**

We found that in 158 GPs of 16 blocks of eight districts, dated receipts of job applications were not issued to the applicants (**Appendix-2.19**). Further the Employment Register was also either not maintained or was incomplete as mentioned subsequently in Para no. 2.2.10.3 The absence of dated receipts coupled with incomplete information in the Employment Register would

render it difficult to ascertain the actual number of persons seeking employment.

During the exit conference the Government replied that the labourers turn up for works under MGNREGS only if they are in need of work. Therefore, if labourers are employed by the Sarpanch, it should not be taken that there was lack of demand or, that the labourers did not demand their rightful employment. It is however, a fact that the rural masses generally lack full information about the programme and the State has taken steps to carry out detailed and result oriented Information Education and Communication (IEC) activities.

The reply confirmed that proper documentation of demand for work and employment generation was not maintained.

### **2.2.10.3 Irregularities in the maintenance of Employment Register**

As per Para 9.1.1 (vi) of scheme guidelines, an Employment Register containing the information on details of application for work, allotment of work, performance of work and the wages or unemployment allowance paid to the worker must be maintained by the GP/POs.

**The employment register was either not maintained or was incomplete at the GP level**

The Employment Register was not maintained in 10 GPs of four blocks of two test checked districts while it was incomplete in 220 GPs of 23 blocks of 10 districts as detailed in **Appendices-2.20 and 2.21.**

Thus, data of employment generation per HH could not be updated and the prescribed limit of 100 days of employment from GoI fund could not be checked.

During the exit conference the Government replied that in present MIS, Employment Register is automatically generated and is available in the public domain. It is, therefore, redundant to maintain these registers physically.

The reply was not in conformity with the scheme guidelines as maintenance of essential records was mandatory for the authentication of the data of MIS.

## **2.2.11 Livelihood security of the rural HHs**

### **2.2.11.1 Non-fulfilment of ensuring livelihood security to rural HHs**

As per Para 1.1 of the scheme guidelines, the primary objective of the scheme is to enhance livelihood security in rural areas by providing at least 100 days of guaranteed wage employment in a financial year to every HH whose adult members volunteer to do unskilled manual work.

**Only 2.31 per cent to 12.60 per cent of the total registered HHs completed 100 days of employment**

During scrutiny of records of SEGC, we found that the number of HHs who completed 100 days of employment during the audit period (2007-12) ranged between 2.31 per cent to 12.60 per cent of the total number of registered HHs

and the average employment provided per registered rural HH in a financial year ranged between 14 days to 38 days.

It was further noticed that though the estimated persondays in the labour budget showed a declining trend (except in 2009-10), the number of persondays actually generated was far below the projections made in the budget. The details are given in **Table 3** below:

**Table 3: Statement showing registration and employment generation for HHs**

Year	No. of HH registered	Labour Budget (Projection of persondays in lakh)	No. of HH provided employment	Persondays generated (in lakh)	Average persondays generated per HH	No. of HH completed 100 days of employment in lakh (Per cent)
(1)	(2)	(3)	(4)	(5)	(6) (5/2)	(7) (7/2*100)
2007-08	72,38,784	Not available	43,46,916	2753.01	38	9.12 (12.60)
2008-09	1,12,29,546	3703.00	52,04,924	2946.97	26	9.79 (8.72)
2009-10	1,12,92,252	4720.90	47,22,409	2623.12	23	7.32 (6.48)
2010-11	1,16,87,129	3499.47	40,46,933	1782.54	15	3.74 (3.20)
2011-12	1,18,60,150	2900.00	37,75,915	1613.88	14	2.74 (2.31)

(Source: Data furnished by SEGC)

During the exit conference the Government replied that the scheme is demand driven. Every rural HH whose adult members voluntarily demand work are given the guaranteed un-skilled manual work for not less than 100 days.

The fact remains that the number of HHs who completed 100 days of employment and the average person days per rural HH showed a downward trend during the period 2007-12.

#### 2.2.11.2 *Delayed payment of wages*

Para 7.1.5 of the scheme guidelines states that the wages of workers should be paid on a weekly basis and in any case within a fortnight of the date on which the work was done.

During test check of 2027 muster rolls (MRs) of line departments in 21 divisions of 11 districts, we found that payment of wages was made with delays ranging from 30 days to 360 days to 66,636 labourers as detailed in **Appendix-2.22**.

During the exit conference the Government replied that the phenomenon of delayed payment is a problem not specific to any district and state.

The reply confirmed the audit observation regarding delayed payment of wages.

**The delay in payment of wages ranged from 30 days to 360 days**

### 2.2.11.3 Non-issuance of wage slips to the workers

As per para 7.2 (xi) of scheme guidelines, a wage slip may be generated for intimation of the worker in the prescribed format {Annexure B-3 (i)}. The amount should be disbursed only on production of wage slip and the withdrawal slip by the worker or his authorised representative.

**The wage slips were not issued to the workers as a result of which the authenticity of payment made to the workers could not be ascertained**

We found that in 247 GPs of 25 blocks of 12 districts, the wage slips were not issued to the workers (**Appendix-2.23**). Thus, the authenticity of the payment made to the workers for the work done by them could not be ascertained.

During the exit conference the Government replied that with 100 *per cent* payment through personalised bank account to each beneficiary, wage slip has become totally redundant.

The reply was not in conformity with the scheme guidelines which stipulates issuance of wage slips.

### 2.2.11.4 Deployment of mates

As per 6.5.4 of the scheme guidelines, for supervision of the work and for recording attendance at the worksite, a mate was to be designated for each work. The remuneration of the mates was to be included in the cost estimates, under the material component of MGNREGA works.

**Mates were not deployed on every work and the wages of mates were booked under labour component of the work**

In test check of 227 GPs of 23 blocks of 12 districts, we found that mates were not deployed on every work (**Appendix-2.24**). Wherever the services of mates were obtained by the Implementing Agencies (IAs), the wages of the mates were charged as unskilled labour and booked under labour component instead of material component of the work. Thus, due to non-deployment of mates on every work, formation of groups required to earn minimum wages, measurement of work, physical attendance of the workers and proper monitoring and supervision of the works could not be ascertained.

During the exit conference the Government replied that the ratio of mates to labourers at a given worksite should be at least 1:50. Thus, it is not mandatory to deploy mate on every work and further stated that the wages of mates should generally be similar to those of semi-skilled workers, and in any case not less than those of un-skilled workers. Therefore, the State decided to use mates only in cases where more than 50 labourers were working. As such, it cannot be expected that every work would have a mate. The State also decided to give the work of un-skilled labourer to the mate which included formation of groups ensuring provisions of work site facilities etc. Thus the mate was not expected to work as a semi-skilled worker and accordingly, the wages of un-skilled worker were paid and accounted.

The reply was not in conformity with the scheme guidelines which stipulates deployment of a mate for each work. Further, the services of the mates were not utilised as per norms and the payment made to the mates was booked in labour component which was irregular.

## 2.2.12 Execution of works

### 2.2.12.1 Execution of impermissible works

Para 6.1 of the scheme guidelines stipulates that the intention of MGNREGS is to provide basic employment guarantee in rural areas. Only those works permissible for execution under Schedule-I of the Act, should be taken up for execution.

During scrutiny of records of the test checked GPs, we found that the following types of impermissible works were carried out by the GPs:

#### (i) Construction of Cement Concrete (CC) Roads

Para 6.1.1 (viii) of the guidelines states that no cement concrete (CC) roads should be taken up under NREGA.

Irregular expenditure of ₹ 66.37 lakh was incurred for the construction of impermissible works of CC roads

During physical verification of the selected works, we found that in seven districts<sup>16</sup> an expenditure of ₹ 66.37 lakh was incurred on construction of 38 CC roads during the period 2007-08 to 2011-12. The details are given in **Appendix-2.25**. Since the construction of CC roads was not permitted under MGNREGS, the expenditure of ₹ 66.37 lakh incurred on the above works was irregular.

During the exit conference the Government replied that GoI issued a circular (January 2012) to take up cement concrete roads. Thus, the works of CC roads taken up under MGNREGS fall under the category of permissible work.

The reply of the Government was not in conformity with the scheme guidelines and orders of the Government as the GoI permitted to take up the CC roads from January 2012, whereas these roads were constructed before January 2012.

#### (ii) Construction of Ghat of Talabs

As per the provisions contained in the MGNREGA Works Field Manual, the construction of *ghat*<sup>17</sup> was not permissible under the scheme.

Irregular expenditure of ₹ 33.85 lakh was incurred for the construction of impermissible works of *ghat* of talabs

During scrutiny of records and physical verification of works, we found that in the test checked GPs of district Shahdol, ten works of construction of *ghats* were taken up along with the construction of *talabs* by incurring expenditure of ₹ 33.85 lakh. As such works are not included in the MGNREGA Works Field Manual, the expenditure of ₹ 33.85 lakh incurred on these works was irregular (**Appendix-2.25**).

During the exit conference the Government replied that generally, the *ghats* are constructed on rivers at such places where the section of river is flumed resulting in higher velocity of water, which is responsible for erosion of bunds/banks. Similarly, the tank bunds, where the common movement of the

<sup>16</sup> Balabhat, Indore, Khargone, Satna, Sehore, Shahdol and Vidisha.

<sup>17</sup> Stairs of talab.

public is more for general *nistar* and bathing purposes, the bunds are more prone to erosion, therefore the construction of *ghats* is an activity of protection of bunds/water bodies rather than the activity of only public welfare.

The fact remains that the works undertaken were not in conformity with the MGNREGS Works Field Manual.



Ghat Nirman  
GP-Bijuri, Block-Burhar, District-Shahdol, Year 2009-10, Expenditure-₹ 3.54 lakh

**(iii) Construction of platform and boundary walls of cremation ground**

As per MGNREGA Works Field Manual, the construction of boundary walls, platform and leveling of grounds was not permissible.

Irregular expenditure of ₹ 21.78 lakh was incurred for the construction of impermissible works of platform and boundary walls of cremation ground

During scrutiny of records and physical verification of works, we found that in test checked GPs of four districts, ten works of construction of platform, leveling and boundary walls of cremation grounds were carried out during the period 2007-08 to 2011-12 by incurring expenditure of ₹ 21.78 lakh. **(Appendix-2.25).**

During the exit conference the Government replied that the Government of MP issued guidelines of sub-scheme for development of cremation grounds which permitted the above activities in a village.

The fact remains that the guidelines issued by the Government of M.P. for leveling of ground and construction of boundary walls were in contravention of the provisions of MGNREGA Works Field Manual.



Levelling of cremation ground  
GP- Umrikhera, Indore, Year-2011-12, Expenditure-₹ 29,000

(iv) **Plantation of Jatropha**

As per MGNREGA Works Field Manual, Jatropha is a shrub and not tree; therefore, plantation should be made of forestry trees which are hardy and are of utility, and not of Jatropha.

**Irregular expenditure of ₹ 9.40 lakh was incurred for the impermissible work of plantation of Jatropha**

During scrutiny of records and physical verification of works, we found that in test checked GPs of two districts, 11 works of Jatropha plantation were carried out by incurring an expenditure of ₹ 9.40 lakh. Therefore, the expenditure of ₹ 9.40 lakh incurred on the above work was irregular (**Appendix-2.25**).

During the exit conference the Government replied that as per Bio-diesel purchase policy published by Ministry of Petroleum and Natural Gas, Government of India on 9 October, 2005, the plantation of Jatropha was to be taken up on a large scale and it was stated that Jatropha would have positive impact on the rural economy and rural livelihood. Accordingly, the State allowed the plantation of Jatropha on a very limited scale.

The fact remains that plantation of Jatropha was impermissible as per the provisions of MGNREGA Works Field Manual.



**Jatropha plantation**  
GP- Banka, Block-Majhgawan, District- Satna, Year-2007-08  
Expenditure ₹ 28,000.

**2.2.12.2 Non-existence of the works stated to have been executed**

(i) During joint physical verification of selected works of GP Birgoda, block Depalpur, district Indore with departmental authorities, we found that the work of construction of 19 units of leaching pits under *Nirmal Vatika* sub-component of the scheme was carried out in 2008-09 and an expenditure of ₹ 25,861 was incurred. Though completion certificate of the above work was issued on 23.08.2010, we found that leaching pits were not found constructed at five sites.

During the exit conference the Government replied that the cases were being investigated and appropriate corrective measures would be taken.

(ii) During joint physical verification of works of GP Birgod, block Shajapur, district Shajapur, we found that three works of *Samudayik falodyan*<sup>18</sup> were

<sup>18</sup> Community garden.

Three works of plantation were not found in existence during physical verification of works

executed in 2009-10 by Executive Engineer, Rural Engineering Service (EE, RES), Shajapur and an expenditure of ₹ 7.27 lakh was incurred on these works. However, we did not find the plantation work at the site. The EE, RES stated that these works were not in existence.

During the exit conference the Government replied that the cases have been found to be factual and appropriate departmental proceedings are being started by the department.

An amount of ₹ 1.05 crore was booked as Miscellaneous Public Works Advance recoverable from seven engineers of WRD, Satna

(iii) During scrutiny of the records of Executive Engineer, Water Resource Department (EE, WRD), Satna, we noticed that 18 works of stop dams and talabs amounting ₹ 3.62 crore were sanctioned in 2008-09. The works were executed and an expenditure of ₹ 3 crore was incurred on these works. During valuation and physical verification of these works conducted by the EE, WRD, Satna (August 2010), it was found that works amounting to ₹ 1.95 crore only were actually executed at these sites. The difference of ₹ 1.05 crore was treated as 'Miscellaneous Public Works Advance' recoverable from seven engineers who were held responsible for the above works.

During the exit conference the Government replied that the necessary recovery action would be taken up at WRD level and the concerned department would be requested to expedite the action.

### 2.2.12.3 Non-maintenance of Wage-Material Ratio of 60:40

As per Para 6.2 of the scheme guidelines, the ratio of wage costs to material costs should be no less than the minimum norm of 60:40 as stipulated in the Act.

The wage-material ratio of 60:40 was not maintained in the test checked districts

During scrutiny of records of selected districts, we found that the wage material ratio of 60:40 as stipulated in the guidelines was not maintained at the district level. Out of 13 test checked districts, 10 districts in 2009-10 (40.82 per cent to 70.33 per cent), seven districts each in 2008-09 (41.70 per cent to 74.71 per cent) and 2010-11 (40.70 per cent to 64.59 per cent) and three districts in 2007-08 (44.38 per cent to 74.86 per cent) and four districts in 2011-12 (40.73 per cent to 47.33 per cent) did not limit the expenditure on material to 40 per cent due to execution of material intensive works. The details are given in **Appendix-2.26**.

During the exit conference the Government replied that the State would continue its efforts to maintain this ratio as per Guidelines.

### 2.2.12.4 Payment of overhead charges to the Line Department

Para 6.3.3 of the scheme guidelines stipulates that the role of the Line Department is to give technical support in the nature of estimates, measurement and supervision of the works executed. No overhead charge will be given to any line department for this.

The Government of MP, Panchayat and Rural Development Department issued an action plan (March 2010) to all the DPCs regarding convergence of MGNREGS with *Mukhya Mantri Sadak Yojna* (MMSY) and Backward Region Grant Fund (BRGF) scheme. The Executive Engineer, Rural Engineering Services (EE, RES) was made the implementing agency. For this purpose EE, RES would act as Project Management Unit (PMU) in every district. For preparation of DPR, quality control, supervision, monitoring of work, a field consultant was to be appointed and the expenses on such charges were to be paid from the administrative head of MGNREGS.

Funds amounting to ₹ 1.68 crore under administrative head of MGNREGS were released to EE, RES for meeting the expenditure of the PMUs. The IAs incurred an expenditure of ₹ 72.56 lakh on administrative head during 2010-12

Scrutiny of the records of five test checked districts revealed that funds amounting to ₹ 1.68 crore under administrative head of MGNREGS were released to EE, RES for meeting the expenditure of the PMUs as detailed in **Appendix-2.27**. The IAs incurred an expenditure of ₹ 72.56 lakh on administrative head during 2010-12.

During the exit conference the Government replied that the PMUs were created as dedicated units in view of effective survey and control on quality of the works to be done by the job card holders under MGNREGS. Services of dedicated consultants were also taken for the above purpose. In no case, are the overheads of the line department, i.e., the salary and allowances or overheads of staff of RES loaded on to MGNREGS.

The reply was not in conformity with the scheme guidelines as the PMUs were under the administrative control of RES and not the supportive staff of the Programme Officers. Hence, no overhead charges were to be met from administrative head of MGNREGS funds for supervision of the works.

### 2.2.13 Employment provided to the vulnerable groups

As per Para 1.2 (a) of the operational guidelines, strong social safety net for the vulnerable groups was to be ensured by providing a fall-back employment source, when other employment alternatives are scarce or inadequate. Para 5.5.9 of the operational guidelines stipulates that while providing employment, priority shall be given to women in such a way that at least one third of the beneficiaries shall be women who have registered and requested for work.

Employment provided to Scheduled Caste/Scheduled Tribe (SC/ST) and women beneficiaries is given in **Table 4**.

**Table 4: Statement showing status of employment provided to SC/ST and women beneficiaries**

(In lakh)				
Year	Total persondays generated	SC persondays (per cent)	ST persondays (per cent)	Women persondays (per cent)
2007-08	2753.01	491.96 (18)	1342.46 (49)	1147.34 (42)
2008-09	2946.97	525.07 (18)	1379.85 (47)	1275.39 (43)
2009-10	2623.12	484.35 (18)	1188.25 (45)	1171.38 (45)
2010-11	1782.54	380.88 (21)	519.39 (29)	744.17 (42)
2011-12	1613.88	341.02 (21)	442.40 (27)	687.27 (42)

(Source: Data furnished by SEGC)

**Employment provided to SC beneficiaries increased from 18 per cent to 21 per cent of the total persondays generated during the period 2007-12, the employment provided to ST beneficiaries decreased from 49 per cent to 27 per cent**

It can be seen from the above table that while employment provided to SC beneficiaries increased from 18 *per cent* to 21 *per cent* of the total persondays generated during the period 2007-12, the employment provided to ST beneficiaries decreased from 49 *per cent* to 27 *per cent*. Though the employment provided to women beneficiaries was above one third of the total number of beneficiaries as stipulated in the guidelines, it remained stagnant between 42 *per cent* and 45 *per cent* during the same period. Thus, immediate measures need to be taken to arrest the decline in persondays provided to ST beneficiaries.

## 2.2.14 Convergence

### 2.2.14.1 Irregular convergence of MGNREGS funds

As per Para 14.1 of the scheme guidelines, the convergence of MGNREGS funds with funds from other sources for the creation of durable assets is permissible. However, care must be taken to ensure that MGNREGS funds do not substitute for resources from other sectors/schemes. MGNREGS funds are intended to create additional employment. Funds from other programmes for the works permissible under NREGA can be dovetailed with MGNREGS funds but not *vice versa*. All initiatives of convergence will be within the parameters of NREGA and it is to be ensured that there is a complete ban on contractors.

**MGNREGS funds were irregularly converged with MMSY and BRGF funds for the construction of Barahmasi sadak**

The State Government prepared an action plan (March 2010) for convergence of MGNREGS funds with MMSY and BRGF for the construction of *Barahmasi Sadak*<sup>19</sup> where the initial *kuchha* and gravel work was to be done with MGNREGS funds under the MGNREGS guidelines. After the *kuccha* work, the construction of the road work was to be carried out with the funds of MMSY/BRGF by engaging contractors and heavy machinery.

Scrutiny of records of eight test checked districts revealed that 570 road works were sanctioned during 2010-12 in convergence with MMSY for ₹ 252.92 crore. The Implementing Agencies (RES) reported an expenditure of ₹ 36.45 crore from MGNREGS funds on the above road works as detailed in **Appendix-2.28**.

We found the following irregularities in execution of the above works:

- The Muster Rolls were not forwarded to the GPs for social audit.
- The details of employment generation of these works were not maintained in the concerned GPs.
- No additional employment was generated due to engagement of contractors and heavy machinery on execution of works from BRGF and MMSY funds.

<sup>19</sup> All weather roads.

- The wage-material ratio of 60:40 was maintained only on the share of NREGA funds and not on the whole amount of work.
- Though 59 roads works were completed, none of the above assets were handed over to the concerned GPs.

Thus, the expenditure incurred on above works was irregular.

During the exit conference the Government replied that the State Government designed a sub-scheme called Chief Minister Gram Sadak Yojana, which permits expenses on unskilled labour from MGNREGS and expenses on machinery and substantial component of material from State resources or BRGF.

The Government further stated that:

- The muster rolls and the details of employment generation are being entered in the MIS by the implementing agencies; therefore, it is not mandatory to provide copies to the GPs.
- It is very valid that 60:40 ratio was maintained for the MGNREGS component, however, for the whole work, it was not mandatory.
- The handing over of completed roads would be carried out in due course of time.

The reply of the Government was not in consonance with the scheme guidelines as (i) the funds obtained through convergence of MGNREGS with MMSY/BRGF were not utilised within the parameters of MGNREGS as 60:40 ratio of labour and material was maintained only on MGNREGS funds, (ii) heavy machinery and contractors were used on above works and (iii) no additional employment was generated as the funds from other schemes were not utilised for employment generation.

Thus, the objective of convergence of MGNREGS funds with other scheme funds for creation of additional employment was defeated.



**MMSY at GP- Gogakhedi, district- Indore, Sanctioned cost ₹42.22 lakh  
Year 2010-11, Expenditure from MGNREGS funds ₹24.49 lakh**

### 2.2.15 Maintenance of records

#### 2.2.15.1 Non- maintenance of essential records

As per Para 9.1.1 of the scheme guidelines, proper maintenance of records is one of the critical success factors in the implementation of MGNREGS. Information on critical inputs, processes, outputs and outcomes has to be meticulously recorded in prescribed registers at the levels of DPC, PO, GPs and other IAs. The computer based MIS will also capture the same information electronically. In order to facilitate collection of information at various levels, essential records are to be maintained.

During the scrutiny of records of GPs of the selected districts, we found that the essential records of registration and employment generation, work execution, creation of assets, monitoring and supervision of works etc. were either not maintained or were incomplete as detailed in **Appendices-2.20 and 2.21**.

It was further found in seven test checked districts<sup>20</sup> that the fortnightly reports of employment generation of the GPs as prescribed in Para 9.2.2 of the scheme guidelines were also not received at block level for consolidation.

During the exit conference the Government replied that the instructions have already been issued to maintain the records. MIS is in place and it captures all the essential records. Proper record keeping at GP level has always been a challenge in implementation of rural development schemes. The extremely poor capacity, manpower, office automation and training facilities available at GP level are a few of the major reasons.

The fact remains that maintenance of essential records was necessary for having authentic data of employment generation and asset creation at GP level.

#### 2.2.15.2 Non-reconciliation of MIS data with the actual data

During scrutiny of the records of DPCs and POs of the selected districts, we found that the MIS data on physical and financial performance of the scheme was not reconciled with the data of the original records.

In this regard, SEGC issued instructions (September 2011) to all DPCs to get the MIS corrected as the variation between Monthly Progress Report (MPR) and MIS data of mandays generation for the year 2010-11 ranged between 55 per cent to 112 per cent and the expenditure data varied between 82 per cent to 122 per cent for all the districts in the State.

It was further noticed that in district Shahdol, the expenditure of ₹ 2.65 crore for the year 2011-12 remained out of MIS as the data entry work of MIS was not completed (June 2012).

**MIS data was not reconciled with the data of MPR**

<sup>20</sup> Ashoknagar, Indore, Neemuch, Satna, Sehore, Shahdol, Shajapur.

During the exit conference the Government replied that GoI has opened the entries of financial year 2011-12 up to July 2012 and the correct data in MIS will only be revealed after July 2012.

The Government offered no comments on the differences in MIS data and data of MPR prior to 2011-12.

### **2.2.15.3 Non-production of records**

➤ During the audit of GP- Arodakot of block Depalpur, district-Indore, the Cash Book of MGNREGS, vouchers, muster rolls, bank account details and other supporting records of accounts were not produced for audit.

On this being pointed out, the Secretary of the GP replied that the records were lost and an FIR<sup>21</sup> was lodged on 05.05.12. Due to non-production of records, expenditure incurred by the GP during the audit period could not be verified.

➤ During audit of selected GPs of Block- Sohagpur, District-Shahdol, three test checked GPs<sup>22</sup> did not produce the Measurement Books (MBs) of the works executed during the period 2007-08 to 2011-12.

On this being pointed out, the Secretaries of these GPs replied that the MBs were not in the office but with the sub-engineer who was suspended. Due to non-production of MBs for scrutiny to audit, the expenditure incurred by these GPs on execution of MGNREGS works could not be verified.

During the exit conference the Government replied that the services of the concerned sub-engineer has been terminated. Legal action has also been taken against him for absconding and non-production of records.

➤ During the course of audit in GP Bodri, block Sohagpur, district Shahdol, the Panchayat Secretary of the GP absconded from the office of GP.

During the exit conference the Government replied that disciplinary action has been initiated under section 69 (1) of Madhya Pradesh Panchayat Raj Act against the Secretary of GP Bodri.

➤ The records of GP Ghoti, block Khairlanji, district Balaghat and GP Bharatpur, block Ramnagar, district Satna, could not be checked as the concerned Panchayat Secretaries were in jail and alternative arrangements for production of records could not be made by the POs/DPCs.

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<sup>21</sup> First Information Report.

<sup>22</sup> Padmaniya Khurd Jamui and Lalpur.

## 2.2.16 Transparency

### 2.2.16.1 Grievance Redressal Mechanism

As per Para 11.7 of the scheme guidelines, the PO will be the grievance redressal officer at block level and the DPC at the district level. A system of appeal was to be designed to deal with the grievances at each level. Further, Para 9.1.1 (ix) of the guidelines states that a complaint register will be maintained by the PO/DPC/GP/other IAs.

**The complaint registers were not maintained in 215 GPs and a large number of complaints were pending at the State and district level**

We found that out of 287 test checked GPs, the complaint registers were not maintained in 215 GPs and it was incomplete in 40 GPs (**Appendices-2.20 and 2.21**).

It was further noticed that out of 2352 complaints received at the State level during the period 2007-08 to 2011-12, only 1799 complaints (76 *per cent*) were disposed of (**Appendix-2.29**).

At the district level, out of 4185 complaints received by 13 test checked districts during the same period, only 3629 (87 *per cent*) complaints could be disposed of (**Appendix-2.29**).

During the exit conference the Government replied that for effective and timely disposal of grievances according to MGNREGA Act, Madhya Pradesh Mahatma Gandhi Employment Guarantee Scheme (Grievances Redressal) Rules 2012 have been approved by the Empowered Committee after administrative approval of the Panchayat & Rural Development Department. These rules are in process of being notified. Measures are being taken to maintain records of complaints at every level of administration.

### 2.2.16.2 Lack of supervision of works

As Para 10.3.1 of the scheme guidelines, targets were fixed for the internal verification of works at the field level by the official functionaries to be achieved within a quarter as per which 100 *per cent* of works at the block level, 10 *per cent* at the district level and two *per cent* of the works at the State level were to be verified.

**No records of inspection of works were maintained at the GPs**

We observed that no records of inspection of works carried out by the various levels were maintained at the GPs.

During the exit conference the Government replied that the State has a well defined mechanism for supervision of works. In addition to in-house supervision, independent monitoring is also carried out.

The fact, however, remains that no records of inspection of works were produced to audit.

### 2.2.16.3 Social Audit

As per Para 12.1.1 of the guidelines, the basic objective of a social audit is to ensure public accountability in the implementation of the projects, laws and policies and is a continuous process of public vigilance. As per Gazette Notification issued (June 2011) by the Ministry of Rural Development, it was essential for the GPs/IAs to produce the vouchers, cash books, bank account details and muster rolls etc. for the social audit in the Gram Sabha.

The prescribed procedure for the conduction of social audit was not adopted

The audit parties participated in the proceedings of social audit meetings in 12 GPs of six districts as detailed in **Appendix-2.30** and observed that in the name of social audit, the Panchayat Secretaries organised a meeting of eight to ten people of the village and conducted a Gram Sabha. The Secretary read out the work details and recorded the proceedings on paper which were signed by the Sarpanch, Secretary and a few other persons available there. The prescribed procedure such as circulation of photocopies of accounts, advance notice of 15 days for holding the meeting of Gram Sabha, participation of district and block level officials etc. was not followed.

During the survey of 2744 beneficiaries in 287 selected GPs, we found that only 18 *per cent* of the beneficiaries were aware of social audit.

During the exit conference the Government replied that serious and sincere efforts have been taken up by Government of Madhya Pradesh in its true spirit for conducting Social Audit. To make the process of social audit more effective, the State has taken up necessary action regarding conducting social audit.

### 2.2.17 Impact assessment

As per Para 10.4 of the scheme guidelines, regular evaluation and sample surveys of specific NREGS works should be conducted to assess the outcomes. The findings of the evaluation studies should be used by the SEGC, the District Panchayats and other institutions for initiating corrective actions.

Evaluation studies for impact assessment of MGNREGS were not submitted

Audit found that at the State level, the work of impact assessment of three districts each was assigned (January 2010) to Indian Institute of Management<sup>23</sup>, Indore and Indian Institute of Forest Management<sup>24</sup>, Bhopal for which an amount of ₹ 48.60 lakh was paid to them. The report was required to be submitted within seven months (August 2010). However, the report was not submitted (July 2012).

Further, the Mahila Chetna Manch<sup>25</sup>, Bhopal was awarded the work of impact assessment of six districts for a sum of ₹ 24.15 lakh in March 2011. Though

<sup>23</sup> Sanctioned amount ₹ 48 lakh and ₹ 28.80 lakh was paid.

<sup>24</sup> Sanctioned amount ₹ 44 lakh and ₹ 19.80 lakh was paid.

<sup>25</sup> Sanctioned amount ₹ 24.15 lakh and ₹14.49 lakh was paid.

the report was required to be submitted within nine months (December 2011), the same was not done (July 2012).

During the exit conference the Government replied that the final draft reports have been received and no unnecessary delay has taken place. Time extensions shall be granted as per contractual provisions.

The reply of the Government confirms that it did not take action to ensure submission of the reports by the concerned agencies within the stipulated period as it is yet to take a decision on the issue of granting time extension.

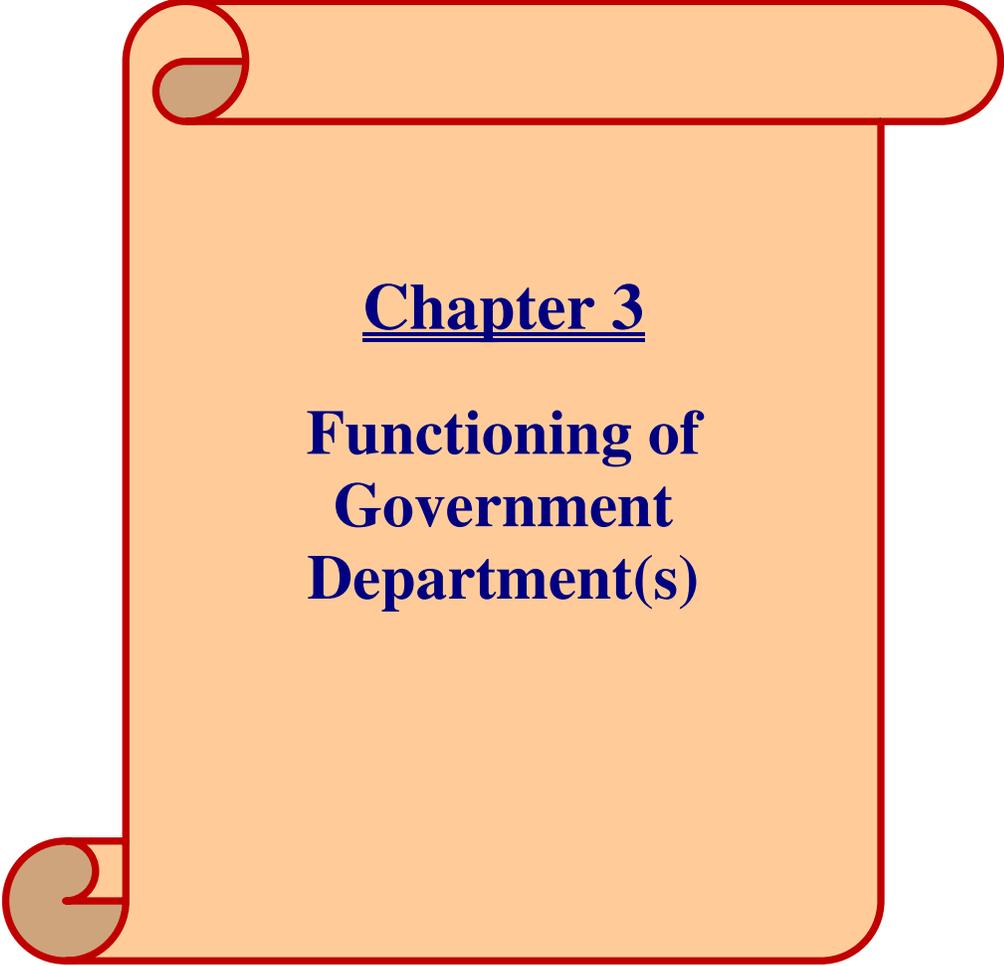
### **2.2.18 Conclusion**

The performance audit revealed that planning and monitoring of the scheme was weak as the prescribed numbers of meetings of SEGC and its Empowered Committee were not held at regular intervals. Key functionaries such as GRS, POs and mates were not deployed in the required number. In the test checked districts the DPPs were either not prepared or were not sent to the State Government for approval. Preparation of annual plan and labour budget at all levels of execution remained only a formal exercise and the scheduled dates of approval were not adhered to. The unspent balances ranged between 12 *per cent* to 34 *per cent* of total funds available. The Employment Guarantee Fund was not constituted as a revolving fund at district, block and GP level. There was belated transfer of funds from SGRY and NFFWP to MGNREGS account. Monthly squaring of accounts was not done to reduce the risk of financial leakage. Only 32 *per cent* to 55 *per cent* of the applicants were provided employment in the test checked districts. All rural HHs were registered under the scheme and issued job cards without obtaining request from the beneficiaries. Dated receipts for job applications were not issued to the applicants. Livelihood security of the rural HHs could not be ensured as only 2.31 *per cent* to 12.60 *per cent* of the total registered HHs in the State could complete 100 days guaranteed employment. Execution of impermissible works was noticed. Some of the works stated to have been carried out were not found to be in existence, though completion certificates of the works had been issued. Employment provided to ST beneficiaries decreased from 49 *per cent* to 27 *per cent* during the period 2007-12. The generation of additional employment by the convergence of MGNREGS funds with other funds was not ensured and the converged funds were not utilised within the parameters of MGNREGS. Essential records such as Employment Registers required to be maintained at different levels were either not maintained or were not maintained properly. The grievance redressal mechanism was not effective as a large number of complaints were pending at the district and state level. Timeliness in the disposal of complaints was not ensured. Impact evaluation studies were not submitted by the agencies engaged for this purpose.

### **2.2.19 Recommendations**

- Regular meetings of General Body of SEGC and its Empowered Committee should be conducted.

- For the registration and issue of job cards to the beneficiaries, eligibility of the applicant should be duly verified.
- Request for work should be obtained from the beneficiaries and dated receipt should be issued to them to enable them to get unemployment allowance in case of not getting the employment within 15 days.
- Maintenance of essential records of employment generation and asset creation should be ensured. Fortnightly reports and a copy of Muster Roll of the works executed by the line departments should be forwarded to the GPs for maintaining the data of employment generation.
- Impermissible works should not be sanctioned under the scheme.
- Convergence of MGNREGS funds with the funds of other schemes should be done for the generation of additional employment and for providing the benefits of other schemes also to the MGNREGS beneficiaries.
- Grievance redressal mechanism should be strengthened for timely disposal of complaints.



**Chapter 3**

**Functioning of  
Government  
Department(s)**

## Chapter 3

### Functioning of Government Department(s)

#### Public Health and Family Welfare Department (PH&FW)

#### 3.1 Chief Controlling Officer based Audit of PH&FW Department

##### Executive Summary

A Chief Controlling Officer based audit of the Public Health and Family Welfare (PH&FW) Department covering the period from 2009-10 to 2011-12 was conducted to examine whether the Department has provided curative, preventive and promotional health care and family welfare services including improvement in access, quality and coverage of health to the people of the State. The implementation of Schemes and activities of the Department were carried out economically, effectively, and efficiently to ascertain whether rules and regulations are complied with to achieve the objectives. Significant audit findings are narrated below:

- The Department prepared a Perspective Plan and the Annual Plans; a Programme Implementation Plan was also prepared. However, the plans were prepared without conducting household and facility survey. Large numbers of plan activities were not taken up.

*A comprehensive baseline survey of beneficiaries and facilities should be undertaken to draw up need based action plans at all levels. Activities included in the plans should be executed within the stipulated time frame so as to achieve the intended goals.*

- Budgetary and financial management was deficient as reflected from significant under-utilisation of funds by both Director of Health Services and the Mission Director, NRHM, unnecessary provision of supplementary grants, rush of expenditure in the month of March, violation of codal provision for maintenance of cash and delay in submission of UCs resulting in delay in receipt of Central funds

*Budgetary and financial controls should be strengthened to avoid unnecessary provision of funds and under-utilisation of scheme funds.*

- The Department did not ensure utilisation of funds provided under Deen Dayal Antodaya Upchar Yojna, Rajya Bimari Sahayata Nidhi and Mukhya Mantri Bal Hriday Upchar Yojna for the eligible beneficiaries/intended purposes. The Trauma centre at Guna district proposed in February 2006 was yet to be established.
- There were significant shortages of health centres compared to the targets set under NRHM framework. Facilities in the hospitals were deficient compared to Indian Public Health Standards. Thirty-four vision centres proposed for 17 districts were not established. During 2011-12, the number of institutional deliveries was 86 *per cent* of total deliveries. The Department could not achieve the targets of Maternal Mortality Rate, Infant Mortality Rate and Total Fertility Rate, though there was marginal

improvement in December 2011.

*The Department should ensure proper implementation of the programmes and delivery of health care services so as to achieve the targets of important health indicators.*

- Procurement procedure was deficient. The suppliers failed to supply medicines/material in time which led to local purchases at higher cost from the local market. Medicines were issued to patients before obtaining quality test report.

*Procurement policy should be reviewed to ensure availability of essential medicines and material in all the health centres.*

- There were significant shortages of manpower in the key posts compared to IPHS norms as well as the sanctioned strength. Despite shortage, doctors were posted against the post of District Programme Manager.

*All vacant posts should be filled up and the human resources improved as per IPHS norms in a phased manner.*

- Health planning and monitoring committees were not formed at different levels. Two Apex Committees at State level did not meet at regular intervals for strategic planning and for monitoring the implementation of schemes. Internal control mechanism was not codified through an updated departmental manual and the target set for internal audit inspections was not achieved.

*The monitoring mechanism at appropriate levels should be strengthened and targets of internal audit inspection should be achieved.*

### **3.1.1 Introduction**

Madhya Pradesh is the second largest State in India with a population of 7.26 crore as per Census 2011<sup>1</sup>. The number of females is 930 per thousand male in the State and the female sex ratio in the age group of 0-6 years for the State is 912. The health indicators i.e. Infant Mortality Rate (IMR), Maternal Mortality Rate (MMR) and Total Fertility Rate (TFR) in the State as of December 2011 are 62 per 1000 live births, 310 per one lakh live births, and 3.2 children per woman respectively compared to all India average of 47, 212 and 2.6 respectively. The State Government had provided ₹ 6233 crore (3.62 per cent) for health, out of the total budget of ₹ 1,72,010 crore for the State during the period 2009-12.

Public Health and Family Welfare Department (Department) is responsible for providing curative, preventive and promotional health care and family welfare services to the people of the State. It is also responsible to improve the access, quality and coverage of health care in the State. The Department implements various Central and State programmes/schemes for strengthening of hospitals and dispensaries, eradication of vector-borne diseases, prevention and control of epidemic diseases, tuberculosis, blindness, leprosy, AIDS, Integrated Disease Surveillance Project (IDSP) etc. The Department caters to the health

<sup>1</sup> *provisional*

facilities in the State with 50 District Hospitals (DH), 150 Civil Hospitals (CH) and Dispensaries, 332 Community Health Centres (CHC), 1156 Primary Health Centres (PHC) and 8765 Sub-Health Centres (SHC).

### **3.1.2 Organisational set up**

The Department is headed by the Principal Secretary who is assisted by the Commissioner, Health Services and the Mission Director, National Rural Health Mission (NRHM). The Directorate of Health Services (DHS) is managed and controlled by the Commissioner, Health Services in respect of State budget, administrative matters and the State schemes. He is assisted by eight Directors in the Directorate, seven Regional Joint Directors at divisional level and Chief Medical and Health Officer (CMHO) and Civil Surgeon-cum-Hospital Superintendent (CS) at district level and Block Medical Officers (BMO) at block level. The Mission Director, NRHM is the implementing authority of the National Rural Health Mission (NRHM). For implementation of NRHM scheme, there is a State Health Society (SHS) having a General Body headed by the Chief Minister to oversee the activities and policy formation and an Executive Committee headed by the Chief Secretary to oversee the implementation of programme and activities approved by the General Body. The State Programme Management Support Unit (SPMSU) is headed by the Mission Director. At the district level, there are District Health Societies (DHSs) headed by the respective District Collectors, CMHO acts as Secretary of the DHS.

The accounts of Commissioner, Health Services are maintained by Additional Director Finance (Financial Advisor) at the State level and by Chief Medical and Health Officer/Civil Surgeon at district level. The accounts of Mission Director are maintained by Director Finance at the State level and Accounts Manager of DHS at district level. The internal audit function is with the Commissioner, Health Services. In addition to the above, there is the Controller of Food and Drug Administration and Project Director, State AIDS Control Society under the overall control of the Principal Secretary, PH&FW Department. These have not been covered in this audit.

### **3.1.3. Audit Objectives**

The audit objectives were to ascertain whether:

- the Department had a perspective/annual plan for achieving its objectives and the same were prepared considering the need of rural population;
- utilisation of funds and budgetary control was efficient and effective;
- schemes/programmes were implemented in an efficient, effective and timely manner;
- the material management was efficient and effective;
- the Department had adequate manpower and infrastructure to implement the programmes and schemes effectively; and

- the monitoring and evaluation system and internal controls were adequate and effective.

#### **3.1.4 Audit Criteria**

The audit criteria were drawn from the following sources:

- Rules, orders, notifications, scheme guidelines and instructions relating to health care services issued by the State Government and Government of India.
- Plan, Budget documents, Annual Reports, Administrative Reports, Programme Implementation Plan etc.
- Madhya Pradesh Financial Code (MPFC), Madhya Pradesh Treasury Rules (MPTC), Store Purchase Rules etc.
- Rules and Acts relating to management of bio-medical waste.
- Instructions, programme guidelines etc. prescribing the mechanism for monitoring of various schemes sponsored by the Department.

#### **3.1.5 Coverage, scope and methodology of audit**

The CCO based audit of PH&FW Department covering the period of three years (2009-12) was conducted during March to September 2012. The audit involved scrutiny of records in the offices of the Commissioner, Health Services, the Mission Director at State level, four Joint Directors at divisional level, 18 CMHOs, 18 CSs, and 18 DHSs in 18 selected districts. Thus, 41 Drawing and Disbursement Officers (DDOs) (out of 108 DDOs) were covered in audit. A list of selected units is given in **Appendix-3.1**. The audit evidences were gathered from the records, information obtained through audit memos/ replies to audit queries and information available on the website<sup>2</sup> of the Health Department.

An entry conference was held in May 2012 with the Commissioner, Health Services, wherein the Joint Director, NRHM and other subordinate officers were present. The objectives, criteria and scope of audit were discussed. The exit conference was held in November 2012. The replies given by the Department during the exit conference have been incorporated in this review.

#### **Audit findings**

#### **3.1.6 Planning**

A consolidated Perspective Plan (PP) for the State including NRHM for the Mission Period (2005-2012) was to be prepared by the Department outlining the year-wise resources and activity needs for each district indicating activities such as improvement in health indicators (IMR, MMR and TFR), upgrading health institutions to Indian Public Health Standards (IPHS) standards, universal immunisation for prevention of diseases, engagement of Accredited

<sup>2</sup> [www.health.mp.gov.in](http://www.health.mp.gov.in)

Social Health Activist (ASHA) after identifying the gaps in health care facilities, probable investment and the share of the Central and State Government.

**Perspective Plan and the Annual Plans were prepared; but no baseline survey conducted**

The Department prepared (January 2007) a five year PP for the period 2007-2012 instead of the period 2005-12. The thrust areas covered in the PP were to provide medical facilities to cope up with the increasing demand of institutional deliveries, access to rural health services by way of establishing new health institutions as per population norms and to provide buildings for all the primary health care institutions, strengthening support staff and office automation and establishment of MP Health Sector Project.

Scrutiny of the PP revealed that only physical targets in respect of the above mentioned activities were set and financial targets were not co-related. There was nothing on record to show that necessary inputs from the lower level functionaries were obtained for preparation of the PP. The Department has also prepared the Annual Plans on the lines of the PP. In addition, the annual Programme Implementation Plans (PIP) were prepared as envisaged in the NRHM guidelines issued by GoI. However, household survey and facility survey were not conducted prior to preparation of State PIP. We observed that the PIP was submitted for approval to GoI after a delay of about two months every year. The DHS have prepared the District Health Action Plan.

The Commissioner accepted (November 2012) the audit observations and stated that PP could not be prepared for 2005-12 and annual plans were prepared.

### 3.1.7 Financial management

The details of budget provision made and the expenditure incurred thereagainst during the years 2009-10 to 2011-12 are shown in the following table:

**Table-1: Budget provision and expenditure (Plan and Non-Plan)**

Year	Budget provision		Expenditure		Savings(-)/Excess(+)	
	Plan	Non-Plan	Plan	Non-Plan	Plan ( <i>per cent</i> )	Non-Plan
2009-10	411.53	831.07	399.41	812.02	-12.12 (2.95)	-19.05
2010-11	595.78	1122.29	501.19	1012.02	-94.59 (15.88)	-110.27
2011-12	935.72	1220.73	692.76	1200.31	-242.96 (25.96)	-20.42
<b>Total</b>	<b>1943.03</b>	<b>3174.09</b>	<b>1593.36</b>	<b>3024.35</b>	<b>-349.67</b>	<b>-149.74</b>

Source: Appropriation Accounts

**26 per cent of budgeted plan funds could not be utilised during 2011-12.**

From the above table it may be observed that the savings under Plan head gradually increased from 3 *per cent* (2009-10) to 26 *per cent* (2011-12) which indicated that programme funds were under utilised during the period 2009-12.

#### 3.1.7.1 Budgetary and Expenditure Control

Programmes and schemes implemented by the Department are based on Central Sector Schemes, Centrally Sponsored Schemes and State Plan

Schemes. The details of budget provision and expenditure of Directorate of Health Services are shown below:

**Table -2: Directorate of Health Services**

(₹ in crore)

Year	Grant <sup>3</sup> No.	Non-Plan/ Plan	Original	Supple- mentary	Final Grant	Expendi- ture	Savings (-) / Excess (+)
2009-10	19	Non-Plan	831.07	00	831.07	812.02	-19.05
		Plan	323.12	20.00	343.12	334.55	-8.57
	41	Plan	36.31	00	36.31	32.38	-3.93
	64	Plan	32.10	00	32.10	32.48	0.38
2010-11	19	Non-Plan	884.70	237.59	1122.29	1012.02	-110.27
		Plan	410.82	76.33	487.15	409.00	-78.15
	41	Plan	50.05	9.88	59.93	51.72	-8.21
	64	Plan	32.74	15.96	48.70	40.47	-8.23
2011-12	19	Non-Plan	1186.36	34.37	1220.73	1200.31	-20.42
		Plan	579.22	84.27	663.49	524.08	-139.41
	41	Plan	96.78	46.00	142.78	89.41	-53.37
	64	Plan	61.95	67.50	129.45	79.27	-50.18
<b>Total</b>			<b>4525.22</b>	<b>591.90</b>	<b>5117.12</b>	<b>4617.71</b>	<b>-499.41</b>

Source: Appropriation Accounts

There were unspent balances of ₹ 366.96 crore with the Mission Director, NRHM

The position of scheme-wise funds released by GOI, receipt of State share thereof and receipt for other sources (interest) and expenditure incurred by Mission Director, NRHM during 2009-10 to 2011-12 are shown below:

<sup>3</sup> 19-Public Health and Family Welfare, 41-Tribal Area Sub-Plan and 64-Scheduled Caste Sub-Plan.

**Table -3: Mission Director, NRHM***(₹ in crore)*

Year	Amount proposed in Annual Health Plan	Amount of budget approved by GoI	Name of programme <sup>4</sup>	Opening balance	Grant released by GoI to SHS	State share	Other sources (interest)	Total fund available	Expenditure	Balance
2009-10	962.36	962.36	RCH	171.27	360.98	113.00	0	645.25	506.69	138.56
			NRHM							
			Immunisation							
			NVBDCP	4.12	8.31	0	0.23	12.66	3.63	9.03
			RNTCP	2.39	10.52	0	0.11	13.02	8.87	4.15
			NLEP	1.80	0.60	0	0.04	2.44	1.48	0.96
			NPCB	2.29	12.87	0	0.06	15.22	13.69	1.53
			IDSP	2.46	2.01	0	0.25	4.72	2.04	2.68
			Pulse Polio	0.76	14.72	0	0	15.48	14.42	1.06
<b>Total</b>	<b>185.09</b>	<b>410.01</b>	<b>113.00</b>	<b>0.69</b>	<b>708.79</b>	<b>550.82</b>	<b>157.97</b>			
2010-11	1067.16	1010.73	RCH	138.56	542.07	130.09	0	810.72	659.31	151.41
			NRHM							
			Immunisation							
			NVBDCP	9.03	8.52	0	0.98	18.53	9.26	9.27
			RNTCP	4.15	8.60	0	0.12	12.87	11.72	1.15
			NLEP	0.96	0.98	0	0.10	2.04	1.36	0.68
			NPCB	1.53	10.00	0	0.13	11.66	7.07	4.59
			IDSP	2.68	1.98	0.60	0.10	5.36	2.45	2.91
			Pulse Polio	1.06	15.00	0	0	16.06	14.82	1.24
<b>Total</b>	<b>157.97</b>	<b>587.15</b>	<b>130.69</b>	<b>1.43</b>	<b>877.24</b>	<b>705.99</b>	<b>171.25</b>			
2011-12	1117.07	990.97	RCH	151.41	617.65	129.00	0	898.06	582.12	315.94
			NRHM							
			Immunisation							
			NVBDCP	9.27	8.40	4.86	0.08	22.61	10.53	12.08
			RNTCP	1.15	15.99	8.10	0.26	25.50	14.07	11.43
			NLEP	0.68	1.89	1.06	0.06	3.69	1.39	2.30
			NPCB	4.59	19.59	10.38	0.40	34.96	18.23	16.73
			IDSP	2.91	0.88	0.30	0.07	4.16	2.32	1.84
			Pulse Polio	1.24	7.77	0	0	9.01	2.37	6.64
<b>Total</b>	<b>3146.59</b>	<b>2964.06</b>	<b>Total</b>	<b>171.25</b>	<b>672.17</b>	<b>153.70</b>	<b>0.87</b>	<b>997.99</b>	<b>631.03</b>	<b>366.96</b>

Source: Data provided by State Health Society

It would be seen from **Table 3** that both Central and State shares increased during the period 2009-12. Though the total expenditure during 2010-11 increased by 28.17 per cent, there was decline in total expenditure during 2011-12 by 10.62 per cent over the previous year. The unspent balance increased from ₹ 157.97 crore in 2009-10 to ₹ 366.96 crore in 2011-12.

<sup>4</sup> RCH-Reproductive Child Health, NRHM-National Rural Health Mission, Universal Immunisation Programme, NVBDCP-National Vector Borne Disease Control Programme, RNTCP-Revised National Tuberculosis Control Programme, NLEP-National Leprosy Eradication Programme, NPCB-National Programme for Control of Blindness, IDSP-Integrated Disease Surveillance Programme and Pulse Polio Programme.

**Commissioner, Health Services**

During scrutiny of records of Commissioner, Health Services relating to budget provision, supplementary provision, re-appropriation/surrender, statement of expenditure as well as the State accounts, we noticed certain deficiencies in financial management and budgetary control as discussed in the following paragraphs.

**3.1.7.2 Significant savings**

As per Rule 91 of the Madhya Pradesh Budget Manual, the spending Departments are required to surrender the grants/appropriations or portions thereof timely to the Finance Department as and when savings are anticipated.

There were savings of ₹ 56.01 crore out of total provision of ₹ 85.46 crore

We noticed that in 17 out of 199 schemes, there were savings of ₹ 50 lakh and above, against the budget provision which ranged from 23 *per cent* to 100 *per cent* aggregating to ₹ 56.01 crore against the total provision of ₹ 85.46 crore during 2009-10 to 2011-12 (**Appendix-3.2**) Significant savings indicated slow implementation of the schemes.

We observed that these savings were not surrendered/re-appropriated, leaving no scope for utilisation of the funds for other schemes of the Government.

The Commissioner, Health Services stated (November 2012) that savings occurred mainly due to delay in completion of construction works. However appropriate steps would be taken so that this situation does not arise in future.

Supplementary provisions of ₹ 499.41 crore had not been utilised

As shown in **Table 2**, the funds were provided to the Department under Grant No.19, 41 and 64 in the original budget. We noticed that supplementary provisions of ₹ 591.90<sup>5</sup> crore were also made in these grants during the years 2009-10 to 2011-12. However, these extra funds had not been utilised to a great extent, as savings of ₹ 499.41 crore were noticed. These facts indicate lack of budgetary control.

The Commissioner Health Services stated (November 2012) that appropriate steps would be taken so that this situation does not arise in future.

**3.1.7.3 Rush of expenditure**

Para 92 of the Madhya Pradesh Budget Manual provides that rush of expenditure in the closing months of the financial year should be avoided. Incurring huge expenditure in the last quarter/month of a financial year is against financial propriety.

Expenditure incurred in March during 2009-12 ranged between 50 to 91 *per cent*.

Scrutiny of the records of the Commissioner, Health Services revealed that under 16 schemes<sup>6</sup> expenditure in the month of March during the years 2009-10 to 2011-12 ranged from 50 *per cent* to 91 *per cent* of the total annual expenditure as shown in **Appendix-3.3**.

This indicated deficient financial management and lack of uniform flow of expenditure, which is a primary requirement of budgetary control.

<sup>5</sup> Grant 19 – ₹ 452.56 crore, Grant 41 – ₹ 55.88 crore and Grant 64 – ₹ 83.46 crore.

<sup>6</sup> 11 State schemes, three NABARD schemes and two Central schemes

The Commissioner, Health Services stated (November 2012) that to avoid rush of expenditure in the last quarter/month of March, quarterly budget was being allotted.

The fact remains that even after allotment of quarterly budget in 2011-12, the rush of expenditure persisted during the year.

#### 3.1.7.4 Amount lying in Personal Deposit (PD) Account

Commissioner Health Services was operating a PD account (No.37) in which huge balances were lying at the end of the year, as detailed in the table below:

**Table-4: Details of transactions in PD account**

(₹ in crore)					
Year	Opening balance	Receipts	Total	Withdrawal	Closing balance
2009-10	127.99	6.93	134.92	69.05	65.87
2010-11	65.87	15.38	81.25	48.00	33.25
2011-12	33.25	44.14	77.39	59.49	17.90

Source: Data collected from Treasury

Scrutiny of the PD account revealed the following:

- A total amount of ₹ 29.14 lakh<sup>7</sup> pertaining to departmental receipts (sale proceeds of tender forms, penalty and forfeited Earnest Money) was wrongly credited in the PD account instead of crediting sale proceeds to the Receipt Head of the Department, as required under the provision of Rule 7(i) of MPTC.
- Further, an amount of ₹ 58.06 lakh received from Bhopal Gas Tragedy Relief and Rehabilitation Department (BGTRRD) for procurement of drugs was lying in the Commissioner's PD account during the period 2009-12. This amount should either have been utilised for procurement of drugs for Bhopal Gas tragedy victims or refunded to BGTRRD.

Departmental receipt of ₹ 29.14 lakh wrongly credited to PD account and an amount of ₹ 58.06 lakh pertaining to other department was lying unutilised

The Commissioner, Health Services stated (November 2012) that amounts wrongly credited in PD account would be deposited to the concerned heads and the amount pertaining to BGTRRD would be refunded.

#### 3.1.7.5 Reconciliation of expenditure

With a view to enable the Controlling Officers to exercise proper control over expenditure, Rule 110 of the Madhya Pradesh Budget Manual and standing instructions of the Government provide that the Departmental figures of expenditure should be reconciled periodically with those recorded in the books of the Accountant General (Accounts and Entitlements) (AG-A&E) before the closing of the accounts for the year.

During scrutiny of records of the office of the Commissioner, Health Services, we observed that due to non-reconciliation of expenditure during the period

<sup>7</sup> ₹ 21.68 lakh-March 2011, ₹ 6.94 lakh January-2012 and ₹ 0.52 lakh – March 2012

2009-12 there were differences in the figures of expenditure provided by the Department and the figures booked in the AG (A&E)'s account under Major Heads 2210<sup>8</sup>, 2211<sup>9</sup> and 4210<sup>10</sup> of Grant No. 19, 41 and 64. The details are as under:

**Table -5: Difference of figures of expenditure between Department and AG (A&E) (₹ in crore)**

Difference of expenditure ranging from ₹ 5.42 crore to ₹ 17.55 crore between the department figures and those in books of AG(A&E) were not reconciled

Year	Expenditure booked by Accountant General (A&E)	As shown by the Department	Difference
2009-10	1211.44	1202.17	(-) 9.27
2010-11	1513.21	1507.79	(-) 5.42
2011-12	1893.08	1910.63	(+) 17.55

Source:- Detailed Appropriation Accounts and expenditure figures furnished by the Department.

The Commissioner stated (November 2012) that instructions were being issued for reconciliation of expenditure figures with the AG (A&E).

### 3.1.7.6 Security Deposit from officials handling Cash/Stores

Security Deposit of ₹ 26.02 lakh was not obtained from 527 officials dealing with cash/stores

Rule 282 of Madhya Pradesh Treasury Code (MPTC) Volume-I provides that the officials handling cash and stores were required to deposit a sum of ₹ 5000 as security deposit to safeguard the interest of the Government in case of any loss/misappropriation by them. Out of 41 test checked DDOs, we noticed that in 28 DDOs<sup>11</sup> the required security deposit amounting to ₹ 26.02 lakh was not obtained from 527 officials (Cashier: 125; Store Keeper: 402) who were dealing with cash/stores, in violation of the codal provisions.

All the DDOs stated that the required security deposit would be obtained from the concerned officials.

The Commissioner (November 2012) stated that suitable instructions have been issued.

### 3.1.7.7 Maintenance of Cash Book

Rule 53 of MPTC Volume-I provides that the DDO is required to verify cash personally at the end of each month and record analysis of the cash balance in the cash book under his signature. Daily totals of the cash book were to be

<sup>8</sup> 2210-Medical and Public Health  
<sup>9</sup> 2211-Family Welfare  
<sup>10</sup> 4210-Capital Outlay on Medical and Public Health

<sup>11</sup> CHS, Bhopal (₹ 0.10 lakh), CMHO-Balaghat (₹ 0.95 lakh), Barwani (₹ 0.40 lakh), Bhopal (₹ 0.80 lakh), Chhatarpur (₹ 0.10 lakh), Chhindwara (₹ 1.15 lakh), Khargone (₹ 3.70 lakh), Dhar (₹ 3 lakh), Dindori (₹ 1.80 lakh), Mandla (₹ 0.90 lakh), Ratlam (₹ 2 lakh), Sagar (₹ 2.55 lakh), Sehore (₹ 1.45 lakh), Shahdol (₹ 1.85 lakh), Tikamgarh (₹ 1.80 lakh), Ujjain (₹ 1.60 lakh) and Umariya (₹ 0.95 lakh), CS-Bhopal (₹ 0.05 lakh), Chhatarpur (₹ 0.04 lakh), Chhindwara (₹ 0.10 lakh), Khargone (₹ 0.10 lakh), Dhar (₹ 0.10 lakh), Ratlam (₹ 0.10 lakh), Sagar (₹ 0.10 lakh), Sehore (₹ 0.05 lakh), Shahdol (₹ 0.10 lakh), Tikamgarh (₹ 0.08 lakh) and Umariya (₹ 0.10 lakh).

checked by a person other than the writer of the cash book. Fortnightly verification of drawals was to be conducted with reference to the treasury voucher slips and computerised list of drawals obtained from the treasury at the end of each month.

**Codal provisions for maintenance of cash book were not followed by the 23 out of 41 DDOs**

Out of 41 DDOs, we noticed that in 23 DDOs<sup>12</sup>, the analysis of cash balance was not done at the end of the each month. Daily totals of transactions of the cash book were not checked by the person other than the writer of the cash book and physical verification of cash at the end of each month was not done. Violation of codal provisions of cash management may lead to misappropriation of cash by the person handling cash.

All the DDOs stated that the above observations would be taken care of in future.

On these being pointed out in audit, the Department issued instructions in November 2012 for strict compliance with the codal provision.

### 3.1.7.8 Maintenance of bill registers/budget control registers

Rule 197 of MPTC Volume-I provides that each DDO should review the bill register monthly and record the results of such review. Rule 276 of MPTC Volume-I provides that the DDO is required to review the bill transit book twice a week to prevent any fraudulent drawal from the treasury and after review a certificate to this effect should be recorded. Further, Rule 52 of GFR and Rule 297 of MPTC Vol.-I provide that budget control register and contingent register for watching the contingent office expenditure should be maintained so that budget control mechanism is effective.

During scrutiny (March-September 2012) of such registers in 41 DDOs we noticed that the following DDOs did not comply with the above codal provision as detailed in **Appendix-3.4** and summarised in **Table 6**:

**Table-6: - Details of Accounts register not maintained/complied**

Non-compliance with the codal provision	No. of DDOs involved
Bill Register not reviewed	33
Bill Transit Book not reviewed	34
Budget Control Register not maintained	24
Contingent Register not maintained	18

All the DDOs replied that the codal provisions would be followed in future.

After we pointed this out, the Department issued instructions in November 2012 for strict compliance with the codal provision.

### 3.1.7.9 Inadmissible payment under four stage pay scales

GoMP, PH&FW Department issued orders (August 2008) for promotion benefit in junior scales, senior scales, upper pay scales, senior upper pay scales to the doctors working as Health Officers, Dental Surgeons and Specialists effective from the date of issue with the approval of Finance Department. The

<sup>12</sup> CHS, Bhopal, CMHO-Balaghat, Barwani, Bhopal, Chhatarpur, Dhar, Dindori, Indore, Khargone, Ujjain, Ratlam, Sehore, Shahdol, Tikamgarh, CS-Bhopal, Chhatarpur, Chhindwara, Dhar, Indore, Ratlam, Sehore, Shahdol and Ujjain

eligibility criterion was completion of six years of service as on 26 August 2008, in the existing pay scale.

Further, an order was issued in May 2009 by the Department allowing the benefit from the date of appointment on notional basis up to August 2008 and actual benefit would be given from August 2008. For the change, approval of Finance Department was not obtained.

In May 2012, PH&FW Department cancelled the orders issued in May 2009. Government issued (June 2012) another order to recover the excess payment made due to notional fixation.

**Pay benefits were worked out at the higher side, resulting in inadmissible payment of ₹ 3.85 crore to 210 officials**

On scrutiny of records and information furnished by 26 test checked DDOs, we observed that in 210 test checked pay fixation cases, fixations under four stage pay scales were calculated notionally from the date of appointment. As a result, inadmissible pay amounting to ₹ 3.85 crore (approx) was paid to 210 employees during various periods (from 26 August 2008 to 31 March 2012) as mentioned in **Appendix-3.5**. Besides, other allowances admissible on excess pay would also be recoverable.

The Commissioner Health Services stated (November 2012) that orders regarding recovery of excess payment have been issued in June 2012. The orders of June 2012, however, stated that the excess payment should be adjusted against the arrear pay arising out of Sixth Pay Commission recommendations. Further scrutiny revealed that the excess payment was not yet recovered (October 2012).

#### ***Mission Director, State Health Society, NRHM***

##### ***3.1.7.10 Delay in submission of Utilisation Certificate***

Implementation framework of NRHM envisaged that the first installment of GoI share was to be released in April/May every year. The second installment was to be released in September/October based on the progress in implementation and submission of audited accounts/utilisation certificates (UCs) in respect of the funds utilised in the previous year. Thus, in order to ensure timely receipt of the second installment, the State Government was to submit the UCs within the month of August.

**Delay in submission of UCs resulted in delay in release of GoI funds**

We observed that while the UCs for the year 2009-10 were sent in August 2010, the UCs for 2010-11 and 2011-12 were submitted in November 2012. Due to delay in submission of UCs by SHS, release of second instalment of GoI grant was delayed up to the month of March in all the years.

Receipt of funds from GoI at the end of the year also resulted in huge balances lying in bank accounts.

The Commissioner Health Services stated (November 2012) that every year generally Central funds are received in four to five installments even after submission of UCs in time.

The reply was not acceptable as the Department did not ensure timely submission of the UCs.

### 3.1.7.11 Non-receipt of State share under Family Welfare Programme

As per instructions issued by PH&FW Department (December 2007), expenditure on contingencies, Petrol Oil Lubricants (POL) and fees of the assistants to doctors under the Family Welfare Programme was to be borne by the State Government.

Incidental expenditure of ₹ 1.29 crore on family planning operations to be borne by the State Government were spent from programme funds

We observed that in seven<sup>13</sup> test-checked DHSs, ₹ 1.29 crore was spent during the period 2009-12 on account of POL, fees of assistant, contingencies and miscellaneous expenses for conducting 2,32,330 family planning operations as shown in **Table 7** below:

**Table-7: Non receipt of State share for family planning cases**

Year	NSVT <sup>14</sup> at ₹ 47 per case		LTT <sup>15</sup> at ₹ 57 per case		CTT <sup>16</sup> at ₹ 42 per case	
	(₹ in lakh)					
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
2009-10	3961	1.86	53263	30.36	4323	1.82
2010-11	5585	2.62	79278	45.19	6582	2.76
2011-12	2669	1.26	70782	40.35	5887	2.47
<b>Total</b>	<b>12215</b>	<b>5.74</b>	<b>203323</b>	<b>115.90</b>	<b>16792</b>	<b>7.05</b>

Source: District Health Societies

We also observed that the amount spent by the DHSs was not recouped by the CMHOs as of March 2012.

In the exit conference, the Commissioner stated (November 2012) that the matter would be investigated and needful would be done.

### 3.1.7.12 Release of funds at the fag end of the year

The funds received from GoI/State Government were to be transferred by SHS to DHSs for onward transmission to block and village level field functionaries without any delay so that activity-wise targets fixed in the District Health Action Plan (DHAP) for the year could be achieved in the same year.

Funds ranging from ₹ 4.40 crore to ₹ 42.76 crore were released by SHS to DHS at the end of the year

We noticed that during the years 2009-10 to 2011-12, scheme funds ranging from ₹ 4.40 crore to ₹ 42.76 crore were transferred by SHS to DHSs at the end of the financial year (15<sup>th</sup> March to 31<sup>st</sup> March). We also noticed that of the 18 selected DHSs, 14 DHSs released funds ranging from ₹ 1.98 crore to ₹ 5.35 crore to the field functionaries at the end of the year (15<sup>th</sup> March to 31<sup>st</sup> March) as detailed in **Appendix-3.6**.

<sup>13</sup> DHS-Chhatarpur, Chhindwara, Dhar, Dindori, Mandla, Sehore and Umaria.  
<sup>14</sup> Non-Scalpel Vasectomy  
<sup>15</sup> Laparoscopic Tubectomy  
<sup>16</sup> Conventional Tubectomy

The release of funds to DHS and field functionaries at the fag end of the year makes it difficult to execute the activities and incur the expenditure judiciously.

The Commissioner stated (November 2012) that funds were released in the account of DHS directly in proportion of their total outlay. Funds were not released activity-wise and no activity was affected for want of funds at district level or below.

The reply was not in order because due to delayed release of funds significant unspent balances were noticed at district level and below.

### **3.1.7.13 Inter-scheme transfer/diversion of funds**

As per instructions issued by GoI, funds were required to be spent on earmarked activities/scheme and any inter-scheme transfers/diversion was not permitted without approval of the GoI.

**Inter-scheme transfer of ₹ 90 crore at SHS level was noticed, of which ₹ 21 crore was not recouped as of March 2012**

During the years 2009-10 to 2011-12, 14 instances of inter-scheme transfers involving ₹ 90 crore were noticed. There was nothing on record to indicate that GoI approval was obtained for the temporary diversion of scheme funds. As of March 2012 a total amount of ₹ 21 crore was not recouped to the schemes from which transfers were made, as detailed in **Appendix-3.7**.

The Commissioner stated (November 2012) that State share (15 *per cent*) received by SHS is deposited in NRHM Mission Flexipool, which is transferred to other schemes wherever necessary.

The reply is not acceptable in the light of GoI instructions. Besides, the entire funds of inter-scheme transfer were not taken back to the original scheme as mentioned above.

### **3.1.7.14 Non-adjustment of advances**

SHS did not frame any purchase/procurement policy of medicines, equipment, materials etc. However, purchases/procurement of medicines, equipments, materials, etc. were made through Director Health Services (Drug Cell) by giving advances for purchase of medicines/material.

As per directives issued by GoI (April 2011), age-wise analysis of advances must be conducted at all levels and reminders for settlement of advances and refund of unspent balances must be issued quarterly and pursued vigorously. We observed non-adherence to the directives of GoI, as discussed below:

**Advance of ₹ 55.55 crore released to PH & FW before March 2008 remained outstanding as of March 2012**

During scrutiny of records and information furnished by SHS, we observed that advances amounting to ₹ 91 crore paid by the SHS to the Director, PH&FW for purchase of medicines, kits etc. were shown as outstanding as on 31 March 2008. But the opening balance on 1 April 2008 was shown as ₹ 48.03 crore, which was less by ₹ 42.97 crore than the closing balance shown in the Advance ledger. Out of ₹ 48.03 crore, ₹ 35.45 crore were adjusted as of March 2012, leaving a balance of ₹ 12.58 crore. However, the short

accounting of ₹ 42.97 crore in the advance ledger on 1 April 2008 was not reconciled by the SHS as of March 2012.

₹ 1.18 crore released for purchase of medicine to Drug Cell of PH&FW in March 2011 remained unadjusted as of March 2012

Further, SHS advanced (March 2011) ₹ 1.40 crore to Director, PH&FW for purchase of medicines under NVBDCP<sup>17</sup>. Of this, ₹ 0.22 crore was utilised for purchase of medicines and ₹ 1.18 crore remained unadjusted. Thus, SHS did not ensure proper utilisation and timely adjustment of the advances.

In the exit conference, Commissioner, Health Services and Ex-Officio Secretary (November 2012) stated that the advances would be adjusted on receipt of UCs and differences in figures would be reconciled.

The reply was not acceptable because SHS is responsible for ensuring timely utilisation of the funds given as advances and conducting regular reconciliation for settlement of the differences.

### 3.1.8 Programme Management

Implementation of the Central schemes, viz., NRHM, RCH and Immunisation and State schemes, viz. Deendayal Antyodaya Upchar Yojana, Rajya Bimari Sahayata Nidhi, Mukhya Mantri Bal Hriday Upchar Yojana and establishment of Trauma Care Centre were examined during the course of audit and the shortcomings noticed are discussed in succeeding paragraphs:

#### Commissioner, Health Services

##### 3.1.8.1 Deen Dayal Antyodaya Upchar Yojna

Guidelines of Deendayal Antyodaya Upchar Yojna (DDAUY) issued in September 2004 envisaged that free treatment under the scheme would be given to indoor patients<sup>18</sup> of SC/ST people holding BPL cards. From July 2006 the scope of scheme was extended to BPL card holders of General category also. The scheme envisaged that necessary entries regarding treatment (cost of medicines and charges of tests/investigations etc.) should be made regularly on the health cards issued to beneficiaries along with the entries in the separate inventory records kept in the hospitals. The funds for this Scheme were not to be utilised in any other schemes.

The funds allotted and expenditure incurred during 2009-12 on the scheme was as under:

**Table-8: Budget and expenditure under DDAUY in the State**  
(₹ in crore)

Year	Total budget	Expenditure incurred
2009-10	29.65	25.39
2010-11	29.10	26.75
2011-12	29.81	28.30
<b>Total</b>	<b>88.56</b>	<b>80.44</b>

Source: Commissioner of Health Services

<sup>17</sup> National Vector Borne Disease Control Programme

<sup>18</sup> Annual treatment cost up to ₹ 20,000 per family, which was revised to ₹ 30,000 (September 2011)

**Expenditure of ₹ 13.43 crore was incurred without observing the procedures prescribed in guidelines**

We observed that in 17 test-checked DDOs, expenditure of ₹ 13.43 crore was incurred under DDAUY on treatment of 5.85 lakh patients during the years 2009-10 to 2011-12 as detailed in **Appendix -3.8**.

The deficiencies noticed by Audit during the scrutiny of records of test-checked CHCs/PHCs and CMHO offices are discussed below:

- (i) Though envisaged in the Scheme guidelines, separate inventory of medicines for DDAUY was not maintained by the CMHOs and value of medicines issued under DDAUY was not entered in the issue vouchers and the registers of medicines indicating issues to the subordinate units viz. CHCs and PHCs. Hence, Audit could not ascertain the actual expenditure incurred under this scheme with reference to the limits prescribed under the guidelines.
- (ii) Separate records relating to expenditure incurred on medicines issued to the patients and charges of tests for diagnosis were not maintained by any CH, CHC/PHC in the test-checked DDOs.
- (iii) The Nodal officer, who was to check the records, was not appointed by CHS at district level. Besides, as per instructions issued (September 2004) by the Director, Health Services, 10 *per cent* cases of beneficiaries were to be verified by CMHO to ensure that the benefits of scheme were not being given to ineligible patients. There was nothing on record to show that the verification was done by the test checked CMHOs.

Thus, the CMHO/CS did not ensure that the benefit of the scheme was provided only to the eligible beneficiaries and the funds were utilised for the intended purpose.

The CMHO/CS stated (March to September 2012) that instructions for maintenance of proper records as envisaged in the guidelines would be issued to concerned officials.

The Commissioner Health Services stated (November 2012) that corrective measures would be taken after investigation.

### **3.1.8.2 *Rajya Bimari Sahayata Nidhi*<sup>19</sup>**

Raja Bimari Sahayata Nidhi Scheme provides for financial assistance on treatment of BPL patients for 20 notified diseases<sup>20</sup>. The monetary limit prescribed per case is up to ₹ 1 lakh by district level authority and up to ₹ 2 lakh by State level authority, which is sanctioned by a management committee. The amount is paid directly to the selected empanelled health

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<sup>19</sup> State Illness Assistance Fund

<sup>20</sup> Cancer, Renal Surgery and Renal Transplantation, Hip Joint Replacement, Replacement of Knee, Brain Injury, Spinal Surgery, Retinal Detachment, Post Delivery Complications, Heart Surgery, Thoracic Surgery, Brain Surgery, Neuro Surgery, MDR, Pace Maker, Vascular Surgery, Congenital Male Formation, Aplastic Anemia, Burn and Post Burn Conductor, Chronic Renal Diseases, Swine Flu (C-Category)

institution, as an advance, on the basis of estimate. After the treatment, a detailed expenditure statement was to be obtained along with the certified copy of discharge ticket and utilisation certificates (UCs) from the concerned institution/hospital.

**Detail expenditure statement of treated patients and UCs of ₹ 62.75 crore were not obtained from the health institutions**

In 14 out of 19 test checked DDOs<sup>21</sup>, we noticed that against the total assistance of ₹ 79.40 crore provided in 6848 cases, only in 1437 cases UCs amounting to ₹ 16.65 crore were received during 2009-10 to 2011-12, as detailed in *Appendix-3.9*. However details of expenditure were not furnished along with the UCs by the concerned health institutions.

We further observed that details of treatment, period of treatment, expenditure incurred by the health institutions, etc. were not obtained from the institutions. The unspent amount, if any, was also not received back from the institutions. Due to non-receipt of the details of expenditure against the advances paid, it could not be ascertained whether the expenditure was incurred on intended purposes.

The Commissioner stated (November 2012) that a time limit of three months has been fixed for the institution to furnish the UCs along with detailed expenditure statement.

### **3.1.8.3 Mukhya Mantri Bal Hridaya Upchar Yojna<sup>22</sup>**

Mukhya Mantri Bal Hridaya Upchar Yojna (MMBHUY) was introduced (July 2011) in the State to provide free surgery/treatment for heart diseases to children aged 0-15 years who are unable to bear the cost of treatment. Under the scheme assistance up to ₹ 1 lakh would be provided for treatment of the beneficiary for getting surgery/treatment in Government or authorised private hospitals. The list of cases approved by a Divisional Committee along with relevant papers is to be sent by the Head of Divisional Committee to the State Co-ordinator for sanctioning of funds. The scheme guidelines (July 2011), however, do not contain any instructions regarding follow-up of the advances paid to the hospitals.

**Scheme did not provide for obtaining UCs and details of expenditure incurred against the advances paid to Government and Private Hospitals for treatment of patients**

Scrutiny of records of Commissioner, Health Services, Bhopal revealed that an amount of ₹ 6.94 crore for 710 cases was paid to eight private hospitals and ₹ 0.55 crore for 61 cases was paid to two Government hospitals during the period from July 2011 to March 2012. We further observed that despite involvement of private hospitals, the scheme did not provide for obtaining utilisation certificates (UCs) and detailed expenditure statement against the amounts advanced to the hospitals. Out of 771 cases for which ₹ 7.49 crore was paid, details of expenditure/UCs pertaining to only 449 cases amounting to ₹ 4.40 crore<sup>23</sup> was received (January 2013) by the DDOs.

<sup>21</sup> The Commissioner, Health Services and 18 CMHOs who are authorised to sanction funds under the scheme.

<sup>22</sup> Chief Minister Child Heart Treatment Scheme

<sup>23</sup> Government hospitals : ₹ 12 lakh (12 cases); Private hospitals: ₹ 4.28 crore (437 cases)

The Commissioner Health Services stated (November 2012) that instructions have been issued (October 2012) to obtain UCs from the concerned institutions.

The facts remains that in the absence of proper guidelines or specific instructions, there was lack of follow-up of the advances paid by the DDOs.

#### **3.1.8.4 Establishment of Trauma Care Centre**

For upgradation of emergency facilities in Government hospitals located on National Highways, GoI accorded (February 2006) sanction of ₹ 1.50 crore (₹ 20 lakh for ambulance and equipment, ₹ 61.50 lakh for civil works, ₹ 1 lakh for communication system and ₹ 67.50 lakh for equipment and furniture) for setting up a Trauma Care Centre at District Hospital Guna situated on the National highway. The Department also sanctioned (October 2006) posts of three Specialists, four Staff Nurses, two Dressers and four Ward boys for the Trauma Care Centre.

**Despite incurring an expenditure of ₹ 1.06 crore on civil works and procurement of machine/equipment, the proposed trauma care centre could not be established**

Scrutiny of records revealed that civil work was completed in September 2008 at a cost of ₹ 61.50 lakh and machines, equipment and furniture costing ₹ 44.93 lakh were procured during the year 2009-10. However, there were no records to show that any initiative was taken to procure the remaining equipment viz., ambulance, colour doppler, portable x-ray machine, central oxygen and succession machine, communication system etc. An unspent amount of ₹ 56.51 lakh including interest was lying unutilised in the bank account as of February 2013. Further, the sanctioned posts of the centre were also not filled up except for dressers. Thus, even after incurring an expenditure of ₹ 1.06 crore the Trauma Care Centre could not be established in the last six years.

The Commissioner, Health Services stated (November 2012) that machines and equipment were procured and the posts were sanctioned, but posting of manpower was yet to be done.

The reply was not acceptable as some machines and equipments required for the Centre were yet to be procured and the Commissioner was competent to post the staff.

#### **3.1.8.5 Bio-Medical Waste Management**

As per provisions of Rule 8 of Bio-Medical Waste (BMW) (Management and Handling) Rules 1998, every occupier of an institution generating, collecting, receiving, storing, transporting, treating, disposing and/or handling BMW in any other manner, except such occupier of clinics, dispensaries, pathological laboratories, blood banks providing treatment/service to less than 1000 patients per month, should obtain authorisation certificate from the prescribed authority i.e. Madhya Pradesh Pollution Control Board (MPPCB).

The Hon'ble High Court had also issued orders (May 2009) that only such persons/institutions will handle BMW who are authorised by MPPCB. Further, Health Department issued instructions (May 2010) that if any

institution or health facility centre stores, transports, treats and disposes of the BMW at their own arrangement other than the Common Bio-medical Waste Treatment Facility (CBWTF<sup>24</sup>), the institution/centre has to obtain a separate authorisation certificate from MPPCB.

During scrutiny of records in the sampled districts related to management and handling of BMW in the health institutions, we observed that out of 80 test-checked health centres, only 16 health centres obtained authorisation for generating BMW. Out of these, 43 units have hired CBWTF for disposal of BMW. The remaining 37 health centres were disposing BMW by their own arrangements without obtaining any authorisation for the same. The details are shown in **Table 9**:

**Table -9: Status of obtaining BMW authorization in health centres**

Type and number of health institutions which required authorisation for generating of BMW		Generation of BMW		Disposal of BMW		
		Number of units which obtained authorisation certificate	Number of units which do not have authorisation certificate	Number of units which have hired the services of CBWTF	Number of units where BMW is being disposed by own arrangement without having authorisation certificate	Unit not maintaining detailed records of BMW
District Hospital	03	01	02	02	01	03
Civil Hospital	06	02	04	05	01	06
CHC	60	12	48	33	27	60
PHC (6 bedded)	11	01	10	03	08	11
<b>Total</b>	<b>80</b>	<b>16</b>	<b>64</b>	<b>43</b>	<b>37</b>	<b>80</b>

Source: Information collected from CMHO/CS

Audit observed the following:

- As envisaged in BMW Rule 6(5), no untreated BMW shall be kept or stored beyond a period of 48 hours. We noticed that 13 DDOs<sup>25</sup> out of 36 test-checked CSs and CMHOs had hired the services of CBWTF. However, collection of BMW from health institutions under these DDOs was being done with a delay of three to 15 days by CBWTF, as stated by the officials in these institutions.
- None of the 80 health institutions kept category-wise<sup>26</sup> records relating to BMW, which is a pre-requisite to obtain the authorisation certificate from MPPCB.
- There was nothing on record to show that the work of segregation, packing and tagging of BMW was being done in the 80 test-checked institutions. Hence, the possibility of mis-handling of BMW could not be ruled out.

<sup>24</sup> There are private agencies who provide treatment facilities for BMW generated in the health care centres.

<sup>25</sup> All health centres under the jurisdiction of CMHO-Balaghat, Chhindwara, Dindori, Khargone, Mandla, Ujjain, CS-Balaghat, Chhindwara, Dindori, Indore Mandla and Shahdol and Umaria.

<sup>26</sup> Human anatomical waste, Microbiology and Biotechnology waste, waste sharps, discarded medicines and cyto-toxic drugs, solid waste, liquid waste and chemical waste.

The Commissioner Health Services assured (November 2012) that corrective measures would be taken after investigation.

**Mission Director, State Health Society**

**3.1.8.6 Non-implementation of activities included in approved PIP**

In view of implementation of NRHM/RCH/Immunisation programmes, the SHS prepares a consolidated health action plan every year comprising activities and interventions related to maternal health, child health, family planning, infrastructure and human resource, institutional strengthening and capacity building etc. which are to be executed/implemented within the same financial year so that the intended benefits could reach the rural population.

66 activities included in Programme Implementation Plan were not taken up

We observed that the approved PIPs for the years 2009-12 included 66 activities involving ₹ 75.19 crore which were planned for strengthening of health institutions, hiring of services of specialists, medical officers and para-medical staff, capacity building of medical officers, para-medical staff and community workers, procurement of ambulance, machines and equipments, gap analysis and baseline assessment, Information Education and Communication (IEC) activities, construction of buildings to IPHS standards etc. Scrutiny of the activity-wise progress reports of the SHS, however, revealed that no expenditure was incurred against these items of activities. The details are given in **Appendix-3.10**.

Non-implementation of the GoI schemes under RCH, NRHM and Immunisation programme affected achievement of the objectives of the Mission.

The Commissioner stated (November 2012) that after proper investigation, the needful would be done.

**3.1.8.7 Establishment of health care facility centres**

NRHM aims at bridging the gaps in the existing capacity of rural health infrastructure. The NRHM framework had set the target of providing one SHC for 5000 population (3000 in tribal area), one PHC for 30,000 population (20,000 in tribal area) and one CHC for 1,20,000 population (80,000 in tribal area).

Scrutiny of PIP and Administrative Reports of the Department in the State revealed that there was shortfall in establishment of health care centres as of December 2012, as detailed below:

**Table -10: - Number of health care centres required, established and shortfall**

Name of health care centre	Health care centres required as per 2011 Census	Number of health care centres proposed in PIP (Census 2001)	Number of health care centers as of December 2012	Shortfall as per 2011 Census (per cent)	Shortfall against PIP (per cent)
Community Health centre	438	333	332	106 (24.20)	01
Primary Health Centre	1751	1713	1156	595 (34)	557 (32.51)
Sub-Health Centre	10508	10194	8765	1743 (17)	1429 (14)

The number of health centres required as per population norms could not be established

Source: Data supplied by Mission Director NRHM

Due to shortage of health centres, the Government cannot provide health care facilities as per norms based on population.

The Commissioner Health Services stated (November 2012) that a plan was being formulated to establish the required health centres in accordance with the availability of finances and human resources.

### **3.1.8.8 Deficient facility in hospital buildings compared to the norms of Indian Public Health Standards (IPHS)**

The National Rural Health Mission, Ministry of Health and Family Welfare, Government of India seeks to bring the health centres at par with IPHS to provide round the clock hospital-like services. Accordingly, to ensure availability of standard health care services, IPHS had set the benchmarks in respect of CHC, PHC and SHC for infrastructure including building.

Compared to the IPHS norms, significant deficiencies of facilities were noticed in health care centres

We observed that none of the 332 CHCs, 1156 PHCs and 8761 SHCs established as of December 2011 in the State fulfilled all the IPHS norms.

An analysis of the information furnished by the SHS revealed the following:

- i) Out of 332 CHCs, 53 were running without operation theatre and emergency room.
- ii) 33 CHCs, 448 PHCs and 8630 SHCs had no labour/delivery room.
- iii) Blood storage facility was not available at 306 CHCs. 903 PHCs and 27 CHCs had no 24x7 emergency services.
- iv) 704 PHCs and 24 CHCs were running without the facility of new born corner. Further, 448 PHCs were running without facility of obstetric care.
- v) 1110 PHCs and 103 CHCs did not have X-ray facility and diagnostic services. Facility for internal examination during gynaecological testing was not available at 448 PHCs. Details are shown in **Appendix-3.11**.

Thus, the aim of NRHM to bring the health centres at par with IPHS to provide hospital like facility round the clock could not be achieved.

The Commissioner, Health Services stated (November 2012) that considering the huge infrastructure gap and available resources, the State has identified the facilities for upgradation and construction as per IPHS norms. The achievement of these standards could be extended for five years and would be done in phases.

The fact remains that the infrastructure and facilities according to IPHS norms could not be made available to the people despite availability of huge funds during the Mission period (2005-12).

#### ***Establishment of AYUSH<sup>27</sup> unit***

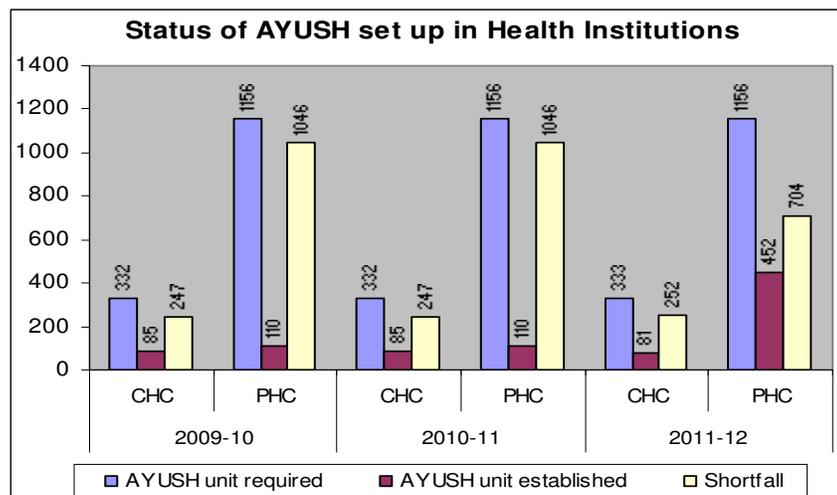
Significant shortfall (61 to 90 per cent) in establishment of AYUSH units

Under NRHM, a separate AYUSH unit was to be set up in each CHC and PHC to revitalise local health traditions. The outpatient services were to be strengthened by posting/appointment of AYUSH doctors on contractual basis over and above the Medical Officer posted there.

<sup>27</sup> Ayurveda, Yoga, Unani, Siddha and Homeopathy.

Scrutiny of records and information furnished by SHS regarding AYUSH unit revealed that even seven years after introduction of NRHM, there was significant shortage of AYUSH units in the CHCs/PHCs, as shown in the chart below:

Chart-1



Source: Data furnished by State Health Society.

It is evident from the above chart that 61 per cent to 90 per cent shortfall existed in the CHCs and PHCs in establishing AYUSH units. Further scrutiny of records revealed that against allotment of ₹ 43.16 crore during the period 2009-12 expenditure incurred was only ₹ 17.42 crore (40 per cent).

Thus, the SHS could not provide facility of alternative systems of medicines despite availability of funds.

The Commissioner, Health Services stated (November 2012) that the gap would be identified and covered in the next PIP.

### 3.1.8.10 Establishment of vision centre

The main objective of the National Programme for Control of Blindness (NPCB) is to reduce the rate of blindness in the country. According to the NPCB guidelines, vision centres were to be established in PHCs for ophthalmic treatment and Ophthalmic Assistants were to be appointed on contractual basis.

**34 vision centres in 17 districts could not be established and ₹ 17 lakh was lying unutilised**

Scrutiny of records in the office of the Commissioner, Health Services revealed that during 2010-12, ₹ 45 lakh was released (June 2010, ₹ 20 lakh and January 2012, ₹ 25 lakh) to 42 district CMHOs for purchasing apparatus for 90 vision centres at ₹ 50,000 for each. These centres were to be established within three months. However, only 56 vision centres were established at a cost of ₹ 28 lakh in 25 districts as of January 2013. The remaining amount of ₹ 17 lakh was lying unutilised with 17 district CMHOs.

Thus, the objective of controlling blindness was not fully achieved.

The Commissioner, Health Services stated (November 2012) that establishment of vision centres in the remaining districts was in progress.

### 3.1.8.11 Blocking of funds for development of eye clinics

Under NPCB, funds for non-recurring assistance at ₹ 40 lakh (for each unit) for development of pediatric eye units, retina units, low vision units etc. were provided (December 2009) to five<sup>28</sup> Medical Colleges.

Even after available funds of ₹ 80 lakh, two medical colleges could not procure equipments for eye patients

During scrutiny of records, we noticed that ₹ 2 crore was provided to the Medical Colleges for upgradation of the existing Ophthalmology department and procurement of ophthalmic equipment during 2009-10. As per information furnished by SHS, the funds were lying unutilised with the Medical Colleges as of March 2012.

The Commissioner stated (November 2012) that Medical Colleges Indore, Gwalior and Jabalpur have utilised the funds during September-October 2012. The Medical College, Rewa did not purchase the ophthalmic equipment and no information was furnished by Medical College, Bhopal.

### 3.1.8.12 Achievement against targets set for immunisation

Significant shortfall in achieving target against immunisation programme was noticed

Routine Immunisation is an important child survival strategy, which mainly focuses on preventive aspects to reduce morbidity to a great extent. The immunisation of children (0 to 24 months) for six preventive diseases, namely diphtheria, measles, pertussis, polio, tetanus and tuberculosis, have been the cornerstone of Routine Immunisation under the Universal Immunisation Programme.

The achievement against targets set for immunisation programme is given below:

**Table -11: Target, achievement and shortfall in immunisation**

(figures in lakh)

Year	Target	Diphtheria, Pertussis and Tetanus (DPT)		Oral Polio Vaccine (OPV)		Bacillus Calmette Guerin (BCG)		Measles	
		Achievement	Short-fall	Achievement	Short-fall	Achievement	Short-fall	Achievement	Short-fall
2009-10	18.96	17.70	1.26 (7%)	17.68	1.28 (7%)	18.36	0.60 (3%)	17.48	1.48 (8%)
2010-11	19.28	16.35	2.93 (15%)	16.37	2.91 (15%)	16.31	2.97 (15%)	16.23	3.05 (16%)
2011-12	17.21	15.72	1.49 (9%)	14.29	2.92 (17%)	15.37	1.84 (11%)	15.44	1.77 (10%)
<b>Total</b>	<b>55.45</b>	<b>49.77</b>	<b>5.68</b>	<b>48.34</b>	<b>7.11</b>	<b>50.04</b>	<b>5.41</b>	<b>49.15</b>	<b>6.30</b>

Source: Administrative Report of the Department

<sup>28</sup>

Bhopal, Gwalior, Jabalpur, Indore and Rewa

In view of the shortfall noticed during the year 2010-11, SHS reduced the targets in 2011-12, but the achievement had further gone down during 2011-12, reflecting adversely on the efficiency and effectiveness of the programme implementation. Short achievement in immunisation lessens the scope of preventive health care for the children.

The Commissioner Health Services stated (November 2012) that during the period 2009-11 targets were fixed on the basis of child birth rate, but during 2011-12 targets were fixed on the basis of census data; late availability of vaccines was one of the reasons for not achieving the target during 2011-12.

The reply was not acceptable as the Department did not ensure availability of vaccines even for the reduced targets in 2011-12.

### **3.1.8.13 Antenatal care**

NRHM framework envisages that under antenatal care early detection and registration of all pregnancies was required, ideally within the first trimester (before 12th week of pregnancy) and care to be given to expecting women according to gestational age of the foetus. A minimum of four antenatal check-ups was prescribed: the first visit to the antenatal clinic was to be done as soon as pregnancy was suspected; second between 4<sup>th</sup> and 6<sup>th</sup> month (around 26 weeks), third at 8<sup>th</sup> month (around 32 weeks) and last at 9<sup>th</sup> month (around 36 weeks). Further, services associated with antenatal care like general examination, measurement of weight, blood pressure, anaemia, height and breast apart from iron and folic acid supplementation are also provided during the pregnancy period. Administering Tetanus Toxoid injection and identification of high-risk pregnancies and prompt referral counselling are also included.

The status of registration of pregnant women in the first trimester as well as institutional deliveries is as below:

**Table-12: Number of pregnant women registered/number registered within first trimester of pregnancy/number of institutional deliveries**

*(figures in lakh)*

Year	Number of pregnant women registered in the State	Number of women registered within first trimester of pregnancy	Number of women with three ANC check-ups	Total deliveries	Total institutional deliveries
2009-10	19.93	9.30 (47%)	16.28 (82%)	16.08	12.92 (80%)
2010-11	20.28	9.94 (49%)	15.84 (78%)	15.93	13.35 (84%)
2011-12	19.41	9.58 (49%)	14.86 (77%)	14.85	12.79 (86%)

Source: Information supplied by SHS

Of the total registered pregnant women, only 47 to 49 per cent women were registered in the first trimester

The table shows that the rate of institutional delivery showed a rising trend, but low registration of pregnant women in the first trimester and the number of women with three ante-natal check-ups was decreasing during the last three years. The shortfall indicates lack of awareness generation by the Department. During the period 2009-12, number of institutional deliveries was 80 to 86 per cent of the total deliveries.

The Commissioner Health Services stated (November 2012) that all ASHAs are trained with Auxiliary Nurse Mid-wife (ANM)/Lady Health Visitor (LHV) which will help in timely detection of pregnancy.

#### **3.1.8.14 Availability of Accredited Social Health Activist (ASHA)**

The NRHM framework envisages providing one ASHA in every village with a population of 1000. For tribal, hilly and desert areas, the norm could be relaxed for one ASHA per habitation depending upon the work load. ASHA is the interface between the community and the public health system and ASHA acts as the nodal person for assessing the local health needs. The information collected by them is used for preparation of grass root level health plans, which becomes inputs for the State Health Action Plan. ASHAs were to undergo seven modules of induction training by 2011-12.

**Only 32,120 ASHAs were trained in all the seven modules, against 56,097 ASHAs recruited**

We noticed that against the requirement of 56,941 ASHAs, 56,097 ASHAs were recruited up to October 2012. Further, only 32,120 ASHAs were trained in all the seven modules and 10,285 ASHAs were trained up to fifth module. The remaining 13,692 ASHAs were not trained even up to fifth module. Shortfall in selection and training of ASHA affects the objectives of NRHM adversely in villages.

The Commissioner Health Services stated (November 2012) that most of the women in the villages do not fulfill the minimum qualification of 5<sup>th</sup> class pass, hence the required number of ASHAs could not be selected. However, a proposal was pending at Government level to select literate women.

The fact remains that due to shortage of ASHA the rural population was deprived of the services which were to be delivered by them.

#### **3.1.8.15 Utilisation of grant for maintenance of infrastructure and Rogi Kalyan Samiti**

Under NRHM, as per norms fixed<sup>29</sup> by the GoI, untied grant for local health action (expenditure on medicines etc.) and annual maintenance grant for improvement and maintenance of physical infrastructure (repair of building and equipment) and Rogi Kalyan Samiti (RKS) grant for bringing community ownership in running of Rural Hospital and Health centres is released by SHS to DHS. In turn, DHS releases the same to the field functionaries viz. District Hospital, Civil Hospital, CHC, PHC, SHC, Village Health and Sanitation Committee (VHSC) and RKS.

**Available fund of ₹ 22.71 crore for untied, maintenance and RKS grant could not be utilised**

During scrutiny of records of SHS, we noticed under utilisation of these grants as reflected from huge unspent balances of ₹ 22.71 crore as of March 2012, as detailed below:

<sup>29</sup> Untied Grant – CHC: ₹ 50000, PHC: ₹ 25000, SHC: ₹ 10000, VHSC: ₹ 10000.  
Maintenance Grant – CHC: ₹ 1.00 lakh, PHC: ₹ 50000, SHC: ₹ 10000.  
RKS Grant–DH: ₹ 5.00 lakh, CH: ₹ 1.00 lakh, CHC: ₹ 1.00 lakh and PHC: ₹ 1.00 lakh

**Table -13 – Position of untied, maintenance and RKS grant**

(₹ in crore)

Year	Name of grant	Amount available	Amount utilised	Amount un-utilised balance
2009-10	Untied	66.67	26.18	40.49
	Maintenance	14.14	10.37	3.77
	RKS	14.54	10.10	4.44
	<b>Total</b>	<b>95.35</b>	<b>46.65</b>	<b>48.70</b>
2010-11	Untied	68.83	37.61	31.22
	Maintenance	14.19	9.73	4.46
	RKS	15.19	10.22	4.97
	<b>Total</b>	<b>98.21</b>	<b>57.56</b>	<b>40.65</b>
2011-12	Untied	57.86	42.44	15.42
	Maintenance	14.40	11.56	2.84
	RKS	16.84	12.39	4.45
	<b>Total</b>	<b>89.10</b>	<b>66.39</b>	<b>22.71</b>

Source: Data furnished by SHS

Non-utilisation of funds for improvement and maintenance of infrastructure affects delivery of public health services.

The Commissioner, Health Services stated (November 2012) that the matter would be investigated and corrective action would be taken.

### 3.1.8.16 Non-establishment of Sick Newborn Care Units (SNCUs) in the district hospitals

To gain control over the Infant Mortality Rate and to provide intensive neonatal care at District Hospitals, SNCUs were planned under RCH-II programme during 2008-09.

Equipment valued ₹ 1.13 crore procured for SNCUs remained idle as the units were not set up

We observed in four<sup>30</sup> out of 18 test-checked District Hospitals that without ensuring completion of building for setting up the SNCUs, the Directorate purchased equipment<sup>31</sup> valued ₹ 1.13 crore during 2010-11 and 2011-12, which remained idle in the stores of the district hospitals as of July 2012. Thus, due to non establishment of SNCUs the improved and intensive neonatal care could not be provided in these District Hospitals despite incurring expenditure of ₹ 1.13 crore on purchase of equipment.

The Commissioner Health Services stated (November 2012) that the matter would be investigated and corrective action would be taken.

### 3.1.8.17 Nutritional Rehabilitation Centres (NRCs)

To gain control over the rate of serious malnutrition cases among the children of the age group 0-5 years, construction of NRC under NRHM was planned in May 2008. An NRC was to be established in each block to provide nutritional aid like zinc, folic acid, multivitamin, iron, albandazole etc. including nutritional food as prescribed by the doctor, cure to children and counseling to

<sup>30</sup> Balaghat (₹ 32.98 lakh), Chhindwara-(₹ 34.69 lakh), Dindori-(₹ 16.26 lakh) and Umaria-(₹ 28.80 lakh)

<sup>31</sup> Oxygen concentrator, auto blood analyzer, pulse oximeter, bilirubino meter, infanometer etc.

mothers of malnourished children. The Anganwadi worker of Women and Child Welfare Department and the ASHA would identify the serious malnourished children and bring them to NRC for further care and treatment. After admitting the malnourished child in NRC, the staff of NRC would take care of the child.

We observed that 269 NRCs were established in 242 blocks out of 313 blocks in the State at the end of March 2012. Of these, 263 NRCs<sup>32</sup> were working. The remaining six NRCs were not working due to non-posting of medical and para-medical staff. Thus, 71 blocks remained uncovered under the scheme depriving the benefits to residents of these blocks.

**NRCs were not established in 71 blocks; besides there were shortages of staff in the NRCs**

According to the guidelines, each NRC was to be equipped with a doctor, a feeding demonstrator and one to three nurses<sup>33</sup>. We noticed that seven NRCs were without doctors and 18 NRCs were without feeding demonstrators. Besides, there were 254 nurses against the requirement of 369.

Further, we observed that construction of buildings of seven NRCs was taken up during 2009-11 which were to be completed within six months. However, construction during 2009-11 of four<sup>34</sup> NRCs buildings remained incomplete as of March 2012 after incurring an expenditure of ₹ 32.63 lakh. The remaining three works<sup>35</sup> were not taken up as of March 2012.

The Commissioner Health Services stated (November 2012) that establishment of NRCs in a phased manner would be ensured and efforts will be made to provide adequate manpower in NRCs. Regarding construction of NRCs the Commissioner stated that due to delay in availability of land the works could not be completed.

The fact remains that due to non-establishment of NRCs in each block and shortages of doctors, nurses and feeding demonstrators, the objective of controlling serious malnutrition among children could not be achieved.

#### **3.1.8.18 Performance in terms of health indicators**

As envisaged in the NRHM framework, the performance indicators in respect of child and maternal health were fixed so as to achieve the same during the Mission period (2005-2012).

The performance in the State in terms of the health indicators is detailed in **Table 14:**

<sup>32</sup> 20-bedded centre:53; 10-bedded centre:210

<sup>33</sup> One nurse for 10-bedded centre and three nurses for 20-bedded centre

<sup>34</sup> Panna (DH, Panna), Sagar (CHC-Gadakota), Sheopur (DH, Sheopur) and Ujjain (PHC-Ghatia)

<sup>35</sup> Ashoknagar (DH, Ashoknagar), Khargone (DH, Khargone) and Tikamgarh (CHC-Badagaon)

The State could not achieve the targets of MMR, TFR and IMR

**Table-14: Status of health indicators**

Health indicator	Position before commencement of NRHM/RCH		Target fixed for Mission period		Position as of		
	National	State	National	State	Dec-2009	Dec-2010	Dec-2011
MMR <sup>36</sup> (per one lakh live birth)	254	379	100	220	379	379	310
TFR <sup>37</sup>	2.9	3.6	2.1	2.1	3.1	3.1	3.2
IMR <sup>38</sup> (per 1000 live birth)	58	76	30	60	72	72	62

Source: Programme Implementation Plan of State Health Society

The fact remains that even after receipt of huge assistance from GoI, the targets fixed by the State for MMR and IMR for the Mission period, which were higher than the National targets, could not be achieved. Also the TFR has increased from 3.1 as of December 2009 to 3.2 as of December 2011. The SHS attributed the under-performance to non-availability of skilled manpower, infrastructural gaps etc. This indicated lack of preparedness and planning on the part of Department.

In the exit conference the Commissioner, Health Services and Ex-Officio Secretary stated (November 2012) that efforts were being made by the State for reduction of IMR, TFR and MMR.

### 3.1.8.19 Establishment of Maternal and Child Health (MCH) level-I<sup>39</sup>, II<sup>40</sup> and III<sup>41</sup> centres

To gain control over MMR and rationalise the use of available resources, ensure that standards were set and health institutions were identified for upgradation of health care centres to MCH level for better service delivery to pregnant women and new born babies, health services were accessible within a 20 kms radius for each targeted beneficiary and health facilities had been mapped under Reproductive Child Health (RCH) programme, GoMP, declared some DH, CH, CHC and PHC in every district as CEMONC<sup>42</sup> and BEMONC<sup>43</sup> institutions. Further, in accordance with the guidelines of GoI, GoMP (September 2010) reclassified the MCH centres and standards were fixed for MCH level-I, MCH level-II and MCH level-III.

<sup>36</sup> MMR-Maternal Mortality Rate (per one lakh live births)

<sup>37</sup> TFR-Total Fertility Rate (average number of children that would be born to a woman over her reproductive life)

<sup>38</sup> IMR-Infant Mortality Rate (per thousand live births)

<sup>39</sup> **MCH Level-I** denotes such accredited SHCs identified as delivery point with availability of Skilled Birth Attendant (SBA) trained Auxillary Nurse Mid-Wife (ANM) and referral transport linkage to level II and III.

<sup>40</sup> **MCH Level-II** denotes such identified Civil Hospital, CHC and PHC with Basic Emergency Obstetric and New Born Care Services, Basic Amenities with referral services

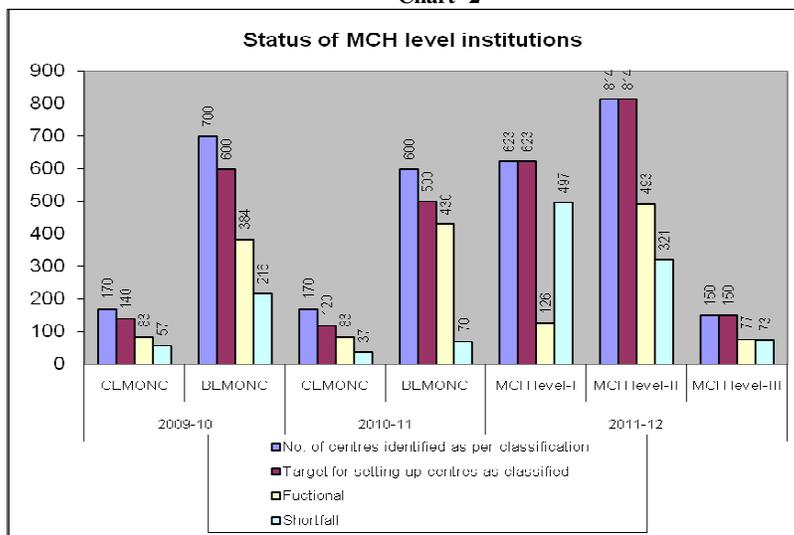
<sup>41</sup> **MCH Level-III** denotes all medical colleges, DH and identified CH, CHC having Comprehensive Emergency Obstetric and Neonatal Care Facility such as Caesarean operation facility, Small New Born Care Unit, Blood Bank, Blood storage with 24x7 availability of specialists, family planning services and others

<sup>42</sup> Comprehensive Emergency Obstetric and New Born Care service

<sup>43</sup> Basic Emergency Obstetric and New Born Care service

During the period 2009-12, the position of identified, targeted and functional MCH level centres was as under:

Chart -2



Source: Data furnished by SHS

From Chart-2, it is evident that out of identified number of MCH level centres, there was shortfall of 73 (49 per cent) in MCH level-III, 321 (39 per cent) in MCH level-II and 497 (80 per cent) in MCH level-I which could not be made functional due to non-availability of required medical and para-medical staff even after the completion of Mission period (2005-2012).

This indicated deficiency in health services to gain control over MMR and IMR in the identified centres.

Further scrutiny and analysis of data relating to establishment of MCH level health centres in seven<sup>44</sup> test-checked DHSs revealed shortfall in facilities in various MCH level centres, as shown in the table below:

Table -15: – Status of functional MCH centres

Name of facility	MCH Level-III (22 unit test checked)		MCH Level-II (141 unit test checked)		MCH Level-I (80 unit test checked)	
	Available	Shortfall	Available	Shortfall	Available	Shortfall
Small Newborn Care Unit/New born corner	15	07	97	44	NR	
Blood Bank/Blood Storage	13	09	NR		NR	
Delivery	22	Nil	141	Nil	33	47
Adequate machine and equipments	22	Nil	100	41	42	38
Specialists/Doctors	14	08	120	21	NR	
ANM/Staff Nurse	22	Nil	107	34	54	26

Source: Data furnished by DHSs. NR- Not required.

<sup>44</sup> Barwani, Dindori, Indore, Khargone, Ratlam, Sehore and Ujjain

**Significant deficiencies noticed in manpower and facilities in MCH level units**

GoMP declared (December 2011) 77 MCH-level-III, 493 MCH-level-II and 126 MCH-level-I units as functional in the State. However, we observed (March to September 2012) in the seven test-checked districts that all the services required as per the standards set were not available in 22 MCH-level-III, 141 MCH-level-II and 80 MCH-level-I units out of declared MCH levels as mentioned in **Table 15** above.

Thus, out of 1587 identified health institutions only 696 Government health institutions (44 *per cent*) could reach up to the MCH levels.

The Commissioner Health Services stated (November 2012) that efforts were being made to make majority of the centres functional.

### **3.1.8.20 Implementation of Telemedicine Project**

To create an operational Telemedicine Distance Continuing Medical Education training facility to enhance the availability of speciality health care services to all the district hospitals, selected Medical Colleges and Speciality Hospitals, the telemedicine pilot project was launched (August 2007) by GoI in Madhya Pradesh with the technical support of ISRO through Satellite Communication Based Telemedicine Technology.

In this regard, an MOU between GoMP and ISRO was signed (March 2007) under which the cost of communication system, Telemedicine software and hardware satellite bandwidth was to be borne by ISRO. The cost of necessary manpower and building having sound, dust and resonance proof rooms etc. and other civil works was to be borne by GoMP.

**The project could not be operationalised even after availability of funds**

During scrutiny of records, we noticed that GoMP released ₹ 10 lakh (August 2007) and GoI released (October 2008) ₹ 1 crore to SHS (total ₹ 1.10 crore) for setting up the telemedicine project in 10 districts in the first phase. Out of this, ₹ 32 lakh was released to Madhya Pradesh Council of Science and Technology (MPCST) (August 2007 to December 2011) for setting up a technical hub of Telemedicine network at Bhopal. Telemedicine project equipments were installed in 10 district hospitals<sup>45</sup>, three medical colleges<sup>46</sup> and two trust hospitals<sup>47</sup>. However, not even a single session of expert medical advice was held since installation of the network. There was no record to show that necessary arrangement for operationalisation of the project was made. The MOU with ISRO lapsed in March 2009 and free services of bandwidth provided by ISRO for two years also lapsed without any utilisation. As of May 2012 ₹ 78 lakh were lying unutilised with the SHS. Due to non-operationalisation of Telemedicine project the desired objectives could not be achieved despite incurring expenditure of ₹ 32 lakh and availability of funds.

The Commissioner Health Services stated (November 2012) that there was a link failure on the part of the ISRO. It took more than one year time to resolve

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<sup>45</sup> DH-Balaghat, Betul, Jhabua, Khargone, Mandla, Mandsaur, Shajapur, Shahdol, Sheopurkala and Sidhi.

<sup>46</sup> Medical College-Bhopal, Gwalior and Jabalpur

<sup>47</sup> Padhar Hospital, Betul and Yogiraj Trust Hospital, Mandla

the problems. Now with the assistance of MPCST and ISRO this process would be established soon.

The reply was not satisfactory because the project could not be made operational in the absence of implementation mechanism viz. appointment of nodal officer and technician, telemedicine protocol calendar/time table and construction of sound, dust and resonance proof room etc. by the Department.

### 3.1.9 Stores/Material management

#### Commissioner Health Services

##### 3.1.9.1 Procurement of medicines

For procurement of quality medicines and medicinal equipment, a decentralised drug policy was formulated (September 2009) by the Department, which was made effective from August 2010. Under this policy the Department authorised (November 2009) Tamil Nadu Medical Services Corporation (TNMSC), a public undertaking company of Tamil Nadu, for finalisation of rates with manufacturers by inviting tenders at an all India level and also accreditation of drug testing laboratories for quality control. Thereafter, the Department entered into agreements with manufacturers approved by TNMSC for purchase of medicines.

As per the Drug Policy 2009, out of the budget allotted to CMHOs/CSs for purchase of medicine, orders upto 80 per cent of the budget were to be placed directly to the companies empanelled under TNMSC and 20 per cent of the budget was to be used for local purchase in emergency cases. The supply of medicines from TMNSC suppliers was to be received within 45 days of supply order, failing which penalty would be deducted at prescribed rates<sup>48</sup>. Further, the supplies of medicines were to be received in the district stores for further distribution to the health institutions as per requirement.

The deficiencies noticed in procurement of medicines are discussed below:

**Against the supply orders of ₹ 12.40 crore, medicines worth ₹ 6.27 crore were not supplied by the suppliers**

(i) In 11<sup>49</sup> out of 36 test checked DDOs we noticed that during the period 2010-12, supply orders amounting to ₹ 12.40 crore were issued for purchase of medicines/material to companies empanelled with TNMSC. However the companies failed to supply medicines worth ₹ 6.27 crore.

CMHO/CS stated (March to September 2012) that reminders for supply of medicines were issued and the matter was referred to higher authorities.

**Delay in supply of medicines led to paucity of life saving/essential drugs and penalty of ₹ 1.56 crore from the bills of the suppliers were not deducted**

(ii) In 36 test checked DDOs, we observed that supply of medicines was made in 1,795 cases with delays up to 446 days from the stipulated time limit, though there was paucity of life saving/essential drugs in 400 health

<sup>48</sup> Penalty of 0.5 per cent per day subject to maximum 7.5 per cent for the delay for supply after 45 to 60 days and penalty of 20 per cent for delay beyond 60 days.

<sup>49</sup> CMHO-Barwani, ₹ 124.32 lakh, Bhopal, ₹ 26.62 lakh, Guna, ₹ 24.99 lakh, Khargone, ₹ 71.66 lakh Mandla, ₹ 88.02 lakh and Sagar, ₹ 41.80 lakh, CS-Barwani, ₹ 64.94 lakh Chhatarpur, ₹ 14.66 lakh, Guna, ₹ 45.11 lakh, Mandla, ₹ 53.34 lakh and Sagar, ₹ 71.48 lakh

institutions in 12 districts. Further, penalty as envisaged was not deducted from the suppliers bills in all the 1,795 cases which amounted to ₹ 1.56 crore during the period 2010-12. Out of these 1,795 cases, in 1,075 cases medicines/material amounting to ₹ 1.05 crore were supplied with a delay of 60 days and above. The details are given in **Appendix-3.12**.

CMHO/CS stated (March to September 2012) that due to scarcity of medicines in the health centres, the delayed supply of material was accepted in the stores and penalty would be deducted in future.

(iii) The Department declared 69 to 211 essential drugs required for PHC, CHC, CH and DH, under the Essential Drug List 2009-10. Further, the Hon'ble High Court had directed (February 2009) the State Government for enlistment of life saving drugs which should be compulsorily made available at all health institutions. In compliance, the Department declared 87 drugs as life saving drugs, which was circulated in February 2009.

Significant number of life saving and essential drugs were not available at all levels of health care centres

In 12 test checked districts, scrutiny of records and information obtained in respect of the health centres in these districts revealed that there were shortage of significant number of life saving drugs and essential drugs ranging from 22 to 54 and seven to 130 respectively, in health institutions as detailed below:

**Table-16: Availability of life saving/essential drugs**

Health institution	Category of drugs	Number of drugs that should be available	Range of drugs not available
Civil Surgeon	Life saving	87	22-46
	Essential	211	76-130
CMHO/ Civil Hospital	Life saving	87	26-54
	Essential	179	65-118
CHC	Essential	132	41-90
PHC	Essential	69	07-69

Source: CMHOs and CSs

Local purchases of ₹ 10.55 crore were made in excess of the permissible limit

(iv) We observed that due to delay/non-supply of medicines/equipments by TNMSC suppliers, 20 DDOs<sup>50</sup> out of 36 DDOs made local purchases in excess of the prescribed ratio of 80:20. Expenditure incurred in excess of the permissible limit was ₹ 10.55 crore.

CMHO/CS stated (March to September 2012) that due to delay in supply of medicines by TNMSC suppliers and in the light of utmost necessity to run the health centres, they were compelled to purchase the medicines locally.

(v) The Department issued instructions (August 1984) that before issue of medicines to patients in health institutions, quality test of medicines of each batch should be got done from the Controller, Food and Drug Administration.

<sup>50</sup> CMHO-Barwani (₹ 1.55 crore) Bhopal (₹ 0.02 crore), Chhatarpur (₹ 0.15 crore), Dhar (₹ 0.10 crore), Dindori (₹ 0.01 crore), Indore (₹ 0.32 crore), Khargone (₹ 1.65 crore), Mandla (₹ 1.18 crore), Sehore (₹ 0.44 crore), Tikamgarh (₹ 0.15 crore), Ujjain (₹ 0.13 crore), CS-Barwani (₹ 1.47 crore) Dhar (₹ 0.18 crore), Dindori (₹ 0.16 crore), Indore (₹ 1.73 crore), Mandla (₹ 0.66 crore), Ratlam (₹ 0.17 crore), Sagar (₹ 0.11 crore), Sehore (₹ 0.35 crore) and Tikamgarh (₹ 0.02 crore).

Due to purchase from local market, the CMHO/CS were required to get the quality control test of medicines purchased locally.

**Medicines worth ₹ 30.26 crore were issued to the patients for consumption without obtaining the quality test report**

In 25 out of 36 test checked DDOs<sup>51</sup>, we noticed that during 2009-12, local purchase of medicines worth ₹ 30.26 crore was made. We observed that the medicines were issued to patients for consumption without obtaining quality test report of medicines. Such practices pose a risk to the life of patients.

Sixteen CMHO/CS stated (March to September 2012) that samples were being taken by the Drug Inspectors, but reports thereof were not received. Nine CMHO/CS stated that samples were not collected by Drug Inspectors because of shortage of Drug Inspectors.

Thus, the procurement system of medicines and equipment was flawed leading to non-supply, delayed supply, paucity of life saving and essential drugs, consequent increase in local purchase and added responsibility for conducting quality test of medicines purchased locally.

The Commissioner, Health Services stated (November 2012) that the Directorate has taken necessary action for black listing or debarring the suppliers on account of non-supply. It was further stated that the DDOs will be instructed to take penal action in case of delay supply, availability of life saving and essential drugs would be monitored and instructions would be issued to demand the test reports for medicines purchased locally.

### **3.1.9.2 Maintenance of stock register and stock account**

Rule 125 and 133 of MPFC provides that annual physical verification of stock should be carried out and each Government office is required to maintain inventory-wise store and stock account in the prescribed form.

**Store and Stock Account was not prepared by the 33 DDOs and physical verification of Stock was also not done by 13 DDOs**

In the 33 test checked DDOs<sup>52</sup> (out of 36), we noticed that none of the DDOs prepared the annual store and stock account during the period 2009-12. Further, seven<sup>53</sup> DDOs did not conduct physical verification of stock during 2009-10 and 2010-11 and 13 DDOs<sup>54</sup> did not conduct the verification during 2011-2012. Thus, the CMHOs/CSs failed to ensure possibility of any pilferage in their stock account.

<sup>51</sup> CMHO-Barwani (₹2.11 crore), Bhopal (₹0.55 crore), Chhatarpur (₹0.61 crore), Chhindwara (₹2.23 crore), Dindori (₹1.07 crore), Khargone (₹6.31 crore), Sagar (₹0.47 crore), Sehore (₹1.34 crore), Tikamgarh (₹0.48 crore), Ujjain (₹0.92 crore) and Umaria (₹1.20 crore). CS-Balaghat (₹0.29 crore), Barwani (₹1.64 crore), Bhopal (₹0.39 crore), Chhatarpur (₹0.50 crore), Chhindwara (₹1.23 crore), Dhar (₹0.81 crore), Dindori (₹1.08 crore), Mandla (₹2.56 crore), Ratlam (₹1.32 crore), Sagar (₹0.30 crore), Sehore (₹1.91 crore), Shahdol (₹0.46 crore) and Umaria (₹0.28 crore), CH-Bairagarh (₹0.20 crore).

<sup>52</sup> CMHO-Balaghat, Barwani, Bhopal, Chhatarpur, Chhindwara, Dhar, Dindori, Khargone, Mandla, Ratlam, Sagar, Sehore, Shahdol, Tikamgarh, Ujjain and Umaria, CS-Balaghat, Barwani, Bhopal, Chhatarpur, Chhindwara, Dhar, Dindori, Indore, Khargone, Mandla, Ratlam, Sagar, Sehore, Shahdol, Tikamgarh and Umaria, JD-Bhopal.

<sup>53</sup> CHS, Bhopal, JD, Bhopal, CMHO-Balaghat, Bhopal, Chhatarpur, Mandla and CS Sehore,

<sup>54</sup> CHS, Bhopal, JD, Bhopal, CMHO-Balaghat, Bhopal, Chhatarpur, Dhar, Dindori, Khargone, Mandla and Sehore, CS-Dhar, Indore and Sehore,

The DDOs stated (March to September 2012) that the accounts would be prepared and physical verification of store would be done in future.

**Batch number and date of expiry were not recorded in the Stock registers by 20 DDOs**

Further, in 20<sup>55</sup> out of 36 test checked DDOs, we noticed that 236 out of 488 health centres (DH, CH, CHC and PHC) did not record batch number and date of expiry of medicines in the stock registers. In absence of this it was not possible to ensure the utilisation of medicine before their expiry and the possibility of issuing time barred medicines to the patients cannot be ruled out. If any batch of medicines is declared sub-standard, it would also be difficult to identify such medicines in the stores.

The Commissioner Health Services stated (November 2012) that the matter would be investigated and the needful would be done.

### **3.1.10 Human Resource Management**

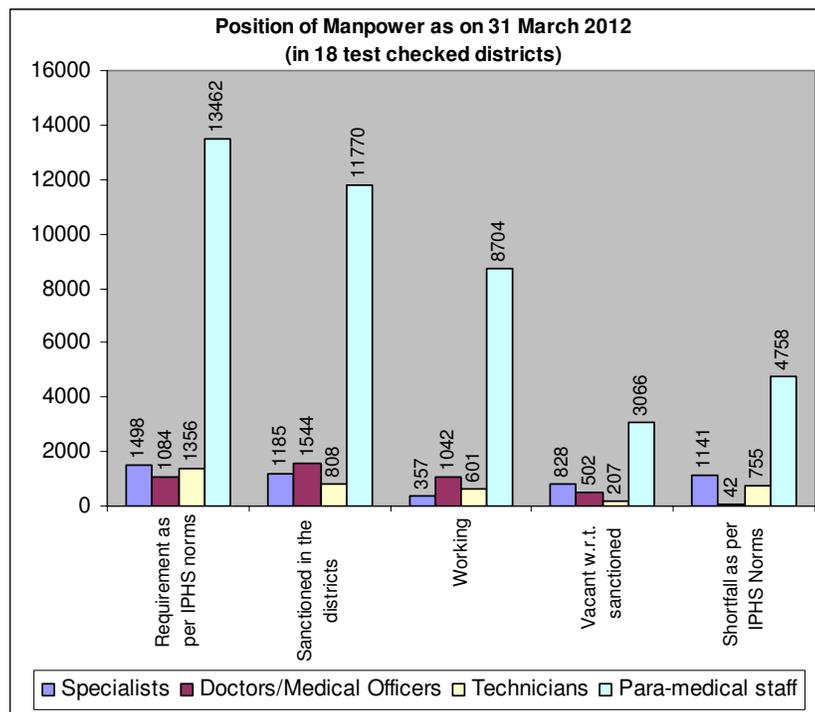
Health care is an essential service for human life. As such, the manpower required in different cadres should be made available either from regular staff or on contractual basis, wherever permissible. Commissioner, Health Services could not provide information to audit regarding the overall position of vacancies/excesses of manpower in the Department. However, the deficiencies in manpower deployment noticed in 18 test checked districts are discussed below:

#### **3.1.10.1 Deficiencies in Human Resources Deployment**

➤ As envisaged in the NRHM framework, Indian Public Health Standards (IPHS) for manpower management was to be adopted in the State. However, we noticed that these standards were not adopted. The manpower requirement in different cadres as per IPHS norms, number of posts sanctioned and persons in position are shown in **chart-3**:

<sup>55</sup> CMHO-Barwani, Balaghat, Chhatarpur, Chhindwara, Dindori, Indore, Khargone, Ratlam, Sehore, Tikamgarh and Ujjain, CS-Barwani, Bhopal, Dindori, Indore, Khargone, Ratlam, Sehore, Shahdol and Ujjain,

Chart-3



Persons in position were less than the sanctioned strength as well as the requirement as per the IPHS norms

The above chart reveals that there were shortages in the cadres of specialists (76 per cent), doctors (4 per cent), technicians (56 per cent) and para-medical staff (35 per cent) against the IPHS requirements. Shortages with reference to the sanctioned strength of State Government were 70 per cent, 32 per cent, 26 per cent and 26 per cent respectively. Shortage in manpower affects the quality of health services in the health institutions.

Deficiencies further noticed in human resource management are discussed below:

- Under 12<sup>56</sup> test checked CMHOs, 110 PHCs were functioning without doctors for a period ranging from one to 17 years as of March 2012. As stated by the CMHOs, health care services were being provided by visiting doctors from nearby health centres for some days in a week. Hence, full-time medical consultation in PHCs was hampered.
- GoMP sanctioned (2007-2012) additional manpower of medical and para-medical staff for upgradation of four PHCs<sup>57</sup> to CHCs, 10 SHCs<sup>58</sup> to PHCs, one CHC (Aaron) to Civil Hospital and increasing the bed capacity in three District Hospitals<sup>59</sup>. However, the required staff was

<sup>56</sup> Balaghat (23), Bhopal (2), Chhatarpur (7), Dhar (9), Dindori (6), Guna (2), Khargone (12), Mandla (16), Ratlam (15), Shahdol (7), Ujjain (3) and Umari (8).

<sup>57</sup> PHC-Badagaon, Khargapur, Mayana and Rampailly.

<sup>58</sup> SHC-Chandera, Fatehgarh, Jam, Jarua, Karanja, Khachora, Loharguva, Markimahu, Mohgaon and Rajegaon

<sup>59</sup> Guna, Ratlam and Sehore.

not posted as of March 2012. As a result, the health institutions could not be upgraded. Thus, the improved health facilities could not be made available to the patients in their locality.

Apart from acute shortage of medical and para-medical staff at all levels of health institutions it was also noticed that rational deployment of available resources of manpower was not done. We observed that in 11 DDOs<sup>60</sup>, 520 medical and para-medical staff were posted against the sanctioned strength of 387. CMHO Bhopal had excess strength of 10 doctors, while two PHCs of Bhopal were running without doctors. These excess officials should have been deployed or transferred to deficient units/offices.

**Despite acute shortage of doctors in health care centres, 18 doctors working in PHC/CHC/District Hospital were posted as DPM in 18 districts**

Further, we observed that the Government had posted (September 2011) 18 doctors working in PHC/CHC/District Hospital as District Programme Manager (DPM) in 18 districts<sup>61</sup>, while in 27 districts, 27 DPMs were recruited from persons having MBA qualification. In view of shortage of doctors in the State the posting of doctors as DPM was not justified, as it led to further shortage of doctors.

The Commissioner, Health Services stated (November 2012) that IPHS norms could not be adopted because of acute shortage of manpower in the State; instructions have been issued to rationalise the excess staff in the districts and needful would be done in case of PHC without doctors and declared upgraded health institutions. He also stated that doctors were posted as DPM after successful completion of management courses against the vacant position of DPM.

The reply was not acceptable because the Department was not even able to fill up the posts against the sanctioned strength. In the case of DPM, the post of DPM in 18 districts should have been filled up with MBA qualified persons so that the doctors could be utilised for providing health care services.

### **3.1.11 Monitoring, Evaluation and Internal Audit**

An effective monitoring and evaluation mechanism was required to be evolved to ensure efficient implementation of the State health schemes.<sup>62</sup> We observed that this was not done. The deficiencies noticed in implementing the schemes have been discussed in the relevant paragraphs. Further, NRHM envisaged a robust accountability framework through a three pronged mechanism of internal monitoring, community based monitoring and external evaluations i.e. survey by an independent agency. The reports on health activities were to be made public annually at district level to let the community know about the progress made under NRHM. We noticed in the test checked districts that neither public reports on health were published nor was survey by an independent agency conducted.

<sup>60</sup> CMHO-Barwani, Bhopal, Chhatarpur, Sehore, CS-Bhopal, Chhatarpur, Chhindwara, Dindori, Indore, Khargone and Ratlam.

<sup>61</sup> Alirajpur, Balaghat, Barwani, Burhanpur, Damoh, Datia, Dewas, Harda, Jhabua, Mandsaur, Panna, Raisen, Rewa, Shivpuri, Sidhi, Tikamgarh, Ujjain and Vidisha.

<sup>62</sup> Deendayal Antyodaya Upchar Yojana, Rajya Bimari Sahayata Nidhi, Mukya Mantri Bal Hridya Upchar Yojana, Janani Suraksha Yojana, Family Planning etc.

### 3.1.11.1 Meeting of General Body and Executive Body

Against 28 meetings of General Body due, only two meetings were held during the mission period

The General Body of State Health Society headed by the Chief Minister including 20 other members was constituted (July 2002) to plan the strategy for carrying out the activities under various National and State Health and Family Welfare Programmes. It was required to meet at least once in three months. We observed that against 28 meetings due during the Mission period (2005-2012), only two meetings were held in July 2006 and March 2010.

The Executive Committee consisting of 32 members headed by the Chief Secretary of the State was responsible for the implementation of policies/plans/projects/ schemes as approved by the General Body from time to time. It was required to meet at least once in two months. Against 42 meetings due during the Mission period (2005-12), only nine meetings were held as of January 2012. As noticed from the minutes of the meetings, the issues discussed mainly were to fill up the vacant posts of medical and para-medical staff in remote and rural areas, improve the rate of health indicators, optimally utilise the funds received from GoI, make the identified health institutions as MCH level centres functional, enhance the rate of universal immunisation, expedite the work of establishment of SNCU/NRC, complete the constructions works within the stipulated time and select ASHAs as per required norms. Accordingly, suitable recommendations were made by the Committee.

Inadequate number of meetings held by both the apex bodies indicated lack of strategic planning monitoring and supervision of implementation of the activities envisaged in the Mission programme. Had the meeting of the aforesaid apex bodies been held at regular intervals, the deficiencies could have been monitored and remedial action taken.

The Commissioner Health Services stated (November 2012) that the Chief Minister and Chief Secretary of the State organise monthly/quarterly meetings of all Departments including Health to monitor and supervise the activities. Hence, no separate meeting of the Governing Body and Executive Body was held.

The reply is not acceptable because these two apex bodies were formed exclusively to oversee the strategic planning and implementation of policies/plan/schemes and activities relating to the Mission. As such the general review of Departments does not fulfill the requirement of NRHM.

### 3.1.11.2 Monitoring committees not formed at different levels

Under the NRHM framework, Health Planning and Monitoring Committees were to be formed by the District Health Society at each PHC, Block and at district level for continuous monitoring of activities at the respective level and also for facilitating relevant inputs for planning.

In three districts, monitoring committees were not formed at district, block and PHC levels

We noticed that the above Committees were not constituted at district, block and PHC levels in three<sup>63</sup> out of 18 test-checked districts. There was nothing on record to show that DHS as well as SHS pursued this issue. Due to non-

<sup>63</sup> Dhar, Mandla and Sehore.

formation of monitoring committees, monitoring as required for the schemes implemented was not done.

The Commissioner Health Services stated (November 2012) that the matter would be investigated and the needful would be done.

### **3.1.11.3 Internal Audit**

**Against the target of 144 units in three years only 29 units were audited**

An internal audit wing at Directorate level was responsible for internal audit of the units in the districts. Year-wise roster was prepared for audit of 48 district units annually during 2009-10 to 2011-12. Out of 144 units (48 x 3 years) planned to be audited in three years, only 29 district units (20 per cent) were audited. Replies in respect of 18 internal audit reports were furnished as of May 2012. Shortfall in internal audit of 115 district units coupled with poor response to the observations made the internal audit ineffective.

The Commissioner Health Services stated (November 2012) that due to lack of manpower the target for internal audit could not be achieved.

### **3.1.11.4 Departmental Manual**

The Departmental manual is a permanent directive used for detailed guidance pertaining to the administrative functions of a department.

We observed that despite changes in the procedure of implementation of various new schemes/activities and in the organisational structure, the Departmental manual was not revised/updated since 1940. Even a copy of the manual was not available in the Directorate. On an audit query it was intimated that the manual is available on the website. However, the Central Province of Berar Medical Manual was posted on the website which appears to be obsolete. Absence of an updated manual prescribing procedures, duties and accountabilities affects the working of the Department.

## **3.1.12 Conclusion**

The financial management, planning, monitoring and implementation of the schemes in Public Health and Family Welfare Department were deficient, as reflected from the following audit findings:

- The Department prepared a Perspective Plan and the Annual Plans; a Programme Implementation Plan was also prepared. However, the plans were prepared without conducting household and facility survey. Large numbers of plan activities were not taken up.
- Budgetary and financial management was deficient as reflected from significant under-utilisation of funds by both Director of Health Services and the Mission Director, NRHM, unnecessary provision of supplementary grants, rush of expenditure in the month of March, violation of codal provision for maintenance of cash and delay in submission of UCs resulting in delay in receipt of Central funds.
- The Department did not ensure utilisation of funds provided under Deen Dayal Antodaya Upchar Yojna, Rajya Bimari Sahayata Nidhi and Mukhya Mantri Bal Hriday Upchar Yojna for the eligible

beneficiaries/intended purposes. The Trauma centre at Guna district proposed in February 2006 was yet to be established.

- There were significant shortages of health centres compared to the targets set under NRHM framework. Facilities in the hospitals were deficient compared to Indian Public Health Standards. Thirty-four vision centres proposed for 17 districts were not established. During 2011-12, the number of institutional deliveries was 86 *per cent* of total deliveries. The Department could not achieve the targets of MMR, IMR and TFR, though there was marginal improvement in December 2011.
- Procurement procedure was deficient. The suppliers failed to supply medicines/material in time which led to local purchases at higher cost from the local market. Medicines were issued to patients before obtaining quality test report.
- There were significant shortages of manpower in the key posts compared to IPHS norms as well as the sanctioned strength. Despite shortage, doctors were posted against the post of District Programme Manager.
- Health planning and monitoring committees were not formed at different levels. Two Apex Committees at State level did not meet at regular intervals for strategic planning and for monitoring the implementation of schemes. Internal control mechanism was not codified through an updated departmental manual and the target set for internal audit inspections was not achieved.

### **3.1.13 Recommendations**

The Department may consider implementing the following recommendations:

- A comprehensive baseline survey of beneficiaries and facilities should be undertaken to draw up need based action plans at all levels. Activities included in the plans should be executed within the stipulated time frame so as to achieve the intended goals.
- Budgetary and financial controls should be strengthened to avoid unnecessary provision of funds and under utilisation of scheme funds.
- The Department should ensure efficient implementation of the programmes and delivery of health care services so as to achieve the targets of important health indicators.
- Procurement policy should be reviewed to ensure availability of essential medicines and material in all the health centres.
- All vacant posts should be filled up and the human resources improved as per IPHS norms in a phased manner.
- The monitoring mechanism at appropriate levels should be strengthened and targets of internal audit inspection should be achieved.

## Department of Culture

### 3.2 Chief Controlling Officer based Audit of Department of Culture

#### Executive Summary

The Department of Culture was established by the Government of Madhya Pradesh with the objectives of preserving the cultural traditions and monuments of archaeological and historical importance in the State. A Chief Controlling Officer (CCO) based audit of the Department covering the period from 2009-10 to 2011-12 was conducted to examine whether the activities of the Department were carried out economically, effectively and efficiently to ascertain whether rules and regulations are complied with to achieve the objectives.

The CCO based audit revealed the following:

❖ The Department has not formulated any cultural policy so far.

*A well-documented cultural policy should be formulated.*

❖ Financial management was weak as evidenced by deficiencies in maintenance of cash book, rush of expenditure at the end of financial year, non-obtaining of security deposit from persons handling cash and stores, non adjustment of temporary advances for long periods etc.

❖ During the period under review the Department paid ₹ 7.19 crore to artistes, film personalities, playback singers etc. as honorarium without fixing any criteria.

❖ Excess disbursement of ₹ 1.17 crore was made to 23,372 *kala mandalis* for purchase of musical instruments.

❖ Expenditure of ₹ 1.80 crore was made by the Department for providing water and electricity for an activity which did not come under the objectives of the Department.

*Utilisation of funds for achieving the objectives of the Department may be ensured.*

❖ The Department did not ensure that NGOs to whom grants of ₹ 3.02 crore were given during 2009-10 to 2011-12, were engaged in the field of Culture.

*The Department should establish a mechanism for granting recognition only to NGOs involved in cultural activities.*

❖ Funds received under the Twelfth Finance Commission for upgrading and modernising the auditorium at Bharat Bhawan Trust amounting to ₹ 63.55 lakh were not utilised within the currency period i.e. upto 2009-10.

*The Department should ensure utilisation of the funds received under grants of Finance Commission within the currency period of the Commission.*

❖ Budget allotment of ₹ 3.01 crore received for construction of three Sanskritik *Kala Sankuls* at Rewa, Sagar and Khandwa was found withdrawn without requirement in the year 2008-09 as the construction works of these *sankuls* have not been started till November 2012.

- ❖ Allotment of ₹ 40.85 lakh received in March 2009 from the Government for the purpose of setting up of Dr. Vishnu Shridhar Wakankar Archaeological Research Institute was found withdrawn and deposited in the bank account of Heritage Development Trust, in contravention of MPTC rule 284.

*Funds should not be withdrawn without immediate requirement.*

- ❖ Expenditure incurred on restoration works undertaken in monuments was being rendered unfruitful due to shortage of security and care.

*Adequate security should be ensured at the monuments.*

- ❖ The internal control mechanism in the Department was found weak due to absence of an internal audit wing, absence of departmental manuals and inadequate reporting systems.

*An effective internal control mechanism should be established in the Department.*

### 3.2.1 Introduction

The Department of Culture was established in 1980 by the State Government to fulfill its constitutional responsibility i.e. preserve the cultural traditions, and monuments of archaeological and historical importance in the State. There are three Directorates under the Department of Culture (1) Directorate of Culture (2) Directorate of Archaeology, Archives & Museum and (3) Directorate of *Swaraj Sansthan*.

The main objectives<sup>1</sup> of the Department are:

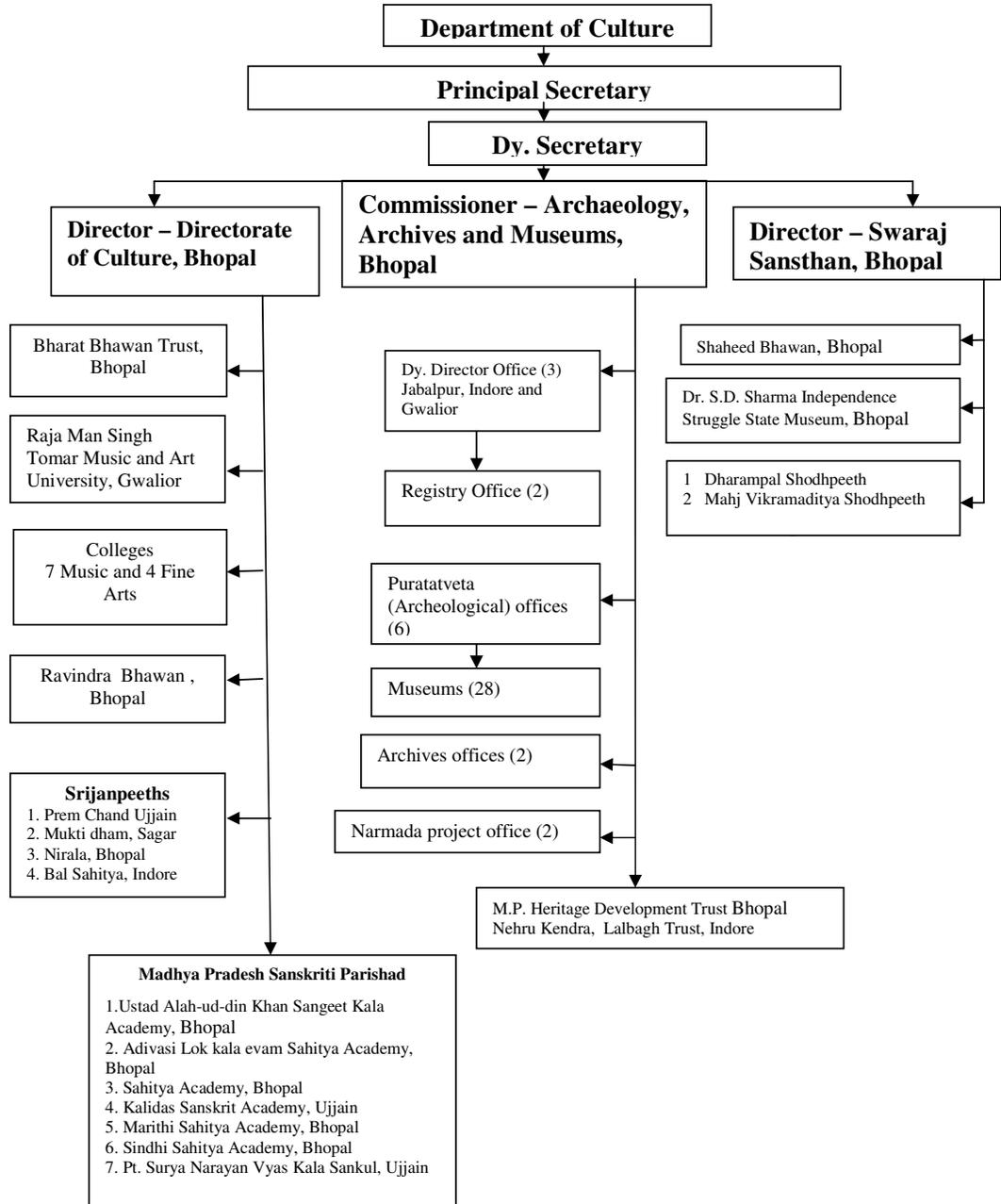
- to preserve and conserve cultural traditions;
- to preserve monuments of archaeological and historical importance;
- to expand resources and opportunities for the growth of arts;
- to preserve tribal folk culture;
- to encourage and recognise *Swaraj* library and performing arts through education and training; and
- to provide special support for rare practices in art and culture.

### 3.2.2 Organisational set up

The Department is headed by the Principal Secretary (PS) at the Government level who is responsible for implementation of government policies/ programmes/ schemes. Overall financial/administrative/technical control is vested with the Commissioner/Directors of the three Directorates under the Department. The organisational set-up of the Department is given below:

<sup>1</sup> Source: Madhya Pradesh Government Business (Allocation) Rules relating to Department of Culture as amended in December 2011.

**Organisational Chart**



### 3.2.3 Audit Objectives

The audit objectives were to ascertain whether:

- adequate planning existed for proper conduct of programmes;
- budgetary control and financial management was adequate;
- programmes and activities were conducted efficiently, effectively and economically by the Directorates;
- adequate human resources were available for implementation of programmes/activities; and
- the internal control mechanism was effective.

### 3.2.4 Audit criteria

The audit criteria for conducting the CCO- based audit were drawn from the following sources:

- Madhya Pradesh Government Business (Allocation) Rules as amended in December 2011;
- Action plan/Guidelines of the schemes approved by State Government;
- Policies, Rules & Orders framed by State Government from time to time;
- Prescribed monitoring and evaluation mechanism;
- Report of Internal Audit and Inspection Reports of the offices under the Department;
- Budget manual, Madhya Pradesh Financial Code (MPFC) and Madhya Pradesh Treasury Code (MPTC); and
- Notifications/ guidelines and instructions for carrying out the activities of the Department issued by the State/Central Government.

### 3.2.5 Audit scope and methodology

The Chief Controlling Officer (CCO) based audit of the Department of Culture covered the working of the Department from 2009-10 to 2011-12. The audit was conducted during the period from March 2012 to June 2012. We scrutinised the records of three Directorates<sup>2</sup> and three grantee units<sup>3</sup> under the Department, along with eight units<sup>4</sup> (out of 37 units) at District level. An entry

<sup>2</sup> Directorate of Archaeology, Archives and Museums, Bhopal; Directorate of Culture, Bhopal and Directorate of Swaraj Sansthan, Bhopal.

<sup>3</sup> Bharat Bhawan Trust, Bhopal; MP *Sanskriti Parishad*, Bhopal and Raja Mansingh Tomar (RMT) Art and Music University, Gwalior.

<sup>4</sup> Dy. Director, Archaeology and Museums, Indore; Dy. Director Archives Bhopal; Government Fine Arts College, Gwalior; Government Music College, Ujjain; Government Music College, Maihar, Satna; Purattavetta State Museum, Dubela, Chhatarpur; Purattavetta, Archaeology and Museum, Hoshangabad and Ravindra Bhawan, Bhopal.

conference was held with the PS (Culture) and heads of Directorates on 18 April 2012, wherein the audit objectives of the CCO based audit, criteria, scope and methodology were explained. An exit conference was held with the PS (Culture) and heads of Directorates on 8 November 2012. Government views have been incorporated at appropriate places.

## **Audit Findings**

### **3.2.6 Planning**

#### **3.2.6.1 Non-preparation of a Cultural Policy**

Since its establishment the Department of Culture has undertaken activities on development of art, culture, literature and conservation and maintenance of archaeological treasures in the State of Madhya Pradesh. As per the Madhya Pradesh Government Business Allocation Rules, the Department was required to prepare a Cultural Policy. We noticed that the Department does not have any separate policy other than those specified in the Business Allocation rules.

The Department stated (January 2012) that the work of preparation of a detailed cultural policy is under process. The reply confirms that the Department was functioning without a detailed Cultural Policy in place.

#### **3.2.6.2 Non-achievement of targets laid down in Cultural Calendar**

The Department publishes a Cultural Calendar titled “*Kala Panchang*” every year containing the programmes to be conducted during the year by all the Directorates, Trusts and Academies functioning under it. We observed shortfall in the number of programmes to be conducted as per “*Kala Panchang*” in the Directorate of Culture, Directorate of Swaraj Sansthan and Bharat Bhawan Trust during the period 2009-10 to 2011-12, as shown in **Table 1** below:

**Table-1: Targets and achievements of Cultural Calendar**

Sl. No.	Name of Directorate/Trust/Academies	Number of Programmes		
		To be conducted	Actually conducted	Not conducted (per cent)
1	Culture	75	52	23 (30.60)
2	Swaraj Sansthan	71	28	43 (60.56)
3	Bharat Bhawan Trust	293	197	96 (32.76)

Thus, the above institutions failed to achieve the targets and the shortfall ranged from 31 to 61 per cent.

The reasons for non achievement of targets were reported by the Government (November 2012) as (i) non availability of famous artists (ii) enforcement of Code of Conduct due to election notification, (iii) Budgetary limitations, and (iv) conducting of programmes other than those mentioned in the *Kala Panchang*. The fact remains that factors like budgetary limitations and requirement for conducting of other programmes should have been taken into consideration and activities planned accordingly.

The Department was working without a detailed cultural policy

Thus due to lack of proper planning the Department could not achieve the targets as mentioned in the *Kala Panchang*.

### 3.2.7 Budgetary control, Financial Management and Compliance to Acts, Rules and Regulations

The position of budget provision and expenditure incurred by the Department during the years 2009-10 to 2011-12 was as shown in **Table 2**

**Table No-2: Budget provision and expenditure**

(₹ in crore)

Year	Budget provision			Expenditure			Saving(-)/Excess(+)(per cent)	
	Plan	Non plan	Total	Plan	Non plan	Total	Plan	Non plan
2009-10	16.96	27.25	44.21	16.77	25.46	42.23	(-)0.19 (1.12)	(-)1.79 (6.57)
2010-11	17.57	44.64	62.21	17.07	42.37	59.44	(-)0.50 (2.85)	(-)2.27 (5.08)
2011-12	77.51	45.92	123.43	65.47	41.21	106.68	(-)12.04 (15.53)	(-) 4.71 (10.26)
<b>Total</b>	<b>112.04</b>	<b>117.81</b>	<b>229.85</b>	<b>99.31</b>	<b>109.04</b>	<b>208.34</b>	<b>12.73</b>	<b>8.77</b>

(Source: Figures supplied by the Department)

The budget savings under Plan and Non Plan were negligible i.e. below 3 per cent (Plan) and 7 per cent (Non plan) during the years 2009-10 and 2010-11 in the Department. However, during 2011-12 there were savings of more than 10 per cent in the Department under Plan and Non Plan expenditure. The Directorate-wise budget provisions and expenditure is shown in **Appendices-3.13, 3.14, and 3.15**. During 2011-12 there were savings of 13.94 per cent (Plan) and 6.38 per cent (Non Plan) in the Directorate of Culture (**Appendix-3.13**), while in the Directorate of Archaeology, Archives and Museum the savings were 19.66 per cent (Plan) and 17.94 per cent (Non Plan) (**Appendix-3.14**).

After we pointed this out, all the Directorates replied (May and June 2012) that the savings were mainly due to vacant posts, adoption of economy measures, 10 per cent expenditure cut imposed by the Government on budget, non-receipt/short receipt of Central Share in Central schemes or due to non receipt of travelling bills etc. Deficiencies noticed in financial management are discussed below:

#### 3.2.7.1 Rush of expenditure

As per Rule 56(3) of General Financial Rules, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and should be avoided. Rush of expenditure at the close of the financial year is prone to risk of the Government not getting proper value for money as the expenditure may take place without due diligence and care. The details of expenditure incurred in the entire year vis-à-vis expenditure incurred in the month of March in respect of Directorate of Culture, Swaraj Sansthan and MP *Sanskriti Parishad* are as shown in **Table 3**

**Table-3: Expenditure incurred in March (₹ in crore)**

Name of office	2009-10			2010-11			2011-12			Total expenditure in the month of March during 2009-12	
	Total expenditure	Exp in March	Per cent	Total exp.	Exp in March	Per cent	Total	Exp in March	Per cent	Exp	Per cent
Dir of Culture Bhopal	18.63	2.54	13.63	32.86	7.69	23.40	39.53	10.32	26.10	20.55	22.57
Swaraj Sansthan	3.82	0.73	19.10	7.18	2.75	38.33	11.21	4.68	41.75	8.16	36.74
MP Sanskriti Parishad	16.50	2.21	13.38	14.83	3.60	24.27	15.38	2.30	14.93	8.11	17.36
<b>Total</b>	<b>38.95</b>	<b>5.48</b>	<b>14.07</b>	<b>54.87</b>	<b>14.04</b>	<b>25.58</b>	<b>66.12</b>	<b>17.30</b>	<b>26.16</b>		

**Expenditure in the month of March ranged from 14 per cent in 2009-10 to 26 per cent during 2011-12**

It may be seen from the above table that the expenditure incurred by the Directorates of Culture, Swaraj- Sansthan, and MP Sanskriti Parishad during the years 2009-10 to 2011-12, in the month of March was ₹ 20.55 crore, ₹ 8.16 crore, and ₹ 8.11 crore respectively. The percentage of expenditure in the month of March showed an increasing trend in the Directorate of Culture (13.63 per cent to 26.10 per cent) and Swaraj Sansthan (19 per cent to 42 per cent) during the period 2009-10 to 2011-12. Further, the overall rush of expenditure in all the above offices during these three years also showed an increasing trend which increased from 14 per cent in 2009-10 to 26 per cent in 2011-12.

During the exit conference (November 2012) the Directorate of Swaraj Sansthan stated that this situation occurred due to conducting most of the programmes in the third and fourth quarter of the year, while the Directorate of Culture noted the para for compliance in future.

The fact remains that rush of expenditure at the fag end of the financial year was indicative of weak internal controls over budgetary management/implementation of programmes and improper financial management.

**3.2.7.2 Handling of cash, stores by officials without security deposit**

**Cash/stores were handled by the cashier and storekeeper without providing security**

According to Rule 282 of the Madhya Pradesh Financial Code (MPFC), except where exemption may be made by special or general orders of the Government, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash, stores or other valuables should be required to furnish security, the amount being regulated according to circumstances and local conditions in each case under the orders of the Head of the Department, and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

Test check of records in four offices as shown in **Table 4** below, revealed that cash/stores were handled by the cashiers and storekeepers without obtaining security from them.

**Table-4: Position of average expenditure of last three years**

Name of office	Average expenditure of last three years (₹ in crore)
Directorate of Culture, Bhopal	13.85
Raja Man Singh Tomar (RMT) Music and Arts University, Gwalior	1.01
Commissioner Archaeology, Archives and Museums, Bhopal	2.64
Govt. Fine Arts College, Gwalior	0.37

Non-obtaining of security deposits from the officials handling cash/stores exposes the Department to the risk of loss due to fraud/embezzlement.

In the exit conference (November 2012), all the Directorates intimated that security deposit has since been obtained. However, on verification of the reply in two units<sup>5</sup> we observed that security deposit has not yet been obtained (December 2012). Thus, the codal provisions were not adhered to.

### 3.2.7.3 Unadjusted temporary advances

According to Rule 53 (iv) of Madhya Pradesh Treasury Code (MPTC), the temporary advances must be adjusted as soon as possible and in no case should the adjustment be delayed beyond three months.

We observed that in six offices temporary advances of ₹ 1.33 crore pertaining to the period 1989 to March 2012, were lying unadjusted till March 2012 as shown in **Table 5** below.

**Table-5: Position of outstanding advances**

Sl. No.	Name of office	Amount (₹ in lakh)	Period of pendency (₹ in lakh)
1	M.P. Sanskriti Parishad Bhopal	1.68	2010-11 (₹ 1.43), 2011-12 (₹ 0.25)
	(i) Sahitya Academy Bhopal	7.22	2005-06 (₹ 0.20), 2006-07 (₹ 0.09) 2007-08 (₹ 0.27), 2009-10 (₹ 0.60) 2011-12 (₹ 6.06)
	(ii) Sindhi Sahitya Academy Bhopal	2.70	2010-11 (₹ 2.10), 2011-12 (₹ 0.60)
	(iii) Adivasi Lok Kala Academy Bhopal	26.11	Prior to 2005(₹4.20),2011-12 (₹ 21.91)
	(iv) Ustad Alauddin Khan Sangeet and Kala Academy Bhopal	26.32	2010-11(₹ 18.84), 2011-12 (₹ 7.48)
2	Swaraj Sansthan Bhopal	8.50	2004-05 to March 2012
3	Commissioner Directorate of Archaeology Archives and Museums Bhopal	27.68	1989 to March 2012
4	Dy. Director Archives, Bhopal	5.25	June 2003 to May 2010
5	Registrar RMT Music and Art University, Gwalior	14.15	November 2008 to January 2012
6	Director Culture Directorate Bhopal	13.54	2005-06 to March 2012
	<b>Total</b>	<b>133.15</b>	

<sup>5</sup> RMT Music and Arts University and Government Fine Arts College, Gwalior

Non adjustment of temporary advances outstanding for a long period and government money being kept out of account may lead to misutilisation and give undue benefit to the officials.

In the exit conference (November 2012) the Directorates furnished the progress made by them in recovery of advances and stated that action for recovery of the balance amount was in progress. The Directorate of Archaeology stated that orders for recovery of outstanding advances from the salary of the concerned employees have been issued by them.

The fact remains that the Department had shown laxity in this matter during the period reviewed by audit.

#### **3.2.7.4 Defective maintenance of Cash Book**

**Codal provisions regarding maintenance of cash book were not followed**

Subsidiary Rule 53 (iv) of MPTC provides that at the end of each month, the officer-in-charge of the cash book (DDO) should personally verify the cash balance in the cash book and record a signed and dated certificate to that effect. An analysis of the cash balance showing the details of the balance under each class should be prepared and its clearance should be reviewed by the officer-in-charge of the cash book once a month. Rule 53(iii) provides that the cash book should be closed at regular intervals, if not daily, and completely checked. The officer in charge of the cash book should verify the totaling of the cash book or have this done by some responsible subordinate other than writer of the cash book, and initial it as correct. Every transaction, as soon as it occurs, is required to be entered in the cash book and got attested by the competent authority.

Scrutiny of cash books revealed that totals of cash books were not being regularly checked by persons other than the writers of the cash book as required under the codal provisions in seven units<sup>6</sup>. Similarly, analysis of the cash balance at the end of each month was not worked out in five units<sup>7</sup>.

As per rule 53(vi) an erasure or overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the office should initial every such correction and invariably date his initials. This was also not found done in four units<sup>8</sup>. Similarly note 4 of subsidiary rule 53 (viii) provides that whenever any payment, not final in nature, is made out of cash balance or when an advance from permanent advance is paid to any official for meeting emergent expenditure subject to his rendering account thereof supported by vouchers, the fact of payment of advance should be noted in red ink, in the particulars column on the payment side of the cash-book of the disbursing officer without entering the amount in the “amounts” column. The amount so advanced

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<sup>6</sup> Asstt. Director Swaraj Sansthan, Bhopal; Commissioner AA & Museums, Bhopal; Dir. Of Culture Bhopal; Dy. Dir. Archives Bhopal; MP Sanskriti Parishad Bhopal; Ravindra Bhawan Bhopal and RMT University Gwalior.

<sup>7</sup> Commissioner AA & Museums Bhopal; Dir. Of Culture Bhopal; MP Sanskriti Parishad Bhopal; RMT University Gwalior, and Ravindra Bhawan Bhopal.

<sup>8</sup> Asstt. Director Swaraj Sansthan Bhopal; Dy. Director Archives Bhopal; Ravindra Bhawan Bhopal and RMT University Gwalior.

would still form part of the cash-book balance of the disbursing officer making the advance. We observed that in the Directorate of Culture, Bhopal, temporary advances were given to officials but entries were made in the amount column which was against the rule stated above. Non observance of the codal provisions for proper maintenance of Cash Book is fraught with the risk of embezzlement of Government money.

In the exit conference (November 2012), the Directorates of Culture and Swaraj Sansthan stated that they have started maintaining the cash book as suggested by audit, while the Directorate of Archeology assured to do so.

### **3.2.7.5 Defective maintenance of Bill Register**

According to Subsidiary Rule 197 of MPTC, the Bill Register in form MPTC 17 should be maintained by all heads of offices who are authorised to draw money from the treasury on bills signed by them. The register should be reviewed monthly by a Gazetted officer and the results of the review recorded thereon.

Scrutiny of the Bill Registers in four test checked units (Dy. Director Archives, Bhopal, Commissioner, Archaeology, Archives and Museums, Bhopal, Director Culture and Ravindra Bhawan) revealed that the bill register was not being reviewed monthly as required under the above rules. Non observance of codal provisions for proper maintenance of bill register may lead to the Government money being withdrawn through fraudulent bills which may remain undetected.

**Codal provisions regarding maintenance of bill register were not followed**

During the exit conference (November 2012) all the Directorates stated that they have started implementing the suggestions of audit. The fact remains that the codal provisions were not followed in these cases during the years under review.

### **3.2.7.6 Delayed remittance of Government money into Treasury**

The Finance Department, vide order dated 29 October 1988, directed that all collections should be deposited into the Treasury/Bank without any delay, and under no circumstances should these collections be kept for more than 24 hours by any Department/office. Similarly, in places without banking facility, the government offices should deposit the collections received within three days.

**Government receipts were remitted in treasury after delays ranging upto eight months**

Test check of records of receipts of Swaraj Sansthan, Ravindra Bhawan and Commissioner Archaeology, Archives and Museums Bhopal, revealed that an amount of ₹ 20.47 lakh<sup>9</sup> towards rent of auditorium, income from sale of tickets and replica etc., was remitted into the treasury after delays ranging from two days to eight months. The delay in remitting government receipts into the treasury increases the chances of misutilisation of funds.

<sup>9</sup> Asstt. Director Swaraj Sansthan, Bhopal ₹ 3.49 lakh (Received during July 2011 to February 2012 delay 1 to 8 month), Commissioner AA & Museums Bhopal ₹ 7.57 lakh (Received during June 2011 to March 2012 delay 2 days to 4 month), Ravindra Bhawan, Bhopal ₹ 9.41 lakh (Received during July 2009 to March 2011 delay 3 days to 5 month)

In the exit conference (November 2012), the Directorate of Swaraj Sansthan stated that the delay was due to shortage of staff, while the Directorate of Culture stated that instructions have been issued to all the sub-ordinate officers to ensure timely remittance. The Directorate of Archaeology stated that the observation has been noted for future compliance.

The fact remains that the orders of the Department of Finance were not followed in these cases during the years under review.

### **3.2.7.7 Non-clearance of liability of ₹53.70 lakh**

As per Rule 13 of MPFC Volume I, delay in the payment of money indisputably due by Government is contrary to all rules and budgetary principles and should be avoided. Similarly, Rule 14 stipulates that all charges incurred must be paid at once, and under no circumstances should they be allowed to stand over to be paid from the appropriation of another year. If possible, expenditure should be postponed till the preparation of a new budget has given the opportunity for making provision and till the sanction of that budget has supplied means, but on no account may charge be actually incurred in one year and thrown on the appropriation of another year.

We observed that Ustad–Ala-ud-din Khan Sangeet Kala Academy, Bhopal had conducted programmes for which they had no funds for payment of bills and had created liabilities of ₹ 53.70 lakh pertaining to the year 2011-12 which were carried over to the next financial year, as detailed in **Table 6** below and which have not been cleared as of July 2012.

**Table-6: Details of outstanding bills**

(₹ in lakh)

Sl. No	Name of programme	Date of programme	Amount	No of bills
1.	Khajuraho Dance Festival 2012	1 – 7 February 2012	28.77	16
2.	Tansen Festival 2012	9 – 12 December 2011	18.15	7
3.	Amir Khan Festival 2012	20 – 22 January 2012	1.65	3
4.	Mandu Festival	28 – 30 December 2011	3.68	2
5.	Rajdhani Rangotsav	March 2012	1.45	4
<b>Total</b>			<b>53.70</b>	<b>32</b>

The Academy stated that funds on the basis of estimated expenditure were demanded from M.P. *Sanskriti Parishad*<sup>10</sup> and due to its non receipt liabilities were created. During the exit conference it was stated that all expenditure was incurred as per directions of the Government. Reimbursement of expenditure will be done in the year 2012-13.

The fact remains that liabilities were created in violation of the codal provisions.

<sup>10</sup> An institution under the Directorate of Culture for the purpose of conducting cultural and literary activities.

### 3.2.7.8 Parking of funds in Bank Account

As per Rule 284 of Madhya Pradesh Treasury Code (MPTC), funds should not be drawn from the treasury unless required for immediate disbursement.

Funds of  
₹ 3.42 crore  
were withdrawn  
without immediate  
requirement in the  
year 2008-09 and  
kept deposited in  
the bank

(i) Audit observed that the Chief Minister's office communicated (March 2008), the instructions of the Chief Minister for construction of three *Sanskritik Kala Sankuls* (at Rewa, Sagar and Khandwa) with the objective to increase awareness of various welfare programmes of the government among the rural population, promotion of cultural activities and to make the rural population aware of health and education etc. It was also communicated that the activities may be started without any delay. For this purpose, during the year 2008-09, the Directorate of Culture received budget allotment of ₹ 3.01 crore which was withdrawn (August 2008) and given to MP *Sanskriti Parishad* working under this Directorate.

We observed that land for construction of two *Sankuls* at Rewa and Sagar was not available till March 2012, as the land allotted at Rewa belonged to the Archaeological Department of M.P which had objected to the allotment of land and land allotted at Sagar was only one acre against the requirement of four acres. In respect of Khandwa *Kala Sankul*, land was allotted in September 2010 but construction activities had not started till March 2012, as the MP *Sanskriti Parishad* had not provided funds to the District Collector. Thus construction activities on the land at Khandwa could not be started on time despite availability of funds which were deposited in the bank in contravention of MPTC Rule 284.

During the exit conference (November 2012), the PS Culture intimated that land for the *Sankuls* at Khandwa and Sagar has been allotted by the District Collectors and the process for acquisition of land for Rewa is under process.

The fact remains that there was no requirement of funds for these works till the acquirement of land. Thus withdrawal of funds of ₹ 3.01 crore in the year 2008-09 and keeping the same in bank account was in contravention of the rules stated above.

(ii) We further noticed that the Commissioner Archaeology, Archives and Museums received an amount of ₹ 40.85 lakh, from Government of MP, in March 2009, for setting up the Dr. Vishnu Shridhar Wakankar Archaeological Research Institute with the purpose of educating the new generation about historical treasures like rock paintings, ancient scripts etc. present in the State and to encourage research work in these fields. A Society was formed by the Government in February 2012 for the purpose of establishment and looking after the management work of this Institute. The Institute is yet to be established (November 2012).

We observed that the amount of ₹ 40.85 lakh was drawn by the Commissioner Archaeology, Archives and Museums Bhopal and deposited in the bank account of MP Heritage Development Trust (March 2009), without returning the same to the Government.

The Commissioner of Archaeology, Archives and Museums replied (May 2012) that the funds will be utilised after the Institute starts functioning. The

reply is not acceptable as the fund should have been returned to the Government immediately due to its non-requirement at that time. Thus the amount of ₹ 40.85 lakh was lying out of Government account and kept in the bank for a period of three years against the codal provisions.

In the exit conference the Commissioner (Archaeology, Archives and Museums) Bhopal stated (November 2012) that as per directions of the Government the amount is being transferred to PD account.

### **3.2.7.9 Physical verification of stores not done**

As per Rule 29 of the Madhya Pradesh Financial Code (MPFC) Pt-I physical verification of all stores should be made at least once in every year under the rules prescribed by the Heads of Departments concerned. Further, Rule 30 states that a certificate of verification of stores with its results should be recorded on the list, inventory or account, as the case may be, where such verification is carried out.

Scrutiny of the Stock Registers in five units (MP Sanskriti Parishad, Dy. Director Archives, Culture Directorate Bhopal from 2010-11 onwards, Swaraj Sansthan since inception and Ravindra Bhawan from 2009-10 onwards) revealed that physical verification of stores was not done. Non conducting physical verification of stores and stocks increases the possibility of misuse of stores or pilferage of Government property.

In the exit conference (November 2012), the Directorate of Swaraj Sansthan stated that the physical verification will be conducted as per rules, while the Directorate of Culture stated that the process of physical verification of stores could not be conducted due to shifting of office in the year 2010-11. However, the process has been started now. The Directorate of Archaeology stated that the physical verification of stores has now been completed upto 2011-12.

## **3.2.8. Management of Programmes and Activities under the Directorates**

### **Directorate of Culture**

#### **3.2.8.1 Payment of honorarium to artistes, film personalities, playback singers etc. without framing any criteria**

The Directorate of Culture arranges various programmes, inviting renowned National/State level artistes for giving dance/musical performances for which honorarium is paid to these artistes. During the years 2009-10 to 2011-12, an expenditure of ₹ 7.19 crore was incurred on this account, as detailed in **Table 7:**

**Table-7: Number of programmes and honorarium paid**

(₹ in crore)

<b>Year</b>	<b>No. of Programmes</b>	<b>Honorarium paid</b>
2009-10	45	1.57
2010-11	81	1.89
2011-12	68	3.73
<b>Total</b>	<b>194</b>	<b>7.19</b>

As per MPFC Rule 10, the CCO is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

We observed that though the Department had conducted 194 programmes during the period 2009-10 to 2011-12 and had incurred expenditure of ₹ 7.19 crore on payment of honorarium, the Department has so far not framed any criteria for its payment.

**The Department has not framed any criteria for payment of honorarium to artistes**

The Director (Culture) replied (November 2011) that rates could not be laid down for payment of honorarium to artistes as the same depends on the popularity, seniority, experience and fame of the artist.

During the exit conference (November 2012) the Directorate stated that payments to artistes are made according to their popularity and fame. They further stated that honorarium was paid as decided after considering the demand of the artistes and after their acceptance of Government requests for relaxation.

The fact remains that the Department has not fixed any norms for payment of honorarium and has also not identified the programmes according to their importance (national/state/district level) which would have enabled them to specify the level of performers to be called for a particular programme (national/state/district level) and prescribed the maximum limit of honorarium payable to artistes for programmes.

Thus, in the absence of any criteria for payment of honorarium, it could not be ascertained as to how CCO had enforced financial order and strict economy in payment of honorarium to artistes.

### **3.2.8.2 Excess disbursement of financial assistance of ₹ 1.17 crore to Kala Mandali**

The Directorate of Culture submitted a proposal to the Secretary, Department of Culture (February 2008) for providing financial assistance @ ₹ 7,000/-<sup>11</sup> to 25,000 *kala mandalis* in the lower income group for purchase of various musical instruments. The proposal was approved by the Minister for Culture. The Ministry of Finance accordingly gave approval and made a provision of ₹ 17.50 crore (March 2008). The Directorate of Culture disbursed the amount to 48 District Collectors in two installments (₹ 9.60 crore on 1 July 2008 and ₹ 7.93 crore on 9 September 2008) for onward transmission to block offices through Chief Executive Officer (CEO) Zila Panchayat. At the block level, a committee of five members (appointed by the Minister in charge of the district and CEO) was to identify the requirements of each *kala mandali* working in the gram panchayat and disburse the amount accordingly. Detailed procedures to be adopted before making disbursements were also circulated along with this order. It was the responsibility of the beneficiary *kala mandalis* and block

<sup>11</sup> Harmonium ₹ 5,000/-, Dholak –₹ 500, Manjeera/Chimta ₹ 500 and other musical instruments ₹ 1,000/- Total ₹ 7,000/-

offices to provide utilisation certificates to Zila Panchayats after procurement of the instruments.

**Excess disbursement of ₹ 1.17 crore was made to 23,372 *kala mandalis* for purchase of musical instruments**

We noticed that the Department had incurred an amount of ₹ 17.53 crore which was in excess by ₹ 3 lakh of the sanctioned amount of ₹ 17.50 crore. We also noticed that orders for disbursement were issued by the Secretary (Department of Culture) (May 2008), @ ₹ 7,500/- for each *kala mandali*, instead of ₹ 7,000/- which was approved by the Minister for Culture and Finance Department. Thus, excess disbursement of ₹ 1.17 crore<sup>12</sup> was made to *kala mandalis*. Further, as per the original proposal, the assistance was to be provided to 25,000 *kala mandalis*, but financial assistance was actually extended to only 23,372 *kala mandalis*. Moreover, documents in support of the applications received from *kala mandalis*, assessment of the number of *kala mandalis* existing in the State etc. and utilisation certificates obtained from the beneficiaries were not furnished to audit as a result of which we could not ascertain whether the funds were actually utilised for the purpose for which it was sanctioned.

The Director (Culture) replied (November 2011) that amount was disbursed as per orders of the Government and sanction of competent authority was obtained for disbursement of the excess amount of ₹ 3 lakh. Further, during the exit conference the Directorate stated that the Administrative department is empowered to sanction excess expenditure upto 10 *per cent* of the sanctioned amount, hence separate approval of the Finance Department is not required. It was further replied that District Collectors have been asked to furnish utilisation certificates.

The reply is not acceptable as the item for which the extra amount was provided was neither found on record nor intimated during the exit conference. Further, utilisation of the amount could have been ensured only after verification of utilisation certificate obtained from each beneficiary *kala mandali*. The Department did not furnish the same to audit, nor did the Government's reply address this issue.

### ***3.2.8.3 Expenditure of ₹ 1.80 crore on activities not related to the objectives of the Department***

**Expenditure of ₹ 1.80 crore was made on an activity not related with the objectives and activities of the Department of Culture**

As per the Business Allocation Rules the main policy of the Department of Culture is to deal with matters specifically related to the promotion of art, literature and culture. We observed that the trustee and General Secretary of *Pushpgiri Panchkalyanak 2011 Maha Mahotsav Samiti*<sup>13</sup>, forwarded a request (October 2010) to the District Collector, Dewas to provide water, electricity, accommodation, security facilities etc for organising *Pushpgiri Panchkalyanak Maha Mahotsav*, to be organised between 16 to 24 January 2011. On the basis of the application of the Samiti, the District Collector, Dewas wrote to the Secretary, Office of the Chief Minister, proposing a demand of estimated expenditure on arrangement of electricity amounting to ₹ 1.09 crore and water amounting to ₹ 1.43 crore aggregating ₹ 2.52 crore.

<sup>12</sup> 23,372 x ₹ 500 = ₹ 1.17 crore

<sup>13</sup> A charitable trust formed by the Jain community at Pushpgiri - Dewas

The Director (Culture) submitted a note to the Principal Secretary (Culture) for making budget provision of ₹ 2.52 crore on 9 November 2010. The Director, Culture withdrew ₹ 1.80 crore on 28 December 2010 from the treasury and the amount was provided to the Collector, Dewas on 29 December 2010 for incurring the expenditure on the *Pushpgiri Panchkalyanak Maha Mahotsav*.

Thus an amount of ₹ 1.80 crore was spent by the Department of Culture, on provision of water and electricity for a function not related with the objectives and activities of the Department of Culture.

The Directorate stated (November 2011) that provision for funds was made in the supplementary budget for the year 2010-11. They further stated that though this function did not come under the objectives and activities of the Department of Culture, the expenditure was incurred on the basis of Government decision. Directorate accepted that utilisation certificate was yet to be received from the Collector Dewas. Further, in the exit conference (November 2012) the Department stated that action was taken as per directions of the Chief Minister's office.

The fact remains that such functions do not fall within the ambit of objectives and activities of the Department of Culture.

#### **3.2.8.4 Issue of grants to ineligible Non Government Organisations (NGOs) and Semi Government Organisations**

As per Business Allocation Rules, one of the main policies of the Department is to encourage and provide financial assistance to the non-Government cultural organisations. To achieve this purpose, Madhya Pradesh Government vide its Gazette notification (March 1987) formulated the “M.P. *Ashaskiya Sanskritik Sansthan Sahayta Anudaan Niyam*”. As per Rule 2 of Part 4(C) of this rule, grant was payable to (i) State level non-Government institutions engaged specifically in the field of culture for over three years; (ii) institutions engaged in the field of providing high level training in any specific art and which makes arrangements for its regular demonstration; (iii) arranges musical programmes, dance programmes, art exhibitions, *Sahitya Samaroh* etc. of very high standard and requires assistance for conducting any specific programme. Further, Rule 3(b) clarifies that the assistance was to be provided to only those institutions who have obtained prior recognition from the Department of Culture, Government of MP.

Also no grant was to be issued to any institution whose income from all sources, in the Department's view, was sufficient for organising any programme.

The number of NGOs who applied for assistance, number of organisations to whom assistance was provided by the Directorate of Culture and total assistance provided under the above mentioned rule, during the years 2009-10 to 2011-12 is given in **Table 8** below:

**Financial assistance of ₹ 3.02 crore was given to institutions not recognised by the Department**

**Table-8: Details of grants given to institutions**

Year	No of applications received	No. of institutions to whom grant were given	Amount given as grant (₹ in lakh)
2009-10	513	188	87.50
2010-11	634	253	107.50
2011-12	633	278	106.75
<b>Total</b>	<b>1780</b>	<b>719</b>	<b>301.75</b>

We observed that the Directorate of Culture did not maintain records of institutions which had obtained prior recognition from the Directorate.

The Directorate of Culture replied that the Department of Culture does not have any procedure of recognising institutions involved in cultural activities and all grants were released after recommendation from the *Anudaan Samiti*<sup>14</sup>. It was further replied that grants were issued to organisations engaged in other works on the condition that they would utilise the amount for cultural activities.

The reply of the Department is not acceptable as the primary condition for issue of grant i.e. recognition of institutions engaged in the activities of Arts and Culture was not complied with by the Directorate of Culture. Thus, the entire expenditure of ₹ 3.02 crore incurred during these years proved unjustified as none of the NGOs to whom the assistance was provided had obtained prior recognition from the Directorate of Culture.

The Directorate of Culture, during the exit conference (November 2012), further replied that a proposal for amendment in the rule for sanction of grants to only those NGOs engaged in the field of culture is being sent to the Government.

### **3.2.8.5 Irregular expenditure of ₹34.96 lakh on award of publicity work to private parties**

The Chief Secretary, Government of MP vide orders (May 2008) instructed all Government Departments/Corporations/Boards and Autonomous Bodies to get all publicity related work (like hoardings, flex banner, TV report, news capsule, video presentation etc.) done through Madhya Pradesh *Madhyam*<sup>15</sup>. Scrutiny of records relating to Madhya Pradesh *Sthapna Diwas Samaroh* revealed that the Directorate of Culture had in contravention of above orders, awarded publicity related work of the programme to private firms and incurred irregular expenditure of ₹ 34.96 lakh as detailed in the following table.

<sup>14</sup> A committee headed by the Director- Culture, and having six members nominated by the Director Culture ( two members- one each from the Department of Culture and Finance Department and four other members from the sub-ordinate offices under the Directorate of Culture).

<sup>15</sup> Madhya Pradesh *Madhyam* is an autonomous organisation providing turnkey communication solutions in the Social Development Sector, functioning under the Department of Public Relations – Government of Madhya Pradesh. Chairman of which is the Chief Minister of the State. The *Madhyam* was set up to publicise schemes and other related works of Government Departments and institutions under the Government.

**Table9: Details of payment made to private firms**

Sl. No.	Name of firm	Payment made (₹ in lakh)
1.	M/s Scrabble Media Pvt. Ltd, Bhopal	20.91
2.	M/s Streamline films, Bhopal	1.65
3.	UNO Graphics, Bhopal	9.80
4.	Tiranga Photo Point, Bhopal	2.47
5.	Verma Publicity, Bhopal	0.13
<b>Total</b>		<b>34.96</b>

The Directorate of Culture replied (June 2012) that they were unaware of the orders given by the Chief Secretary and these orders were also not incorporated in the purchase rules. It was further replied that considering the magnitude of the programme and paucity of time, all decisions were taken immediately and the Directorate was not in a position to ensure compliance to rules as done by other Departments. During the exit conference the Directorate stated (November 2012) that all works were carried out as per rules.

The reply is not acceptable as awarding of contract to private firms was in contravention of the instructions of the Government and led to irregular expenditure of ₹ 34.96 lakh.

### **3.2.8.6 Utilisation of funds received under Twelfth Finance Commission grants after expiry of period by Bharat Bhawan Trust**

The Director of Culture, Bhopal submitted a proposal (2004-05) of ₹ 2 crore to be spent under the Twelfth Finance Commission grant at Bharat Bhawan for the purpose of upgrading and modernising the auditorium and other works. Accordingly, the Bharat Bhawan Trust received grant of ₹ 2 crore (@₹ 50.00 lakh per year from 2006-07 onwards) under the Twelfth Finance Commission (currency 2005-06 to 2009-10). As per clause 3.1 of the guidelines for utilisation of funds released under the Finance Commission, every State shall constitute a High Level Committee (HLC)<sup>16</sup> to ensure proper utilisation of these grants-in-aid. The HLC shall be responsible for (a) according approval to the projects at the beginning of each year to be undertaken in each sector, quantifying the targets, both in physical and financial terms, and laying down a time table for achievement of specific milestones; and (b) monitoring both physical and financial targets and ensuring adherence to the specific conditionality in respect of each grant, wherever applicable. The HLC was to meet at least once in every quarter to review the utilisation of grants and to issue directions for mid-course correction, if considered necessary.

The Finance Department, Government of MP, while forwarding the guidelines (June 2005) had issued directions to PS, Department of Culture to prepare proposals and an action plan and get the same approved from HLC and strive for full utilisation of funds released by the Finance Commission within the

<sup>16</sup> Headed by the Chief Secretary to the State Government and includes the Finance Secretary and Secretaries of the concerned Departments of the State Government as members.

time limit and provide utilisation certificates to the Finance Department, Government of India.

**12<sup>th</sup> Finance Commission grants of ₹ 63.55 lakh were not utilised by the Bharat Bhawan Trust within the currency period**

We observed that till the end of the currency period of the 12<sup>th</sup> Finance Commission (2009-10), Bharat Bhawan could not utilise ₹ 63.55 lakh sanctioned for procurement of machinery, equipments, construction of ceramic studio and other miscellaneous documentation works. Out of this, ₹ 33.69 lakh and ₹ 13.15 lakh, was utilised in 2010-11 and 2011-12 respectively. Further, an amount of ₹ 16.71 lakh still remained unutilised as of March 2012. We further noticed that assets already procured under the Twelfth Finance Commission grant valuing ₹ 1.24 crore were also not included as assets in the Balance Sheet of the Bharat Bhawan Trust.

The Chief Administrative Officer, Bharat Bhawan stated (March 2012) that as most of the works proposed under the Twelfth Finance Commission schemes required a long time schedule for their completion, the funds could not be utilised within the time limit. It was further stated that as the funds of the Trust were not utilised for procurement of these assets they were not included in the Balance Sheet. Instead the same have been depicted as project expenses.

During the exit conference (November 2012), the Government stated that an amount of ₹ 0.24 lakh pertaining to the year 2008-09 and ₹ 10.29 lakh pertaining to the year 2009-10 only remains to be spent. It was further stated that the expenditure is being made in accordance with the financial limits sanctioned for each item every year.

The reply is not acceptable as Ministry of Finance, Department of Expenditure (Finance Commission Division) Government of India had also requested PS (Finance), Government of MP in April 2009 to schedule their activities for utilisation of the Twelfth Finance Commission Grants and furnish utilisation certificate/completion certificate in time, but the funds, as stated above, were not utilised timely. Due to this delay, visitors to Bharat Bhawan were deprived of modern auditorium facilities during these years. Further non-depiction of assets in the balance sheet increases the chances of loss/misappropriation/misuse etc. going unnoticed.

#### ***3.2.8.7 Non preparation of bye-laws and regulations for the administration and management of Bharat Bhawan Trust***

Bharat Bhawan was registered as a Trust vide Registrar Public Trust and Sub-Divisional Officer's orders dated 31 January 1996. At the time of registration, the Court of Registrar of Public Trust and Sub Divisional Officer issued terms and conditions for operation of the Trust. As per clause 10 of the Trust deed framed by the court "The trust shall make rules for managing its accounts and activities, payment of allowances to the Trustees and members of the Executive Committee, payment of remuneration/ honorarium/fee to experts/ scholars/ professionals, recruitment, promotion, terms and conditions of service, duties and powers of its employees and shall make bye-laws and regulations for the administration and management of the trust." However, the court order did not stipulate any time frame for making rules by the Trust.

During audit we noticed that rules in respect of above mentioned activities had not been prepared so far though the Trust had incurred expenditure of ₹ 3.67 crore, ₹ 4.90 crore and ₹ 5.21 crore during 2009-10, 2010-11 and 2011-12 as shown in **Table 10** below.

**Table-10: Details of expenditure of last three years***(₹ in crore)*

Income				Expenditure			
Head	2009-10	2010-11	2011-12	Head	2009-10	2010-11	2011-12
Grant from GoMP	3.38	4.38	4.49	Establishment	2.28	2.73	3.49
Interest	0.38	0.27	0.48	Operation	0.30	0.32	0.34
Receipts from program	0.13	0.14	0.11	Audit fees	0.0013	0.0017	0.0017
Miscellaneous receipts	0.06	0.10	0.17	Program expenses	0.54	0.55	0.79
Reimbursement	Nil	0.06	Nil	Maintenance	0.23	0.96	0.40
				Expenses under 12 <sup>th</sup> Finance Commission Grants	0.32	0.34	0.19
<b>Total</b>	<b>3.95</b>	<b>4.95</b>	<b>5.25</b>		<b>3.67</b>	<b>4.90</b>	<b>5.21</b>

**(Source: Figures supplied by the Trust)**

The Chief Administrative Officer accepted the fact that no bye-laws for the Trust had been framed under Rule-10. It was also stated that activities such as purchase, honorarium to artistes etc. were being administered through office orders.

The reply of the trust is not acceptable as even after passing of court order (January 1996) and lapse of about 16 years, the Bharat Bhawan Trust has not framed any bye laws and is yet to implement provisions of court order.

Further, Para 24 of the court order stipulated that the “Government shall from time to time appoint a Committee of experts of national eminence (excluding the trustees and member of the Executive and Advisory committees of Bharat Bhawan Trust) to evaluate its activities and working”. Further Para 24.1 of court order stated that the said committee shall present its recommendations and suggestions to the Government and such of them as are accepted by Government in consultation with the Trust shall be binding on the Trust.

We noticed that no committee to evaluate the activities and functioning of the Bharat Bhawan was formed by the Government (March 2012).

During the exit conference the Government stated that action will be taken as required under the Trust deed and intimated to audit.

### **3.2.8.8 Non-obtaining of balance share of Central government due to non-fulfilment of conditions**

Ministry of Culture, GOI implemented a scheme of providing financial assistance for setting up of Multi Purpose Cultural Complex (MPCC) to an

autonomous body created by State Government to set up Art and Cultural Complexes with the objective to improve the quality of people's lives by making young people sensitive to what is aesthetically and morally good in society by exposing them to the finest forms of creative expressions from an early age. As per the scheme, facilities like auditorium, library/reading hall, workshop facilities etc. were to be provided.

Government of MP submitted proposals (Jabalpur and Ujjain-September 2005 and Gwalior- November 2006) for construction of three complexes at Gwalior, Jabalpur and Ujjain districts in the state through the MP *Sanskriti Parishad*. Under the scheme the cost of each complex was fixed at ₹ 2 crore each, which was to be shared by the Central and State Government in 50:50 ratio. The Central Government released 60 per cent of its share (between 2005-07) amounting to ₹ 1.80 crore ( @ ₹ 60.00 lakh each for three complexes) and the balance 40 per cent Central share was to be released after submission of utilisation certificates for utilisation of the first installment (including State Government contribution), etc. and submission of information in the prescribed proforma. One of the conditions of the grant was that the organisation would submit to the Government of India its Statement of Accounts audited by a Chartered Accountant, setting out the expenditure incurred on the approved project and indicating utilisation of the Government grant.

The State Government had released its full share amounting to ₹ 3 crore for three complexes. The construction works were awarded by MP *Sanskriti Parishad* to the Gwalior Development Authority (July 2008), Jabalpur Development Authority (October 2007) and Ujjain Development Authority (February 2007). While the construction work of MPCC at Ujjain was completed (November 2009) and possession was given to Kalidas Sanskrit Academy Ujjain, the work relating to complexes at Gwalior and Jabalpur could not be completed (May 2012). The delay in completion was due to dispute in ownership of land in case of Gwalior and allotment of swampy land which was not suitable for constructing a building at Jabalpur.

We observed that despite completion of construction work and handing over of MPCC Ujjain in November 2009 and completion of 80 to 90 per cent work of the remaining two MPCCs at Gwalior and Jabalpur, the balance share from Central Government of ₹ 1.20 crore<sup>17</sup> (40 per cent) could not be obtained by the Department as the MP *Sanskriti Parishad* failed to produce utilisation certificate of first installment and other information as required.

The Joint Secretary, MP *Sanskriti Parishad* replied (May 2012) that in order to obtain the balance share of ₹ 1.20 crore, they were making regular correspondence with Ministry of Culture, Government of India. However, the GOI had demanded information in the prescribed proforma which was being collected from the CEOs of all the three Development Authorities (Ujjain, Jabalpur and Gwalior) and after its receipt, the same would be submitted to GOI. During the exit conference (November 2012), the Directorate of Culture

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<sup>17</sup> At the rate of ₹ 40.00 lakh per complex for three complexes.

stated that the proposal for obtaining the balance share has been forwarded to the Central Government again.

The reply confirms that though it was stipulated in the scheme guidelines that the Directorate of Culture has to submit the utilisation certificate in the prescribed format, it was not ensured. We further observed that in the case of Ujjain, the, Ministry of Culture, GOI have been demanding utilisation certificate in respect of ₹ 60 lakh since December 2010 which was still pending till May 2012 which shows laxity on the part of the Department. Thus, due to not furnishing required documents to the GOI by Department of Culture, Bhopal, the remaining amount of ₹ 1.20 crore could not be obtained.

### **Directorate of Archaeology, Archives and Museums**

#### **3.2.8.9 Non surrender of unspent grant of ₹ 94.16 lakh received from Government of India under the scheme “Setting up, Promotion and Strengthening of Regional and Local Museums”**

Government of India had provided (March 2010) grant of ₹ 1 crore as seed money to the Secretary, M.P. Heritage Development Trust (setup under the Directorate of Archaeology, Archives and Museums) under the scheme, “Setting Up, Promotion and Strengthening of Regional and Local Museums”. The amount was to be utilised for (i) State Museum, Bhopal (ii) Gujari Mahal Museum, Gwalior and (iii) Local Archaeological Museum Sironj, Vidisha. The terms and conditions for sanction of grant *inter alia* included that:

- The seed money shall be utilised to undertake preliminary activities including preparation of Detailed Project Reports (DPRs) for the above museums.
- Unspent balance, if any, may be surrendered to the Government without any delay.
- The audited accounts and utilisation certificates should be furnished within 12 months of the closure of the financial year of the release of the grant, failing which the organisation was required to refund the amount already drawn to the GOI with a penal interest of 10 *per cent* per annum.

We observed that as of May 2012, an amount of ₹ 5.84 lakh<sup>18</sup> only was utilised for preparation of DPRs and other preliminary work. However, the unutilised balance ₹ 94.16 lakh was not returned to GOI and was kept deposited in the bank account of the Trust. The utilisation certificate for the grant received had also not been submitted to GOI.

The Directorate (Archaeology) replied (May 2012) that a proposal of ₹ 25.00 lakh for construction of a boundary wall at Sironj museum has been prepared (February 2012) and has been submitted to the Government for according

**Unutilised balance of ₹ 94.16 lakh from GOI assistance was not returned and was kept deposited in the bank account of the Trust.**

<sup>18</sup> ₹ 0.30 lakh to EPCO for consultancy work of two museums at Sironj and Gwalior and ₹ 5.54 lakh for preparation of DPRs of three museums at Bhopal, Gwalior and Sironj- (Total- ₹ 5.84 lakh).

administrative and financial approval. Further, during the exit conference (November 2012), the Directorate stated that there was no clause for refund of seed money to the Central Government. Action for utilisation of the money is under process. The work of construction of boundary wall at Sironj Museum is also under process.

The reply is not acceptable as per clause 2 of sanction order, the grant was to be utilised for the purpose for which it was sanctioned and utilisation certificate furnished within 12 months of the closure of the financial year, and as per clause 13 the unspent seed money was to be surrendered to the Government.

**3.2.8.10 Inadequate security at monuments rendering expenditure of ₹ 1.64 crore incurred on restoration works at Narwar fort Shivpuri, Shahjahan Mahal and Jehangir Mahal unfruitful**

The Commissioner, Archaeology Archives and Museums received an allotment of ₹ 18 crore @ ₹ 4.50 crore per year from 2006-07 to 2009-10 as grant for undertaking restoration, upgradation and development works of museums, under the Twelfth Finance Commission grants. We<sup>19</sup> made site visits to the monuments wherein an amount of ₹ 1.70 crore was provided for restoration work of Narwar Fort (Shivpuri), ₹ 7.28 lakh and ₹ 7.34 lakh for Jehangir Mahal and Shahjahan Mahal at Gwalior Fort.

The amounts provided and expenditure incurred on restoration works of these monuments were as under:-

**Table – 11: Amount provided and expenditure incurred** (₹ in lakh)

Sl. No.	Particulars	2006-07		2007-08		2008-09		2009-10	
		Provided	Expenditure	Provided	Expenditure	Provided	Expenditure	Provided	Expenditure
1.	Narwar Fort, Shivpuri	20.00	19.97	40.00	39.92	60.00	48.81	50.00	45.35
2.	Jehangir Mahal	--	--	--	--	--	--	7.28	5.24
3.	Shahjahan Mahal	--	--	--	--	--	--	7.34	4.79

We observed that sufficient caretaking security staff for watch and ward were not posted at these monuments. Out of 352 State protected monuments under the Directorate of Archaeology, regular security staff were posted only at 127 monuments (36 per cent) and in the remaining 225 monuments security arrangements are outsourced. During physical inspection of some monuments we noticed problems like regrowth of vegetation, digging up of walls/floors, defacing of walls by visitors and stray cattle as evidenced from the following photographs.

<sup>19</sup> Audit team members along with departmental officers.



**Re-growth of vegetation and broken wall at Narwar Fort**



**Narwar Fort**



**Inside Shahjahan Mahal**

**Digging of walls/floors**



**Defacing of walls in Jahangir Mahal and Shahjahan Mahal**



**Jahangir Mahal**



**Narwar Fort**

**Stray cattle inside the monuments**

Thus due to inadequate security and care the expenditure incurred on restoration works of these monuments was rendered unfruitful.

On an audit enquiry, the Commissioner Archaeology, Archives and Museums, Bhopal stated that for Shahjahan Mahal and Jahangir Mahal situated inside the

premises of Gwalior Fort two security personnel are posted. Similarly, two security personnel are also posted at Narwar Fort. It was further stated that Narwar Fort was spread across an area of about seven kilometers. As such trees and bushes have regrown in the premises and walls of monuments resulting in damage to the monuments. It was further stated that there is provision for security guard through private agencies under the recommendations of Thirteenth Finance Commission and as such security will be ensured.

The fact remains that deployment of permanent security personnel should have been ensured in the budget itself so that the expenditure already incurred on restoration works did not become unfruitful.

#### **3.2.8.11 Execution of works without administrative and financial approval**

As per Rule 147 of MPFC, no work should be commenced or liability incurred in connection with it until:

- (i) Administrative approval has been obtained from the authority appropriate in each case;
- (ii) Sanction, either special or general, of the competent authority has been obtained authorising the expenditure;
- (iii) A properly detailed design and estimate has been sanctioned; and
- (iv) Funds to cover the charge during the year have been provided by the competent authority.

The Commissioner, Archeology, Archives and Museums, Bhopal gave technical, administrative and financial approval of ₹ 4.80 lakh to the Deputy Director Indore for the work of preparation of a gallery at Rajbada, Indore to display items related to the Holkar period. The Dy. Director, Indore awarded the work to the lowest tenderer for an amount of ₹ 3.98 lakh on 27 July 2011 for completion within a month.

We observed that the Commissioner and the Collector of Indore district, during an inspection of site on 2 December 2011, had suggested that the area of the gallery be extended from the proposed 10.80 x 19.20 meter to 10.80 x 23.20 meter by removing the wooden partition of 10.80 x 4 meter. Thus, due to this suggestion the area of gallery increased from 207.36 square meters to 250.56 square meters, which resulted in the same work to be carried out for an additional 43.2 square meters area. We observed that the Dy. Director, Indore carried out the extra work through the same contractor, without obtaining technical and financial approval from the Directorate and incurred extra expenditure of ₹ 6.37 lakh on this account.

The Dy. Director Indore replied (September 2012) that the matter is under the consideration of Directorate office.

The matter was reported to Government (January 2013) their reply has not been received (April 2013).

## Directorate of Swaraj Sansthan

### 3.2.8.12 Excess expenditure over estimated expenditure in the work of renovation and decoration work of gallery at Dr. Shankar Dayal Sharma Independence Struggle State Museum, Bhopal without prior approval

The Directorate of Swaraj Sansthan, Bhopal requested M.P. Laghu Udyog Nigam (MPLUN) Bhopal in August 2010 to conduct the inspection of site and submit an estimate of expenditure for the work of internal decoration, renovation and construction of showcases in the gallery at Dr. Shankar Dayal Sharma Independence Struggle State Museum, Bhopal. MPLUN, after inspection of the site, submitted a detailed estimate for the work for ₹ 9.64 lakh on 17 September 2010 and asked Swaraj Sansthan to provide administrative and financial approval for execution of the work along with advance payment of the estimated cost. The Directorate of Swaraj Sansthan gave administrative and financial approval for a sum of ₹ 9.64 lakh on 27 September 2010 and made advance payment of ₹ 9.00 lakh on 28 September 2010. MPLUN intimated the Directorate (December 2010) that the work had been completed and expenditure of ₹ 16.63 lakh had been incurred on the job and asked to pay the balance amount of ₹ 7.63 lakh. The amount of ₹ 6.99 lakh<sup>20</sup> was paid to MPLUN in March and June 2011.

We observed that (i) there was cost overrun of ₹ 7.58 lakh for which prior approval was not obtained by the executing agency (MPLUN) from the Sansthan (ii) the Sansthan failed to provide any details/documents pertaining to the extra expenditure. This indicated that the Sansthan did not have any effective monitoring of the work due to which the Sansthan had to bear extra expenditure of ₹ 7.58 lakh.

## 3.2.9. Human Resource Management

### 3.2.9.1 Shortage of staff in the Department

The position of sanctioned strength and men in position (March 2012) in the various offices under the Department is shown in **Table 12** below:

**Table 12: Position of sanctioned and working strength**

Sl. No.	Name of office	Sanctioned strength	Working strength	Vacant position
1.	Government Fine Arts College Gwalior	31	14	18*
2.	Director, Culture Directorate, Bhopal	37	28	9
3.	M.P. Sanskriti Parishad, Bhopal	135	120	15
4.	Commissioner Archaeology, Archives and Museums, Bhopal	89	74	15
5.	Dy. Director Archives, Bhopal	61	41	20
6.	Ravindra Bhawan, Bhopal	22	16	6
7.	Music College, Ujjain	14	4	10
8.	Raja Man Singh Tomar Music and Arts University, Gwalior	40	3	37
<b>Total</b>		<b>429</b>	<b>300</b>	<b>130</b>

Source: Figures as intimated by the concerned offices

\* Against one sanctioned post of Director, two were working.

<sup>20</sup> ₹ 3.66 paid on 31.3.11 vide ch no. 642559, ₹ 3.33 lakh on 30.6.2011 ch no. 952252  
balance ₹ 0.64 lakh

It is evident from the above table that the Department was having an overall 30 per cent shortage in manpower. We noticed that in addition to the offices cited above, the Dharampal and Maharaja Vikramaditya Shodhpeeths under the Directorate of Swaraj Sansthan were working without any staff, wherein, only the post of Director was filled.

During the exit conference (November 2012), the Directorate of Swaraj Sansthan stated that appointments for Shodhpeeths have not been approved by the Government and as such the work is being outsourced. The Directorate of Culture stated that the work for creation of posts and filling up of vacancies was under process. No reply was provided by the Directorate of Archaeology.

The vacancies of staff are bound to affect the effective functioning of the department and achievement of its objectives.

### **3.2.9.2 Absence of teaching staff in Raja Mansingh Tomar (RMT) Music and Arts University**

For the purpose of maintaining academic standards in educational institutions, the availability of qualified and experienced faculty is a prerequisite. Shortage of qualified and experienced faculty would adversely affect the quality of education imparted.

We noticed that the RMT Music and Arts University established in the year 2008 started its academic activities from the year 2009-10 even though it had no regular lecturers and musicians on its rolls. The University had 23 sanctioned posts of lecturers and musicians but all were lying vacant till date (June 2012). The University is running its academic classes by accommodating the students in the classes run by the earlier established Government Madhav Music College and Government Fine Arts College, both operating from the same premises. No separate classes of the University were conducted.

The Government replied (November 2012) that four Assistant Lecturers have been appointed till date and the process of filling up of the remaining vacant posts was in progress.

## **3.2.10 Internal Control Mechanism**

The internal control mechanism is an important aspect of functioning within an organisation. It establishes systems which provide reasonable assurance on financial reporting, operational data and the compliance of applicable laws, regulations and various control parameters designed to achieve organisational objectives. The internal control mechanism is established *inter alia*, through inspection of unit offices by higher level functionaries, furnishing of periodical reports and returns and by having an internal audit mechanism.

### **3.2.10.1 Inspection by higher authorities**

Rule 293 of MPTC Vol. I stipulates that higher authorities should inspect subordinate offices under it. We observed that inspection by higher authorities

**Inspection of subordinate offices by higher authorities was not carried out in four offices**

was not found done in four<sup>21</sup> offices out of eight district level offices test checked by us during the period 2009-12.

The Directorate of Culture replied (August 2012) that an Accounts Officer has been posted to watch the financial matters. The reply is not acceptable as an employee cannot inspect its own work and be a substitute for the Internal Control System.

### **3.2.10.2 Submission of Reports>Returns**

**No periodical reports/returns other than utilisation certificates are received from the subordinate offices**

We observed that the Department has not instituted a reporting system in the form of reports/ returns to be furnished to the higher authorities which would enable them to control and monitor its activities and programmes implementation. The Department stated that the subordinate offices, such as MP *Sanskriti Parishad*, Bharat Bhawan Trust send utilisation certificates in respect of grants given to them. Other than this, no reports/returns are received from the subordinate offices. The Government reply received during exit conference also stated that all the sub-ordinate offices under the Directorate of Culture have been directed to furnish physical and financial progress. No reply was furnished by the Directorate of Archaeology.

Periodical reports and returns are important tools in the hands of the management to keep a check of the activities with respect to proper implementation of activities/programmes by various sub-ordinate units. In the absence of such a system the Department would not have adequate control over activities of the sub-ordinate offices which may adversely affect achievement of its objectives.

### **3.2.10.3 Departmental Manuals**

**Departmental manuals were not prepared in the Culture Directorate, Bharat Bhawan Trust and Swaraj Sansthan**

Departmental manuals are important for the smooth functioning of the Department. We observed that departmental manuals were not prepared in the Culture Directorate, Bharat Bhawan Trust, and Swaraj Sansthan. No reply was provided by the Government in this regard.

### **3.2.10.4 Internal audit**

Internal audit examine and evaluates compliance to Departmental rules and procedures and statutory provisions so as to provide independent assurance to the management at senior level regarding the adequacy of the internal control framework in the Department and its implementation. The Department confirmed that it does not have any Internal Audit Wing. In the absence of an Internal Audit Wing there is a risk of misappropriation of Government funds, embezzlement and theft. During the exit conference (November 2012) the Directorate of Culture stated that internal audit will be started soon. The Directorate further stated that a request to fill up the vacant post of Auditor is being submitted to the concerned office of Treasury and Accounts.

<sup>21</sup> Music College, Ujjain; M.P. Sanskriti Parishad-Bhopal; Ravindra Bhawan-Bhopal; and RMT University-Gwalior.

Absence of an effective internal control mechanism may lead to areas of weaknesses in the functioning of the Department remaining undetected, which in turn may adversely affect achievement of the objectives of the Department.

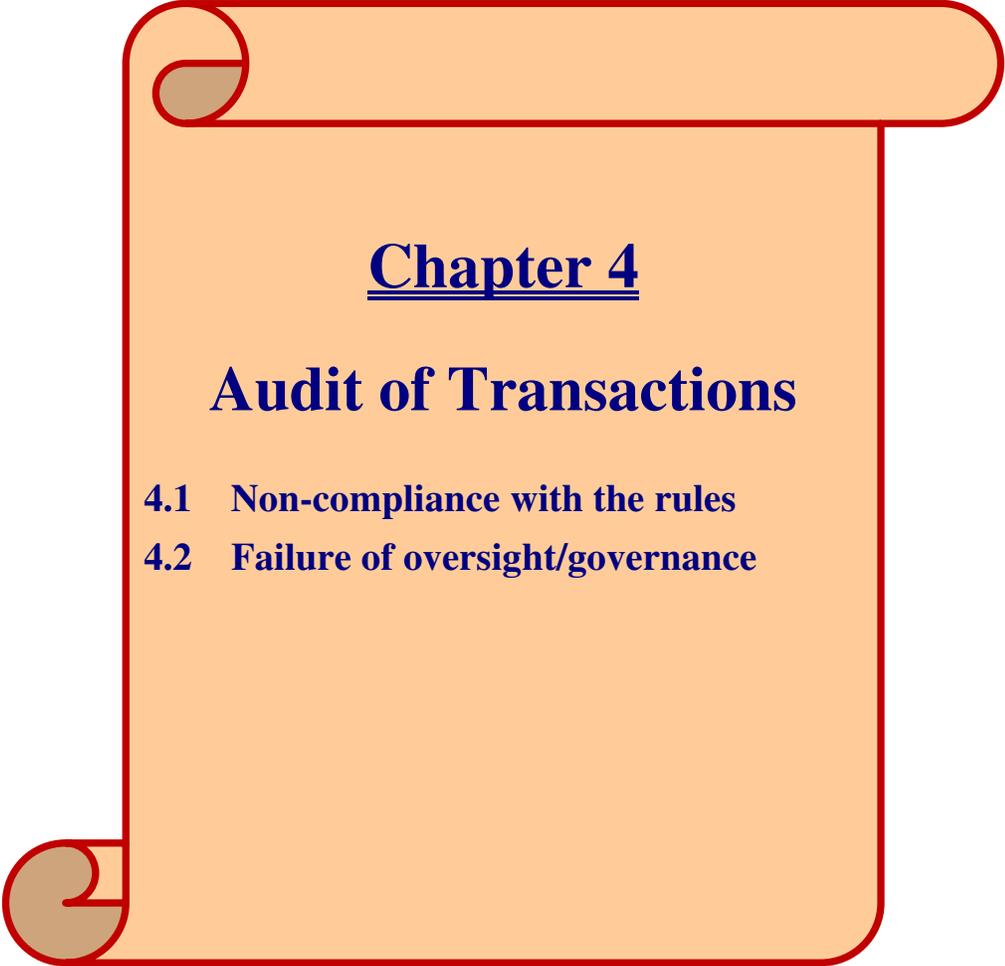
### **3.2.11 Conclusion**

The Department of Culture had not evolved any Cultural Policy, despite being in existence for three decades, which would have provided a foundation for proper planning and financial management. There were savings of more than 10 *per cent* under Plan Head in the Directorate of Culture and Directorate of Archaeology, Archives and Museums during the year 2011-12 indicating non preparation of budget estimates on a realistic basis leading to savings. In the Directorate of Culture, the scheme of providing financial assistance to Non-Government Organisations did not achieve its objective as the Department has not adopted any procedure of recognising NGOs engaged in the field of culture. There was also lack of planning in utilisation of funds received from the Twelfth Finance Commission resulting in funds remaining unutilised within the prescribed time limit. No criteria were laid down for payment of honorarium etc. to the artistes. Instances of withdrawal of funds without any immediate requirement were noticed. Compliance to provisions of Trust deed by Bharat Bhawan Trust was not ensured. The shortage of manpower in the Department and RMT Music and Arts University adversely affected the implementation of activities of the Department and the University. Internal control mechanism was found weak due to non-conducting of inspection by higher authorities, non preparation of departmental manuals and absence of internal audit.

### **3.2.12 Recommendations**

The Department may consider implementing the following recommendations:-

- Framing a well documented Cultural Policy;
- Establishing a mechanism for granting recognition to NGOs involved in cultural activities;
- Utilising the funds received under the Finance Commission grants within the currency period of the Finance Commission and monitoring the utilisation of funds;
- Better financial management to ensure effective implementation of the programmes/cultural activities; and
- Establishing an effective internal control mechanism.



## **Chapter 4**

### **Audit of Transactions**

- 4.1 Non-compliance with the rules**
- 4.2 Failure of oversight/governance**

## Chapter 4

### Audit of Transactions

Audit of transactions of the Government departments, their field formations as well as that of the autonomous bodies brought out several 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.

#### 4.1 Non-compliance with the rules

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:

#### PLANNING , ECONOMIC AND STATISTICS DEPARTMENT

##### 4.1.1 Embezzlement of Government money by DPO, Panna

**The District Planning Officer, Panna, embezzled ₹ 2.11 lakh through irregular drawal of funds from the treasury in advance and by making incorrect entries in the cash book. After this was pointed out in audit, ₹ 1.80 lakh was deposited in the departmental bank account.**

Rule 53 (ii) of the Madhya Pradesh Treasury Code (MPTC) Volume-I 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. Rule 53(iv) *ibid* provides that at the end of each month the officer in charge of the cash book should personally verify the cash balance in the cash book and record a signed and dated certificate to that effect. Rule 190 *ibid* provides that a Government servant entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claims and all information necessary for its proper classification and identification in the accounts. Rule 284 *ibid* further provides that no money shall be drawn from the treasury unless it is required for immediate disbursement.

During audit scrutiny (August 2011) of the records of the office of the District Planning Officer, Planning, Economic and Statistics Department, Panna (DPO) and from information collected from State Bank of India, Panna, we noticed that the State Planning Commission, Madhya Pradesh allotted a sum of ₹ 3.59 lakh to DPO on 3 November 2010 for preparation of Decentralised District Plan (DDP) for Panna district for the year 2011-12. We observed that approval of the District Plan of Panna District for the year 2011-12 was communicated by State Planning Commission on 10 December 2010. Though the approval order did not allow DPO to draw

money in advance, DPO drew (27 and 29 December 2010) ₹ 2.27 lakh as advance<sup>1</sup> on the basis of five sanctions for drawal of funds in advances accorded by himself. Scrutiny of the cash book and records obtained from State Bank of India, Panna Branch revealed that out of ₹ 2.27 lakh drawn, the DPO purchased five banker's cheque in favour of DPO, Panna (30 December 2010). In the cash book, the DPO incorrectly booked (30 December 2010) the amount as disbursed on account of preparation of DDP. However vouchers for only ₹ 15,704 in support of the disbursement could be produced to Audit which included ₹ 11,364 pertaining to period 15 December 2010 to March 2011, i.e. after the district plan was finalised. The details of the banker's cheques drawn and the status of encashment are shown below:

Bills No. / Dated	Treasury Cheque and dates through which money was drawn	Bankers Cheque No./dated	Amount (in ₹)	Status of encashment of Bankers cheque
133 29/12/2010	00712 30/12/2010	557764 04/01/2011	34,032	Encashed on 19 May 2011 by DPO
132 29/12/2010	00713 30/12/2010	557760 04/01/2011	45,376	Encashed on 8 February 2011 by DPO
121 27/12/2010	00716 30/12/2010	557762 04/01/2011	45,376	Encashed on 19 May 2011 by DPO
123 27/12/2010	00715 30/12/2010	557763 04/01/2011	45,376	Encashed on 19 May 2011 by DPO
122 27/12/2010	00717 30/12/2010	557761 04/01/2011	56,720	Deposited on 8 February 2011 in the personal savings account No. 10518300048, SBI, Panna in the name of Shri S.C. Jain, (DPO)
<b>Total</b>			<b>2,26,880</b>	

We observed that the banker's cheque for ₹ 56,720 was transferred to the personal savings bank account of the DPO<sup>2</sup>. The remaining amounts were drawn in cash but were not taken into the cash book. At the instance of audit, physical verification of cash was done on 2 August 2011 by the cashier, who certified the cash balance on that day as ₹ 1015.

Thus, there was embezzlement of ₹ 2.11 lakh<sup>3</sup> by the DPO, through advance drawal of funds without any requirement and incorrect entries made in the cash book.

After this was pointed out, DPO stated (2 August 2011) that vouchers for ₹ 46,512 were available and the balance amount of ₹ 1,80,368 was available in cash in the office and the same would be deposited in the departmental account on the next working day. DPO further intimated (14 August 2012) that the balance amount of ₹ 1,80,368 was deposited in the departmental account on 3 August 2011 and that the account of DDP was maintained in a separate cash book.

The reply was, however, not correct as the actual cash balance on 2 August 2011 was only ₹ 1,015 as noticed during physical verification. Besides, vouchers for only ₹ 15,704 could be produced to Audit. Further,

<sup>1</sup> In form MPTC-76 which is prescribed for drawal of loans, advances and other miscellaneous payment on simple receipt under Rule 618 of MPTC .

<sup>2</sup> Shri S.C.Jain, who retired on 31.03.2011

<sup>3</sup> (₹ 2.27 lakh - ₹ 15,704)

DPO was silent about the amount deposited in the personal savings bank account and the reasons for drawal of money from the Treasury in advance after the work of preparation of District plan was over. Besides, there was no provision for maintenance of separate cash book for money drawn from treasury. Thus, non-adherence to the codal provisions for drawal and maintenance of cash resulted in embezzlement of ₹ 2.11 lakh.

The matter was reported to the Government in March 2012 and June 2012 and reminders were issued in October 2012 and March 2013; their reply has not been received (March 2013).

#### SCHEDULED CASTES AND SCHEDULED TRIBES WELFARE DEPARTMENT

##### 4.1.2 Embezzlement of Government money

Rupees 1.50 lakh was embezzled in the office of the District Organiser, Scheduled Castes and Scheduled Tribes Welfare Department (DOTW), Panna. The amount was deposited in the Government Account after being pointed out in audit.

Rule 53 (iv) of the Madhya Pradesh Treasury Code Volume-I provides that at the end of each month the officer in charge of cash should personally verify the cash balance in the cash book and record a signed and dated certificate to that effect. Further, Rule 53 (v) *ibid* provides that when Government money in the custody of a Government servant is paid into the treasury or the bank, the head of the office making such payments should compare the Treasury Officer's or the Bank's receipt on the challan or his pass book with the entry in the cash book before attesting it, and satisfy himself that the amounts have actually been credited into the treasury or the bank.

On scrutiny of the records (July 2011) of the Office of the District Organiser, Scheduled Castes and Scheduled Tribes Welfare Department (DOTW), Panna, we noticed that the Collector, Panna accorded sanction (October 2010) for payment of relief amounting to ₹ 1.50 lakh to a widow under the provision of Madhya Pradesh Scheduled Caste/Scheduled Tribe (*Atyachar Nivaran*) Rules, 1995. Due to non-availability of allotment of funds under the scheme, on the orders of the Collector, Panna, DOTW paid (21 October 2010) the amount from the funds of other schemes lying in the Madhya Bharat Gramin Bank in the joint account of the Chief Executive Officer, Zila Panchayat (CEO) and the then DOTW (Old A/c no. 542/ New A/c no.8016805091) with the stipulation that the amount would be recouped on receipt of allotment. Incidentally, the allotment of ₹ 1.50 lakh under the Rules *ibid* (*Atyachar Nivaran*) Act was also received on the same day (21 October 2010) by fax. After authorisation by the Collector the amount was drawn vide bill number 423 dated 21 October 2010 from the treasury, in the form of cheque no. 000914 dated 31 December 2010. The cashier showed the cheque as deposited in the bank account no. 542/8016805091 on 6 January 2011 on the payment side of the

cash book and the counterfoil of the deposit slip duly acknowledged by the bank was kept on record in support of the cash book entry.

On scrutiny of the bank account statement we noticed that the amount of ₹ 1.50 lakh had not been deposited in the said account. We ascertained from the bank account statement in respect of the then cashier and other documents viz. deposit slip, counterfoils, etc. which we collected from the concerned bank, that the cheque number 000914 dated 31 December 2010 amounting to ₹ 1.50 lakh was deposited in the personal savings bank account of the cashier. The banker's copy of the deposit slip signed by DOTW mentioned the name of Shri Pradip Tiwari (the then Cashier) as the account holder. Thus, government money deposited in the personal account of the cashier was fraudulently shown as deposited in the Department's account. DOTW had also attested the entries made in the cash book. There was nothing on record to indicate that reconciliation of cash balance was done with the bank account statement.

After we detected this and pointed out the embezzlement to DOTW on 14 July 2011, the amount was deposited back in the joint account of CEO, ZP and DOTW on 15 July 2011.

The present DOTW stated (July 2011 and May 2012) that the then cashier had deposited the amount in his own account by fraud and had kept DOTW in dark. The cashier had been suspended and was being proceeded against. He further stated (August 2012) that the cashier had deposited the amount in July 2011 in the departmental joint account no. 8016805091 without obtaining permission.

The reply was not acceptable because the Banker's copy of the deposit slip was signed by DOTW and the entry in the cash book was written by the cashier and attested by DOTW. The amount was deposited by the cashier on 15 July 2011 in the joint account of CEO, ZP and DOTW after the audit observation memo dated 14 July 2011. This also indicates that the embezzlement of ₹ 1.50 lakh was facilitated by collusion.

The matter was reported to the Government (March 2012, June 2012 and March 2013). In response, the Government forwarded (March 2013) the audit observation to the Commissioner, Scheduled Caste Welfare Department for his comments, which are awaited (March 2013).

## **SOCIAL JUSTICE DEPARTMENT**

### **4.1.3 Misappropriation /embezzlement of Government money**

**Violation of Government Rules and absence of internal control resulted in misappropriation of ₹ 41.79 lakh in the Office of the Deputy Director, Social Justice, Rajgarh.**

Provisions of the M P *Nirashrit Avam Nirdhan Vyaktiyon ki Sahayata Adhiniyam* 1970 (Act) and the Rules made thereunder (1999) provide that

Destitute Fund<sup>4</sup> moneys, collected from *Krishi Upaj Mandi Samitis* in each district, should be kept in a nationalised bank as fixed deposit and interest earned from these fixed deposits should be deposited in the savings /current account which were to be operated by the District Collector. The Social Justice Department of the State Government instructed (November 2006) the Collectors of the State to deposit the entire amount of Destitute Fund in the respective treasury as local fund deposit. Further, as per amendment made (January 2007) in the Rules, the Collector was empowered to incur expenditure up to a maximum of ₹ 2 lakh from the interest earned and for expenditure in excess of ₹ 2 lakh, sanction of the Commissioner/Director of the Social Justice Department was to be obtained. Based on the sanction order, the Collector was to issue cheques in favour of the Deputy Director, Social Justice (DD) or in favour of the beneficiaries and hand over the same to DD for disbursement/expenditure. The DD was to ensure that the collection of funds and expenditure made therefrom was in accordance with the Rules and maintain separate accounts for this purpose. The cheque book of the account relating to Destitute Fund was to be kept in the custody of any responsible officer to prevent any fraudulent use of cheques and DD was to get the relevant cash book closed timely and conduct agreement of balances in the cash book with the bank records.

Test check (March 2012) of the records of the DD, Social Justice Rajgarh and further information collected (August 2012) revealed that in contravention of the above provisions/instructions, the Destitute Fund collected in the district (April 2006 onwards) was kept in the savings bank account number 63003448123 in State Bank of India, Raj Mahal Branch, Rajgarh and account number 995010200008431 in Bank of India, Rajgarh in the name of the Collector (*Nirashrit Nidhi*) Rajgarh.

We requisitioned the cash book (1 December 2006 to 21 September 2009 involving 15 cheques), vouchers, relevant sanction orders of the Collector or higher authorities and payees acknowledgements which could however not be produced to Audit as the cashier was absconding without handing over the records. A new cash book was prepared on 21 October 2010 with transactions entered from 21 September 2009.

We observed from the bank account statement and pass book that an amount of ₹ 41.79 lakh was drawn under the signature of the Collector in cash from the State Bank of India account through 17 cheques during the period from 17 September 2007 to 18 May 2010 as shown in Appendix 4.1. Out of these 17 cheques, two cheques (number 074661 dated 05/04/2010 and 074662 dated 17/05/2010) of ₹ 3.60 lakh each were drawn during the incumbency of the present Deputy Director (March 2012) who confirmed that sanction was not obtained for the amount drawn and disowned her signature on the authorisation on the reverse of the cheque. She further stated that the signatures of the Collectors on the cheques were also not appearing to be genuine.

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<sup>4</sup> Destitute fund is used for the establishment and maintenance of *Ashrams*, night shelter, day center for destitutes and for other welfare activities for destitute.

It was further noticed that out of these 17 cheques, one cheque (No. 1733119 dated 24/02/2009) amounting to ₹ 3.66 lakh was drawn and converted into demand drafts and deposited in the accounts of retired employees on account of final payment of GPF. There was no sanction / bill for such payments. The remaining 16 cheques were drawn through self cheques and cash was received by the then Assistant Grade-II (Cashier).

Absence of the relevant records to prove genuineness of the drawals and expenditure incurred thereon indicated misappropriation / embezzlement of the moneys.

On this being pointed out in audit, the Commissioner, Social Justice constituted (April 2012) a three-member committee to investigate the matter. The Committee submitted (May 2012) its report confirming embezzlement of ₹ 41.79 lakh by the then cashier. Further the Government has appointed (June 2012) the Commissioner, Bhopal division as investigation officer in this case. The Commissioner, Bhopal division had stated in his report (November 2012) that the amount of ₹ 41.79 lakh was embezzled and recommended for detailed inquiry at Government level.

Further, the Commissioner cum Secretary, Social Justice Department had informed (March 2013) that an investigation party had been constituted under the orders of Additional Chief Secretary, Social Justice department (March 2013).

#### DEPARTMENT OF GENERAL ADMINISTRATION

##### 4.1.4 Unauthorised retention of Government receipts

**Government receipts of ₹ 25.88 crore unauthorisedly retained by the Academy of Administration, Bhopal outside the Government account and utilised the same for meeting its expenditure, in violation of the codal provision.**

Rule 7 (1) of the Madhya Pradesh Treasury Code (MPTC) provides that all moneys received by or tendered to Government servants on account of the Consolidated Fund and Public Account of the State shall, without undue delay, be paid in full into the treasury or into the bank and shall be included in the Consolidated Fund and Public Account of the State. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure nor otherwise kept outside the Consolidated Fund and Public Account of the State. However, under Rule 7 (2) *ibid*, certain expenses of some departments/organisations<sup>5</sup> can be met out of the departmental receipts.

The RCVP Naronha Academy of Administration, Bhopal (Academy) was established in 1966 to impart training to the officers of the State Administrative Services and other candidates sponsored by various

<sup>5</sup> Civil courts, Public Works Department, Jail Department, Forest Department, Government hospitals

departments. The Academy is not authorised to appropriate its receipts for meeting expenditure under Rule 7 (2) *ibid*. In January 2006, Finance Department allowed operation of bank account for running the Academy with the stipulation that the Academy was to keep the bank balance to the minimum required and deposit the surplus amount in the treasury as local fund deposit.

Test check (April 2009) of the records of the Director General, RCVP Naronha Academy of Administration (DG) and further information collected (July 2012) revealed that Government provided funds for meeting administrative expenses of the Academy and for conducting training programmes of the officers of State Administrative Services. The Academy charged training expenses for other candidates sponsored by various departments/organisations and kept the receipts in the bank account of the Academy instead of depositing the same in the Government account. The funds provided in State budget were also drawn and deposited in the same bank account.

As per information furnished by the Academy, Government receipts amounting to ₹ 25.88 crore pertaining to the period 2000-01 to 2011-12 were deposited in the bank account. During the period, the Academy incurred expenditure of ₹ 27.24 crore as departmental expenditure including construction works (₹ 8.58 crore).

Retention of Government receipts outside Government account and appropriation of the same for meeting expenditure was in violation of codal provisions. We also observed that an instance of embezzlement of ₹ 17.88 lakh was noticed during the internal audit (September 2009).

The Deputy Director, Academy stated (April 2009) that the provision for training expenses of other departments has not been made in the budget of the Academy. Hence, training fees received were not deposited into treasury as revenue and training expenses were met from such receipts. However, the proposal for obtaining the permission to incur the expenditure on training from the receipts of the trainings under rule 7 (2) of the MPTC has been sent (November 2012) to General Administration Department (GAD). The Government also intimated (January 2013) the above position.

The reply was not acceptable because Government did not authorise the Academy to incur expenditure from receipts under the provision of rule 7 (2) of MPTC.

## DEPARTMENT OF MEDICAL EDUCATION

### 4.1.5 Irregular purchase of medicines

**Superintendent, Sultania Zanana Hospital, Bhopal made unauthorised purchase of medicines, etc. worth ₹ 3.30 crore from a supplier without inviting tenders, in violation of the provisions of Store Purchase Rules.**

As per Para 3.12 of the Madhya Pradesh Drug Policy 2006-07, a maximum of 20 *per cent* of the budget allocated for purchase of medicines was to be spent for emergency/local purchase by calling open tenders for fixation of rates and

agencies. As per the provision of Rule 2 (24) of Store Purchase Rules<sup>6</sup>, purchase of items above ₹ 25,000 should be made by inviting open tender.

Scrutiny of records (February 2011) of Superintendent, Sultania Zanana Hospital, Bhopal (Superintendent) and further information collected (May 2011 and June 2012) revealed that for local purchase of medicines the Superintendent issued (March 2008) Notice Inviting Tenders (NIT) from manufacturers/ authorised dealers for supply of medicines, pathological items and suture material to meet its emergency requirement for the year 2008-09. In response, five tenders were received. The tenders of four bidders were rejected on the ground of not fulfilling the conditions<sup>7</sup> of NIT and the tender of the lone qualified tenderer, M/s Bhawani Medico, was accepted in April 2008. Accordingly, an agreement was executed with the supplier, which was valid up to 31 March 2009. Further, on 24 March 2009 it was decided to continue the purchase from M/s Bhawani Medico at the existing agreed rates, as the tenders for 2009-10 could not be opened due to imposition of model Code of Conduct for Lok Sabha election. Meanwhile, the Controller, Food and Drug Administration, Bhopal cancelled the drug license of M/s Bhawani Medico on 26 June 2009 as the shop found always closed during inspection. The Superintendent, instead of inviting fresh tenders, started making purchases from a non-bidder firm i.e. M/s Veer Enterprises at the rates agreed with M/s Bhawani Medico, on the basis of an affidavit submitted by M/s Veer Enterprises on 22 July 2009 stating that the firm was doing business in the name of M/s Bhawani Medico but on a changed name. We, however, observed that the two firms could not be treated as one and the same as separate drug licence was issued in favour of M/s Veer Enterprises on 10 June 2009 when the license of M/s. Bhawani Medico was valid. Thus, purchase of medicines from a non-bidder supplier, without inviting fresh tenders was irregular. We further observed that due to violation of the laid-down procedures for opening tenders, the tenders received during 2010-11 were cancelled and no tender was invited during 2011-12. As a result, purchase of medicines from M/s Veer Enterprises was continued up to December 2011. The Superintendent made unauthorised and irregular purchase of medicines, etc. amounting to ₹ 3.30 crore during the period from August 2009 to December 2011.

After we pointed this out, the Government accepted (July 2012) the above facts and stated that disciplinary action was being taken against the then Superintendent on account of irregular procedure adopted for acceptance of single tender.

#### **4.2 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,

<sup>6</sup> Appendix V of Madhya Pradesh Financial Code

<sup>7</sup> Condition no.26: Preference will be given to those having shops within two sq.km. of hospital campus.

Condition no. 27: Rate Contract list of different companies for supply of drugs and material was to be attached with the tender.

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:

## **DEPARTMENT OF BHOPAL GAS TRAGEDY RELIEF AND REHABILITATION**

### **4.2.1 Failure to recover ₹ 1.17 crore from Hospital Services Consultancy Corporation.**

**Due to inaction of the Department, an amount of ₹ 1.17 crore remained outstanding with M/s HSCC for more than seven years.**

Madhya Pradesh State Government (Government) established several hospitals at Bhopal to provide medical facilities to the victims of the Bhopal gas tragedy. The Government appointed (April 1999) M/s Hospital Services Consultancy Corporation (HSCC), Noida as consultant for identification, specification, tendering, procurement, supply and installation of medical and other equipment including furniture, incinerators, kitchen, laundry, etc. for the Indira Gandhi Women and Child Hospital, Bhopal and Kamla Nehru Hospital, Bhopal. An agreement was made with HSCC in January 2001, according to which an amount of ₹ 0.50 crore was to be paid as consultancy fee in advance and 100 *per cent* advance payment towards the cost of equipment was to be made in the form of a fixed deposit (FD) in Indian Overseas Bank, Delhi. The interest earned on the FD was payable by HSCC to the Government.

We observed (December 2010) from scrutiny of records of the Commissioner cum Director, Bhopal Gas Tragedy Relief and Rehabilitation, Bhopal that as per the audited statement of funds received and expenditure incurred by HSCC up to the year 2005-06, an amount of ₹ 1.17 crore, including interest earned, was lying with HSCC as of 31.3.2006. Thereafter no equipment was purchased/services taken from HSCC. Information regarding interest earned thereafter was not available with the Department.

We further observed that as the total interest earned on FDs was not paid by HSCC to the Department, it requested (July 2007) M/s HSCC to pay the outstanding interest earned on the fixed deposits as of 30 June 2007. Thereafter, the Department neither pursued the matter with HSCC till the date of audit (11 June 2012) nor was it aware of the total amount including interest on FDs recoverable from HSCC as on 31 March 2012.

After we pointed this out (December 2010 and June 2011) the Department replied (June 2011) that action would be taken for obtaining the amount. However, further verification (11 June 2012) revealed that despite their assurance, no action was taken by the Department to recover the amount which indicates gross negligence on the part of the Department to safeguard the interest of Government. However, after our verification, the Department took up the matter with HSCC on 18 June 2012 requesting for payment of the outstanding amount.

The matter was reported (August 2011, April 2012, June 2012 and March 2013) to the Government. In response the Government intimated (March 2013) that Principal Secretary, Health and Family Welfare department Uttar Pradesh had been requested for ensuring deposit of the amount of ₹ 1.17 crore back to the account of State Government by HSCC, Noida.

The reply highlights the total indifference on the part of the Government towards recovery of Government dues. This is also apparent from the fact that the issue was taken up with the Principal Secretary, Health and Family Welfare Department, Uttar Pradesh who has no role in this matter since M/s HSCC is a Central Government Enterprise and is therefore not under his control.

Thus, due to inaction of the Department funds amounting to ₹ 1.17 crore remained outstanding with M/s HSCC for more than seven years.

## **DEPARTMENT OF PUBLIC HEALTH AND FAMILY WELFARE**

### **4.2.2 Irregular expenditure on pay and allowances**

**Twenty-four Female Multipurpose Health Workers were irregularly posted in District Hospital, Dewas resulting in irregular expenditure of ₹ 2.46 crore on their pay and allowances. Besides, the rural people were deprived of the services of FMHWs for which they were appointed.**

The concept of Multipurpose Health Workers (MHW) (male or female) was introduced (1974) for delivery of preventive and promotive health care services to the community at Sub-Health Centres (SHCs) established in rural areas at village level. Further, as per Madhya Pradesh Public Health and Family Welfare Department Class-III Nurses Services Recruitment Rules, 1989, Auxiliary Nursing Midwife (ANM) cadre was declared as a dying cadre. Hence, as and when the existing persons in ANM cadre retired, the posts would be declared abolished. Madhya Pradesh Government upgraded (July 2008) the District Hospital, Dewas from 270-bedded to 400-bedded hospital and various posts were sanctioned for the same. The posts of ANM or MHW did not exist prior to upgradation. Further, the Government order (July 2008) sanctioning posts for the Hospital did not create these posts.

Test check (August 2011) of records of the Civil Surgeon cum Hospital Superintendent (CS), Dewas and further information collected (July and August 2012 and March 2013) revealed that despite not having any sanctioned posts, 24 female MHW (FMHW) were irregularly posted in District Hospital, Dewas. We observed that pay and allowances amounting to ₹ 2.46 crore<sup>8</sup> were paid to the FMHWs during the period December 2007 to February 2013. Thus, not only was the expenditure incurred on pay and allowances of 24 FMHWs posted in the District Hospital without any sanctioned post irregular, the rural people were also deprived of the services of these FMHWs for which they were appointed.

The CS stated (July 2012) that the FMHWs were posted in District Hospital by Chief Medical and Health Officer, Dewas and their pay and allowances

<sup>8</sup> up to July 2011 ₹ 1.52 crore and from August 2011 to February 2013 : ₹ 0.94 crore

were drawn and paid against the vacant posts of ANMs sanctioned for the hospital.

The reply was not acceptable because no sanctioned posts of ANMs existed for the District Hospital, Dewas as per Government order of July 2008. Besides, the posts of ANMs were to be abolished after the incumbents retired.

The matter was reported (May 2012 and July 2012) to the Government and a reminder was issued in March 2013. Government forwarded the reply from the Directorate, Public Health and Family Welfare Department to Audit, which stated (March 2013) that the matter was being pursued with CMHO, Dewas.

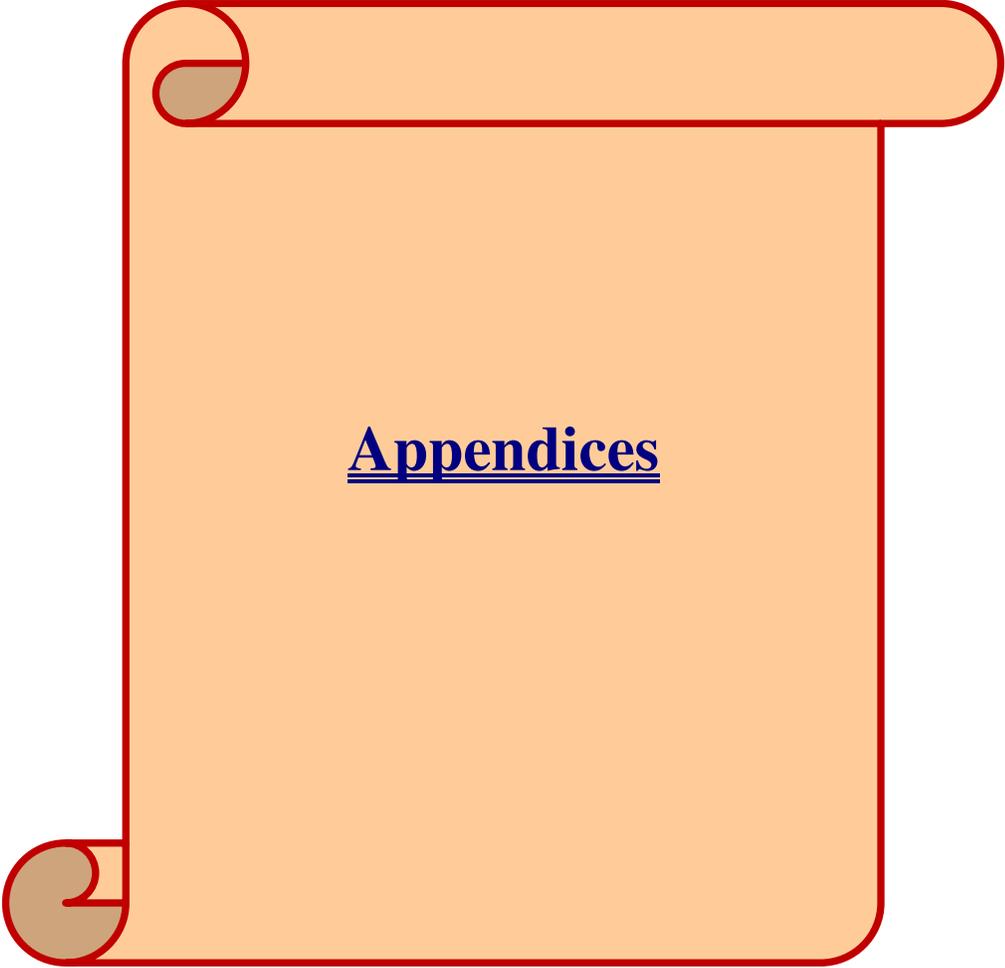
**Gwalior**  
**The**

**(K.K. SRIVASTAVA)**  
**Principal Accountant General**  
**(General and Social Sector Audit)**  
**Madhya Pradesh**

**Countersigned**

**New Delhi**  
**The**

**(VINOD RAI)**  
**Comptroller and Auditor General of India**

A graphic of a scroll with a light orange background and a dark red border. The scroll is partially unrolled at the top and bottom. The word "Appendices" is written in the center in a dark blue, serif font, underlined.

Appendices

**Appendix 1.1  
(Reference: Paragraph 1.7.1, page 9)  
Year-wise break-up of outstanding Inspection Reports (IRs) as of 31 December 2012**

Sl. No.	Department	Year up to 2006-07		2007-08		2008-09		2009-10		2010-11		2011-12		Total	
		IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1.	Home	23	41	07	10	09	19	11	18	10	17	29	109	89	214
2.	General Administration	294	655	75	256	30	88	16	46	90	269	72	260	577	1574
3.	Science & Technology	02	03	01	02	-	-	-	-	-	-	-	-	3	5
4.	Revenue	12	20	02	04	02	02	05	15	04	05	04	09	29	55
5.	Public Relation	01	04	-	-	01	01	02	05	-	-	-	-	04	10
6.	Legislative affair	01	01	-	-	-	-	-	-	02	03	01	01	04	05
7.	Jail	04	05	-	-	-	-	04	04	01	02	10	46	19	57
8.	Law	186	298	01	01	-	-	09	30	14	28	07	11	217	368
9.	Planning & Statistics	63	167	-	-	01	02	07	27	06	24	12	55	89	275
10.	Finance	29	50	03	06	05	09	05	25	12	24	08	21	62	135
11.	Labour	46	76	-	-	03	08	02	04	02	08	13	63	66	159
12.	Woman & Child Development	-	-	44	49	18	22	75	190	77	275	133	418	347	954
13.	Rehabilitation	08	20	-	-	01	02	01	02	01	03	01	01	12	28
14.	Technical Education & Training	192	481	03	05	06	14	12	41	13	38	03	07	229	586
15.	Tribal & Scheduled Caste Welfare	68	84	58	108	36	55	72	168	82	171	87	314	403	900
16.	Sports & Youth Welfare	03	04	02	04	01	02	01	03	06	17	13	39	26	69
17.	Urban Administration & development	28	49	28	73	16	63	09	36	09	43	10	49	100	313
18.	Culture	25	46	01	02	02	05	11	20	05	11	05	17	49	101
19.	Social Justice	151	310	12	24	19	78	05	14	23	97	22	107	232	630
20.	Public Health Engineering	320	1004	45	239	58	291	53	331	43	221	42	219	561	2305
21.	Public Health and family welfare	288	531	50	71	90	178	74	241	31	98	94	187	627	1306
22.	Bhopal Gas (R&R) Works	12	26	01	01	-	-	01	04	01	05	01	06	16	42
23.	Housing and environment	189	408	16	69	27	116	24	89	15	71	18	109	289	862
24.	Housing & Environment (CPA)	69	215	03	09	05	19	05	13	03	07	05	19	90	282
25.	Panchayat & Rural Engineering	44	68	28	82	20	59	15	21	25	97	25	163	157	490
26.	School Education	1618	3487	108	253	79	291	122	362	51	210	47	294	2025	4897
27.	Medical Education	56	104	13	29	13	59	09	09	11	58	05	80	107	339
28.	Higher Education	432	989	21	41	21	66	33	103	33	197	18	129	558	1525
	<b>TOTAL</b>	<b>4164</b>	<b>9146</b>	<b>522</b>	<b>1338</b>	<b>463</b>	<b>1449</b>	<b>583</b>	<b>1821</b>	<b>570</b>	<b>1999</b>	<b>685</b>	<b>2733</b>	<b>6987</b>	<b>18486</b>

### Appendix 1.2

(Reference: Paragraph 1.7.4, page 9)

#### Details of Departmental Replies pending as of 31 December 2012

Sl. No.	Department	2005-06	2007-08	2008-09	Total
1	Finance	-	01	-	01
2	Housing and Environment	-	-	01	01
3	Panchayat and Rural Development	01	-	02	03
4	Revenue	-	-	01	01
5	PHED	01	-	-	01
<b>Total</b>		<b>02</b>	<b>01</b>	<b>04</b>	<b>07</b>

### Appendix 1.3

(Reference: Paragraph 1.7.5, page 10)

#### Audit Paragraphs yet to be discussed by PAC as of 31 December 2012

Sl. No.	Department	2006-07	2007-08	2008-09	2009-10	Total
1	Home Department	-	-	01	-	01
2	Law and Legislative Affairs Department	-	-	01	-	01
3	Medical Education Department	-	-	-	01	01
4	Panchayat and Rural Development Department	-	02	-	-	02
5	Public Health and Family Welfare Department	-	-	03	-	03
6	Scheduled Tribes and Scheduled Castes Welfare Department	-	-	-	01	01
7	School Education Department	-	02	01	-	03
8	Revenue Department	-	-	01	-	01
9	SC/ST Welfare (TSP)	-	01	-	-	01
10	PHED	01	-	01	-	02
11	Urban Administration and Development	-	-	01	-	01
<b>Total</b>		<b>01</b>	<b>05</b>	<b>09</b>	<b>02</b>	<b>17</b>

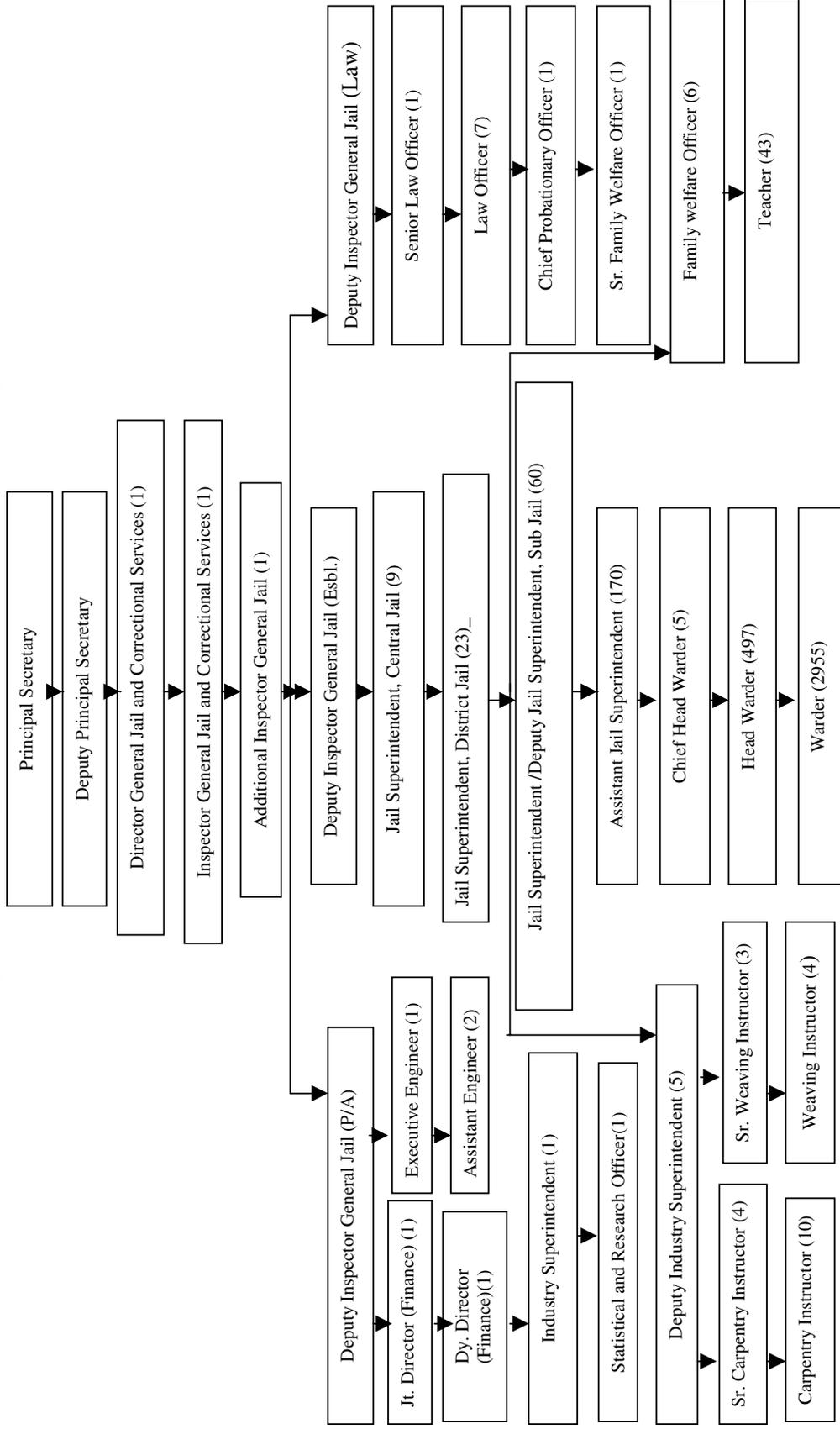
**Appendix 1.4**  
**(Reference: Paragraph 1.7.6, page 10)**  
**Statement showing year-wise and department-wise position of Audit Report paragraphs/reviews on which departmental Action Taken**  
**Notes on PAC Reports are pending as of 31 December 2012**

Departments	YEAR OF AUDIT REPORT																				Total	
	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06		2006-07
Public Health and Family Welfare	5	7	8	3	-	-	-	-	-	4	4	-	-	2	5	-	2	3	1	-	-	40
School Education	-	-	-	-	1	3	2	4	3	4	-	4	-	1	2	1	-	1	-	-	1	28
Bhopal Gas Tragedy (Relief and Rehabilitation)	-	-	-	-	1	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	3
Food, Civil Supplies and Consumer Protection	-	-	-	-	-	1	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	2
Medical Education	-	-	-	-	-	-	-	-	-	-	3	1	-	-	-	1	1	-	-	-	1	7
Housing and Environment	-	-	-	-	-	-	-	-	1	-	-	-	-	1	1	1	-	-	-	-	-	5
Urban Administration & development	1	-	-	-	1	1	1	-	-	-	-	-	-	3	-	-	1	-	-	-	-	8
Culture	1	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
Social Welfare	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	1
Panchayat and Rural Development	-	2	-	4	2	3	-	-	2	-	9	13	4	5	-	3	-	-	-	-	-	47
Revenue	-	3	-	-	-	-	-	1	-	-	3	1	4	1	-	2	-	-	1	-	1	17
Scheduled Tribes and Scheduled Castes Welfare	-	-	2	-	-	-	-	4	4	-	3	1	1	-	-	1	-	-	3	-	-	19
Labour	-	-	-	1	1	-	-	-	-	-	-	1	-	-	-	-	-	1	-	-	-	4

*Audit Report on General and Social (Non-PSUs) Sectors for the year ended 31 March 2012*

Departments	YEAR OF AUDIT REPORT																				Total	
	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06		2006-07
Women and Child Development	2	-	-	-	1	-	-	-	-	-	-	1	-	-	-	-	-	-	1	-	-	5
Technical Education & skill development	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1	-	-	-	-	2
Home Police	-	-	-	-	1	-	-	-	-	-	1	-	-	-	1	-	-	-	-	-	-	3
Jail	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3
Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1	-	-	-	2
General Administration	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1	-	-	-	-	-	-	2
Law & Legislative affair	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	1
Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	3
Public Relation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1
Finance	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	1
Public Health Engineering	1	-	-	7	-	-	-	-	5	-	-	1	3	1	2	2	3	1	-	-	-	26
Housing & Environment. (Capital Project Works)	-	-	-	-	-	-	-	-	-	-	2	4	-	1	-	-	-	-	-	-	-	7
Bhopal Gas Rahat (Works)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1
<b>Total</b>	<b>10</b>	<b>12</b>	<b>10</b>	<b>15</b>	<b>9</b>	<b>7</b>	<b>4</b>	<b>9</b>	<b>14</b>	<b>6</b>	<b>26</b>	<b>31</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>11</b>	<b>9</b>	<b>7</b>	<b>4</b>	<b>5</b>	<b>240</b>	

**Appendix 2.1**  
**(Reference: Paragraph 2.1.2, page 12 )**  
**Organisational Set up of the Jails and Correctional Services Department**



**Appendix 2.2**

(Reference: Paragraph 2.1.6.2, page 15)

Statement showing delay in remitting the receipts

(Amount in ₹)

Sl. No.	Name of unit	Amount	Delay (in days)
1	Badwani DJ	2467	31-148
2	Beohari SJ	1044	37-207
3	Betul DJ	21222	17-63
4	Bhopal CJ	20583	7-21
5	Budhar SJ	22606	9-57
6	Banda SJ	6012	15-44
7	Chhatarpur DJ	46760	15-70
8	Gwalior CJ	4333000	13-175
9	Indore CJ	95447	14-81
10	Indore DJ	4083	9-35
11	Jabalpur CJ	305732	7-66
12	Khachrod SJ	3640	40
13	LK Nagar (Laundi) SJ	5900	24-105
14	Maihar SJ	129262	60-240
15	Narsinghpur DJ	45807	101-289
16	Raheli SJ	42027	9-105
17	Sagar CJ	62223	11-26
18	Sanwer SJ	750	42-72
19	Satna CJ	1875118	12-242
20	Sendhwa SJ	11955	256-263
21	Ujjain CJ	44332	10-72
	<b>Total</b>	<b>7079970</b>	

**Appendix 2.3**  
**(Reference: Paragraph 2.1.7.3, page 18)**

**Statement showing cases where treatment to prisoners was not provided**

Sl. No.	Name of unit	2007		2008		2009		2010		2011		Total	
		A	B	A	B	A	B	A	B	A	B	A	B
1	Beohari SJ	202	67	127	95	133	114	247	191	354	309	1063	776
2	Bhopal CJ	0	0	0	0	17731	16666	23501	22187	24612	23474	65844	62327
3	Budhar SJ	472	247	435	285	718	405	1080	641	326	306	3031	1884
4	Chhatarpur DJ	663	103	673	101	621	75	537	47	623	28	3117	354
5	Gwalior CJ	15460	14736	17929	16236	13501	11846	11352	9875	16705	16011	74947	68704
6	Indore CJ	3680	3647	2909	2631	1763	1641	2230	1900	1150	1108	11732	10927
7	Indore DJ	2178	144	2026	207	692	125	717	167	226	50	5839	693
8	Kachrod SJ	104	84	00	00	00	00	56	54	00	00	160	138
9	Mahidpur SJ	42	12	00	00	00	00	42	24	00	00	84	36
10	Mauganj SJ	129	59	40	09	62	15	52	11	119	69	402	163
11	Patan SJ	114	78	128	125	145	110	102	63	98	73	587	449
12	Rewa CJ	1535	962	2419	1895	1255	662	1075	812	121	62	6405	4393
13	Sagar CJ	876	553	3871	1859	5481	2770	3319	2459	3286	2599	16833	10240
14	Satna CJ	2184	1496	3172	2360	2519	1740	3288	2323	3463	2549	14626	10468
15	Sawer SJ	65	41	48	21	39	12	50	14	83	46	285	134
16	Shahdol DJ	964	517	870	624	1304	56	2177	1927	1991	1704	7306	4828
17	Tarana SJ	73	18	51	08	84	22	56	13	29	09	293	70
18	Ujjain CJ	4259	4183	3537	3462	00	00	2546	2477	4160	3988	14502	14110
	<b>Total</b>	<b>33000</b>	<b>26947</b>	<b>38235</b>	<b>29918</b>	<b>46048</b>	<b>36259</b>	<b>52427</b>	<b>45185</b>	<b>57346</b>	<b>52385</b>	<b>227056</b>	<b>190694</b>

A=Number of prisoners for whom police force demanded

B=Number of prisoners not presented to Hospital

**Appendix 2.4**  
**(Reference: Paragraph 2.1.7.5, page 19)**  
**Statement showing Shortage of Weapons**

Sl. No	Name of test checked Jail	Number of Posts (man-in-position)		Position of weapons					
		Officer	Warder	Pistol/Revolver			Rifle/Gun		
				Required	Available	Shortage	Required	Available	Shortage
1.	Badwani DJ	2	25	2	1	-1	25	14	-11
2.	Banda SJ	1	17	1	1	-0	17	6	-11
3.	Beohari SJ	1	16	1	0	-1	16	9	-7
4.	Betul DJ	3	21	3	2	-1	21	18	-3
5.	Bhopal CJ	12	186	12	27	+15	186	77	-109
6.	Bijawar SJ	1	16	1	1	0	16	10	-6
7.	Budhar SJ	1	16	1	1	0	16	8	-8
8.	Chhatarpur DJ	3	24	3	3	0	24	20	-4
9.	Dabra SJ	2	22	2	1	-1	22	11	-11
10.	Depalpur SJ	1	16	1	1	0	16	8	-8
11.	Gwalior CJ	12	131	12	8	-4	131	206	+75
12.	Indore CJ	10	127	10	5	-5	127	117	-10
13.	Indore DJ	5	43	5	1	-4	43	17	-26
14.	Jabalpur CJ	10	151	10	9	-1	151	159	+8
15.	Khachrod SJ	1	13	1	0	-1	13	9	-4
16.	Khurai SJ	1	16	1	1	0	16	6	-10
17.	Laundi(L.K.Nagar) SJ	1	15	1	2	+1	15	8	-7
18.	Mahiar SJ	1	17	1	0	-1	17	8	-9
19.	Mahidpur SJ	1	15	1	0	-1	15	4	-11
20.	Mauganj SJ	1	18	1	0	-1	18	10	-8
21.	Mhow SJ	1	21	1	1	0	21	6	-15
22.	Multai SJ	1	15	1	1	0	15	15	0
23.	Nagod SJ	1	17	1	1	0	17	9	-8
24.	Narsinghpur DJ	4	46	4	5	+1	46	68	+22
25.	Nowgaon SJ	1	18	1	1	0	18	9	-9
26.	Patan SJ	1	18	1	0	-1	18	5	-13
27.	Rahile SJ	1	17	1	1	0	17	5	-12
28.	Rewa CJ	8	97	8	0	-8	97	50	-47
29.	Sagar CJ	4	87	4	3	-1	87	133	+46
30.	Sanwer SJ	1	14	1	0	-1	14	6	-8
31.	Satna CJ	10	98	10	6	-4	98	51	-47
32.	Sehora SJ	1	20	1	1	0	20	11	-9
33.	Sendhwa SJ	1	14	1	1	0	14	5	-9
34.	Shahdol DJ	3	28	3	1	-2	28	18	-10
35.	Tarana SJ	1	16	1	0	-1	16	6	-10
36.	Ujjain CJ	9	126	9	11	+2	126	56	-70
<b>Total</b>				<b>118</b>	<b>97</b>	<b>-21</b>	<b>1557</b>	<b>1178</b>	<b>-379</b>

**Appendix 2.5**  
**(Reference: Paragraph 2.1.7.7, page 21 )**  
**Statement showing possession of prohibited articles**

Sl. No.	Name of Jail	No. of Instances of Possession of Contraband Articles in Jails					Remarks
		2007-08	2008-09	2009-10	2010-11	2011-12	
1	Gwalior CJ	12	8	7	8	3	Lighter, Spoon, Blade, scissor, Match Box
2	Indore CJ	13	6	8	1	3	<i>Ganja, Charas</i> , Sharp edged funnel, Blade, tape, Cash, Cassatte, Gold Chain, Wine, <i>Bhang</i>
3	Indore DJ	5	5	15	8	3	Knife, Cash, Blade, <i>Charas, Ganja</i> , Mobile Sim, Wine
4	Jabalpur CJ	4	2	2	3	2	Cash, Iron plate, Blade, Mobile, <i>Ganja, Bhang</i> ,
5	Narsinghpur DJ	0	0	0	0	1	Mobile
6	Rewa CJ	1	2	1	1	0	Mobile, <i>Ganja</i>
7	Sagar CJ	5	3	2	8	4	Rupees, Chilli powder, Gutca, <i>Ganja</i> , Tea Powder, Iron nail.
8	Satna CJ	0	2	3	3	3	<i>Ganja</i> , Baygon Spray, Hair dye
9	Ujjain CJ	2	11	2	3	9	Blade, Playing Cards, Cash, Sharp edged funnel, <i>Charas</i> , Heater, Steel Spoon, FM Radio, <i>Bhang</i> , Meat, Mobile Sim, Smake.
	<b>Total</b>	<b>42</b>	<b>39</b>	<b>40</b>	<b>35</b>	<b>28</b>	<b>184</b>

**Appendix 2.6**  
**(Reference: Paragraph 2.1.8.1, page 22)**

**Statement showing delay in producing under trial prisoners to Court in absence of police force**

Sl. No	Name of Jail	2007			2008			2009			2010			2011		
		A	B	C	A	B	C	A	B	C	A	B	C	A	B	C
1	Beohari SJ	1882	458	1424	2156	724	1432	2220	1079	1141	1958	725	1233	1992	436	1556
2	Bhopal CJ	49321	49041	280	50315	50036	279	48951	48626	325	51306	51031	275	49315	48995	320
3	Budhar SJ	2982	1852	1130	3224	1030	2194	3137	1710	1427	2330	2028	302	1703	1501	202
4	Chhatarpur DJ	10685	8680	2005	10953	7522	3431	10896	7976	2920	11899	8792	3107	11542	7609	3933
5	Dabra SJ	4524	2035	2489	4120	1977	2143	3925	1648	2277	4015	1746	2269	4834	2150	2684
6	Gwalior CJ	32269	20185	12084	31372	22375	8997	29866	21209	8657	23787	16527	7260	27474	17320	10154
7	Indore CJ	27402	24415	2987	28764	27202	1562	30272	26688	3584	32206	29599	2607	14013	13377	636
8	Indore DJ	14910	14174	736	20239	18951	1288	15817	14993	824	14494	14101	393	7350	7217	133
9	Jabalpur CJ	35717	29448	6269	31978	24834	7144	32513	20366	12147	28294	21086	7208	27484	20492	6992
10	Khachrod SJ	3684	1534	2150	7629	7220	409	00	00	00	1306	772	534	00	00	00
11	Mahidpur SJ	1112	630	482	00	00	00	00	00	00	686	616	70	00	00	00
12	Mauganj	1781	1405	376	1551	1209	342	1917	1406	511	2169	1566	603	1964	1365	599
13	Narsinghpur DJ	1692	1503	189	2062	1897	165	1591	1507	84	1963	1786	177	1996	1856	140
14	Patan SJ	888	404	484	1016	479	537	958	408	550	928	268	660	1236	348	888
15	Rewa CJ	12801	9547	3254	13993	10126	3867	14880	11530	3350	13322	8976	4346	2514	1544	970
16	Sagar CJ	0	0	0	37735	27216	10519	57134	43535	13599	64308	43535	20773	54231	38594	15637
17	Sama CJ	10794	7956	2838	11941	8726	3215	13181	9523	3658	13621	9357	4264	14318	9735	4583
18	Sawer SJ	1709	817	892	1328	851	477	1038	594	444	1032	632	400	1015	737	278
19	Sehora SJ	2905	2516	389	1613	1398	215	2264	1750	514	3516	2897	619	2587	2038	549
20	Shahdol DJ	5478	3341	2137	9888	5434	4454	10281	5682	4599	12181	6987	5194	10858	8049	2809
21	Tarana SJ	770	730	40	1014	953	61	970	888	82	951	896	55	732	655	77
22	Ujjain CJ	18496	17352	1144	18802	17888	914	0	0	0	19216	17746	1470	16499	13845	2654
	<b>Total</b>	<b>241802</b>	<b>198023</b>	<b>43779</b>	<b>291693</b>	<b>238048</b>	<b>53645</b>	<b>281811</b>	<b>221118</b>	<b>60693</b>	<b>305488</b>	<b>241669</b>	<b>63819</b>	<b>253657</b>	<b>197863</b>	<b>55794</b>
	<b>Percentage of prisoner who were not presented to court</b>	<b>18</b>			<b>18</b>			<b>22</b>			<b>21</b>			<b>22</b>		

A=Number of prisoners for whom police force demanded B=Number of prisoners presented to Court C=Number of prisoners not presented to Court

**Appendix 2.7**  
**(Reference: Paragraph 2.1.8.1, page 22)**  
**Statement showing details of inspections conducted at District level**

Sl. No	Name of Jails	2007-08	2008-09	2009-10	2010-11	2011-12	Total	A (%)	B (%)
		12	12	12	12	12	60		
	Achievement of inspections								
1	Banda SJ	2	1	2	1	2	8	87	60
2	Beohari SJ	1	6	2	1	5	15	75	25
3	Bhopal CJ	0	0	0	0	0	0	100	100
4	Bijawar SJ	1	1	0	0	2	4	93	80
5	Budhar SJ	1	1	3	0	0	5	92	75
6	Chhatarpur DJ	1	1	0	0	2	4	94	80
7	Dabra SJ	6	3	6	5	4	24	60	00
8	Gwalior CJ	2	1	1	1	1	6	90	70
9	Indore CJ	0	0	0	0	0	0	100	100
10	Indore DJ	1	0	0	0	0	1	98	95
11	Jabalpur CJ	0	0	3	2	1	6	90	70
12	Khurai SJ	0	0	0	0	0	0	100	100
13	LK Nagar (Laundi) SJ	0	0	0	0	0	0	100	100
14	Mahidpur SJ	0	0	0	0	0	0	100	100
15	Narsinghpur DJ	1	0	1	1	0	3	95	85
16	Nowgaon SJ	0	0	0	0	0	0	100	100
17	Patan SJ	0	1	0	0	0	1	98	95
18	Raheli SJ	0	0	0	0	0	0	100	100
19	Rewa CJ	0	1	0	0	1	2	97	90
20	Sagar CJ	1	0	1	0	0	2	97	90
21	Sanwer SJ	0	0	0	0	1	1	98	95
22	Satna CJ	0	0	0	0	0	0	100	100
23	Sehora SJ	0	0	0	0	0	0	100	100
24	Shahdol DJ	2	1	3	1	0	7	88	65
25	Tarana SJ	1	1	1	1	0	4	93	80
26	Ujjain CJ	1	1	1	1	1	5	92	75
<b>Total</b>		<b>21</b>	<b>19</b>	<b>24</b>	<b>14</b>	<b>20</b>	<b>98</b>		

A= Shortfall (in monthly visit), B= Shortfall (in quarterly visit)

**Appendix 2.8**

**(Reference: Paragraph 2.1.9.5, page 26)**

**Statement showing amount to be paid to victims lying in Personal Deposit Account at the end of March 2012**

**(Amount in lakh)**

<b>Sl. No</b>	<b>Name of unit</b>	<b>Amount as per cash book</b>	<b>Amount as per Treasury</b>	<b>Difference</b>
1	Bhopal CJ	257.05	161.53	95.52
2	Indore CJ	115	101.04	13.96
3	Indore DJ	18.73	26.43	(-)7.7
4	Khurai SJ	1.43	1.12	0.31
5	Raheli SJ	0.52	0.33	0.19
6	Sagar CJ	62.88	52.94	9.94
7	Satna CJ	47.65	47.94	(-)0.29
	<b>Total</b>	<b>503.26</b>	<b>391.33</b>	<b>111.93</b>

**Appendix 2.9**  
(Reference: Paragraph 2.1.11.3, page 30)  
**Statement showing Overcrowding in test checked jails**

Sl. No.	Name of unit	Capacity	Occupancy	Percentage of excess intake
1	Badwani DJ	416	426	2
2	Banda SJ	50	31	-
3	Beohari SJ	50	66	32
4	Betul DJ	267	368	38
5	Bhopal CJ	2600	2985	15
6	Bijawar SJ	150	116	-
7	Budhar SJ	50	52	4
8	Chhatarpur DJ	292	375	28
9	Dabra SJ	150	114	-
10	Depalpur SJ	50	51	2
11	Gwalior CJ	2559	2242	-
12	Indore CJ	1150	2585	125
13	Indore DJ	480	833	74
14	Jabalpur CJ	1910	2369	24
15	Khachrod SJ	50	108	116
16	Khurai SJ	50	95	90
17	Lavkush Nagar SJ	70	65	-
18	Mahidpur SJ	80	29	-
19	Maihar SJ	82	101	23
20	Mauganj SJ	50	66	32
21	Mhow SJ	123	114	-
22	Multai SJ	90	86	-
23	Nagaud SJ	100	62	-
24	Narsinghpur DJ	718	649	-
25	Nawgoan SJ	70	70	-
26	Patan SJ	50	42	-
27	Rahali SJ	70	133	90
28	Rewa CJ	696	1343	93
29	Sagar CJ	894	1488	66
30	Sanwer SJ	50	46	-
31	Satna CJ	384	1485	287
32	Sehora SJ	90	71	-
33	Sendhwa SJ	72	74	3
34	Shahdol DJ	220	528	140
35	Tarana SJ	20	12	-
36	Ujjain CJ	1170	2070	77

**Appendix 2.10**  
**(Reference: Paragraph 2.1.12, page 32)**  
**Comparison statement of consumption of LPG for per prisoner per annum (in Kg)**

(₹ in lakh)

Sl. No.	Name of Jail	Total five years	
		Consumption (in Kg)	Expenditure (in ₹)
1	Badwani DJ	238.68	18.18
2	Banda SJ	288.79	4.17
3	Beohari SJ	388.55	6.02
4	Betul DJ	151.33	12.35
5	Bhopal CJ	267.84	206.41
6	Bijawar SJ	242.5	6.25
7	Budhar SJ	325.59	6.54
8	Chharturpur DJ	242.99	21.24
9	Dabra SJ	504.05	17.9
10	Depalpur SJ	276.92	3.2
11	Gwalior CJ	261.51	154.99
12	Indore CJ	187.83	149.28
13	Indore DJ	307.65	47.64
14	Jabalpur CJ	191.38	135.74
15	Khachrod SJ	337.13	9.58
16	Khurai SJ	347.22	12.5
17	Laundi SJ	335.35	6.84
18	Mahidpur SJ	318.54	2.62
19	Maujang SJ	272.91	5.93
20	Mhow SJ	313.18	9.18
21	Multai SJ	356.14	12.24
22	Narsinghpur DJ	259.39	28.95
23	Nowgaon SJ	411.54	8.39
24	Patan SJ	237.02	2.64
25	Rahli SJ	153.54	5.69
26	Rewa CJ	183.93	62.38
27	Sagar CJ	214.15	81.12
28	Sandhwa SJ	279.48	6.16
29	Sanwer SJ	424.25	4.11
30	Satna CJ	236.15	69
31	Sehora SJ	266.06	7.27
32	Shahdol DJ	231.63	23.7
33	Tarana SJ	355.58	2.17
34	Ujjain CJ	227.44	135.65
<b>Total</b>			<b>1286.03</b>

**Appendix 2.11**  
**(Reference: Paragraph 2.1.15.1, page 34)**  
**Statement showing the Shortage of staff in the Department**

SI No.	Designation	Sanctioned post	Persons in position	Vacant post	Shortfall (%)
1	Superintendent DJ	23	19	4	17
2	Assistant JS	170	143	27	16
3	Doctor	35	8	27	77
4	Industry Superintendent	1	0	1	100
5	Senior Probation and Welfare officer	6	0	6	100
6	Accountant/Auditor	46	27	19	41
7	Assistant Grade III	40	35	5	13
8	Computer Operator	1	0	1	100
9	Teacher/Assistant Teacher	43	29	14	33
10	Carpenter Instructor	10	6	4	40
11	Weaving Instructor	4	2	2	50
12	Pharmacist Grade II	92	26	66	72
13	Male Nurse	40	12	28	70
14	Matron	5	3	2	40
15	Warder	2955	2655	300	10



S. No	Name of District	Name of Block	Name of GP	Delayed period in months														
				2007-08			2008-09			2009-10			2010-11			2011-12		
				Due date	Actual Date	Delay	Due date	Actual Date	Delay	Due date	Actual Date	Delay	Due date	Actual Date	Delay	Due date	Actual Date	Delay
				15.10.06	2.10.07	12	15.10.07	2.10.08	12	15.10.08	2.10.09	12	15.10.09	2.10.10	12	15.10.10	2.10.11	12
6	Shajapur	Shajapur	Sarangapur	-	-	-	15.10.07	14.4.08	6	15.10.08	15.4.09	6	15.10.09	26.1.11	14	-	-	-
			Berccha	-	-	-	15.10.07	14.4.08	6	15.10.08	14.4.09	6	15.10.09	2.10.10	12	15.10.10	14.4.11	6
			Tandapindonia	-	-	-	15.10.07	14.4.09	18	15.10.08	14.4.10	18	15.10.09	14.4.11	18	15.10.10	14.4.12	18
			Bamori	-	-	-	15.10.07	14.4.09	18	15.10.08	14.4.10	18	15.10.09	14.4.11	18	15.10.10	14.4.12	18
			Harangaon	-	-	-	15.10.07	14.4.09	18	15.10.08	14.4.10	18	15.10.09	14.4.11	18	15.10.10	14.4.12	18
			Ladawad	-	-	-	15.10.07	14.4.08	6	15.10.08	14.4.09	6	15.10.09	14.4.10	6	15.10.10	14.4.11	6
			Nichhma	-	-	-	15.10.07	14.4.08	6	15.10.08	14.4.09	6	15.10.09	14.4.10	6	15.10.10	14.4.11	6
			Piploda	-	-	-	15.10.07	30.11.07	1	15.10.08	26.08.09	10	15.10.09	14.4.10	6	15.10.10	26.1.11	3
			Sargaon	-	-	-	15.10.07	14.4.08	6	15.10.08	14.4.09	6	15.10.09	14.4.10	6	15.10.10	14.4.11	6
			Tilavatgovind	-	-	-	---	-	-	15.10.08	14.4.09	6	15.10.09	14.4.10	6	15.10.10	14.4.11	6
			Badoud	-	-	-	15.10.07	1.4.08	5	15.10.08	2.10.09	11	15.10.09	2.10.10	11	15.10.10	2.10.11	11
			Umarpur	-	-	-	15.10.07	1.4.08	5	15.10.08	2.10.09	11	15.10.09	2.10.10	11	15.10.10	2.10.11	11
			Jhonta	-	-	-	15.10.07	1.4.08	5	15.10.08	2.10.09	11	15.10.09	2.10.10	11	15.10.10	2.10.11	11
			Uchwas	-	-	-	15.10.07	1.4.08	5	15.10.08	2.10.09	11	15.10.09	2.10.10	11	15.10.10	2.10.11	11
			Buradia	-	-	-	15.10.07	1.4.08	5	15.10.08	2.10.09	11	15.10.09	2.10.10	11	15.10.10	2.10.11	11
			Bargadi	-	-	-	15.10.07	1.4.08	5	15.10.08	2.10.09	11	15.10.09	2.10.10	11	15.10.10	2.10.11	11
			Khajuri badaud	-	-	-	15.10.07	1.4.08	5	15.10.08	2.10.09	11	15.10.09	2.10.10	11	15.10.10	2.10.11	11
			Pplyaghata	-	-	-	15.10.07	1.4.08	5	15.10.08	2.10.09	11	15.10.09	2.10.10	11	15.10.10	2.10.11	11
			Sarangakhedi	-	-	-	15.10.07	1.4.08	5	15.10.08	2.10.09	11	15.10.09	2.10.10	11	15.10.10	2.10.11	11
			Jaisinghpura	-	-	-	15.10.07	1.4.08	5	15.10.08	2.10.09	11	15.10.09	2.10.10	11	15.10.10	2.10.11	11
			Lothakhedi	-	-	-	15.10.07	1.4.08	5	15.10.08	2.10.09	11	15.10.09	2.10.10	11	15.10.10	2.10.11	11

Appendix- 2.13

(Reference: Paragraph 2.2.8.2 (ii), page 45)

Statement showing delays in approval of Annual Plan at Block Level

S. No	Name of District	Name of Block	Delayed period in months												
			2007-08		2008-09		2009-10		2010-11		2011-12				
			Due date	Actual Date	Delay	Due date	Actual Date	Delay	Due date	Actual Date	Delay	Due date	Actual Date	Delay	
1	Ashoknagar	Chanderi	30.11.06	NA	-	30.11.07	NA	-	30.11.08	30.11.09	1.2.10	2	30.11.10	NA	-
		Pandhurna	30.11.06	-	-	30.11.07	28.4.08	5	30.11.08	30.11.09	27.10.09	-	30.11.10	31.12.10	1
2	Chhindwara	Sausar	-	-	-	-	24.12.08	-	30.11.08	30.11.09	9.10.09	-	30.11.10	29.12.10	1
		Harrai	-	-	-	30.11.07	19.12.07	1	30.11.08	30.11.09	12.11.09	-	30.11.10	20.12.10	1
3	Datia	Bhander	30.11.06	-	-	30.11.07	-	-	30.11.08	30.11.09	25.5.10	6	30.11.10	-	-
		Tirra	30.11.06	9.1.07	1	30.11.07	15.11.08	-	30.11.08	30.11.09	7.9.10	-	30.11.10	25.2.11	3
4	Dhar	Uamarban	30.11.06	Not approved	-	30.11.07	Not approved	-	30.11.08	30.11.09	7.12.09	-	30.11.10	30.12.10	1
5	Satna	Mazgavan	30.11.06	-	-	30.11.07	-	-	30.11.08	30.11.09	13.8.10	8	30.11.10	6.1.11	1
6	Shahdol	Suhagpur	30.11.06	-	-	30.11.07	29.10.08	11	30.11.08	30.11.09	29.10.10	11	30.11.10	29.1.11	2

**Appendix-2.14**

**(Reference: Paragraph 2.2.8.2 (iii), page 45)**

**Statement showing delays in approval of Annual Plan at District Level**

Sl no.	Name of District	Delayed period in months														
		2007-08			2008-09			2009-10			2010-11			2011-12		
		Due date	Actual Date	Delay	Due date	Actual Date	Delay	Due date	Actual Date	Delay	Due date	Actual Date	Delay	Due date	Actual Date	Delay
1	Balaghat	31.12.06	NA	-	31.12.07	NA	-	31.12.08	NA	-	31.12.09	NA	-	31.12.10	21.1.11	1
2	Chhindwara	31.12.06	14.12.07	11	31.12.07	4.5.08	4	31.12.08	23.1.09	1	31.12.09	4.11.09	-	31.12.10	28.7.11	2
3	Datia	-	-	-	31.12.07	19.5.08	5	31.12.08	20.1.09	1	31.12.09	21.4.10	4	31.12.10	27.1.11	1
4	Dhar	31.12.06	19.1.07	1	31.12.07	25.4.08	4	31.12.08	2.1.09	-	31.12.09	21.6.10	6	31.12.10	3.3.11	2
5	Indore	-	-	-	31.12.07	14.7.08	6	31.12.08	16.1.09	1	31.12.09	7.1.10	-	31.12.10	10.3.11	2
6	Shajapur	-	-	-	31.12.07	15.2.08	2	31.12.08	3.1.09	-	31.12.09	28.10.10	10	31.12.10	24.5.11	5
7	Vidisha	-	-	-	31.12.07	4.9.08	8	31.12.08	29.12.08	-	31.12.09	3.12.09	-	31.12.10	31.12.10	-

**Appendix- 2.15**  
**(Reference: Paragraph 2.2.8.3, page 46)**  
**Statement showing Labour Budget Estimates (BE) and Actual Expenditure**

(₹ in lakh)

S. No	District	2007-08			2008-09			2009-10			2010-11			2011-12		
		BE	Actual expenditure	per cent												
1	Ashok Nagar	Nil	1714.18	-	11640.40	2093.80	18	6043.26	1262.57	21	5501.61	1602.56	29	2268.49	2249.05	99
2	Balaghat	Nil	14301.56	-	24663.37	16565.58	67	35110.93	15143.84	43	24612.76	20568.45	83	30205.44	15853.70	52
3	Chhindwara	13825.43	6315.99	46	12715.18	8577.36	67	18452.30	10339.83	56	16289.39	10940.15	67	19990.70	10023.78	50
4	Datta	Nil	900.07	-	4021.20	885.39	22	4033.72	753.70	19	2451.68	1560.73	64	3988.71	885.78	22
5	Dhar	23013.00	21014.74	91	28750.00	13400.35	47	33778.40	14595.37	43	26513.00	19980.70	75	32964.13	20209.52	61
6	Indore	NA	40.53	0	4860.35	1925.66	40	3060.30	3150.16	103	3967.01	2452.48	62	4868.03	3513.72	72
7	Khargone	25273.73	15019.54	59	24578.00	15674.83	64	32674.27	13366.75	41	31600.00	15965.62	51	27652.66	15857.40	57
8	Neemuch	NA	57.44	-	4639.30	687.53	15	14035.27	1081.75	8	4434.93	2681.33	60	3843.93	1203.40	31
9	Sanna	18993.90	10758.06	56	17214.44	12577.18	73	31177.27	11535.80	37	27430.12	8499.87	31	18255.23	5360.83	79
10	Sehore	NA	Nil	-	8419.70	1079.24	13	4249.43	2600.12	61	6525.55	4131.75	63	8998.56	5296.47	59
11	Shahdol	17949.89	9807.85	55	22680.00	11358.83	50	26679.49	12354.94	46	29091.26	10602.66	36	20459.12	7274.95	36
12	Shajapur	NA	65.86	-	8645.00	2402.71	28	6994.86	3453.30	49	4341.77	3132.71	72	5328.55	5246.05	98
13	Vidisha	NA	Nil	-	18962.06	1130.96	6	21593.23	1675.31	8	5110.90	2474.73	48	5003.04	2672.94	53

## Appendix-2.16

(Reference: Paragraph 2.2.9.2, page 48)

Statement showing belated transfer of funds of SGRY and NFFWP

(₹in lakh)

Sl. No.	District	Year of notification of scheme in district	Credit after one year	Credit after two year	Credit after three years	Credit after four years	Credit after five years	Grand Total
1	Chhindwara	2007-08	226.81	19.56	8.00	--	--	254.37
2	Datia	2007-08	13.17	0.51	--	--	--	13.68
3	Dhar	2006-07					5.72	5.72
4	Indore	2008-09	--	35.77	--	--	--	35.77
5	Sehore	2007-08	0.51	--	--	--	--	0.51
6	Shahdol	2006-07	--	--	342.31	--	--	342.31
7	Shajapur	2007-08	10.60	9.46	0.20	--	--	20.26
	<b>Total</b>		<b>251.09</b>	<b>65.30</b>	<b>350.51</b>		<b>5.72</b>	<b>672.62</b>

**Appendix-2.17**

**(Reference: Paragraph 2.2.9.4, page 49)**

**Statement showing expenditure incurred on printing of bank pass books**

<b>Sl. No.</b>	<b>Name of Bank</b>	<b>No of pass books printed</b>	<b>Rate</b>	<b>Amount (₹)</b>
1	Central Bank of India (non-core banking)	40000	12.00	480000
2	Central Bank of India (core banking)	10000	14.00	140000
3	State Bank of India (core banking)	10000	14.00	140000
4	Allahabad Bank (core banking)	3000	14.00	42000
5	Union Bank (core banking)	10000	10.00	100000
6	Bank of Baroda (core banking)	6000	10.00	60000
7	Canara Bank (core banking)	3000	14.00	42000
8	State Bank of Indore	4000	14.00	56000
9	Adim Jati Sewa Sehkari Samiti	25000	8.00	200000
10	Kendriya Sehkari Bank (non-core banking)	15000	9.00	135000
11	Shahdol Nagriya Kshetriya Gramin Bank (non-core banking)	70000	10.50	735000
<b>Total</b>		<b>196000</b>		<b>2130000</b>
			<b>VAT (4%)</b>	<b>85200</b>
<b>GT</b>				<b>2215200</b>

**Appendix-2.18****(Reference: Paragraph 2.2.10.1, page 50)****Statement showing registration and issue of Job Cards (JC) to ineligible HHs of  
13 test checked districts**

<b>Year</b>	<b>No. of registered HH</b>	<b>HH issued JC</b>	<b>No. of HH provided employment</b>	<b>Percentage of HH provided employment (4/3*100)</b>	<b>No. of BPL families</b>	<b>Excess JCs issued (3-6=7)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
2007-08	2077136	2067544	1145919	55	731994	1335550
2008-09	3102754	3102249	1319430	42	1129040	1973209
2009-10	3171810	3171218	1172113	37	1196756	1974462
2010-11	3135287	3134677	1229005	39	1250615	1884062
2011-12	3137638	3136960	1004880	32	1358237	1778723

**Appendix-2.19**

**(Reference: Paragraph 2.2.10.2, page 50)**

**Statement showing dated receipt of job applications not issued to beneficiaries**

<b>Sl. No.</b>	<b>Selected District</b>	<b>Selected Block</b>	<b>Selected Gram Panchayat</b>
1	Ashoknagar	1	10
2	Chhindwara	2	19
3	Dhar	3	30
4	Indore	2	19
5	Khargone	2	20
6	Neemuch	2	20
7	Satna	2	20
8	Shahdol	2	20
<b>Total</b>	<b>08</b>	<b>16</b>	<b>158</b>

Appendix-2.20

(Reference: Paragraph 2.2.10.3, 2.2.15.1 & 2.2.16.1 page 51,61 &63)

Position of Non-Maintenance of records

Sl No	District	Job Card Application Register		Job Card Register		Employment Register		Muster Roll issue/receipt Register		Work Register		Asset Register		Complaint Register		Monthly allotment and UC watch Register	
		Block	GP	Block	GP	Block	GP	Block	GP	Block	GP	Block	GP	Block	GP	Block	GP
1	Ashoknagar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Balaghat	03	29	-	-	-	-	-	-	03	05	03	10	03	29	03	29
3	Chhindwara	-	-	-	-	-	-	-	-	03	30	-	-	03	30	-	-
4	Datia	02	20	01	01	02	03	-	-	02	03	-	-	02	04	-	-
5	Dhar	-	-	-	-	-	-	03	30	03	30	-	-	03	30	03	30
6	Indore	02	20	-	-	-	-	-	-	02	20	02	20	02	20	02	20
7	Khargone	02	20	-	-	-	-	-	-	02	20	-	-	02	20	02	20
8	Neemuch	02	20	-	-	-	-	02	20	02	20	-	-	02	20	02	20
9	Satna	02	19	-	-	-	-	-	-	01	02	-	-	02	18	01	03
10	Sehore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Shahdol	02	19	02	05	-	-	-	-	02	19	02	19	02	19	02	19
12	Shajapur	-	-	02	07	02	07	02	06	02	03	02	02	02	20	02	20
13	Vidisha	02	20	-	-	-	-	01	01	02	10	02	04	01	05	01	01
<b>Total</b>		<b>17</b>	<b>167</b>	<b>05</b>	<b>13</b>	<b>04</b>	<b>10</b>	<b>08</b>	<b>57</b>	<b>24</b>	<b>162</b>	<b>11</b>	<b>55</b>	<b>24</b>	<b>215</b>	<b>18</b>	<b>162</b>

Appendix-2.21

(Reference: Paragraph 2.2.10.3, 2.2.15.1 & 2.2.16.1, page 51,61 & 63)

Position of improper maintenance of records

Sl No	District	Job Card Application Register		Job Card Register		Employment Register		Muster Roll issue/receipt Register		Work Register		Asset Register		Complaint Register		Monthly allotment and UC watch Register	
		Block	GP	Block	GP	Block	GP	Block	GP	Block	GP	Block	GP	Block	GP	Block	GP
1	Ashoknagar	02	20	02	20	02	20	02	20	02	20	02	20	02	20	02	20
2	Balaghat	-	-	03	29	03	29	03	29	03	24	03	19	-	-	-	-
3	Chhindwara	03	30	03	30	03	30	03	30	-	-	03	30	-	-	03	30
4	Datia	-	-	02	03	-	-	-	-	-	-	-	-	-	-	-	-
5	Dhar	03	30	03	30	03	30	-	-	-	-	03	30	-	-	-	-
6	Indore	-	-	02	20	02	20	02	20	-	-	-	-	-	-	-	-
7	Khargone	-	-	02	20	02	20	02	20	-	-	02	20	-	-	-	-
8	Neemuch	-	-	02	20	-	-	-	-	-	-	02	20	-	-	-	-
9	Satna	-	-	02	19	02	19	02	19	02	17	02	19	-	-	-	-
10	Sehore	02	20	02	20	02	20	02	20	02	20	02	20	02	20	02	20
11	Shahdol	-	-	02	14	02	19	02	19	-	-	-	-	-	-	-	-
12	Shajapur	-	-	02	13	02	13	02	14	02	17	02	18	-	-	-	-
13	Vidisha	-	-	02	10	-	-	-	-	-	-	01	02	-	-	01	03
	<b>TOTAL</b>	<b>10</b>	<b>100</b>	<b>29</b>	<b>248</b>	<b>23</b>	<b>220</b>	<b>20</b>	<b>191</b>	<b>11</b>	<b>98</b>	<b>22</b>	<b>198</b>	<b>04</b>	<b>40</b>	<b>08</b>	<b>73</b>

**Appendix 2.22**  
**(Reference: Paragraph 2.2.11.2, page 52)**  
**Statement showing delayed payment of wages**

Sl No	District	Name of IA	Year	No of MIRs	Total Amount	Delay up to 30 days	Delay between 31 to 90 days	Delay between 90 to 181 days	Delay between 181 to 360 days	(Amount in ₹)	
										No. of labourers	No. of labourers
1	Ashoknagar	WRD	2009-10	13	154132	57888	96244	0.0	0.0	261	261
			2010-11	07	53874	39658	14216	0.0	0.0	98	98
			2011-12	07	64968	11316	53652	0.0	0.0	82	82
2	Balaghat	PWD, WRD, Forest	2008-09	4	152125	0.0	89250	50915	11960	313	313
			2009-10	10	537761	262291	275470	0.0	0.0	1283	1283
			2010-11	15	324198	56198	56700	211300	0.0	563	563
			2011-12	38	1409413	433845	270416	705152	0.0	1563	1563
3	Chhindwara	WRD, PWD, DFO East, DFO South	2007-08	24	257272	149624	107648	0.0	0.0	675	675
			2008-09	60	489230	194104	274249	15781	5096	1028	1028
			2009-10	162	2066308	865383	1128241	72684	0.0	4037	4037
			2010-11	87	1083490	309936	684954	88600	0.0	1968	1968
			2011-12	33	299700	93032	206668	0.0	0.0	436	436
4	Datia	WRD	2008-09	7	48335	22487	25848	0.0	0.0	92	92
			2009-10	6	44663	19664	24999	0.0	0.0	82	82

Sl No	District	Name of IA	Year	No of MIRs	Total Amount (Rs)	Delay up to 30 days	Delay between 31 to 90 days	Delay between 90 to 181 days	Delay between 181 to 360 days	No. of labourers
5	Dhar	WRD, Forest, NVDA	2007-08	37	4805324	4185623	619701	0.00	0.00	7189
			2008-09	45	4851373	1650000	1159265	1911401	130707	5855
			2009-10	57	10472428	1493406	4849551	2998763	1130708	11819
			2010-11	27	8209170	0.00	3008940	5200230	0.00	7549
			2011-12	35	1579036	213500	108458	1257078	0.00	1849
6	Khargone	WRD, Forest	2007-08	128	1568350	454638	1074840	19237	19635	3577
			2008-09	57	795322	309984	485338	0.00	0.00	1492
			2009-10	17	170032	107180	47046	15806	0.00	292
			2010-11	12	118583	116183	2400	0.00	0.00	132
			2011-12	11	320546	146058	147580	26908	0.00	318
7	Neemuch	Forest	2008-09	7	112479	0.00	99644	12835	0.00	272
			2009-10	240	839861	116737	403906	300110	19108	1511
			2010-11	336	1355780	144930	944130	265520	1200	2375
			2011-12	20	27084	5124	17080	4880	0.00	41
8	Satna	WRD, Forest	2007-08	105	754671	140967	613704	0.0	0.0	1856
			2008-09	28	490818	221292	269526	0.0	0.0	1032
			2009-10	70	632589	48220	377543	173338	33488	1171
			2010-11	18	179227	54640	114395	10192	0	312

Sl No	District	Name of IA	Year	No of MIRs	Total Amount (Rs)	Delay up to 30 days	Delay between 31 to 90 days	Delay between 90 to 181 days	Delay between 181 to 360 days	No. of labourers
9	Sehore	Forest	2009-10	18	508250	193630	314620	0.00	0.00	876
			2010-11	39	288864	104464	184400	0.00	0.00	490
10	Shahdol	WRD, Forest	2009-10	19	775694	408455	367239	0.0	0.0	1227
			2010-11	38	830247	386544	371095	72608	0.0	1328
			2011-12	31	780343	466887	84708	75150	153598	1170
11	Vidisha	Forest	2008-09	37	107087	67249	39838	0.0	0.0	204
			2009-10	71	94373	70565	23808	0.0	0.0	164
			2010-11	51	30400	17200	13200	0.0	0.0	54
	<b>Total</b>			<b>2027</b>	<b>47683400</b>	<b>13638902</b>	<b>19050510</b>	<b>13488488</b>	<b>1505500</b>	<b>66636</b>

**Appendix-2.23**

**(Reference: Paragraph 2.2.11.3, page 53)**

**Statement showing Wage Slips not issued to the workers**

<b>Sl. No.</b>	<b>District</b>	<b>No. of Block</b>	<b>No. of Gram Panchayats</b>
1	Ashoknagar	2	20
2	Balaghat	3	29
3	Chhindwara	3	30
4	Dhar	3	30
5	Indore	2	20
6	Khargone	2	20
7	Neemuch	2	20
8	Satna	1	09
9	Sehore	2	20
10	Shahdol	2	20
11	Shajapur	2	19
12	Vidisha	1	10
	<b>Total</b>	<b>25</b>	<b>247</b>

**Appendix-2.24****(Reference: Paragraph 2.2.11.4, page 53)****Statement showing details of non-deployment of mates**

<b>Sl. No.</b>	<b>Selected District</b>	<b>Selected Block</b>	<b>Selected Gram Panchayats</b>
1	Balaghat	3	29
2	Chhindwara	1	10
3	Datia	1	10
4	Dhar	3	30
5	Indore	2	20
6	Khargone	2	20
7	Neemuch	2	20
8	Satna	2	19
9	Sehore	2	20
10	Shahdol	2	19
11	Shajapur	2	20
12	Vidisha	1	10
	<b>Total</b>	<b>23</b>	<b>227</b>

**Appendix- 2.25**  
**(Reference: Paragraph 2.2.12.1 (i), (ii), (iii) and (iv), page 54,55 and 56)**  
**Execution of impermissible works**

(₹ in lakh)

Sl. No	Name of the District	Test checked GPs	Cement Concrete roads			Construction of Stairs/Ghat at Talab			Leveling and construction of Boundary wall/Platforms of cremation grounds			Plantation of Jatropa		
			No.of works	Amount	Expenditure	No.of works	Amount	Expenditure	No.of works	Amount	Expenditure	No.of works	Amount	Expenditure
1	Indore	20	2	3.84	1.70	0	0	0	2	4.58	1.01	0	0	0
2	Shahdol	19	7	33.79	28.12	10	42.84	33.85	3	13.69	5.67	0	0	0
3	Ashok Nagar	20	0	0	0	0	0	0	0	0	0	0	0	0
4	Sehore	20	2	1.98	0.76	0	0	0	0	0	0	0	0	0
5	Datia	20	0	0	0	0	0	0	0	0	0	1	1.49	1.35
6	Vidisha	20	10	19.23	11.12	0	0	0	0	0	0	0	0	0
7	Satna	19	4	15.17	9.97	0	0	0	1	5.00	5.00	10	12.97	8.05
8	Balaghat	29	3	8.97	8.94	0	0	0	0	0	0	0	0	0
9	Shajapur	20	0	0.00	0.00	0	0	0	0	0	0	0	0	0
10	Khargone	20	10	7.02	5.76	0	0	0	4	17.36	10.10	0	0	0
	<b>Total</b>	<b>207</b>	<b>38</b>	<b>90.00</b>	<b>66.37</b>	<b>10</b>	<b>42.84</b>	<b>33.85</b>	<b>10</b>	<b>40.63</b>	<b>21.78</b>	<b>11</b>	<b>14.46</b>	<b>9.40</b>

**Appendix-2.26**  
**(Reference: Paragraph 2.2.12.3, page 57)**  
**Statement showing Wage : Material ratio at District level**

Sl. No	District	2007-08	2008-09	2009-10	2010-11	2011-12
		Percentage of material				
1	Ashok Nagar	33.90	41.70	42.46	38.40	36.87
2	Balaghat	74.86	74.71	70.33	64.59	47.33
3	Chhindwara	30.41	35.05	45.36	39.24	35.02
4	Datia	18.97	42.67	56.06	37.83	38.93
5	Dhar	44.38	50.11	49.38	42.42	37.91
6	Indore	0.00	43.19	43.73	40.70	39.02
7	Khargone	38.50	37.54	38.26	43.77	38.15
8	Neemuch	0.00	27.06	31.88	35.59	35.78
9	Satna	51.94	59.02	40.82	40.85	40.74
10	Sehore	0.00	39.93	47.73	43.36	40.73
11	Shahdol	37.90	39.35	38.92	39.42	38.47
12	Shajapur	0.00	44.68	48.01	39.22	35.89
13	Vidisha	0.00	36.98	45.00	42.75	41.28
<b>No. of districts</b> <i>expenditure over 40 per cent</i>		<b>03</b>	<b>07</b>	<b>10</b>	<b>07</b>	<b>04</b>

**Appendix- 2.27**

**(Reference: Paragraph 2.2.12.4, page 58)**

**Statement showing the payment of overhead charges to RES**

**(₹ in lakh)**

<b>Sl. No.</b>	<b>District</b>	<b>Year</b>	<b>Funds released under Administrative head</b>	<b>Expenditure incurred under Administrative head</b>
1	Ashok Nagar	2010-11	5.24	0.00
2	Shahdol	2010-11	64.24	10.73
		2011-12	0.00	21.22
3	Indore	2010-11	9.19	5.92
		2011-12	9.00	7.46
4	Neemuch	2010-11	32.55	1.16
		2011-12	0.00	16.09
5	Sehore	2010-11	32.57	7.41
		2011-12	14.80	2.57
		<b>Total</b>	<b>167.59</b>	<b>72.56</b>

**Appendix- 2.28**  
**(Reference: Paragraph 2.2.14.1, page 59)**  
**Statement showing irregular convergence of NREGA funds with Mukhya Mantri Sadak Yojna**  
**(₹ in lakh)**

Sl. No.	Name of District	Year	Convergence of NREGA funds with MMSY		Expenditure from NREGA funds	Expenditure details of state funds	No. of works completed	No. of assets handed over to Gram Panchayat
			No. of roads sanctioned	Amount				
1	Ashoknagar	2010-11	71	2923.90	236.48	2.46	Nil	Nil
		2011-12	77	5097.54	52.74	0.00	Nil	Nil
2	Dhar	2010-11	33	876.86	326.35	109.69	Nil	Nil
		2011-12	51	2093.09	184.19	0	Nil	Nil
3	Indore	2010-11	20	381.14	97.60	0	Nil	Nil
		2011-12	0	0	118.85	0	Nil	Nil
4	Khargone	2010-11	34	1331.40	750.20	88.67	20	Nil
		2011-12	12	712.96	15.70	0.0	Nil	Nil
5	Neemuch	2010-11	29	1333.64	141.49	80.55	Nil	Nil
		2011-12	45	3230.06	0.00	0.0	Nil	Nil
6	Sehore	2011-12	60	2374.40	216.98	410.05	Nil	Nil
7	Shahdol	2010-11	32	710.16	164.27	0.77	Nil	Nil
		2011-12	24	518.05	31.27	37.28	Nil	Nil
8	Shajapur	2010-11	82	3708.89	1308.42	567.68	39	Nil
	<b>Total</b>		<b>570</b>	<b>25292.09</b>	<b>3644.54</b>	<b>1297.15</b>	<b>59</b>	<b>Nil</b>

**Appendix-2.29**

**(Reference: Paragraph 2.2.16.1, page 63)**

**Statement showing Grievance Redressal Mechanism**

Year	No. of complaints received		No. of complaints disposed of		Pending complaints	
	SEGC	Selected Districts	SEGC	Selected Districts	SEGC	Selected Districts
2007-08	546	433	448	393	98	40
2008-09	346	863	232	776	114	87
2009-10	787	1145	693	1030	94	115
2010-11	509	980	352	840	157	140
2011-12	164	764	74	590	90	174
<b>Total</b>	<b>2352</b>	<b>4185</b>	<b>1799</b>	<b>3629</b>	<b>553</b>	<b>556</b>

## Appendix-2.30

(Reference Paragraph 2.2.16.3, page 64)

## Statement showing the participation of the audit parties in Social Audits

Sl. No	District	Block	Name of the GP	Accounts of GP presented in Social Audit (Yes/No)
1.	Ashok Nagar	Chanderi	Muradpur	No
2.	Chhindwara	Sausar, Pandhurna	Elkapar, Lonadehi	No
3.	Indore	Indore, Depalpur	Aranya, Pipalda, Katkoda	No
4.	Khargone	Gogawnan	Solana and Nagjhiri	No
5.	Neemuch	Neemuch	Soniyana	No
6.	Shahdol	Sohagpur, Burhar	Dhanora, Chhatai, Bairiha	No
	<b>Total</b>	<b>09 Blocks</b>	<b>12 GPs</b>	

**Appendix-3.1**

**(Reference: Paragraph 3.1.5, page 70)**

**Statement showing sampled units selected**

SL. No.	Name of district		Name of unit
1	Bhopal	1	Commissioner, Health Services
		2	Joint Director, Health Services
		3	Chief Medical Health Officer
		4	Civil Surgeon, J.P. Hospital
		5	Mission Director, State Health Society
		6	Secretary, District Health Society
2	Balaghat	7	Chief Medical Health Officer
		8	Civil Surgeon
		9	Secretary, District Health Society
3.	Barwani	10	Chief Medical Health Officer
		11	Civil Surgeon
		12	Secretary, District Health Society
4.	Chattarpur	13	Chief Medical Health Officer
		14	Civil Surgeon
		15	Secretary, District Health Society
5.	Chhindwara	16	Chief Medical Health Officer
		17	Civil Surgeon
		18	Secretary, District Health Society
6.	Dindori	19	Chief Medical Health Officer
		20	Civil Surgeon
		21	Secretary, District Health Society
7.	Dhar	22	Chief Medical Health Officer
		23	Civil Surgeon
		24	Secretary, District Health Society
8.	Guna	25	Chief Medical Health Officer
		26	Civil Surgeon
		27	Secretary, District Health Society
9.	Indore	28	Joint Director, Health Services
		29	Chief Medical Health Officer
		30	Civil Surgeon
		31	Secretary, District Health Society
10.	Khargone	32	Chief Medical Health Officer
		33	Civil Surgeon
		34	Secretary, District Health Society

11.	Mandla	35	Chief Medical Health Officer
		36	Civil Surgeon
		37	Secretary, District Health Society
12.	Ratlam	38	Chief Medical Health Officer
		39	Civil Surgeon
		40	Secretary, District Health Society
13.	Sagar	41	Joint Director, Health Services
		42	Chief Medical Health Officer
		43	Civil Surgeon
		44	Secretary, District Health Society
14.	Sehore	45	Chief Medical Health Officer
		46	Civil Surgeon
		47	Secretary, District Health Society
15.	Shahdol	48	Chief Medical Health Officer
		49	Civil Surgeon
		50	Secretary, District Health Society
16.	Tikamgarh	51	Chief Medical Health Officer
		52	Civil Surgeon
		53	Secretary, District Health Society
17.	Ujjain	54	Joint Director, Health Services
		55	Chief Medical Health Officer
		56	Civil Surgeon
		57	Secretary, District Health Society
18.	Umariya	58	Chief Medical Health Officer
		59	Civil Surgeon
		60	Secretary, District Health Society

**Appendix-3.2**

**(Reference: Paragraph 3.1.7.2, page 74)**

**Statement showing saving more than 20 per cent and ₹ 50 lakh during 2009-12**

**(₹ in lakh)**

Sl No.	Year	Grant No.	MH	Scheme Code	Name of Scheme	Final allotment	Expenditure	Saving	Percentage of saving to total provision
1	2009-10	19	2211	4602	Sterilisation	350.00	89.99	260.01	74
2	2009-10	19	3606	2498	Supply of conventional contraceptives	500.00	0	500.00	100
3	2009-10	19	3606	4245	Malaria	300.00	0	300.00	100
4	2009-10	19	3606	6106	Universal Immunisation	1200.00	0	1200.00	100
5	2009-10	19	4210	7648	Const.of building for hospitals and dispensaries	851.17	462.60	388.57	46
6	2009-10	19	4210	6920	Const.of PHCs building with the assistance of NABARD	406.00	188.16	217.84	54
7	2009-10	41	4210	6882	Const. of CHC/SHC/PHCs (NABARD)	285.11	131.78	153.33	54
8	2010-11	19	2210	6051	Generators for Hospitals	131.91	41.91	90.00	68
9	2010-11	19	2210	4245	Malaria	750.00	577.86	172.14	23
10	2010-11	19	2210	0750	Drug Control	580.78	409.33	171.45	30
11	2010-11	19	3606	4245	Malaria	300.00	0	300.00	100
12	2010-11	41	2210	4245	Malaria	380.00	163.92	216.08	57
13	2010-11	41	4210	7648	Const.of building for hospitals and dispensaries	442.19	134.51	307.68	70
14	2011-12	19	4210	6882	Const. of CHC/SHC/PHCs (NABARD)	844.14	107.63	736.51	87
15	2011-12	19	4210	7648	Const.of building for hospitals and dispensaries	293.24	184.61	108.63	37
16	2011-12	64	4210	7648	Const.of building for hospitals and dispensaries	600.99	210.99	390.00	65
17	2011-12	64	4210	6882	Const. of CHC/SHC/PHCs (NABARD)	330.54	242.17	88.37	27
						<b>8546.07</b>	<b>2945.46</b>	<b>5600.61</b>	<b>66</b>

## Appendix-3.3

(Reference: Paragraph 3.1.7.3, page 74)

Statement showing rush of expenditure at Directorate level under plan schemes

(₹ in lakh)

Sl. No	Year	Grant No.	MH	Scheme code	Name of Scheme	Expenditure upto February	Expenditure in March	Total expenditure of the year	Percentage in March
1	2009-10	41	2210	5724	NRHM	666.67	1333.33	2000.00	67
2	2009-10	41	2210	7317	Upgradation of rural hospitals	60.16	60.39	120.55	50
3	2009-10	64	2210	5724	NRHM	508.33	1016.67	1525.00	67
4	2009-10	64	4210	6882	Construction of CHC/PHC/SHC (Nabard)	48.45	67.29	115.74	58
5	2010-11	64	2210	7317	Upgradation of rural hospitals	179.41	360.14	539.55	67
6	2011-12	19	2210	6271	Modernisation of JP Hospitals	4.98	50.00	54.98	91
7	2011-12	41	2210	7317	Upgradation of rural hospitals	384.38	481.56	865.94	56
8	2011-12	41	2210	8798	Upgradation of hospitals	541.52	575.78	1117.30	52
9	2011-12	41	4210	5056	Construction of CHC/PHC/SHC	673.34	1287.45	1960.79	66
10	2011-12	41	4210	6453	Strengthening of health infrastructure	129.58	363.52	493.10	74
11	2011-12	41	4210	6882	Construction of CHC/PHC/SHC (Nabard)	203.43	265.71	469.14	57
12	2011-12	41	4210	7648	Construction of hospitals and dispensaries	14.19	102.00	116.19	88
13	2011-12	64	4210	5056	Construction of CHC/PHC/SHC	708.06	2333.53	3041.59	77
14	2011-12	64	4210	6453	Strengthening of health infrastructure	97.82	141.28	239.10	59
15	2011-12	64	4210	6882	Construction of CHC/PHC/SHC (Nabard)	106.12	136.05	242.17	56
16	2011-12	64	4210	7648	Construction of hospitals and dispensaries	20.81	190.18	210.99	90
						<b>4347.25</b>	<b>8764.88</b>	<b>13112.13</b>	<b>67</b>

**Appendix-3.4**

**(Reference: Paragraph 3.1.7.8, page 77)**

**Statement showing position of compliance of codal provision in respect of maintenance of accounts registers**

Sl. No.	Name of unit/DDO	Review of Bill Register	Review of Bill Transit Book	Maintenance of Budget Control Register	Maintenance of Contingent Register
1	Commissioner, Health Services, Bhopal	No	No	No	No
2	Joint Director, Health Services, Bhopal	Yes	Yes	Yes	Yes
3	Chief Medical Health Officer, Bhopal	No	No	No	No
4	Civil Surgeon, J.P. Hospital, Bhopal	No	No	No	No
5	Civil Surgeon, Balaghat	Yes	No	Yes	Yes
6	Chief Medical Health Officer, Balaghat	No	Yes	Yes	Yes
7	Civil Surgeon, Barwani	No	No	Yes	Yes
8	Chief Medical Health Officer, Barwani	No	No	No	No
9	Civil Surgeon, Chattarpur	No	No	No	No
10	Chief Medical Health Officer, Chattarpur	No	No	No	No
11	Civil Surgeon, Chhindwara	No	No	No	No
12	Chief Medical Health Officer, Chhindwara	No	No	No	Yes
13	Civil Surgeon, Dindori	No	No	Yes	Yes
14	Chief Medical Health Officer, Dindori	No	No	No	Yes
15	Civil Surgeon, Dhar	No	No	No	No
16	Chief Medical Health Officer, Dhar	No	No	No	No
17	Civil Surgeon, Guna	No	No	Yes	Yes
18	Chief Medical Health Officer, Guna	No	No	No	Yes
19	Joint Director, Health Services, Indore	Yes	Yes	Yes	Yes
20	Civil Surgeon, Indore	No	No	No	No
21	Chief Medical Health Officer, Indore	No	No	No	No
22	Civil Surgeon, Khargone	No	No	Yes	Yes
23	Chief Medical Health Officer, Khargone	No	No	No	No
24	Civil Surgeon, Mandla	No	No	No	Yes
25	Chief Medical Health Officer, Mandla	Yes	Yes	Yes	Yes
26	Civil Surgeon, Ratlam	No	No	No	No
27	Chief Medical Health Officer, Ratlam	No	No	Yes	No
28	Joint Director, Health Services, Sagar	Yes	Yes	Yes	Yes
29	Civil Surgeon, Sagar	No	No	Yes	Yes
30	Chief Medical Health Officer, Sagar	No	No	Yes	Yes
31	Civil Surgeon, Sehore	No	No	No	No
32	Chief Medical Health Officer, Sehore	No	No	Yes	Yes
33	Civil Surgeon, Shahdol	No	No	No	No
34	Chief Medical Health Officer, Shahdol	No	No	No	No

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35	Civil Surgeon, Tikamgarh	No	No	No	Yes
36	Chief Medical Health Officer, Tikamgarh	No	No	No	No
37	Joint Director, Health Services, Ujjain	Yes	Yes	Yes	Yes
38	Civil Surgeon, Ujjain	Yes	Yes	Yes	Yes
39	Chief Medical Health Officer, Ujjain	Yes	No	Yes	Yes
40	Civil Surgeon, Umari	No	No	No	Yes
41	Chief Medical Health Officer, Umari	No	No	No	Yes
		<b>Yes-08</b> <b>No-33</b>	<b>Yes-07</b> <b>No-34</b>	<b>Yes-17</b> <b>No-24</b>	<b>Yes-23</b> <b>No-18</b>

**Appendix-3.5**

**(Reference: Paragraph- 3.1.7.9, page 78)**

**Statement showing excess payment in four stage pay scale**

*(Amount in rupees)*

Sl. No.	Name of unit	Period	Number of cases	Due (Basic+ GP)	Drawn (Basic+GP)	Excess
1	CMHO, Balaghat	26.08.08 to 31.12.11	14	18906821	22252977	3346156
2	CS, Balaghat	26.08.08 to 31.12.11	16	23132193	25612674	2480481
3	JD, Bhopal	26.08.08 to 31.03.12	02	4077114	4207446	130332
4	CMHO, Bhopal	26.08.08 to 31.03.12	21	29152310	32926426	3774116
5	CS, Barwani	26.08.08 to 31.03.12	17	25320706	29242089	3921383
6	C.S. Umaria	26.08.08 to 31.03.12	04	5278170	5868828	590658
7	C.S. Chhatarpur	26.08.08 to 31.03.12	13	21533040	22806780	1273740
8	CS Indore	26.08.08 to 31.03.12	06	10065572	11441546	1375974
9	CS Ratlam	26.08.08 to 31.05.12	10	16476761	18062366	1585605
10	CHS, Bhopal	26.08.08 to 31.03.12	03	4186675	4516270	329595
11	CMHO Ratlam	26.08.08 to 31.03.12	04	6472570	6948158	475588
12	CMHO Shahdol	26.08.08 to 29.02.12	06	8959460	10304081	1344621
13	CS Shahdol	26.08.08 to 29.02.12	03	4571233	5058897	487664
14	CMHO Ujjain	26.08.08 to 29.02.12	04	5955797	6629399	673602
15	CS Ujjain	26.08.08 to 31.03.12	07	11933123	13862098	1928975
16	CMHO Chhatarpur	26.08.08 to 31.03.12	01	1571751	1717225	145474
17	CMHO Indore	26.08.08 to 31.03.12	06	8925164	10265434	1340270
18	CMHO Dindori	26.08.08 to 31.05.12	01	1615780	1764237	148457
19	CS, Chhindwara	01.01.10 to 31.01.12	19	12519580	14189950	1670370
20	CS, Guna	26.08.08 to 31.03.12	02	3624147	5460017	1835870
21	CMHO, Khargone	26.08.08 to 31.03.12	13	19289934	21370692	2080758
22	CMHO, Guna	26.08.08 to 31.03.12	05	7500546	8978460	1477914
23	CMHO, Tikamgarh	26.08.08 to 29.02.12	09	13247338	15381656	2134318
24	CMHO, Sagar	26.08.08 to 31.03.12	06	8721192	10372572	1651380
25	CS, Mandla	26.08.08 to 31.03.12	01	1392552	1648656	256104
26	CS, Khargone	01.10.09 to 31.10.11	17	16153492	18180790	2027298
			<b>210</b>	<b>290583021</b>	<b>329069724</b>	<b>38486703</b>

## Appendix-3.6

(Reference: Paragraph 3.1.7.12, page 79)

Statement showing release of fund by DHS to field units at the fag end of the year

(₹ in lakh)

Sl. No	Name of Unit	No. of Units	Amount in year 2009-10	No. of Units	Amount in year 2010-11	No. of Units	Amount in year 2011-12	Total no. of units	Total amount
1	DHS, Barwani	0	0	0	0	8	84.90	8	84.90
2	DHS, Bhopal	2	20.50	3	42.09	1	36.00	6	98.59
3	DHS, Chatarpur	0	0	1	2.00	6	21.72	7	23.72
4	DHS, Chhindwara	3	9.81	5	54.80	1	2.00	9	66.61
5	DHS, Dhar	13	52.98	13	63.99	14	152.24	40	269.21
6	DHS, Dindori	7	14.47	7	46.94	5	10.90	19	72.31
7	DHS, Guna	4	7.50	5	44.50	5	32.89	14	84.89
8	DHS, Khargone	0	0	0	0	10	35.82	10	35.82
9	DHS , Mandla	0	0.00	6	10.15	8	16.00	14	26.15
10	DHS, Ratlam	2	5.00	5	42.25	5	14.00	12	61.25
11	DHS, Sagar	2	10.00	4	20.00	0	0.00	6	30.00
12	DHS, Sehore	4	30.00	4	45.00	1	5.00	9	80.00
13	DHS, Tikamgarh	3	15.00	6	139.27	6	24.00	15	178.27
14	DHS, Umaria	3	32.82	4	24.42	0	0.00	7	57.24
	<b>Total</b>	<b>43</b>	<b>198.08</b>	<b>63</b>	<b>535.41</b>	<b>70</b>	<b>435.47</b>	<b>176</b>	<b>1168.96</b>

**Appendix-3.7**

**(Reference: Paragraph 3.1.7.13, page 80)**

**Statement showing inter-scheme transfer from one to another during 2010-11 to 2011-12**

*(₹ in crore)*

Sl. No.	Cash book page no. and date	Name of the scheme from where the funds were withdrawn	Name of the scheme where the funds were diverted	Amount diverted
1	99/21.12.10	NRHM	RCH	7.00
2	111/21.1.11	RCH	NRHM	5.00
2	140/22.3.11	NRHM	RCH	2.00
3	151/31.3.11	RCH	NRHM	25.00
4	13/18.5.11	NRHM	RCH	2.00
5	23/8.6.11	NRHM	IMMUNISATION	5.00
6	64/4.10.11	RCH	NRHM	2.00
7	80/31.10.11	RCH	IMMUNISATION	1.00
8	87/28.11.11	IMMUNISATION	RCH	7.00
9	99/14.12.11	RCH	NVBDCP	1.00
10	106/2.1.12	RCH	IMMUNISATION	7.00
11	126/3.2.12	NRHM	RCH	10.00
12	142/29.3.12	RCH	NRHM	10.00
13	142/29.3.12	IMMUNISATION	NRHM	5.00
14	142/29.3.12	IMMUNISATION	RCH	1.00
				<b>90.00</b>

**Statement showing funds diverted from one scheme to other during 2010-11**

*(₹ in crore)*

Sl. No.	Cash book page no. and date	Name of the scheme from where the funds were withdrawn	Name of the scheme where the funds were diverted	Amount diverted
1	99/21.12.10	NRHM	RCH	-7.00
2	111/21.1.11	RCH	NRHM	5.00
2	140/22.3.11	NRHM	RCH	-2.00
3	151/31.3.11	RCH	NRHM	25.00
				<b>21.00</b>

## Appendix-3.8

(Reference: Paragraph 3.1.8.1, page 82)

Statement showing irregular expenditure on treatment of patient  
under Deen Dayal Antyodaya Upchar Yojna (DDAUY)

(₹ in lakh)

Sl. No.	Name of Unit	Period in years	No of patients treated	Total expenditure in DDAUY
1	CHMO, Barwani	2009-12	35168	52.90
2	CS, Barwani	2009-12	24292	124.24
3	CHMO, Balaghat	2009-12 (Up to 12/2011)	91440	137.20
4	CS, Bhopal	2011-12	28807	13.26
5	CMHO, Chatarpur	2009-12	19603	44.68
6	CMHO, Chhindwara	2009-12 (Up to 01/2012)	144205	236.17
7	CMHO, Khargone	2009-12	46319	127.82
8	CS, Khargone	2009-11	13169	57.59
9	CS, Ratlam	2009-12	12854	82.77
10	CMHO, Ratlam	2010-12	8783	17.64
11	CS, Sehore	2011-12	28481	39.17
12	CMHO, Sehore	2009-12	29138	41.79
13	CMHO, Shahdol	2009-12 (Up to 1/12)	29139	51.14
14	CS, Shahdol	2010-11	6419	7.45
15	CMHO, Tikamgarh	2009-12 (Up to 02/2012)	11288	29.67
16	CMHO, Umaria	2009-12 (Up to 01/2012)	36676	166.03
17	CS, Umaria	2009-12 (Up to 01/2012)	19311	113.74
	<b>Total</b>		<b>585092</b>	<b>1343.26</b>

**Appendix-3.9**

**(Reference: Paragraph 3.1.8.2, page 83)**

**Statement showing utilisation certificate and accounts not received under Rajya Bimari Sahayata Nidhi Yojna (RBSNY)**

**(₹ in lakh)**

Sl. No.	Name of Unit	Period	No. of cases	Amount given for treatment	No. of cases UC received	Amount of UCs received	No. of cases UC not received	Amount of UC not received
1	CHS,Bhopal	2010-12	4739	6511.70	1042	1428.46	3697	5083.24
2	CMHO, Barwani	2009-12	120	85.13	33	22.83	87	62.30
3	CMHO, Chatarpur	2009-12	217	150.74	00	00	217	150.74
4	CMHO, Chhindwara	2009-12 (Up to 12/2011)	334	270.51	78	49.11	256	221.40
5	CMHO, Dhar	2009-12	201	109.98	164	86.19	37	23.79
6	CMHO,Dindori	2009-12	36	23.65	4	2.15	32	21.50
7	CMHO, Khargone	2011-12	50	34.73	19	11.16	31	23.57
8	CS,Indore	2009-12	302	198.70	0	0.00	302	198.70
9	CMHO , Mandla	2009-12	117	84.08	49	29.67	68	54.41
10	CMHO,Ratlam	2009-12	79	59.5	33	25.98	46	33.52
11	CMHO,Sehore	2009-12	283	172.67	15	9.35	268	163.32
12	CMHO, Tikamgarh	2009-12	221	132.96	0	0.00	221	132.96
13	CMHO,Ujjain	2010-12	108	78.26	0	0.00	108	78.26
14	CMHO, Umaria	2009-12 upto 02/2012	41	27.17	0	0	41	27.17
	<b>Total</b>		<b>6848</b>	<b>7939.78</b>	<b>1437</b>	<b>1664.90</b>	<b>5411</b>	<b>6274.88</b>

## Appendix-3.10

(Reference: Paragraph 3.1.8.6, page 86 )

## Statement showing activities planned but not attended during 2009-10 to 2011-12

(₹ in lakh)

Sl. No.	Main activity	Sl. No.	Sub-activity	Year						
				2009-10		2010-11		2011-12		
				Physical target	Financial target	Physical target	Financial target	Physical target	Financial target	
1.	Child health	1	Support to 5 Medical colleges for pre service IMNCI	05	20.00	Nil	0	Nil	0	0
		2	Maintenance cost of 6 partially Completed level 2 SNCUs (Cost for Consumables, medicine, Oxygen, electricity, contingency)	06	30.00	Nil	0	Nil	0	0
2.	Innovations/PPP	3	Ind Grant-In-Aid to 10 MNGOs	10	150.00	Nil	0	Nil	0	0
		4	Performance audit and impact assessment study of NRCs & efficacy of F75 & F100	Nil	0	Nil	0	1	45.00	
		5	Evaluation of utilization and effectiveness of referral transport for pregnant women through Janani Express in addressing the second level delay in avoiding maternal deaths	Nil	0	Nil	0	1	25.00	
3.	JSY	6	State level IEC and administrative expenses -0.5percent	lumpsum	119.00	Nil	0	lumpsum	300.00	
4	Infrastructure and human resource	7	Salary of 2 pediatricians in each PICU	60	50.40	Nil	0	Nil	0	
		8	Appointment of dieticians for 9 district hospitals	9	5.40	Nil	0	Nil	0	
		9	Staff nurse for PICU -6 per PICU	60	18.00	Nil	0	Nil	0	
		10	Human resources (3 staff Nurse and 3 support staff ) for Level 1 SNCU at District Hospitals	16	16.00	Nil	0	Nil	0	
		11	Strengthening of Midwife cadre	Nil	0	50	67.50	Nil	0	
		12	Salary of 4 ANMs for each KMC Ward in 5 districts	Nil	0	Nil	0	20.00	5.04	
5	Institutional strengthening	13	Rapid assessment survey - topic specific evaluations	1	25.00	Nil	0	Nil	0	
		14	Provision of Server at state level	1	5.00	Nil	0	Nil	0	
		15	Physical & Financial reporting training on MIS System	Nil	0	150	3.00	Nil	0	

6	16	Hire services of mentors for supportive supervision in high focus districts for MCH services, especially SBA skills	Nil	0	Nil	0	136.00	27.20	
6	Training	17	IMEP training for BMOs - SN - BEE	6	6.00	Nil	Nil	0	
		18	Training of MOs in RI and LTs in blood storage	28	97.43	Nil	Nil	0	
		19	Training of MOs/SNs - LTs in RTI - STI management support from SACs	12	8.68	8	6	10.30	7.54
		20	Training of MOs/SNs at SIHMC and RTCs	5	4.15	8	25	10.06	12.50
		21	Training programme on family medicine at CMC Vellore	25	8.75	30	Nil	24.00	0
		22	Training of paramedical staff at RTCs and other centres	5	2.53	16	8	14.12	8.16
		23	Advance training to Gynecologist in hysteroscopy, coloscopy, laparoscopy etc.	Nil	0	2	Nil	2.00	0
		24	Mimilap training for medical officers at District Hospital	Nil	0	25	25	5.35	5.35
		25	Training of SNCU Doctors and Staff Nurses in operationalisation of Neo-natal Ventilator and ABGA Machine	Nil	0	Nil	12	0	3.00
		26	Training of Medical Officers in Life Saving Anesthesia Skills	Nil	0	Nil	4	0	26.12
7.	ASHA programme	27	Training of trainers (ToT) for imparting training to ASHAs on promotion of menstrual hygiene & use of sanitary napkins	Nil	0	Nil	4	2.83	
		28	Training on accounting procedure & financial matters for all Block Accountants	Nil	0	Nil	5	10.00	
		29	6 Data Entry operators 6 Office Assistant and 6 Support Staff	Lumpsum	13.68	Nil	Nil	0	0
		30	Experience sharing workshop	1	5.00	Nil	Nil	0	0
		31	Module 5 Training of ASHAs State level TOT- 40 participants	40	2.83	Nil	Nil	0	0
		32	Module 5 Training of ASHAs to 50000 ASHAs, -30 participants per batch	50,000	697.00	Nil	Nil	0	0
		33	Module 5 Training of ASHAs, Divisional Level TOT, -30-35 participants per batch	210	7.91	Nil	Nil	0	0
		34	Module 5 Training of ASHAs, Management Cost for Module 5 Training at Divisional Level -1.00 Lakh each	Lumpsum	7.00	Nil	Nil	0	0
		35	Community monitoring	4	25.00	Nil	Nil	0	0
		9.	36	Construction/upgradation of health centres including related	30	450.86	627	Nil	490.00

			services of consultancy, survey etc.										
10.	upgradation of health centres	Procurement	37	Purchase of Laparoscopes, repair and maintenance	Lumpsum	130.64	Nil	0	Nil	0	Nil	0	0
			38	Provision of Drugs for Medical Abortion at DH, therapeutic F-75 and F100 milk for NRC, blood kit, vacuum cleaner	1,000	1.98	Nil	0	359042	0	Nil	0	297.00
			39	Procurement of equipments for Level 1 SNCU at District Hospitals	16	21.22	Nil	0	Nil	0	Nil	0	0
			40	Cost of equipments of 5 level 2 SNCUs	5	66.31	Nil	0	Nil	0	Nil	0	0
			41	Printing of Module 1-4 for additionally selected 10000 ASHAs	lumpsum	13.26	Nil	0	Nil	0	Nil	0	0
			42	Equipments for level 2 SNCU in 7 district hospitals	7	92.84	Nil	0	Nil	0	Nil	0	0
			43	Printing of Modules and IEC	0	16.58	Nil	0	Nil	0	Nil	0	0
11.	Quality assurance		44	Onsite training -Class 2 and Nurses -10 batches	15	15.00	Nil	0	Nil	0	Nil	0	0
			45	Gap analysis	5	1.50	Nil	0	Nil	0	Nil	0	0
			46	Base line assessment	10	1.00	Nil	0	Nil	0	Nil	0	0
			47	Training of core team on standard and objective element	9	9.00	Nil	0	Nil	0	Nil	0	0
			48	Development of Standard operating procedure -SOP Manual for DH with technical support from external agency	5	3.00	Nil	0	Nil	0	Nil	0	0
			49	Training on Bio Medical Waste Management for district hospital staff	Nil	0	7	14.00	50	14.00	50	6.25	6.25
12	Mobile medical unit		50	Provision of 8 diagnostic and speciality clinical services through MMU in tribal districts and services will be provided through PPP	32	120.84	Nil	0	Nil	0	Nil	0	0
13	EMRI		51	Cost/operating of Ambulance -Cost of fabrication, furnishing and equipments	100	1050.00	55	396.00	40	396.00	40	280.00	280.00
			52	Cost of call centre	lumpsum	285.00	Nil	0	Nil	0	Nil	0	0
14	ARSH		53	Three day Training of Medical officer on AFHS (4 batch for 30 participants in 3 RHFWTC & SIHMC Gwalior)	Nil	0	16	18.32	Nil	18.32	Nil	0	0

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		54	Support to State Adolescent Research & Resource Centre for improving adolescent health through outreach activities	Nil	0	lumpsum	5.00	Nil	0
15	Vulnerable groups	55	Upgradation of CHC Baihar, Lanji and PHC Birsa, Paraswada and Kirnapur with necessary equipments, instruments	Nil	0	5	40.00	Nil	0
		56	Cost of ITN mosquito nets for pregnant women & rapid diagnostic kit for falciparum	Nil	0	15,250	61.00	Nil	0
		57	Special incentives to medical, paramedical and other staff for retention and stay at HQs.	Nil	0	lumpsum	37.44	Nil	0
16	Logistics	58	Printing of Training Module, for SBA Training, Accreditation Guidelines for PHF and for SBA Training	Nil	0	3,500	3.50	5500	9.79
		59	Printing of Modules -Worker s, Physicians, FUS. F-IMNCI Medical Officer & Staff Nurse and NSSK Training	Nil	0	lumpsum	75.00	Nil	0
		60	Establishment of modular kitchen, provision of safe drinking water, development of paedrietric ward	Nil	0	Nil	0	56	153.50
17	Difficult area performance based allowance	61	Difficult Area Allowance for services providers posted in difficult/most difficult area CEmONCs and BEmONCs	Nil	0	lumpsum	1000.00	Nil	0
18	Maternal health	62	Organise one-day dissemination workshops on MCH Centres guidelines	Nil	0	Nil	0	4	8.00
		63	Organise workshop on preparation of plans for operationalising MCH Centres across districts	Nil	0	Nil	0	3	3.00
		64	Operational cost for Severe Malnutrition Treatment Unit	Nil	0	Nil	0	1	6.00
		65	Renovation of unit, supply of central oxygen & electrification	Nil	0	Nil	0	1	35.00
19	Swablamban yojana	66	Stipend to students of Four-year B.Sc. Nursing Courses	Nil	0	Nil	0	1216	362.30
			<b>Total</b>		<b>3603.79</b>		<b>2276.59</b>		<b>1638.58</b>
			<b>Grand Total</b>			<b>7518.96</b>			

**Appendix-3.11**  
**(Reference: Paragraph 3.1.8.8, page 87)**

**Statement showing availability of facilities/services as per IPHS norms**

Sl. No.	Required facility/services	Number of CHC (332)		Number of PHC (1156)		Number of SHC (8761)	
		Available	Shortfall	Available	Shortfall	Available	Shortfall
1.	Waiting room for patient	332	331	1002	154 (13%)	7254	1507 (17%)
2.	Labour/delivery room	299	33 (10%)	708	448 (39%)	131	8630 (98%)
3.	Operation theatre	279	53 (16%)	NR		NR	
4.	Emergency room	279	53 (16%)	NR		NR	
5.	Clinic room	332	331	1156	Nil	7254	1507 (17%)
6.	Residential facility for staff	194	138 (42%)	376	780 (67%)	6926	1835 (21%)
7.	Government building	215	117 (35%)	1002	154 (13%)	7254	1507 (17%)
8.	Separate utility for male/female	215	117 (35%)	1002	154 (13%)	7254	1507 (17%)
9.	Arrangement for water supply	332	331	1002	154 (13%)	3645	5116 (58%)
10.	Electrical connection	332	331	1156	Nil	6484	2277 (26%)
11.	Separate generator	332	331	350	806 (69%)	NR	
12.	Medical store	332	331	1156	Nil	7254	1507 (17%)
13.	Blood storage facility	26	306 (92%)	NR		NR	
14.	New born corner	308	24 (7%)	452	704 (61%)	NR	
15.	In-patient services	332	331	INA		NR	
16.	X-ray	229	103 (31%)	46	1110 (96%)	NR	
17.	Obstetric care	332	331	708	448 (39%)	NR	
18.	Emergency services (24x7)	305	27 (8%)	253	903 (78%)	NR	
19.	Diagnostic services	229	103 (31%)	46	1110 (96%)	NR	
20.	Separate ward for male/female	332	331	1002	154 (13%)	NR	
21.	Family Planning (TT/VT)	298/218	34/114 10%/34%	557/369	599/787 (52%/68%)	NR	
22.	Internal examination of gynaecological conditions	332	331	708	448 (39%)	NR	
23.	Lab test facility (Malaria, TB and Leprosy)	308	24 (7%)	150	1006 (87%)	NR	

INA-Information Not Available NR-Not required.

**Appendix-3.12**

(Reference: Paragraph 3.1.9.1 (ii), page 98)

**Statement showing non-imposing of penalty for delay in supply of medicines purchased through TNMSC**

Sl. No.	Name of Unit	Period	Delay Period beyond 45 days (in Days)	Amount of Penalty not deducted from bills (in ₹)
1	CS Balaghat	2010-11	90-120	304214
2	CHMO Balaghat	2010-11	90-120	269092
3	CMHO, Barwani	2010-11	55-109	289318
4	CS, Barwani	2010-12	60-90	926253
5	CMHO, Bhopal	2010-12	60-90	214007
6	CH, Bairagarh	2010-12	25-83	35842
7	CS, Bhopal	2010-12	17-115	259541
8	CHS Bhopal	2010-12	3-258	552914
9	CMHO, Chatarpur	2010-12	4-181	610129
10	CS Chatarpur	2011-12	60-424	531823
11	CMHO, Chhindwara	2010-11	47-70	38509
12	CS Chindwara	2010-11	60-120	248358
13	CMHO, Dhar	2010-12	60-80	365501
14	CMHO Dindori	2010-12	2-174	911450
15	CS Dindori	2010-11	5-145	9189
		2011-12	5-145	143212
16	CMHO, Guna	2010-12	60-80	266994
17	CS, Guna	2010-12	60-80	536516
18	CS, Indore	2011-12	12-48	161028
19	CMHO, Indore	2011-12	1-12	1252
20	CMHO Khargone	2010-11	47-260	324045
21	CS Khargone	2010-12	52-149	488255
22	CS, Mandla	2010-12	60-90	566229
23	CMHO, Mandla	2010-12	60-90	717130
24	CS, Ratlam	2010-11	41-81	89232
		2011-12	31-129	212180
254	CMHO, Ratlam	2010-11	3-49	55528
		2011-12	1-169	298401
26	CMHO, Sagar	2010-12	60-90	581961
27	CS, Sagar	2010-12	60-90	1374306
28	CS Sehore	2010-11	1-70	40093
		2011-12	2-412	559630
29	CMHO Sehore	2010-11	7-65	181593
		2011-12	2-197	451805
30	CMHO Shahdol	2010-11	08-94	47084
31	CS Shahdol	2010-11	06-95	15705
32	CS Tikamgarh	2010-12	60-90	229912
33	CS, Ujjain	2010-12	09-446	1080881
34	CMHO, Ujjain	2011-12	4-120	367956
35	CMHO, Umaria	2010-12	60-80	492762
36	CS, Umaria	2010-12	60-90	721842
	<b>Total</b>		<b>1-446</b>	<b>15571672</b>

**Appendix-3.13**  
(Reference: Paragraph 3.2.7, page 111)  
**Statement showing details of Budget provision and expenditure incurred in Directorate of Culture**

(₹ in crore)

Year	Budget Provision			Expenditures			Saving(-)/ Excess(+) (Percentage)	
	Plan	Non plan	Total	Plan	Non plan	Total	Plan	Non plan
2009-10	7.43	15.90	23.33	7.37	15.64	23.01	0.06 (0.81)	0.26 (1.64)
2010-11	9.93	29.60	39.53	9.90	28.39	38.29	0.03 (0.30)	1.21 (4.09)
2011-12	21.60	29.15	50.75	18.59	27.29	45.88	3.01 (13.94)	1.86 (6.38)
<b>Total</b>	<b>38.96</b>	<b>74.65</b>	<b>113.61</b>	<b>35.86</b>	<b>71.32</b>	<b>107.18</b>	<b>3.1</b>	<b>3.33</b>

(Source: Figures supplied by the Department)

**Appendix-3.14**  
(Reference: Paragraph 3.2.7, page 111)  
**Statement showing details of Budget provision and expenditure incurred in Directorate of Archaeology, Archives & Museum**

(₹ in crore)

Year	Budget Provision			Expenditure			Saving(-)/ Excess(+) (Percentage)	
	Plan	Non plan	Total	Plan	Non plan	Total	Plan	Non plan
2009-10	6.31	10.72	17.03	6.18	9.20	15.38	0.13 (2.06)	1.52 (14.18)
2010-11	1.83	13.26	15.09	1.73	12.25	13.98	0.10 (5.46)	1.01 (7.62)
2011-12	45.78	15.61	61.39	36.78	12.81	49.59	9.00 (19.66)	2.80 (17.94)
<b>Total</b>	<b>53.92</b>	<b>39.59</b>	<b>93.51</b>	<b>44.69</b>	<b>34.26</b>	<b>78.95</b>	<b>9.23</b>	<b>5.33</b>

(Source: Figures supplied by the Department)

**Appendix-3.15**  
(Reference: Paragraph 3.2.7, page 111)  
**Statement showing details of Budget provision and expenditure incurred in Directorate of Swaraj Sansthan**

(₹ in crore)

Year	Budget Provision			Expenditure			Saving(-)/ Excess(+) (Percentage)	
	Plan	Non plan	Total	Plan	Non plan	Total	Plan	Non plan
2009-10	3.22	0.63	3.85	3.21	0.61	3.82	0.01 (0.31)	0.02 (3.17)
2010-11	5.81	1.77	7.58	5.44	1.74	7.18	0.37 (6.37)	0.03 (1.69)
2011-12	10.14	1.15	11.29	10.11	1.10	11.21	0.03 (0.29)	0.05 (4.35)
<b>Total</b>	<b>19.17</b>	<b>3.55</b>	<b>22.72</b>	<b>18.76</b>	<b>3.45</b>	<b>22.21</b>	<b>0.41</b>	<b>0.10</b>

(Source: Figures supplied by the Department)

**Appendix-4.1**

**(Reference: Paragraph 4.1.3, page 139)**

**Details of Cheques**

<b>Sl No.</b>	<b>Cheque No. and Dated</b>	<b>Amount (₹)</b>	<b>Date of drawal from Bank</b>	<b>Whom Paid</b>
1	1733111, Dated 13/09/2007	240000	17/09/07	Self
2	1733113, Dated 14/12/2007	150000	17/12/07	Self
3	1733114, Dated 07/02/2008	180000	08/02/08	Self
4	1733115, Dated 19/05/2008	180000	21/05/08	Self
5	1733112, Dated 10/12/2008	185000	11/12/08	Self
6	1733116, Dated 17/12/2008	318100	22/12/08	Self
7	1733117, Dated 31/01/2009	180000	02/02/09	Self
8	1733118, Dated 20/02/2009	160000	21/02/09	Self
9	1733119, Dated 24/02/2009	366000	26/02/09	Your Self
10	1733120, Dated 02/03/2009	180000	03/03/09	Self
11	1733121, Dated 20/04/2009	360000	20/04/09	Self
12	1733122, Dated 24/04/2009	260000	27/04/09	Self
13	1733123, Dated 16/06/2009	180000	17/06/09	Self
14	1733124, Dated 28/07/2009	270000	29/07/09	Self
15	1733125, Dated 22/08/2009	250000	24/08/09	Self
16	074661, Dated 05/04/2010	360000	05/04/10	Self
17	074662, Dated 17/05/2010	360000	18/05/10	Self
<b>Total</b>		<b>4179100</b>		