

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

ON

**GENERAL AND SOCIAL (NON-PSUs) SECTORS
for the year ended 31 March 2013**

The Report has been laid on the table of the State Legislature Assembly on 22-07-2014

**Government of Madhya Pradesh
Report No.3 of the year 2014**

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Overview

Overview

This Report of the Comptroller and Auditor General of India on General and Social (Non-PSUs) Sectors, Government of Madhya Pradesh for the year ended 31 March 2013 includes six reviews and nine paragraphs dealing with the results of performance audit of selected programmes and departments as well as audit of the financial transactions of the Government departments/ autonomous bodies, societies, etc. Total money value of audit observations is ₹ 728.07 crore. A summary of the important findings is given below:

1. Performance Audits

Performance audit is undertaken to ensure whether the Government programmes/schemes/ departments have achieved the desired objectives at the minimum cost and given the intended benefits.

1.1 National Rural Drinking Water Programme (NRDWP)

The Accelerated Rural Water Supply Programme (ARWSP) introduced (1972) by the Government of India (GoI) to provide every rural person with adequate safe water for drinking, cooking and other domestic needs was renamed (2009) as NRDWP with focus on sustainability of water availability and support activities like water quality monitoring.

While conducting performance audit of the implementation of NRDWP in the State for the period 2009-12, on the one hand we noticed reasonable progress in implementation of the Programme in the State. 'Defloridation' plants were installed in fluoride affected habitations, stop dams and roof top water harvesting structures were constructed for recharging purpose, piped water supply systems (PWSS) are being successfully run by the Panchayats and the multi-village PWSS are being constructed by the Department. On the other hand, we observed the following deficiencies in Programme implementation:

- Bottom up approach was not adopted for preparation of Comprehensive Annual Action Plan at State and District levels. The detailed habitation survey comprising the household requirement of drinking water was not conducted since 2003. Focus on paradigm shift from 80 *per cent* ground water based systems to 20 *per cent* was not considered during the course of planning. As a result, number of drilling of bore well increased.
- Huge Programme funds were released at the end of the year resulting in shortfall in achievement of year-wise targets. Adequacy in component-wise allocation and expenditure of resources was also not ensured. Payments of tender premium, centage charges and inadmissible works required to be debited to State funds were charged to Programme fund.
- Thirty-four *per cent* habitations still remained to be fully covered. Significant number of rural schools and anganwadi centres were not covered in the State. Maximum supply of drinking water was depended on handpumps instead of PWSS.

- Under Sustainability component, proper attention was not paid to ground water recharge. Due to depletion of ground water level and drying of sources, fully covered habitations were slipped back.
- Testing laboratories are yet to be strengthened in respect of infrastructure as well as of manpower to ensure the stipulated water sample testing.
- There was shortage of manpower in technical cadres in District Water & Sanitation Mission and Block Resource Centres which affected implementation of the Programme. Training was not conducted as per training calendar to ensure capacity building.
- State Level Committees did not meet regularly to ensure proper monitoring of the Programme. The data regarding achievement entered online were not authenticated by the competent authorities before transferring the same into Integrated Management Information System.

(Paragraph 2.1)

1.2 Review of working of Higher Education Department

The Department is responsible to improve standards of education in Government and private educational institutions, research institutes, colleges and other educational institutions. A review of working of the Department during 2010-13 was conducted to assess performance of the Department in achieving its objectives. While the Department achieved the objectives of providing job placements for students, increase in enrolment and utilisation of IT software application, there were certain deficiencies in the functioning of the Department.

- There was absence of comprehensive database in the Department for preparation of Plans. Annual Action Plans were prepared on the basis of 10 *per cent* increase in targets of the preceding year and the financial ceiling laid down by the State Planning Commission.
- Budgetary and expenditure controls in the Department were deficient as reflected from under utilisation of Plan funds (up to 24 *per cent*) during 2010-13, last day surrender of funds (₹ 389.47 crore), non-reconciliation of expenditure figures with the Accountant General (Accounts & Entitlement), deficient maintenance of cash books and parking of funds for construction of college buildings in civil deposit for three years.
- The Department did not fix any norms for providing minimum infrastructure facilities in the colleges. Despite increase in the number of colleges and enrolment of students, there was lack of infrastructure and teaching staff which would affect the quality of education.
- The implementation of the beneficiary oriented schemes was not satisfactory. The targeted beneficiaries under various schemes i.e. *Gaon Ki Beti Yojana, Pratibha Kiran Yojana, Vikramaditya Free Education Scheme for Poor Class and Book Bank Scheme*, etc. did not fully accrue the benefits of the schemes. There were instances of delayed payment of assistance as well as excess/irregular payment of assistance to the students.
- Twenty five *per cent* of the sanctioned posts in Department were lying vacant as of March 2013. There was shortage of 1900 teaching staff

against the sanctioned posts of 7280. Improper deployment of staff led to excess deployment of teaching and non-teaching staff in 31 test-checked colleges.

- Internal audit was inadequate due to shortage of staff and monitoring mechanism was ineffective due to absence of periodical inspection.

(Paragraph 2.2)

1.3 Indira Awaas Yojana (IAY)

Government of India introduced (January 1996) Indira Awaas Yojana (IAY) for providing financial assistance to BPL household of all sections for construction of houses in rural areas. A performance audit of implementation of the IAY in the State during 2008-13 revealed the following deficiencies:

- Annual Plans were not prepared by any of the test-checked Zilla Panchayats (ZPs). In this regard, no instruction was issued by Development Commissioner to the ZPs. Allocation of targets of houses was done without proper weightage for housing shortage and SC/ST population, though envisaged in the Scheme guidelines.
- During the period 2008-13, nineteen *per cent* of the total targets of 2.40 lakh new houses and 17 *per cent* of total targets of 0.26 lakh upgradation of houses remained incomplete as of March 2013.
- Quality of construction of IAY houses was not ensured. During construction, technical guidance and supervision by the Department was not provided to IAY beneficiaries.
- Since convergence of the scheme Total Sanitation Campaign was not ensured with IAY, the IAY beneficiaries were deprived of the benefits of sanitary latrines.
- The unspent balances were beyond the prescribed limit of ten *per cent* during 2008-13. Central fund of ₹ 61.78 crore was short released due to slow spending by the districts.
- Providing assistance through DRI loan scheme to the beneficiaries was not arranged by the ZPs.
- The inventory of IAY houses was not maintained at district and block level.
- There was lack of monitoring of the scheme implementation at all levels. Inspection of IAY houses by district and block level officials was not done as per prescribed schedule.

(Paragraph 2.3)

1.4 Construction of Rural Roads under “Mukhya Mantri Gram Sadak Yojana (MMGSY)”

With a view to provide enhancement in socio-economic growth of the people living in rural areas, the “Mukhya Mantri Gram Sadak Yojana(MMGSY)” was introduced by the State Government in the year 2010-11. Under the MMGSY connectivity was to be provided with all-weather roads by the end of 2013, to such villages which were not covered under PMGSY i.e. in general category

villages having population of less than 500 and in tribal dominated villages having population of less than 250. The Rural Engineering Services, under the Panchayat and Rural Development Department executes the road works. A review of the Scheme revealed the following:

- Against the targeted 6726, only 2300 gravel roads (34 per cent) covering 2765 habitations were completed as of March 2013. Fifty six per cent of the total road length was done up to the level of sub-grade.
- An unspent balance of ₹ 826.28 crore remained in Civil Deposit Account at the end of March 2013, which was irregular, besides incorrect reporting of financial progress. Due to deficient planning about availability of labour through MGNREGS, ₹ 1555 crore originally provided under MGNREGS, was later provided from the State budget, which has put extra burden on the State exchequer.
- The planning for selection of roads was deficient. In the test checked districts, out of 3952 rural roads, 128 roads taken up in disputed land remained incomplete despite spending ₹ 5.60 crore. Similarly, due to non-clearance from Forest Department 623 road works in the State could not be started after lapse of three years.
- There were irregularities in appointment of consultants by accepting single bid thereby not availing the competitive rates. A consultancy firm debarred and restricted by the MPRRDA was awarded the consultancy by RES in six divisions for ₹ 7.07 crore.
- Though 350 DPRs were not found technically fit, payment of 25 per cent cost amounting to ₹ 85.81 lakh was made due to injudicious payment schedule, resulting in wasteful expenditure. In test checked divisions, 20 consultants failed to fulfill the conditions of NITs and criteria for evaluation of performance. The EEs paid ₹ 5.30 crore to them during 2010-13.
- Royalty was not deducted from the running account bills of the contractors.
- The Quality Control inspection by the State Quality Monitor (SQM) and Departmental Officers was inadequate.

(Paragraph 2.4)

1.5 Working of AYUSH Pharmacies

The Ayurved, Yoga & Naturopathy, Unani, Siddha and Homeopathy (AYUSH) Department provides treatment under the Indian systems of medicines. Two Pharmacies i.e. Unani Pharmacy at Bhopal and Ayurved Pharmacy at Gwalior were set up to manufacture and supply quality medicines to the Ayush hospitals and dispensaries. A review of the working of the pharmacies revealed the following:

- Lack of planning for optimum utilization of production capacity of the pharmacies indicates general apathy towards working of the pharmacies. There was no working plan for optimum utilisation of production capacity of the pharmacies. Also there was absence of working manual. No yearly target for production was fixed except once in 2005.

- The pharmacies failed to produce medicine to meet the requirement of the hospitals /dispensaries and medicines were purchased from other agencies to meet their demand. The procurement of raw herbs, centrally by the Commissioner, was inadequate to meet the requirement for production of medicines, which ultimately resulted in short production. During the years 2009-10 and 2011-12, there was no procurement of raw herbs.
- There was huge process loss. In the absence of any norms for permissible process loss, the Department could not ascertain the excess loss.
- The pharmacies were to work on no profit no loss basis. However, for each rupee of medicine produced the expenditure was in the range of ₹ 2.93 to ₹ 7.02.
- The pharmacies were not fully equipped as required under the Drugs and Cosmetics Rules, 1945 and the available machinery/ equipment were not used fully for production of medicines.
- There were shortfalls in departmental inspection and audit of the pharmacies.

(Paragraph 2.5)

2 Compliance Audits

2.1 Review of Implementation of “Ladli Laxmi Yojana (LLY)”

Ladli Laxmi Yojana was launched (2007) by Women & Child Development Department of the Government of Madhya Pradesh to restore gender balance, prevent child marriage and educational improvement of girl child and to promote family planning. The following deficiencies were noticed in audit:

- The maintenance of records in respect of registration of child, date of receipt of applications at AWCs was inadequate. The eligibility criteria for issue of NSCs were not strictly adhered to.
- Lack of monitoring by CDPOs on AWCs in respect of death cases has resulted in non-surrender of NSCs already issued and issue of fresh NSCs after death of beneficiary. There were delays in issue of subsequent NSCs up to 142 months resulting in loss of interest to the beneficiaries.
- Lack of effective and efficient control at POs level resulted in issue of more than five NSCs to beneficiaries. No monitoring and evaluation was conducted by the Commissioner at project office. Allotment and expenditure on publicity was less than one *per cent*.

(Paragraph 3.1)

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

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

(Paragraph 3.2.1)

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

(Paragraph 3.2.2)

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

(Paragraph 3.2.3)

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

(Paragraph 3.2.4)

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

(Paragraph 3.2.5)

2.3 Failure of oversight/governance

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

(Paragraph 3.3.1)

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

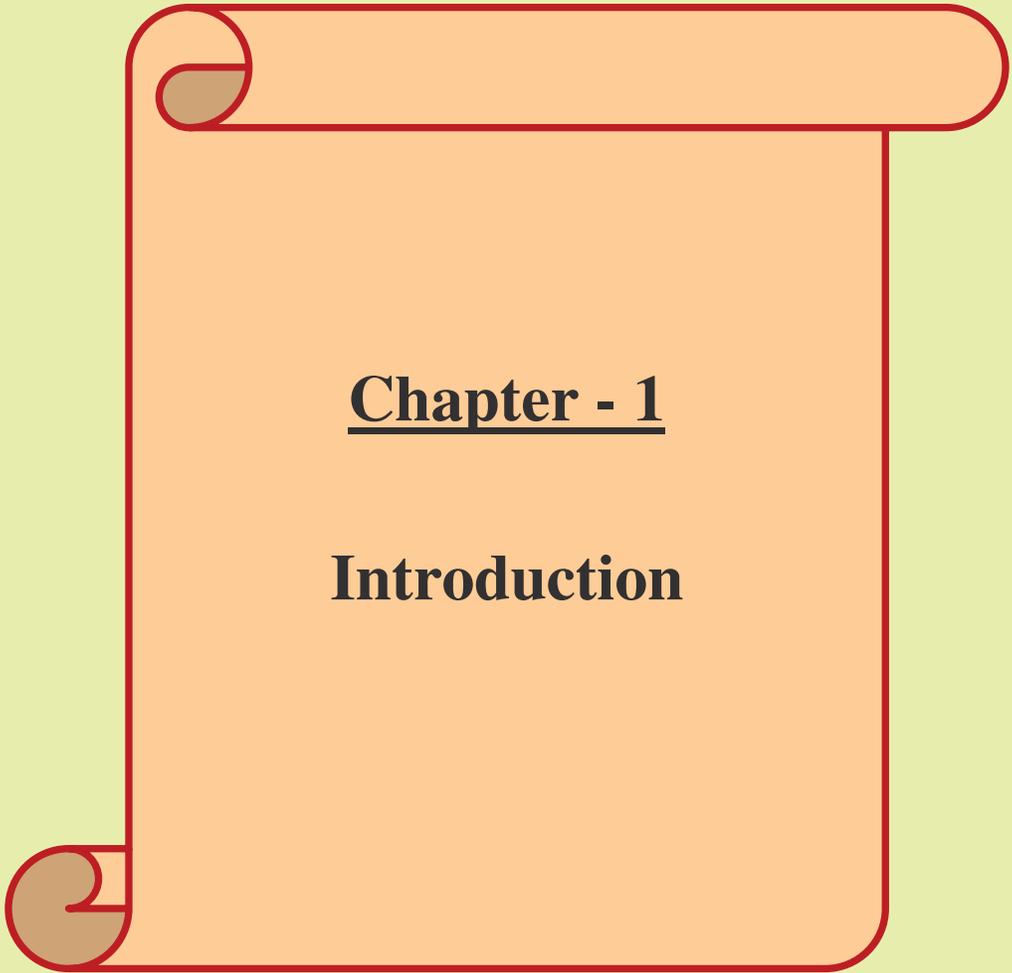
(Paragraph 3.3.2)

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

(Paragraph 3.3.3)

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

(Paragraph 3.3.4)



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.

1.2 Profile of audited entities and State Budget

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).

The summary of the State Government's fiscal transactions during the current year (2012-13) *vis-à-vis* the previous year is given in **Table 1**.

Table 1: Summary of Current Year's Fiscal Transactions

(₹ in crore)

2011-12	Receipts	2012-13	2011-12	Disbursements	2012-13		
Section A- Revenue							
					Non-Plan	Plan	Total
62,604.07	Revenue Receipts	70427.28	52,693.71	Revenue Expenditure	44,619.19	18,349.34	62,968.53
26,973.44	Tax Revenue	30581.70	16,228.64	General Services	17,613.11	92.03	17,705.14
7,482.73	Non tax revenue	7000.22	20,296.94	Social Services	12,686.85	11,688.62	24,375.47
18,219.13	Share of union taxes / duties	20805.16	12,964.91	Economic Services	11,019.66	5,803.69	16,823.35
9,928.77	Grants from Government of India	12,040.20	3,203.22	Grants-in-aid and Contributions	3,299.57	765.00	4,064.57
Section B: Capitals and Others							
22.65	Misc. Capital receipts	31.45	9,055.16	Capital Outlay	23.91	11,542.98	11,566.89
9,122.56	Recoveries of Loans and advances	32.53	15,760.56	Loans and Advances disbursed	3,842.13	1,536.12	5,378.25
2.65	Inter-State settlement	9.14	3.70	Inter-State settlement			7.02
6,750.25	Public Debt receipt	8,791.16	3,149.79	Repayment of Public Debt			3,583.94
100.00	Contingency Fund	-	100.00	Contingency Fund			-
76,315.22	Public Account receipts	86,247.57	73,279.04	Public Account disbursements			82,735.57
6,900.44	Opening cash balance	7,775.88	7,775.88	Closing Cash Balance			7,074.81
1,61,817.84	Total	1,73,315.01	1,61,817.84	Total			1,73,315.01

(Source : Finance Accounts of Madhya Pradesh 2012-13)

1.3 Planning and conduct of Audit

The Audit process starts with the risk assessment of various departments, autonomous bodies, schemes/ projects, etc., criticality/ complexity of activities, level of delegated financial powers, internal controls and concerns of stakeholders and previous audit findings. Based on this risk assessment, the

frequency and extent of audit are decided and an Annual Audit Plan is formulated.

After completion of audit, Inspection Report containing audit findings is issued to the head of the office with request to furnish replies within one month. Whenever replies are received, audit findings are either settled/ or further action for compliance is advised. The important audit observations pointed out in these Inspection Reports are processed for inclusion in the Audit Reports of the Comptroller and Auditor General of India, which are submitted to the Governor of Madhya Pradesh under Article 151 of the Constitution of India.

During 2012-13, audit of 844 units (compliance audit and performance audit) of various departments/organisations of the State was conducted by the office of the Principal Accountant General (General and Social Sectors Audit).

1.4 Lack of responsiveness of Government to Audit

1.4.1 Outstanding Inspection Reports

The Principal Accountant General (General and Social Sectors Audit), Madhya Pradesh, Gwalior (PAG) conducts periodical inspection of Government Departments by test-check of transactions and verify the maintenance of important accounting and other records as per the prescribed rules and procedures. These inspections are followed by issue of Audit Inspection Reports (IRs). When important irregularities, etc., detected during audit inspection, are not settled on the spot, these IRs are issued to the heads of offices inspected, with a copy to the next higher authorities.

The heads of offices and next higher authorities are required to report their compliance to the PAG within four weeks of receipt of IRs. Serious irregularities are also brought to the notice of the Heads of the departments by the office of the PAG.

Based on the results of test audit, number of audit observations contained in 7439 IRs (20,718 paragraphs) were outstanding against the departments under General and Social Sectors as on 30 September 2013¹, as given in **Table-2**. Year-wise details of IRs and paragraphs outstanding are detailed in **Appendix-1.1**.

Table-2: Outstanding Inspection Reports / Paragraphs

Sr. No.	Name of Sector	Inspection Reports	Paragraphs
1	Social Sector	6332	17885
2	General Sector	1107	2833
Total		7439	20718

¹ Including IRs and paragraphs issued upto 31 March 2013 and outstanding as on 30 September 2013.

The departmental officers failed to take action on observations contained in IRs within the prescribed time frame resulting in erosion of accountability.

It is recommended that the Government may look into the matter to ensure prompt and proper response to audit observations.

1.4.2 Government response to significant audit observations (draft paragraphs /reviews)

In the last few years, Audit has reported on several significant deficiencies in implementation of various programmes/ activities as well as on the quality of internal controls in selected departments, which have negative impact on the success of programmes and functioning of the departments. The focus was on auditing the specific programmes/ schemes and to offer suitable recommendations to the executive for taking corrective action and improving service delivery to the citizens.

As per the provision of Comptroller and Auditor General of India's Regulations on Audit and Accounts, 2007, the departments are required to send their responses to draft performance audit reports/ draft paragraphs proposed for inclusion in the Comptroller and Auditor General of India's Audit Reports within six weeks. It was brought to their personal attention that in view of likely inclusion of such paragraphs in the Reports of the Comptroller and Auditor General of India, to be placed before the State Legislature, it would be desirable to include their comments in the matter. They were also advised to have meeting with the Principal Accountant General to discuss the draft reports of Performance Audits and draft audit paragraphs. These draft reports and paragraphs proposed for inclusion in the Report were also forwarded to the Additional Chief Secretaries/ Principal Secretaries/ Secretaries concerned for seeking their replies. For the present Audit Report, draft reports on six Performance Audits, 10 draft paragraphs were forwarded to the concerned Administrative Secretaries. But Government reply has been received in four Performance Audits and three draft audit paragraphs.

1.4.3 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, one meeting of the High Powered Committee was held during 2012-13. The Government constituted an Apex Level Committee (April 2009) and 24 Departmental Audit Committees (DAC) for speedy settlement of audit observations. But no periodicity of meetings of the Apex Committee was prescribed in the order. However DAC are required to meet once in three months. No meetings of DAC and Apex Committee were held during the year.

1.4.4 Follow-up on Audit Reports

According to the Rules of procedure for the internal working of the Committee on Public Accounts, the Administrative Departments were to initiate, *suo motu* action on all Audit Paragraphs and Reviews featuring in the Comptroller and Auditor General's Audit Reports (ARs) regardless of whether these are taken up for examination by the Public Accounts Committee (PAC) or not. They were also to furnish detailed notes, duly vetted by audit indicating the remedial action taken or proposed to be taken by them within three months of the presentation of the ARs to the State Legislature.

Out of total 55 paragraphs pertaining to General and Social Sectors included in the Audit Reports for the years 2005-06, 2007-08, 2008-09 and 2010-11 departmental replies in respect of 11 paragraphs were not received (September 2013) (**Table 3**). The matter was reported to the Principal Secretary, Vidhan Sabha (October 2013).

Table-3: Position regarding receipt of Departmental replies on the paragraphs included in the ARs

Audit Reports	Year	Department(s)	Sector	Departmental replies pending as of 30 September 2013	Date of presentation in the State Legislature	Due date for receipt of Departmental replies
General and Social Sectors (Non-PSUs)	2005-06	Panchayat and Rural Development	Social Sector	01	26-7-2007	26-10-2007
		Public Health Engineering	Social Sector	01	26-7-2007	26-10-2007
	2007-08	Finance	General Sector	01	21-7-2009	21-10-2009
	2008-09	Panchayat and Rural Development	Social Sector	02	28-7-2010	28-10-2010
		Revenue	General Sector	01	28-7-2010	28-10-2010
	2010-11	Housing and Environment	Social Sector	01	12-12-2012	12-03-2013
		Public Health and Family Welfare	Social Sector	03	12-12-2012	12-03-2013
		Labour	General Sector	01	12-12-2012	12-03-2013
	Total				11	

(Source : Data confirmed by Vidhan Sabha Secretariat)

1.4.5 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 (ATNs) are also to be endorsed to the Principal Accountant General for his comments.

As of September 2013, 23 departments did not furnish ATNs on PAC's recommendations made on 217 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-1.2**. The pending position of ATN was brought to the notice of the Chief Secretary (October 2013) with a request to issue suitable instructions to the departments concerned.

1.5 Recoveries at the instance of Audit

Test check of records (October 2012) of Project Officer, District Urban Development Agency (DUDA), Ujjain revealed that an amount of ₹ 4.90 crore was sanctioned (November 2011) by DUDA to Nagar Palika Nigam, Ujjain (NPNU) as loan for construction of 1320 houses under Slum Rehabilitation Scheme. An agreement was executed (November 2011) between Collector cum Chairman, DUDA Ujjain and Commissioner, NPNU and the DUDA, Ujjain remitted ₹ 4.90 crore (November to December 2011) to NPNU. As per the agreement the loan was to be utilised only as margin money for obtaining loan from financial institutions for completion of the houses. We observed (July 2013) that the DUDA, Ujjain sanctioned loans without ensuring utilisation of the funds as margin money for obtaining loan from financial institutions. The NPNU did not utilise the funds as margin money for obtaining loan and spent the amount for payment of bills. After being pointed out by Audit (October 2012), the matter was taken up by the DUDA with the NPNU and the entire loan amount was refunded (November 2013) by NPNU to DUDA, Ujjain.

1.6 Status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly

Several Autonomous Bodies have been set up by the State Government. A large number of these bodies are audited by the Comptroller and Auditor General of India for verification of their transactions, operational activities and accounts, regulatory compliance audit, review of internal management, financial control and review of systems and procedure, etc. The audit of accounts of four autonomous bodies (pertaining to General and Social Sectors) in the State has been entrusted to the Comptroller and Auditor General of India. The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Report and its placement in the Legislature is indicated in **Table 4**.

Table 4 : Status of rendering Accounts of the Autonomous Bodies

S.No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which SARs were issued	Placement of SAR in the Legislature	Delay ² in submission / non-submission of accounts (in Months)
1	Madhya Pradesh Housing Board, Bhopal	Up to 2011-12	2010-11	2007-08	2003-04	2008-09 (40) 2009-10(34) 2010-11(22) 2011-12(12)
2	M.P.Human Rights Commission, Bhopal	Up to 2012-13	2011-12	2011-12	2008-09	2011-12(Nil) 2012-13(Nil)
3	MP Building and Construction Workers Welfare Board, Bhopal	Up to 2012-13	2008-09	2005-06	Information awaited	2006-07(57) 2007-08(45) 2008-09(33) 2009-10(36) 2010-11(24) 2011-12(12) 2012-13(Nil)
4	MP State Legal Service Authority, Jabalpur	Entrustment vide Act of Parliament	Not rendered since inception (1997-98)	-	Information awaited	180

Out of four Autonomous Bodies, Madhya Pradesh State Legal Service Authority, Jabalpur did not submit their accounts since inception (1997-98). There were delays up to 57 months in submission of accounts by two Autonomous Bodies (Serial No.1 and 3).

² Period of delay taken from the due date of receipt of accounts i.e. 30th June of the ensuing Financial year till 30th June 2013

Chapter - 2

Performance Audit

- 2.1 National Rural Drinking Water Programme**
- 2.2 Working of Higher Education Department**
- 2.3 Indira Awaas Yojana**
- 2.4 Construction of rural roads under Mukhya Mantri Gram Sadak Yojana**
- 2.5 Working of AYUSH Pharmacies**

Chapter 2: Performance Audit

Public Health Engineering Department

2.1 National Rural Drinking Water Programme

Executive Summary

The Accelerated Rural Water Supply Programme (ARWSP) was renamed (2009) as National Rural Drinking Water Programme (NRDWP) by the Government of India (GoI) to provide every rural person with adequate safe water for drinking, cooking and other domestic basic needs on a sustainable basis. The implementation of NRDWP for the period 2009-10 to 2012-13 was reviewed through a test check of records in 23 out of 50 districts during May to September 2013.

- Bottom-up approach for preparation of comprehensive water security plans at District and State level as envisaged in the Scheme guidelines was not adopted. Focus on shifting the paradigm from 80 *per cent* ground water based systems to 20 *per cent* not considered during the course of planning. As a result, number of drilling of bore well increased.
- Optimum utilization of funds could not be ensured. Component wise allocation and utilisation of funds was not ensured.
- Purchase of PVC pipes was made from MPLUN, which was not authorized to supply the material. Besides, the benefit of competitive rates through open tenders was not availed. Even admissible exemption was not availed.
- Due to depletion of ground water level and drying of sources fully covered habitations slipped back. Significant number of habitations in respect of quantity and quality, rural schools and anganwadis are yet to be covered in the State.
- Testing laboratories are yet to be strengthened in respect of infrastructure as well as of manpower to ensure the stipulated water sample testing.
- Payments of tender premium, centage charges and inadmissible works to be debited to State funds were charged to Programme fund.
- There were shortage of manpower in technical cadre, DWSP and BRCs which affected implementation of the programme. Trainings were not conducted as per training calendar to ensure capacity building.
- State Level Committees did not meet regularly to ensure proper monitoring of the Programme. The data regarding achievement entered online were not authenticated by the competent authorities before transferring the same into Integrated Management Information System.

2.1.1 Introduction

The first three phases¹ of rural water supply programme were scheduled during 1972-2009. The focus in the fourth phase (2009-12) was for ensuring sustainability of water availability, support activities and Water Quality Monitoring and Surveillance Programme (WQMSP). Since April 2009 the Rural Water Supply Programme is named as National Rural Drinking Water Programme (NRDWP) (the Programme) sponsored by the Government of India (GoI) with a vision of providing safe drinking water for all, at all times, in rural areas. The Programme has six components and the GoI and State Government provided 50 *per cent* share each on three components and on three components 100 *per cent* funding is done by GoI. However, the Programme is still continuing and the funds were provided both by GoI and State Government in year 2012-13. These *six* components were earmarked under NRDWP viz. Coverage, Water Quality, Operation and Maintenance (O&M), Sustainability, Support Activity and WQMSP for implementation of the Programme. The main objectives of the Programme were as under:

- To ensure permanent drinking water security in rural areas and to ensure that the quality of water is in conformity with the prescribed standards at both the supply and consumption points.
- To see that the issues of potability, reliability, sustainability, convenience, equity and consumers preference are the guiding principles while planning for a community based water supply system.
- To enable communities to manage, monitor and maintain surveillance of their drinking water sources;
- To provide access to information through online reporting mechanism with information placed in public domain to bring in transparency, accountability and informed decision making.

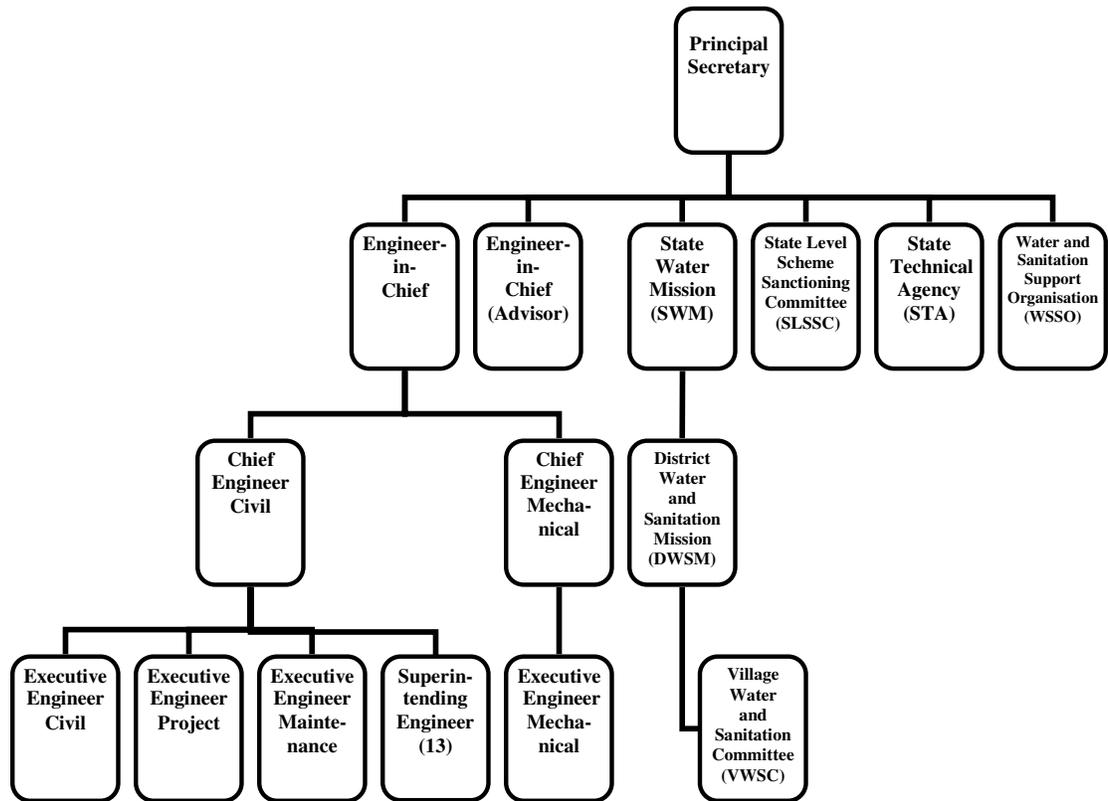
In Madhya Pradesh, the Public Health Engineering Department (PHED) is responsible for implementation of the Programme covering 51,541 villages (1.27 lakh habitations). At the beginning of 2009-10 there was no uncovered habitation. However, there were 78,377 partially covered habitations which remained to be fully covered by the end of Eleventh Plan Period i.e. March 2012. At the end of 2012-13, 43,632 habitations being 34 *per cent* of total habitations remained to be fully covered. Out of the six components, three components i.e. Coverage, Water Quality and Operation and Maintenance were on 50:50 cost sharing basis and Sustainability, Support Activity and WQMSP components were fully funded by GoI. During the period 2009-13, GoI and State Government released their shares of ₹ 3046.18 crore for the Programme against which expenditure of ₹ 2861.79 crore was incurred.

¹ First Phase (1972-86) ARWSP – To ensure provision of adequate drinking water supply of rural community; Second Phase (1986-99): Technology Mission – emphasis on water quality, technology intervention, human resource development support etc; Third Phase (1999-2009): Project to involve community in planning, implementation and management of drinking water scheme.

2.1.2 Organisational set up

The Programme is implemented by Public Health Engineering Department (PHED), headed by the Principal Secretary, PHED.

The organisational set up of PHED is detailed in the chart below:



The Principal Secretary, PHED is responsible for overall implementation of the Programme. The Engineer-in-Chief (E-in-C) is the Executive Head of the Department. The State Water Mission (SWM) releases funds to districts and maintains accounts of the Programme fund and the State Level Scheme Sanctioning Committee (SLSSC) are headed by Principal Secretary, PHED which accords approval for all rural water supply schemes and also review the schemes, STA assists the Department in planning and evaluating major water supply schemes and WSSO assists in HRD activities of the Department.

2.1.3 Audit objectives

The audit objectives were to examine whether:

- efficient planning existed for proper implementation of the programme;
- budget provisions, receipt and utilisation of funds and reporting thereof to GoI were adequate and economical;

- the programme was executed in accordance with the provisions of the NRDWP including quality control of drinking water;
- ground water recharging for rural areas was effective;
- human resource management for implementation of programme was adequate; and
- monitoring and evaluation was effective.

2.1.4 Audit criteria

The audit criteria were derived from the following sources:

- NRDWP guidelines and administrative orders issued by the GoI and the State Government on the Programme;
- Provisions of Unified Schedule of Rates of PHED, the MP Public Works Department (MPPWD) Manual;
- Project Reports, estimates and sanction orders of individual schemes projects; and
- General Financial Rules, Madhya Pradesh Treasury Code, Madhya Pradesh Financial Code and orders of the Department of Finance.

2.1.5 Scope and methodology of audit

The implementation of NRDWP for the period 2009-10 to 2012-13 was reviewed through a test check of records in 23² out of 50 districts (May to September 2013) and in the offices of E-in-C. An entry conference was held on 20th May 2013 with the Secretary, PHED and E-in-C wherein the audit objectives and audit criteria were appraised to the Department. Exit conference was held with Additional Secretary, PHED on 27th December 2013 the views/replies of the Department have been incorporated suitably.

Audit findings

2.1.6 Planning

In order to achieve the goal of NRDWP, Village Water Security Plans (VWSPs) were to be prepared, which inter-alia, included the demographic and physical features, water sources, the basic minimum requirement at household level for drinking and other household needs, infrastructure gaps and the proposed work to augment the existing infrastructure and water sources. The VWSPs were also to have details of management, operation and maintenance

² Alirajpur, Anuppur, Balaghat, Barwani, Betul, Dhar, Dindori, Hoshangabad, Jabalpur, Jhabua, Khargone, Mandla, Mandasaur, Rajgarh, Raisen, Ratlam, Sagar, Satna, Sehore, Seoni, Shajapur, Ujjain and Umaria

of the water supply schemes. Based on all the VWSPs, the District Water Security Plans (DWSPs) were to be prepared. At State level, an Annual Comprehensive Water Security Action Plan (AAP) for each financial year and a five-year rolling plan were to be prepared. The Annual Action Plan for the next financial year was to be submitted to GoI by February of each year.

We observed that in the 11th (2007-12) and 12th (2012-17) Five-Year Plans, no year-wise targets were set. As such, it could not be ascertained whether the Annual Action Plans (AAPs) prepared were in consonance with the Five-Year Plans. The AAPs were prepared every year, except in 2009-10. We observed that the AAPs were submitted to the GoI between March to May, i.e. with delay up to three months. However, the dates of approval by GoI were not furnished to Audit.

The scrutiny of records of planning process revealed the followings:

2.1.6.1 Village Water Security Plan and District Water Security Plan

Bottom-up approach was to be followed in planning process under which Village Water Security Plans (VWSP) as envisaged under the Programme were to be prepared by VWSC for ensuring drinking water security by the village community with the help of NGOs. Based on all VWSPs of the district, the District Water Security Plans (DWSPs) were to be prepared.

We noticed that VWSPs were not prepared in 23 test checked districts. None of the EEs could furnish the DWSP for NRDWP. Instead, they produced the Plan for the entire district, which included the Plan for PHED for the District. Thus, there was no separate plan for NRDWP. However, the District Plan did not have the data of habitations already covered, partially covered, remained to be covered, slip back habitations, plan on Information Education and Communication (IEC) and Human Resource Development (HRD). Impact of climate changes on availability of water resources was not taken into consideration during the planning process.

In the absence of the necessary inputs from grass root level i.e. Gram Panchayats and Village Water and Sanitation Committees, the Programme was implemented without ascertaining the needs of the villages. Thus, the objective of bottom-up approach was not achieved.

The Department in the exit conference (December 2013) accepted the lapses in preparation of the Plans and stated that two pilot projects for developing model VWSP were being implemented as per GoI instructions; based on which all other VWSPs would be prepared. Thereafter, the State plans would be prepared incorporating the VWSPs and DWSPs.

2.1.6.2 Shift in policy framework to prevent decline in ground water

As per Annexure-II of NRDWP guidelines (2009), with a view to arrest rapid decline in ground water, the Department was to shift the focus from 80 *per cent* ground-water based systems to 20 *per cent* and the remaining by

The objective of bottom-up approach in planning was not achieved, since no action Plan was prepared at village level

combination of roof-water harvesting, ground water recharge and surface water harvesting as conjunctive use.

Number of drilling of bore wells increased during 2009-13, defeating the objective of reducing dependency on ground water

There were no records to show that specific programmes were chalked out or targets set during 2009-13 for achieving the objective of reducing dependency on ground water. It was also noticed that the number of drilling of bore wells had an increasing trend during 2009-13.

The Department in the exit conference (December 2013) stated that the State formed Madhya Pradesh Jal Nigam Maryadit (June 2012) to focus on shifting from ground water to surface water based piped water supply schemes. During the year 2013-14, the Nigam has taken-up 25 multi-village piped water supply schemes from river sources. Allocation on coverage of habitations through handpumps has also been reduced.

2.1.6.3 Convergence with other Departments

As envisaged in the guidelines, convergence with the National Rural Employment Guarantee Scheme (NREGS), Watershed Projects and Irrigation Schemes were to be carried out during the planning process for construction of sustainability structures.

Convergence with other schemes/ departments was ignored

We noticed in the AAPs and DWSPs that the aspect of convergence with similar schemes was not considered in the Plans. Further, we noticed in 11³ out of 23 districts that payment of ₹44.06 lakh was made from NRDWP Fund on account of labour component in sustainability works, expenditure on which was to be charged to Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) indicating lack of convergence of NRDWP with other departments/schemes.

The Department in the exit conference (December 2013) accepted the fact and stated that instructions had been issued (September 2013) to the field offices for implementing sustainability schemes through convergence with other line departments.

2.1.7 Financial Management

2.1.7.1 Funding pattern

The Programme is funded by the Central and State Governments on cost-sharing basis. Out of the six components, three components i.e. Coverage, Water Quality and Operation and Maintenance were on 50:50 cost sharing basis and three other components viz. Sustainability, Support Activity and WQMSP components were fully funded by GoI. The component-wise funding pattern is as under:

³ Anuppur: ₹ 1.08 lakh, Barwani: ₹ 1.77 lakh, Betul: ₹ 7.33 lakh, Dhar: ₹ 3.83 lakh, Jhabua: ₹ 11.05 lakh, Raisen: ₹ 9.17 lakh, Sagar: ₹ 1.81 lakh, Satna: ₹ 1.47 lakh, Seoni: ₹ 0.56 lakh, Shajapur: ₹ 3.30 lakh and Umaria: ₹ 2.69 lakh.

Table-1 Component-wise funding pattern

Component Name	2009-10 & 2010-11			2011-12			2012-13		
	Percentage for component	State Share (%)	Centre Share (%)	Percentage for Component	State Share (%)	Centre Share (%)	Percentage for component	State Share (%)	Centre Share (%)
1. Coverage ⁴	45	50	50	45	50	50	47	50	50
2. Water Quality ⁵	20	50	50	20	50	50	20	50	50
3. Operation & Maintenance ⁶	10	50	50	10	50	50	15	50	50
4. Sustainability ⁷	20	0	100	20	0	100	10	0	100
5. Support Activity ⁸	5	0	100	3	0	100	5	0	100
6. WQMSP ⁹	0	0	0	2	0	100	3	0	100
Total	100			100			100		

(Source: NRDWP guidelines)

It would be seen that component-wise distribution of total funds during a year varied from year to year.

Scrutiny revealed that the funds released by GoI were directly deposited in the separate bank accounts of Programme and Support Activity in the name of SWM (Rajya Pey Jal Mission), SWM in-turn releases the funds to Executive Engineers at district level, who also maintains separate bank accounts for implementation of the Programme and Support Activity.

2.1.7.2 Receipts and expenditure of Central funds

Out of the six components, the accounts for Coverage, Water Quality, Operation and Maintenance, Sustainability are maintained in the name of Programme activities and for other components viz. Support Activity and WQMSP are released in the name of support activities. The year-wise details of funds released by GoI and State Government for the programme and support activities and expenditure incurred by the Department during the period 2009-13 are given in the table-2:

⁴ Coverage component includes works like drilling of bore wells, installation of hand pumps, laying of pipe line, construction of over head tanks, stand posts etc.

⁵ Water quality component includes works like installation of de-flouridaton plants, multi-village PWSS, intake well-cum-pump house, treatment plant, sedimentation plant, etc.

⁶ Under this component operation and maintenance of hand pumps is done.

⁷ Under sustainability component structures like stop dams, check dams, nala bunds, gully plugs, roof-top water harvesting etc. are created.

⁸ Under support activity component works related to communication and capacity building, management information system, research and development etc. are carried out.

⁹ Under WQMSP component testing of water samples at Gram Panchayat, Sub-Divisional, District and at State level is conducted and the same are monitored.

Table-2 Statement showing position of Central share under NRDWP

(₹ in crore)

Year	Name of component	Opening balance	Interest earned during the year	Funds sanctioned & released by GoI	Total funds available at State level (SWM)	Funds disbursed by SWM to districts	Expenditure incurred by Directorate and districts	Closing balance (6-8)
1	2	3	4	5	6	7	8	9
2009-10	Programme	34.91	0.30	376.66	411.87	411.87	293.51	118.36
	Support activity	5.36	0.01	3.00	8.37	8.36	6.18	2.19
	Total	40.27	0.31	379.66	420.24	420.23	299.69	120.55
2010-11	Programme	118.36	3.65	378.35	500.36	404.69	379.36	121.00
	Support activity	2.19	0.20	9.98	12.37	9.98	6.25	6.12
	Total	120.55	3.85	388.33	512.73	414.67	385.61	127.12
2011-12	Programme	121.00	3.01	276.29	400.30	392.40	364.65	35.65
	Support activity and WQMSP	6.12	0.19	16.49	22.80	16.83	18.06	4.74
	Total	127.12	3.20	292.78	423.10	409.23	382.71	40.39
2012-13	Programme	35.65	NA	536.08	571.73	436.56	412.12	159.61
	Support activity and WQMSP	4.74	NA	17.12	21.86	24.86	18.29	3.57
	Total	40.39	NA	553.20	593.59	461.42	430.41	163.18
	Grand Total		7.36	1613.97	1949.66	1705.55	1498.42	

(Source: Data collected/furnished by E-in-C office, Bhopal)

- During the period 2009-13, out of total Central funds of ₹ 1949.66 crore available, the SWM released ₹ 1705.55 crore (87 per cent) to the Executive Engineers (EEs). However, at the end of 2012-13, there was an unspent balance of ₹ 163.18 crore with the Mission and with the EEs.

In addition to Central assistance, the State share allocated¹⁰ and spent for the Programme is as under:

Table-3 Statement showing the State share released and spent

(₹ in crore)

Year	Funds released by State Government	Expenditure incurred by Directorate and districts	Savings
2009-10	286.79	259.92	26.87
2010-11	366.27	333.47	32.79
2011-12	376.43	369.95	6.48
2012-13	402.72	400.03	2.70
Total	1432.21	1363.37	68.84

(Source: Data furnished by E-in-C office, Bhopal)

We observed that State's share of the Programme was not credited to NRDWP account; instead the funds were spent through treasury system resulting in

¹⁰ For coverage, water quality and operation and maintenance.

lapse of programme fund. Due to lapse of Programme fund, the Programme activities suffered.

2.1.7.3 Release of funds

As envisaged in para 17 of NRDWP framework, in the beginning of the financial year, 50 *per cent* of allocation is released under different components of NRDWP and the second installment is to be released on submission of proposal for second installment by 31st December of the financial year along with a certificate of utilisation of 60 *per cent* of the available resources.

Funds were released in more than two installments and significant amount was released in the month of March

We observed that instead of release of funds in two installments in a year, GoI released programme funds in three to 10 installments. Against the total funds of ₹ 1613.97 crore released during 2009-2013 an amount of ₹ 229.38 crore (14 *per cent*)¹¹ were released in the month of March though the UCs were submitted to GoI before 31st December every year.

The Department in the exit conference (December 2013) accepted that the available Central funds could not be disbursed because of late receipt of second installment.

2.1.7.4 Component-wise release and expenditure

Component wise disbursement and expenditure of funds of NRDWP during 2009-10 to 2012-13 are detailed in *Appendix-2.1*. We observed that both release and expenditure of funds for various components were not in accordance with the prescribed norms for ratio of fund distribution as discussed below:

Balanced approach was not adopted in component-wise release and expenditure due to which due emphasis was not given on Sustainability and Support activity

- Against the norms of 65/67 *per cent* under the components Coverage and Water quality, the funds released ranged from 76 *per cent* (2012-13) to 82 *per cent* (2011-12). Expenditure under these components exceeded the norms by 6 *per cent* to 14 *per cent*.
- Against the norms of 20/10 *per cent* under Sustainability, release of funds ranged from five *per cent* to nine *per cent*. Expenditure was less than the norms by 11 *per cent* to 16 *per cent*.
- Against the norms of five/eight *per cent* under Support Activity, the funds released ranged from one to three *per cent*. Expenditure was less than the norms by three *per cent* to four *per cent*.

It would be seen from the above that Government was giving more attention to Coverage and Water quality, though focus areas of the fourth phase was sustainability, support activity and WQMSP etc.

The Department in the exit conference (December 2013) stated that after detailed scrutiny of records reply would be furnished.

¹¹ 2009-10:- eight *per cent*, 2010-11:- 11 *per cent* and 2012-13:- 28 *per cent*.

- For the component Operation & Maintenance the share of expenditure is 10 per cent during 2009-12 and 15 per cent during 2012-13. Accordingly, expenditure ceiling on O&M during 2010-11 and 2011-12 was ₹ 66.64 crore and ₹ 75.46 crore. However, actual expenditure was ₹ 81.50 crore and ₹ 85.84 crore respectively. Hence, expenditure in excess of the prescribed ceiling was ₹ 25.24 crore.

The Department in the exit conference (December 2013) stated that the provisions in the guidelines seems to be a misprint and confusing, hence clarification shall be taken from DDWS, GoI.

The reply is not in order since the para 17 (i) of NRDWP guidelines provides very clearly that the expenditure on O&M should not exceed 10 per cent of the total fund released in the previous year.

2.1.7.5 Mis-match in reported figures

The E-in-C maintains the accounts of funds available, expenditure, and closing balance of the Programme funds in (i) Annual Expenditure Statement, (ii) Integrated Management Information System (IMIS) and (iii) Balance Sheet prepared by the Chartered Accountant (CA). Audited accounts of CA should be supported by a statement of reconciliation with the accounts of PHED.

Significant mis-match of figures existed in the three different accounting formats

We observed that there were significant variations in the figures of opening balance, closing balance, total amount released, total expenditure under State Sector and Central Sector, as shown in the statements/accounts maintained under the three accounting formats, as shown in *Appendix-2.2*. No reconciliation was made by the Department at any level.

The Department in the exit conference (December 2013) accepted the mis-match in reported figures and stated that the online data are entered by the divisions and are compiled at State level but the modification & reconciliation is difficult due to time constraints. However, the figures would be reconciled and the revised UCs shall be prepared.

2.1.7.6 Exemption of Excise Duty not availed

General note 13 of Unified Schedule of Rates (USOR) of Water Supply and Sewage Works of the Department provides that the concerned officers shall avail the exemptions on any Tax or Duty as admissible under the prevailing policy on purchase of pipes. Further, GoI, vide Notification of December 2009 exempted payment of Excise Duty on purchase of pipes of diameter exceeding 10 cm¹².

¹² Needed for delivery of water from its source to the plant to the first storage point that forms an integral part of the water supply project.

Exemption of Excise Duty was not availed by the divisions in purchase of pipes for the Programme

During scrutiny of records related to purchase of these pipes in five¹³ test checked divisions, it was noticed that benefit of exemption of Excise Duty amounting to ₹ 18.43 lakh was not availed on purchase of PVC pipes worth ₹ 2.03 crore by the divisions during February 2010 to May 2013.

The Department in the exit conference (December 2013) stated that information has been sought from concerned Chief Engineers. Appropriate action would be taken after receipt of the information.

2.1.7.7 Avoidable payment of service charges on purchases of pipes

Annexure-B attached to Rule-14 of Store Purchase Rules prescribed in MPFC Part-2 provides that, the items, which are reserved to be purchased from Madhya Pradesh Laghu Udyog Nigam (MPLUN) shall only be purchased through MPLUN. PVC pipes were not a reserve item to be purchased through MPLUN. Hence, PVC pipes were to be purchased through open tenders.

Avoidable payment of ₹ 87.52 lakh was made as service charges to MPLUN on purchase of PVC pipes

During scrutiny of purchase records in 18 divisions for the period 2009-13, it was noticed that PVC pipes worth ₹ 43.76 crore were procured through MPLUN instead of through open tenders. We observed that payment of ₹ 87.52 lakh¹⁴ was made as service charges to MPLUN, which could have been avoided if the purchases were made directly by PHED.

The Department in the exit conference (December 2013) stated that MPLUN is a Government agency which is a specialist in procurement of materials.

Reply was not acceptable as the item was not reserved for MPLUN under Store Purchase Rules and a substantial amount of ₹ 87.52 lakh was paid as service charges to MPLUN.

2.1.7.8 Inadmissible works executed out of NRDWP funds

As per Para 16.5 of NRDWP guidelines, expenses which are not found eligible under NRDWP were to be met by the State Government and shall be credited to the Programme funds to that extent.

Expenditure of ₹ 2.72 crore was made from NRDWP funds which were not found eligible

During scrutiny of records we observed that in 13 divisions out of 23 test checked divisions, an expenditure of ₹ 2.72 crore¹⁵ was incurred during the period 2009-13 from NRDWP fund on various items which were beyond the scope of any of the components of NRDWP, such as repairing, renovation

¹³ Anuppur- ₹ 6.11 lakh Sardarpur (Dhar)- ₹ 7.41 lakh, Satna- ₹ 1.32 lakh, Seoni ₹ 0.90 lakh and Umaria- ₹ 2.69 lakh.

¹⁴ Anuppur ₹ 1.61 lakh, Barwarni ₹ 2.28 lakh, Betul ₹ 1.89 lakh, Bhopal (Mech) ₹ 4.74 lakh, Dhar ₹ 1.41 lakh, Dindori ₹ 18.28 lakh, Hoshangabad ₹ 2.87 lakh, Jhabua ₹ 0.74 lakh, Mandla ₹ 24.56 lakh, Mandsaur ₹ 9.61 lakh, Raisen ₹ 0.54 lakh, Rajgarh ₹ 0.48 lakh, Sagar (Civil) ₹ 12.79 lakh, Sagar (Mech) ₹ 3.01 lakh, Satna ₹ 0.29 lakh, Seoni ₹ 0.20 lakh, Umaria ₹ 0.32 lakh, Ujjain (Mech) ₹ 1.90 lakh.

¹⁵ Barwani ₹ 78.03 lakh (106), Dhar ₹ 57.01 lakh (24), Dhar (Sardarpur) ₹ 26.94 lakh (13), Hoshangabad ₹ 4.76 lakh (103), Jabalpur (Civil) ₹ 6.86 lakh (60), Jabalpur (Mech) ₹ 0.80 lakh (02), Jhabua ₹ 33 lakh (03), Raisen ₹ 12.70 lakh (219), Ratlam ₹ 16.71 lakh (11), Sagar (Civil) ₹ 14.06 lakh (117), Sagar (Mech) ₹ 1.13 lakh (03), Sehore ₹ 8.60 lakh (07) and Ujjain ₹ 11.42 lakh (10).

works of office and residential buildings, payment of telephone bills, electricity bills etc. As the items were not pertaining to NRDWP the expenditure incurred was not admissible.

The Department in the exit conference (December 2013) stated that comments have been sought from the concerned Chief Engineers.

2.1.8 Programme Management

The goal of NRDWP is to provide the rural people with adequate safe water for drinking, cooking and other domestic needs on a sustainable basis. This basic requirement should meet minimum water quality standards and be conveniently accessible at all times. This goal was to be achieved by the XIth Plan period i.e. by March 2012. The component-wise implementation of the Programme is discussed in the succeeding paragraphs.

2.1.8.1 Coverage and water quality

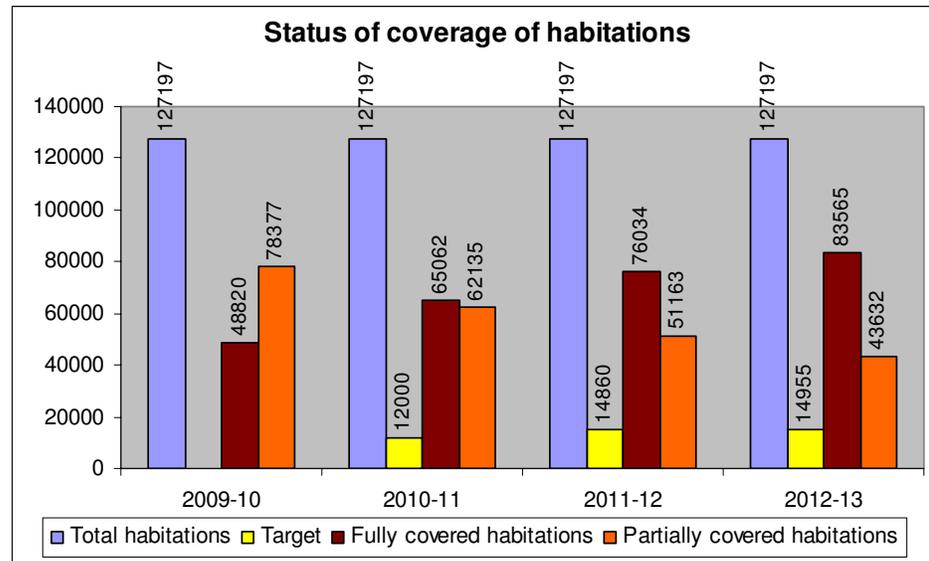
Coverage means providing safe and adequate drinking water supply by handpumps and Piped Water Supply Scheme to unserved, partially served and slipped back habitations.

2.1.8.2 Coverage of habitations

There were 1.27 lakh habitations as on 1 April 2009 of which 0.49 lakh habitations were fully covered as per norms of 40 litre per capita per day (lpcd) and remaining 0.78 lakh habitations were partially covered. After launching of NRDWP, the flexibility to assess the basic minimum requirement of water to the rural population was assigned to the State Government. Apex Committee of the State for NRDWP recommended (December 2009) norms for fully covered habitations. According to the norms rural habitations fulfilling the criteria of 55 lpcd to every household within the radius of 500 metres comes under fully covered habitations.

The status of coverage of habitations during the period 2009-13 in the State is given in the chart below:

Chart No.1- Status of coverage of habitations



(Source: Data furnished by E-in-C/IMIS)

Despite completion of one year after the plan period (2009-12), 43632 habitations still remained to be fully covered

As against 78,377 partially covered habitations at the end of 2009-10, only 41,815 habitations were targeted for coverage during 2010-13. It is also evident from the above graph that even one year after the Plan period was over in March 2013, 43,632 (34 per cent) habitations¹⁶, remained to be fully covered. In the test checked districts, 50 per cent habitations (33,653 out of 66,723) were not fully covered. This was due to fixing low targets for coverage of habitations.

The Department in the exit conference (December 2013) stated that the target for coverage of habitations is being decided on the basis of resources (finance and manpower) available with the State.

The reply is not acceptable as even one year after completion of the plan period all the habitations could not be covered despite Central funds remaining unspent and State funds being allowed to lapse.

2.1.8.3 Coverage of rural schools and anganwadi centres

As per para 9.7 of NRDWP guidelines, the State was required to compile data from the State Education Department and Women and Child Development Department regarding the rural schools and anganwadi centres (AWCs) in existence and number of schools and centres having drinking water facilities. The State was required to fix targets in such a manner that the rural schools and anganwadi centres not having drinking water facilities could be covered by 2010-11.

On being inquired in audit, the E-in-C intimated (May 2013) that 10877 rural schools were provided drinking water facilities under the programme during

¹⁶ Including 21,577 ST habitations and 3,553 SC habitations.

2009-13. He also stated that 5174 rural schools and 5794 AWCs remained to be covered under the Programme.

At the exit conference (December 2013) the Additional Secretary, PHED stated that out of 5794 AWCs targeted during 2013-14, 2206 were provided drinking water facilities. He also stated that the remaining schools would be covered during 2013-14.

The fact remains that the rural schools and AWCs could not be covered under the Programme within the stipulated schedule i.e. by 2010-11, as envisaged in the Programme guideline.

2.1.8.4 Coverage of habitations with Piped Water Supply Scheme (PWSS)

NRDWP gives thrust on Coverage of habitations for supply of drinking water through PWSS instead of hand pumps. Further, the State Government decided (2010) to implement PWSS to such villages having population of more than one thousand.

1053 (10 per cent) PWSS were not functioning due to drying of sources, electrical problems and non-maintenance by panchayats

During scrutiny of records and data obtained from E-in-C, we observed that against the targets of 3750 PWSS in the AAPs, 3575 PWSS were completed during the period 2009-13. As of September 2013, there were 10,664 PWSS of which 1053 PWSS¹⁷ (10 per cent) were not functioning. In the test checked districts, out of 1635 PWSS completed, 270 were not functioning due to drying of sources, non-payment of electricity bills, lack of interest by panchayats in operation and maintenance.

2.1.8.5 Coverage of habitations with handpumps

In terms of provisions of Annexure-VIII of NRDWP guidelines, the norms for lpcd and distance for coverage of population may be decided by the respective State Government. Accordingly the Department fixed criteria for coverage of habitations through handpumps having population less than one thousand which are not covered under PWSS¹⁸.

As per data furnished by E-in-C/IMIS the number of handpumps installed in the State was 5.29 lakh (May 2013), of which 4.85 lakh were functioning.

The status of closed handpumps at the end of the years 2009-10 to 2012-13 is as under:

¹⁷ (276 and 777 not functioning due to drying of sources and problems in electrical connection/non-maintenance by panchayats respectively).
¹⁸ PWSS implemented in habitations having more than 1000 population.

Table-4 Status of closed handpumps

Year	Handpumps closed due to dried sources	Handpumps closed due to depletion of ground water	Handpumps closed due to quality affected	Handpumps closed due to mechanical defects	Total closed handpumps
2009-10	2601	21896	995	994	26486
2010-11	3143	27771	921	10868	42703
2011-12	2937	19341	1334	12441	36053
2012-13	3044	27965	1224	12002	44235

(Source: Data furnished by E-in-C/IMIS)

It is evident from the above that there was substantial increase of 17,749 in number of closed hand pumps (from 26,486 to 44,235) during the period 2009-13. This indicated that sustainability activities such as recharging etc. and maintenance of handpumps were not adequate.

As per the progress reports submitted to the E-in-C by the test checked districts, out of 2.51 lakh hand pumps installed, 24,787 hand pumps (10 per cent) were not working of which 2020 hand pumps were defunct/irreparable.

The Department in the exit conference (December 2013) stated that the ground water is being heavily exploited for agricultural activities. Water recharging is a slow process and needs comprehensive efforts from all the stake holders; despite best efforts of the Department water table is depleting and the hand pumps are adversely affected.

The reply is not acceptable since less release of fund and expenditure on sustainability works to arrest depletion of ground water was less than the prescribed ratio as discussed in para 2.1.7.4.

2.1.8.6 Status of ongoing and new schemes

As per NRDWP guidelines, State Government will have to prepare plan for each year for sanction of new schemes, taking into consideration the 'ongoing' schemes. However, completion of the ongoing schemes was to be given priority over new schemes. It should be ensured that the works taken up are completed expeditiously for providing intended benefits, as any delay would result in cost escalation.

As per information furnished by E-in-C office the year-wise position of new and ongoing schemes is detailed below:

Table-5 Status of ongoing and new schemes

Year	No. of ongoing schemes at the beginning of the year	No. of new schemes	Total schemes	No. of completed schemes during the year	No. of incomplete schemes at the end of the year
2009-10	382	403	785	547	238
2010-11	238	1149	1387	856	531
2011-12	531	1241	1772	770	1002
2012-13	1002	1290	2292	1756	536

(Source: Data furnished by E-in-C/IMIS)

We noticed that out of the 536 incomplete/ongoing schemes as of March 2013, there were five schemes more than 10 years old, 107 schemes more than five years old and 246 schemes were more than one year old and others were less than a year old.

The above position indicates that priority was not given to completion of ongoing schemes over the new schemes though envisaged in the guidelines of the Programme.

The Department in the exit conference (December 2013) accepted the fact and stated that schemes were incomplete as dependable sources could not be developed despite best efforts. However, the schemes would be revised from underground to surface water source based and efforts would be taken to complete these by June 2014.

2.1.8.7 Coverage of water quality affected habitations

2051 quality affected habitations remained uncovered as of April 2013

To meet the National goal by 2012 for coverage of all rural habitations that have water quality problems, due emphasis was to be given for the issue of supply of quality water under NRDWP.

As of April 2009, 5385 habitations in 27 districts were quality affected (excluding the habitations for which the schemes were ongoing) by excess of fluoride (beyond permissible limit 1.5 mg/ltr), iron (beyond permissible limit 1mg/ltr), salinity (beyond permissible limit 600mg/ltr) and nitrate (beyond permissible limit 45 mg/ltr). The position of quality affected habitations as on 1st April of each year is detailed below:

Table-6 Status of quality affected habitations

Position as on 1 st April of	Number of habitations contaminated by				Total habitations
	Fluoride	Iron	Salinity	Nitrate	
2009	4720	178	481	06	5385
2010	2906	97	349	06	3358
2011	2651	04	261	01	2917
2012	2485	156	148	00	2789
2013	1882	132	37	00	2051

(Source: Data furnished by E-in-C/IMIS)

Position given in table-6 indicates that 2051 habitations were quality affected as of April 2013 and were yet to be covered though the National goal¹⁹ was to cover all water quality affected habitations by the end of 2012.

The efforts made by Department to cover these quality affected habitations were through implementation of multi-village PWSS, single village PWSS and installation of defluoridation plants.

Further, in 11²⁰ quality affected districts test checked, it was noticed that out of total 2358 quality affected habitations, 1360 (58 per cent) were targeted to be covered during 2009-13 and 1184 habitations (50 per cent) were actually covered.

The Department in the exit conference (December 2013) accepted the fact and stated that all quality affected habitations would be covered by March 2014.

➤ **Delay in completion of PWSS in fluoride affected habitations**

Eight schemes to cover 1018 quality affected habitations remained incomplete after spending ₹ 182.68 crore

With a view to provide safe drinking water in 1018 fluoride affected habitations of Dhar (813) and Jhabua (205) Districts, Government accorded (August 2007) Administrative Approval (AA) for implementation of eight PWSS without ensuring availability of land. The estimated cost of eight schemes was ₹ 173.96 crore and were to be completed by March 2009. The cost was revised to ₹ 215.78 crore in February 2010 due to revision of Schedule of Rates (SORs in December 2009). However, as of May 2013 i.e. after delay of 26 to 59 months, these schemes remained incomplete after spending ₹ 182.68 crore. The details are given in **Appendix-2.3**.

Due to non-completion of the project within the stipulated period, population of 1018 habitations were deprived of the benefits of the scheme despite incurring an expenditure of ₹ 182.68 crore. In case of Petlawad (Jhabua) Scheme expenditure in excess (₹ 6.73 crore) of the sanctioned amount was incurred without any revision of the scheme.

The Department in the exit conference (December 2013) agreed to the delay and stated that all the 1018 habitations would be covered by March 2014.

2.1.8.8 “Jalmani” – standalone water purification system

With the object to provide safe drinking water in rural schools a scheme named ‘Jalmani’ was introduced by the GoI (2008-09) for installation of standalone water purification system. As per Jalmani guidelines, feasibility of the systems in rural schools was to be assessed considering the techno-economic aspects before procurement. But, there was no such record to show that any assessment was conducted prior to procurement of the systems.

¹⁹ The State Government adopted the National goal.

²⁰ Betul, Dindori, Jhabua, Khargone, Mandla, Mandsaur, Raisen, Ratlam, Sagar, Sehore and Ujjain

The objective of Jalmani Scheme to provide safe drinking water to the children of rural schools was not achieved

We observed that ₹ 5.47 crore was released (January 2009) by GoI to PHED. PHED placed orders (February 2010) for 2734²¹ system valuing ₹ 6.05 crore, which were installed in the rural schools during 2010-11.

Further, as per terms and conditions of supply orders and E-in-C's instructions (January 2011), payment of 75 per cent to the supplier was to be made by EEs only after installation of the systems and the rest 25 per cent was to be paid during next five years, at 5 per cent every year after successful installation and functioning of standalone systems. We observed that immediately after installation, payment of ₹ 5.46 crore (90 per cent) was made by the EEs up to June 2013. The position of installed and working of standalone systems in four Zones of the State is detailed below:-

Table-7 Status of working standalone systems (as of December 2013)

Sl. No.	Zone	Installed	Working	Not-working (percentage)
1.	Bhopal	500	115	385 (77)
2.	Indore	835	418	417 (50)
3.	Gwalior	300	183	117 (39)
4.	Jabalpur	1099	84	1015 (92)
	Total	2734	800	1934 (71)

(Source: Data furnished by Department)

During the scrutiny of records related to Jalmani system in 23 test checked districts, it was noticed that proper training and service after sales was not provided by the suppliers at the user's end, due to which significant number of systems were found defunct.

Further, we noticed during joint physical verification of the systems that in 14 schools of nine²² districts the systems were not working.



²¹ Ultra filtration, (703 at ₹ 28126 each amounting ₹ 197.73 lakh), RO system (68 at ₹ 39740 each amounting ₹ 27.02 lakh), fluoride system (1753 at ₹ 19626 each amounting to ₹ 344.04 lakh), Ion exchange (210 at ₹ 17682 each amounting to ₹ 37.13 lakh).

²² Anuppur, Barwani, Betul, Dhar, Jhabua, Raisen, Satna, Seoni and Umaria.



The Department in the exit conference (December 2013) stated that the agencies responsible for maintenance did not render services as required. However action would be taken against the agencies.

The fact remains that even after incurring an expenditure of ₹ 5.46 crore, Department failed to ensure successful functioning of the systems installed in rural schools. As a result, the objective to provide safe drinking water to the children of rural schools remained unachieved.

2.1.8.9 Sustainability

The main aim of providing sustainability of drinking water scheme is to ensure that such schemes do not slip back from universal access of safe drinking water to the community throughout the design period of the schemes. Under sustainability component, suggestive works to be carried out are check dams/nala bunds, percolation ponds/tanks, contour trench/bunds, recharge pits, gully plugs etc.

As per funding pattern, ₹ 541.13 crore were to be disbursed under sustainability component during the years 2009-10 to 2012-13. Against this the Department disbursed ₹ 206.92 crore and expenditure of ₹ 201.91 crore was incurred.

2.1.8.10 Execution of sustainability works through Panchayat and Rural Development Department (P&RDD)

As per Annexure-II, para 6 of NRDWP guidelines some of the sustainability works in the suggestive list are Gully plugs, Recharge Pit, Contour trench/bund, Check dam/Nala bund, Percolation pond/tank etc.

During the period 2008-11, State Government released ₹ 60.66 crore²³ to P&RDD for sustainability works. Out of this only ₹ 16.10 crore were utilized and ₹ 34.03 crore was refunded to PHED (₹ 21.74 crore in March 2012 and ₹ 12.29 crore in December 2012) after the State Government decided to take over the works from P&RDD to PHED in 2011-12. The balance ₹ 10.53 crore was lying unutilised with P&RDD as of November 2013.

Adequate focus on sustainability works was not accorded, the funds provided to P&RDD could not be utilised for the intended purposes

²³ ₹ 7 crore in 2009-10 and ₹ 25 crore in 2010-11 from NRDWP funds and ₹ 28.66 crore in 2008-09 from ARWSP funds

We observed that in seven²⁴ test checked districts ₹ 17.47 crore were released, of which ₹ 16.80 crore were utilized. Out of the sustainability works carried out in these districts, 57 inadmissible works costing to ₹ 3.14 crore viz. drilling of tube wells, spot sources, handpumps and PWSS through Over Head Tank (OHT) were carried out during 2009-12, as shown in **Appendix-2.4**.

The Department in the exit conference (December 2013) stated that the decision to carry out the sustainability work through P&RDD was taken at Government level. Due to low progress, the works were transferred back to PHED. However, the P&RDD has been requested to furnish the details of works executed and utilisation certificates.

The fact remains that the funds were not utilised for the intended purposes.

2.1.8.11 Slip back of habitations

The main aim of providing sustainability of drinking water schemes is to ensure that such schemes do not slip back from universal access of safe drinking water to the community throughout the design period of the schemes.

During scrutiny of IMIS data and information furnished by test-checked divisions, it was noticed that large number of habitations had slipped back from their status during 2010-11 to 2012-13 as detailed in Table 8. Information for 2009-10 was not made available to Audit.

Number of slipped back habitations steadily increased during 2010-13, mainly due to drying of water sources

Table-8 Status of slipped back habitations

Year	Total slipped back habitations	Reasons for slip back		
		Drying of sources	Water quality	Others (poor O&M, electricity problems and old systems)
2010-11	660	539	33	88
2011-12	2539	1851	35	653
2012-13	8017	6549	294	1174
Total	11216	8939	362	1915

(Source: Data furnished by E-in-C/IMIS)

Above table indicates that the slip back habitations are increasing year by year. One of the major reasons was drying of sources, mainly due to inadequacy of sustainability works as discussed in para 2.1.8.10. Further, in 16²⁵ out of 23 test checked districts, we noticed that out of total 47,114 habitations, fully covered 4234 habitations slipped back during the period 2010-13.

The Department in the exit conference (December 2013) stated that recharging is a very slow process; it does not yield results immediately after construction of structures. Due to excess drawal of ground water for agricultural purposes, the water table is depleting and the Department's tube wells are getting dried and the situation of slip back is arising.

²⁴ Balaghat, Jabalpur, Mandsaur, Ratlam, Sagar, Shajapur and Ujjain

²⁵ Alirajpur, Balaghat, Barwani, Betul, Dhar, Dindori, Hoshangabad, Jabalpur, Jhabua, Mandsaur, Raisen, Rajgarh, Ratlam, Sagar, Sehore and Ujjain

The fact remains that number of slipped back habitations increased though the focus of fourth phase was on sustainability of availability of water.

2.1.8.12 Roof-top water harvesting

Roof-top water harvesting for community structures like schools, anganwadis, GP office, hostels, health care centres, hospitals and other Government buildings was to be planned as per NRDWP guidelines.

Coverage under roof- top water harvesting in Government buildings was inadequate

There was nothing on record to show whether any consolidated information/details of Government buildings were available with the Department. However, as per information provided by 22 out of 23 test-checked districts only 289 schools, 269 hostels, 25 anganwadis and 32 government buildings were provided with roof-top water harvesting during 2009-13. Considering the broad spectrum of Government and community buildings in the districts, coverage under roof-top water harvesting was inadequate.

The Department in the exit conference (December 2013) stated that the roof top rain water harvesting structures constructed by the Department are handed over to concerned authorities, who did not maintain the same. Priority for construction of other types of recharge structures over the roof top water harvesting was also being considered apart from generating awareness among the people.

2.1.8.13 Support activity

The activities viz. water quality monitoring and surveillance programme, water testing laboratories, supply of field test kits, HRD in the sector, training etc. are undertaken in support activities.

2.1.8.14 Quality control

Water is defined as safe if it is free from biological contamination and the chemical contamination is within the permissible limits. Water sample testing deserves scrupulous care to bring out meaningful and reliable results that assures correct laboratory results. Hence the most important need of a water testing laboratory is availability of competent manpower and required infrastructure for quality tests, preparing data-base and analytical work.

2.1.8.15 Manpower and infrastructure in laboratories

Scrutiny of data regarding available manpower for laboratories revealed significant shortfall in manpower at State, District and Sub-divisional laboratories as detailed in **Appendix-2.5**:

Significant shortfall was noticed in manpower at State, District and Sub-divisional laboratories

- Against requirement of skilled manpower envisaged in the scheme guidelines, 33 *per cent* shortage was noticed in the State Laboratory. The posts of Bacteriologist, Lab Technician, Analyst, Sample Collector and Analyst were neither sanctioned nor posted at State level laboratory.

- In the District laboratories there was 76 per cent shortage of skilled manpower. The posts of Senior Chemist, Bacteriologist, Analyst, Sample Collector and Data Entry Operator were neither sanctioned nor posted.
- At Sub-Divisional Labs against requirement of 208 Chemist and 104 Lab Attendants only 127 and 62 posts were filled respectively.

Further, scrutiny of information regarding availability of infrastructure furnished by the 22 divisional and sub-divisional laboratories of 19 districts out of 23 test-checked districts revealed significant shortfall in lab equipments, accessories, glass wares and reagents as detailed below:

Table 9 – Status of availability of items in laboratories

Items	District level laboratory			Items	Sub-divisional laboratory		
	Required	Available	Shortage (per cent)		Required	Available	Shortage (per cent)
Instruments	462	351	111 (24)	Accessories	899	299	600 (67)
Glassware	1826	896	930 (51)	Furniture	372	170	202 (54)
Chemicals	1232	542	690 (56)	Glassware and lab equipment	1426	893	533 (37)
Miscellaneous	1012	376	636 (63)	Reagents	837	420	417 (50)

(Source: Data furnished by units)

It is evident from the above that there was significant shortage of manpower and infrastructure in the laboratories which had adversely affected the implementation of water quality monitoring and surveillance programme as discussed below.

2.1.8.16 Water sample testing

As per NRDWP guidelines under Water Quality Monitoring and Surveillance Programme, the GPs and sub-divisional laboratories will test 100 per cent of the water sources, the district laboratories will test 30 per cent of the water samples tested by Gram Panchayats. The State laboratory will test 10 per cent of the water samples tested by the district laboratory. However, the targets for district and sub-divisional laboratories were limited to 3000 samples per year.

An analysis of information/data available online relating to the year-wise position of water sources tested by 112 sub-divisional labs, district labs and State level lab, revealed that there were huge shortfalls (74 per cent at sub-divisional labs, 51 per cent at district lab and 94 per cent in State lab) in water sample testing against the target set during the period 2009-13. We observed that sample testing in sub-divisional labs and districts labs gradually increased; on the contrary at the State laboratory testing of samples showed decreasing trend. Details are given in **Appendix-2.6**. We observed during analysis of data that against 12,000 samples to be tested per laboratory during the four years 2009-10 to 2012-13, Mandsaur and Ujjain Districts tested maximum 11,193 and 10,801 samples, while Sheopur and Khandwa Districts tested only 1967 and 1811 samples respectively.

Huge shortfall in water sample testing i.e. 74 per cent in sub-divisional, 51 per cent in district laboratories and 94 per cent in State laboratories were noticed

The Department in the exit conference (December 2013) stated that the sub-divisional labs were to be established in a phased manner and still it is in infant stage. However, the reply is silent about shortfall in district and State laboratory.

The reply was not acceptable as drinking water quality control and surveillance programme should be accorded high priority to ensure that the rural population is provided with adequate and safe drinking water.

2.1.8.17 Sample testing at Gram Panchayat (GP) level

As per NRDWP guidelines, GP would carry out testing of all drinking water sources including private sources within its jurisdiction particularly bacteriological parameters. The frequency for testing of each water source for chemical and physical parameters was once a year and for bacteriological parameter it was twice a year (pre-monsoon and post-monsoon). Besides, tests are conducted as and when water related diseases are detected.

Despite availability of adequate FTKs and Vials, there was significant shortfall in sample testing at GP level

To carry out chemical and bacteriological test of water samples, Field Test Kits (FTKs) and bacteriological kits (Vial) were distributed to the GPs. By one FTK, 100 samples can be tested and by one vial only one sample can be tested. The GPs should furnish test reports to district laboratory once in three months. For testing of samples, 30,771 FTK and 40.90 lakh vials were provided to 8976 GPs during 2009-13.

During scrutiny of progress report of water sample test conducted by GP in 22²⁶ test-checked districts, it was noticed that water sample test done by the Gram Panchayat was less than the targets. There was nothing on record to ascertain whether any report was furnished by the GPs to district laboratories. The year-wise position of water sources/samples tested is detailed below:

Table-10 Status of water sample testing at GP level

Year	Total sources as per IMIS data	Target (no. of sources x 3) for sample testing	No. of test done as per progress report (PHEIMS)	Shortfall (per cent)
2009-10	3,22,486	9,67,458	2,29,961	7,37,497 (76)
2010-11	3,36,552	10,09,656	4,29,893	5,79,763 (57)
2011-12	3,37,791	10,13,373	6,18,340	3,95,033 (39)
2012-13	3,37,920	10,13,760	6,42,298	3,71,462 (37)
Total	13,34,749	40,04,247	19,20,492	20,83,755 (52)

(Source: Data furnished by Divisions)

It is evident from above table that due attention on testing of water sources at village level was not paid, hence, significant shortfall (52 per cent) in testing of water samples at GP level existed. However, the achievement showed increasing trend. We observed during analysis of data that the GPs of Dhar and Dindori carried out maximum number of tests i.e. 2,67,280 and 1,70,311

²⁶ Alirajpur, Anuppur, Balaghat, Barwani, Betul, Dhar, Dindori, Hoshangabad, Jabalpur, Jhabua, Khargone, Mandla, Mandsaur, Rajgarh, Raisen Ratlam, Satna, Sehore, Seoni, Shajapur, Ujjain and Umaria

respectively, whereas GPs of Satna and Umaria conducted only 23,106 and 40,100 tests respectively.

The Department in the exit conference (December 2013) accepted and stated that the FTKs and bacteriological kits were distributed to GPs which were not under the direct control of the Department.

As regard ensuring testing of water samples by GPs, reply of the department that GPs are not under their direct control is not acceptable as NRDWP emphasizes on WQMSP and the PHED is responsible for ensuring this, since testing kits are purchased from the Programme fund.

2.1.8.18 Shortfall in training

Based on the need assessment, the Department was to develop training modules on different related subjects. Every year a Capacity Building Plan was to be prepared for training at village, block, district and State level.

We noticed that the State Water Support Organization conducted the training need assessment only for 2011-12 and 2012-13, though training calendar was prepared for the years 2010-11 to 2012-13 and was circulated to all circles/divisions. However, no training calendar was prepared for the year 2009-10 and there was nothing on record to ascertain in audit whether training was imparted during 2009-10.

Significant shortfall in training was noticed in district and block level

During the years 2010-11 to 2012-13, in 11²⁷ out of 23 test-checked districts shortfall in training ranged from 82 to 97 *per cent* under district level and 90 to 96 *per cent* under block levels, as detailed in **Appendix-2.7**.

Huge shortfall against the target set for training indicates that capacity building of human resources at field levels was not given due attention.

The Department accepted (December 2013) that trainings in the year 2010-11 to 2012-13 could not be done as desired, as HRD consultants could be recruited in 2012-13.

2.1.9 Programme execution

2.1.9.1 Drilling of tube wells in fluoride affected areas

As per NRDWP guidelines, areas where concentration of fluoride is more than 1.5 mg/ltr would be considered as fluoride affected. A detailed survey was conducted in 2003 by the Department in which numbers of habitations in different districts were identified as fluoride affected.

The Department issued (April 2006) instructions to drill bore wells only in fluoride free zones. We observed that in four²⁸ out of 23 test-checked districts 223 bore wells were drilled in identified fluoride affected habitations in

Despite clear instruction by the Department, bore well were drilled in fluoride affected habitations incurring an expenditure of ₹ 1.59 crore

²⁷ Balaghat, Barwani, Betul, Bhopal, Dhar, Jhabua, Raisen, Sagar, Sehore, Shajapur and Ujjain.

²⁸ Betul, Dhar, Jhabua and Sagar

violation of Government order (April 2006) during the period 2009-13. An amount of ₹ 1.59 crore was incurred on these bore wells as detailed in **Appendix-2.8**.

The Department in the exit conference (December 2013) stated that the tests were conducted for fluoride contamination by the EEs after drilling of bore wells and no fluoride was found in results and also stated that detailed report from concerning EEs is being sought.

The reply was not tenable as drilling was done in identified fluoride affected habitations in violation of instructions issued by the Department and no test reports were furnished to Audit to authenticate the reply.

2.1.9.2 *Inflated estimates*

Para 17 (m) of NRDWP guidelines provides that the State Government has to furnish a certificate to GoI declaring that no centage charges have been levied on NRDWP works and paid from Programme fund. In case any State levies the centage charges on NRDWP funds, double the amount charged will be deducted while releasing the last installment of funds.

Scrutiny of the estimates, Notice Inviting Tenders (NITs), agreements and final bills in respect of 96 electric works in six²⁹ out of 23 test-checked districts revealed that the estimates for these works were got prepared by Madhya Pradesh Paschim Kshetriya Vidyut Vitaran Company Limited (MPPKVVCL) based on their Schedules of Rates (SORs). The MPPKVVCL levied centage charges at 11.5 *per cent* on these estimates which executes only deposit works. The PHE invited tenders from contractors by adopting these estimates in which centage charges of 11.5 *per cent* was included in the NITs. Since these were not deposit works the centage charges were not leviable. Thus, the NITs contained inflated estimate.

Scrutiny of bills in respect of these works for the period 2009-13 revealed that the contractors claimed the centage charges at 11.5 *per cent* and a total of ₹ 37.44 lakh was paid to the contractors. The levy of centage charges in NITs and payment made to contractor was irregular and also in violation of the guidelines of NRDWP. Besides, the centage charges were not at all leviable on NRDWP funds.

The Department in the exit conference (December 2013) agreed and stated that instructions are being issued to concerned EEs to recover the unauthorized payment of centage charges.

2.1.9.3 *Payment of tender premium from NRDWP Fund*

As per para 16.5 of NRDWP guidelines, tender premium were to be met by the State Government and it shall credit the programme funds to that extent.

Estimates were inflated and centages charges of ₹ 37.44 lakh was made by the divisions to the contractors

²⁹ Alirajpur (4 works-₹ 1.30 lakh), Dhar (26 works-₹ 8.62 lakh), Jhabua (9 works-₹ 5.24 lakh), Rajgarh (11 works-₹ 2.32 lakh), Ratlam (42 works-₹ 1.50 lakh) and Sardarpur (4 works-₹ 18.46 lakh)

Tender premium amounting to ₹ 43.54 crore was incurred from NRDWP funds, which was to be met by the State Government

On scrutiny of agreements, work orders and final/running bills, we noticed that in 16³⁰ out of 23 test-checked districts, tender premium ranging between 0.05 per cent and 183.30 per cent amounting to ₹ 43.54 crore was charged during 2009-13 on 5654 works on the estimated cost, as detailed in *Appendix-2.9*. We observed that the State Government did not credit the programme fund with additional funds towards the cost of tender premium.

The Department in the exit conference (December 2013) accepted and stated that due to pending revisions of SORs, the tenders were sanctioned with premium and appropriate action was being taken. The Department is taking action to revise the applicable SORs every year so that recurrence of such incidences does not occur in future.

The reply was not in order since SORs were revised in December 2009, April 2012 and in March 2013.

2.1.9.4 Loss to Government due to negligence

A PWS scheme to provide potable water in 205 habitations of 74 quality affected villages of five blocks in Jhabua District along the Kukshi-Bagh-Jobat State Highway was under progress since 2007. The work was being executed by Sardarpur Division (Dhar District). In October 2010, Madhya Pradesh Road Development Corporation (MPRDC) approved the widening of the Kukshi-Bagh-Jobat State Highway whereunder the work of PWSS was under progress. Accordingly, MPRDC requested (December 2010) the EEs, PHED of Jhabua, Alirajpur and Dhar divisions to move away the water supply pipelines laid along the road side. However, the Sardarpur Division under which the work of PWSS was being carried out was not informed.

In April 2012, an agency selected by the MPRDC started the work of widening of road and during the course of widening, 2300 metre pipeline of 150 mm dia and 1000 metre pipeline of 200 mm dia was excavated.

Lack of supervision in detection of excavated pipes led to loss of material

Scrutiny of records of Sardarpur Division revealed that the pipes which were lying on the road side, i.e. 2300 metre pipes of 150 mm and 800 metre pipes of 200 mm costing ₹ 52.90 lakh were stolen in March 2013 as reported by the Sub-Engineer in March 2013.

As the PWSS was an ongoing project, regular supervision should have been carried out by the division. Lack of supervision led to delayed detection of excavation leading to loss of the material.

The Department in the exit conference (December 2013) stated that explanation and details in this matter have been sought from Chief Engineer, Indore. After detailed investigation of the case reply shall be furnished.

³⁰ Alirajpur, Barwani, Betul, Dhar, Dindori, Hoshangabad, Jabalpur, Jhabua, Raisen, Ratlam, Sagar, Sehore, Seoni, Shajapur, Ujjain and Umariya.

2.1.9.5 Unsuccessful bore wells in excess of permissible limit

According to guidelines issued by Government regarding drilling of tube wells, use of scientific technology for identification of sources viz. resistivity survey, remote sensing, use of hydro fracturing maps, hand water prospect maps etc. should be resorted to before drilling of tube wells. The Department directed (July 1988) that the EEs are required to submit an annual statement to E-in-C justifying the reasons for failure of bore wells in excess of 10 per cent (permissible limit) and if the percentage of failure exceeds 15 per cent, comments of SE are also to be submitted.

Failure of bore wells beyond the permissible limit led to unfruitful expenditure of ₹ 7.65 crore. Reasons were also not intimated to next higher authorities for failure of bore wells

It was noticed that in 10³¹ out of 23 divisions, a total of 20,417 bore wells were drilled, out of which the percentage of unsuccessful ranged from 12 to 52 per cent. There was nothing on record to show that annual statements were submitted to E-in-C by the EEs. The division-wise status of unsuccessful bore wells valued ₹ 7.65 crore is detailed in *Appendix-2.10*.

Neither the EEs nor the SEs offered any justification for failure of bore wells beyond the permissible limit. E-in-C was thus not given the opportunity to analyse/supervise the reasons of failure of bore wells and the failure percentage beyond the permissible limit persisted during 2009-13.

The Department in the exit conference (December 2013) stated that comments have been sought from concerned Chief Engineers, thereafter reply would be furnished.

2.1.10 Human Resources Management

2.1.10.1 Shortage of manpower in the Department

Availability of required manpower is a prerequisite for successful implementation and monitoring of any scheme.

Significant shortfall of manpower existed in technical cadre

We noticed significant shortfall against sanctioned strength in technical staff in the cadres of Assistant Engineer (28), Sub-Engineer (307) and Draught Man/Assistant Draught Man (51). However, supervising staff for monitoring such as Superintending Engineer (SE) were 62 per cent in excess of sanctioned strength.

The Department stated (December 2013) that the Professional Examination Board have selected (December 2013) 187 Sub-Engineers and requirement of 35 AEs was sent to M P Public Service Commission. In regard to excess SEs, Department stated that some of them are on deputation in other departments.

The fact remains that during the Plan period, shortage of technical and field staff adversely affected implementation of the programmes as reflected from

³¹ Bhopal-Civil ₹ 43.53 lakh, Bhopal-Mech ₹ 53.40 lakh, Dhar ₹ 15.70 lakh, Dindori ₹ 25.25 lakh, Jabalpur-Mech ₹ 204.80 lakh, Khargone ₹ 43.01 lakh, Mandla ₹ 99.27 lakh, Rajgarh ₹ 11.79 lakh, Sagar ₹ 240.00 lakh and Ujjain (Mech) ₹ 28.68 lakh.

shortfall in coverage of habitations (para 2.1.8.2), coverage of rural schools and anganwadis (para 2.1.8.3), non-completion of PWSS (para 2.1.8.4 and 2.1.8.6), operation and maintenance of hand pumps (para 2.1.8.5), etc.

2.1.10.2 Manpower of District Water and Sanitation Mission

As envisaged in the Programme guidelines, a District Water & Sanitation Mission (DWSM) was to be constituted at district level for effective implementation of NRDWP (2009-2012). The posts prescribed and men-in-position in the DWSMs as on December 2013 are detailed below:

Table-11 Status of manpower in DWSMs

Name of post	Required one each for 50 district	Manpower posted in the district	Shortfall (percentage)
IEC and Equity consultant	50	50	Nil
Monitoring, Evaluation-cum-MIS consultant	50	18	32 (64)
HRD consultant	50	50	Nil
Hydro Geologist	50	27	23 (46)

(Source: Information furnished by E-in-C)

The posts of Monitoring-cum-MIS consultant and Hydro Geologist still remained vacant. Inadequate manpower adversely affected the implementation of Programme and support activities in respect of formulation of plans, management, monitoring, surveillance and awareness at grass root level.

The Department in the exit conference (December 2013) accepted and stated that the remaining posts are lying vacant due to non-availability of suitable candidates as per the norms which shall be filled up shortly.

2.1.10.3 Shortage of manpower in Block Resource Centres (BRC)

GoI issued (August 2010) instructions to set-up the BRC before 31st March 2011 to serve as an extended delivery arm of the DWSM and to act as a link with the GPs/VWSCs/village communities. The functionaries of BRC could be hired by the DWSM through an NGO or an outsourcing agency to provide specific services on contract basis. As per the norms, one Block Co-ordinator and one to three³² Cluster Co-ordinators were to be provided according to population at each block.

Cluster co-ordinators were not posted despite clear instructions from GoI

We observed that as of December 2013, 313 BRCs were established against which 294 Block Co-ordinators were posted. Against the requirement of 807 Cluster Co-ordinators, none were posted. Hence, activities like awareness generation, motivation, mobilization and training to the village communities, GPs and VWSCs could not be done.

The Department stated (December 2013) that no post of Cluster Co-ordinator was sanctioned by SWM and remaining 19 posts of Block Co-ordinator shall

³² one for 70000 or less, two for 70000 to 1.5 lakh and three for more than 1.5 lakh population

be filled shortly. However, reasons for non-sanction of posts of Cluster Coordinator have not been intimated.

The fact remains that in the absence of block coordinator and cluster Coordinator the gap in linkage between districts and village levels still existed.

2.1.11 Monitoring

2.1.11.1 State Level Scheme Sanctioning Committee (SLSSC)

SLSSC should ensure that all the approved projects are entered on the central online MIS for accounting of habitations covered during particular financial year. In a year, meeting of the Committee should be held at least twice, wherein apart from sanctioning new schemes, progress, completion and commissioning of the schemes approved earlier by the committee should be reviewed.

It was noticed that the SLSSC was constituted in January 2010 and against eight meetings due only five meetings were held during the period 2009 to 2013. It was noticed from the minutes of the meetings that no review was conducted for implementation of the PWS schemes. The issues discussed were district wise physical and financial targets, rejuvenation of dry sources in dried/over-exploited areas, water conservation plan, and technical assistance in site selection from M P Science & Technology Council. Approval of Annual Action Plans, schemes for quality affected habitation, revised sanction of schemes due to cost escalation, change in site etc. was also accorded in these meetings every year.

The Department in the exit conference (December 2013) stated that SLSSC meetings are being conducted regularly in 2013-14.

2.1.11.2 Apex Committee

Apex Committee for providing guidance for implementation of the Programme was constituted (June 2009) which was headed by the Chief Secretary and Secretaries in charge of PHED, Rural Development (RD), Panchayati Raj (PR), Finance, Health, Education, Information and Public Relations (I&PR) as members. Secretary (PHED) shall be the nodal Secretary responsible for all the Mission's activities.

It was noticed that against eight meetings of the Apex Committee due during 2009-10 to 2012-13 as per guidelines, only two meetings were held, one in December 2009 and second in March 2011.

The Department in the exit conference (December 2013) stated that the Apex Committee meetings are conducted as and when needed to take decisions on the policy matters.

As the Apex Committee met only twice, it is evident that proper guidance could not be provided in implementation of NRDWP. Lapses in implementation of NRDWP have already been discussed³³.

2.1.11.3 Integrated Management Information System (IMIS)

2.1.11.3(a) Inclusion of Census 2011 villages in IMIS

As per Para 19.2 of NRDWP guidelines, IMIS is maintained by Department of Drinking Water Supply (DDWS) of GoI, which is an important mechanism for monitoring the Programme implementation. To this end, the officials are required to furnish the data online, as prescribed by DDWS. The release of funds is made based on the data furnished online by the State.

Scrutiny of online data revealed that information about increase of new villages as per the Census 2011 was not reported by the Department for incorporation in the IMIS. The difference in number of villages incorporated in IMIS and those indicated in Census 2011 is as under;

Total no. of Census 2011 village	52093
Total no. of IMIS village	51541
Difference in IMIS and Census villages	552

Due to non-inclusion of Census 2011 villages in the IMIS, 552 villages were deprived of the benefits of NRDWP.

The Department in the exit conference (December 2013) accepted the fact and stated that efforts were being made to rectify the data mismatch.

2.1.11.3(b) Incorrect data entry in IMIS

The PHED every year enters various data online in the Department of Drinking Water Supply (DDWS) website (indiawater.gov.in) regarding fully covered habitations, partially covered habitations etc. In the data entered by the State, GoI identifies the duplicate data entered and alerts the State Government in this regard.

On scrutiny of online data entered by PHED we noticed that 1773 habitations which were fully covered were again taken for coverage and 2276 already covered habitations were marked as target during 2009-13. The duplication was identified by GoI and was reflected in the alerts column of the website.

The PHED did not take any notice of this duplicate data entered online neither at the district level nor at State level. The date entered online should have been authenticated by district and State level authorities.

The Department in the exit conference (December 2013) stated that the district officers were instructed to mend the ways regarding online data entries and concerning data operators are also being trained to avoid such mistakes.

The reply itself confirms lack of monitoring at appropriate levels.

³³ Para 2.1.6.1, 2.1.6.3, 2.1.7.4, 2.1.7.8, 2.1.8.2, 2.1.8.7, 2.1.8.8 etc.

552 villages were not included in the IMIS and were deprived of the benefits of NRDWP

Data entered online should be authenticated by competent authorities to avoid duplicity

2.1.12 Some instances of success stories of NRDWP

Though there are a lot of deficiencies in implementation of the NRDWP programme, there is also a brighter side of NRDWP in the State. We noticed 'Defloridation' plants installed in fluoride affected habitations, stop dams and roof top water harvesting structures being constructed for recharging purpose, PWSS constructed by the Department are being successfully run by the Panchayats and multi-village PWSS being successfully constructed by the Department, which can be seen in the photographs below:



De-floridation plant installed at "Advi" village of Tirla block of Dhar District at a cost of ₹ 4.45 lakh in April 2012, running successfully and maintained by the local residents. Through this plant safe drinking water is being provided to villagers covering population of 452.



Stop dam at village 'Piplimal' of Nalcha Block, Dhar district was constructed in January 2012 covering 201 populations in a habitation where water is stored for recharging.



Dug wells at village 'Piplimal' and 'Lobhanpura', Dhar District. Water being used by local residents of the villagers since July 2011.



Over Head Tank in Madgaon, Sendhwa block in Barwani district costing ₹ 11.19 lakh. OHT constructed and handed over to the Panchayat in November 2012.



One of the stand post connected to the above Over Head Tank, Madgaon in the village, Sendhwa block Barwani constructed in November 2012.



Intake well-cum-pump house and approach bridge to the intake well, installed pipe line, air valve and sluice valve installed at Village Velgipada, Sardarpur in Dhar district for covering 44 habitations in Badnawar/Sardarpur blocks of Dhar district for pumping raw water to the treatment plant, the work was completed in March 2013. After testing, water is being supplied since September 2013.



Roof top water harvesting and RCC surface tank for collection of roof top water at a cost of ₹ 4.38 lakh, completed in February 2012 at Pre-Matric Tribal boys Hostel having capacity of 50 boys, at village Khedi Sawligarh, Betul block of Betul District.



Over Head Tank constructed and GI pipeline can be seen laved at a cost of ₹ 6.50 lakh in October 2011 within village Ratanpur Girdhari, Raisen District from where household connection are provided. The PWSS is handed over to Mendki Panchayat of the village, having 115 individual household connections.

2.1.13 Conclusion

While reviewing the implementation of NRDWP in the State, on the one hand we noticed reasonable progress in implementation of the Programme in the State. 'Defloridation' plants were installed in fluoride affected habitations, stop dams and roof top water harvesting structures were constructed for recharging purpose, PWSS which were constructed by the Department are being successfully run by the Panchayats and multi-village PWSS are being successfully constructed by the Department.

However, on the other hand we observed that the detailed habitations survey comprising the house hold requirement of drinking water was not conducted since 2003. Comprehensive water security Annual Action plans at District and State levels were prepared without adopting bottom up approach. Focus of shifting the paradigm from 80 *per cent* ground water based systems to 20 *per cent* was not considered during the course of planning. Huge funds were released at the fag end of the year resulting in shortfall in achievement of year-wise targets. Adequacy in component wise allocation and expenditure of resources was not ensured. Less number of habitations was targeted for coverage. As a result, 34 per cent habitations still remained to be fully covered. Significant number of rural schools and anganwadi centres were not covered in the State. Maximum supply of drinking water was depended on handpumps instead of PWSS. Priority has not been given to completion of the ongoing schemes. Under sustainability component proper attention was not paid to ground water recharge due to which drying of sources of fully covered habitations were being converted into slipped backed habitations. Laboratories are yet to be strengthened in terms of human resources and infrastructure. State Government has not provided additional funds on account of expenditure incurred on tender premium, centages and inadmissible works executed from NRDWP funds.

2.1.14 Recommendations

- Bottom-up approach should be followed in planning process under which inputs received from grass-root level comprising of Village Water Security Plan (VWSP).
- As envisaged in guidelines focus should be shifted from 80 *per cent* ground water system to 20 *per cent* and the remaining by combination of roof-water harvesting, ground water recharging and surface water harvesting for conjunctive use.
- Distribution of funds as per prescribed norms particularly for sustainability and support activities should be ensured.
- Priority may be given to completion of ongoing schemes and all rural schools and anganwadi centres may be covered on priority.
- To avoid the situation of slip back of habitations proper attention should be paid on sustainability work during the coverage of habitations.
- Laboratories should be strengthened in respect of infrastructure as well as manpower so that water samples are tested in adequate quantity and water quality is ensured for all habitations.
- Completion of the piped water supply system in fluoride affected habitations should be expedited and installation of defluoridation plants wherever necessary may be considered.
- Online submission of data and information on Integrated Management Information System (IMIS) and PHEIMS must be checked and monitored appropriately to avoid mismatch in reported figures.

Higher Education Department

2.2 Review of working of Higher Education Department

Executive Summary

The Higher Education Department is responsible to improve the standards of education in Government and private educational institutions, research institutes, colleges and institutions established for specific purposes. An audit review of working of the Department during the period 2010-13 was conducted to assess performance of the Department in achieving its objectives.

- There was absence of comprehensive database in the Department for preparation of Plans. Annual Action Plans were prepared on the basis of 10 *per cent* increase in targets of the preceding year and the financial ceiling laid down by the State Planning Commission.
- Budgetary and expenditure controls in the Department were deficient as reflected from under utilisation of Plan funds ranging up to 24 *per cent* during 2010-13, belated surrender of large amount (₹ 389.47 crore) and non-reconciliation of expenditure figures leading to difference of ₹ 11.10 crore, deficient maintenance of cash book and parking of ₹ 16.80 crore meant for construction of college buildings in civil deposit for three years.
- The Department did not fix any norms for providing minimum infrastructure facilities in the colleges. Despite increase in the number of colleges and enrolment of students, there were cases of lack of infrastructure and teaching staff which would affect the quality of education.
- The implementation of the beneficiary oriented schemes was not satisfactory. The targetted beneficiaries under various schemes i.e. *Gaon Ki Beti Yojana, Pratibha Kiran Yojana, Vikramaditya Free Education Scheme for Poor Class and Book Bank Scheme* etc. did not fully accrue the benefits of the schemes. There were instances of delayed payment of assistance as well as excess / irregular payment of assistance to the beneficiaries.
- Twenty five *per cent* of the sanctioned posts in the department were lying vacant as of March 2013. There was shortage of 1900 teaching staff against the sanctioned posts of 7280. Improper deployment of staff led to excess deployment of teaching and non-teaching staff in 31 test-checked colleges.
- Internal audit was inadequate due to shortage of staff and monitoring mechanism was ineffective due to absence of periodical inspection.

2.2.1 Introduction

The Higher Education Department (the Department) is responsible for improvement of the standards of higher education in government and private educational institutions, research institutes and colleges established for specific purposes. The Commissioner, Higher Education (Commissioner) is the Chief Controlling Officer (CCO) in the Department and is responsible for planning the annual activities of the Department for implementation of various schemes and programmes for quality improvement in higher education. The main

objectives of the Department are to ensure quality of learning and teaching, promote academic and research works, create job oriented courses and develop cultural and sports activities within the Department by providing basic infrastructures in colleges, physical and financial resources, sanction and fill up the vacant posts. The main activities carried out by the Department are to run the Government colleges, give assistance for running of private colleges, opening of new institutions/subjects/courses and providing grants to Universities and other Institutions. The Department implements 10³⁴ major schemes/activities including one Centrally sponsored scheme. Besides Government and private colleges, seven Universities established under University Act 1973, 16 Universities under Private Universities Act, 2007 and separate Acts and five other Aided Institutions are working under the Department.

2.2.2 Organisational set-up

The Department is headed by the Principal Secretary at the State level and is responsible for implementation of Government policies/programmes/schemes. The overall financial and administrative control of the Department is vested with the Commissioner, Higher Education. The Commissioner is assisted by Additional Directors (ADs), Joint Directors and Deputy Directors at headquarter and seven Regional Additional Directors at the divisional level. Fifty Government colleges identified as Lead colleges by the Department, one in each district are responsible for co-ordinating other colleges in the respective district, compilation of information and performing other works as directed by the higher authorities. They are also responsible for payment of grants made available by the commissioner for private aided colleges and to monitor utilisation of the grants. There are 352 Post Graduate and Degree colleges headed by Principals. The Department also controls the Universities.

The *Madhya Pradesh Ashaskiya Shikshan Sansthan (Anudan Ka Praday) Adhinyam 1978* regulates the payment of salaries to teachers and other employees of non-government educational institutions for higher education (77 Numbers) receiving grants from the Government. The registered private bodies/institutions fulfilling the norms/conditions required by the Department open new colleges after getting permission from the Department and affiliation from concerned University.

2.2.3 Audit objectives

The audit objectives were to assess whether:

- the planning of the Department was effective;
- the financial management was efficient, effective and economical;

³⁴ (1) National Service Scheme(Centrally sponsored), (2) Pratibha Kiran Yojana, (3) Vikramaditya Free Education Scheme for Poor Class, (4) Swami Vivekanand Career Guidance Scheme, (5) Gaon Ki Beti Yojana, (6) Employment Oriented Vocational Training Scheme for Youths, (7) Conveyance Facilities for Girls, (8) Scholarship to Helpless Students, (9) Assistance to Ph.D. Students and (10) Supply of Books/Stationery for SC/ST Students.

- the schemes were implemented effectively and quality management was adequate;
- the human resource management was appropriate for better academic performance; and
- the monitoring and internal controls mechanism were effective.

2.2.4 Audit criteria

The audit criteria were derived from the following sources:

- Perspective Plan, Annual Action Plans and directives issued by State Planning Commission.
- Provisions of Budget Manual, General Financial Rules (GFR), Delegation of Financial Power, Madhya Pradesh Treasury Code (MPTC) and Madhya Pradesh Financial Code (MPFC) and Madhya Pradesh Store Purchase Rules.
- Guidelines for implementation of State and Centrally Sponsored Schemes,
- Acts, Rules, notifications and instructions issued by Government of India (GoI)/State Government relating to working of the Department.

2.2.5 Audit coverage and methodology

The review of the 'Working of Higher Education Department' covers only the aspects of collegiate education excluding the technical education, medical education and Universities. The records relating to the period 2010-13 of 90 units³⁵ (*Appendix-2.11*) out of 360 units were test checked (November 2012 to September 2013) in audit. An entry conference was held with the Principal Secretary, Higher Education Department on 12 March 2013 wherein the audit objectives, criteria and audit coverage were discussed. In the exit conference held in January 2014 audit findings were discussed with the Principal Secretary, and their views have been incorporated in the review.

Audit findings

2.2.6 Planning

The State Planning Commission prepares the Perspective Plan and Annual Plans of the State and decides the Plan ceiling for preparation of Five-Year and Annual Plans for each department. Accordingly, the Department prepared a Perspective Plan for the period 2012-17. Annual Plans were also prepared and targets for each year were fixed. The following observations were made:

³⁵ Two units of Directorate and 88 Government colleges including 31 Lead colleges;

Annual Plans were deficient due to absence of comprehensive database of available resources, adversely affecting the achievement of targets fixed by the Department

- The Department did not have the database in respect of physical infrastructure³⁶ and basic facilities in the colleges to facilitate preparation of the Perspective Plan and Annual Plans. Though a database of college-wise students and subject-wise sanctioned strength and working strength of teaching staff and benefitted students was prepared, the same was not used in the preparation of the Plans.
- The Annual Plans were prepared on the basis of financial ceiling fixed for the Department by the State Planning Commission. The Commissioner stated that the Annual plans were prepared on the basis of previous year's achievement and current year requirement and by increasing 10 *per cent* over the previous year's target.
- There was no analysis available on records showing the reasons for shortfall in achievement of targets in the preceding years and the remedial measures taken for such shortfalls in the succeeding years.

We observed shortfalls in targets fixed under various activities which ranged between 35 *per cent* to 100 *per cent* during the period 2010-12 (**Appendix-2.12**). Deficiencies in the planning adversely affected the achievement of the targets fixed in the annual plans for various activities of the Department as discussed in paragraph 2.2.7.1

In the exit conference, the Principal Secretary admitted the audit observations and noted the points for future observance.

2.2.7 Financial Management

2.2.7.1 Budget Provision and Expenditure

The State Budget Manual provides that the Budget Estimates (BEs) should be as close and accurate as possible. Rule 192 of MPFC provides that budget estimates (BEs) should be furnished to Finance Department (FD) before the dates fixed by FD through the Administrative Department.

We observed that the Department sent the BEs to the FD with delays ranging between 33 to 70 days from the dates prescribed by the FD during 2011-13.

Details of budget provision and expenditure under three grants³⁷ during the period 2010-13 were as shown in **Table-1**:

Budget estimates were submitted with delays ranging from 33 to 70 days

³⁶ College building, construction of staff room, Library development, Laboratory upgradation and modernisation

³⁷ Grant no. 44-Higher Education, 41- Tribal Areas Sub-Plan and 64- Scheduled Castes Sub-Plan.

Table 1: Budget provision and expenditure

(₹ in crore)

Year	Grant No.	Budget Provision			Expenditure			Savings (per cent)		
		Plan	Non-plan	Total	Plan	Non-plan	Total	Plan	Non-plan	Total
2010-11	44	87.38	748.25	835.63	63.56	587.28	650.84	23.82	160.97	184.79
	41	12.50	-	12.50	10.86	-	10.86	1.64	-	1.64
	64	21.60	-	21.60	18.04	-	18.04	3.56	-	3.56
	Total	121.48	748.25	869.73	92.46	587.28	679.74	29.02	160.97	189.99 (22)
2011-12	44	51.53	847.08	898.61	47.61	687.57	735.18	3.92	159.51	163.43
	41	12.35	-	12.35	10.56	-	10.56	1.79	-	1.79
	64	8.65	-	8.65	5.92	-	5.92	2.73	-	2.73
	Total	72.53	847.08	919.61	64.09	687.57	751.66	8.44	159.51	167.95 (18)
2012-13	44	86.15	925.06	1011.21	67.43	819.94	887.37	18.72	105.12	123.84
	41	15.19	-	15.19	12.74	-	12.74	2.45	-	2.45
	64	10.20	-	10.20	8.15	-	8.15	2.05	-	2.05
	Total	111.54	925.06	1036.60	88.32	819.94	908.26	23.22	105.12	128.34(12)
Grand Total		305.55	2520.39	2825.94	244.87	2094.79	2339.66	60.68	425.60	486.28

(Source: Detailed Appropriation Accounts and Monthly Appropriation Accounts)

We observed that there were overall savings of 12 to 22 per cent. Under Plan head savings were 12 to 24 per cent during 2010-13.

Original budget provision of ₹ 4.77 crore for different schemes lapsed without utilisation which affected the achievement of targets for those activities

We observed that the Department did not obtain inputs for making budget provision from lower level functionaries. It was noticed that the entire original budget provisions of ₹ 4.77 crore³⁸ lapsed under different schemes/activities during the period 2010-13 (**Appendix-2.13**). Thus, provisions were made without assessing the actual requirement in different schemes/activities. The targets fixed under the schemes in the Annual Plan were not fully achieved, as discussed in paragraph 2.2.6. Non-utilisation of funds indicated lack of budgetary and expenditure controls and adequate monitoring by the Commissioner. It was also observed that large amounts were released at the end of each year, which led to savings every year. It would be seen that during the period 2010-13, against total budget provision of ₹ 2825.94 crore, expenditure reported by the Commissioner was ₹ 2350.76 crore. However, total expenditure as per Appropriation accounts was ₹ 2339.66 crore. The difference of (₹ 11.10 crore) was due to non-reconciliation of expenditure figure during all the three years by the department with the books of Accountant General (Accounts and Entitlement).

In the exit conference, the Principal Secretary noted the points for future observance and stated that preparation of BEs in time would be ensured.

2.2.7.2 Belated surrender of funds

Savings of ₹ 389.47 crore were surrendered on the last day of the years and ₹ 84.72 crore was not surrendered at all

Para 131 of Budget Manual provides that the Controlling Officer should surrender all anticipated savings to the Government immediately they are foreseen without waiting till the end of the year. No savings should be held in reserve for possible future expenses.

³⁸ 2010-11 - ₹ 1.83 crore, 2011-12 - ₹ 0.59 crore and 2012-13 - ₹ 2.35 crore.

It was observed that during the years 2010-11 to 2012-13 the Department surrendered ₹ 389.47 crore³⁹ out of total savings of ₹ 486.28 crore on the last day of financial years, leaving little scope for utilising the fund for other development purposes. Further, savings of ₹ 84.72 crore at the end of respective financial years were not surrendered by the DDOs, which resulted in lapse of the amount. This indicated lack of budgetary and expenditure control. In the exit conference, the Principal Secretary stated (January 2014) that surrender of budget would be made in time and lapses would be avoided.

2.2.7.3 Irregular parking in Civil Deposits to avoid lapse of budget

Rule 284 of MPTC Vol.-I prohibits drawal of funds from treasury unless required for immediate disbursement.

₹ 17.60 crore was parked in civil deposit without requirement and ₹ 0.80 crore allowed to lapse

We noticed that during 2009-10, the Commissioner, drew (March 2010) ₹ 17.60 crore from treasury for construction of buildings (₹ 16.80 crore) and establishment of new Maharaja Chhatrasal Bundelkhand University (₹ 0.80 crore) and kept in Civil Deposit after obtaining (March 2010) permission from Finance Department. Only ₹ 16.80 crore meant for construction was released to three colleges⁴⁰ during 2012-13 i.e. after three years and the amount of ₹ 0.80 crore was allowed to lapse to State revenue due to non-utilisation within three years after deposit. Parking of funds in Civil Deposit was irregular and also led to overstatement/understatement of expenditure. Out of ₹ 16.80 crore, ₹ 4.85 crore for two colleges were transferred to the construction agency and ₹ 11.95 crore was available with the college as of December 2013.

The Commissioner stated (August 2013) that funds could not be utilised due to non-allotment of land by the State Government for the University which was under process. The reply is not acceptable as the funds should not have been drawn before allotment of land for construction of buildings.

In the exit conference, the Principal Secretary admitted the audit observation.

2.2.7.4 Non-refunded caution money not deposited in Government account

As per provision contained in paragraph 66 of *Pracharya Margdarshika*,⁴¹ caution money deposits received from students, which were not refunded to them after three years of leaving the college should be remitted into the treasury as lapsed deposits.

Caution money of ₹ 1.68 crore not refunded to the students were not deposited in Government account

We noticed that in 64 out of 88 colleges, caution money deposits amounting to ₹ 1.68 crore of 2.12 lakh students pertaining to the period 1983-84 to 2008-09 were kept in PD account. The amounts were neither refunded to the students nor were deposited into the treasury. The Principals stated (May to September 2013) that the caution money would be deposited in Government account.

³⁹ 2010-11, ₹ 136.51 crore, 2011-12, ₹ 136.13 crore and in 2012-13, ₹ 116.83 crore

⁴⁰ Govt. College, Dobi, Sehore (₹ 2.43 crore), Govt. College Baktara, Sehore (₹ 2.42 crore), Govt. Girls' P.G. College, Rewa (₹ 11.95 crore)

⁴¹ A document which provides guidelines to the Principals for running of the colleges.

In the exit conference, the Principal Secretary stated (January 2014) that instructions would be issued to the colleges for taking necessary action on non-refunded caution money.

2.2.7.5 Cash Management

Rule 53 of MPTC envisages that the officer-in-charge of the cash book should physically verify the cash balance at the end of each month. Fortnightly verification of drawals made from treasury should be conducted by the DDOs.

Scrutiny of records of 88 test-checked colleges and in two units of Directorate revealed that the DDOs disregarded the provision relating to cash management during the period 2010-13 as discussed below:

Codal provisions regarding maintenance of cash books and subsidiary records were not observed

- Cash balances in the cash books were not physically verified regularly at the end of each month by DDOs of 52 colleges.
- Fortnightly verification of drawals with reference to treasury records was not done in 72 Colleges.
- Reconciliation of balances in cash books with balances of pass books was not done by DDOs in 70 colleges. This resulted in discrepancy of ₹ 19.19 crore between the figures appearing in the cash books and the pass books as on March 2013. There was also difference in the balance figures of Personal Deposit (PD) account as per cash book and treasury records amounting to ₹ 9.11 crore in 54 colleges.
- Under the provisions of Rules 197 and 276 of MPTC, monthly review of the Bill Register and bi-weekly review of Bill Transit Book respectively is required to be done. The review of the Bill Register was not done by 77 colleges and review of Bill Transit Book was not done by DDOs in 73 colleges, during the period 2010-13.
- Security deposits required to be obtained under the provision of Rule 282 of MPFC were not obtained from the persons handling cash/store/laboratory etc. by 44 DDOs.

Violation of the provisions of cash management is fraught with the risk of misappropriation/embezzlement of Government money.

In the exit conference, the Principal Secretary stated that necessary instructions would be issued to the DDOs to ensure the codal provisions.

2.2.7.6 Non-adjustment of temporary advances

Temporary advances amounting to ₹ 3.25 crore were not adjusted as of September 2013

As per rule 53(iv) of MPTC Volume-I and instructions issued (October 2001) by the Finance Department, temporary advances are to be adjusted within three months or before the close of financial year whichever is earlier. Scrutiny of records in test-checked colleges revealed that in 46 colleges temporary advances amounting to ₹ 3.25 crore paid to college staff for various purposes e.g. examination, training and sport activities etc. during the period 1994-2013 remained unadjusted as of September 2013 (**Appendix-2.14**).

In the exit conference, the Principal Secretary stated that necessary instructions would be issued to the DDOs to ensure adjustment of temporary advances.

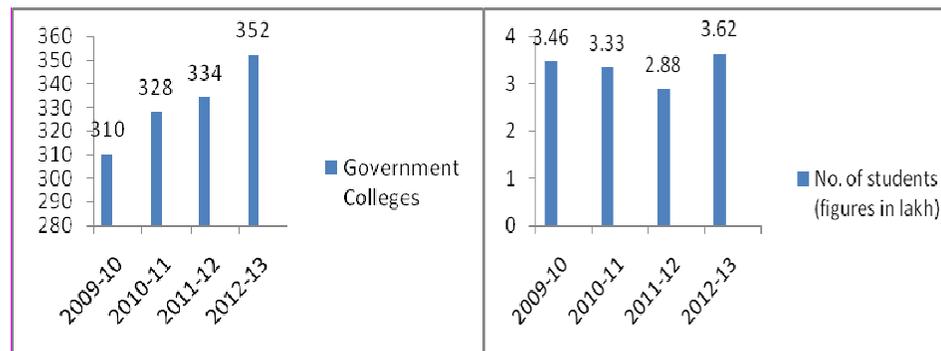
2.2.8 Programme Management

During 2010-13, out of total expenditure of ₹ 2350.76 crore reported by the Department ₹ 2095.75 crore (89 *per cent*) was incurred on salary, wages and other administrative expenses. Expenses on programme implementation was only ₹ 245.40 crore (10 *per cent*) and other activities such as stationery, contingent expenses (telephone, electricity, liveries etc.) was ₹ 9.61 crore (0.40 *per cent*).

2.2.8.1 Status of enrolment

To increase the Gross Enrolment Ratio (GER) in non-technical and non-medical higher education, 43 new colleges were opened and new self finance courses were started in 173 colleges during 2010-13. Fifty five new subjects were also started by the Department during 2010-12 in existing and newly opened colleges.

The status of Government colleges and enrolment of students during the years 2009-10 to 2012-13 is given in the chart below:



It would be seen that though the number of colleges increased from 310 in 2009-10 to 352 in 2012-13, 58000 number of students reduced during the period. While there was increase in number of colleges and enrolment of students during 2012-13, lack of infrastructure and teaching staff would adversely affect the quality of education.

During the exit conference, the Department accepted the audit observation.

2.2.8.2 Opening of new colleges

Before 2010-11, 310 Government colleges, 77 private aided colleges and 510 private non-aided colleges were operating under the control of the Department. The Department sanctioned setting up of 43 new Government colleges in the State during 2010-11 to 2012-13.

Inadequate man-power and physical infrastructure noticed in 43 newly opened colleges. In 18 colleges no teaching staff was posted

For the 43 new Government colleges, the Department sanctioned 399 posts of teaching staff and 539 post of non-teaching staff. We observed that out of newly sanctioned post of 399 teaching staff, 292 (73 per cent) posts were not filled in as of December 2012⁴². We noticed that in 18 new colleges (2010-11: 3 colleges, 2011-12: 8 colleges and 2012-13: 7 colleges) no teaching staff was posted against 138 sanctioned post, though the number of total students enrolled in these colleges was 1720. In 13 colleges having 2253 students, there was only 22 teaching staff against 113 sanctioned posts, i.e. one to three teachers for each college. Thus, the student to teacher ratio was 1:102 against the norm of 1:30 prescribed by UGC for Arts stream at UG level. Details of buildings for running of colleges, posting of non-teaching staff and other facilities available for running the new colleges, though called for, was not made available to Audit. The sanctioned capacity of students was also not available with the Directorate. The Commissioner did not furnish any reply regarding variable student to teacher ratio in different colleges and stated that alternative arrangements were made by engaging guest faculties for fulfilling the vacant posts.

Scrutiny of records of one of the newly opened (2010-11) college at Vidisha revealed the following:

- Government Navin College, Vidisha, started in July 2010 in an old hospital building was situated five km away from the Vidisha city. Initially, only Arts stream was introduced in the college with three subjects. In 2011-12, two more streams Commerce & Science were introduced. No lab facility was available in the college. Only two Assistant Professors one each in Chemistry and Botany subjects were working and the other posts (Physics, Zoology and Mathematics) were vacant as of June 2013. As reported by the Principal, the students attended the classes of other subjects in Girls' College, Vidisha. The teacher and student position of the college during 2010-13 is given in **Table-2**:

Table-2: Status of students enrolment and teaching staff in Government college Vidisha

Year	Science			Arts			Commerce		
	Students enrolled	Teacher		Students enrolled	Teacher		Student enrolled	Teacher	
		Sanctioned	Working		Sanctioned	Working		Sanctioned	Working
2010-11	-	-	-	13	5	4	-	-	-
2011-12	4	5	1	24	5	5	6	3	1
2012-13	31	5	2	120	5	5	18	3	1

It would be seen that number of students enrolled in Science and Commerce stream was very low. Stream-wise capacity of the students in the college had not been intimated to Audit. The non-availability of educational facilities indicates poor study environment which might hinder the quality and standard of education and enrolment.

In the exit conference, the Principal Secretary stated (January 2014) that corrective measures for man-power and for providing basic facilities in the newly opened colleges would be taken.

⁴² The status as on March 2013 was not made available to Audit

2.2.8.3 Library Development and Automation

As per instructions issued (May 1987) by Directorate Education regarding set up of each college, there should be one Librarian and separate study room for students as well as teachers. The library automation system was introduced by the Government in 2003-04. We observed that the Commissioner had no information about the number of colleges in which automation work had been completed and in operation. Scrutiny of records of 88 colleges revealed the following:

- In 23 colleges, the post of Librarian was vacant and in 14 colleges the post was not sanctioned.
- Separate study room for teachers and students was not available in 56 colleges.
- Physical verification of library stock was not conducted in 13 colleges.
- Library automation was operated in 40 out of 88 colleges.

In the exit conference, the Principal Secretary stated (January 2014) that necessary steps would be taken for library development and automation.

2.2.8.4 Management of private colleges

The Department accords permission for setting up of new colleges by the private bodies/institutions subject to fulfilment of prescribed conditions. Then the University concerned issues affiliation to the colleges after ensuring the availability of staff as required under the College Code and submission of audit report by Chartered Accountant. Similar procedure is prescribed for opening of new faculties and new subjects.

During the period 2010-13, the Department issued 'No Objection Certificates' to set up 177 new private colleges, with Arts stream in 97 colleges, Commerce stream in 141 colleges and Science stream in 100 colleges. But, on an audit enquiry, the Department could not furnish the information about the number of colleges set up and actually in operation and their current status about courses and subjects. This indicates lack of monitoring mechanism to regulate the private non-aided colleges. However, the Department issued (July 2013) instructions to the Principal of Lead Government colleges to gather information on various aspects about the private colleges running in the State.

In the exit conference, the Principal Secretary stated that the current status of private colleges running in the State alongwith the streams and courses/subjects offered by them would be ensured and a database would also be prepared.

(i) Monitoring the utilisation of block grant given to aided non-government colleges

The grants released to aided non-government colleges is regulated by *Madhya Pradesh Ashasakiya Shikshan Sansthan (Anudan ka Pradaya) Adhiniyam 1978* and instructions issued (July 2000) by Government. Section 5 of the Act provides formation of a separate Fund by the aided colleges called as Institutional Fund for which a separate bank account was to be opened in a nationalised bank. In the Institutional Fund, the Block Grant (50 per cent of pay

There was lack of monitoring over functioning of private aided and non-aided colleges

and allowances) provided by the Department and fees collected from the students were to be deposited. In the budget allotment orders for grants released by the Commissioner, it was directed that the Principals of Lead colleges would ensure the deposit of fees in this Fund by the institutions. The utilisation certificates of the grants released were to be obtained by the Commissioner before release of next year's grants. The accounts of the colleges are to be audited by the Director, Local Fund Audit, Government of Madhya Pradesh. The said Act also provides that the Principals of Lead colleges may at any time inspect any such institution with regard to payment of salaries and ancillary matters.

Scrutiny of records of Commissioner revealed the following:

- During the period 2010-13, the Department incurred expenditure of ₹ 86.88 crore against the budget provision of ₹ 118.39 crore on Block grant to 77 private aided colleges running in the State. However, the utilisation certificates pertaining to the years 2010-11 and 2011-12 and number of colleges audited by the Director, Local Fund Audit were not made available to Audit.
- No inspection was conducted by the Commissioner office. Out of 64 aided colleges under 14 Lead colleges test-checked, only 11 aided colleges were inspected by the Principals of five Lead colleges. Thus, they were not in a position to monitor the functioning of the colleges.

In the absence of inspection and audit, actual men-in-position and actual requirement of grants for payment of pay & allowances to them could not be ascertained. This indicates lack of monitoring of the utilisation of grant.

During scrutiny of records of 14 Lead Colleges, it was observed that grants amounting ₹ 77.25 crore released through the Lead colleges were paid to the 64 aided institutions during 2010-13. But, the Principals of Lead colleges did not ensure the deposit of fees by the institution in their Institutional Fund.

In the exit conference, the Principal Secretary stated that instructions would be issued for regular inspection of aided colleges by the Principals of Lead colleges and to conduct audit by the Director, Local Fund. Deposit of 50 per cent share by the private aided colleges would also be ensured and proper records of release and utilisation of grant would be maintained.

2.2.8.5 Departmental Manual not prepared

Each Department needs to have its own manual for streamlining its activities. The Commissioner recommended to follow the provision of '*Pracharya Margdarshika*' for proper functioning and management of collegiate administration. The Department had not prepared office procedure as well as Departmental manual for its functioning. The rules, instructions and circulars issued by the Department from time to time were not in compiled form for effective functioning of the Department. The Department stated (January 2014) that action for preparation of Departmental Manual would be taken.

**Departmental Manual
was not prepared**

2.2.9 Implementation of Schemes

The major schemes reviewed and laxity found in the implementation of the schemes by the Department are discussed in the succeeding paragraphs.

2.2.9.1 Gaon Ki Beti Yojana

The Scheme was started during 2005-06 to promote higher education among meritorious girl students of villages. The girls passed in 12th class in first division from village school and who are resident of village are eligible for assistance under the scheme. The prescribed application alongwith the required documents are to be produced by the students in the college. The students are to be provided ₹ 500 per month for 10 months in an academic session.

Under the Scheme, the Principal, Lead college is authorised to provide assistance to students of aided and non aided private colleges. The students of aided private colleges would be benefitted provided their fee structure is equivalent to fee structure of Government colleges. But, in case of non-aided colleges, they would produce the certificate relating to non-functioning of government /aided institutions within five km area. From 2012-13, the students of non-aided institutions would also be benefitted subject to the fulfillment of conditions prescribed for aided colleges. The number of students benefitted under the scheme were 32,226 in 2010-11, 33,532 in 2011-12 and 34,206 in 2012-13.

We observed the following:

Due to short provision of funds in 2010-11, ₹ 4.41 crore was released in 2011-12 for payment of arrears

➤ The budget estimates are sent by the colleges in *mudra* software⁴³ based on which the Commissioner prepares the budget. In the year 2010-11 allotment of ₹ 16 crore were made, of which ₹ 0.75 crore was surrendered. However, in the next year 2011-12, ₹ 4.41 crore was released for making payment of arrears for the year 2010-11 under the Scheme. Thus, neither the Budget Estimate was realistic nor the surrender of fund was judicious. No periodical physical and financial progress report on the Scheme was prescribed. Thus, the Commissioner could not monitor the progress of expenditure, funds available and excess/saving.

➤ The Principals were responsible to ensure payment of assistance to the beneficiaries in time. But, it was noticed that in 145 cases assistance of ₹ 7.78 lakh for the year 2010-13 was not paid to the students of 12 out of 88 colleges as of September 2013 due to lack of funds.

Assistance of ₹ 77.21 lakh was delayed disbursed to 2295 students and ₹ 7.78 lakh was not paid to 145 students

➤ In the test checked colleges, assistance of ₹ 73.61 lakh for the year 2010-11 was paid in the subsequent years 2011-12 to 2223 students in 16 colleges. Also, ₹ 1.40 lakh for 2011-12 was paid out of funds received for 2012-13 in three colleges to 28 students and ₹ 2.20 lakh for 2012-13 was paid to 44 students in 2013-14 in two colleges due to non-availability of budget and late receipt of applications. The Principal did not send the demand for additional budget to Commissioner and the students were deprived of getting the benefits on time.

⁴³ Software developed by Finance Department for budget preparation.

Assistance of ₹ 1.09 crore paid to students of private colleges without observing the conditions prescribed

- The Principal of lead college was responsible for disbursement of assistance to the students of aided and non-aided private colleges. The applications of students of private colleges were sent to Lead colleges for sanctioning the assistance. However, seven Lead colleges paid assistance of ₹ 96.87 lakh to 1842 students of 79 private aided and non-aided colleges without ascertaining the fee structure of these colleges during 2010-13. Similarly, assistance of ₹ 12.58 lakh was also paid by four Lead colleges to 233 students of 37 non-aided institutions during 2010-12 without getting certificate from the colleges relating to non-functioning of government or aided institutions within five km area.
- There was no provision for regular/periodical reporting by the colleges/Lead colleges to the higher authorities. In the absence of periodical reporting and close monitoring of schemes, effective implementation could not be ensured and cases of delayed payment or non-payment of assistance to students could not be detected by the Department.

The Commissioner stated (August 2013) that during 2010-12 funds were not released to some colleges as per their demands due to short provision under the Scheme which was met out in the next years.

In the exit conference, the Principal Secretary stated that necessary modifications would be made in the scheme guidelines and instructions would be issued to colleges for ensuring proper implementation of the scheme.

2.2.9.2 Pratibha Kiran Yojana

As per the provisions prescribed in the Scheme guidelines, the girl students of urban BPL families who completed 12th standard from urban area schools and passed the examination in first class were eligible to get benefit under the scheme. The Scheme is applicable for under graduate level students. The girl students of Government as well as non-Government aided colleges are to be provided financial assistance of ₹ 500 per month for ten months in the academic session. The benefit of the Scheme was also extended to non-aided private colleges from 2012-13. The applications of the students are scrutinised by the *Pratibha Kiran Samiti* headed by Principal of the college constituted at college level. The Lead colleges were responsible for making payment to students of non-government colleges. The number of students benefitted under the scheme were 2278 in 2010-11, 2594 in 2011-12 and 2733 in 2012-13.

There were short provisions of funds. Arrears in financial assistance was paid in subsequent year

- During the years 2010-11 and 2011-12, expenditure of ₹ 92.50 lakh and ₹ 1.33 crore was incurred against the budget provision of ₹ 98.07 lakh and ₹ 1.50 crore respectively under the Scheme. We observed that ₹ 30.74 lakh was released in 2011-12 to 37 colleges to meet the pending cases of 2010-11. In 2011-12, due to inadequate release of funds, ₹ 1.05 lakh were released to two colleges in 2012-13 for providing assistance to students of 2011-12 even though funds were not utilised fully during 2011-12. This showed that before close of financial years, the Commissioner did not ensure payment of assistance to all the eligible students due to absence of submission of periodical progress report of the scheme by the Lead colleges/concerned colleges.

Scrutiny of records in the test-checked colleges revealed the following:

Improper implementation of the Scheme led to delayed/non-payment of assistance to students

- The Principals of the colleges were responsible to ensure timely payment of assistance to students. We observed that students were not paid assistance on time. In eight colleges, assistance amounting to ₹ 7.68 lakh payable to 169 students during the years 2010-11 and 2011-12 were actually paid during the subsequent years 2011-12 and 2012-13.
- During 2010-13, 67 students were not paid ₹ 1.79 lakh by five colleges due to non-availability of fund.

In the exit conference, the Principal Secretary stated that necessary modifications would be made in the scheme guidelines and instructions would be issued to colleges for ensuring proper implementation of the Scheme.

2.2.9.3 Vikramaditya free education scheme for students of poor class

The objective of Vikramaditya free education Scheme for poor class is to provide free education (free from tuition fees) to poor meritorious boy students of general category who had secured 60 *per cent* or more marks in 12th class examination. The students residing in the State and having annual parental income below ₹ 42,000 (revised in January 2012 to ₹ 54,000) are eligible for benefits under the Scheme. Under the Scheme, the amount of tuition fees deposited by the students was to be reimbursed by the Department to students of Government and private aided colleges up to under graduate level. From 2012-13, the Department decided to reimburse total fees collected from the students subject to maximum of ₹ 2500 per annum.

Scrutiny of records of the scheme revealed the following:

Excess payment of ₹ 20.77 lakh made to 395 students during 2010-12 and ₹ 10.70 lakh paid to 275 girls irregularly during 2010-13 in test-checked colleges

- The Principals of the colleges did not ensure timely reimbursement of fees to students. In seven colleges ₹ 5.63 lakh for 2011-12 was paid to 117 students in the subsequent year 2012-13. In seven colleges ₹ 1.58 lakh was not paid to 134 students during 2010-13. On this being pointed out, the Principals stated that the main reasons for delayed/non payment were non-availability of fund and non-production of bank account number by the students.
- We noticed that in 14 colleges instead of making reimbursement of tuition fees of ₹ 2.11 lakh, the entire fees including development fees, library fees, laboratory fees etc. amounting to ₹ 22.88 lakh were paid to 395 students resulting in excess payment of ₹ 20.77 lakh during 2010-12.
- The girl students are not entitled for any type of payment under the Scheme. However, it was noticed that irregular payment of ₹ 10.70 lakh was made to 275 girls in 21 colleges during 2010-13.

In the exit conference, the Principal Secretary stated (January 2014) that suitable instructions would be issued to the colleges for ensuring proper implementation of the scheme.

2.2.9.4 Book Bank Scheme for SC/ST students

Under Book Bank Scheme, the Scheduled Caste/Scheduled Tribe (SC/ST) students of Under Graduate (UG) level and Post Graduate (PG) level are

distributed free books of ₹ 600 and ₹ 800 respectively each year which were to be returned after session. Free stationery of ₹ 50 was also to be distributed to each student. From the year 2012-13, both the UG and PG students were to be distributed free books of ₹ 1500 and stationery of ₹ 500 and the books distributed were not to be returned by them. In terms of the scheme, 50 per cent of the total budget allotted was to be spent on purchase of reference books.

The year-wise details of the number of students, funds required, budget provision, allotment made and expenditure incurred under the Scheme are given below in **Table- 3:**

Table-3: Funds required as per students strength, budget provision

(₹ in lakh)

Year	No. of students	Funds required	Budget Provision (per cent)	Allotment	Expenditure
2010-11	93158	605.52 ⁴⁴	429.00 (71)	390.55	296.73
2011-12	82433	555.65	550.00 (99)	441.00	315.34
2012-13	107393	2147.86	525.00 (24)	525.00	456.22

(Source: Detailed Appropriation Accounts and Departmental Figures for number of students and allotment of funds)

It is evident from the table that the budget provision was inadequate and the allotted funds were even less than the budget provision. However, the allotted funds were not fully utilised.

Students deprived of getting benefit of the Scheme during 2010-13

Scrutiny of records of the Scheme in the 88 test-checked colleges revealed that out of 1.27 lakh SC/ST students, 78,436 (62 per cent) students were provided books and 75,063 (59 per cent) were provided stationery during 2010-13. No reference book was purchased in 83 colleges.

The Principals stated that students did not come to receive the books and stationary. The Commissioner stated (August 2013) that additional budget provision in 2012-13 was not made due to non-enhancement of plan ceiling. Books kept in library returned by the students were utilised and the remaining books, if required, were purchased according to student strength. The reply is not acceptable as the required funds were not allotted to the colleges in any year and the students remained deprived of the benefits of the scheme.

In the exit conference, the Principal Secretary stated that corrective measures would be taken and instructions would be issued to the colleges for proper implementation of the Scheme.

2.2.9.5 Assistance to SC/ST PhD Students

'Assistance to SC/ST PhD students' Scheme was started during 2003-04 to provide assistance to maximum 100 students (44 SC students and 56 ST students) each year on the basis of stream-wise quota fixed for SC and ST students separately. Students were to be selected on merit basis to provide assistance at ₹ 8000 per month (revised to ₹ 16,000 per month from November

⁴⁴ Funds required for 2010-11 is worked out at ₹ 650 at the minimum rate.

2012) for three years from the date of registration or the completion of PhD whichever is earlier.

Only 28 ST students were selected against the fixed quota of 168 due to fixation of subject-wise quota instead of fixing stream-wise quota

As per Government orders (June 2003), quota for ST students were to be fixed stream-wise viz. Arts (18), Science (19) and Commerce (19). However, the Commissioner fixed the quota for few subjects under the streams in contravention of the Government order. As a result, the students could apply only for those subjects for which the quota was fixed and the meritorious students of other subjects remained deprived of getting benefit of the Scheme. As a result, only 40 ST students applied against the quota of 168 and only 28 of them were benefitted under the Scheme during 2010-13.

The Commissioner stated (August 2013) that from the year 2013-14, the wait listed candidate of any stream would be benefitted on merit basis against the vacant seats of other streams. The reply is not acceptable as the directives issued by the Government for fixing stream-wise quota were not followed.

In the exit conference, the Principal Secretary stated (January 2014) that corrective measures would be taken after complete review of the Scheme.

2.2.9.6 Swami Vivekanand Career Guidance Scheme

The 'Swami Vivekanand Career Guidance Scheme' was started in 2005-06 with the objective to guide the students to develop a prospective career through career counselling, organising training and job fare/career camps and to set up career library to provide career oriented information to students and each cell should have computer with internet facility. The activities and job oriented training programmes were to be conducted as per the instructions received from State level Coordinator (Director), Indore.

Scrutiny of records related to scheme and information furnished to Audit by the State level Coordinator revealed that during the period 2010-13, expenditure of ₹ 1.33 crore was incurred by the colleges against the allotment of ₹ 1.47 crore and 11.79 lakh students were benefitted under the Scheme. Job oriented training programme was organised in 335 out of 350 colleges and 31,403 students attended the training during the period 2011-13. During 2011-13, 60 job fares were organised in which 6095 students got placement in the State. The information pertaining to 2010-11 was not furnished to Audit by the Department.

We observed that the job orientation training programmes were organised in 62 test checked colleges and training was imparted to 29,824 students. Of these, job fare was also organised in 35 test checked colleges.

2.2.10 Quality Management

2.2.10.1 Remedial Coaching for SC/ST/OBC and minorities students

Students were deprived of getting Remedial Coaching due to non-utilisation of funds

In order to enable students belonging to SC/ST/OBC/Minority communities who need remedial coaching to come up to the level necessary for pursuing higher studies efficiently and to reduce their failure and dropout rates, the UGC provided funds during the 11th Plan directly to the colleges for conducting special classes outside the regular time table. Scrutiny of records in the test-

checked 88 colleges revealed that in 52 colleges, against ₹ 2.88 crore provided, ₹ 1.84 crore was utilised. Out of 36,756 eligible students in these colleges, 27,163 students were benefited. Four⁴⁵ colleges did not utilise entire provision of ₹ 13.64 lakh. The remaining colleges did not receive any fund.

In the exit conference, the Principal Secretary stated (January 2014) that necessary instructions would be issued to the colleges for carrying out the programme.

2.2.10.2 Education Satellite Programme

The Department failed to implement EDUSAT programme in the State and ₹ 1.36 crore collected from colleges remained unutilised

The Ministry of Human Resource Development (GoI), in collaboration with Indian Space Research Organisation (ISRO) launched (September 2004) a project for enabling satellite communication network for supporting extensive reach of quality education at all schools and colleges through the EDUSAT. ISRO was to provide 10 Satellite Interactive Terminals (SIT) to each State and the additional SITs were to be procured by State Governments. The Government of MP decided (May 2005) to create a pool fund for collecting funds from colleges in Government Sarojini Naidu Girls' PG College, Bhopal. We observed that ₹ 1.36 crore collected during 2005-08 was transferred (May 2008) to University Coordination Cell account as per decision (May 2008) in Monitoring Committee meeting. The amount was lying with the cell as of September 2013. The Department decided (June 2008, September 2011) to use the money on development of library automation works since the cost of equipments demanded by ISRO was too high and the technique to be facilitated by ISRO was also old. Since the Department failed to implement the Programme, the benefits of the Scheme could not be accrued by the students.

In the exit conference, the Principal Secretary admitted the audit observations and stated that action would be taken for utilisation of the fund deposited in bank account.

2.2.11 Human Resource Management

2.2.11.1 Sanctioned strength and men-in-position

As reported by Commissioner, one post of teaching staff in each subject is created at the time of opening of new college. But, no norms were framed for creation of number of post in different faculties at UG and PG level by the Department. There was nothing on records to show that the requirement of teaching staff in proportion to student strength was assessed. We observed that, the posts of non-teaching staff required in the colleges as per norms⁴⁶ prescribed (May 1987) by the Department were not sanctioned. The details of shortage in certain non-teaching posts required for smooth functioning of colleges in 352 colleges are given in **Table-4**:

⁴⁵ Govt. Girls' College, Vidisha (₹ 6 lakh) and Panna (₹ 3.20 lakh), Govt. P.G. College, Morena (₹ 2.83 lakh) and Chhindwara (₹ 1.61 lakh).

⁴⁶ Registrar-1 post (more than 1000 students), Accountant – 1 post (up to 1000 students), Librarian – 1 post, Sports Officer-1 post

Table-4: Position showing required and sanctioned posts

Name of post	Posts required	Sanctioned post	Men-in-position	Shortage sanctioned of post against requirement	Shortage with respect to	
					Requirement	Sanctioned strength
Registrar	123	31	14	92	109	17
Head Clerk	352	323	153	29	199	170
Accountant	352	289	67	63	285	222
Librarian	352	341	179	11	173	162
Sports Officer	352	298	119	54	233	179
Total	1531	1282	532	249	999	750

(Source: information furnished by the department)

From the above table, it would be seen that there was shortfall in sanction of post and filling in the vacant posts.

The Department did not assess category wise requirement of manpower. Category wise position of staff in the State as on 31 March 2013 was as given in **Table-5:**

Table-5: Position showing category wise sanctioned posts and men-in-position

Sl. No	Category	Sanctioned post		Men-in-position		Shortage (percentage)	
		Total staff	Teaching staff	Total staff	Teaching staff	Total staff	Teaching staff
1	Ist class ⁴⁷	1065	675	450	241	615 (58)	434(64)
2	IInd class ⁴⁸	7289	6605	5460	5139	1829(25)	1466(22)
3	IIIrd class ⁴⁹	3102	Nil	2288	Nil	814(26)	Nil
4	IVth class ⁵⁰	3174	Nil	2766	Nil	408(13)	Nil
	Total	14630	7280	10964	5380	3666(25)	1900 (26)

(Source: Departmental figures)

Out of total 14,630 sanctioned posts, 3,666 posts including the posts of Professor and Assistant Professor were lying vacant

- Out of total 14,630 sanctioned posts, the men-in-position was 10,964 (75 per cent) and 3666 (25 per cent) posts were lying vacant.
- There was shortage of 1900 (26 per cent) teaching staff against the sanctioned post of 7280 in various subjects. 22 per cent and 64 per cent post of Assistant Professors and Professors respectively were lying vacant.
- In twenty-one subjects⁵¹ no faculty was posted against 45 sanctioned post as on December 2012.

In the test-checked 88 colleges, out of 7187 sanctioned posts, the men-in-position was 5693. In 87 colleges, 881 posts of teaching staff were vacant against 3823 sanctioned posts and one college did not furnish information. Twenty three posts of Registrar, 48 posts of Accountant, 96 posts of Lab-technician and 171 lab- attendants were also vacant. We also observed

⁴⁷ Additional Director, Joint Director, Principal (Post Graduate and Under Graduate), Professor etc.

⁴⁸ Assistant Director, Assistant Professor, Librarian, Sport Officer etc.

⁴⁹ Superintendent, Head Clerk, Accountant, Upper Division Clerk, Lower Division Clerk, Laboratory Technician etc.

⁵⁰ Laboratory Attendant, Daftari, Peon, Sweeper etc.

⁵¹ Science : 6 subjects(20 posts); Arts: 7 subjects(12 posts);Sanskrit: 7 subjects (12 posts); Law: 1 subject (1 post)

significant shortages of working staff (up to 70 per cent) and teaching staff (up to 79 per cent) in 40 colleges as shown in **Appendix 2.15**.

164 teaching and non-teaching staff were found excess against the sanctioned strength of 486 in 31 test-checked colleges

- While there were overall shortage of staff in 40 colleges as discussed above, we observed that in 31 test-checked colleges, 650 teaching and non-teaching staff were working against the sanctioned strength of 486. Of the 164 excess staff⁵², pay and allowances of 121 teaching and non-teaching staff amounting to ₹ 14.72 crore were drawn and paid by the Principals based on posting orders issued (2010-13) by the Government. Further pay and allowances of 39 teaching and non-teaching staff working in 13 colleges were drawn from other colleges against the vacant post of those colleges. The excess teaching staff could be deployed against the vacant post of concerned subjects in other needy colleges

The Commissioner stated that provision for guest faculties was made for fulfilling the vacant posts of teaching staff. But, the details of guest faculties deployed in various colleges and their period of engagement and classes taken by them were not available in Commissioner Office indicating improper manpower management.

In the exit conference, the Principal Secretary accepted the shortage of staff and stated (January 2014) that action would be taken for fresh recruitment of staff and proper deployment of staff.

2.2.12 Capacity building

2.2.12.1 Inadequate physical infrastructure and basic amenities

Inadequate infrastructure facilities and basic amenities noticed in test-checked colleges

The Department did not fix norms for providing basic infrastructure facility and basic amenities required in the Government colleges. As per information furnished by the Commissioner, out of 352 Government colleges, 115 colleges were not having their own building and the colleges were running in other buildings/rental buildings.

In the test-checked 88 colleges, availability of basic infrastructure facilities and amenities is given in **Table-6**:

Table-6: Number of colleges where physical infrastructure and basic amenities were available (as on September 2013)

No. of colleges	Own building	Hostel	Auditorium	Seminar Hall	Study Room	Staff Room	Ladies staff common room	Separate girls common room
88	81	28	32	43	52	73	50	59

Women counselling room	Residential facility for staff	Separate toilet for boys	Separate toilet for girls	Library facility	Play ground	Vehicle stand	Drinking water facility
33	22	66	80	82	69	71	80

⁵² 141 teaching staff in various subjects and 23 non-teaching staff

- Government Nirbhay Singh Patel Science (NSPS) College, Indore was running in the campus of Holker Science College, Indore since July 1989. We observed that though 11.68 acre land was allotted (December 2005) by the District Collector to the NSPS College, the work could not be started, due to encroachment. In October 2007, the Principal, Holker Science College paid ₹ 1.00 crore from its own fund for construction work of NSPS College based on Government orders. The amount could not be utilised by the college even after expiry of six years due to stay orders issued by the High Court (October 2008) regarding construction of the building in that land. However, a proposal of ₹ 90 lakh was sent (June 2013) to Government by the college for construction of building on the vacant land in the campus of Holker Science College for utilisation of available funds. Sanction was awaited as of September 2013. As reported by the Principal, the enrolment was less than 50 per cent of the sanctioned seats which was mainly due to lack of infrastructural facilities.

In the exit conference, the Principal Secretary stated (January 2014) that necessary steps would be taken for providing the basic facilities.

2.2.12.2 Construction Works

- Scrutiny of records of Commissioner, Higher Education revealed that during the period 2011-13, different types of 231 construction works were sanctioned with total estimated cost of ₹ 148.74 crore. Against this, ₹ 85.77 crore was released and only 21 works were completed and other works remained incomplete. Further, it was observed that time limit for construction works was not fixed by the Commissioner.
- In the test-checked colleges, we noticed that 345 construction/repair works with estimated cost of ₹ 85.86 crore for which ₹ 65.84 crore was paid to different agencies remained incomplete in 69 colleges as of September 2013. The period of completion of works was not fixed and intimated to the agency.

In the exit conference, the Principal Secretary stated (January 2014) that necessary action would be taken.

2.2.12.3 Increase in upgradation cost of colleges equivalent to National Premiere Institute

The Government of MP decided in 2008-09 to upgrade three colleges⁵³ of MP to the level of Premiere National Institutes for which additional Central assistance of ₹ 5 crore per institute amounting to ₹ 15 crore was received from GoI. As per the detailed project reports (DPRs) of the colleges, the works like infrastructure developments, construction of library, hostels and auditorium were to be constructed in these colleges. Budget provision of ₹ 15 crore was made during 2008-09 and the amount was drawn (March 2009) and kept in Civil Deposit due to late release of funds by GoI. The Government of MP, accorded administrative and financial approval of ₹ 15 crore only in January 2010 and the amount was released in February and March 2012. In addition,

345 construction/repair works were found incomplete in 69 colleges and ₹ 65.84 crore were lying with the construction agencies

Upgradation of colleges equivalent to National Premiere Institute not achieved despite availability of funds ₹ 18.20 crore

⁵³ Govt. Atal Bihari Vajpayee Arts & Commerce College, Indore; Govt. Maharani Laxmibai Girls' College, Bhopal; Govt. Maharani Laxmibai College, Gwalior

₹ 3.20 crore was drawn during 2009-12 from State budget. Due to inordinate delays in according the administrative approval and release of funds, the upgradation cost of two colleges (Bhopal and Gwalior) was revised (November 2011 and August 2012) from ₹ 10 crore to ₹ 12.39 crore. Thus, there was cost over run of ₹ 2.39 crore.

We further noticed that out of ₹ 18.20 crore made available to these colleges, ₹ 11.77 crore⁵⁴ was paid to construction agencies and ₹ 6.43 crore were lying in bank account of two colleges (Indore, ₹ 5 crore and Gwalior, ₹ 1.43 crore). The works of Indore and Gwalior were not started as of September 2013 while the work of Bhopal College started in February 2011. The works were still in progress and intended upgradation was not yet achieved. Thus, the Central funds received was not utilised after expiry of five years.

The Commissioner stated that status would be intimated after obtaining the progress of work from the colleges. In the exit conference, the Principal Secretary stated that necessary action would be taken.

2.2.12.4 Colleges of Excellence

The Commissioner, Higher Education accorded (February 2009) administrative and financial sanction of ₹ 30 crore to develop three⁵⁵ colleges in MP as Colleges of Excellence. The Department released ₹ 19.06 crore⁵⁶ to these colleges during 2008-12 for infrastructure development, library, hostel, etc.

During test check of records of two colleges, we observed in Kalidas Girls' College, Ujjain, required land was handed over to the Principal in July 1989. The Principal, however, paid ₹ 6.14 crore to the construction agency (MP Housing Board) during 2008-12 without obtaining the necessary clearance from Town and Country Planning Department. This resulted in lying of funds with the construction agency. In PG College, Tikamgarh, ₹ 6.04 crore was drawn and paid (2009-12) to the construction agency MP Housing Board. The work was under progress.

The Commissioner stated (August 2013) that the progress of works would be intimated after compilation of information. This showed lack of monitoring on the part of the Commissioner. In the exit conference, the Principal Secretary stated (January 2014) that necessary action would be taken.

2.2.12.5 Training of staff

The proposals of training programme of teaching and non-teaching staff are prepared by the Commissioner and sent to Administrative Academy, Bhopal. The Additional Regional Directors send the list of nominated persons to the training centre for getting training. The Commissioner is to pay the training charges prescribed by the Administrative Academy for minimum number of

⁵⁴ ₹ 1.21 crore to Indore, ₹ 6.08 crore to Bhopal and ₹ 4.48 crore to Gwalior

⁵⁵ Government P.G. College, Datia (₹ 10 crore), Govt. P.G. College, Tikamgarh (₹ 10 crore) and Govt. Kalidas Girls' College, Ujjain (₹ 10 crore).

⁵⁶ ₹ 6.37 crore to College of Datia, ₹ 6.35 crore to Tikamgarh and ₹ 6.34 Crore to Ujjain.

Three colleges were not developed as Colleges of Excellence after expiry of five years

trainees (General training: 30 trainees and Computer training: 24 trainees) in the training programmes.

317 out of 972 trainees could not attend the training programmes despite payment of training charges to the Administrative Academy

During 2010-13, 35 training programmes were organised by the Administrative Academy for imparting trainings to minimum 972 persons for whom the training charges (₹ 28.63 lakh) were deposited in the Academy. However, only 464 persons in 2010-11, 62 in 2011-12 and 129 in 2012-13 attended the trainings. Thus, 317 (33 per cent) persons could not attend the trainings in the Academy though training charges were paid for them.

The shortfall was attributed by the Commissioner to absence of officials due to local problems, University examination and State Assembly session. The fact remains that required number of persons have not attended the training despite the payment made.

In the exit conference, the Principal Secretary stated to take corrective measures for improvement in the training programme.

2.2.13 Status of information technology in the Department

Information Technology initiative of the Department was commendable

A Departmental website (www.mp.gov.in.highereducationmp) was created under the directions of State Government and was being utilised for publishing Departmental orders, circulars and other important information. The Department developed various application softwares for implementation of schemes i.e. *Gaon Ki Beti Yojana, Pratibha Kiran Yojana*, Guest Faculties etc. and softwares relating to budget monitoring system, personal information system, payroll system and gradation list. The Department also developed online modules relating to posting, pay fixation, sanctioned and working strength and free uploading the website of 250 Government colleges in NIC server with the help of NIC. Each college has its own website and e-mail identification. Information related to students and staff viz. time table, course details, enrolment, result, vacant post, staff details, infrastructure facilities etc are available on the college web site. The Department started centralised online admission of students from the year 2012-13. No work plan was, however, prepared at college level to promote IT facilities. During the years 2010 and 2011, IT utilisation of the department was awarded best application software in the State by the State Government.

The Commissioner stated that no specific work plan was prepared to promote e-governance but steps were taken as per requirement.

2.2.14 Monitoring and internal audit

2.2.14.1 Departmental Inspection

Department did not develop any mechanism/system for Departmental inspection

Periodic inspections by Departmental officers are an important and effective tool with the management to ensure proper functioning of the Department. The Department did not develop any mechanism/system for inspection of government colleges to ensure adherence to the educational standards. Rule 291 of MPTC Vol-I provides that every DDO should make the monthly inspection

of account of his office and quarterly report should be sent to higher authorities stating therein the corrective steps taken. Scrutiny of records in 88 test-checked colleges revealed that DDOs of 56 colleges did not carry out the inspection during 2010-13. The Commissioner stated that the preparation of norms and procedure for inspection of college is under process.

2.2.14.2 Weakness in system of internal audit

Internal audit (IA) examines and evaluates compliance to the Departmental rules and procedures and statutory provisions so as to provide independent assurance to the management at senior levels on the adequacy of the internal control frame work in the Department and implementation thereof. A separate Internal Audit Wing was formed under the supervision of Drawing and Disbursing Officer comprising of 47 Senior/Junior Auditors. As reported by the Commissioner only two Accountants were working in IA Wing. During 2010-11 and 2012-13, out of 70 colleges proposed for audit, 19 units were audited. No unit was selected for audit during 2011-12. The Commissioner attributed the shortfall in audit to shortage of staff. But, the reply is not acceptable as 28 Senior / Junior Auditors were engaged in other works in the Directorate as stated by the Commissioner. In the exit conference, the Principal Secretary stated to take suitable action.

Internal Audit Wing was deficient

2.2.14.3 Departmental Enquiry and Legal cases

A Departmental Legal Cell was functioning at the Directorate level. We observed that 615 court cases were pending at the end of March 2013. In 288 cases, first replies were still to be submitted by the Department. The reason for non-submission of first reply was not furnished to Audit. As of September 2013, 12 out of 13 Departmental enquiry cases, 4 family pension cases were pending at directorate level. In the exit conference, the Principal Secretary stated that action would be taken for disposal of pending case.

2.2.14.4 Response to Audit

The Principal Accountant General (General and Social Sector Audit), Madhya Pradesh conducts statutory audit of the Department and its subordinate offices. The shortcomings are brought to notice through Inspections Reports (IRs). As of August 2013, 1055 paragraphs of 416 IRs issued to various offices under the Department up to March 2013 were pending for settlement. Of these, 786 paragraphs of 353 IRs were outstanding for more than five years (2000-01 to 2007-08). This showed lack of response to control mechanisms prescribed for close monitoring and timely action on audit observations. In the exit conference, the Principal Secretary stated to take necessary action.

Poor response to settlement of outstanding audit para

2.2.15 Conclusion

While the Department has achieved the objectives of providing job placements for students, increase in enrolment and utilisation of IT software application, there were certain deficiencies in the functioning of the Department. There was no database with the Department for preparing Plans. Annual plans were prepared keeping in view the financial ceiling laid down by the State Planning Commission and 10 *per cent* increase in targets of the preceding year.

Budgetary and expenditure controls were weak as reflected from under utilisation of plan funds, last day surrender of savings and keeping of funds in Civil Deposit. Reconciliation of balances of PD accounts as per cash books and treasury records were not done by the DDOs. Monitoring and regulating the functions of non-government colleges was not adequate. Beneficiary oriented schemes were not implemented successfully which resulted in delayed/non payment of financial assistance to the targeted students. Inadequate infrastructure facilities were noticed despite increase in number of colleges and enrolment of students. There was no scientific assessment of manpower requirement and 25 *per cent* of sanctioned posts were lying vacant in the Department. Besides, improper deployment of staff led to excess or short deployment of staff in test checked colleges. Internal Audit was inadequate since the wing was under-staffed. Monitoring was not satisfactory since norms for Departmental inspections were not prescribed and no inspection was conducted by the Directorate.

2.2.16 Recommendations

- The Department should prepare a database of availability / shortage of infrastructure facilities for preparation of Annual plan.
- Budgetary and expenditure controls should be improved to ensure optimum utilisation of plan funds. Discrepancies in expenditure figures should be reconciled with the books of Accountant General (Accounts and Entitlement).
- The Department should ensure timely payment of assistance to students and proper reporting system for achieving the objectives of the schemes. Efforts should be made to provide adequate infrastructure and basic facilities in government colleges to attain high standards in education..
- Vacancies in the key posts like Professor, Assistant Professor and Registrar etc. should be filled up for improvement in the quality of education.
- The monitoring mechanism including internal audit should be strengthened for better performance of the Department.

Panchayat and Rural Development Department

2.3 Indira Awaas Yojana (IAY)

Executive Summary

Realising the importance of housing in society, the Government of India (GoI) introduced (January 1996) Indira Awaas Yojana (IAY) for providing financial assistance to BPL household of all sections for construction of houses in rural areas. A Performance Audit of implementation of the IAY in the State during 2008-13 revealed deficiencies in implementation.

- Annual Plans were not prepared by any of the test-checked districts. Allocation of targets of houses was done without proper weightage for housing shortage and SC/ST population, though envisaged in the Scheme guidelines.
- Nineteen *per cent* of the total targets of 2.40 lakh new houses and 17 *per cent* of total targets of 0.26 lakh upgradation of houses during the period 2008-13 remained incomplete as of March 2013.
- Quality of construction of IAY houses was not ensured. During construction technical guidance and supervision was not provided to IAY beneficiaries.
- Since convergence of the scheme Total Sanitation Campaign was not ensured with IAY scheme, the IAY beneficiaries were deprived of the benefits of sanitary latrines during the years 2008-09 to 2012-13.
- Due to slow spending by the Zilla Panchayats (ZPs) GoI short released ₹ 61.78 crore during the period 2008-13.
- Providing assistance through DRI loan scheme to the beneficiaries was not arranged by the ZPs.
- The inventory of IAY houses was not maintained at district and block level.
- Inspections of IAY houses by district and block level officials were not conducted as per prescribed schedule, indicating lack of monitoring.

2.3.1 Introduction

Realising the importance of housing in society, the Government of India (GoI) introduced (January 1996) a Centrally Sponsored Scheme, Indira Awaas Yojana (the Scheme) to provide houses to the poor in rural areas funded on cost sharing basis in the ratio of 75:25 with the State Government. Central share was released directly to the Zila Panchayat (ZPs) in two installments. Under the Scheme, funds were transferred in the accounts of beneficiaries

through Gram Panchayat (GPs) in 2008-09 and 2009-10. Thereafter funds were transferred to beneficiaries directly by the ZPs. Payment of assistance to beneficiaries were to be linked with physical progress of work. The financial assistance of ₹ 35,000 for construction of a new house (₹45,000 since 2010-11) and ₹ 15,000 for upgradation of *kutch* house was admissible to Below Poverty Line (BPL) house holders of all sections living in rural areas. In addition, beneficiary can avail a loan up to ₹ 20,000 under differential rate of interest (DRI) scheme at an interest rate of four *per cent* per annum for construction of new house. Under the Scheme, the allocation of both financial and physical targets for SC/ST BPL household and Non SC/ST BPL household was to be done at the ratio of 60:40. However, three *per cent* of the houses were to be allocated to physically and mentally challenged persons. The IAY houses were to be converged with Total Sanitation Campaign (TSC), Rajiv Gandhi Gramin Viduyutikaran Yojana (RGGVY), and National Rural Drinking Water Programme (NRDWP) for providing sanitary latrine, electric connection and drinking water respectively. The Homestead Scheme was launched for providing house site to those rural BPL household who have neither agricultural land nor house site as part of IAY since August 2009.

2.3.2 Organisational set-up

The Panchayat and Rural Development Department (PRDD) is the nodal Department for implementing the Scheme at the State level. The Principal Secretary (PS) of the PRDD oversees implementation of the Scheme in the State, who is assisted by the Development Commissioner (DC). At the district level, the Scheme is implemented by Chief Executive Officers (CEOs) of Zila Panchayat (ZP) who are assisted by Project Officers (POs). At Block level, CEOs of Janpad Panchayats (JPs)/ Assistant Extension Development Officers (AEDOs) were responsible for implementing the Scheme with the assistance of Gram Panchayats (GPs) at field level.

2.3.3 Audit objectives

The objectives of the performance audit were to assess whether:

- the physical performance under IAY in terms of number of houses constructed and upgraded was planned and targeted and that the constructions corresponded to the quality and financial parameters set out in the Scheme guidelines;
- the systems and procedures in place for identification and selection of the target groups and the processes for allotment, construction and upgradation of dwelling units were adequate and conformed to the Scheme provisions;
- the convergence of the IAY activities with other programmes as envisaged in the guidelines was effectively achieved and ensured availability of a complete functional dwelling unit;

- the allocation and release of funds under IAY were made in an adequate and timely manner and that these were utilised economically and efficiently in accordance with the Scheme provisions;
- the mechanism in place for monitoring and evaluation of the outcomes of the Scheme was adequate and effective.

2.3.4 Audit criteria

The audit criteria were derived from the following sources:

- The guidelines of IAY issued by the Ministry of Rural Development (MoRD), Department of Rural Development;
- Annual targets fixed by GoI;
- Periodical reports/returns prescribed by the State Government;
- Circulars/instructions issued by the PRDD, GoI and State Government;

2.3.5 Audit coverage and methodology

Performance Audit of implementation of the Scheme during the period 2008-13 was conducted (May to September 2013) by test-check of records of the office of the DC, and other implementing agencies viz. ZP, JP and GP of 20 districts. Out of 50 districts in the State, 13 districts⁵⁷ (25 per cent) were selected. Further, additional seven districts⁵⁸ were selected on the basis of expenditure incurred. In 20 selected districts, 40 blocks were randomly selected and ten GPs (total 400 GPs) in each block were selected. (*Appendix-2.16*).

An entry conference was held with Additional Chief Secretary, PRDD on 29 April 2013, wherein the audit objectives and methodology were discussed.

The methodology adopted was mainly test-check of files and records maintained by the selected units, collection of data through audit enquiry, beneficiary survey questionnaire, and joint physical verification of 3956 IAY dwelling units (200 in each district) at village level of test checked 389 GPs. An exit conference was held on 05 December 2013 with Additional Chief Secretary, PRDD, wherein the audit findings were discussed. The replies of the Department have been incorporated in appropriate places.

⁵⁷ Balaghat, Barwani, Dhar, Dindori, Jabalpur, Katni, Khandwa, Mandla, Narsinghpur, Raisen, Rajgarh, Shajapur and Ujjain.

⁵⁸ Betul, Damoh, Khargone, Ratlam, Shahdol, Tikamgarh and Umariya.

2.3.6 Planning and beneficiary selection

2.3.6.1 Non-preparation of Annual Plan

Annual plan was not prepared by any test checked district

Para 4.2 of the Scheme guidelines provides that the Annual Plan was to be prepared by the CEO, ZP in each district and should get approved by the Zila Parishad or the Governing Body of the DRDA as the case may be. The same was to be submitted to GoI along with request for release of second installment.

We noticed that neither the test checked ZPs prepared the Annual Plan nor any instruction was issued by the DC for preparation of Annual Plan at district level.

The Government accepted the facts and stated (December 2013) that the targets allocated by GoI were not adequate considering number of BPL households of the district. Hence, preparation of annual plan by the district was not feasible.

The reply was not acceptable since annual plan was required to be prepared to ensure that the district wise allocation of houses are according to the norms envisaged in the scheme guidelines.

2.3.6.2 Allocation of houses

As per Para 4.1 of IAY guidelines, Central assistance under IAY will be allocated among the States/UTs giving 75 per cent weightage to rural housing shortage as per Census data and 25 per cent weightage to poverty ratio. Similarly, inter-district allocations within a State/UT were to be made by giving 75 per cent weightage to housing shortage and 25 per cent weightage to rural SC/ST population of the concerned districts. The targets for the blocks within a District were to be decided on the same principles. Para 2.1 of guidelines stipulates that as far as possible, the State should follow the cluster approach to facilitate better supervision, convergence of schemes and economy in purchase. For this purpose, all the villages in a district/block should be divided into three groups and each group of villages should be provided funds every year.

2.3.6.2(a) Allocation of targets to districts/blocks.

Number of BPL household as desired in a particular district not benefited due to injudicious allocation of houses among districts

(i) As per the State Government (GoMP) assessment (BPL survey 2002), total housing shortage was 37.15 lakh and as per census data (2001), SC/ST population was 2.14 crore in the State. During the period 2008-13, the GoI allotted 5.71 lakh houses⁵⁹ to the State. District-wise targets were allocated by the GoI. We observed that the number of houses allocated for the districts based on the housing shortage assessed by the GoMP and the census data of SC/ST population was different from the number actually allocated by the

⁵⁹ Including 1.05 lakh under homestead

GoI. We observed that 1,22,901 houses were allocated in six districts⁶⁰ against requirement of 62,206 houses. On the other hand 1,11,743 houses were allocated in 12 districts⁶¹ against requirement of 1,73,321 houses. Thus, there were disproportionate allocation of houses among the districts. Details are given in (*Appendix-2.17*).

The Government stated (December 2013) that targets were allocated by GoI to districts directly.

Targets for JPs/GPs were allocated without giving weightage to housing shortage and SC/ST population

(ii) We observed that out of 20 test-checked districts, only in Rajgarh District, the targets were allocated to JP/GPs by giving weightage to housing shortage and SC/ST population of respective JP/GPs as per the norms of guidelines. However, the cluster approach was not adopted in the District. CEOs ZPs, of 17 districts⁶² allocated targets/funds to Block/GPs on the basis of the total rural population (including non BPL) of the respective Blocks/ GPs for selection of beneficiaries. Further, the cluster approach i.e. division of villages in three groups to ensure providing fund for each group every year was also not adopted by the CEOs.

In Katni District, the targets were allocated village-wise, while in Khargone District, the targets were allocated GP wise. In both districts weightage was given only to housing shortage of the respective Village/GP and the weightage to SC/ST population was ignored in allocation of the targets. Thus, the norms of guidelines in allocation of target were also not adhered to in these districts.

The Government accepted and stated (December 2013) that targets were not allocated to block/GPs as per the norms of guidelines due to inadequate allocation of targets to ZPs.

The fact remains that the allocation of targets was not conforming to the norms of guidelines. This may result in excess or short allocation of houses at block/GPs levels.

2.3.6.3 Selection of beneficiaries

Selection of beneficiaries was not done as per seniority in 79 GPs. Permanent IAY waitlist was not available in 18 GPs

Para 2.1 of the Scheme guidelines stipulates that the beneficiaries were to be selected from the permanent IAY waitlist in order of their seniority in the list. The permanent IAY waitlist was to be displayed at a prominent place either in the Gram Panchayat office or any other suitable place in the village.

We observed that CEOs, ZPs of all the test checked districts allocated the targets in the ratio of 60:40 for SC/ST and non SC/ST households to JP/GPs. Also allocation of houses was made for the physically and mentally challenged person as per norms.

During the joint physical verification, we noticed the following:

⁶⁰ Dindori, Khandwa, Rajgarh, Ratlam, Tikamgarh and Umariya

⁶¹ Balaghat, Barwani, Damoh, Dhar, Jabalpur, Katni, Mandla, Narsinghpur, Raisen, Shahdol, Shajapur and Ujjain

⁶² Balaghat, Barwani, Betul, Damoh, Dhar, Dindori, Jabalpur, Khandwa, Mandla, Narsinghpur, Raisen, Ratlam, Shahdol, Shajapur, Tikamgarh, Ujjain and Umariya

- Out of 389 test checked GPs permanent IAY waitlist was not available in 18 GPs and beneficiaries were selected from the BPL list.
- Beneficiaries were not selected as per their seniority in waitlist in 79 GPs and selection was done on *ad hoc* basis.
- Permanent IAY waitlist was not displayed in 53 GPs.

2.3.6.4 Targets and achievement

Under the Scheme the houses were to be constructed by the beneficiaries themselves within two years from sanction of houses. The details of year-wise targets allotted by MoRD (GoI) for construction of new houses and upgradation of houses, completed houses and incomplete houses in 20 test checked districts during 2008-13 are given below:

Table-1 (A): New houses

Year	Incomplete houses in the beginning of the year	Houses sanctioned during the year	Total houses sanctioned for construction	Houses completed during the year	Incomplete houses at the end of the year
2008-09	9,935	48,982	58,917	36,903	22,014
2009-10	22,014	51,807	73,821	41,657	32,164
2010-11	32,164	41,326	73,490	39,361	34,129
2011-12	34,129	42,146	76,275	38,670	37,605
2012-13	37,605	46,335	83,940	38,758	45,182
Total	--	OB+2,30,596	--	1,95,349	--

Table-1 (B): Upgradation of houses

Year	Incomplete houses in the beginning of the year	Houses sanctioned during the year	Total houses sanctioned for upgradation	Houses completed during the year	Incomplete houses at the end of the year
2008-09	2,158	11,623	13,781	8,995	4,786
2009-10	4,786	12,310	17,096	8,829	8,267
2010-11	8,267	Nil	8,267	3,827	4,440
2011-12	4,440	Nil	4,440	119	4,321
2012-13	4,321	Nil	4,321	Nil	4,321
Total	--	OB+23,933	--	21,770	--

(Source: MPRs prepared by CEO, ZP of 20 test checked districts)

- It would be seen from the above that during the period 2008-13, against 2,40,531 of new houses and 26,091 of upgradation of houses, 45,182 new houses (19 *per cent*) and 4,321 upgradation of houses (17 *per cent*) remained incomplete as of March 2013.
- It was noticed in the test checked ZPs that the MPRs did not contain information about the number of new houses and upgradation of houses due for completion during the year. As such, the status of age-wise pendency in completion of houses was not recorded in MPRs or in any other records.
- The number of incomplete houses at the end of the year increased from 22,014 to 45,182 despite decrease in allocation of targets of new houses from 51807 to 41326 during the period 2010-13. It is indicative of slow implementation of the Scheme.
- No targets were set for upgradation of houses after 2009-10. However, upgradation of 4321 houses sanctioned up to 2009-10 remained outstanding for completion as of March 2013. There was nothing on record that the ZPs kept watch on completion of upgradation of houses.

4321 houses sanctioned for upgradation during 2009-10 remained incomplete as of March 2013 and assistance of ₹ 6.48 crore was rendered unfruitful

Physical status of 20169 IAY houses was not reported

As such, 4321 upgradation of houses were continued to be shown as incomplete. Thus, assistance of ₹ 6.48 crore (₹15000*4321) was rendered unfruitful. Besides, possibility of misutilisation of the financial assistance provided cannot be ruled out.

- Scrutiny of MPRs for the month of March of each financial year revealed that in 16 districts⁶³ there was discrepancies in the number of houses shown as incomplete at the end of the year and the number of incomplete houses shown at the beginning of the next year during the years 2008-09 to 2012-13. As a result, at the end of March-2013, Zs reported only 25013 incomplete houses against 45182⁶⁴ actual incomplete houses to State Government. This led to the non-reporting of the physical status of 20169 incomplete houses. Year-wise discrepancies are shown in (Appendix-2.18).

Joint physical verification and survey through questionnaires of 3956 beneficiaries in 389 GPs revealed that 546 houses remained incomplete and construction was not started in 71 cases. Out of 71 cases, in 18 cases both the installments of assistance amounting to ₹ 7.47 lakh were released, in 34 cases first installment of ₹ 7.08 lakh were released to beneficiaries and in remaining 19 cases the beneficiaries reported that no fund was received by them, as detailed in (Appendix-2.19). Thus, it is evident that second installment was released to beneficiaries without ensuring the physical progress of houses and the Zs submitted incorrect UCs to the MoRD (GoI). Instances of incomplete houses are shown in photographs below:

	
<p>Incomplete IAY house at Kajikhedi Gram Panchayat (Ujjain) despite released of entire assistance ₹ 0.45 lakh by ZP Ujjain.</p>	<p>Kutcha house under IAY in Kalada Gram Panchayat (Barwani) despite release of entire assistance ₹ 0.45 lakh by ZP Barwani.</p>

The Government stated (December 2013) that the matter would be investigated.

⁶³ Balaghat, Barwani, Dindori, Jabalpur, Katni, Khandwa, Mandla, Narsinghpur, Raisen, Rajgarh, Ratlam, Shahdol, Shajapur, Tikamgarh, Ujjain and Umariya.

⁶⁴ As on 31 March 2013 actual number of incomplete houses was 45182 as calculated by Audit from the MPRs. Due to incorrect closing balance, the number of incomplete house shown as on 31 March 2013 was 25013.

2.3.6.5 Convergence of other Schemes/ Departments with IAY

As per Para 3.2 and 5.11 of the Scheme guidelines, all efforts were required to be made by ZPs to ensure that every IAY house was provided with a sanitary latrine, smokeless *chulhas* and drinking water facility, which were to be dovetailed with other government schemes such as the Total Sanitation Campaign (TSC), National Rural Drinking Water Programme (NRDWP) and provision of free electricity under Rajiv Gandhi Gramin Vidyutikaran Yojana (RGGVY). For effective monitoring of the convergence of the above programmes/schemes a Monthly Progress Report (MPR-3) was devised by MoRD, (GoI). The ZPs were required to liaison with all the nodal agencies implementing the aforesaid schemes in the district. In order to bring about the actual convergence of these programmes at the field level, CEO, ZP will capture the data and furnish the same to MoRD, (GoI) online every month in prescribed format.

2.3.6.5(a) Convergence activities

Convergence of other schemes was not done with IAY houses

- We noticed that to ensure the convergence of other schemes/departments with IAY, the Development Commissioner, of Panchayat and Rural Development Department issued instructions in January 2010 to the CEOs ZPs. On audit enquiry CEOs, ZPs of 17 districts⁶⁵ stated that sanitary latrines were not sanctioned in IAY houses under TSC. However, in Mandla District out of 8328 IAY houses, sanitary latrine was sanctioned (2011-12) in 1,185 IAY houses under TSC. In Betul and Damoh Districts out of 28,162 IAY houses (Betul 13,866 Damoh 14,296) sanitary latrine was sanctioned in 3,941 IAY houses (Betul-782 Damoh-3169) under TSC during 2011-13.

Joint physical verification and beneficiary survey of 3956 IAY houses conducted (May to September 2013) revealed that only 239 beneficiaries received TSC funds and constructed latrines. Of the remaining 3717 beneficiaries 1053 beneficiaries constructed latrines from their own sources.

- The convergence of RGGVY with IAY was not ensured in any of the test checked ZPs as no record of convergence of RGGVY with IAY house was found maintained in any of the test checked ZPs. Out of 3956 houses visited during joint verification electricity connection was available in 2947 houses. However, 1830 IAY houses were electrified in RGGVY as stated by the beneficiaries.
- The convergence of IAY with the activities of National Rural Drinking Water Programme (NRDWP) was also not ensured in any of the test checked districts and no record of convergence of NRDWP with IAY house was found maintained in ZPs. However, drinking water was provided to 291 IAY houses under NRDWP as stated by the beneficiaries out of 3956 houses visited during joint verification.

⁶⁵ Balaghat, Barwani, Dhar, Dindori, Jabalpur, Katni, Khandwa, Khargone, Narsinghpur, Raisen, Rajgarh, Ratlam, Shahdol, Shajapur, Tikamgarh, Ujjain and Umariya.

- MPR-3 devised for monitoring of the convergence of other schemes was to be furnished every month to MoRD (GoI) by CEO, ZP. On being enquired about furnishing of MPR-3 to MoRD (GoI), out of 20 test checked districts, CEOs, ZPs of 16 districts⁶⁶ stated that, MPR-3 was not sent by them. However, CEOs, ZPs of four districts reported that the reports were sent.

Thus, it is evident that large number of IAY beneficiaries were deprived from the benefits of the sanitary latrine, electric connection and availability of drinking water through identified schemes.

The DC confirmed the above facts and stated (September 2013) that MPR-3 was not sent to MoRD (GoI) as no initiative for convergence with IAY was taken by the districts. However, no reason was stated for non-convergence of other schemes with IAY.

The Government accepted and stated (December 2013) that the instructions had been issued (June 2013) to districts for convergence.

2.3.6.5(b) Installation of smokeless chulhas

Incorrect reporting of installation of smokeless chulhas in IAY houses

Para 5.4 of guidelines stipulates that each IAY dwelling unit is provided with a smokeless chulha, which is a fuel-efficient alternative, smoke free, healthy for clean environment and more convenient to use.

Smokeless chulhas were to be installed in IAY houses from the assistance amount under IAY. Installation of smokeless chulha in each completed IAY house was reported by CEO of all the test checked ZPs to the State Government through MPRs. Joint Physical Verification of 3956 IAY houses, however, revealed that smokeless chulha was not installed in 3860 houses (98 per cent) as reported by the beneficiaries. It is evident that reporting to State Government regarding installation of smokeless chulha was incorrect/inflated.

The Government stated (December 2013) that instructions are being issued to CEOs of ZPs and District Collectors in this regard.

2.3.6.6 IAY houses constructed with less than prescribed area

Prescribed minimum plinth area for IAY houses not ensured

Para 5.3 of guidelines stipulates that the State Government has to finalise the type design for houses assisted under IAY having plinth area not less than 20 square metres.

On enquiry about finalisation of any type design for houses assisted under IAY, the Government and CEOs, ZPs of all the test checked districts stated that no type design was finalised for houses assisted under IAY. We observed that no instruction was issued to ensure, that construction of IAY houses has the minimum prescribed plinth area of 20 square metres.

During the joint physical verification, out of 3956 houses covered in audit, the beneficiary of 273 IAY houses reported that their houses were constructed on less than 20 square metres area.

⁶⁶ Balaghat, Barwani, Betul, Damoh, Dhar, Jabalpur, Katni, Narsinghpur, Raisen, Rajgarh, Ratlam, Shahdol, Shajapur, Tikamgarh, Ujjain and Umariya

The Government stated (December 2013) that the type design of IAY houses was not required. However, construction of IAY houses not on less than 20 square metre area was mandatory.

The reply of Government was not relevant as no records were maintained by AEDO at JP level.

2.3.7 Financial Management

IAY is a Centrally Sponsored Scheme, funded on cost sharing basis in the ratio of 75:25 with the State Government. Central share was released directly to ZPs in two installments. The first installment up to 50 *per cent* of the total allocation for a particular year was released in the beginning of the financial year. The second installment for the district was released on receipt of request from the DRDAs on fulfillment of certain prescribed conditions e.g. utilisation of 60 *per cent* of the total available funds, submission of Audit Report of Chartered Accountant (CA) of last year, submission of utilisation certificate for the previous year and submission of utilisation regarding non-diversion and non-embezzlement. Zila Parishads/ DRDAs were to follow the accounting procedures prescribed by the MoRD, (GoI). Audit Report as accepted by the General Body of the concerned DRDA shall be sent to the State Government and Central Government on or before 30th September. IAY funds were transferred in the accounts of beneficiaries through GPs in 2008-09 and 2009-10. The GOMP, PRDD issued orders (January 2010) for transferring scheme fund directly in the accounts of beneficiaries by ZPs from 2010-11 on staggered basis. Installment of payment was to be linked to the progress of work and the assistance was to be released in two installments, first installment with the sanction of houses and second installment when the construction reaches the lintel level.

The Scheme funds comprised of three components i.e. Central share, State share and other receipts (interest on Scheme fund)

Against the total available fund of ₹ 2310.45 crore (including Homestead), the department spent ₹ 1984.14 crore (86 *per cent*) during 2008-13. The details are given below:

Table -2: Allocation, release and expenditure of IAY funds at the State level

(₹ In crore)							
Year	Opening Balance	Central Share	State Share	Other Receipt (Interest on Scheme fund)	Total Available Fund (TAF)	Expenditure	Unspent Balance (Percentage on TAF)
2008-09	4.54	234.36	75.01	0.30	314.21	289.00	25.21(8.02)
2009-10	25.21	240.86	84.72	0.80	351.59	321.06	30.53(8.68)
2010-11	30.53	440.36	152.80	2.74	626.43	331.70	294.73(47.04)
2011-12	294.73	404.29	128.63	5.62	833.27	624.89	208.38(25.00)
2012-13	208.38	382.47	145.40	7.55	743.80	417.49	326.31(43.87)
Total	-	1702.34	586.56	17.01	2310.45⁶⁷	1984.14	-

(Source: Sanction orders and MPRs of DC)

⁶⁷ Total available fund ₹ 2310.45 crore = Opening balance ₹ 4.54 crore + Central share ₹1702.34 crore + share ₹ 586.56 crore+ Other receipt ₹ 17.01 crore

It would be seen from the above that the fund allotment and expenditure increased during the years 2010-11 to 2012-13 in comparison of 2008-09 and 2009-10. This was due to allotment of funds under Homestead Scheme. We observed that though fund allocation was significantly increased, a major part of total available funds remained unutilised.

It was also observed that during the period 2008-13 total availability of funds in the State was ₹ 2310.45 crore including opening balance of ₹ 4.54 crore of 2008-09 reported by the Development Commissioner to GoI through MPR. However, as per the MPRs submitted by the CEOs, ZPs of 20 test checked districts the total amount of opening balance worked out to ₹ 10.30 crore during 2008-09 thus, the opening balance of 2008-09 and total available funds during 2008-13 was understated at least by ₹ 5.76 crore and relevant information of remaining 30 districts was not seen in audit.

Scrutiny of records of DC revealed the followings:

2.3.7.1 Short release of Central Share

Central fund of ₹ 61.78 crore was short released to State due to slow spending by the districts

The Government of India (GoI) sanctioned funds of ₹ 1764.12 crore for IAY, (including Homestead scheme) against which an amount of ₹ 1702.34 crore was only released to the State during 2008-13. Central funds of ₹ 61.78 crore were short released to State (*Appendix-2.20*) due to retention of unspent balances at the end of each financial year with the districts beyond prescribed limit of 10 per cent.

During exit conference, Government accepted and stated (December 2013) that the Central funds were released at the end of the financial year due to which the districts could not utilise the funds during the financial year. Hence, the entire sanctioned funds were not released by the GoI.

However, the fact remains that the unspent balance was more than the prescribed limit of 10 per cent, which resulted in reduction in central fund.

2.3.7.2. Availability of fund and expenditure incurred in the test checked districts

The details of available funds under IAY including opening balance (OB), Central share received, State share and other receipts and expenditure incurred by test checked districts during 2008-13 are given below:-

Table-3

Year	Opening Balance	Allocation of Funds			Other Receipt ⁶⁸	Available funds during the year	Expenditure (per cent)	Unspent balance (per cent)
		Central Share	State Share	Total				
2008-09	10.30	125.15	41.43	166.58	0.63	177.51	147.99 (83)	29.52(17)
2009-10	29.52	130.42	45.02	175.44	0.89	205.85	165.55 (80)	40.30(20)
2010-11	40.30	147.70	48.14	195.84	2.53	238.67	201.37 (84)	37.30(16)
2011-12	37.30	136.54	31.81	168.35	5.39	211.04	176.01(83)	35.03(17)
2012-13	35.03	143.78	56.48	200.26	4.50	239.79	200.27(84)	39.52(16)
Total		683.59	222.88	906.47	13.94	930.71⁶⁹	891.23	

(Data source: UC's and MPRs of Zila Panchayats submitted to GoI)

⁶⁸ Other receipt including interest etc.

⁶⁹ Available fund ₹ 930.71= Opening balance ₹10.30+ Central and State share ₹ 906.47+ Other receipt ₹ 13.94

Central share
₹ 6.77 crore was
deducted from
second
installment
released in four
districts

It would be seen from the above that the unspent balances in the test checked districts ranged between 16 *per cent* and 20 *per cent* which was beyond the prescribed limit of ten *per cent*. As a result, MoRD (GoI) deducted ₹ 6.77 crore from the second installment of four districts⁷⁰.

The Government stated (December 2013) that the second installment was released by GoI at the end of financial year to the districts with delays ranging from four to six months. The districts could not utilise the entire amount during the year, which resulted in unspent balance lying more than prescribed limit.

Further, scrutiny of audit reports of Chartered Accountant (CA), Utilisation Certificates (UCs), Monthly Progress Reports (MPRs), Cash Book, Bank Statements and Ledger etc. of the test checked districts revealed the followings:

Diversion of
IAY fund
₹ 5 lakh to
PMGSY

- IAY fund of ₹ 5 lakh was diverted by the CEO ZP Damoh to Pradhan Mantri Gramin Sadak Yojana during 2008-09. The refund of the amount into IAY could not be ascertained from the available records. However, no instance of diversion of IAY fund was noticed in the remaining test checked districts.
- In Janpad Panchayats Mehadwani and Dindori of Dindori district, Scheme funds of ₹ 18 lakh⁷¹ were deposited, without any recorded reason, in another bank account of JPs and not utilised on implementation of the Scheme as of March 2013.

Inflated UCs of
₹ 13.64 crore
sent to GoI by 13
districts

- Against the expenditure of ₹ 191.66 crore shown in audit reports of Chartered Accountant for various years during 2008-09 to 2011-12 in report of the test checked ZPs⁷², UCs of ₹ 205.29 crore were sent to GoI by these districts. Thus, inflated expenditure of ₹13.64 crore was reported in the UCs as detailed in (**Appendix-2.21**). However, no difference was noticed in the remaining seven districts.
- The test checked districts reported an expenditure of ₹ 709.41 crore during the period 2008-12 in MPRs but submitted the UCs of ₹ 690.93 crore as of September 2013. Thus, there was a difference of ₹ 18.49 crore in the figures of MPRs and UCs (**Appendix-2.22**).

The Government stated (December 2013) that the clarification would be sought from the ZPs and action would be taken on the above

Annual
Accounts of ZPs
not got
approved by
general bodies
of DRDA

- CEOs, ZPs of all the test checked ZPs stated that they got their annual accounts prepared from the CAs, but not got it approved by the General Body of the DRDA during 2008-13.

⁷⁰ Damoh(₹3.37 crore), Dindori(₹0.26 crore), Katni(₹2.27 crore) and Ujjain (₹0.87crore)

⁷¹ Dindori -13 lakh (8 lakh in March 2011 & 5 lakh in March 2012), Mehadwani- 5 lakh(May-2012)

⁷² Balaghat, Betul, Damoh, Dindori, Jabalpur, Katni, Khandwa, Mandla, Raisen ,Rajgarh, Shahdol, Tikamgarh and Umaria

The Government stated (December 2013) that action would be taken in this regard.

During the period 2008-10 funds were transferred in accounts of beneficiary through GPs. In January 2010 the GOMP, PRDD issued orders for transferring the IAY fund directly in the accounts of beneficiaries by ZPs from 2010-11.

Scheme fund of ₹ 52.73 lakh remained blocked with JP/GP

We observed that IAY funds of ₹ 40 lakh pertaining to the period 2008-10 were lying (March 2013) unutilised in the bank accounts of 112 GPs out of 389 test checked GPs due to non-release of full assistance to beneficiaries and less selection of beneficiaries. Details shown in (*Appendix-2.23*).

We also noticed from the cash book for IAY that ₹ 12.73 lakh for the year 2007-08 was kept in separate bank account of JP Kasrawad and lying unutilised as of March 2013.

Further we noticed that IAY funds of ₹ 30.94 crore were transferred in beneficiaries' account through JPs in three ZPs⁷³ during 2011-12 and 2012-13, in contravention of the order issued (January 2010) by State Government which would affect timely disbursement of assistance. In other test-checked districts assistance was directly transferred to beneficiaries accounts.

In contravention of provisions of the scheme guidelines and orders issued by State Government, CEO, Narsinghpur ZP released (2010-12) entire assistance of ₹ 2.45 crore in single installment to 545 beneficiaries instead of release of assistance in two installments.

On the above observations pointed out in audit the Government stated (December 2013) that the clarification will be sought from the districts and action would be taken.

2.3.7.3 Loan under DRI Scheme not sanctioned

Loan under DRI Scheme not facilitated to IAY beneficiaries

As per para 3.1.2 of IAY guidelines, ZPs were to facilitate availing of loan under DRI scheme to the IAY beneficiaries. Loan applications were to be obtained by CEOs, ZPs from beneficiaries while sanctioning IAY houses and the same were to be submitted to banks. The CEOs, ZPs of 17 districts⁷⁴ out of 20 test checked districts stated that they did not take any initiative in this regard. However, CEOs of two ZPs (Khandwa and Mandla) stated that DRI scheme was being advertised through JP/GPs of the districts and the CEO, Dindori District replied that initiatives were taken at ZP level. However, no relevant record was produced by these districts to Audit for verification.

During exit conference the Government accepted the facts and stated that the loan was facilitated under State sponsored housing schemes. However, loan were not arranged for the beneficiaries under IAY.

⁷³ Dindori (₹11.74 crore),Raisen (₹7.70 crore) and Umariya(₹11.50crore)

⁷⁴ Balaghat,Barwani, Betul,Damoh, Dhar, Jabalpur, Katni, Khargone, Narsinghpur, Raisen, Rajgarh, Ratlam, Shahdol, Shajapur, Tikamgarh, Ujjain and Umariya

Joint physical verification also revealed that none of the 3956 selected beneficiaries applied for loan under DRI loan scheme.

2.3.8 Programme management

2.3.8.1 Cost effectiveness and quality of material not ensured

Para 5.2 of guidelines stipulates that effort should be made to utilise, to the maximum possible extent, local materials and cost effective disaster resistant and environment friendly technologies developed by various institutions. Zila Parishad/DRDA should contact various organisations/institutions for seeking expertise information on innovative technologies, materials, designs and method to help beneficiaries in the construction/upgradation of durable, cost effective houses and disaster resistant houses. The State Government may also arrange to make available information on cost-effective environment friendly technologies, materials, design etc. at district and block levels.

Quality of Construction of IAY house not ensured

The DC stated that no committee was formed at State level to coordinate economy in cost and quality of construction of IAY house and nor any initiative was taken by State for providing local materials, cost effective disaster resistant and environment friendly technologies.

The CEOs, ZPs of all the test checked districts stated that no technical supervision was provided to beneficiaries for construction of IAY house nor any initiative was taken for creation of awareness among beneficiaries about the disaster resistant and environment friendly technologies.

There was no system in place at State/district level to ensure adherence to quality parameters for construction.

The Government stated (December 2013) that the districts were instructed to ensure construction of pucca IAY house with sanitary latrine.

Reply of DC and CEOs, ZPs confirms that quality aspect of the houses built under IAY was not ensured.

2.3.8.2 Quality inspection of IAY houses

Technical guidance and supervision was not provided to IAY beneficiaries during construction

Para 5.7.1 of guidelines stipulates that technical supervision should be provided for construction of IAY houses. Foundation laying and lintel level are critical stages for maintaining the quality of the house. Therefore, technical supervision should be provided at least at these two stages.

On enquiry about providing of technical supervision for construction of IAY houses, CEO, ZP of 14 districts⁷⁵ out of 20 test checked districts stated that no technical guidance and supervision was provided to beneficiaries during the construction of houses at foundation or lintel level. However, CEO, ZP of six

⁷⁵ Balaghat, Barwani, Damoh, Dhar, Jabalpur, Katni, Khandwa, Khargone, Narsinghpur, Raisen, Rajgarh, Ratlam, Shahdol and Shajapur

districts⁷⁶ stated that technical guidance and supervision was provided by engineering staff of the Department.

The Government stated (December 2013) that since IAY houses were to be constructed by beneficiary as per provisions of the guidelines, quality inspection of IAY houses was not required.

The reply confirms that GoMP did not put in place a mechanism to ensure that technical guidance and supervision was provided to beneficiary of IAY house.

2.3.8.3 Non-preparation of inventory of houses

Authenticity of physical progress of IAY houses could not be ascertained due to non maintenance of Inventory at ZP/JP level

As per Para 5.9 of IAY guidelines, the IAY implementing agencies were required to prepare a complete inventory of houses completed and upgraded giving details of the date of commencement and completion, name of villages in which these were located, names, address, occupations and categories of beneficiaries etc.

On being enquired about preparation of inventory of houses as envisaged in guidelines, the CEOs of all the test checked ZPs and JPs stated that they did not prepare the inventory of houses. In absence of such records, the correctness of reported physical progress of IAY houses could not be ascertained.

The Government stated (December 2013) that the districts would be directed to maintain inventory of houses.

2.3.8.4 Training not imparted to officers dealing with the IAY

No funds were provided for imparting training and generation of awareness regarding disaster resistant and environment friendly technology

Para 5.7 of guidelines stipulates that officers dealing with the IAY at the State, district and block levels must be trained in various disaster resistant features to be adopted in the houses and they should ensure that this is complied with during their field visits. The awareness among the beneficiaries must be created about the disaster resistant and environment friendly technology through exhibition of low cost technologies at the district and block level, seminars, workshop etc.

We noticed that neither any action plan was prepared nor funds were provided to impart the training and spread the awareness among the beneficiaries about the disaster resistant and environment friendly technology. As such no training on disaster resistant features was imparted to the officers. Seminar and workshop were also not organised for awareness of beneficiaries about low cost technologies.

The Government stated (December 2013) that the action would be taken.

⁷⁶ Betul, Dindori, Mandla, Tikamgarh Ujjain and Umariya

2.3.9 Homestead scheme

Scheme for providing homestead site to those rural BPL household who have neither agricultural land nor house site was launched as part of IAY from 24 August 2009. For the purpose of allotting homestead sites, the beneficiaries were to be selected from Permanent IAY waitlist. In the first instance the State Government has to regularise the land acquired by beneficiary as per the existing Acts and Rules. If this is not the case, State Government will allot suitable Government land as homestead site. In case suitable Government land is not available, private land should be purchased or acquired for this purpose. Financial assistance of ₹ 10000 per beneficiary or actual, whichever is less, was to be provided for purchase/acquisition of homestead site of an area around 100-250 sq.metres. Assistance of ₹ 45,000 was to be provided to beneficiary for the construction of house under the homestead scheme.

Under Homestead Scheme, out of 1.39 lakh identified beneficiaries in the State, houses were sanctioned to 1.05 lakh beneficiaries during 2011-12. For this, Central fund of ₹ 362.29 crore was released to the State Government up to December 2012. Out of total fund of ₹ 471.62 crore (including State matching share ₹ 109.33 crore) ₹ 378.61 crore was released to homestead beneficiaries and ₹ 93.01 crore was remained with districts up to December 2012. We noticed that no private land was purchased/occupied for providing housesite to beneficiaries in the test-checked districts, consequently no expenditure was incurred on land.

Regularisation of land as required for Homestead beneficiaries was not done and normal IAY beneficiaries were benefited under Homestead Scheme

The DC stated (September 2013) that Homestead sites were to be regularised under the provision of Madhya Pradesh Land Revenue Code 1959, by way of issuing *Bhoo Adhikar Praman Patra* to beneficiaries by Teshsildar in case of Government land and by Sarpanch in case of Panchayat's land.

On being enquired about regularisation of land for homestead scheme, out of 20 test checked districts, CEO, ZPs of nine districts⁷⁷ stated that *Bhoo Adhikar Praman Patra* was issued for regularisation of occupied land. Accordingly, assistance for construction was released to 21300 beneficiaries under homestead. The CEOs, ZPs of nine other districts⁷⁸ stated that occupied land was regularised on the basis of recommendation of concerned JP/GPs and accordingly assistance for construction was released to 21,600 beneficiaries. CEOs of two ZPs (Jabalpur and Narsinghpur) stated that occupied land was regularised through survey conducted by team formed by ZP at JP level and assistance was released to 4500 beneficiaries (Jabalpur-2400 and Narsinghpur-2100) accordingly. But no record of survey was produced to Audit for verification.

During joint physical verification and beneficiary survey (May to September 2013) in villages of 389 test checked GPs, out of 493 Homestead beneficiaries,

⁷⁷Betul(2700),Dhar(3200),Katni(1800),Khargone(3000),Mandla(2800),Ratlam(2900),Shahdol(1800), Tikamgarh(1500) and Ujjain(1600)

⁷⁸Balaghat(3500),Barwani(1800),Damoh(2500),Dindori(2700),Khandwa(3000),Raisen(2600), Rajgarh(2800) , Shajapur (1200)and Umariya(1500).

291 beneficiaries stated that *Bhoo Adhikar Praman Patra* was not issued to them by Teshsildar/ Sarpanch and 42 beneficiaries also stated that their houses were not constructed despite releasing entire assistance to them. The remaining 160 beneficiaries stated that houses were constructed after issue of *Bhoo Adhikar Praman Patra*.

The National Level Monitors (NLM) appointed by MoRD, GoI visited (2010-11) four districts of the State including Dhar, one of the test checked Districts. In their report the NLM pointed out that there was no difference between the IAY beneficiaries and Homestead beneficiaries as IAY beneficiaries of the district were benefited under Homestead Scheme.

The Government stated (December 2013) that the matter will be investigated and action would be taken.

2.3.10 Monitoring and Evaluation

As per Para 6.1 of the Scheme guidelines, officers dealing with the IAY at the State Headquarter were required to visit districts regularly to ascertain whether the programme was being implemented satisfactorily and construction of houses was in accordance with the prescribed procedure. Similarly, officers at the district and block levels were required to monitor all aspects of the IAY through visits to work sites. A schedule of inspection which prescribes a minimum number of field visits for each supervisory level functionary from the State level to the Block levels should be drawn up and strictly adhered to.

The Department prescribed (January 2010) the monthly schedule of inspection of IAY houses by the officials at District/Block level to ensure completion of the IAY houses and submission of inspection reports. According to the schedule five houses each by District Collector and CEO ZP, ten houses by CEO JP, 15 houses by Block Development Officer and *cent per cent* houses were to be inspected by AEDOs at block level every month. A comprehensive report based on these inspection reports was also to be sent by district authority to departmental headquarter latest by 5th of next month.

Inspection of IAY houses not done as per prescribed schedule

On enquiry about State level monitoring of the Scheme, the DC stated (September 2013) that no officer was nominated for State level monitoring of the programme due to shortage of staff.

No records maintained for monitoring of the Scheme

The CEOs, ZPs of all the test checked districts stated that no records of monitoring such as inspection register/inspection reports were maintained. However, the CEOs, ZPs of four districts⁷⁹ stated that inspection of IAY houses were being conducted along with other rural schemes.

During Joint physical verification and survey through beneficiaries questionnaire, out of 3956 IAY beneficiaries, 2154 beneficiaries (54 *per cent*) stated that their houses were inspected by AEDOs.

⁷⁹ Katni, Khandwa, Mandla and Shajapur

During exit conference, the Government stated (December 2013) that District authorities were being instructed to strictly observe the inspection schedule. State Level Monitoring Committee will also be constituted.

2.3.10.1 Meetings of Vigilance and Monitoring Committee

As per the guidelines issued by MoRD, the monitoring of IAY is the responsibility of Vigilance and Monitoring Committee (VMC) of State and district levels. The VMCs were required to play a crucial role in monitoring the implementation of rural development programmes. As per provisions of the guidelines, the meetings of State and District level VMCs were to be held quarterly.

There were shortfalls in VMC meetings of State and district levels. In six districts no meetings were held during last one to three years

- DC stated that only four meetings of VMCs were held at the State level during the period 2008-13 against the required 20 meetings.
- It was observed from the information furnished by CEOs, ZPs of test checked districts that at the district level, only 164 meetings of VMCs were held during 2008-13 in test checked districts against the required 400 meetings⁸⁰ and nominee of MoRD was not present in 34 of the above meetings.
- We further noticed that no VMC meetings were held in six test checked districts⁸¹ during last one to three years.

The Government stated (December 2013) that instructions would be issued to districts for holding regular meetings of VMCs and review the IAY scheme properly.

2.3.10.2 Transparency and Accountability

A web-based MIS Programme Software Awaas Soft to capture beneficiary-wise data to monitor the IAY Scheme was launched in July 2010. This is a tool for management, generate all reports, funds released, progress in construction of houses and tracks convergence of all benefit. States were told to upload 100 *per cent* data on Awaas Soft as release of second installment was connected with expenditure generated through software.

- On being enquired through questionnaire about capturing beneficiary-wise data in Awaas Soft, the CEOs, ZPs of five districts⁸² reported (May to September 2013) that database of beneficiaries was uploaded in Awaas Soft. The CEOs, of eight ZPs⁸³ reported that database of beneficiaries was not prepared and the CEOs of six districts⁸⁴ reported that database of beneficiaries was being uploaded.

⁸⁰ 4 meetings x 5 years x 20 districts

⁸¹ Ratlam -3(2009-10,2011-12 &2012-13), Mandla-3 (2008-09,2009-10 &2012-13), Dindori-2 (2008-09 &2012-13), Khandwa-1 (2009-10), Jabalpur-1(2009-10) and Khargone-2 (2008-09 &2009-10)

⁸² Damoh, Dhar, Khandwa Mandla, and Tikamgarh

⁸³ Balaghat, Barwani, Katni, Ratlam, Shahdol, Shajapur, Ujjain and Umariya

⁸⁴ Betul, Dindori, Jabalpur, Narsinghpur, Raisen and Rajgarh

- CEO of all the test checked ZPs stated that there was no mechanism in place to ensure the correctness of data uploaded in websites. They also stated that there was no separate complaint cell for IAY and complaints related to IAY were being entertained with other complaints.
- Out of 20 districts, CEOs, ZPs of eleven districts⁸⁵ stated that there was no mechanism/ system in place to ensure that selected beneficiary was not previously benefited under IAY or any other rural housing scheme. However the CEOs, ZPs of eight districts⁸⁶ stated that it was ensured through JP/GPs.

The Government accepted the fact and stated (December 2013) that the action would be taken.

2.3.10.3 Social audit

As per para 6.3.5 of guidelines system of social auditing of the Scheme was to be followed. On being enquired about social auditing of the scheme, CEO, ZP of nine districts⁸⁷ reported that social audit was not conducted, CEO, ZP of three districts⁸⁸ reported that social audit was conducted with other schemes in Gram Sabha, CEO, ZP of three districts⁸⁹ reported that social audit was conducted and reports were uploaded on website and CEO, ZP of four districts⁹⁰ reported that social audit of IAY houses was conducted during 2012-13.

2.3.10.4 Evaluation study

As per para 6.2 of IAY guidelines the State conduct evaluation studies on the implementation and impact of the programme in the State. On enquiry about evaluation study on implementation of programme carried out in the State, DC stated since there was no provision for expenses under administrative head under the Scheme, the evaluation study was not conducted.

The Government also accepted (December 2013) the audit observation.

2.3.11 Conclusion

Annual Plans were not prepared by the CEOs of the test checked Zila Panchayats. No instruction was issued by Development Commissioner for ZPs in this regard. The allocation of targets of houses at any level was not conforming to the prescribed norms. The selection of IAY beneficiaries was not in accordance with the Scheme guidelines. Upgradation of 4321 houses

⁸⁵ Balaghat, Dhar, Jabalpur, Katni, Narsinghpur, Raisen, Rajgarh, Ratlam, Shahdol, Shajapur and Ujjain

⁸⁶ Barwani, Betul, Damoh, Dindori, Khandwa, Mandla, Tikamgarh and Umariya

⁸⁷ Balaghat, Barwani, Damoh, Dindori, Jabalpur, Narsinghpur, Raisen, Shahdol and Umariya.

⁸⁸ Katni, Ratlam and Shajapur

⁸⁹ Dhar, Tikamgarh and Ujjain

⁹⁰ Betul, Khandwa, Mandla and Rajgarh,

was not done for three years despite availability of funds. Convergence of IAY with other schemes for water and power supply and providing sanitary latrines was not ensured. The IAY funds were not fully utilised. Since the unspent balances in the districts were more than the prescribed limit of *ten per cent*, GoI short released ₹ 61.78 crore during 2008-13. The annual accounts in ZPs were got prepared from the CAs, but none of the district got those approved from the General Body of the ZPs. Providing assistance through DRI loan were not arranged to the IAY beneficiaries. No initiative was taken at any level to ensure cost effectiveness and quality of material. The inventory of houses was not prepared at ZP and JP level. Instances of irregular issuance of *Bhoo Adhikar Praman Patra* to beneficiaries having home site and agricultural land under homestead scheme were noticed. There was lack of monitoring at every level, inspections of IAY dwelling units by State, district and block officials were not carried out as per prescribed schedule.

2.3.12 Recommendations

- Allocation of targets for houses at each level as per prescribed norms should be ensured.
- Convergence with other schemes should be ensured to extend the benefits of basic amenities to the beneficiaries.
- Optimum utilisation of funds under the scheme should be ensured.
- Beneficiaries should be educated to avail loan under the DRI scheme.
- Providing technical guidance and supervision to IAY beneficiaries should be ensured.
- Preparation of Inventory of houses should be ensured.
- For effective monitoring, conducting the inspections as prescribed may be ensured.

Panchayat and Rural Development Department

2.4 Construction of Rural Roads under “Mukhya Mantri Gram Sadak Yojana (MMGSY)”

Executive Summary

With a view to provide enhancement in socio-economic growth of the people living in rural areas, the “Mukhya Mantri Gram Sadak Yojana (MMGSY)” was introduced by the State Government in the year 2010-11. Under the MMGSY connectivity was to be provided with all-weather roads by the end of 2013, to such villages which were not covered under the PMGSY i.e. in general category villages having population of less than 500 and in tribal dominated villages having population of less than 250. Our audit analysis of the scheme revealed the following:

- As of March 2013, road length of 5176 kilometres was constructed covering 2765 habitations. Against the targeted 6726, only 2300 gravel roads were completed (34 *per cent*). Fifty six *per cent* of the road work were done up to the level of sub-grade.
- An unspent balance of ₹ 826.28 crore remained in Civil Deposit Account at the end of March 2013. The drawal of funds in excess of requirement and depositing the same in Civil Deposit was irregular and incorrect reporting of financial achievement.
- In the test checked districts out of 3952 rural roads, 128 roads taken up in disputed land remained incomplete despite spending ₹ 5.60 crore. Similarly, due to non- clearance from Forest Department 623 road works in the State could not be started after lapse of three years.
- Though 350 DPRs were not found technically fit, payment of 25 *per cent* cost amounting to ₹ 85.81 lakh was made due to injudicious payment schedule, resulting in wasteful expenditure. In test checked divisions, 20 consultants failed to fulfill the conditions of NITs and criteria for evaluation of performance. The EEs paid ₹ 5.30 crore to them during 2010-13.
- A consultancy firm debarred and restricted by the MPRRDA was awarded the consultancy by RES in six divisions for ₹ 7.07 crore.
- Royalty was not deducted from the running account bills of the contractors.
- The Quality Control inspection by State Quality Monitor (SQM) and Departmental Officer was inadequate.

2.4.1 Introduction

In Madhya Pradesh 73.54 *per cent* population live in rural areas. With a view to provide enhancement in socio-economic growth of the people living in rural areas, the Pradhan Mantri Gram Sadak Yojana (PMGSY) was implemented to provide connectivity by way of all-weather roads to unconnected rural

habitation with a general category population of 500 and above and with tribal dominated villages having population of 250 above. “Mukhya Mantri Gram Sadak Yojana (MMGSY)” was introduced by the State Government in the year 2010-11. Under the MMGSY connectivity was to be provided with all-weather roads by the end of 2013, in three phases⁹¹ to such villages which were not to be covered under the PMGSY.

Under the MMGSY, total 19,386 km length of gravel road of 9109 habitations⁹² was targeted to be constructed during 2010-13 (estimated cost ₹ 3,296 crore revised to ₹ 3,634 crore in 2012-13). These roads were to be constructed in convergence with Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) and Backward Region Grant Fund (BRGF). As of March 2013, 5176.33 kilometres roads were constructed covering 2765 habitations.

Under the MMGSY, roads were to be constructed through Rural Engineering Services (RES)⁹³. In accordance with the Scheme the earthwork was to be done through labour, the cost of which was to be met from MGNREGS. Due to lack of availability of labour under MGNREGS during implementation of MMGSY, Government made the following decisions/ amendments:

- In the year 2011-12 the execution of MMGSY road works in 13 Divisions⁹⁴ was handed over to Madhya Pradesh Rural Road Development Authority (MPRRDA).
- In the year 2012-13, it was provided that all works (earthwork, gravel etc.) and culverts of second and third phase in 14 BRGF districts⁹⁵ would be executed from State fund and BRGF and in other 18 non BRGF districts⁹⁶, all works would be executed exclusively from State fund i.e. without depending on MGNREGS fund.

2.4.2 Organisational set-up

The Principal Secretary, Panchayat and Rural Development Department (P&RDD) is responsible for planning and implementation of the MMGSY. He is assisted by Engineer-in-Chief (E-in-C), Superintending Engineer at State level and Executive Engineer/Project manager, Assistant Engineer and Sub Engineer at the field level. The Rural Engineering Services (RES) an agency working under the Department is responsible for execution of construction of roads. The structure of RES involved in execution of roads is given in

⁹¹ First phase-2010-11(30 per cent: 5816 km), second phase-2011-12 (40 per cent: 7754 km) and third phase 2012-13 (30 per cent: 5816 km)

⁹² Scheme circular no. 1 dated 27 March 2010 issued by Panchayat and Rural Development Department.

⁹³ Rural Engineering Services (RES) an agency working under the Department was responsible for execution of construction of all weather roads etc

⁹⁴ II & III phase districts: Bhind, Harda, Hoshangabad, Mandsaur, Morena, Narsinghpur, Raisen, Rewa, Sehore, Ujjain and Vidisha III phase districts: Balaghat and Sagar.

⁹⁵ Ashoknagar, Balaghat, Chhatarpur, Dhar, Damoh, Guna, Khandwa, Panna, Rewa, Rajgarh, Satna, Seoni, Shivpuri and Umari.

⁹⁶ Bhind, Chhindwara, Dewas, Gwalior, Harda, Hoshangabad, Indore, Jabalpur, Morena, Mandsaur, Neemuch, Narsinghpur, Raisen, Sagar, Sehore, Shajapur, Ujjain and Vidisha

Appendix-2.24. The MPRRDA is responsible for execution of the roads handed over to them.

2.4.3 Scope and methodology of audit

Audit of implementation of the MMGSY was conducted between February and August 2013 covering the period from 2010-11 to 2012-13. Records maintained in the office of the Engineer in Chief (E-in-C) and 22 divisions/districts⁹⁷ out of 50 divisions/districts under Rural Engineering Services were test checked. However, execution of roads by MPRRDA has not been covered in audit. Audit methodology included collection of information from the Department by issue of questionnaire, examination of records, communication of audit observations by issuing audit memos and obtaining their replies. The exit conference was held in December 2013 with the Additional Chief Secretary (ACS) & Development Commissioner and the replies of Government/Department were incorporated at appropriate places.

2.4.4 Audit objectives

The audit objectives were to assess whether:

- the financial management was adequate and efficient;
- proper surveys were conducted for selection of roads and the planning was adequate for connectivity of rural habitations;
- execution of work was efficient to achieve the MMGSY objectives;
- the contract management was efficient and effective: and
- the quality control mechanism was adequate and efficient.

2.4.5 Audit criteria

The audit criteria were derived from the following sources:

- The Circular/instructions/orders related to implementation of the MMGSY;
- Madhya Pradesh Works Department Manual (MPWDM), Madhya Pradesh Treasury Code (MPTC) and Madhya Pradesh Financial Code (MPFC) ;
- Rural Road Plans, Detailed Project Reports, Estimates, Sanctions and approved specifications; and
- Contract documents of the works and consultant services.

⁹⁷ Anuppur, Ashoknagar, Badwani, Balaghat, Chhindwara, Damoh, Dewas, Guna, Gwalior, Hoshangabad, Jabalpur, Katni, Mandsaur, Narsinghpur, Raisen, Rajgarh, Rewa, Sehore, Shajapur, Umaria, Ujjain and Vidisha (One RES division in each district)

2.4.6 Audit findings

2.4.6.1 Financial management

2.4.6.1(a) Funding for the Scheme

Under the MMGSY, the funds were to be provided as under:

Through **MGNREGS**: The wage part for the construction of road was to be executed through the Job Card holders under MGNREGS. Expenditure on wages and material under transportation of soil, watering and rolling for road construction was to be bifurcated in the ratio of 60:40, as per norms of MGNREGS. Payment for preparation of DPRs, supervision and quality control of construction work was to be made to the consultant from administrative head of MGNREGS.

Through **BRGF**: The construction of culverts in 29 BRGF districts⁹⁸ was to be done on contractual basis and was to be funded by BRGF.

State (MMGSY) Fund:

- (i) The expenditure for construction of base course, surface course and gravel was to be made from State fund (after preparation and formation of earthwork from MGNREGS).
- (ii) In case of excess expenditure incurred on material exceeding the prescribed ratio of 60:40, the cost in excess of the ratio was to be charged from State fund.
- (iii) The construction of culverts was also to be done through contractors in 21 districts⁹⁹ (other than those covered under BRGF) and the expenditure was to be met from State fund.
- (iv) The expenditure on culverts of more than 6 meter up to 10 meter was to be met from State fund in all the districts. For this purpose, the funds were borrowed from *Mandi Nidhi*¹⁰⁰ by the State Government.

We observed that under the Scheme, the estimated cost of roads and culverts amounting to ₹ 3296 crore (2010-11) included ₹ 2050 crore from MGNREGS. The estimates were revised to ₹ 3634 crore¹⁰¹ in 2012-13. The fund from MGNREGS were reduced by ₹ 1555 crore i.e. from ₹ 2050 crore to ₹ 495 crore due to non availability of labour for earth work. The additional provision of ₹ 1893 crore (₹ 1555 crore + ₹ 338 crore) was made from the State Fund. The facts indicate that no proper study was made by the Department for the utilisation of MGNREGS fund before providing the estimated expenditure under the MMGSY and put extra financial burden on state exchequer.

⁹⁸ Ashoknagar, Anuppur, Alirajpur, Betul, Badwani, Burhanpur, Balaghat, Chhatarpur, Dhar, Dindori, Damoh, Guna, Jhabua, Katni, Khargone, Khandwa, Mandla, Panna, Rewa, Rajgarh, Shahdol, Sidhi, Seopur, Singhroli, Satna, Seoni, Shivpuri, Tikamgarh and Umaria,

⁹⁹ Bhopal, Bhind, Chhindwara, Dewas, Datia, Gwalior, Harda, Hoshangabad, Indore, Jabalpur, Morena, Mandsaur, Neemuch, Narsinghpur, Ratlam, Raisen, Sagar, Sehore, Shajapur Ujjain and Vidisha

¹⁰⁰ Kisan Mandi Sadak Nidhi is created for the construction of rural roads.

¹⁰¹ Increase of ₹ 338 crore was due to coverage of culvert more than six meters under MMGSY

2.4.6.1(b) Allocation of fund and utilisation

The final allocation of funds and amount utilised during 2010-11 to 2012-13 are shown in **Table 1:**

Table 1: Status of allocation of funds and amount of utilisation
(₹ in crore)

Year	Allotment/Fund received				Amount utilised			
	MGNRE GS	BRGF	State Fund	Total	MGNRE GS	BRGF	State Fund	Total (per cent)
2010-11	153.68	69.57	192.56	415.81	44.70	5.18	7.44	57.32 (14)
2011-12	74.31	15.63	176.40	266.34	151.04	31.60	69.40	252.04 (95)
2012-13	160.72	78.78	815.67	1055.17	187.67	50.20	363.81	601.68 (57)
Total	388.71	163.98	1184.63	1737.32	383.41	86.98	440.65	911.04 (52)

(Source: Data furnished by the Department)

As against the revised estimated cost of ₹ 3634 crore, only ₹ 1737.32 crore (48 per cent) was made available by the Government during 2010-13. Of this, ₹ 911.04 crore (52 per cent) could be utilised by the implementing divisions.

It would be seen from the above table that utilisation of MGNREGS was ₹ 383.41 crore (99 per cent of allocation) while expenditure under BRGF was only ₹ 86.98 crore (53 per cent of allocation). Under the State Fund the expenditure was only ₹ 440.65 crore i.e. 37 per cent of allocation.

At the exit conference, the Additional Chief Secretary stated that funds were allotted as per estimated availability of labour and as per clause 16.2.1 of Central Public Work Account (CPWA) code, for deposit works, the other party concerned should advance the gross estimated expenditure which is payable to the divisional officer in lump sum.

The fact remains that the scheme was undertaken without proper planning for availability of labour at each work level. No specific reply was furnished on non-utilisation of State Fund under which saving was 63 per cent of the fund provided.

2.4.6.1(c) Irregular deposit of funds in Civil Deposit

As per Rule 284 of the Madhya Pradesh Treasury Code (MPTC) funds should not be drawn from the treasury unless required for immediate disbursement. We observed that the Development Commissioner vide allotment orders directed the Executive Engineers that the funds may be drawn by the stipulated date given in allotment orders.

Scrutiny of documents of the Engineer-in-Chief revealed that during the period 2010-13, against the allotment of ₹ 1737.32 crore, ₹ 911.04 crore was utilised and unspent balances of ₹ 826.28 crore (State Fund: ₹ 743.98 crore, MGNREGS: ₹ 5.30 crore and BRGF: ₹ 77.00 crore) were deposited into Civil Deposit Account.

Scheme funds of ₹ 826.28 crore was kept in Civil Deposit as of March 2013

Thus, the expenditure shown at the end of each year did not depict the true picture of utilisation of funds. In the test checked divisions, ₹ 387.98 crore¹⁰² were drawn from the treasury in excess of expenditure, which was kept in the Civil Deposit. Drawal of funds at the end of the year and keeping of the same in Civil Deposit was irregular. In February 2013 Finance Department issued instruction that the process adopted by various Department of State Government to draw fund and keep in civil deposit account during the financial year was not in accordance with the rules and appropriate financial management.

At the exit conference the Additional Chief Secretary stated that from 1 April 2014 electronic fund management system for RES will be adopted and action would be taken to ensure that such excess draws do not occur in future.

2.4.7 Planning

2.4.7.1 Selection of roads

The MMGSY guidelines were issued in October 2009 for those unconnected habitations which are not covered under PMGSY. The district-wise/block-wise information pertaining to number of roads, proposed length and benefited population, was issued (October 2009) by Chief Engineer, Madhya Pradesh Rural Road Development Authority, Bhopal. On the basis of aforesaid information, the Chief Engineer (NREGS) Council intimated (October 2009) the Collector/CEO that Executive Engineer, Assistant Engineer and Sub-Engineer MGNREGS/RES may be directed to collect information regarding selection of roads by walk-through-survey¹⁰³. In March 2010, P&RRD issued instructions that under the MMGSY road length of each cluster¹⁰⁴ should be of a minimum of 20 km and maximum of 25 km. In the last cluster the length can be of less than 20 km. In exceptional circumstances approval for derivation was to be obtained from the Development Commissioner.

Scrutiny of records of test checked Divisions revealed the following:

- In 131 clusters¹⁰⁵ of 19 divisions, road length was less than 20 km size and in 45 clusters¹⁰⁶ of 13 divisions it was more than 25 km. The

¹⁰² Anuppur ₹ 696.74 lakh, Ashoknagar ₹ 2263.07 lakh, Badwani ₹ 564.65 lakh, Balaghat ₹ 1588.36 lakh, Chhindwara ₹ 4721.42 lakh, Damoh ₹ 5172.31 lakh, Dewas ₹ 1555.45 lakh, Guna ₹ 358.00 lakh, Gwalior ₹ 1631.87 lakh, Hoshangabad ₹ 1076.26 lakh, Jabalpur ₹ 6148.52 lakh, Katni ₹ 1530.11 lakh, Mandasaur ₹ 219.88 lakh, Narsinghpur ₹ 666.10 lakh, Raisen ₹ 217.58 lakh, Rajgarh ₹ 5532.75 lakh, Rewa ₹ 866.60 lakh, Sehore ₹ 10.80 lakh, Umaria ₹ 2408.39 lakh and vidisha ₹ 1568.77 lakh

¹⁰³ Walk through Survey- A survey of roads to identify the actual facts of roads, walk through survey from traditional method conducted by departmental officers.

¹⁰⁴ Cluster: Cluster is a group of roads.

¹⁰⁵ Anuppur 08 clusters, Ashoknagar 3 clusters, Badwani 04 cluster, Balaghat 6 clusters, Chhindwara 2 Cluster, Dewas 5 clusters, Guna 34 clusters, Gwalior 1 cluster, Hoshangabad 1 cluster, Jabalpur 5 clusters, Katni 12 clusters, Mandasaur 2 cluster, Narsinghpur 7 clusters, Raisen 13 clusters, Rajgarh 4 clusters, Sehore 4 clusters, Shajapur 9 clusters, Ujjain 4 clusters and Vidisha 7 cluster.

¹⁰⁶ Anuppur-1 cluster, Ashoknagar-6 clusters, Balaghat-5 clusters, Damoh-6clusters, Dewas-2 clusters, Guna-1 cluster, Hoshangabad-3 clusters, Jabalpur 3 clusters, Katni-6 clusters, Raisen-4 clusters, Rajgarh-2 clusters, Shajapur 5 clusters, and vidisha-1 cluster.

Department did not obtain approval for the deviation from the Development Commissioner.

- Roads were sanctioned on the basis of walk-through survey. In the test checked divisions, we noticed that out of 3952 rural roads sanctioned during 2010-13, site for 128 roads costing ₹ 47.99 crore were disputed due to encroachment, personal land and roads covered under other schemes. The Department, however, incurred expenditure of ₹ 5.60 crore during the period 2010-13 on the incomplete roads. This indicated that walk-through-surveys were conducted without prescribing any specific procedure for walk-through-survey in the area. No records relating to conduct of walk-through survey were produced to Audit. The details are shown in *Appendix-2.25*.

At the exit conference, the Additional Chief Secretary accepted the facts and stated that approval for variation would be taken and efforts are still continuing to get the private land donated to MMGSY roads.

2.4.8 Programme Execution

The responsibility of execution of the MMGSY roads is with the Evaluation Committee headed by the Chief Engineer which also evaluates the technical proposals of the road work.

2.4.8.1 Habitations connected

Under the MMGSY, the road connectivity to each village, (in general category villages having less than 500 population and in tribal dominated villages having less than 250 population) was to be provided with all weather roads by the end of 2013.

We observed that as per core network¹⁰⁷, there were 9992 eligible habitations unconnected with the road network at the time of launching the MMGSY. Out of which 9109 unconnected habitations (road length 19,386 km) were to be covered under the MMGSY by the end of 2013. During the period 2010-13, 226 roads connecting desert villages and 167 roads under IAP (Integrated Action Plan) district were transferred/ handed over to MPRRDA. Due to this total 393 roads were not planned under the MMGSY. At the end of March 2013, 2765 habitations (158 Tribal and 2607 General) were connected under MMGSY.

At the exit conference, the Additional Chief Secretary stated that as per data collected from core net work (2004) of MPRRDA the roads were included in MMGSY. Between 2004 and March 2010, i.e. before introduction of MMGSY some roads were constructed by other departments under different heads/scheme hence, some habitations were connected during this period. Also, 167 roads have been transferred under IAP to MPRRDA. Hence, the targets were revised (2012-13) to 7182 habitations covering distance of 17,765 km under the MMGSY.

¹⁰⁷ The Core Network is the network of all the Rural Roads that are necessary to provide basic access to all the Habitations.

The fact remains that there was difference in the figures of core network and the figures under MMGSY and all unconnected areas were not planned for coverage under the scheme.

2.4.8.2 Road length completed

Under MMGSY, the target was set¹⁰⁸ to complete 19,386 km of road out of which 15,938.56 km of road were sanctioned. Of this, length 5176.33 km gravel roads were completed. The length of completed roads under the MMGSY as of March 2013 is shown in **Table 2**:

Table 2: Details of road length completed under the MMGSY as of March 2013

Name of Agency	Sanct ioned roads (Nos)	Length of roads sanctioned (Km)	Sancti oned – Culverts (Nos)	No. of roads in which work started	Comple ted roads (Nos)	Comple ted road length Sub-grade (km)	Comple ted road length Gravel road (km)	Comple ted Culverts (Nos)	Estima ted Cost (₹ in crore)	Actual Expend- iture (₹ in crore)	Number of habitations connected	
											No. of Habit ation	Popula tion
RES (First Phase)	2684	5913.59	11621	2587	1493	4610.31	3224.11	7430	1128.54	577.81	1863	521692
RES (Second and Third Phase)	2800	7112.40	14363	2390	382	3107.62	1216.69	2884	1538.15	333.22	470	113452
Total (RES)	5484	13025.99	25984	4977	1875	7717.93	4440.80	10314	2666.69	911.03	2333	635144
MP RRDA	1242	2912.57	6252	1096	425	1259.88	735.53	1812	580.62	192.60	432	126389
Grand Total	6726	15938.56	32236	6073	2300	8977.81	5176.33	12126	3247.31	1103.63	2765	761533

(Source: Data furnished by the Department)

Against the targeted 6726 roads, only 34 per cent were completed. Besides, 56 per cent length were done up to sub-grade level

Against the 6726 sanctioned roads, only 2300 gravel roads (34 per cent) and out of 32,236 culverts, 12,126 culverts (38 per cent) have been constructed. Against the total sanctioned length of 15938.56 kilometres, 8977.81 kilometres road was executed up to the level of sub grade (56 per cent) and 5176.33 kilometres (32 per cent) road work was completed.

Roads under MMGSY were scheduled for completion within 12 months. We observed that the Department set year-wise targets for completion of the roads only during the years 2011-12 and 2012-13. However, actual completion of gravel roads was only 24 per cent and 32 per cent respectively.

Scrutiny of records of test checked divisions revealed that out of 3952 sanctioned roads, only 1394 rural roads (35 per cent) measuring 3117.25 km gravel work and out of 19,291 culverts sanctioned 7415 culverts (38 per cent) were constructed as of March 2013. Against the targeted length of 9271.57 kilometres roads in the test checked divisions, 3117.25 kilometres (34 per cent) gravel works were completed. We further observed that 35 per cent rural roads were fully connected. However, 56 per cent sub-grade works were

¹⁰⁸ Target was set vide circular no. 1 dated 27 March 2010 issued by Panchayat and Rural Development Department.

completed. Out of 1242 road works handed over to MPRRDA, 425 roads (34 per cent) were completed as of March 2013.

At the exit conference, the Additional Chief Secretary accepted that due to non-availability of labour in time under MGNREGS, earth work could not be completed in time which resulted in delay of work. All works under the scheme except the disputed roads are likely to be completed by June 2014.

The fact remain that there was shortfall in achievement of targets, due to lack of planning of availability of labour, incorrect selection of roads, land disputes and forest clearance as discussed in paragraphs 2.4.7.1, 2.4.8.2, and 2.4.8.3.

2.4.8.3 Non-execution of road works in forest areas

The Panchayat and Rural Development Department has laid down the following instructions issued in May 2011 in regard to construction of gravel road in the forest areas:

- (i) Where the work to be done as per existing width of way, the sanction shall be given by officer in-charge of the Forest Division. Where the existing way is required to be widened, the permission shall be obtained from the Central Government under Forest Conservation Act, 1980.
- (ii) Where the total length of new proposed road falls under forest area, the sanction shall be obtained from State Forest Department under Forest Conservation Act, 1980.

Due to delay in forest clearance 623 road works could not started after lapse of three years

We observed that out of 2408.89 km road length (623 roads) to be covered under forest area during 2010-13, road length of 1864.37 km could not be executed as of March 2013 due to delay in forest clearance and these roads could not be started after lapse of three years. In the test checked divisions, 170 roads having length of 510.61 km (value ₹ 61.72 crore¹⁰⁹) were falling in forest areas, which were not started though scheduled for completion by March 2013. No record relating to conduct of walk-through-survey were produced to Audit. Therefore, the beneficiaries living in the forest areas were deprived from the benefits of the MMGSY.

At the exit conference, the Additional Chief Secretary accepted that due to non clearance of forest land from department, work could not be started in time. However efforts are being made for obtaining clearance from Forest Department.

¹⁰⁹ Anuppur-5 roads 21.30 km length amount ₹ 298.47 lakh, Ashoknagar-15 roads 40.70 km length amount ₹ 915.11 lakh, Badwani 8 roads 22 km amount ₹ 839.61 lakh, Dewas-3 roads 6.64 km amount ₹ 88.60 lakh, Guna 68 roads 173.31 km, Gwalior-10 roads 53.58 km length ₹ 987.22 lakh, Hoshangabad-13 roads 71.40 km length amount ₹ 711.39 lakh, Katni-2 roads 8.10 km length amount ₹ 245.49 lakh, Narsinghpur-4 roads 9.70 km length amount ₹ 149.96 lakh, Raisen 6 roads 12.67 km amount ₹ 264.49 lakh, Rajgarh-25 roads 64.33 km length amount ₹ 1231.21 lakh, Sehore-6 roads, 14.48 km length amount ₹ 221.77 lakh, Umariya-3 roads 8.50 km length amount ₹ 142.79 lakh and Vidisha-2 roads 3.90 km length amount ₹ 75.76 lakh.

This confirms Department's lack of initiative to obtain timely forest clearance even from the State Forest Department before sanction of the road works which were to be done after walk through survey.

2.4.9 Contract management

As per Government order dated 27 March 2010, keeping in view the overload and special kind of work, for the help of executive agency (RES) consultants were to be appointed for preparation of Detailed Project Report (DPR) supervision and quality control of road works. For appointing the consultants two-way bid system i.e. technical and financial was to be followed. The technical bids were to be finalised at RES Division level by the Executive Engineer and Superintending Engineer. The financial bids were obtained and finalised centrally in the office of the Development Commissioner Bhopal. Consultants were appointed in 50 divisions in first phase, 33 divisions in second phase and 27 in the third phase. The following deficiencies were noticed in the appointment of consultants and consultancy work:

2.4.9.1 Acceptance of single tender

According to Paragraphs 2.086 (2) and (4) of the MPWD Manual, single tender is not to be accepted in the first call.

Due to acceptance of single tender in first call the benefit of competitive rates could not be ensured

Scrutiny of tender document revealed that during the period 2010-13, 13 single tenders for consultants (6 in 1st phase, 3 in 2nd phase and 4 in 3rd phase) for works aggregating ₹ 320.40 crore were accepted in the first call. The works were awarded in violation of the provisions of the Manual and benefit of competition also could not be ensured due to acceptance of single tender in first call. We observed that in seven cases of acceptance of single tender, the rates sanctioned were 17 to 57 *per cent* higher than the estimated rates quoted in the Notice Inviting Tender (NIT), as detailed in *Appendix-2.26*.

At the exit conference, the Additional Chief Secretary accepted the facts that the rates were higher than the estimated rates. Order was issued by Government in November 2012 regarding non-opening the single tender in the first invitation. Thereafter no single tender was accepted in the first invitation.

2.4.9.2 Irregular payment to consultants for preparation of inaccurate DPR

As per clause 14 of terms of reference, the Consultants shall be responsible for the accuracy of the data collected, designs, drawings and estimates prepared by them while preparation of the DPRs as a part of the project. They shall indemnify the Client against any inaccuracies in the work which might surface out at the time of ground implementation of the project, including stacking out. For this purpose, five *per cent* amount as performance security of DPR preparation and setting out (putting up sign board etc.) amount shall be held deposited till successful completion of project. During implementation of project, consultant shall be responsible to correct the drawings/ design including resurvey investigation as required or directed by the Executive Engineer/ Project Manager concerned. If the required corrections are not done

by the consultants in the given time frame, the Executive Engineer or Project Manager shall have liberty for getting the corrections done by other means and recover the cost of correction from the consultant from the amount due to consultant.

During test check of records of ten divisions¹¹⁰ out of 22 test checked divisions it was noticed that the estimates prepared by five consultants were not accurate and deviations were more than 30 per cent in all cases. As a result, the quantity of items of works was increased/decreased during execution of work and nine items of five road works, which were not included in the estimates, were executed. Thus, it is clear that the estimates were not prepared by the consultant in accordance with clause 14 of agreement. In Gwalior Division the DPRs were got revised by the Departmental officers or by consultants of next phase which necessitated payment of ₹ 0.42 lakh which could be avoided if the DPRs were got revised by the consultants who prepared them.

**Irregular payment
₹ 85.81 lakh was
paid to consultant
for preparation of
inaccurate DPRs**

- Further, the payment schedule to the consultant provided for payment of 25 per cent of total amount before technical approval of the DPR. During scrutiny of records in five test checked Divisions, it was found that out of 1534 DPRs, 350 DPRs were not technically approved till March 2013 though 25 per cent payment for issue of DPRs amounting to ₹ 85.81 lakh¹¹¹ was made to the consultants .
- In Hoshangabad Division estimates were signed by the Departmental officers. Hence, it could not be ensured whether the estimates were prepared by the consultants. But, the payment of ₹ 32.18 lakh was made to the consultant.

At the exit conference, the Additional Chief Secretary accepted the facts and stated that the DPRs would be checked and if similar points are repeated responsibility would be fixed and amount would be recovered from the consultants/ Executive Engineers.

2.4.9.3 Irregularities in appointment of consultancy firms

As per para 6.1.2 of Letter of Invitation, the Evaluation Committee for evaluation of the technical proposals shall be appointed by the client. The Committee will carry out its evaluation applying the criteria for evaluation prescribed in para 6.1.1¹¹². The consultants were required to fulfill the conditions of NITs/contract.

In test check of records of ten divisions¹¹³ we observed the following:

¹¹⁰ Annuppur, Chhindwara, Damoh, Dewas, Gwalior, Hoshangabad , Jabalpur, Raisen, Rajgarh and Umaria

¹¹¹ Chhindwara ₹ 9.02 lakh, Dewas ₹ 8.01 lakh, Jabalpur ₹ 11.31 lakh, Raisen ₹ 24.47 lakh and Rajgarh ₹ 33.00 lakh

¹¹² Consultants should have experience of providing consultancy services for supervision and quality control of road and bridge construction work at least for three preceding years.

¹¹³ Annuppur, Chhindwara, Damoh, Dewas, Gwalior, Hoshangabad, Rajgarh, Raisen, Sehore and Umaria

- The Department appointed the consultants without verification of their experience, as prescribed in para 6.1.1 of Letter of Invitation.
- Though the consultant was required to appoint the staff after getting approval from the executing agency, the staff was appointed by the consultant without their approval resulting in deployment of unqualified/inexperienced staff.
- The consultants also did not arrange vehicles for staff to facilitate visit from headquarter to project sites and to ensure regular and timely presence at site.

20 consultants failed to fulfill the conditions of NITs and ₹ 5.30 crore was paid to them

We observed that in 10 districts 20 consultant failed to fulfill the conditions prescribed in the NITs and criteria for evaluation of performance. During the period 2010-13 ₹ 5.30 crore¹¹⁴ was paid to 20 ineligible consultants, no deduction was made from the consultant for not fulfilling the prescribed conditions of staff. Details of violation of the conditions are given in *Appendix-2.27*.

At the exit conference the Additional Chief Secretary stated that this will be reviewed and necessary action would be taken.

2.4.9.4 Appointment of debarred firm

The MPRRDA and RES are the work executing agencies under the P&RDD. Krishna Techno Consultant Pvt. Ltd. Bhopal was debarred (September 2010) and restricted by the MPRRDA, as the firm could not provide the services as per agreement. The firm was however, awarded consultancy work in six divisions for eight packages valued ₹ 7.07 crore¹¹⁵ by RES (between 2011-12 and 2012-13)

Payment of ₹ 10.84 lakh was made to a debarred firm

As per agreement conditions mentioned in para 4.3 and 4.4, sufficient and experienced staff was to be engaged by the consultants. We observed in the test checked Chhindwara Division that against required 22, only six field engineers were deployed and no Assistant Material Engineer was appointed by the consultant. Thus, the work performed by the consultant was deficient and the Executive Engineer Chhindwara pointed out (May 2012) many other deficiencies¹¹⁶ in preparation of DPR and supervision and quality control work. In spite of this, the consultant was allowed to continue work and ₹ 10.84 lakh was paid to consultant during 2011-13. The RES awarded consultancy service without verifying the track record of the firms. Since the MPRRDA and RES are functioning under the same Department (P&RDD) allotment of work to a debarred firm by the RES was incorrect.

¹¹⁴ Annuppur ₹ 3.05 lakh (2 consultants), Chhindwara ₹ 31.37 lakh (3), Damoh ₹ 129.66 lakh (3), Dewas ₹ 18.68 lakh (3), Gwalior ₹ 32.99 lakh (2), Hoshangabad ₹ 43.00 lakh (1), Raisen ₹ 30.82 lakh (1), Rajgarh ₹ 150.43 lakh (3), Sehore ₹ 36.07 lakh (1) and Umari ₹ 53.50 lakh (1).

¹¹⁵ Chhatarpur-II phase- ₹ 55.69 lakh, Chhatarpur and Panna- III phase- ₹ 52.58 lakh, Chhindwara-II phase ₹ 195.95 lakh, Neemuch- II phase ₹ 99.25 lakh III phase- ₹ 86.70 lakh, Seoni-III phase ₹ 69.74 lakh, Tikamgarh-I phase ₹ 91.07 lakh and II Phase ₹ 55.69 lakh.

¹¹⁶ Provisions for some items not made in DPRs, Design life of roads was not taken as per MMGSY norms, Width of forest roads was not taken as per Scheme guidelines and Estimates were prepared on the basis of District SOR while DPRs should have been prepared on the basis of State SOR.

At the exit conference the Additional Chief Secretary stated that audit point has been noted; in future, care would be taken to make appropriate provisions in the bid document.

2.4.9.5 Non-deduction of Royalty

As per clause 36 of the agreement on Form 'A' as prescribed in MPPWD manual, the Executive Engineer of the division concerned is responsible for making deduction of amount of royalty from the contractor's running account bill at the prevailing rates at that time, if clearance certificate from the Collector is not submitted.

Scrutiny of records revealed that royalty of ₹ 1.39 crore¹¹⁷ deducted from the running account bills of contractors was not deposited into the Government account of Mining Department. Royalty of ₹ 14.90 lakh was deposited (December 2011 to March 2013) in the Mining Department as against the deducted amount of ₹ 16.98 lakh in the Mandsaur Division. In Badwani Division, an amount of ₹ 81.51 lakh was paid to three contractors towards value of works done. However, lumpsum amount of ₹ 0.57 lakh was recovered (between July 2011 to March 2013) as royalty from only two contractors. Further, ₹ 45.69 crore (Ashoknagar ₹ 43.83 crore and Ujjain ₹ 1.86 crore) was paid to contractors during 2010-13 by the divisions. However, no royalty was deducted from the contractors. The amount of royalty to be deducted in these cases could not be ascertained by Audit due to non-preparation of consumption statement of material actually used by the contractors.

At the exit conference, the Additional Chief Secretary stated that royalty would be deducted from the final bills of the contractor and the same would be deposited in the Government account.

The reply was not acceptable as royalty was to be deducted from running account bills as per rate fixed by the Mining Department. Consumption statement of material used by the contractor was also not worked out by the consultants.

2.4.9.6 Non-deduction of tax at source at prescribed rate

As per section 194 (J) of the Income Tax Act, tax deducted at source (TDS) was to be made at 10 *per cent* on the amount paid as fees for professional services or technical services.

Scrutiny of records of test checked Damoh Division revealed that TDS on payment made to various consultancy firms has either not been deducted or deducted at lower rate (2.24 *per cent*), which resulted in non/short deduction of TDS of ₹ 40.22 lakh¹¹⁸.

¹¹⁷ Dewas- ₹ 20.50 lakh, Guna ₹ 64.97 lakh, Katni- ₹ 0.77 lakh and Shajapur ₹ 52.99 lakh

¹¹⁸ Ashoknagar- Beocon RVS associate ₹ 17.19 lakh, Chhindwara-Sharp engineer ₹ 0.95 lakh, Krishna techno ₹ 1.34 lakh, Pipely ₹ 0.34 lakh, Damoh-PKS infra engineer ₹ 1.18 lakh, Krishna Consultant ₹ 8.43 lakh, Anushka infrastructure ₹ 1.58 lakh, Katni-L.N.Malvia ₹ 0.63 lakh, Icon consultant ₹ 1.11 lakh, Raisen-Manglam

At the exit conference the Additional Chief Secretary stated that the TDS amount would be recovered from the pending bills of the contractor.

The reply itself suggests that TDS was not deducted from the payment made to contractors at prescribed rates in violation of the provision of the Income Tax Act.

2.4.10 Inspection of roads

MMGSY guidelines envisage that all works were to be effectively supervised since quality of work is very important. For this purpose, the consultants, departmental officers and the State Quality Monitor (SQM) are required to inspect the MMGSY roads regularly.

Inspection of road works by the departmental officers and the SQM was inadequate

Test check of records revealed that SQM started the work of inspection of roads from January 2013 only i.e. towards the end of the period scheduled for completion of work. Out of 542 roads (76 completed and 466 work in progress) inspected by the SQM during the period January 2013, 356 roads were found satisfactory (S), 157 roads were satisfactory but require improvement (SRI) and quality of work was deficient in 29 roads. Action taken reports have not been submitted by the divisions to SQM. Notices were issued by the EEs (March 2013) to contractors and consultant concerned to rectify the deficiencies.

As per Government orders of March 2010, 100 *per cent* roads were to be inspected by the Assistant Engineers, the Executive Engineers were to inspect at least 10 *per cent* items of each work and the Superintending Engineer was to inspect at least two *per cent* of the road works.

We observed in test checked divisions, there were no records to show that any inspection of work was conducted by the Departmental officers above the rank of Assistant Engineer. In the 13 test checked Divisions, 24 unsatisfactory, 47 satisfactory but require improvement (SRI) roads were identified by the SQM, on which an expenditure of ₹ 16.39 crore was incurred as given in **Appendix-2.28**.

At the exit conference, the Additional Chief Secretary stated that this shall be ensured as per the prescribed norms and in order to streamline the inspection system, the Department is working to start electronic measurement system.

2.4.11 Conclusion

During the period 2010-13, against total allotment of ₹ 1,737.32 crore for the Scheme there was unspent balance of ₹ 826.28 crore, which was kept in Civil Deposit Account as of March 2013. Due to deficient planning about availability of labour through MGNREGS, ₹ 1555 crore originally provided under MGNREGS, was later provided from the State budget, which has put

associate ₹ 0.11 lakh, Rajgarh-M/s Scape associate ₹ 2.64 lakh, Rewa- PKS infra engineer ltd ₹ 1.08 lakh, Sehore-M/s Nayak syndicate ₹ 0.19 lakh, Umariya-Mahamaya ₹ 2.35 lakh and Ujjain-M/s Redicon pvt.ltd ₹ 1.10 lakh

extra burden on the State exchequer. The planning for selection of roads was deficient since large number of roads taken up in disputed land (forest land, encroachment land, etc.) remained incomplete. At the end of 2012-13 only 2300 gravel roads (34 *per cent*) were completed and road work up to the level of sub grade was done in 56 *per cent* of road length. Thus, the intended benefit for the targeted beneficiaries could not be fully achieved. There were irregularities in appointment of consultants by accepting single bid thereby not availing the competitive rates. There were instances of engagement of ineligible firms, awarding work to debarred firm, non deduction of royalty/TDS and payment for preparation of DPRs before those are technically approved. The quality control inspection by State Quality Monitor and Departmental Officers was inadequate.

2.4.12 Recommendations

The Government may consider the following:

- Ensure optimum utilisation of funds and compliance with the financial rules to avoid drawal of funds in excess of required and keeping the unspent funds in Civil Deposits beyond a financial year.
- Expedite completion of all the road works so that connectivity can be provided to the targeted habitations.
- Ensure strict compliance with the conditions of contracts agreement to avoid irregular/unauthorised payment.
- Ensure action taken in the cases where the road work was found deficient by the State Quality monitoring and conduct of inspections of roads by the EEs as per prescribed norms.

AYUSH Department
(Ayurved, Yoga & Naturopathy, Unani, Siddha and Homeopathy)

2.5 Working of AYUSH Pharmacies

Executive Summary

The Indian System of Medicine and Homeopathy Department was renamed as AYUSH with the objectives to provide treatment under the Ayurved, Yoga & Naturopathy, Unani, Siddha and Homeopathy systems of medicine. Two pharmacies i.e. Unani Pharmacy, Bhopal and Ayurved pharmacy, Gwalior were set up to manufacture and supply quality medicines to Ayush hospitals and dispensaries.

- There was no working plan for optimum utilisation of production capacity of the pharmacies. Also there was absence of working manual. No yearly target was fixed except once in 2005.
- The pharmacies failed to produce medicines to meet the requirement of the hospitals /dispensaries and medicines were purchased from other agencies to meet their demand. The procurement of raw herbs was inadequate to meet the requirement for production of medicines, which ultimately resulted in short production. During the years 2009-10 and 2011-12, there was no procurement of raw herbs.
- There was huge process loss. In the absence of any norms for permissible process loss, the Department could not ascertain the excess loss.
- The pharmacies were to work on no profit no loss basis. However, for each rupee of medicine produced the expenditure was in the range of ₹ 2.93 to ₹ 7.02.
- The pharmacies were not fully equipped as required under the Drugs and Cosmetics Rules, 1945 and the available machinery/ equipment were not used fully for production of medicines.
- There were shortfalls in departmental inspection and internal audit of the pharmacies.

Thus, the objective of setting up the pharmacies for supply of quality medicine was not achieved.

2.5.1 Introduction

The Indian System of Medicine and Homeopathy (ISM&H) Department (Department) was established in the year 1977-78 for providing alternative healthcare facilities to the people of the State. The Department was renamed in September 2008 as AYUSH (Ayurved, Yoga & Naturopathy, Unani, Siddha and Homeopathy). As per the information made available by the Commissioner, the medical facilities were made available to 4.44 crore (January 2010 to December 2012) patients through hospitals attached with nine Ayush Colleges, 24 Ayush Hospitals, 1773 Ayush Dispensaries and 36 Ayush wing in allopathic hospitals.

There are two Ayush pharmacies viz Government Unani Pharmacy, Bhopal and Government Ayurved Pharmacy, Gwalior headed by Superintendents and under the administrative control of Commissioner cum Director (Commissioner). The Ayush pharmacies manufacture and supply medicines to Ayush hospitals/ dispensaries on receipt of demand from them.

The audit of these pharmacies was conducted to assess whether planning process of the Department / Pharmacies for production of quality medicines was effective; operational controls were adequate, the process loss was realistic; inventory controls were adequate; quality controls were effective; and internal controls was effective. The audit was conducted (March to October 2013) by test check of records maintained in the offices of the Commissioner, Superintendent Government Unani Pharmacy, Bhopal and Superintendent Government Ayurved Pharmacy, Gwalior covering the period from 2010-13. The audit was conducted with reference to the existing rules¹¹⁹.

Audit findings

2.5.2 Planning

2.5.2.1 Working Manual of the Pharmacies.

There is no Departmental manual for operation of the Pharmacies. In absence of manual, the duties and accountabilities at different level cannot be fixed and justified. Similarly, process loss in manufacturing of medicines, method of valuation of medicines prepared in pharmacies are also not manualised.

2.5.2.2 Planning for production of medicines

A Committee was set up in April 2004 to assess the production capacity of pharmacies and to recommend targets of production. The Committee recommended (April 2005) manufacturing of Unani and Ayurved medicines with yearly production targets after taking into consideration the demand for special medicines and availability of human and technical resources of the pharmacies. The same were approved by the Commissioner in May 2005.

2.5.2.3 Non-fixation of yearly targets for production

We observed that the Commissioner fixed yearly targets of medicine-wise production only once in May 2005. Thereafter, the targets were not fixed or revised by the Department. On audit enquiry about the details of yearly requirement of medicines, the Commissioner stated (May 2013) that demand was received from Ayush hospitals and dispensaries, but the same were not consolidated at Directorate level. The Central Purchase Committee recommends the quantities for purchase of raw material for medicines as per the available budget allotment.

No yearly target for production of medicines fixed by the Commissioner

¹¹⁹ Provisions of the Madhya Pradesh Treasury Code (MPTC), Madhya Pradesh Financial Code (MPFC) and MP Store Purchase Rules, targets set for production of medicines by the Department, Drugs and Cosmetics Act, 1940 and Drugs and Cosmetics Rules, 1945.

It is evident from the above that there was no working plan for production of medicines in pharmacies based on regular assessment of production capacity and need of the hospitals and dispensaries. As a result, the pharmacies could not fulfil the requirement of the hospitals and dispensaries.

It is suggested that the Government should consider fixing of yearly targets of production for the pharmacies based on requirement.

2.5.2.4 Budget and Expenditure

During the period 2010-13, expenditure incurred in Government Unani Pharmacy was ₹ 256.65 lakh¹²⁰ against allotment of ₹ 374 lakh. Similarly, in Government Ayurved Pharmacy, the expenditure incurred during the period was ₹ 740.12 lakh¹²¹ against allotment of ₹ 1087.75 lakh.

We observed that during the period 2010-13, fund utilisation by the pharmacies under pay & allowances was 79 to 82 *per cent* of allotment, while it was only 49 to 57 *per cent* in case of purchase of raw material. We also observed that fund allocation for raw material was insignificant (40 to 43 *per cent* of total allocation) while actual expenditure was further low (29 to 35 *per cent* of total expenditure) during 2010-13.

The Commissioner stated (June 2013 and October 2013) that during discussion of Departmental budget by the Secretary with the Finance Department, allocation for raw material was increased during the year 2011-12.

2.5.3 Operational control

2.5.3.1 Annual requirement of raw herbs

The pharmacies stated that the requirement of raw herbs is worked out as per Government order of May 2005 on the basis of the following norms:

- (i) target and minimum quantities fixed by the directorate,
- (ii) prepared medicines supplied during the last year, and
- (iii) stock in hand.

The requirement for a year is worked out in the previous year. Thus, sufficient time is available for finalising purchase orders by the Commissioner and supplies to be made by the suppliers. The Superintendents send the requirement to the Commissioner who in turn calls for tenders and places the purchase orders. After placing the purchase orders the copy of the purchase orders are sent to the concerned pharmacy for receiving the supplies and making the payment to the suppliers. In case of delay in supplies, the penalty would be levied on the suppliers. As already discussed in para 2.5.2.3, there was no plan for production of medicines or procurement of raw material.

¹²⁰ Pay and allowances ₹ 165.23 lakh, machinery and equipment ₹ 0.82 lakh and purchase of raw material ₹ 90.60 lakh.

¹²¹ Pay and allowances ₹ 528.09 lakh, machinery and equipment ₹ 0.34 lakh and purchase of raw material ₹ 211.69 lakh.

2.5.3.1(a) Procurement of raw herbs

We observed that the items and quantity of herbs for which supply orders were issued by the Commissioner were in variation with the requirement assessed and intimated by the Superintendents. This resulted in excess or shortage of supply as detailed in **Appendix 2.29**. Besides, no purchase order were issued during the years 2009-10 and 2011-12 for production in 2010-11 and 2012-13.

Raw herbs purchased centrally by the Commissioner were in variations with the requirement of the pharmacies resulting in shortages or excess of raw material

We observed that for Government Unani Pharmacy, Bhopal against the requirement for the year 2011-12, supply orders for 1498 kg and 64 litre consisting of 22 herbs were not placed in previous year. During 2010-11, supply orders were placed for lesser quantities of 10158 kg and 765 litre of 20 raw herbs while supply orders for excess quantity of 15 kg of one raw herb and 100 kg of one raw herb were placed without requirement for 2011-12.

Similarly, for Government Ayurved Pharmacy, Gwalior against the requirement for the year 2011-12, supply orders of 12291.640 kg (49 solid herbs) and 1892.500 litre (3 liquid herbs) were not placed in the year 2010-11. During 2010-11, supply orders were placed for lesser quantities of 15066.490 kg of 38 raw herbs while supply orders were placed for excess quantities of 743.900 kg of 9 raw herbs and 400 kg of one raw herb without any requirement for 2011-12.

The Commissioner stated (June 2013/October 2013) that central purchase was cancelled in 2009-10 as the purchase procedure could not be completed up to the end of the year 2009-10. For the year 2011-12 the supply order could not be issued, as proceedings of tender opening committee were not approved by the Commissioner. Thus the supply order could not be placed for requirement for the years 2010-11 and 2012-13. Further the supply orders for lesser quantities were placed due to limited budget provision.

The reply confirms that the purchase procedure of the Directorate needs to be strengthened and the Commissioner needs to take adequate action for supply of raw herbs for production of medicines. However, the reply was silent about the excess purchases made. The argument of limited budget provision does not hold good since the Department failed to utilise the funds amounting to ₹ 69.40 lakh in Unani Pharmacy and ₹ 2.21 crore in Ayurved Pharmacy for purchase of raw material for medicines during 2010-13. Government may consider decentralisation of purchase of raw herbs.

2.5.3.1(b) Under-utilisation of raw herbs

Purchases of raw herbs were made without considering huge stock in hand resulting in idling of stock

An analysis of the stock in hand and the purchases made during the period 2010-13 revealed that the Unani Pharmacy, Bhopal placed demand for 1128 kg of 10 herbs in the year 2010-11 for meeting requirement for the year 2011-12. Against this, herbs received were 945 kg. There was opening balance of 2174 kg of these herbs. During that year, only 1450 kg of raw herbs was used and the closing balance was 1669 kg. as shown in **Appendix-2.30**. This indicates that the assessment of requirement and purchase was not judicious. Further, supplies of 5494 kg and 750 litre of 34 raw herbs were received in 2010-11 against demand of 6389 kg and 1515 litre for the year 2011-12 out of which only 3344 kg and 600 litre were consumed in the year 2011-12 which

indicates that available raw-herbs were not used for production of medicines as shown in **Appendix-2.31**.

Audit analysis of the stock in hand and the purchases made during the period 2010-13 revealed that in Ayurved Pharmacy, Gwalior 3611 kg of 10 raw herbs were received in 2010-11 for meeting the assessed requirement of the year 2011-12 (4661 kg). There was opening balance of 5921 kg of these herbs. During the year only 2958 kg of raw herbs were used; however the closing balance was 6574 kg. as shown in **Appendix-2.32**. Thus the supplies received were not consumed in the year 2011-12. Against supplies of 8759 kg of 18 raw herbs received in 2010-11 for requirement of the year 2011-12 (11623 kg), 3785 kg were consumed in 2011-12. Thus, the purchases were more than requirement for 18 herbs in the year 2011-12 as shown in **Appendix-2.33**.

On this being pointed out (June 2013), the Superintendent Government Unani Pharmacy, Bhopal stated that all of the components required for production of medicines were not available which resulted in non-production of medicine and non-consumption of raw herbs. Herbs would be used in future. The Superintendent Government Ayurved Pharmacy, Gwalior stated that due to incomplete medicine components medicines could not be produced.

The replies are not in order since the Commissioner purchased some raw herbs without requirements sent by the pharmacies, as discussed in previous paragraph.

2.5.3.2 Non-achievement of target of production

As already discussed (Paragraph 2.5.2.3), there was no working plan for production of medicines during the period 2010-13. There was also no plan for utilisation of production capacity of the Pharmacies. The position of targets fixed in May 2005 and actual production during the years 2010-11 to 2012-13 are shown below in succeeding sub paragraphs:

Table 1: Details of targets of production and achievement

Government Unani Pharmacy, Bhopal							
Year	Targets set by Directorate (2005)		Actual production		Shortfall in production		Percentage of shortfall
	No of medicines	Quantity	No of medicines	Quantity	No of medicines	Quantity	
A-Production of liquid medicines (in litre)							
2010-11	14	10701	-	-	14	10701	100
2011-12	14	10701	4	262	10	10439	98
2012-13	14	10701	1	80	13	10621	99
Total	42	32103	05	342	37	31761	-
B-Production of solid medicines (in quintal)							
2010-11	86	370.94	19	66.50	67	304.44	82
2011-12	86	370.94	53	111.37	33	259.57	70
2012-13	86	370.94	25	86.89	61	284.05	77
Total	258	1112.82	97	264.76	161	848.06	-
Government Ayurved Pharmacy, Gwalior							
A-Production of liquid medicines (In litre)							
2010-11	13	49700	3	990.000	10	48710.000	98
2011-12	13	49700	5	2587.150	8	47112.850	95
2012-13	13	49700	4	1363.700	9	48336.300	97

The targets for production of medicines set up in 2005 were not achieved. The shortfalls raised between 70 per cent and 100 per cent

B-Production of solid medicines (In quintal)							
2010-11	46	702.65	31	218.60	15	484.05	69
2011-12	46	702.65	30	176.02	16	526.63	75
2012-13	46	702.65	34	165.88	12	536.77	76

Source : Figures provided by the concerned Pharmacy

We observed that the pharmacies failed to achieve the targets of production and shortfall ranged from 98 *per cent* to 100 *per cent* in liquid medicines and 70 *per cent* to 82 *per cent* in solid medicines in Unani Pharmacy Bhopal. Besides, 95 to 98 *per cent* in liquid medicine and 69 to 76 *per cent* in solid medicines in Ayurved Pharmacy, Gwalior during the period 2010-13. A list of some medicines to be produced is given in **Appendix 2.34**. We observed deficiencies in procurement and utilisation of raw herbs as discussed in paragraph 2.5.3.1(a) and 2.5.3.1(b). We also observed that medicines were purchased from other agencies¹²² for supply to the hospitals/dispensaries. Thus, the purpose of setting up the pharmacies for production of quality medicine has not been fully achieved.

On this being pointed out (May 2013) the Superintendents stated that the shortfall in production was due to non-availability of all components of raw herbs for producing medicines. The shortage of production was also attributable to non-working of old machinery and shortage of staff.

The reply confirms the audit findings. Further the Commissioner failed to provide raw herbs through central purchase system and did not utilise the budget made available for purchase of raw herbs.

2.5.3.3 Value of medicines produced vis-a-vis expenditure thereon

The sole purpose of establishment of pharmacies was to manufacture and supply quality medicines to the Ayush hospitals/dispensaries in the State, on no profit no loss basis.

The cost of medicines produced are worked out by the pharmacies on the basis of cost of material used plus 30 *per cent* thereon added towards the cost of employee, electricity used in production and packing charges. We observed that there was no prescribed procedure for cost calculation. The pharmacies stated (May 2013) that this method was adopted as per past practice. However, Directorate stated (April 2013) that no order has been issued at their level in this regard. Thus, it is clear that a well-defined and authentic method for working out the cost was not in place. The pharmacies have not been preparing the manufacturing account.

Audit scrutiny of value of medicines produced by pharmacies and total expenditure revealed that value of medicines produced works out to 15 to 34 *per cent* of total expenditure incurred by Government Unani Pharmacy, during the years 2010-11 to 2012-13. The percentage was 14 to 23 in Government Ayurved Pharmacy, as shown in table below.

System for valuation of medicine was not prescribed. For each rupee of medicines produced expenditure was in the range ₹ 2.93 to ₹ 7.02

¹²² Madhya Pradesh Laghu Udyog Nigam, Bhopal, Madhya Pradesh Laghu Vanopaj Processing and Research Centre, Bhopal, Madhya Pradesh State Laghu Vanopaj Sahakari Sangh, Bhopal, M/s Dawakhana Tibbia College, AMU Aligarh, M/S Indian Medicine Pharmaceuticals Corporation Limited, Mohaan Distt. Almoda.

Table 2: Value of medicines produced vis-a vis expenditure incurred thereon

Year	Expenditure (₹ in lakh)	Value of medicines produced (₹ in lakh)	Ratio of value of medicine with respect to expenditure
Government Unani Pharmacy, Bhopal			
2010-11	74.95	13.26	1:5.65
2011-12	59.86	20.44	1:2.93
2012-13	121.84	18.73	1:6.51
Total	256.65	52.43	
Government Ayurved Pharmacy, Gwalior			
Year	Expenditure (₹ in lakh)	Value of medicines produced (₹ in lakh)	Ratio of value of medicine with respect to expenditure
2010-11	228.48	53.02	1:4.31
2011-12	207.74	42.94	1:4.84
2012-13	303.90	43.32	1:7.02
Total	740.12	139.28	-

Source: Information provided by concerned Pharmacy

The production expenditure was many times more than the value of medicines

Thus, for production of medicines valuing ₹ 1, the cost of production works out to between ₹ 2.93 and ₹ 6.51 in respect of Unani Pharmacy Bhopal and between ₹ 4.31 and ₹ 7.02 in the case of Ayurved Pharmacy Gwalior during the years 2010-11 to 2012-13. No proper costing of medicine was undertaken to avoid such losses.

On this being pointed out (June 2013), the Superintendents stated, that the shortfall in production was due to non-availability/inadequate supply of raw herbs for medicines.

The reply is not acceptable since for production of medicines in a year purchase of raw material is planned in the preceeding year. This also indicates lack of planning to utilise the production capacity leading to high cost of production.

2.5.3.4 Purchase of medicines from other agencies

Due to non production, large quantity (17 to 95 per cent) of medicines were purchased from other agencies

The main objective for establishment of pharmacies was to supply quality medicines to State run hospitals/dispensaries. However due to inadequate production, the purchases of medicines were being made from other agencies. The details of cost of medicines produced in pharmacies and purchased from other agencies during the period 2010-13 are shown in table below.

Table 3: Details of purchase of medicines from other agencies

Year	Name of Pharmacy	Value of medicines			
		Produced in pharmacy (₹ in lakh)	Perce- ntage	Purchased from other agencies (₹ in lakh)	Perce- ntage
2010-11	Unani Pharmacy Bhopal	13.26	(61)	8.58	(39)
2011-12	Unani Pharmacy Bhopal	20.44	(57)	15.68	(43)
2012-13	Unani Pharmacy Bhopal	18.73	(83)	3.83	(17)
2010-11	Ayurved Pharmacy Gwalior	53.02	(6)	799.66	(94)
2011-12	Ayurved Pharmacy Gwalior	42.94	(10)	372.45	(90)
2012-13	Ayurved Pharmacy Gwalior	43.32	(5)	777.42	(95)

Source: Information provided by concerned Pharmacies and Directorate

It is evident from above table that major portion of medicines particularly Ayurved medicines were being procured from other agencies. An illustrative list of medicines purchased from other agencies is shown in **Appendix-2.35**. Thus, the main objective of supply of quality medicines produced by the Government pharmacies was not fulfilled.

2.5.3.5 Machinery / equipment

2.5.3.5(a) Inadequate machinery and equipment

The schedule T under rule 157 of Drugs and Cosmetics Rule, 1945 provides the list of machinery/equipment recommended for manufacturing of various categories of Ayurvedic and Unani systems of medicines. Audit noticed that out of 45 machinery/equipment recommended for Unani Pharmacy, 28 machinery/equipment were not available since inception. Similarly, 48 machinery /equipment were recommended under the rules for Ayurved Pharmacy, of which 28 were not available with the pharmacy, as shown in **Appendix-2.36**.

On this being pointed out (May 2013), the Superintendent, Unani Pharmacy, stated (May 2013) that the proposal would be sent to Government for purchase of machinery/equipment. He further stated (October 2013) that the matter was brought to the notice of higher authorities. He also accepted that production is naturally obstructed due to non-availability of machines. As regards the Ayurved Pharmacy the Superintendent stated (May 2013) that capsules were not prepared in the pharmacy and *Gutika/Vati* were prepared by hand.

Inadequate machinery/equipment in pharmacies adversely impact the quality and quantity of production. The fund provided for purchase of machinery was also underutilised during the period 2010-13.

2.5.3.5(b) Idle machinery and equipment

We observed that five machines¹²³ and equipment worth ₹ 13.10 lakh procured during March 2004 to January 2005 were lying idle since 2010-11 onwards in Unani Pharmacy and 12 machines¹²⁴ and equipment worth ₹ 16.58 lakh procured during June 2004 to April 2005 were not utilised between June 2004 and October 2011 and were lying idle in Ayurved Pharmacy as of October 2013.

On this being pointed out (March 2013), the Superintendent, Unani Pharmacy stated (March 2013) that the machines were lying idle due to non-posting of technical officials, non-availability of packing material. The Superintendent, Ayurved Pharmacy stated (May 2013) that the machineries were lying idle due to low capacity, non-purchase of packing material, use of plastic bottle in place of glass bottle, non-posting of technical official, non-making of capsules, availability of electricity etc.

There were shortage of 28 machines each in Unani Pharmacy and Ayurved pharmacy against the norms recommended under Drugs and Cosmetics Rules

Plants and machineries were lying idle in both pharmacies affecting the quality and quantity of production

¹²³ 1. Steam Distillation plant ₹ 3.20 lakh. 2. Tube Crimping with tube filling machine ₹ 0.22 lakh. 3. Generator ₹ 7.51 lakh. 4. Avaleh filling machine ₹ 1.06 lakh. 5. Tablet coating and polishing machine ₹ 1.11 lakh.

¹²⁴ 1. 6-Kharal ₹ 5.54 lakh 2. Tube crimping and filling machine ₹ 0.23 lakh 3. Horizontal Auto clave ₹ 2.16 lakh 4. Hygrometer ₹ 0.03 lakh 5. De-humidifier ₹ 0.43 lakh 6. Generator ₹ 7.45 lakh. 7. Automatic twin head liquid filling machine ₹ 0.74 lakh.

The replies indicated lack of initiatives to ensure optimum utilisation of machines for improvement in quality and quantity in production of medicines.

It is suggested that the Government may consider providing adequate machinery and equipment for improving production.

2.5.3.6 Norms for process loss not laid down

The Government/Department did not fix any norm for processing loss¹²⁵ during manufacturing of medicines. Audit scrutiny revealed that 19 to 57 types of *shastroka* (Classical) medicines were produced in Government Unani Pharmacy Bhopal and 34 to 38 types in Government Ayurved Pharmacy, Gwalior during the period 2010-13. The cases of process loss (10 per cent and above) in manufacturing of medicines are shown in table below:

Table 4: Process loss in manufacturing of medicines

Sl. No.	Name of medicines Produced	Percentage of process loss incurred
Government Unani Pharmacy, Bhopal		
1	<i>Itrifal Shahtra</i>	32
2	<i>marham A Rall</i>	28
3	<i>Rogan A Sooranjan</i>	57
4	<i>Dawa A Surfa Syah</i>	23
5	<i>Sufuf Abyaj</i>	20
6	<i>Sufuf Chutki</i>	10
7	<i>Rogan A Turb</i>	72
8	<i>Dawa A Surfa jard</i>	13
Government Ayurved Pharmacy, Gwalior		
1.	<i>Kamdudha Ras</i>	21
2.	<i>Astang Lavan Churna</i>	10
3.	<i>Sudh Tankan</i>	43
4.	<i>Sudh Sfatika Churna</i>	48
5.	<i>Godanti Bhasm</i>	22
6.	<i>Mukta Sukti Bhasm</i>	13

Source: Information provided by concerned Pharmacies

In the absence of prescribed norms, optimum utilisation of the herbs and the reasons for excess process loss could not be ascertained.

On this being pointed out (March and May 2013), the Department and the Superintendents stated that the norms for process loss in manufacturing of medicines were not laid down by the Department. Government may consider fixing norms for manufacturing loss.

There was no prescribed norm for process loss. Actual process loss ranged up to 72 per cent

¹²⁵ Process loss is the difference between input quantity of raw material and output quantity of produced medicine.

2.5.4 Inventory Control

2.5.4.1 Excessive stock of raw herbs

The year-wise value of stock position of raw herbs and consumption in the pharmacies during the period 2010-13 were as under:

Stock position of raw herbs is shown in the table below:

Table 5:- Details of Stock position of raw herbs

(₹ in lakh)						
Year	Opening Stock	Purchased during the year	Total	Consumption during the year	Closing Stock	Percentage of consumption
Government Unani Pharmacy, Bhopal						
2010-11	29.53	18.58	48.11	10.28	37.83	21
2011-12	37.83	0.50	38.33	15.81	22.52	41
2012-13	22.52	52.03	74.55	13.64	60.91	18
Government Ayurved Pharmacy, Gwalior (as per average¹²⁶ rate)						
2010-11	42.40	52.91	95.31	35.54	59.77	37
2011-12	59.77	2.91	62.68	26.92	35.76	43
2012-13	35.76	113.27	149.03	30.04	118.99	20

Source: Information provided by concerned Pharmacies

It may be seen from the above table that despite sufficient stock of raw herbs, purchases were made without ensuring consumption of stock in hand.

We also noticed that raw herbs valuing ₹ 60.91 lakh and ₹ 118.99 lakh (as per average rate) were lying in stock at the end of 2012-13.

In Unani Pharmacy, 29 items of raw herbs were lying in stock from 3 to 10 years

We further noticed that 29 items valuing ₹ 3.72 lakh were lying in stock for more than three to 10 years in Unani Pharmacy as shown in **Appendix-2.37**. Similarly in Ayurved Pharmacy five items¹²⁷ valuing ₹ 0.75 lakh were lying in stock for more than seven to 10 years and were time expired for use as medicines. The physical verification of raw material was not done in Unani Pharmacy, Bhopal during the period 2010-11 to 2012-13. In Ayurved Pharmacy, Gwalior physical verification was done only in 2010-11. Hence, both Superintendents were not aware of the situation during the current years.

On this being pointed out (June 2013 and May 2013), the Superintendents stated that the balance raw herbs would be consumed in manufacturing of medicines in future. As regard time expired stock, action would be taken according to guidance of Directorate.

¹²⁶ Average rate = Total Value / Total Quantity, where (Total Value = Value of old stock + Value of new purchases during the year) and (Total quantity = Quantity of old stock + Quantity of new purchase). Ayurvedic Pharmacy maintains stock account as per Average rate.

¹²⁷ Jaypatri ₹ 5,050, Tel Sarso ₹ 62,964, Padhal ki chhal ₹ 2,090, Podina Sukha ₹ 2,616, Laksha ₹ 2,684.

The reply is silent about the reasons for under-utilisation of raw herbs purchased. Besides, there was no laid down procedure for physical verification of stock.

2.5.5 Quality Control

2.5.5.1 Non-testing of raw material and medicines produced

Inadequate quality control of raw herbs and absence of quality control of medicines produced

As per provision of Schedule T part-I 1.1 General requirement 1.1 (F) (A) of Cosmetics Rule 1945, all raw material shall be sampled and got tested either by the in-house Ayurvedic, Siddha and Unani experts (Quality control technical person) or by the laboratories approved by the Government and shall be used only after approved verification. Records of the receipt, testing, approval or rejection and use of raw material shall be maintained. As per Schedule T part I 1.1(N) Quality control, every licensee is required to provide facility for quality control section in his own premises or through Government approved testing laboratory for testing of produced medicines. Quality control section shall have the equipment as recommended in Part II C.

We observed that the Commissioner, appointed Inward Committees consisting of experts in the field of Ayurved and Unani medicines for verification of receipt of raw material with reference to approved samples.

Audit scrutiny revealed that in the Pharmacies the samples of raw material were taken and tested either in-house by Ayurved and Unani experts or by the approved laboratories. No records were produced to Audit regarding testing, approval or rejection of samples of raw herbs. Scrutiny of records of pharmacies revealed that the pharmacies have neither drug testing laboratory in its premises with equipment recommended for in-house quality control of the medicine produced nor got them tested from the Government approved laboratory.

On this being pointed out (June 2013), both Superintendents stated that raw material was inwarded after approval by the Inward Committee after matching with the sample received from the Directorate. On non-checking of quality control of medicines produced, the Superintendents and Directorate stated (April 2013) that drug testing laboratories were not available in the premises and due to non-operation of Government drug testing laboratory, the medicines were not got tested for quality control.

Thus, the provisions of the Drugs and Cosmetics Rule 1945 were ignored. In the absence of quality testing the process of purchase of raw material and production of quality medicines becomes questionable and may have adverse effect on human health.

2.5.6 Internal Control

2.5.6.1 Inspection by departmental officers and internal audit

There were shortfalls in inspection and internal audit

Periodic inspections by departmental officers are an important and effective tool to ensure proper functioning of the Department according to laid down procedures. There is no prescribed internal control system for the functioning of the pharmacies.

Scrutiny revealed that neither any inspection of the Pharmacies was conducted by the departmental authorities except one visit of Commissioner, in Ayurved Pharmacy at Gwalior nor any audit was conducted by Internal Audit Wing of the Directorate during 2010-13 except in Government Unani Pharmacy Bhopal once for the period January 2009 to April 2011.

The above position shows that the system of inspection/internal audit was largely ignored.

It is suggested that the Government may consider strengthening control mechanism and inspections.

2.5.6.2 Maintaining report/return for monitoring

Absence of monitoring mechanism

The information essential for exercising control over the production were not maintained through reports/returns by the Superintendents. Thus the details of material issued from store to production section in a month and quantity produced by the section in that month were not readily available. Hence, it could not be ensured that production was made in accordance with material issued to section. We further noticed that no monitoring mechanism was evolved for reporting the monthly or periodical details of production to the Directorate. On being pointed out, it was confirmed (June 2013) that no report of production etc. was sent to the Directorate by the Superintendent Government Unani Pharmacy Bhopal. However, though the Gwalior Ayurved pharmacy was sending the reports, no action on non-achievement of targets was taken by the Commissioner.

2.5.7 Conclusion

The objective of establishment of Ayush pharmacies was to supply the quality medicines to all Ayush hospitals and dispensaries. However, there was general apathy towards working of pharmacies as there was lack of planning for optimum utilisation of production capacity of pharmacies. There was no working manual and the need based yearly targets of production of medicines were not fixed. The pharmacies failed to produce medicine to meet the requirement and medicines were purchased from other agencies. The central purchase system for procurement of raw herbs for production of medicines have failed to purchase and provide sufficient quantity of raw herbs to the pharmacies. Norms for process loss were not in place and there were huge losses in production. The pharmacies were to work on no profit no loss basis. However, for each rupee of medicine produced the expenditure was in the range of ₹ 2.93 to ₹ 7.02. The pharmacies were not fully equipped as required under the Drugs and Cosmetics Rules, 1945. Idle machinery / equipment were noticed. There was shortfall in inspection and internal audit by departmental authorities. Thus, the objective of setting up the pharmacies could not be achieved.

The matter was reported to the Government in August 2013 with reminders issued in October and November 2013; their reply has not been received (November 2013).

PREFACE

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 2012-13, 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. The departments under the Economic Sector and Revenue Sector are covered in the Audit Report on the Economic Sector (Non-PSUs) and Audit Report on Revenue Sector respectively.

The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts during the year 2012-13 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 2012-13 have also been included, wherever necessary.

Audit has been conducted in conformity with the Auditing Standards prescribed for the Indian Audit and Accounts Department.

Chapter 1 of this report narrates the planning and conduct of audit, responses of the departments to draft audit paragraphs and the Audit Reports. Chapter 2 deals with the findings of Performance Audit on National Rural Drinking Water Programme, Working of Higher Education Department, Indira Awaas Yojana, Construction of Rural Roads under Mukhya Mantri Gram Sadak Yojana and Working of AYUSH Pharmacies. Chapter 3 deals with review of Implementation of Ladli Laxmi Yojana and audit findings of compliance audit in various Departments, autonomous bodies, societies, etc.

Chapter - 3

Audit of Transactions

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

Chapter 3 : Audit of Transactions

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

Women and Child Development Department (WCD)

3.1 Review of Implementation of Ladli Laxmi Yojana

Executive summary

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

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

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

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

3.1.1 Introduction

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

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

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

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

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

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

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

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

Audit findings

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

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

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

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

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

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

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

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

3.1.2.2 Issue of NSCs without ascertaining eligibility of beneficiaries

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

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

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

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

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

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

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

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

3.1.2.3 Non surrender of funds in case of death of beneficiary

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

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

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

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

⁵ Details of NSCs issued after death of beneficiaries

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

⁶ Including 707 beneficiaries mentioned in para 3.1.2.2

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

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

3.1.3 Issue of NSC

3.1.3.1 Delay in issue of subsequent NSCs

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

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

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

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

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

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

3.1.3.2 Issue of more than five NSC to the beneficiaries

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

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

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

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

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

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

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

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

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

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

3.1.3.3 Benefits given without ascertaining eligibility

Benefits were continued without ascertaining whether the parents adopted family planning

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

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

The reply does not address the audit observation.

3.1.4 Monitoring and controls

3.1.4.1 Lack of monitoring and supervision

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

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

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

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

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

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

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

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

3.1.4.2 Action plan for publicity

The expenditure for publicity was meagre

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

3.1.5 Conclusion

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

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

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

Public Health and Family Welfare Department

3.2.1 Non-accountal of Government money

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

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

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

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

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

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

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

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

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

¹⁵ Each of 100 leaves

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Social Justice Department

3.2.3 Loss of interest

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

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

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

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

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

¹⁸ Dhar, Mandla, Harda, Ratlam

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

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

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

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

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

Public Health and Family Welfare Department

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

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

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

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

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

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

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

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

Housing and Environment Department

3.2.5 Non-recovery of loans

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

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

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

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

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

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

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

3.3 Failure of oversight/governance

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

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

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

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

School Education Department

3.3.1 Utilisation of funds under the Free Cycle Distribution Scheme

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

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

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

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

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

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

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

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

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

Women and Child Development Department

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

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

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

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

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

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

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

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

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

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

General Administration Department

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

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

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

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

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

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

²⁷ The national agency for Satellite Service

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

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

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

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

Medical Education Department

3.3.4 Idle equipment

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

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

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

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

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

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

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

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

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

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

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

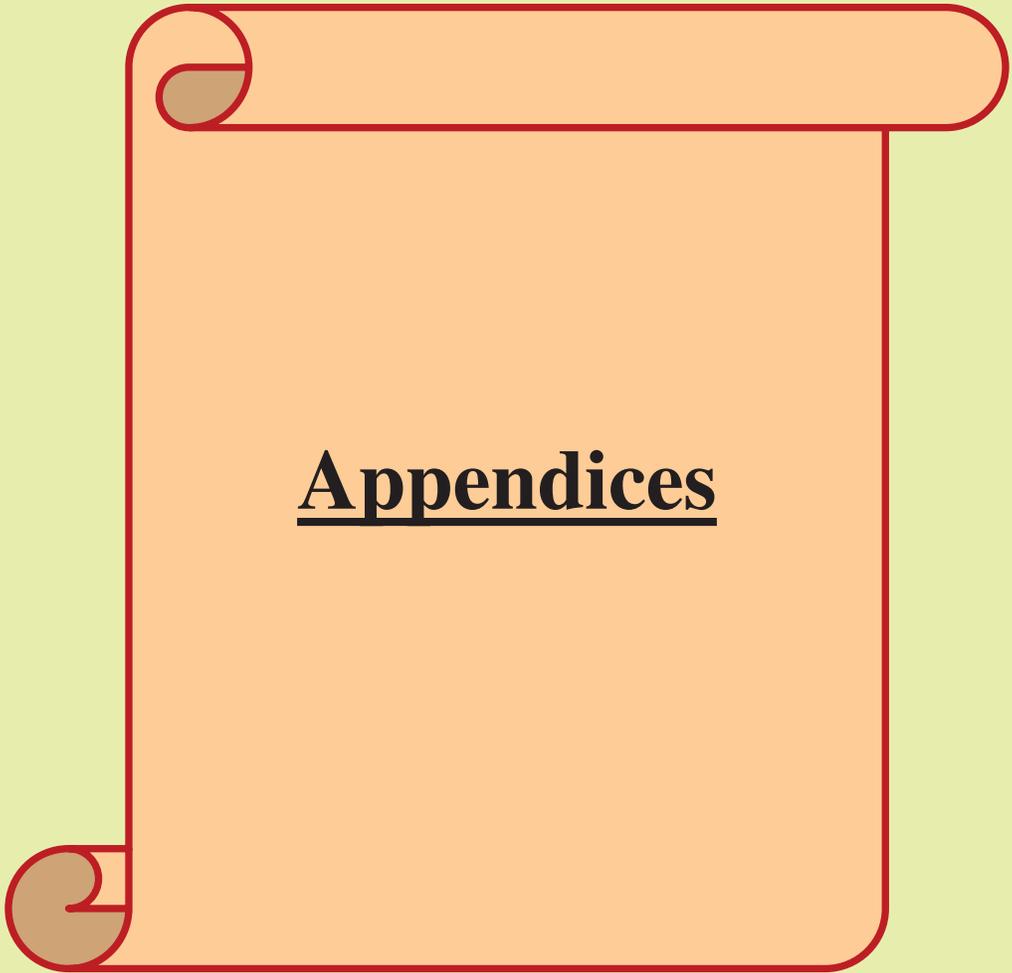
Gwalior
The

(K.K. SRIVASTAVA)
Principal Accountant General
(General and Social Sector Audit)
Madhya Pradesh

Countersigned

New Delhi
The

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India



Appendices

Appendix-1.1
(Reference: Paragraph 1.4.1, page 2)
Year-wise break-up of outstanding Inspection Reports (IRs) as of 30 September 2013

Sl. No.	Department	Year up to 2007-08		2008-09		2009-10		2010-11		2011-12		2012-13		Total	
		IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
	General Sector														
1.	Home	29	30	08	17	10	17	09	15	28	100	11	42	95	221
2.	General Administration	350	869	30	80	15	43	78	240	50	170	81	305	604	1707
3.	Science & Technology	03	05	0	0	0	0	0	0	0	0	0	0	0	05
4.	Revenue	14	24	02	02	05	11	04	05	04	09	03	15	32	66
5.	Public Relation	0	0	01	01	01	03	0	0	0	0	0	05	16	20
6.	Legislative affair	01	01	0	0	0	0	02	03	01	01	01	02	05	07
7.	Jail	04	05	0	0	02	02	01	02	10	46	15	83	32	138
8.	Law	187	299	0	0	09	30	14	28	07	11	01	03	218	371
9.	Planning & Statistics	23	64	0	0	0	0	04	15	05	20	15	79	47	178
10.	Finance	31	55	04	08	03	08	11	23	07	12	08	14	64	120
	Total	642	1352	45	108	45	114	123	331	112	369	140	559	1107	2833
	Social Sector														
11.	Labour, Industrial health & Security	38	58	0	0	06	16	02	08	05	36	12	48	63	166
12.	Wan Empowerment	40	61	23	45	14	20	31	70	18	33	63	354	189	583
13.	Integrated Child Development Services	202	371	24	46	59	118	32	73	47	166	85	329	449	1103
14.	Rehabilitation	08	20	01	02	01	02	01	03	0	0	0	0	11	27
15.	Technical Education & Training	109	336	08	13	03	12	05	19	05	20	06	29	136	429
16.	Skill Development	95	223	05	12	16	49	04	16	05	09	03	10	128	319
17.	Scheduled Castes Welfare	09	11	06	13	04	08	16	45	1	8	73	24	164	314
18.	Scheduled Tribes Welfare	138	225	31	46	36	71	61	13	8	51	183	81	408	398
19.	Food, Civil Supplies and Consumer Welfare	32	68	13	22	08	16	12	53	01	03	-	-	66	162
20.	Sports & Youth Welfare	12	24	02	04	06	17	10	24	01	02	16	57	47	128
21.	Urban Administration & development	55	112	22	75	11	38	14	57	13	45	14	73	129	400
22.	Culture	24	52	03	06	10	14	06	11	05	14	14	70	62	167
23.	Social Justice	198	225	22	83	10	41	23	84	25	124	13	84	291	641
24.	Public Health Engineering	394	1285	56	250	73	401	60	314	29	179	06	39	618	2468
25.	Public Health and family welfare	245	389	59	126	79	270	78	199	23	73	158	1308	642	2365
26.	Housing and environment	167	368	19	66	16	35	12	57	19	109	23	178	256	813
27.	Panchayat & Rural Development (RES)	59	109	14	29	11	23	17	37	17	46	30	174	148	418
28.	School Education	1744	3735	77	258	118	331	53	180	53	178	19	50	2064	4732
29.	Medical Education	61	122	13	37	12	34	13	47	06	11	17	84	122	335
30.	Higher Education	351	794	06	27	14	34	33	180	12	97	20	112	436	1244
	Total	3981	8588	404	1160	507	1550	483	1615	353	1401	604	3571	6332	17885
	GRAND TOTAL	4623	9940	449	1268	552	1664	606	1946	465	1770	744	4130	7439	20718

(Source :Compiled in the office of the PAG (G&SSA) Madhya Pradesh, Gwalior)

Appendix 1.2

(Reference: Paragraph 1.4.5, page 5)

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 30 September 2013

S.No	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		
	Social Sector																								
1	Public Health and Family Welfare	5	7	8	3	-	-	-	-	-	-	-	-	4	-	-	2	5	1	2	3	1	1	-	42
2	School Education	-	-	-	-	1	3	-	4	-	4	-	-	-	1	2	1	-	-	-	1	-	1	1	19
3	Bhopal Gas Tragedy (Relief and Rehabilitation)	-	-	-	-	1	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	03
4	Food, Civil Supplies and Consumer Protection	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	02
5	Medical Education	-	-	-	-	-	-	-	-	-	-	-	3	1	-	-	-	-	-	1	-	-	1	-	07
6	Housing and Environment	-	-	-	-	-	-	-	-	-	-	2	4	-	2	1	1	-	-	-	-	-	-	1	12
7	Urban Administration & development	1	-	-	-	1	1	1	-	-	-	-	-	-	-	-	3	-	-	1	-	-	-	-	08
8	Culture	1	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	02
9	Social Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	01
10	Panchayat and Rural Development	-	2	-	4	2	3	-	-	2	-	9	13	4	5	-	3	-	-	-	-	-	-	-	47
11	Scheduled Tribes and Scheduled Castes Welfare	-	-	2	-	-	-	-	4	-	-	3	1	1	-	-	1	-	-	-	-	3	-	-	15
12	Women and Child Development	2	-	-	-	1	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	1	-	-	05
13	Technical Education & Skill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1	-	-	-	-	02

S.No	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
14	Development Rehabilitation	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	1	-	-	-	02
15	Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	01
17	Public Health Engineering	1	-	-	7	-	-	-	-	-	-	-	-	1	-	2	-	1	-	-	-	-	17
	Total	10	9	10	14	7	7	2	8	7	5	21	22	8	14	9	10	5	6	3	3	3	185
	General Sector																						
18	General Administration	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1	-	-	-	-	-	-	03
19	Law & Legislative affair	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	01
20	Revenue	-	3	-	-	-	-	-	-	-	-	3	1	4	1	-	2	-	1	-	-	1	16
21	Jail	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1	03
22	Home(Police)	-	-	-	-	1	-	-	-	-	-	1	-	-	1	-	-	-	-	-	-	-	03
23	Labour	-	-	-	1	1	-	-	-	-	-	-	1	-	-	-	-	1	-	-	-	1	05
16	Finance	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	01
	Total	3	12	10	15	9	7	2	8	7	5	26	26	12	15	11	12	6	7	5	2	3	32
	Grand Total	10	12	10	15	9	7	2	8	7	5	26	26	12	15	11	12	6	7	5	2	3	217

Appendix-2.1
(Reference: Paragraph 2.1.7.4, page 15)
Statement showing component wise release and expenditure

(₹ in crore)

Year	Name of component (prescribed ratio of expenditure in bracket)	Total funds disbursed for programme implementation	Funds to be disbursed as per norms	Funds disbursed against norms (%)	Excess (+)/ Less (-) disbursed	Component wise incurred (percentage of expenditure in bracket)	Excess/ expenditure incurred	Less	
2009-10	Coverage (45)	707.02	459.57	551.87 (78)	92.31	439.16 (62)		-20.41	
	Mer quality (20)		70.70	80.69 (12)	9.98	61.04 (9)		-9.66	
	O & M (10)		141.40	66.10 (9)	-75.30	53.23 (8)		-88.17	
	Sustainability (20)		35.35	8.36 (1)	-26.99	6.18 (1)		-29.17	
	Support Activity (05)		0	0	0	0		0	
	MSP (0)		0	0	0	0		0	
Total		707.02	707.02	707.02	0.0	559.61			
2010-11	Coverage (45)	780.94	507.61	634.84 (81)	127.23	557.32 (71)		49.71	
	Mer quality (20)		78.09	86.12 (11)	8.03	81.50 (10)		3.41	
	O & M (10)		156.19	50.00 (7)	-106.19	74.01 (9)		-82.18	
	Sustainability (20)		39.05	9.98 (1)	-29.07	6.25 (1)		-32.80	
	Support Activity (05)		0	0	0	0		0	
	MSP (0)		0	0	0	0		0	
Total		780.94	780.94	780.94	0.0	719.08			
2011-12	Coverage (45)	785.66	510.68	640.50 (82)	129.82	619.08 (79)		108.40	
	Mer quality (20)		78.56	88.49 (11)	9.93	85.84 (11)		7.28	
	O & M (10)		157.13	39.84 (5)	-117.29	29.68 (4)		-127.45	
	Sustainability (20)		23.57	16.83 (2)	-22.46	18.06 (2)		-21.23	
	Support Activity (03)		15.72						
	MSP (2)								
Total		785.66	785.66	785.66	0.0	752.66			
2012-13	Coverage (47)	864.14	578.97	658.87 (76)	79.90	645.38 (75)		66.41	
	Mer quality (20)		129.63	129.43 (15)	-0.20	121.78 (14)		-7.85	
	O & M (15)		86.41	50.98 (6)	-35.43	44.99 (5)		-41.42	
	Sustainability (10)		43.20	24.86 (3)	-44.27	18.29 (2)		-24.91	
	Support Activity (05)		25.93						
	MSP (03)								
Total		864.14	864.14	864.14	0.0	830.44			
Grand Total		3137.76				2861.79			
		Excess disbursement under coverage, water quality and O&M – 457.00 crore							
		Less disbursement under sustainability and support activity – 457.00 crore							
		Excess expenditure under coverage, water quality and O&M – 235.21 crore							
		Less expenditure under sustainability and support activity – 447.33 crore							

Appendix-2.2
(Reference: Paragraph 2.1.7.5, page 16)

Statement showing mismatch of figures in various reporting format

Mismatch in opening balance of available Central funds

(₹ in crore)

Year	As per Departmental figures furnished by E-in-C to Audit		As per IMIS data furnished by E-in-C to GoI		As per Balance Sheet at E-in-C level	
	Programme Fund	Support Activity Fund	Programme Fund	Support Activity Fund	Programme Fund	Support Activity Fund
2009-10	34.91	5.36	111.25	1.64	33.50	0
2010-11	118.36	2.19	62.56	0.85	115.67	0.38
2011-12	121.00	6.12	117.92	5.89	158.10	5.40
2012-13	35.65	4.74	29.50	7.74	44.73	5.37

Mismatch in closing balance of Central funds

(₹ in crore)

Year	Actual closing balance		Expenditure reported to GoI through UCs		Closing balance as per IMIS data		As per Balance Sheet	
	Programme Fund	Support Activity Fund	Programme Fund	Support Activity Fund	Programme Fund	Support Activity Fund	Programme Fund	Support Activity Fund
2009-10	118.36	2.19	117.24	2.18	129.66	3.12	117.24	0.29
2010-11	121.00	6.12	110.15	7.52	116.45	5.89	158.10	5.40
2011-12	35.65	4.74	28.23	UC was not sent	81.97	7.74	44.73	5.37
2012-13	159.61	3.57	28.08	UC was not sent	138.63	32.70	127.56	NA

Mismatch in State Share

(₹ in lakh)

Year	As per Department figure/UC	As per IMIS data
	Programme Fund	Programme Fund
2009-10	286.79	286.79
2010-11	366.27	341.74
2011-12	376.43	362.38
2012-13	402.72	401.74
Total	1432.21	1392.65

Mismatch in Central Sector Expenditure

(₹ in crore)

Year	As per Department figure/UC		As per IMIS data		As per Balance Sheet	
	Programme Fund	Support Activity Fund	Programme Fund	Support Activity Fund	Programme Fund	Support Activity Fund
2009-10	293.51	6.18	353.58	1.52	293.51	2.28
2010-11	379.36	6.25	322.99	4.94	332.71	6.21
2011-12	364.65	18.06	364.71	14.64	407.99	16.37
2012-13	412.12	18.29	411.88	14.67	418.97	NA

Mismatch in State Sector Expenditure

(₹ in crore)

Year	As per Department figure/UC	As per IMIS data
	Programme Fund	
2009-10	259.92	273.22
2010-11	333.47	297.17
2011-12	369.95	348.56
2012-13	400.03	377.65

Appendix-2.3

(Reference : Para 2.1.8.7, page 23)

Statement showing details of schemes and expenditure incurred on PWSS in fluoride affected habitations

Sl. No	Name of Scheme	No. of habitations	Source	AA	Original cost	Revised AA/due date of completion	Revised cost	Cost overrun	Actual expenditure up to May 2013	Percentage of incomplete component of the scheme
1	Sardarpur (Dhar)	62	Kalikiray river	January 2008	902.00	February 2010	982.00	80.00	982.04	15 per cent in 3 component
2	Badnawar (Dhar)	44			1231.00	March 2011	1351.00	120.00	1267.25	44 per cent in 2 component
3	Kukshi (Dhar)	439	Narmada river		7865.00		8620.00	755.00	6302.57	34 per cent in 13 component
4	Nalchha (Dhar)	57	Mansarovar	January 2008	686.00	2/2010/	754.00	68.00	584.80	12 per cent in 4 component
5	Gandwani (Dhar)	46	Maan		699.00	March 2011	1118.90	419.90	740.50	53 per cent in 6 component
6	Manawar (Dhar)	40	Narmada		578.00		908.32	330.32	656.10	42 per cent in 3 component
7	Umarban (Dhar)	125	Sakalda		386.00		2795.00	2409.00	2012.7	43 per cent in 6 component
8	Petlawad (Jhabua)	205	Mahi Dam	August 2007	5049.00	--/ June 2008	--	673.25	5722.25	39 per cent in 9 component
Total		1018			17396.00		21578.22	4855.47	18268.21	

(Source: Data furnished by divisions)

Appendix-2.4
(Reference: Paragraph 2.1.8.10, page 26)

Statement showing utilisation of funds of Zila panchayat under sustainability component sanctioned during 2009-10 to 2011-12
(₹ in lakh)

Sl No.	Name of districts	Sanctioned by P&RDD	Released to Zila Panchayats	Utilised by Zila Panchayats	Balances	Description of work		
						Name of works	No. of works	Amount
1.	Balaghat	22.49	11.24	11.24	0	PS	4	11.24
2	Jabalpur	103.13	51.57	25.69	25.88	PS	10	34.99
3	Mandsaur	52.41	26.22	19.98	6.24	Tube well	4	19.98
4	Ratlam	120.54	60.27	60.27	0	Dugwell	3	23.56
						Tube well	6	27.10
						OHT	1	9.61
5	Sagar	1569.26	1517.76	1517.76	0	Dugwell	24	155.16
6	Shajapur	67.52	33.76	21.88	11.88	PS	1	9.00
7	Ujjain	92.67	46.34	23.17	23.17	PS	4	23.17
		2028.02	1747.16	1679.99	67.17	Total	57	313.81

Appendix-2.5
(Reference: Paragraph 2.1.8.15, page 27)
Statement showing manpower position in sub-divisional, district and State laboratory

State level laboratory			District level laboratory				Sub-divisional level laboratory							
Name of post	Required as per guidelines	Sanctioned	Person-in-position	Shortfall against requirement	Name of post	Required as per guidelines	Sanctioned	Person-in-position	Shortfall against requirement	Name of post	Required as per guidelines	Sanctioned	Person-in-position	Shortfall against requirement
Chief Chemist	01	01	01	0	Senior Chemist	50	0	0	-50	Chemist	208	NA	127	-81
Chemist	02	09	09	7	Chemist	50	217	90	40	Lab Assistant	104	NA	62	-42
Bacteriologist	02	0	0	-2	Bacteriologist	50	0	0	-50					
Lab Technician	02	0	0	-2	Lab Attendant	50	15	06	-44					
Analyst	04	0	0	-4	Analyst	50	0	0	-50					
Sample Collector	04	0	0	-4	Sample Collector	50	0	0	-50					
Lab Attendant	02	02	02	0	Data Entry Operator	100	0	0	-100					
Senior System Analyst	01	0	0	-1										
Total	18	12	12	-6	Total	400	232	96	-304	Total	312		189	-123
Percentage of shortfall			Percentage of shortfall				Percentage of shortfall				Percentage of shortfall			
			33				76				39			

Appendix-2.6

(Reference: Paragraph 2.1.8.16, page 28)

Statement showing position of water sample testing done in sub-divisional, district and State laboratory

Year	Sub-divisional laboratory		District laboratory			State level laboratory			
	Target as per online data	No. of tests done	Shortfall against target	Target as per online data (3000 x 50)	No. of tests done by district labs	Shortfall against target	10 % of the water samples to be tested by State labs	No. of tests done by State labs	Shortfall
2009-10	120000	234	119766	150000	35134	114866	3513	1127	2386
2010-11	222000	3194	218806	150000	39342	110658	3934	323	3611
2011-12	312000	79445	232555	150000	97770	52230	9777	242	9535
2012-13	336000	173545	162455	150000	123374	26626	12337	48	12289
Total	990000	256418	733582 (74%)	600000	295620	304380 (51%)	29561	1740	27821 (94%)

Appendix-2.7

(Reference: Paragraph 2.1.8.18, page 30)

Statement showing details of training held at District and Block Level

Year	2010-11			2011-12			2012-13		
District Level	To be held	Actually held	Shortage	To be held	Actually held	Shortage	To be held	Actually held	Shortage
Orientation and sensitisation	132	19	113	132	14	118	0	0	0
Training Programme for block level trainers	99	22	77	99	17	80	0	0	0
MAS, T&P Account	0	0	0	0	0	0	256	6	250
Water Supply	0	0	0	0	0	0	256	5	251
Community	0	0	0	0	0	0	256	8	248
Total	231	41	190	231	31	198	768	19	749
Percentage of shortfall			82				86		
Block Level									
Orientation and sensitisation	624	46	578	624	86	538	0	0	0
Sensitization training programme and camps on operation & maintenance of drinking water supply schemes	849	53	796	259	0	259	0	0	0
Execution, O&M	0	0	0	0	0	0	5013	191	4822
Community	0	0	0	0	0	0	5013	184	4829
Total	1473	99	1374	883	86	797	10026	375	9651
Percentage of shortfall			93				90		

Appendix-2.8
(Reference: Paragraph 2.1.9.1, page 31)

Statement showing the position of Tube wells drilled in fluoride effected area

Sl. No.	Name of Division	2009-10			2010-11			2011-12			2012-13			Total No. of TWs drilled	Grand Total
		No. of TW drilled	Amount as per Estimate	Total Amount	No. of TW drilled	Amount as per Estimate	Total Amount	No. of TW drilled	Amount as per Estimate	Total Amount	No. of TW drilled	Amount as per Estimate	Total Amount		
1	Betul	12	57000	684000	15	72000	1080000	17	72000	1224000	1	106600	106600	45	3094600
2	Dhar	51	57000	2907000	17	72000	1224000	64	72000	4608000	13	106600	1385800	145	10124800
3	Jhabua	0	0	0	0	0	0	4	72000	288000	6	106600	639600	10	927600
4	Sagar	6	57000	342000	4	72000	288000	8	72000	576000	5	106600	533000	23	1739000
TOTAL		69	171000	3933000	36	216000	2592000	93	288000	6696000	25	426400	2665000	223	15886000

Appendix-2.9
(Reference: Paragraph 2.1.9.3, page 32)
Statement showing tender premium charged on NRDWP funds
during 2009-10 to 2012-13

(Amount in lakh)

Sl. No.	Name of Division	No. of Works	Range in percentage	Estimated Cost	Tender Premium	Total Cost
1	Alirajpur	183	4.85-128.09	967.11	181.16	1148.27
2	Barwani	509	0.05-138.99	2643.63	933.01	3576.64
3	Betul	437	0.5-183.3	1875.16	257.83	2132.99
4	Dhar	856	0.44-136.8	3211.75	479.15	3690.9
5	Dindori	64	2-89	231.99	60.21	292.2
6	Hoshangabad	193	2-18	354.55	22.55	377.1
7	Jabalpur	75	5-34.5	119.81	31.75	151.56
8	Jhabua	298	1-62.1	2348.46	327.25	2675.71
9	Raisen	210	1.99-86.4	600	161.16	761.16
10	Ratlam	723	3.01-93	2084.21	136.34	2220.55
11	Sagar	1199	0.1-70.3	3358.76	675.76	4034.52
12	Sehore	357	0.06-95	1770.01	318.55	2088.56
13	Seoni	86	1.86-34.8	90.53	12.99	103.52
14	Shajapur	203	1.97-62.6	775.74	125.48	901.22
15	Sardarpur	145	1.11-54.5	2079.41	314.88	2394.29
16	Ujjain	58	1.9-19.98	187.02	243.25	430.27
17	Umaria	58	1.7-35	164.79	72.36	237.15
	Total	5654		22862.93	4353.68	27216.61

Appendix-2.10
(Reference: Paragraph 2.1.9.5, page 33)
Statement showing avoidable expenditure on account of higher percentage of
unsuccessful tube wells

(₹ in lakh)

Sl. No.	Period	Name of unit	No. of drilled TWs	No. of Successful TWs	No. of unsuccessful TWs (percentage)	Prescribed (10 per cent)	More than prescribed (10 per cent)	Excess expenditure
1	2009-12	Bhopal	580	461	119 (21)	58	61	43.53
2	2009-13	Bhopal (M)	858	416	442 (52)	85	357	53.4
3	2011-12	Dhar	822	718	104 (13)	82	22	15.7
4	2009-13	Dindori	2322	1923	399 (17)	232	167	25.25
5	2009-13	Jabalpur	5242	4062	1180 (23)	526	654	204.80
6	2009-13	Khargone	2939	2510	429 (15)	294	135	43.01
7	2009-13	Mandla	1891	1315	576 (30)	189	387	99.27
8	2009-13	Rajgarh	1777	1562	215 (12)	178	37	11.79
9	2009-12	Sagar	2972	2359	613 (21)	297	316	240
10	2009-13	Ujjain (M)	1014	852	162 (16)	101	61	28.68
TOTAL			20417	16178	4239 (21)	2042	2197	765.43

Appendix-2.11**(Reference: Paragraph 2.2.5, page 42)****Statement showing name of test checked units**

S.No.	Name of Unit
1.	Director of Higher Education, Bhopal
2.	Joint Director of Higher Education, Bhopal
3.	Govt. M.L.B Girls College, Bhopal
4.	Govt. (P.G) College BHEL, Bhopal
5.	Govt. Sarojini Naidu Girls (PG) College, Bhopal
6.	Govt. N M V College, Hoshangabad
7.	Govt. Degree College, Timarni (Harda)
8.	Govt. Degree College, Pachmari, Hoshangabad
9.	Govt. (P.G) College, Damoh
10.	Govt. S.S.N.M Girls College, Narsinghpur
11.	Govt. (P.G) College, Narsinghpur
12.	Govt. (P.G) College, Khargone
13.	Govt. Girls Degree College, Khargone
14.	Govt. Degree College Bhikangaon, Khargone
15.	Govt. Kamla Raja Girls PG College, Gwalior
16.	Govt. Girls PG College, Ujjain
17.	Govt. Kalidas Girls College, Ujjain
18.	Govt. Madhav Science College, Ujjain
19.	Govt. Girls College, Vidisha
20.	Govt. Navin College, Vidisha
21.	Govt. Krishnaji RaoPawar College, Dewas
22.	Govt. Amar Sahid Rajabhau Maha Kal. PG College, Sonkutch, Dewas
23.	Govt. Arts , Commerce & Science College, Kannod, Dewas
24.	Govt. Madhav Arts Commerce & Law College, Ujjain
25.	Govt. Raja Bhoj PG College, Dhar
26.	Govt. Bherulal Patidar PG College, Mahow, Indore
27.	Govt. Shri Neelkantheswar PG College, Khandwa
28.	Govt. MakhanLal Chaturvedi PG College, Khandwa
29.	Govt. PG College, Morena
30.	Govt. Sanjay Gandhi College, Sidhi
31.	Govt. Girls College, Sidhi

S.No.	Name of Unit
32.	Govt. V.S. College, Rewa
33.	Govt. Girls College, Rewa
34.	Govt. TRS College, Rewa
35.	Govt. Science College, Rewa
36.	Govt. College, Gurh, Rewa
37.	Govt. R.V .P.S. College Umaria
38.	Govt. Vijayaraje Girls PG College, Morar, Gwalior
39.	Govt. Shrimant Madhav Rao Sindhiya P.G. College, Shivpuri
40.	Govt. M.J.S.P.G. College, Bhind
41.	Govt. B.S.N. P.G College, Shajapur
42.	Govt. Girls College, Shajapur
43.	Govt. College, Maksi ,Shajapur
44.	Govt. M.L.B. Excellence College, Gwalior
45.	Govt. PG College, Bina
46.	Govt. Model Science College, Gwalior
47.	Govt. Holker Science College, Indore
48.	Govt. Mata Jija Bai Girls PG College, Indore
49.	Govt. Nirbhay Singh Patel Science College, Indore
50.	Govt. Atal Bihari Vajpayee Arts & Commerce College, Indore
51.	Govt. Maharani Laxmi Bai Girls PG college Indore
52.	Govt. Tulsi College, Anuppur
53.	Govt. Nehru PG College, Burhar, Shahdol
54.	Govt. Pandit Sambhu Nath Shukla PG College, Shahdol
55.	Govt. Girls' College, Betul
56.	Govt. JH PG College, Betul
57.	Govt. Hamidia Arts & Commerce College, Bhopal
58.	Govt. Motilal Vigyan PG College, Bhopal
59.	Govt. Girls College, Satna
60.	Govt. P G College, Satna
61.	Govt. College, Nagod, Satna
62.	Govt. Chhatrasal P G College, Panna
63.	Govt. Girls' College, Panna
64.	Govt. Maharaja College, Chhatarpur
65.	Govt. Tilak College, Katni
66.	Govt. Girls' College, Katni

S.No.	Name of Unit
67.	Govt. Girls' M H Home Science College, Jabalpur
68.	Govt Mahakaushal Arts and Commerce College, Jabalpur
69.	Govt MKB Girls' College, Jabalpur
70.	Govt. OFK College, Jabalpur
71.	Govt. Model Science College, Jabalpur
72.	Govt. Arts College, Panagar, Jabalpur
73.	Govt. P G College, Raisen
74.	Govt. Girls College, Raisen
75.	Govt. PG College, Baraeli, Raisen
76.	Govt. Chandra Shekhar Azad PG college, Jhabua
77.	Govt. Girls' College, Jhabua
78.	Govt. College, Thandla, Jhabua
79.	Govt. College, Petlawad, Jhabua
80.	Govt. Arts and Science College, Ratlam
81.	Govt. R.V. College Manasa, Neemuch
82.	Govt. Girls' PG College Sagar
83.	Govt. PG College, Balaghat
84.	Govt. K N Girls' College, Balaghat
85.	Govt. PG College, Chhindwada
86.	Govt Girls College, Chhindwada
87.	Govt PG College, Sehore
88.	Govt PG College, Rajgarh
89.	Govt. NSCB PG College, Biaora, Rajgarh
90.	Govt PG College, Teekamgarh

Appendix-2.12
(Reference: Paragraph 2.2.6, page 43)

Statement showing targets and achievements under beneficiary oriented schemes

Sl. No.	Name of Scheme	2010-11			2011-12		
		Physical Targets (No. of students)	Achievements (No. of students)	Shortfall (percentage)	Physical Targets (No. of students)	Achievements (No. of students)	Shortfall (percentage)
1.	National & International Research Fellowship	15	-	15 (100)	20	00	20 (100)
2.	Pratibha Kiran Yojna	-	-	-	4000	2575	1425 (36)
3.	Vikramaditya Free Education Scheme for Poor Class	-	-	-	5000	1930	3070 (61)
4.	Goan Ki Beti Yojna	-	-	-	47000	30470	16530 (35)
5.	Conveyance Facilities for Girls	135000	14488	120512 (89.27)	-	-	-
6.	Scholarship to Helpless Students	3285	522	2763 (84.11)	-	-	-
7.	Reward of Research Fellowship to Handicapped Students	35	-	35 (100)	20	00	20 (100)
8.	Reward to Excellent Students	10	-	10 (100)	10	00	10 (100)
9.	Reward to Excellent Principals	10	-	10 (100)	05	00	05 (100)
10	Assistance to Ph.D. Students (TSP)	60	18	42 (70)	60	11	49 (82)

Appendix-2.13
(Reference: Paragraph 2.2.7.1, page 44)

Statement showing non-utilisation of original budget provision
(figures in ₹)

Grant No.	Name of scheme (code)	2010-11	2011-12	2012-13
		Original Provision	Original Provision	Original Provision
44	Direction and Administration (2304)	500000	1000000	-
	National and International Research Fellowship (5553)	500000	300000	3125000
	Scholarship and Stipend to Poor Students (5627)	10000000	1500000	1000000
	Establishment of Creation Bench (Srijan Peeth) (6371)	100000	-	-
	Grant to Sagar University for Training College at Sagar (1563)	3400000	1000	-
	Residential Arrangement for Girls' Students (7897)	100000	-	-
	Scholarship to Children of Landless Farmers for Vocational Education (5407)	100000	-	1000
	Reward of Research Scholarship to Handicapped Student (5764)	1000000	-	-
	Reward to Excellent Students (5766)	1000000	1000000	-
	Reward to Excellent Principal (5767)	500000	500000	-
	National Scholarship (9016)	600000	-	25000
	Establishment of Excellent College Equivalent to National Premier Institute (5650)	-	-	5000000
	Payment of Arrear under UGC (6283)	-	-	10003000
41	National and International Research Fellowship (5553)	200000	800000	1875000
	Autonomous College (9380)	-	200000	1000
	Employment Oriented Training Scheme for Youth (7851)	-	-	3000
64	National and International Research Fellowship (5553)	300000	100000	2500000
	Autonomous College (9380)	-	500000	1000
	Employment Oriented Training Scheme for Youth (7851)	-	-	2000
	Total	18300000	5901000	23536000

Appendix-2.14
(Reference: Paragraph 2.2.7.6, page 46)

Statement showing Outstanding Temporary Advances as on September 2013

(₹ in lakh)

S. No.	Name of College	Period of Advances	Amount
1	Govt. Kamla Raja Girls PG College, Gwalior	2010-13	7.83
2	Govt. Girls' PG College, Ujjain	2012-13	0.98
3	Govt. Kalidas Girls' College, Ujjain	2011-13	0.86
4	Govt. Girls' College, Vidisha	2010-13	2.51
5	Govt. Raja Bhoj PG college, Dhar	2008-13	0.05
6	Govt. Shri Neelkantheswar PG College, Khandwa	2004-13	1.79
7	Govt. MakhanLal Chaturvedi PG College, Khandwa	2010-13	0.41
8	Govt.PG College, Morena	2010-13	10.41
9	Govt. Sanjay Gandhi College, Sidhi	2004-05 to 2012-13	22.24
10	Govt. Girls' College, Rewa	2010-11 to 2012-13	0.79
11	Govt. TRS College, Rewa	2004-05 to 2012-13	28.50
12	Govt. Science College, Rewa	2012-13	0.36
13	Govt. M.L.B Girls' College, Bhopal	2009-13	13.55
14	Govt. PG College BHEL, Bhopal	2006-12	1.76
15	Govt. Sarojini Naidu Girls PG College, Bhopal	2012-13	10.38
16	Govt. N M V College, Hoshangabad	2008-12	0.84
17	Govt. P.G College, Damoh	2009-13	6.35
18	Govt. P.G College, Narsinghpur	2005-13	5.39
19	Govt. P.G College, Khargone	2011-13	2.74
20	Govt. Girls' Degree College, Khargone	2011-13	2.60
21	Govt. V.R. Girls' PG College, Morar, Gwalior	2010-13	21.65
22	Govt. Shri Mant Madhav Rao Sindhiya PG College, Shivpuri	2009-13	4.43
23	Govt. M.L.B Excellence College, Gwalior	2007-13	0.96
24	Govt. PG College, Bina	1/06 to 1/13	2.53
25	Govt. Mata Jijabai Girls' PG College, Indore	10/07 to 1/13	7.99
26	Govt Motilal Vigyan PG College, Bhopal	8/10 to 10/12	3.56
27	Govt Hamidia Arts and Commerce College, Bhopal	10/01 to 10/12	3.43
28	Govt. NSP Science College, Indore	9/08 to 1/13	5.79
29	Govt. Pt.SNS PG College, Shahdol	3/08 to 5/13	26.66
30	Govt. Holker Science College, Indore	1/12 to 3/13	1.74
31	Govt. Model Science College, Gwalior	7/03 to 3/13	5.83
32	Govt. Girls' College, Satna	2012-13	0.03
33	Govt P G College, Satna	4/10 to 3/13	8.13
34	Govt Chhatrasal P G College, Panna	5/10 to 3/13	12.49
35	Govt Maharaja College, Chhatarpur	7/11 to 3/13	0.27
36	Govt Mahakaushal Arts and Commerce College, Jabalpur	2009-10 to 2012-13	4.18
37	Govt MKB Girls' College, Jabalpur	2002-03 to 2012-13	9.04

S. No.	Name of College	Period of Advances	Amount
38	Govt. Model Science College, Jabalpur	2007-08 to 2012-13	51.81
39	Govt. Arts College, Panagar, Jabalpur	2006-07 to 2012-13	1.82
40	Govt PG College, Baraeli, Raisen	2006-07 to 2012-13	6.05
41	Govt. College, Petlwad, Jhabua	2007-08 to 2012-13	3.05
42	Govt PG College, Balaghat	05/12 to 10/12	0.62
43	Govt PG College, Rajgarh	02/06 to 02/11	3.00
44	Govt. NSCB PG College, Biaora, Rajgarh	09/94 to 2000	0.03
45	Govt PG College, Teekamgarh	01/2000 to 03/11	19.03
46	Govt. Arts & Science College, Ratlam	2006-07 to 2012-13	0.76
	Total	1994-95 to 2012-13	325.22

Appendix-2.15
(Reference: Paragraph 2.2.11.1, page 58)

Statement showing significant vacancy of staff as of September 2013

S. No.	Name of College	Total sanctioned strength	Total working strength	Total vacant posts (per cent)	Sanctioned posts of teaching staff	Vacant posts of teaching staff (per cent)
1.	Govt. Degree College Timarani, Harda	31	20	11 (35)	12	8 (67)
2.	Govt. Degree College, Pachmari, Hoshangabad	22	10	12(54)	06	4(66)
3.	Govt. P.G College, Damoh	78	56	22(28)	50	16(32)
4.	Govt. S.S.N.M Girls College, Narsinghpur	27	16	11(41)	12	06(50)
5.	Govt. P.G College, Narsinghpur	82	55	27(33)	48	14(29)
6.	Govt. Girls' Degree College, Khargone	35	13	22(63)	14	7(50)
7.	Govt. Degree College, Bhikangaon, Khargone	21	13	08(38)	06	04(67)
8.	Govt.Navin College, Vidisha	23	15	08(35)	13	05(38)
9.	Govt.Arts , Commerce & Science College, Kannod, Dewas	32	15	17(53)	13	09(69)
10.	Govt.Shri Neelkantheswar PG College, Khandwa	115	65	50(43)	68	34(50)
11.	Govt. Girls' College Sidhi	33	22	11(33)	11	7(63)
12.	Govt. V.S. College, Rewa	29	23	6 (21)	14	4(29)
13.	Govt. College, Gurh, Rewa	33	17	16(48)	14	9(64)
14.	Govt. RVPS College, Umaria	35	23	12(34)	14	6(43)
15.	Govt. Shrimant Madhav Rao Sindhiya PG College, Shivpuri	103	71	32(31)	50	21(42)
16.	Govt. M.J.S PG College, Bhind	115	59	56(49)	69	46(66)
17.	Govt. B.S.N PG College, Shajapur	72	44	28(39)	45	20(44)
18.	Govt. Girls' College, Shajapur	21	14	07(33)	06	02(33)
19.	Govt. College, Maksi, Shajapur	12	08	04(33)	06	02(33)
20.	Govt. Nehru PG college, Burhar, Shahdol	39	31	8 (21)	20	7(35)
21.	Govt. PG College, Bina	53	29	24(45)	30	20(67)
22.	Govt. Girls' College, Betul	20	14	6(30)	06	3(50)
23.	Govt. Tulsi College, Anuppur	36	24	12(33)	14	8(57)
24.	Govt. Girls' College, Raisen	19	13	06(32)	06	04(67)
25.	Govt. PG College, Baraeli, Raisen	50	25	25(50)	23	13(57)
26.	Govt. Chandra Shekhar Azad PG College, Jhabua	77	55	22(29)	47	15(32)
27.	Govt. Girls' College, Jhabua	27	17	10(37)	12	05(42)

S. No.	Name of College	Total sanctioned strength	Total working strength	Total vacant posts (<i>per cent</i>)	Sanctioned posts of teaching staff	Vacant posts of teaching staff (<i>per cent</i>)
28.	Govt. College, Thandla, Jhabua	25	16	09 (36)	13	04(31)
29.	Govt. College, Petlawad, Jhabua	25	15	10(40)	12	7(58)
30.	Govt. R.V. College Manasa Neemuch	37	11	26(70)	19	15(79)
31.	Govt. College, Nagod Satna	32	18	14(44)	13	6(46)
32.	Govt. Chhatrasal P.G. College, Panna	86	49	37(43)	48	28(58)
33.	Govt. Girls' College, Panna	20	12	8(40)	06	4(67)
34.	Govt. Maharaja College, Chhatarpur	168	127	41(24)	93	25 (27)
35.	Govt. Girls' College, Katni	41	31	10 (24)	16	6(38)
36.	Govt. P.G. College, Balaghat	104	71	33 (32)	61	26(43)
37.	Govt. K.N. Girls' College, Balaghat	31	21	10(32)	20	10(50)
38.	Govt. P.G. College, Rajgarh	67	51	16 (24)	33	14(42)
39.	Govt. NSCB P.G. College, Biaora, Rajgarh	39	27	12(31)	21	13(62)
40.	Govt. P.G. College, Tikamgarh	99	50	49(50)	50	30(60)

Appendix-2.16
(Reference: Paragraph 2.3.5 , page 66)
(Statement showing the list of selected ZPs/JPs and GPs)

Name of Zila Panchayat	Name of Janpad of selected Zila Panchayat	Name of Gram Panchayat of selected Janpad
Balaghat	Baihar	Bhalapuri, Katangi, Lahanganhar, Navhi, Mendki, Kugaon, Jatta(Ryt.) Karwahi, Jaitpuri(F), Birwa
	Kirnapur	Pipalgaon, Dahegadwa, Seoni, Kokna, Koste, Janwa, Wara, Poni, Mangoli Khurd, Kosamara
Badwani	Badwani	Bhurakuwa, Sajwanikham, Talunkhurd, Gothanya, Soundul, Begalgaon, Dhamnai, Sajwani, Amlyapani, Sustikheda
	Sendhwa	Dhawdi, Hingwa, Hindli, Kumthana, Chikhali(Sh.), Ambavtar, Kidiamba, Rojanimal(Vangram), Kalada, Kamod(Cha.)
Dhar	Nisarpur	Nawadpura, Nisarpur, Kothda, Ambada, Dogava, Bedvalya, Kharajna, Deshwalya, Bhawariya, Sisgaon
	Sardarpur	Chalni, Hanumantypadampura, Jolana, Bola, Salwa, Bherupada, Amaliya, Morgaon, Undeli, Amjhera
Dindori	Dindori	Kailwara, Padariyamal, Vaidyapur, Keolari, Sarangpurpadariya, Anakheda, Batondha, Nunkhan Ryt., Kanai Sangw, Bargai
	Mehdwani	Buldamaal, Matyaari, Kanhari, Bhanpur, Jharguda, Radhopur, Chaubisamaal, Dulhari, Payali, Sarsimaal
Jabalpur	Panagar	Bilpura, Dharhar, Kheri, Tiwarikheda, Urdawakala, Bamhanauda, Padri, Richai, Nagna, Kivlari
	Patan	Poundi(Udna), Bouriya, Kaithra, Ramkhiriya, Medhi, Kakarkheda, Thana, Jurikala, Bhilauda, Poundi(Chapri)
Katni	Bahoriband	Jujhari, Barhi, Gauraha, Pathradi(Pip), Bheda, Salaya(Kunwa), Sihudi Bakal, Kivlarha, Salaya Piyashi, Mohtra
	Rithi	Thanora, Dhaniya, Nitara, Dora, Biruhali, Tidharakhurd, Repura, Patoha, Ghugra, Bhartpur
Khandwa	Harsud	Mogal Raiyat, Palani Mal, Dotkheda Raiyat, Mandla, Dinkarpura, Barudmal, Bothiya Khurd, Toraniya, Dhanora, Bhawaniya Raiyat
	Khalwa	Semlya(F.V.), Padlya Mal, Dhawdi, Madni, Mirpur, Khedi, Timarni, Tigriya, Jhirpa, Jamuniya Ashapur,
Mandla	Mandla	Fulsagar, Chatuomar, Manadai, Baniatara, Patparsingarpur, Deogaon, Ghuchara, Salhedanda, Mohgaonchak, Tikaria
	Niwas	Mohgaon, Bahmani Mal, Hirnachhaper, Bhanpura Bisaura, Sukharisangrampur, Bastari, Katangseoni, Khairani Mal, Bhalwara Mal, Gundlai Mal
Narsinghpur	Gotegaon	Kanjai, Khobi, Jhonteswar, Belkhedi Muar, Mekh, Don, Magardha, Nadiya, Kusiwada, Budhgaon
	Kareli	Amgaon Bada, Ratikarar(Kalan), Jova, Machamau, Bamhani, Rampura, Basadehi, Kodsas, Suatala, Kandhrapur
Raisen	Silwani	Samnapur, Kinalpur, Padariyakhurd, Semrakhas, Umarjhir, Nigari, Amgawan, Singpuri Uchera, Simariya Khurd, Dabari
	Udaipura	Rehli, Boodhanwada, Chouras, Dhoulshri, Rampura, Khirenti, Udadmau, Silarikala, Boras, Chhend

Rajgarh	Baiora	Jamoniya ghata, Bisoniya, Khanpura, Ralayti, Gordhanpura, Jepla, Agar, Salariyakhedi, Padli Gusai, Borda
	Khilchipur	Badri, Kachhotiya, Satankhedi, Dhamniya(Jogi), Chhipipura, Gopalpura, Bawdikheda, Bisanya, Himmatpura, Nataram
Shajapur	Agar	Nipaniyabajnath, Khakri, Gundikalan, Chachakhedi, Pacheti, Nanyakhediahir, Chikligoyal, Piplonkalan, Shivgarh, Ladwan
	Nalkheda	Gudravan, Dharola, Damdam, Kohadiya, Siya, Davatpur, LasudaliyakeIwa, Gujarkhedi, Lalukhedi, Berchakhedi
Ujjain	Khachrod	Hatai, Bilwaniya, Bedwan, Borkhedapitramal, Chapaner, Kanwas, Chandvasla, Bordiya, Divel, Jhirmira
	Mahidpur	Narayankhedi, Lasudiyamansoor, Kajikhedi, Lasudiyanahta, Dhanodiya, Aakyajassa, Jharda, Neemkheda, Nalkheda, Ghatiyasaindas
Khargone	Maheshwar	Kankriya, Gulawad, Sirsya, Jalkota, Pempura, Padyakhurd, Machalpur, Piplya Bujurg, Zapdi, Mohad
	Kashrawad	Dolani, Bhagyapur, Naydad, Sipran, Makundpura, Dongargaon, Barsalaya, Jalkha, Bhagyapur, Pathora
Ratlam	Jaora	Dodiya, Kerwasa, Ringnod, Pipliyajodha, Lod, Khajuriya, Neeman, Shakkar Khedi, Gujardardiya, Marmya
	Alot	Gulbalod, Manuniya, Shisakhedi, Mandawal, Gurukhedi, Panthpiploda, Delwas, Munj, Moriya, Pipliya Maru
Tikamgarh	Niwari	Kena, Dhimarpura, Biharipura, Mudara, Kumharra Khas, Jhikhangaon, Uboura, Bangay Khas, Bijour, Makara
	Palera	Ramnagar Bujurg, Budour, Jewar, Bela, Pali, Kachhiyaguda, Gowa, Tapriyan Chouhan, Dinau, Udaypura
Betul	Prabhatpattan	Prabhatpattan, Kalji, Biroljihilpa, Balhegaon, Deogaon, Dohalan, Narkhed, Khadaki Padari, Sahangaon, Bisnur
	Bhaisdehi	Jamulni, Bhivkund, Dhaba, Thapoda, Raiksi, Ramghati, Nawapur, Vijaygram, Kothalkund, Khomai
Damoh	Batiyagarh	Basiya, Sigon, Ghurata, Anjani, Khamariya, Gadholakhande, Bakayan, Belapurwa, Sakatpur, Barikanoda.
	Jabera	Bhatkhamriya, Harduwamangarh, Gubbrakalan, Dugani, Ghanghari, Aamdar, Jalhari, Imaliya, Harduwasadak, Chilod
Umaria	Pali	Goraiya, Baradadhar, Beli, Amiliha, Narwar, Badwahi, Semriha, Mangthar, Saliya No.1, Bakeli
	Manpur	Mala, Sigudi, Bharewa, Gurwahi, Kumharra, Majhokhar, Dongaritola, Chechariya, Dodka, Badkhera
Shahdol	Jaisinghnagar	Baranjh, Pateriyatola, Thengaraha, Jhiriyatola, Gajni, Pasorh, Kauasarai, Kubara, Amjhor, Kudri(3)
	Burhar	Khairahni, Bijuri, Nemuha, Mamara, Jamgon, Karrawan, Sakara, Radhopur, Biltikuri, Jaitpur

Appendix -2.17
(Reference: Paragraph 2.3.6.2(a), page 68)
Statement showing faulty allocation of houses to districts

(In Unit)

S.No	Name of District	Housing Shortage in District (Housing shortage in State (3714723) ¹)	SC/ST Population in district ² (SC/ST Population in State (21388651) ³)	Total target for the state during 2008-13 ⁴ (Up to Dec.2012)	Required Target for the district during 2008-13			Target Allocated	Excess (+) /Short (-) (9-8)
					As per Housing Shortage (col.5/3714723xcol.3x75% ⁶)	As per SC/ST population (col.5/21388651xcol.4x25% ⁷)	Total (col.6+col.7) ⁸		
1	2	3	4	5	6	7	8	9	10
1	Dindori	75788	400964	571605	8746	2679	11425	25360	13935
2	Khandwa	65726	450295	571605	7585	3008	10593	27254	16661
3	Rajgarh	100605	238690	571605	11610	1595	13205	23912	10707
4	Ratlam	78595	426086	571605	9070	2847	11917	19814	7897
5	Tikamgarh	44894	318211	571605	5181	2126	7307	13079	5772
6	Umaria	53568	236071	571605	6182	1577	7759	13482	5723
					Total	Total	62206	122901	+60695
1	Balaghat	122708	378490	571605	14161	2529	16690	15196	-1494
2	Barwani	97323	724625	571605	11232	4841	16073	11046	-5027
3	Damoh	109724	347433	571605	12663	2321	14984	14296	-688
4	Dhar	223274	969006	571605	25767	6474	32241	15119	-17122
5	Jabalpur	87286	255910	571605	10073	1710	11783	5011	-6772
6	Katni	93074	324000	571605	10741	2165	12906	6756	-6150
7	Mandla	78505	538373	571605	9060	3597	12657	8328	-4329
8	Narsinghpur	63519	251642	571605	7331	1681	9012	7544	-1468

¹ Data source: per BPL survey 2002 State Government

² Data source: As per data furnished by **CDZs**

³ Data source: As per data furnished by DC

⁴ Data source: As per annexure enclosed with PA of Union Report

Appendices

1	2	3	4	5	6	7	8	9	10
9	Raisen	83293	325818	571605	9613	2177	11790	5467	-6323
10	Shahdol	95535	422836	571605	11025	2825	13850	13108	-742
11	Shajapur	87733	289007	571605	10125	1931	12056	4864	-7192
12	Ujjain	60074	351208	571605	6933	2346	9279	5008	-4271
Total							173321	111743	-61578

Appendix-2.18
(Reference: Paragraph 2.3.6.4, page 70)

Statement showing incorrect reporting in respect of incomplete houses in MPRs.

Year	Actual incomplete houses at the end of the year		Incomplete houses reported in MPRs at the end of the year		Difference in houses actually incomplete and reported in MPRs	
	New houses	Upgradation	New houses	Upgradation	New	Upgradation
1	2	3	4	5	6(2-4)	7(3-5)
2008-09	22014	4786	21457	4032	557	754
2009-10	32164	8267	23136	5563	9028	2704
2010-11	34129	4440	17130	155	16999	4285
2011-12	37605	4321	18935	0	18670	4321
2012-13	45182	4321	25013	0	20169	4321

(Data source: MPRs of CEZs)

Appendix-2.19
(Reference: Paragraph 2.3.6.4 page 70)
Statement showing the details of GPs where construction of houses not started

S. No	District	Block	Gram Panchayat	Name of the Beneficiary	Year of Sanction	Amount of 1st installment (In ₹)	Amount of 2nd installment (In ₹)	Total amount received under the Scheme (In ₹)	Total amount spent on construction (In ₹)	Construction status as per office record
1	2	3	4	5	6	7	8	9	10	11
1	Barwani	Barwani	Dhammai	Rajli	2010-11	22500	22500	45000	0	No
2	Barwani	Barwani	Sondul	Punia	2008-09	17500	17500	35000	0	No
3	Barwani	Barwani	Sondul	Bholya	2010-11	22500	22500	45000	0	No
4	Barwani	Sendhwa	Kamod(Ch)	Fulkibai	2011-12	22500	22500	45000	0	No
5	Barwani	Sendhwa	Kamod(Ch)	Fool Bai	2011-12	22500	22500	45000	0	No
6	Barwani	Sendhwa	Kamod(Ch)	Bikram	2009-10	17500	17500	35000	0	No
7	Barwani	Sendhwa	Kamod(Ch)	Bina Bai	2011-12	22500	22500	45000	0	No
8	Barwani	Sendhwa	Hingwa	Ganpat	2008-09	17500	17500	35000	0	No
9	Ujjain	Mahidpur	Neemkheda	Hemkuwar	2009-10	17500	17500	35000	0	No
10	Ujjain	Mahidpur	Kajikhedi	Sure Singh	2011-12	22500	22500	45000	0	No
11	Ujjain	Khachrod	Chandwasla	Madan	2010-11	22500	22500	45000	0	No
12	Raisen	Silwani	Nigri	Krishna	2008-09	17500	17500	35000	0	No
13	Raisen	Silwani	Nigri	Khusi Lal	2009-10	17500	17500	35000	0	No
14	Raisen	Silwani	Nigri	Prabhu	2011-12	22500	22500	45000	0	No
15	Raisen	Silwani	Kiratpur	Dhanraj	2011-12	22500	22500	45000	0	No
16	Dindori	Mehadwani	Choubisa	Ramphal	2011-12	24250	24250	48500	0	No
17	Dindori	Mehadwani	Choubisa	Birmat Bai	2011-12	24250	24250	48500	0	No
18	Dindori	Mehadwani	Bulda	Jhiti Bai	2009-10	17500	17500	35000	0	No
Those beneficiaries who got full assistance but not started construction, Total Amount								747000		
1	Barwani	Barwani	Bebalgaon	Karibai	2012-13	22500	0	22500	0	No
2	Barwani	Barwani	Bebalgaon	Dwariki Bai	2012-13	22500	0	22500	0	No
3	Barwani	Barwani	Bebalgaon	Lachhi Bai	2012-13	22500	0	22500	0	No

1	2	3	4	5	6	7	8	9	10	11
4	Barwani	Barwani	Bebalgaon	Chawri Bai	2012-13	22500	0	22500	0	No
5	Barwani	Barwani	Amalyapani	Genda Bai	2012-13	22500	0	22500	0	No
6	Barwani	Barwani	Dhamnai	Batibai	2012-13	22500	0	22500	0	No
7	Barwani	Barwani	Sajwanikhram	Anto Bai	2012-13	22500	0	22500	0	No
8	Barwani	Sendhwa	Kamod(Ch)	Lakadia	2009-10	15000	0	15000	0	No
9	Barwani	Sendhwa	Kamod(Ch)	Sildar	2008-09	15000	0	15000	0	No
10	Barwani	Sendhwa	Kamod(Ch)	Katalmi Bai	2012-13	22500	0	22500	0	No
11	Barwani	Sendhwa	Hingwa	Bhola Ram	2008-09	15000	0	15000	0	No
12	Barwani	Sendhwa	Kalalida	Badi Bai	2012-13	22500	0	22500	0	No
13	Ujjain	Mahidpur	Lasudia Mansoor	Kamla Bai	2009-10	17500	0	17500	0	No
14	Ujjain	Mahidpur	Narayan Khedi	Dhan Singh	2012-13	22500	0	22500	0	No
15	Ujjain	Mahidpur	Neemkheda	Mira Bai	2012-13	22500	0	22500	0	No
16	Ujjain	Mahidpur	Dhanodia	Kanchan Bai	2006-07	12500	0	6250	0	No
17	Ujjain	Mahidpur	Dhanodia	Bagdi Ram	2012-13	22500	0	22500	0	No
18	Ujjain	Khachrod	Kanwas	Jagdish	2012-13	22500	0	22500	0	No
19	Ujjain	Khachrod	Borkheda	Bapu	2012-13	22500	0	22500	0	No
20	Ujjain	Khachrod	Champaner	Parvati Bai	2008-09	15000	0	15000	0	No
21	Ujjain	Khachrod	Chandwasla	Sita Ram	2009-10	15000	0	15000	0	No
22	Raisen	Udayapura	Dholshree	Badri Prasad	2012-13	22500	0	22500	0	No
23	Raisen	Udayapura	Khirenti	Ram	2012-13	22500	0	22500	0	No
24	Raisen	Udayapura	Udamau	Laxmi Narayan	2012-13	22500	0	22500	0	No
25	Raisen	Udayapura	Udamau	Puran	2012-13	22500	0	22500	0	No
26	Raisen	Udayapura	Budhanwada	Chhote Lal	2012-13	22500	0	22500	0	No
27	Raisen	Silwani	Nigri	Prakash	2011-12	22500	0	22500	0	No
28	Raisen	Silwani	Semrakhas	Tulsi Ram	2011-12	22500	0	22500	0	No

1	2	3	4	5	6	7	8	9	10	11
29	Raisen	Silwani	Semrakhass	Kanhaia Lal	2011-12	22500	0	22500	0	No
30	Raisen	Silwani	Semrakhass	Jalkhan	2011-12	22500	0	22500	0	No
31	Raisen	Silwani	Dabri	Sada Rani	2011-12	22500	0	22500	0	No
32	Raisen	Silwani	Samnapur	Santosh	2012-13	22500	0	22500	0	No
33	Raisen	Silwani	Samnapur	Bhavut Singh	2012-13	22500	0	22500	0	No
34	Dindori	Mehadwani	Bulda	Prahlad	2012-13	24250	0	24250	0	No
Those beneficiaries who got first installment but not started construction, Total Amount										
708000										
1	Katni	Rithi	Thanora	Hirya Bai	2012-13	0	0	0	0	No
2	Barwani	Barwani	Sajwanikhamb	Suraglia Bai	2012-13	0	0	0	0	No
3	Ujjain	Khachrod	Kanwas	Basanta Bai	2011-12	0	0	0	0	No
4	Raisen	Silwani	Nigri	Munna	2012-13	0	0	0	0	No
5	Raisen	Silwani	Simariya Khurd	Bala Ram	2012-13	0	0	0	0	No
6	Raisen	Silwani	Simariya Khurd	Garib Das	2012-13	0	0	0	0	No
7	Raisen	Silwani	Semrakhass	Hukum	2012-13	0	0	0	0	No
8	Raisen	Silwani	Semrakhass	Ratiram	2012-13	0	0	0	0	No
9	Raisen	Silwani	Semrakhass	Dhan Singh	2012-13	0	0	0	0	No
10	Raisen	Silwani	Dabri	Har Prasad	2009-10	0	0	0	0	No
11	Raisen	Silwani	Dabri	Gogat Singh	2009-10	0	0	0	0	No
12	Raisen	Silwani	Dabri	Raja Bai	2012-13	0	0	0	0	No
13	Raisen	Silwani	Dabri	Ajab Singh	2012-13	0	0	0	0	No
14	Raisen	Silwani	Samnapur	Tikaram	2008-09	0	0	0	0	No
15	Raisen	Silwani	Amagawa	Ratiram	2012-13	0	0	0	0	No
16	Raisen	Silwani	Padariya Khrud	Vinod	2011-12	0	0	0	0	No
17	Raisen	Silwani	Padariya Khrud	Pratap	2011-12	0	0	0	0	No
18	Raisen	Silwani	Padariya Khrud	Ram Singh	2012-13	0	0	0	0	No
19	Raisen	Silwani	Padariya Khrud	Phool Singh	2011-12	0	0	0	0	No

(Data source: Beneficiaries reporting on survey questionnaire)

Appendix-2.20
(Reference: Paragraph 2.3.7.1, page 74)

Statement showing Short release of Central share to state under IAY

(₹ in crore)

S.No	Year	Central share sanctioned	Central share Released	Difference
1	2	3	4	5
1	09	38	06	
2	00	02	28	
3	01	42	18	
4	02	33	28	
5	03	37	(28)	
Total		1764.12	1702.34	61.78

Data source:As per information furnished by Development Commissioner)

Appendix-2.21

(Reference: Paragraph 2.3.7.2, page 75)

Statement showing the detail of differences in the expenditure shown in
Utilisation Certificate and Annual Account

(₹ in lakh)

Year	Expenditure as per UCs	Expenditure as per Annual Accounts	Difference between expenditure of UCs and Annual Accounts
1	2	3	₹
2008-09	₹	₹	₹
2009-10	₹	₹	₹
2010-11	₹	₹	₹
2011-12	₹	₹	-₹
Total	20529.49	19165.50	1363.99

Data source:UCs and Annual Accounts of CA submitted to GoI by CEOs,(₹s)

Appendix 2.22
(Reference: Paragraph 2.3.7.2, page 75)

**Statement showing difference in expenditure reported in UCs and
MPRs by test checked districts**

(₹ in lakh)

Sl.No.	Year	Expenditure in UCs	Expenditure in MPRs	Difference
1	2	3	4	5(4-3)
1	09 09	13		932.13
2	00 08	81		2032.84
3	01 08	95		-2843.75
4	02 08	98		1728.22
Total		69092.52	70941.96	1849.44

Data source:As per MPRs submitted Development Commissioner and UCs submitted to GOI by CEOs,(₹s)

Appendix-2.23
(Reference: Paragraph 2.3.7.2, page 76)
(Blockage of IAY funds at Gram Panchayat level)

(₹ in Lakh)

Name of ZP	Name of JP	Sl.No.	Name of Gram Panchayat	Balance as per cash book/Bank pass book as on 31.03.13		
1	2	3	4	5		
Ratlam	Alot	1	Shisakhedi	0		
		2	Panthpiploda	3		
		3	Moraya	0		
		4	Gulbalod	0		
		5	Manuniya Mahadev	0		
		6	Delvas	2		
		7	Munj	0		
		8	Mandawal	0		
		9	Gurukhedi	2		
			Aora	0	Lod	2
1	Ringnod			0		
2	Khajuria			2		
3	Pip. Bdha			0		
4	Shakkarkhedi			2		
5	Gujar bardiya			0		
6	Niman			2		
7	Dodiyana			0		
8	Kerwasa			0		
9	Marmaya			0		
Damoh	Abera	0	B Khamaria	0		
		Diagarh	1	Khamaria	0	
			2	Harpurva	0	
Tikamgarh	Palera	3	Udaipura	0		
		4	Ramnagarbujurg	0		
Bul	Prabhatpattan	5	Prabhatpattan	2		
		6	Kajali	0		
		7	Angaon	0		
		8	Dolhan	0		
		9	Natkhed	0		
		0	Bolijhilya	0		
			Baisdehi	3	Kothalkund	0
				3	Khomai	0
				3	Naygram	3
				4	Khivkund	2
Umariya	Pali	5	Amiliya	2		
		6	Bkeli	2		
		7	Gauraya	2		
		8	Bdvahi	2		
		9	Bddhar	0		

1	2	3	4	5
	Manpur	0	Mala	0
		4	Majhokhar	0
Dindori	Dindori	2	Myapur	0
		3	Brgai	2
		4	Sarangpur padari	2
		5	Bondha	0
		6	Kewlari	0
		7	Padariyamal	0
		8	Anakhera	0
	Mehdwani	9	Blda	3
		0	Raghopur	0
		1	Matiyari	3
		2	Banpur	0
		3	Kanhari	6
Bwani	Bwani	4	Dhamnai	3
		5	Sandal	0
		6	TalunKhurd	0
		7	Gothania	0
		8	Sajwaani	0
		9	Amlyapani	0
		0	BuraKua	0
		1	Sajwani Kham	0
		2	Sustikheda	3
	Shendhwa	3	Dhawdi	0
		4	Rajanimal	0
		5	Ambavtar	0
		6	Hindli	0
		7	Kidiambba	0
		8	Kamodcha	0
		9	Kumthana	0
Ujjain	Mahidpur	0	Barda	0
		1	Narayank	0
		2	Akya Jssa	0
		3	Ghatia Sidas	0
		4	Dhanodia	0
		5	Lasidia Mansoor	0
		6	Lasudia Nahata	0
		7	Nal Kheda	0
		8	Neem Kheda	0
Ujjain	Khachrod	9	Bkheda Pitramal	0
		0	Chandravasla	0
		1	Birmira	0
		2	Brdia	0
		3	Bwania	0
		4	Divel	0
		5	Hatai	0
		6	Kanwas	0

1	2	3	4	5
		8	Bawan	9
Raisen	Udaipura	8	Budhanwara	6
		9	Silarikala	0
		9	Rehali	0
		9	Dholshri	9
	Silwani	2	Nigri	2
		9	Panderiyakhurd	6
		9	Semrakhurd	9
		9	Amganwa	9
		0	Singpuriuchera	0
		9	Kiratpur	2
		9	Samnapurpur	9
		9	Simaiyakhurd	0
Katni	Horiband	0	Kiwarha	0
		0	Beda	0
		0	Salayakuyan	0
		0	Sihudibakal	6
		0	Gauraha	0
		0	Mohtara	6
		0	Pathradi Pipriya ¹	0
		0	Bhi	0
		0	Salayapayasi	4
		9	Ijhari	8
	Rithi	0	Nittara	9
		1	Raipura	2
		2	Ghughara	9
			Total	4003530

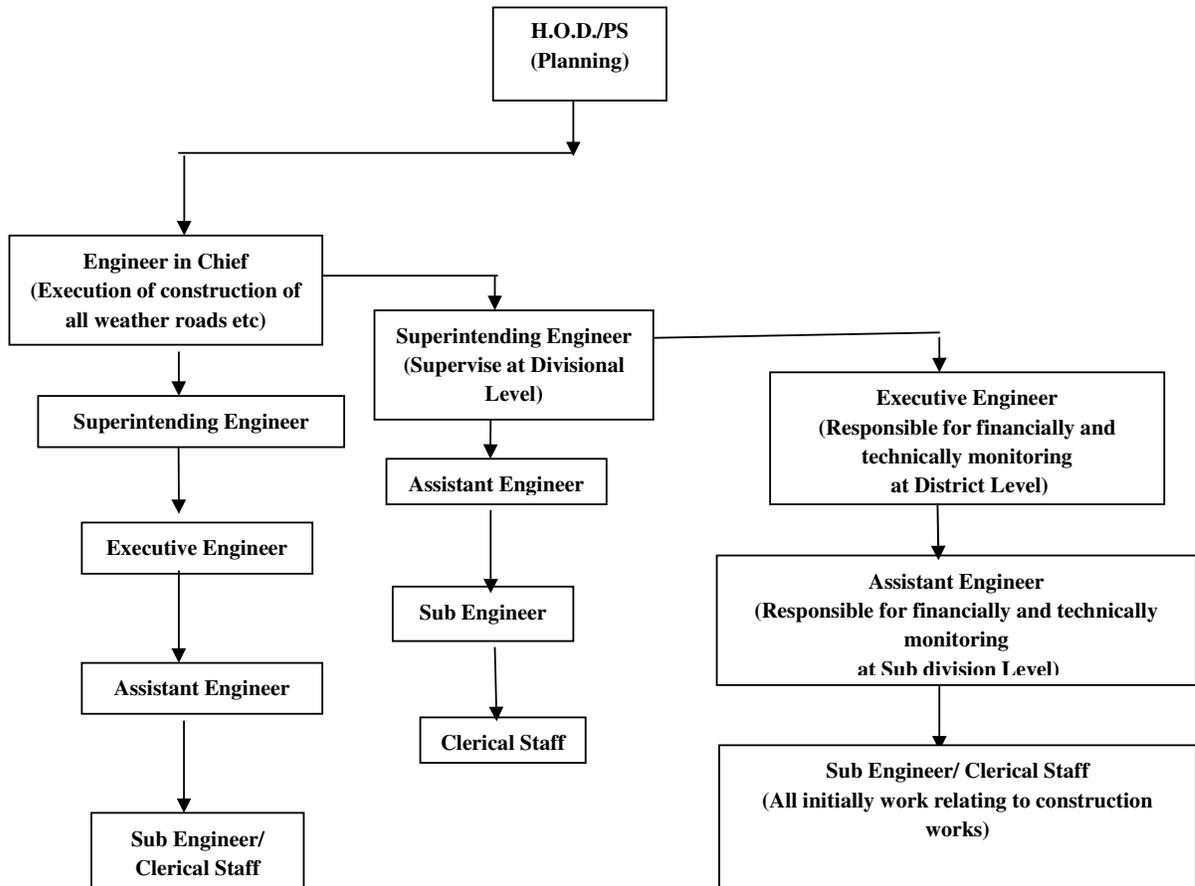
Data source: Cash book/Bank pass book of GPs)

¹ As on 31/12/2017, amount of ₹ 6,000 reflected in cash and bank passbook which was due to non selection of two beneficiary as per physical target given to them in 2017. Assistance amount of two beneficiary withdrawn ₹ 6,000 and re-deposited in July 2018.

Appendix-2.24

(Reference: Paragraph 2.4.2 page 86)

Structure of Rural Engineering Services



Appendix-2.25
(Reference: Paragraph 2.4.7.1 page 90)
Statement showing disputed road in the test checked districts

Sl. No	Name of districts	No of roads	Length of road(Km)	Administrative Cost (in lakh)	Expenditure (in lakh)
1	Annoppur	1	2	4	
2	Ashoknagar	4	7	3	
3	Chhindwara	4	4	2	
4	Dewas	4	5	3	
5	Guna	6	2	6	
6	Gwalior	2	6	6	
7	Hoshangabad	3	3	0	
8	Katni	9	3	0	
9	Mandsore	1	4	2	
10	Narsinghpur	2	2	2	
11	Rajgarh	8	3	3	
12	Sehore	1	3	0	
13	Shajapur	9	1	0	
14	Umaria	5	2	0	
15	Ujjain	1	3	2	
16	Misha	3	5	2	
	Total	128	281.39	4799.05	560.1

(Source:Data furnished by Divisions)

Appendix-2.26
(Reference: Paragraph 2.4.9.1, page 93)
Statement showing Acceptance of single tenders

S. No	District	Name of consultants	As per NIT		As per Sanctioned		Difference		Percentage of variation
			Percentage of SQC	Rate of preparation of DPR	Percentage of SQC	Rate of preparation of DPR	Percentage of SQC	Rate of preparation of DPR	
1	Dhar,Manawar,Alirajpur, Jabua	Theme Engineering Pvt.ltd	2	9	21	9	19	0	2
2	Gwalior	Innovative CADD centre	19	0	28	0	9	0	7
3	Tikamgarh	Krishna Techno consultant	2	0	21	9	19	0	6
4	Gwalior,Datia, Shivpuri	Anushka Consultant	2	0	15	9	13	-04	5
5	Dhar,Alirajpur, Jabua,Khargone,Indore	Wapcos limited	2	9	21	9	12	0	6
6	Chhatarpur, Panna	Krishna Techno consultant	2	0	13	0	13	-03	3
7	Neemuch	Krishna Techno consultant	2	0	13	0	13	-03	4

Source:As per Notice Inviting Tender and Sanctioned tender documents

Appendix – 2.27
(Reference: Paragraph 2.4.9.3, page 95)
Statement showing the details of irregularities in appointment of Consultancy firms

Name of district	Certificate of Chartered Accountant to the effect that the receipts relating to consultancy fee for road and bridge construction work was not furnished.	Experience of Consultancy services for supervision, quality control of road and bridge constructions works for at least three preceding years was not furnished		Staff was not deployed/Changed as per para 4.3 & 4.4 of condition of agreement		Appointed field staff was not having requisite experience.		Prescribed Vehicles not provided to field staff by consultants.	
		Name of district	Name of Consultant	Name of district	Name of Consultant	Name of district	Name of Consultant	Name of district	Name of Consultant
Gwalior	M/S Innovative Indore, M/S Highway Engineer	Anooppur	M/S Mahamaya Consultancy M/S WAPCOS Ltd	Anooppur	M/S Mahamaya Consultancy, M/S WAPCOS Ltd	Anooppur	M/S Mahamaya Consultancy, M/S WAPCOS Ltd	Anooppur	M/S WAPCOS Ltd
Anooppur	M/S Mahamaya Consultancy M/S WAPCOS Ltd	Hoshangabad	M/S L.N. Malviya	Umariya	M/S Mahamaya Consultancy	Umariya	M/S Mahamaya Consultancy	Damoh	Krishna Consultancy
Umariya	M/S Mahamaya Consultancy	Umariya	M/S Mahamaya Consultancy	Damoh	M/S P.K.S. Infraengineers , M/S Krishna Consultancy M/S Anjusha Infrastructure	Damoh	M/S P.K.S. Infraengineers, Krishna Consultancy , Anjusha Infrastructure	Dewas	M/S Redcon India Pvt.Ltd , M/S WAPCOS Ltd, M/S Krishna Consultancy M/S Naik Syndicate Consultancy
Hoshangabad	M/S L.N. Malviya			Chindwada	M/S Sharp Engineering Consultancy , M/S Krishna Techno Consultancy, M/S Piplay Consultancy	Chindwada	M/S Sharp Engineering Consultancy , M/S Krishna Techno Consultancy, M/S Piplay Consultancy	Sehore	M/S Naik Syndicate Consultancy
Rajgarh	M/S Escapes Associates , M/S WAPCOS Ltd			Dewas	M/S Redcon India Pvt.Ltd, M/S WAPCOS Ltd , M/S Krishna Consultancy	Hoshangabad	M/S L.N.Malviya	Raisen	M/S Manglam Associates
Dewas	M/S Krishna Consultancy	Dewas	M/S Krishna Consultancy	Sehore	M/S Naik Syndicate Consultancy	Raisen	M/S Manglam Associates	Rajgarh	M/S Escapes Associates , M/S WAPCOS Ltd
		Sehore	M/S Naik Syndicate Consultancy	Raisen	M/S Manglam Associates	Rajgarh	M/S Escapes Associates , M/S WAPCOS Ltd , M/S Aicon Engineering	Hoshangabad	M/S L.N.Malviya
				Rajgarh	M/S Escapes Associates , M/S WAPCOS Ltd	Sehore	M/S Naik Syndicate Consultancy		

Appendix-2.28
(Reference: Paragraph 2.4.10 page 97)
Statement showing inspection of roads by SQM

Name of District	No of Unsatisfactory roads	No. of SRI roads	Expenditure on roads (₹ in lakh)	Payment to Consultant for SQC (₹ in lakh)
Annuppur	3	6	52.52	0.86
Ashoknagar	2	2	122.10	1.84
Balaghat	0	7	229.24	0
Chhindwara	1	3	51.31	0.95
Damoh	0	1	26.68	0.57
Dewas	5	3	251.30	4.40
Guna	0	2	53.19	0.99
Gwalior	0	2	20.68	0.59
Mandsaur	0	1	9.10	0.15
Narsinghpur	0	5	139.90	0
Rajgarh	1	15	375.37	7.14
Sehore	5	0	107.23	2.09
Vidisha	7	0	177.35	4.04
Total	24	47	1615.97	23.62

Source: State Quality Monitor Reports and Measurement Books

Appendix - 2.29
(Reference : Paragraph (2.5.3.1(a) page 102)

Details of procurement of raw herbs

Year of production	Requirement		Supply order placed by Directorate		Shortage(-)/Excess(+) in supply order	
	No of raw herbs	Quantity (Kg/Litre)	No. of raw herbs	Quantity (Kg/Litre)	No. of raw herbs	Quantity (Kg/Litre)
Government Unani Pharmacy, Bhopal						
2010-11	70 01	20350(kg) 800(litre)	Nil	Nil	70 01	(-) 20350(kg) (-) 800(litre)
2011-12	21 01	1498(kg) 64 (litre)	Nil	Nil	21 01	(-)1498(kg) (-)64 (litre)
	52	6749(kg)	52	6749(kg)	Nil	Nil
	19 01	15098(kg) 1515(litre)	19 01	4940(kg) 750(litre)	19 01	(-) 10158(kg) (-) 765(litre)
	01	80(kg)	01	95(kg)	01	(+)15(kg)
	Nil	Nil	01	100(kg) (Without requirement)	01	(+)100(kg)
2012-13	215 05	55237.519(kg) 1677.280(litre)	Nil	Nil	215 05	(-) 55237.519(kg) (-) 1677.280(litre)
Government Ayurved Pharmacy, Gwalior						
2010-11	99 04	47777.300(kg) 3392.500(litre)	Nil	Nil	99 04	(-)47777.300(kg) (-)3392.500(litre)
2011-12	49 03	12291.640(kg) 1892.500(litre)	Nil	Nil	49 03	(-)12291.640(kg) (-)1892.500(litre)
	10	4160(kg)	10	4160(kg)	Nil	Nil
	38	44012.490(kg)	38	28946(kg)	38	(-) 15066.490(kg)
	09	2063.100(kg)	09	2807(kg)	09	(+)743.900(kg)
			01	400(kg) Without requirement	01	(+)400(kg)
2012-13	90 04	104097.950(kg) 16322(litre)	Nil	Nil	90 04	(-)104097.950(kg) (-)16322(litre)

Source: Information provided by concerned Pharmacies

Appendix 2.30
(Reference : Paragraph 2.5.3.1 (b), page 102)
Details of non-utilisation of raw herbs against supply (Unani Pharmacy Bhopal)

S.No.	Name of Raw herbs	Opening Balance as on 1-4-2011 in Kg.	Requirement for 2011-12 in Kg.	Supply Order issued in 2010-11 (for 2011-12)	Supply		Total raw herbs in Kg.	Used for the year 2011-12 in Kg.	Balance as on 31-3-12 in Kg.
					Through Central purchase made in 2010-11 in Kg.	Through Local 2011-12 in Kg.			
1	<i>Ajwain desi</i>	799.700	130.000	130.000	130.000	0.000	929.700	480.800	448.900
2	<i>Badhari kand</i>	34.900	25.000	25.000	25.000	0.000	59.900	29.900	30.000
3	<i>Beelgiri khushk</i>	38.900	135.000	135.000	135.000	0.000	173.900	0.000	173.900
4	<i>Halela syah</i>	285.700	30.000	30.000	30.000	0.000	315.700	162.400	153.300
5	<i>Magaj karanjawa</i>	41.900	268.000	135.000	135.000	0.000	176.900	4.000	172.900
6	<i>Post halela jard</i>	380.900	190.000	190.000	190.000	0.000	570.900	305.450	265.450
7	<i>Revand chini</i>	82.800	70.000	70.000	70.000	0.000	152.800	65.600	87.200
8	<i>Samagra arabi</i>	278.800	100.000	100.000	100.000	0.000	378.800	271.500	107.300
9	<i>Sarfoka</i>	223.900	80.000	30.000	30.000	0.000	253.900	131.150	122.750
10	<i>Soda khurdani</i>	6.900	100.000	100.000	100.000	0.000	106.900	0.000	106.900
	Total	2174.400	1128.000	945.000	945.000	0.000	3119.400	1450.800	1668.600

Appendix 2.31
(Reference : Paragraph 2.5.3.1 (b), page 103)
Details of less utilisation of raw herbs against supply (Unani Pharmacy Bhopal)

S.No.	Name of Raw herbs	Opening Balance as on 1-4-2011 in Kg/ litre	Requirement for 2011-12 in Kg/Litre	Supply Order issued in 2010-11(for 2011-12) in Kg / Litre	Supply		Total raw herbs in Kg/litre	Used for the year 2011-12 in Kg / litre	Balance as on 31-3-12 in Kg/ Litre
					Through Central purchase made in 2010-11 in Kg/Litre	Through Local 2011-12 in Kg/Litre			
1	2	3	4	5	6	7	8	9	10
1	Anjeer jard	-0.100	50.000	50.000	50.000	0.000	49.900	40.900	9.000
2	Asapgol musallam	18.900	150.000	150.000	150.000	0.000	168.900	89.900	79.000
3	Bekh kasni	-101.000	266.000	266.000	266.000	0.000	165.000	75.000	90.000
4	Berg sana	-11.000	160.000	160.000	160.000	0.000	149.000	100.000	49.000
5	Berg banfasha	-101.000	500.000	250.000	250.000	40.000	189.000	159.000	30.000
6	Chob jard	-46.000	330.000	330.000	330.000	0.000	284.000	230.000	54.000
7	Dammul akhwain	-0.100	13.000	13.000	13.000	0.000	12.900	0.000	12.900
8	Phil phil syah	252.900	490.000	300.000	300.000	0.000	552.900	388.500	164.400
9	Guley gaphis	-0.100	170.000	100.000	100.000	0.000	99.900	75.000	24.900
10	Guley phoophal	-0.100	50.000	50.000	50.000	0.000	49.900	30.000	19.900
11	Jayphal	-0.100	0.000	100.000	100.000	0.000	99.900	0.000	99.900
12	Jaybatri	-8.400	20.000	20.000	20.000	0.000	11.600	0.000	11.600
13	Kand surkh	-0.100	220.000	220.000	220.000	0.000	219.900	129.900	90.000
14	Kapoor desi	19.900	98.000	98.000	98.000	0.000	117.900	56.000	61.900
15	Kashneej khushk	-68.000	240.000	240.000	240.000	0.000	172.000	0.000	172.000
16	Mako khushk	-40.000	200.000	200.000	200.000	0.000	160.000	75.000	85.000
17	Mastigi roomi	8.900	100.000	50.000	50.000	0.000	58.900	35.000	23.900
18	Nausadar thikari	126.900	355.000	355.000	355.000	0.000	481.900	326.800	155.100
19	Post khas khaas	-0.100	50.000	50.000	50.000	0.000	49.900	0.000	49.900
20	Chandan swet	-0.100	80.000	80.000	80.000	0.000	79.900	0.000	79.900
21	Chandan surkh	-0.100	300.000	150.000	150.000	0.000	149.900	90.900	59.000
22	Suranjan shiri	54.900	120.000	60.000	60.000	0.000	114.900	93.400	21.500
23	Sibre jard	123.900	65.000	65.000	65.000	0.000	188.900	126.980	61.920
24	Sirka Desi	-0.100	1515.000	750.000	750.000	0.000	749.900	600.000	149.900
25	Sapista	-111.000	650.000	650.000	650.000	0.000	539.000	274.000	265.000

1	2	3	4	5	6	7	8	9	10
26	<i>Shora kalmi</i>	-0.100	80.000	95.000	95.000	0.000	94.900	68.100	26.800
27	<i>Shahmehanjal</i>	-101.000	195.000	195.000	195.000	0.000	94.000	34.800	59.200
28	<i>Tukhm reha</i>	112.800	125.000	125.000	125.000	0.000	237.800	159.900	77.900
29	<i>Tukhm bartang</i>	-0.100	125.000	125.000	125.000	0.000	124.900	89.900	35.000
30	<i>Tukhm kasni</i>	49.800	190.000	190.000	190.000	0.000	239.800	120.000	119.800
31	<i>Tukhm kharpuja</i>	38.900	193.000	193.000	193.000	0.000	231.900	120.000	111.900
32	<i>Tukhm khyarain</i>	18.900	164.000	164.000	164.000	0.000	182.900	120.000	62.900
33	<i>Turbud safed</i>	-3.100	100.000	100.000	100.000	0.000	96.900	44.800	52.100
34	<i>Janjbeel</i>	129.900	540.000	300.000	300.000	0.000	429.900	190.500	239.400
	Total	364.900	7904.000	6244.000	6244.000	40.000	6648.900	3944.280	2704.620

Note :Stock consumed during 2010-11 out of the stock purchased for consumption in 2011-12 has been shown as minus opening balance as on 1-4-2011

Appendix 2.32
(Reference : Paragraph 2.5.3.1 (b), page 103)
Details of non-utilisation of raw herbs against supply (Ayurved Pharmacy, Gwalior)

S.No.	Name of Raw herbs	Opening Balance as on 1-4-2011 in Kg.	Requirement for 2011-12 in Kg.	Supply Order 2010-11 (for 2011-12) in Kg.	Supply		Total raw herbs in Kg.	Used for the year 2011-12 in Kg.	Balance as on 31-3-12 in Kg.
					Through Central purchase made in 2010-11 in Kg.	Through Local 2011-12 in Kg.			
1	<i>Awala</i>	1024.429	1200.00	800.00	800.00	0.00	1824.429	567.850	1256.579
2	<i>Elayachi Chhoti</i>	909.750	300.00	150.00	150.00	0.00	1059.750	274.000	785.750
3	<i>Kattha</i>	801.250	500.00	250.00	250.00	0.00	1051.250	473.550	577.700
4	<i>Kooth</i>	161.800	150.00	150.00	150.00	0.00	311.800	137.250	174.550
5	<i>Chitrakmool</i>	86.975	226.00	336.00	336.00	0.00	422.975	70.000	352.975
6	<i>Tejpatra</i>	153.575	425.00	465.00	465.00	0.00	618.575	121.500	497.075
7	<i>Dhania</i>	194.750	260.00	260.00	260.00	0.00	454.750	119.750	335.000
8	<i>Misri Safed</i>	341.380	0.00	400.00	400.00	0.00	741.380	269.000	472.380
9	<i>Suhaga</i>	2078.000	1000.00	500.00	500.00	0.00	2578.000	874.666	1703.334
10	<i>Souf</i>	169.000	600.00	300.00	300.00	0.00	469.000	50.000	419.000
	Total	5920.909	4661.00	3611.00	3611.00	0.00	9531.909	2957.566	6574.343

Appendix 2.33
(Reference : Paragraph 2.5.3.1 (b), page 103)
Details of less utilisation of raw herbs against supply (Ayurved Pharmacy, Gwalior)

S.No.	Name of Raw herbs	Opening Balance as on 1-4-2011 in Kg.	Requirement for 2011-12 in Kg.	Supply Order 2010-11 (for 2011-12) in Kg.	Supply		Total raw herbs in Kg.	Used for the year 2011-12 in Kg.	Balance as on 31-3-12 in Kg.
					Through Central purchase made in 2010-11 in Kg.	Through Local 2011-12 in Kg.			
1	AMALVET	-482.000	775.000	700.00	700.00	0.00	218.000	96.000	122.000
2	ANARDANA	-200.000	750.000	500.00	500.00	0.00	300.000	192.000	108.000
3	ASHOK KI CHHAL	200.000	800.000	800.00	800.00	0.00	1000.000	360.000	640.000
4	AMRITA GILOY	0.000	180.000	280.00	280.00	0.00	280.000	238.000	42.000
5	KAPOORDESI	20.000	325.000	160.00	160.00	0.00	180.000	69.666	110.334
6	KUTAKI	42.000	161.100	110.00	110.00	0.00	152.000	45.500	106.500
7	GANDHAKAWALASAR	205.500	545.000	545.00	545.00	0.00	750.500	394.000	356.500
8	CHANDAN SWET	51.645	318.000	160.00	160.00	0.00	211.645	175.100	36.545
9	JAYPHAL	-175.000	410.000	300.00	300.00	0.00	125.000	60.000	65.000
10	TAGAR	164.500	110.000	110.00	110.00	0.00	274.500	184.000	90.500
11	DALCHINI	-340.255	701.250	600.00	600.00	0.00	259.745	56.750	202.995
12	NAMAK VID	833.500	0.000	0.00	0.00	0.00	833.500	117.750	715.750
13	PIPAL CHHOTI	-818.000	2623.000	2300.00	2300.00	0.00	1482.000	648.150	833.850
14	FITKARI	25.000	1130.000	1130.00	1130.00	0.00	1155.000	600.000	555.000
15	BAHEDA VAKKAL	126.709	2349.000	1200.00	600.00	0.00	726.709	335.850	390.859
16	VACH KADVI	11.890	132.200	133.00	133.00	0.00	144.890	24.000	120.890
17	MOM	29.000	131.100	131.00	131.00	0.00	160.000	63.500	96.500
18	HALDI	-2.000	182.100	200.00	200.00	0.00	198.000	124.500	73.500
	Total	-307.511	11622.750	9359.00	8759.00	0.00	8451.489	3784.766	4666.723

Note :Stock consumed during 2010-11 out of the stock purchased for consumption in 2011-12 has been shown as minus opening balance as on 1-4-2011

Appendix-2.34
(Reference: Paragraph 2.5.3.2, page 104)

List of Medicines to be produced in Unani and Ayurved Pharmacy

List Of Medicines to be Produced (Unani Pharmacy)	
S.No.	Name of Medicines
1.	<i>Habbe Ajraki</i>
2.	<i>Habbe Asrol</i>
3.	<i>Habbe Asgand</i>
4.	<i>Habbe Bavaseer</i>
5.	<i>Habbe Kabid Naushadari</i>
6.	<i>Habbe Karanjawa</i>
7.	<i>Habbe Mubarak</i>
8.	<i>Habbe Mukil</i>
9.	<i>Habbe Hindi Sual</i>
10.	<i>Habbe Papita Desi</i>
11.	<i>Arq Afasanteen</i>
12.	<i>Arq Badyan</i>
13.	<i>Arq Gulab</i>
14.	<i>Arq Mundi</i>
15.	<i>Arq Makoh</i>
List Of Medicines to be Produced (Ayurved Pharmacy)	
1	<i>Arjun Twaq Churna</i>
2	<i>Avipattikar Churna</i>
3	<i>Ashwagandha Churna</i>
4	<i>Ashtang Lavan Churna</i>
5	<i>Talisadi Churna</i>
6	<i>Dashan Sanskar Churna</i>
7	<i>Panchkol Churna</i>
8	<i>Panchsakar Churna</i>
9	<i>Lavan Bhaskar Churna</i>
10	<i>Sudarshan Churna</i>
11	<i>Arjunarishta</i>
12	<i>Kankasav</i>
13	<i>Kumariasav</i>
14	<i>Kutjarishta</i>
15	<i>Drakshasav</i>
16	<i>Ashokarishta</i>

Appendix-2.35
(Reference: Paragraph 2.5.3.4, page 106)

List of Medicines purchased from other Agencies

S. No	Name of Medicine	Packing (Per Pack)	Rate (in ₹)	Per Unit Quantity	Number of total units	Total Amount (in ₹)
1	<i>Sanjivani Vati</i>	100 gm	95	1	1500	142500
2	<i>Shankh Vati</i>	100 gm	170	1	1500	255000
3	<i>ChandraPrabha Vati</i>	100 gm	220	2	1500	660000
4	<i>Kutjghan Vati</i>	100gm	300	2	1500	900000
5	<i>LaxmiVilas Ras</i>	100 gm	200	1	1500	300000
6	<i>Shir Shuladi Vajra Ras</i>	100 gm	235	1	1500	352500
7	<i>ChandanBala Lakshadi Tel</i>	450 ml	585	5	74	216450
8	<i>Yog Raj Guggul</i>	500 gm	640	2	1500	1920000
9	<i>Dashmularishta</i>	200 ml	35	14	1500	735000
10	<i>Ashokarishta</i>	200 ml	42	14	1500	882000
11	<i>Khadirarishta</i>	200 ml	35	14	1500	735000
12	<i>Kumari Asav(A)</i>	200 ml	42	14	1500	882000
13	<i>Arjunarishta</i>	200 ml	42	14	1500	882000
14	<i>Abhyarishta</i>	200 ml	35	14	1500	735000
15	<i>Amritarishta</i>	200 ml	35	14	1500	735000

Appendix-2.36
(Reference : Paragraph 2.5.3.5(a), page 106)
Inadequate machinery/equipment

Government Unani Pharmacy Bhopal				Government Ayurved Pharmacy Gwalior			
Sl. No.	Name of Machine/Equipment*	Category of medicine	Position of Availability	Sl. No.	Name of Machine/Equipment*	Category of medicine	Position of Availability
1	Grinder/pulverizer	Itrifal	-	1	Karel/ Mechanized/ motorized Kharel	Anjana/Pisti	-
2	Sieves	Triyao/majon/Lao-	-	2	End Runner/ Ball mill Sieves/ Shifter		-
3	Powder mixer	oq/Jawarish/Khamiras	-	3	Grinder/ disintegrator/pulverizer/power mixer/sieves/shifter	Churna/Nasya/Manjan/Le pal/Kwath Churn	-
4	S.S. Patilas		Not available	4	Tablet compressing machine	Pills/Vatti/ Gutika	Not available
5	Bhatti and other accessories		-	5	Pill/Vati cutting machine	Matrica and tablets	Not available
6	Planter Mixer for Khamiras		Not available	6	Stainless steel trays/ containers for storage		-
7	Distillation Plant (Garembic) S.S.Storage tank	Arq	-	7	Sugar coating Polishing pan in case of sugar- coated tablets		-
8	Boiling Vessel		Not available	8	Mechanised chattoo (for mixing guggul) where required		Not available
9	Gravity Filter		Not available	9	Bhatti	Kupi	-
10	Bottle filling machine		-	10	Karahi	pakva/kasara/Parpati/Lav-	-
11	Bottle washing machine		-	11	Stainless steel Vessels/Patila Flask	ana Bhasma	-
12	Bottle drier		Not available	12	Multani matti/Plaster of Paris	Satva/ Sindura	Not available
13	Ball Mill		-	13	Copper Rod	Karpu/Uppu/Param	Not available
14	Tablet compressing machine	Habb (pills) and Tablets	Not available	14	Earthen container		-
15	Pill/Vati cutting machine		Not available	15	Gaj put Bhatti		-
16	Stainless steel trays/ container for storage		-	16	Muffle furnace (Electrically operated) End/ Edge Runner		Not available
17	Sugar coating polishing pan in case of sugar coated tablets		-	17	Exhaust Fan		Not available

Audit Report on General and Social (Non-PSUs) Sectors for the year ended 31 March 2013

Government Unani Pharmacy Bhopal				Government Ayurved Pharmacy Gwalior			
Sl. No.	Name of Machine/Equipment*	Category of medicine	Position of Availability	Sl. No.	Name of Machine/Equipment*	Category of medicine	Position of Availability
18	Mechanised chattoo (for mixing of guggul) where required		Not available	18	Wooden/S.S. Spatula		Not available
19	Scoops	Sufoof (powder)	Not available	19	Earthen lamps for collection of Kajal	Kajal	Not available
20	Oil Expeller	Raughan (oils)crushin g &Boiling	Not available	20	Tripple Roller Mill		Not available
21	Oil filter bottle		Not available	21	S.S. Patila		Not available
22	End runner	Shiyaf, Surma, Kajal	-	22	Filling/ packing and manufacturing room should be provided with exhaust fan and ultra violet lamps.		Not available
23	Mixing SS Vessel		Not available	23	Air Conditioner	Capsules	Not available
24	Kharal	Marham, Zimad (Ointment)	-	24	Dehumidifier		-
25	Tripple Roller Mill (if required)		Not available	25	Hygrometer		-
26	Granulator	Qars (Tab)	Not available	26	Thermometer		Not available
27	Drier		-	27	Capsule filling machine		Not available
28	Die punches Trays		Not available	28	Chemical Balance		Not available
29	O.T. Apparatus		Not available	29	Tube filling machine	Ointment/Marham	Not available
30	Balance with Weights		-	30	Crimping medicine/Ointment Mixer	Pasai	-
31	Heater		Not available	31	Bhatti section fitted with exhaust fan and should be fly proof	Pak/ Avaleh/Khand/Modak /Lakayam	Not available
32	Sil Batta	Kushta	Not available	32	Tinctum Press	Panak Syrup/Pravahi	Not available
33	Earthen Pots		Not available	33	Exhaust fan fitted and fly proof	Kwath Manapaku	Not Available
34	Aluminium Vessels 50-100 Kgs capacity	Murabba	-	34	Bottle washing machine		-
35	Gendna		Not available	35	Filter Press/Gravity Filter Liquid filling machine		-
36	Capsule Filling machine	Capsule	Not available	36	P.P. Capping machine		Not available
37	Air conditioner		Not available	37	Fermentation Tanks Containers	Asava/Arishtha	Not available
38	Dehumidifier		-	38	Distillation plant where necessary		-

Government Unani Pharmacy Bhopal				Government Ayurved Pharmacy Gwalior			
Sl. No.	Name of Machine/Equipment*	Category of medicine	Position of Availability	Sl. No.	Name of Machine/Equipment*	Category of medicine	Position of Availability
39	Glass		Not available	39	Transfer Pump	Sura	Not available
40	Tinctum Press	Sharbat and	Not available	40	Maceration Tank	Ark Timir	-
41	Exhaust fan Fitted	Jushanda	Not available	41	Visual inspection box		Not available
42	Filter Press		-	42	Filtration Equipment	Tail/Ghrit Ney	Not available
43	Air oven electrically heated with thermostatic control		Not available	43.	Hot air oven electrically heated with thermostatic control	Aschyotan/Netra Malham Panir/Karn Bindu, Nasabindu.	Not available
44	Kettle		Not available	44	Kettle gas or electrically heated with suitable mixing arrangements collation mill or ointment mill		Not available
45	Hot air oven electrically heated with thermostatic control.	Qutoor Chasm and Marham (Eye drops, eye ointment)	Not available	45	Tube filling equipment		-
				46	Mixing and storage tanks of stainless steel or of other suitable material sintered glass funnel		Not available
				47	Seitz filter or filter candle		Not available
				48	Autoclave		-

* Name of Machines/Equipments recommended by the Schedule T under rule 157 of Drugs & Cosmetics Rules, 1945.

Appendix 2.37
(Reference : Paragraph 2.5.4.1, page 108)
Details of raw herbs lying in store of Government Unani Pharmacy, Bhopal

S.No.	Name of raw herb	Opening balance of stock on 1/04/10 (in Kg.)	Value of opening balance stock (in ₹)	Purchased during the period 2010-13 (in Kg.)	Value (in ₹)	Total Stock (in Kg.)	Value (in ₹)	Consumed during the period 2010-13 (in Kg.)	Value (in ₹)	Closing balance of stock as on 31-3-13 (7-9) (in Kg.)	Value of closing balance stock as on 31-3-2013 (in ₹)	Remarks	Age limit
1	Anisoon	18,000	6480.00	0.000	6480.00	18,000	0.00	0.000	0.00	18,000	6480.00	More than 3 Year Beej	3 Year
2	Ajraki	140,800	4987.60	0.000	4987.60	140,800	0.00	50,800	1837.60	90,000	3150.00	More than 3 Year Fruit	2 Year
3	Akhil matik	63,000	14175.00	0.000	14175.00	63,000	0.00	37,180	8365.50	25,820	5809.50	More than 3 Year Fruit	2 Year
4	Awala Khushk	239,900	8576.30	0.000	8576.30	239,900	0.00	116,250	4001.25	123,650	4575.05	More than 3 Year Fruit	2 Year
5	Bachhnak	5,500	129.25	0.000	129.25	5,500	0.00	0.000	0.00	5,500	129.25	More than 10 Year Root	10 Year
6	Bykumbha	12,000	240.00	0.000	240.00	12,000	0.00	0.000	0.00	12,000	240.00	More than 10 Year Fruit	2 Year
7	Beejband Gujrati	60,000	2520.00	0.000	2520.00	60,000	0.00	0.000	0.00	60,000	2520.00	More than 3 Year Beej	3 Year
8	Berg babool	200,000	8000.00	0.000	8000.00	200,000	0.00	175,000	7000.00	25,000	1000.00	More than 3 Year Leaf	2 Year
9	Berg Suddab	90,000	2592.00	0.000	2592.00	90,000	0.00	0.000	0.00	90,000	2592.00	More than 3 Year Leaf	2 Year
10	Habbullas	40,900	8098.20	0.000	8098.20	40,900	0.00	0.000	0.00	40,900	8098.20	More than 3 Year Fruit	2 Year
11	Halon	60,900	1096.20	0.000	1096.20	60,900	0.00	22,600	406.80	38,300	689.40	More than 3 Year Beej	3 Year
12	Heal Khurd	212,600	188390.00	0.000	188390.00	212,600	0.00	104,900	86075.00	107,700	102315.00	More than 3 Year Fruit	2 Year
13	Kalonji	19,900	955.20	0.000	955.20	19,900	0.00	0.000	0.00	19,900	955.20	More than 3 Year Beej	3 Year
14	Kattha Bhagori	104,700	22661.60	0.000	22661.60	104,700	0.00	48,700	10341.60	56,000	12320.00	More than 3 Year kara	3 Year
15	Kalijiri	34,900	1814.80	0.000	1814.80	34,900	0.00	0.000	0.00	34,900	1814.80	More than 3 Year Beej	3 Year
16	Katira	208,000	56160.00	0.000	56160.00	208,000	0.00	68,200	18414.00	139,800	37746.00	More than 3 Year Gond	3 Year
17	Khardal	30,000	1049.70	0.000	1049.70	30,000	0.00	0.000	0.00	30,000	1049.70	More than 3 Year Beej	3 Year
18	Khaski	90,000	2880.00	0.000	2880.00	90,000	0.00	16,000	512.00	74,000	2368.00	More than 3 Year Beej	3 Year
19	Khare Khasak	439,000	18877.00	0.000	18877.00	439,000	0.00	350,000	15050.00	89,000	3827.00	More than 3 Year Fruit	2 Year
20	Magaji Bakayan	99,900	6493.50	0.000	6493.50	99,900	0.00	0.000	0.00	99,900	6493.50	More than 3 Year Fruit	2 Year
21	Mochras	74,800	9674.10	0.000	9674.10	74,800	0.00	30,000	3870.00	44,800	5804.10	More than 3 Year Gond	3 Year
22	Padina Khushk	129,000	7482.00	0.000	7482.00	129,000	0.00	110,000	6380.00	19,000	1102.00	More than 3 Year Leaf	2 Year
23	Rasot jard	419,800	56253.20	0.000	56253.20	419,800	0.00	89,700	12019.80	330,100	44233.40	More than 3 Year kara	3 Year
24	Satar Farsi	49,900	5389.20	0.000	5389.20	49,900	0.00	0.000	0.00	49,900	5389.20	More than 3 Year Leaf	2 Year
25	Tukhim Himmaj	77,800	3926.40	0.000	3926.40	77,800	0.00	30,000	1192.00	47,800	2734.40	More than 3 Year Beej	3 Year
26	Tudari Surkh	30,000	2910.00	0.000	2910.00	30,000	0.00	0.000	0.00	30,000	2910.00	More than 3 Year Beej	3 Year
27	Tukhim Khurfa	20,900	2466.20	0.000	2466.20	20,900	0.00	0.000	0.00	20,900	2466.20	More than 3 Year Beej	3 Year
28	Jeera safed	870,000	90538.50	0.000	90538.50	870,000	0.00	357,600	35711.70	512,400	54826.80	More than 3 Year Beej	3 Year
29	Jeera syah	99,900	48181.77	0.000	48181.77	99,900	0.00	0.000	0.00	99,900	48181.77	More than 3 Year Beej	3 Year
	Total	3942,100	582997.72	0.000	582997.72	3942,100	0.00	1606,930	211177.25	2335,170	371820.47		

Appendix-3.1
(Reference: Paragraph 3.1.2.2, page 114)

Statement showing District-wise NSCs issued to beneficiaries after death

S.No.	Name of District	Number of Beneficiaries	Number of NSCs	Amount (in ₹)
1	Alirajpur	12	26	156000
2	Balaghat	89	120	720000
3	Betul	15	23	138000
4	Bhopal	12	12	72000
5	Chindwada	179	313	1878000
6	Dhar	89	185	1110000
7	Indore	59	76	456000
8	Jabalapur	123	175	1050000
9	Rajgarh	6	6	36000
10	Sagar	66	92	552000
11	Shivpuri	18	28	168000
12	Jain	39	69	414000
	Total	707	1125	6750000

Appendix-3.2
(Reference: Paragraph 3.1.2.3, page 114)

Statement showing details of non-surrender of funds in case of death of beneficiaries

S.N	Name of District	No. of POs	Number of Beneficiaries	Number of NSCs till death	Amount (in ₹)
1	Alirajpur	1	23	54	324000
2	Balaghat	11	219	389	2334000
3	Betul	7	68	117	702000
4	Bhopal	5	43	48	288000
5	Chattarpur	1	19	29	174000
6	Chindwada	14	276	585	3510000
7	Dhar	14	135	354	2124000
8	Indore	13	103	162	972000
9	Jabalapur	13	223	370	2220000
10	Narsingpur	1	12	17	102000
10	Sagar	10	117	177	1062000
11	Shivpuri	1	31	54	324000
12	Jain	6	55	95	570000
13	Rajgarh	1	6	6	36000
	Total	98	1330	2457	14742000 say 147.42 lakh

Appendix-3.3
(Reference: Paragraph 3.1.3.1, page 115)

**Statement showing District-wise loss of interest due to delay in issue of NSCs
(up to 30th June 2013)**

S.No	Name of District	Number of Beneficiaries	Range of delay (minimum to maximum)	Total delay	Amount (in ₹) (Total delay X 50.08 ¹)
1	Alirajpur	44	3 months 6 days to 91 months 1 day	1136 months -10 days	56907.57
2	Balaghat	396	2 days to 127 months 26 days	6033 months -23 days	302171.03
3	Betul	72	9 days to 111 months 13 days	1101 months -25 days	55179.81
4	Bhopal	451	3 days to 86 months 10 days	7670 months -3 days	384118.61
5	Chindwada	493	6 days to 114 months 22 days	12668 months -24 days	634453.50
6	Dhar	377	3 days to 142 months 18 days	6153 months -27 days	308187.31
7	Indore	391	9 days to 99 months 20 days	5289 months	264873.12
8	Jabalapur	430	6 days to 59 months 9 days	5093 months -10 days	255074.13
9	Rajgarh	02	2 months 14 days to 10 months 22 days	13 months -6 days	661.06
10	Sagar	123	16 days to 69 months 23 days	1389 months -27 days	69606.19
11	Shivpuri	90	8 months 2 days to 90 months 13 days	2144 months -4 days	107378.20
12	Jain	82	8 days to 88 months 26 days	1046 months -5 days	52392.03
13	Chhattarpur	11	7 days to 27 months 23 days	77 months -28 days	3902.90
14	Guna	44	29 days to 53 months 5 days	1253 months -22 days	62786.97
15	Narsinghpur	47	2 months 27 days to 84 months 9 days	738 months -27 days	37004.11
		3053		51811 months -1 day	2594696.55 say 25.95 lakh

¹ **Note:-** Maturity amount of NSC after 6 years i.e. ₹ 9606)- Principal Amount of NSC i.e. ₹ 6000) Interest earned in six years i.e. ₹ 3606)

Interest earned in six years i.e. ₹ 3606/72 months =Average interest earned for one month i.e. ₹ 50.08.

Appendix-3.4
(Reference: Paragraph 3.1.3.2, page 116)
Statement showing cases of issue of more than five NSCs

S.No.	Name of District	Number of Beneficiaries to whom more than five NSCs issued	Number of excess NSCs issued	Amount (in ₹)
1	Alirajpur	1	2	12000
2	Balaghat	66	78	468000
3	Betul	15	26	156000
4	Bhopal	6	7	42000
5	Chindwada	46	66	396000
6	Indore	51	52	312000
	Total	185	231	1386000 say 13.86 lakh

Appendix-3.5
(Reference: Paragraph 3.1.3.3, page 116)

**Statement showing details of beneficiaries to whom benefits given without
ascertaining eligibility**

S.No.	Name of District	Number of Beneficiaries	Number of NSCs	Amount (in ₹)
1	Alirajpur	8	15	90000
2	Balaghat	6	10	60000
3	Betul	14	30	180000
4	Bhopal	5	10	60000
5	Chatarpur	10	15	90000
6	Chindwada	60	121	726000
7	Guna	7	16	96000
8	Indore	1	2	12000
9	Jabalapur	4	12	72000
10	Narsinghpur	35	78	468000
11	Sagar	54	110	660000
12	Jain	4	7	42000
	Total	208	426	2556000 say 25.56 lakh

Appendix 3.6(A)
(Reference: Paragraph 3.2.3, page 121)
Details of the amount of Destitute Fund kept in Saving Bank Account

S.No.	Name of Office	Name of Bank & A/c No.	Minimum & Maximum amount kept in saving A/c (₹ in lakh)	Period for which amount of Fund was kept in Saving Bank account	Loss of Interest (in ₹)
1.	Dy. Director Social Justice, Mandla	State Bank of India (SBI) Mandla (60392) 63001435807	1.97 to 70.94	42007 to 32013	6,95,790
2	Dy. Director Social Justice, Dhar	Ja Sahakari Bank, Dhar 2524	54.75 to 1074.95	012007 to 32013	82,76,493
3	Dy. Director Social Justice, Harda	SBI Harda, 10787426777	8.47 to 270.64	12007 to 3/ 2013	16,75,477
	Dy. Director Social Justice, Harda	Punjab National Bank (PNB) 0208000400129446	11.85 to 178.52	122009 to 32013	5,97,879
4	Dy. Director Social Justice, Ratlam	Bank of India, 94801010001099 Bank of India, Sailana, 948210110002643 Bank of Baroda, 29240100001075 Bank of Baroda, 05040100005787 Central Bank of India, 1873652933 Central Bank of India, 1627921547 Central Bank of India, Bajna, 3174766327 Central Bank of India, 3213596475 Bank of India, 5130 Bank of India, 326502010061254 Bank of India Sukheda, 422502010058778 Syndicate Bank, 78702200032795 Central Madhya Pradesh Gramin Bank 2003271010000855 Central Madhya Pradesh Gramin Bank 2003281010004041 PNB, 3241000102081864 Vijaya Bank, 760601011000377 Bank of India Sukheda, 422503030042261	1.26 to 342.76	12007 to 32013	33,52,834
	Total				1,45,98,473

Appendix 3.6 (B)

(Reference: Paragraph 3.2.3, page 122)

Details of the amount of Destitute Fund kept in PD Account

S.No.	Name of Office	Name of Bank & A/c No.	Minimum & Maximum amount kept in saving A/c (₹ in lakh)	Period for which amount of Fund was kept in PD account	Loss of Interest (in ₹)
1	Dy. Director Social Justice, Morena	PD A/c No. 4 of District Treasury	73.19 to 144.49	22002 to 102012	99,76,842

Appendix 3.7
(Reference : Paragraph 3.2.4, page 123)

Statement showing short levy of Stamp duty and non-levy of Registration fee

S.No. (1)	Name of allottee S/Shri (2)	Allotted in (3)	Premium/ Offset price (4)	Leviable Stamp Duty(SD) (8% upto 31.03.08 and 7.5% w.e.f 1-04-08) (5)	Leviable Regi- stration fee (RF) (75% of SD) (6)	Total SD+RF (7) (5+6)	Stamp Duty levied (8)	Registration fee levied (9)	Short levy of SD/RF (10) {7-(8+9)}
Civil Surgeon cum Hospital Superintendent, Katni									
1	Pankaj Sharma	15.10.04	1250101	100008.08	75006.06	175014.14	100	0	174914.14
2	Deepesh Tiwari	26.06.04	250000	20000	15000	35000	100	0	34900
3	Smt. Chandrakala Seerwani	11.05.07	544000	43520	32640	76160	100	0	76060
4	Suresh Kharadi	15.10.04	260101	20808.08	15606.06	36414.14	100	0	36314.14
5	Anil Tamrakar	21.01.02	265000	21200	15900	37100	100	0	37000
6	Mewalal Patel	21.01.02	305000	24400	18300	42700	100	0	42600
7	Avinash Agrawal	21.01.02	295477	23638.16	17728.62	41366.78	100	0	41266.78
8	Dr. Sefali Gupta	21.01.02	301000	24080	18060	42140	100	0	42040
9	Dr. Sefali Gupta	21.01.02	301000	24080	18060	42140	100	0	42040
10	Keerti Vichpuria	15.10.04	431111	34488.88	25866.66	60355.54	100	0	60255.54
11	Smt. Shanti Bai	15.10.04	431111	34488.88	25866.66	60355.54	100	0	60255.54
12	Ramesh Sarkar	26.06.04	250000	20000	15000	35000	100	0	34900
13	Gauri Shankar Dixit	26.06.04	250000	20000	15000	35000	100	0	34900
14	D.K. Badgaiya	11.08.03	255000	20400	15300	35700	100	0	35600
15	Dr. Prachi Gupta	23.05.03	250000	20000	15000	35000	100	0	34900
16	Dr. V.K. Gupta	11.08.03	250000	20000	15000	35000	100	0	34900
17	Dr. Anita Jain	26.10.04	250000	20000	15000	35000	100	0	34900
18	Dr. Rakesh Kumar Chaturvedi	21.01.10	100000	7500	5625	13125	100	0	13025
19	Ravi Indhani	17.01.11	2100000	157500	118125	275625	100	0	275525
20	Sevaram	22.04.04	11000	880	660	1540	100	0	1440
21	Ghanshyam Gupta	22.05.03	40000	3200	2400	5600	100	0	5500
22	Ram Singh	22.04.04	11000	880	660	1540	100	0	1440
23	Balram Sen	22.04.04	11000	880	660	1540	100	0	1440
24	Rajendra Kumar Mishra	22.04.04	11000	880	660	1540	100	0	1440

1	2	3	4	5	6	7	8	9	10
25	Smt. Beni Bai	22.05.03	11000	880	660	1540	100	0	1440
	Total		84,33,901	6,63,712.08	4,97,784.06	11,61,496.14	2,500	0	11,58,996.14

Note:-
 1. The Lease period was 30 years for all shops under CS cum HS Katni.
 2. The rent was fixed @ ₹ 500 p.m. per shop

1	2	3	4	5	6	7	8	9	10
Civil Surgeon cum Superintendent, Chhindwara									
1	Shailendra Sahu	Dec-07	105000	8400	6300	14700	0	0	14700
2	Sunil Scooter Chhindwara	May-07	305000	24400	18300	42700	100	0	42600
3	Baldev Miglani, Sunil Scooter Chhindwara	May-07	425000	34000	25500	59500	100	0	59400
4	Smt. Leela Sharma	May-07	432000	34560	25920	60480	0	0	60480
5	Kisan Miglani	Jun-06	360000	28800	21600	50400	100	0	50300
6	Suresh Kumar Gupta, Anil Kumar Gupta	Jul-06	365000	29200	21900	51100	100	0	51000
7	Rakesh Nema	Jul-06	335000	26800	20100	46900	100	0	46800
8	Akhilesh Nema	Jul-06	335000	26800	20100	46900	100	0	46800
9	Arpit Nema	Jun-06	340000	27200	20400	47600	100	0	47500
10	Shyam Vishwakarma	Jun-06	330000	26400	19800	46200	100	0	46100
11	Anuj Bindra	Jun-06	335000	26800	20100	46900	100	0	46800
12	Smt. Seema Bindra	Jun-06	345000	27600	20700	48300	100	0	48200
13	Neelkandeshwar Varskar	Jun-06	330000	26400	19800	46200	100	0	46100
14	Bajrang Agrawal	Jun-06	340000	27200	20400	47600	100	0	47500
15	Bajrang Agrawal	Jun-06	350000	28000	21000	49000	100	0	48900
16	S.B. Jain	Dec-06	442000	35360	26520	61880	100	0	61780
17	Ashwini Kumar Gurjar	May-06	350000	28000	21000	49000	100	0	48900
18	Jeetesh Agrawal	Jun-06	355000	28400	21300	49700	100	0	49600
19	Jeetesh Agrawal	Jun-06	360000	28800	21600	50400	100	0	50300
20	Dilip Pawar	Jun-06	350000	28000	21000	49000	0	0	49000
21	Gajendra Ghatole	Jul-06	355000	28400	21300	49700	100	0	49600
22	Gajendra Ghatole	Nov-06	425000	34000	25500	59500	100	0	59400
23	Gajendra Ghatole	Nov-06	400000	32000	24000	56000	100	0	55900
24	Yogesh Sadarang	Jun-06	375000	30000	22500	52500	0	0	52500
25	Abhishek Jha	Jun-06	370000	29600	22200	51800	100	0	51700

Audit Report on General and Social (Non-PSUs) Sectors for the year ended 31 March 2013

1	2	3	4	5	6	7	8	9	10
26	B.L. Bele	Jun-06	360000	28800	21600	50400	100	0	50300
27	Sudesh Narang	Jun-06	375000	30000	22500	52500	100	0	52400
28	A.K. Banarasi	Jun-06	400000	32000	24000	56000	100	0	55900
29	Arun Jain	Dec-06	405000	32400	24300	56700	0	0	56700
30	Smt. Arti Jain	Dec-06	403000	32240	24180	56420	0	0	56420
31	Rakesh Chourasia	Mar-07	251000	20080	15060	35140	0	0	35140
32	Deepak Soni	Jun-08	481000	36075	27056.25	63131.25	0	0	63131.25
33	Deepak Soni	Jun-08	431000	32325	24243.75	56568.75	0	0	56568.75
34	Hemant Sharma	Jun-08	430000	32250	24187.5	56437.5	0	0	56437.5
35	Smt. Rekha Makne	Mar-07	227000	18160	13620	31780	100	0	31680
36	Gajanan Paradkar	Jun-06	511000	40880	30660	71540	100	0	71440
37	Smt. Kasudlata Agrawal	Jun-06	435000	34800	26100	60900	100	0	60800
38	Santosh Chaure	Jun-06	615000	49200	36900	86100	100	0	86000
39	Fateh Ali	Jun-06	905000	72400	54300	126700	100	0	126600
40	Narendra Sadarang	Jun-06	905000	72400	54300	126700	0	0	126700
41	Kailash Sadarang	Jun-06	445000	35600	26700	62300	0	0	62300
42	Smt. Asha Kailash	Jun-06	330000	26400	19800	46200	0	0	46200
43	Narayan Dhole	Jun-06	465000	37200	27900	65100	100	0	65000
44	Rajendra Chaudhary	Jun-06	470000	37600	28200	65800	100	0	65700
45	Lalchand Bhagwani	Oct-07	225000	18000	13500	31500	0	0	31500
46	Rajendra Chaudhary	May-07	534000	42720	32040	74760	100	0	74660
47	Sunil Paraswani	Jul-07	542000	43360	32520	75880	0	0	75880
48	Wahid Khan	Jul-07	330000	26400	19800	46200	100	0	46100
49	Smt. Chandra Bhaga Aldak	May-07	405000	32400	24300	56700	100	0	56600
50	Shyama Rao Kapale	May-07	305000	24400	18300	42700	0	0	42700
51	Madhukar Karade	May-07	435000	34800	26100	60900	0	0	60900
52	Rajesh Sadafal	May-07	305000	24400	18300	42700	100	0	42600
53	Gangadhar Wadekar	Apr-07	305000	24400	18300	42700	0	0	42700
54	Suryavanshi	Jun-06	425000	34000	25500	59500	100	0	59400
55	Roshan Bhagwani	Oct-06	305000	24400	18300	42700	100	0	42600
56	Roshan Bhagwani	Jun-06	305000	24400	18300	42700	100	0	42600
57	Roshan Bhagwani	Jun-06	340000	27200	20400	47600	100	0	47500
58	Shyam Yadav	Aug-07	435000	34800	26100	60900	100	0	60800
59	Basant Narayan Gawde	May-07	403000	32240	24180	56420	100	0	56320
60	Smt. Sita Goswami	Nov-06	320000	25600	19200	44800	100	0	44700
61	Surendra Kumar Sen	Sep-07	105000	8400	6300	14700	0	0	14700
62	Devendra Sonare	Apr-07	205000	16400	12300	28700	100	0	28600
63	Niranjan Gayakwad	Sep-07	105000	8400	6300	14700	100	0	14600

1	2	3	4	5	6	7	8	9	10
64	Ashwini Kumar	Sep-07	202000	16160	12120	28280	100	0	28180
65	Dr. Sameer Tiwari	Dec-07	201000	16080	12060	28140	100	0	28040
66	Dinesh Suryavanshi	May-07	305000	24400	18300	42700	100	0	42600
67	Sateesh Yadav	May-07	315000	25200	18900	44100	100	0	44000
68	Arun Raghuvanshi	Jul-07	403000	32240	24180	56420	0	0	56420
	Total		2,54,18,000	20,26,730	15,20,047.5	35,46,777.5	4,800	0	35,41,977.5
	G.T.		3,38,51,901	26,90,442.08	20,17,831.56	47,08,273.64	7,300	0	47,00,973.64

Note: 1 The lease period was 36 months for all shops under C.S cum H.S. Chindwara.

2 The rent was fixed @ ₹ 1000 per month per shop.

Appendix 3.8
(Reference : Paragraph 3.2.5, page 124)
Statement showing details of the amount outstanding for recovery against local bodies as on 31st March 2013.

Sl. no.	Name of the scheme	No. of units	Total Loan sanctioned amount	Amount to be paid		Total amount to be paid	Total amount recovered (Principal+interest)	Period of loan paid	Total outstanding amount
				Principal	Interest				
1	Destruction of Slum Area	13 (6 Nagar Palika, 2 Nagar Nigam, 5 Development Authority)	67.74	78.09	105.76	62.71	73.23	1959 to 1982	173.33
2	Urban Land Development	4 (1 Nagar Palika, 1 Nagar Nigam, 2 Nagar Palika Nigam)	10.14	14.65	7.81	2.97	17.43	1961 to 1974	8
3	Special Employment Program	6 (1 Nagar Palika, 3 Nagar Palika Nigam, 1 Development Authority, 1 M. P. Housing Board)	11.38	13.92	18	8.35	15.76	1972 to 1976	24.51
4	Land Acquisition Development	10 (6 Nagar Palika, 4 Development Authority)	84.3	94.56	112.06	41.61	136.47	1961 to 1975	111.76
5	Economical Weaker Section	1 M. P. Housing Board Bhopal	63.81	63.81	64.12	3.82	118.41	1976 to 1987	13.34
6	Integrated Urban development Programme	8 (2 Nagar Nigam, 5 Development Authority, 1 M. P. Housing Board Bhopal)	908.55	926.55	1157.7	435.37	1041.61	1974 to 1990	1478.01
7	Block Loan	47 (27 Nagar Palika, 7 Nagar Nigam, 4 Nagar Panchayat, 7 Development Authority, 1 SADA, 1 T.I.T. Rewa)	514.98	516.56	906.71	421.07	294.2	1970 to 1998	1550.14
8	I.D.S.M.T	51 (45 Nagar Palika, 4 Nagar Panchayat, 2 M. P. Housing Board)	4425.38	2682.52	5673.93	1570.42	2673.66	1981 to 2000	7253.21
			6086.28	4390.66	8046.09	2546.32	4370.77		10612.3

Appendix 3.9
(Reference : Paragraph 3.3.1, page 125)

Year-wise and District-wise Details of Amount paid for Purchase of Cycles for Free Distribution under the Scheme and UCs received (₹ in lakh)

Sl NO	DISTRICT	2009-10		2010-11		2011-12		2012-13		Total No. of students (Column 3+5+7+9)	Total Amount Distributed (Column 4+6+8+10)	UCs received		Amount for which UCs not received (Column 12-14)
		No. of students	Amount Distributed	No. of students	Amount Distributed	No. of students	Amount Distributed	No. of students	Amount					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Bhopal	1172	28.13	1270	30.48	3601	86.42	4210	101.04	10253	246.07	94	2.26	243.81
2	Datia	2232	53.57	2365	56.76	7605	182.52	7574	181.78	19776	474.63	105	2.52	472.11
3	Indore	1436	34.46	1936	46.46	4257	102.19	4962	119.09	12591	302.20	1809	43.42	258.78
4	Rewa	10723	257.38	11661	279.88	24449	586.80	26379	633.10	73212	1757.16	-	-	1757.16
5	Raisen	3328	79.87	3550	85.20	7994	191.86	9291	222.98	24163	579.91	9670	232.08	347.83
6	Umaria	2102	50.46	2388	57.31	5988	143.71	6809	163.42	17287	414.90	32	0.77	414.13
	Total	20993	503.87	23170	556.09	53894	1293.50	59225	1424.41	157282	3774.87	11710	281.05	3493.82

Appendix 3.10
(Reference : Paragraph 3.3.3, page 129)

Details of SITs logged to HUB

Period	Number of SITs	Number of days of Hub in operation (as per log available in Naronha Acadamy)	Linkable No. of SITs during days available in Col.3 (Col. 2x3)	No. of SITs actually linked during days available in Col.3	Percentage of linked SITs	Percentage of non linked SITs
1	2	3	4	5	6	7
Tribal Welfare Department - Number of SITs installed : 50						
02-03-2009 to 31-03-2009	50	14	700	39	6	94
01-04-2009 to 31-03-2010	50	136	6800	791	12	88
01-04-2010 to 28-09-2010	50	91	4550	719	16	84
29-08-2012 to 31-03-2013	50	153	7650	514	7	93
01-04-2013 to 22-06-2013	50	61	3050	71	3	97
Rajya Shikha Kendra - Number of SITs installed : 65						
15-05-2008 to 31-03-2009	65	156	10140	1917	19	81
01-04-2009 to 31-03-2010	65	136	8840	1530	17	83
01-04-2010 to 28-09-2010	65	91	5915	701	12	88
29-08-2012 to 31-03-2013	65	153	9945	639	6	94
01-04-2013 to 22-06-2013	65	61	3965	279	7	93

Appendix-3.11
(Reference : Paragraph 3.3.4, page 130)
Details of uninstalled Equipment.

Sl.No. (1)	Name of Machinery / Equipment (2)	Purchase order date (3)	Name of Supplier (4)	Quantity purchased (5)	Rate(₹) (6)	Total Amount(₹) (7)	Quantity Uninstalled (8)	Cost of Uninstalled (₹) (9)
Year 2011-12								
1	Endoscopic Camera	30.12.11	Medonova 87 Napier Town opp., Goodwill complex Jabalpur	1	469000	469000	0	0
2	Table Operating Remote Controlled	30.12.11	Medonova 87 Napier Town opp., Goodwill complex Jabalpur	3	149000	447000	1*	149000
3	ECG Machine 12 lead	30.12.11	Medonova 87 Napier Town opp., Goodwill complex Jabalpur	5	22000	110000	0	0
4	Magar Hydrolic Operation Table	30.12.11	Medonova 87 Napier Town opp., Goodwill complex Jabalpur	2	192596	385192	0	0
5	Horizontal Cylindrical High Speed Steam Sterilizer Pressure Type	30.12.11	Surgicoim Medequip Pvt. Ltd. Sonapat Haryana	2	164669	329338	2	329338
6	Horizontal Cylindrical Steam Sterilizer Pressure Type for hospital & pharmaceutical	30.12.11	Surgicoim Medequip Pvt. Ltd. Sonapat Haryana	1	204027	204027	1	204027
7	Horizontal Rectangular Type/Horizontal Square Type Steam Stelizer Pressure type	30.12.11	Surgicoim Medequip Pvt. Ltd. Sonapat Haryana	1	502000	502000	1	502000
8	Endonasal & PNS shaver System	30.12.11	Unique Endoservice, Pune	1	700000	700000	1	700000
9	Binocular Microscope with accessories	30.12.11	Shakti Enterprises, Bhopal	150	12450	1867500	0	0
10	Automated Perimeter	30.12.11	Shakti Enterprises, Bhopal	1	2391000	2391000	0	0
11	Yag Laser on motorised table	30.12.11	Shakti Enterprises, Bhopal	1	2994000	2994000	0	0
12	Slit lamp bio microscope	30.12.11	Shakti Enterprises, Bhopal	1	667500	667500	0	0

* installed (November 2013)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
13	Digital Photo Slit Lamp Bio Microscope	30.12.11	Shakti Enterprises, Bhopal	1	752000	752000	0	0
14	Double Frequency Laser	30.12.11	Shakti Enterprises, Bhopal	1	4294000	4294000	0	0
15	Coneal Topography	30.12.11	Shakti Enterprises, Bhopal	1	1541000	1541000	1	1541000
16	Spectral Domain Optical Coherence Tomography	30.12.11	Shakti Enterprises, Bhopal	1	5767000	5767000	0	0
17	Operating Microscope	30.12.11	Shakti Enterprises, Bhopal	1	4532000	4532000	1*	4532000
18	Arthoscopic instruments imported	30.12.11	Karl Storz Endoscopy India Pvt. Ltd. New Delhi	1	1003316	1003316	1	1003316
19	Fiber Optic Endoscopes	30.12.11	Karl Storz Endoscopy India Pvt. Ltd. New Delhi	2	402850	805700	0	0
20	Defibrillator	14.03.12	M.P. L.U.N. Bhopal	7	298000	2086000	7*	2086000
21	12 Channel ECG Machine with Interpretation	14.03.12	M.P. L. U.N. Bhopal	4	65000	260000	2*	130000
22	Portable X-ray Machine 60ma	26.04.11	Allengers Medical systems Ltd. Chandigarh	2	115710	231420	2*	231420
23	Portable X-ray Machine 60ma	23.10.11	Allengers Medical systems Ltd. Chandigarh	4	115710	462480	4*	462840
24	Air Purification System	22.10.11	Rollmax india, Bhopal	8	49500	396000	5*	247500
25	Lab Gyane Set	22.10.11	Karl Storz Endoscopy India Pvt. Ltd. New Delhi	1	84512	84512	1	84512
26	Spirometer for attachment with laptop and printer	18.03.11	Recorders & Medicare systems Ltd. Chandigarh	2	80000	160000	0	0
27	Infusion Pump	18.03.11	Recorders & Medicare systems Ltd. Chandigarh	2	36900	73800	0	0
28	X-ray Machine 500mA	18.03.11	Recorders & Medicare systems Ltd. Chandigarh	1	430000	430000	0	0
29	EEG Machine(Digital)	18.03.11	Recorders & Medicare systems Ltd. Chandigarh	2	450000	900000	0	0

* Installed (November 2013)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
30	EEG Machine	18.03.11	Recorders & Medicare systems Ltd. Chandigarh	1	150000	150000	0	0
31	EMG	18.03.11	Recorders & Medicare systems Ltd. Chandigarh	1	225000	225000	0	0
32	Portable USG Machine	18.03.11	Recorders & Medicare systems Ltd. Chandigarh	1	300000	300000	0	0
33	Portable Ultrasound	18.03.11	Recorders & Medicare systems Ltd. Chandigarh	1	300000	300000	0	0
34	Portable USG Machine	18.03.11	Science House Bhopal	1	333250	333250	0	0
35	Single Chip Camera	18.03.11	Science House Bhopal	1	214500	214500	0	0
36	Ventilator(Adult)	18.03.11	Science House Bhopal	10	603077	6030770	5*	3015385
37	Neonatal Ventilator	18.03.11	Science House Bhopal	4	1206153	4824612	4	4824612
38	Holter Cardiac Monitoring&Assessment	27.03.12	Science House Bhopal	2	140000	280000	2*	280000
39	X Ray Machine MDX 500 FS	16.5.11	Medonova 87 Napier Town opp., Goodwill complex Jabalpur	1	408939	408939	1*	408939
			Total	233		47912856		20731889
Year 2012-13								
1	Haemodialysis Machine	20.09.12	M.P.L.U.N Bhopal	2	831688	1663376	2	1663376
2	Resuscitator hand Operated Neonate 500ml	20.09.12	M.P.L.U.N Bhopal	3	750	2250	0	0
3	Pulse Oxymeter bedside neonatal	20.09.12	M.P.L.U.N Bhopal	2	10980	21960	0	0
4	Oxygen Concentrator ELLEC 220/V	20.09.12	M.P.L.U.N Bhopal	4	31392	125568	4*	125568
5	Phototherapy unit single surface	20.09.12	M.P.L.U.N Bhopal	3	12690	38070	0	0
6	Suction Machine low pressure	20.09.12	M.P.L.U.N Bhopal	2	1699	3398	0	0
7	Resuscitation set	20.09.12	M.P.L.U.N Bhopal	3	1700	5100	0	0
8	Neonatal Resuscitation unit With Cap	20.09.12	M.P.L.U.N Bhopal	2	198500	397000	2	397000
9	Vitalsign monitor NIBP	20.09.12	M.P.L.U.N Bhopal	2	83296	166592	0	0

* Out of 5, one is installed (November 2013)

* Installed (November 2013)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
10	Anesthesia Machine	11.01.13	M.P.L.U.N Bhopal	3	1425000	4275000	0	0
11	Mobile Air Asepticizer	11.01.13	Faith Biotech Pvt Ltd New Delhi	20	350000	7000000	15	5250000
12	Mixedant Disinfectant Generation System	11.01.13	Faith Biotech Pvt Ltd New Delhi	8	700000	5600000	5*	3500000
13	Concept Intregation make Vitalsign	12.02.13	Concept Intergrations	2	83296	166592	2*	166592
			Total	56		19464906		11102536
			Grand Total	289		67377762		31834425

Note : Instruments amounting to ₹ 1.43 crore (₹ 1.16 crore + ₹ 0.27 crore) were uninstalled as of November 2013

* Out of 5, four installed (November 2013)

* Installed (November 2013)