



**Report of the
Comptroller and Auditor General of India
ON
GENERAL AND SOCIAL (NON-PSUs) SECTORS
for the year ended 31 March 2014**



**Government of Madhya Pradesh
Report No.3 of the year 2015**

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

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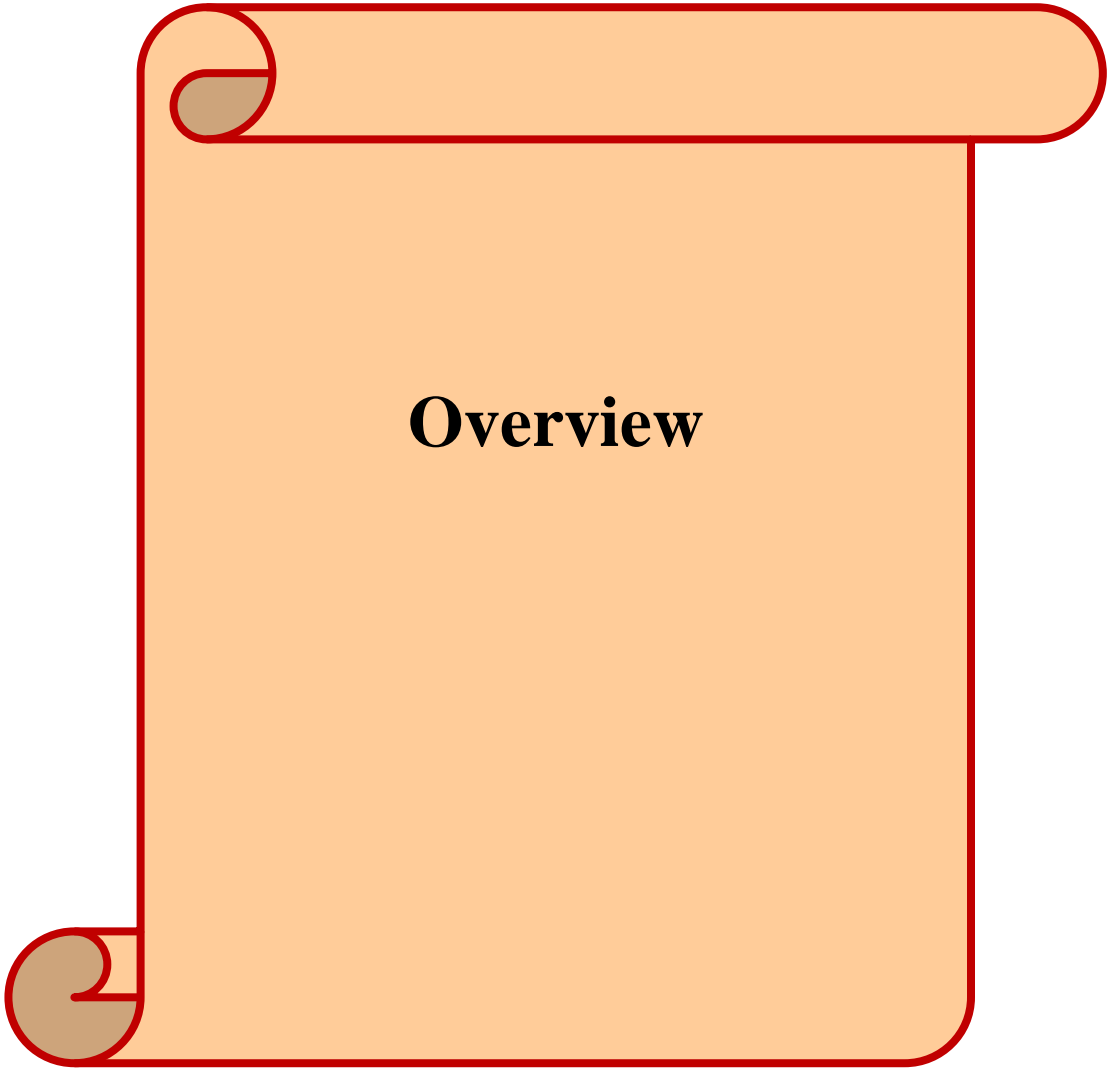
PREFACE

This Report for the year ended March 2014 has been prepared for submission to the Governor of Madhya Pradesh under Article 151 of the Constitution of India.

The Report contains significant results of the performance audits and compliance audit of the departments of the Government of Madhya Pradesh under General and Social (Non-PSUs) Sectors including departments of Urban Development and Environment, Food, Civil Supplies and Consumer Protection, Panchayat and Rural Development, Women and Child Development, Tribal Development, Scheduled Caste Development, Public Health and Family Welfare and Education. However, departments under the Economic Sector and Revenue Sector are excluded and covered in the Audit Report on the Economic Sector (Non-PSUs) and Audit Report on Revenue Sector.

The instances mentioned in the Report are those which came to notice in the course of test audit for the period 2013-14 as well as those which came to notice in earlier years, but could not be reported in previous Audit Reports; instances relating to the period subsequent to 2013-14 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.



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 2014 includes six performance audits/long paragraphs and 11 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. 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 Working of Madhya Pradesh Pollution Control Board

For prevention and control of water and air pollution, the Parliament enacted the Water Act, 1974 and the Air Act, 1981. To regulate management of wastes viz. bio-medical waste, hazardous waste and municipal solid waste, relevant rules were framed under the Environment (Protection) Act, 1986. Madhya Pradesh Pollution Control Board (MPPCB) was constituted in 1974, which is responsible for implementation of the Environmental Acts and Rules in the State. We observed deficiencies in working of the MPPCB during 2009-14.

- While preparing the five-year plan for 2012-17, MPPCB did not obtain inputs from lower level functionaries. Besides, no survey was conducted to identify the polluting industries, health care establishments, rivers, etc. to assess their level of pollution.

(Paragraph 2.1.7)

- There were significant delays in granting consent/authorisation to industries and health care establishments. In test-checked Regional Offices 2190 industries, 280 local bodies and 28 building projects were functioning either without obtaining consent or without renewal of consent. Out of 625 industries, 76 industries were functioning without renewal of authorisation under Hazardous Waste Rules. This may impact the environment adversely.

(Paragraphs 2.1.8.1 to 2.1.8.3., 2.1.8.5, 2.1.11.1 and 2.1.11.6)

- Compared to the norms prescribed by MPPCB for collection and testing of samples of waste water from industries, there were shortfalls in fixation of targets ranging from 23 to 55 *per cent*. In 32 districts, there was no sewage treatment plant for treatment of domestic effluents/sewage. River water quality deteriorated at 19 monitoring locations and improved at eight monitoring locations.

(Paragraphs 2.1.9.2 to 2.1.9.4)

- Monitoring of air pollution was not adequate. Fourteen ambient air quality monitoring stations were not functional. In the functional stations, shortfalls in testing of samples ranged between 34 and 95 per cent.

(Paragraph 2.1.10.1)

- Cement plants were emitting excess pollutants and were thus causing air pollution.

(Paragraph 2.1.10.5)

- No norm was prescribed for inspection of industries and health care establishments by the MPPCB. Besides, the Apex Committee on BMW constituted in January 2011 never met except once in 2011. Thus, monitoring of abatement of pollution was not adequate.

(Paragraphs 2.1.12 and 2.1.11.3)

1.2 Public Distribution System in Madhya Pradesh

Public Distribution System (PDS) is an instrument for ensuring availability of foodgrains to the public at affordable prices as well as for enhancing food security to the poor. While overall responsibility of management of foodgrains in the country vested with the Government of India (GoI), the State Government is responsible for distribution of foodgrains in the State through the PDS. In Madhya Pradesh, the PDS was implemented by Food, Civil Supplies and Consumer Protection Department. During the period 2009-14, expenditure of ₹ 2055 crore was incurred towards subsidy of foodgrains under PDS. A review of implementation of 'Public Distribution System' during the period 2009-14 revealed the following:

- There was significant under-utilisation of funds during 2013-14, which affected the PDS activities like recoupment of losses to fair price shops and lead societies on operation of PDS, construction of godowns and distribution of iodised salt.

(Paragraph 2.2.6.1)

- Number of BPL and AAY ration cards issued were more than the number of such families, indicating circulation of bogus cards. Government took initiatives for detection and elimination of bogus ration cards. But, the Department did not reconcile the BPL/AAY ration cards with BPL families shown in the BPL survey list. Computerisation of PDS was not done within the time line.

(Paragraphs 2.2.7.1 to 2.2.7.3)

- The Department did not distribute 12.44 lakh MT wheat and 1.61 lakh MT rice during the period 2009-14. APL quota wheat of 6.84 lakh MT was diverted for BPL card holders causing additional financial burden.

(Paragraphs 2.2.8.1 and 2.2.8.2)

- Large quantity of PDS commodities remaining undistributed with FPS may lead to illegal diversion.

(Paragraph 2.2.8.4)

- The distribution of kerosene was done without ensuring the entitlement of cardholders possessing single and double LPG cylinders.

(Paragraph 2.2.8.7)

- There was significant shortage of fair price shops in rural areas.

(Paragraph 2.2.9)

- There was shortfall in conduct of monthly review of lifting and supply of PDS commodities to FPSs by the District Collectors. The Vigilance committee meetings for review of allotment, distribution of foodgrains were not held regularly.

(Paragraphs 2.2.10.2 and 2.2.10.3)

1.3 Total Sanitation Campaign/Nirmal Bharat Abhiyan

Government of India (GoI) introduced the Central Rural Sanitation Programme (CRSP) in 1986 with the objective of improving proper sanitation facilities and to provide privacy and dignity to women in rural areas. In 1999 GoI renamed the programme as Total Sanitation Campaign (TSC) and again renamed it as *Nirmal Bharat Abhiyan* (NBA) with effect from 01 April 2012. NBA guidelines envisage covering the entire community for saturated outcome with a view to create *Nirmal* Gram Panchayats.

- Annual Implementation Plans were prepared by the State Mission without adopting bottom up approach and community saturation approach. Holding of meetings of the State level and district level Missions was not adequate.

(Paragraph 2.3.7.2)

- There were significant delays up to 81 days in release of State share of Scheme funds by SWSM to the DWSMs. TSC funds were lying idle in bank accounts of Janpad Panchayats and not transferred to NBA funds.

(Paragraphs 2.3.6.2 and 2.3.6.3)

- Number of GPs targeted for saturation and making them open defecation free were not commensurate with achieving the vision of *Nirmal Bharat* by 2022. Only 13 *per cent* of the GPs targeted for saturation were completed during 2012-14.

(Paragraph 2.3.8.3)

- Targets under various components of the Scheme were not achieved. Shortfalls in achieving the targets were 11 to 69 *per cent* in construction of Individual Household Latrines and between 66 and 90 *per cent* in Community Sanitary Complexes.

(Paragraph 2.3.8.1)

- Information, Education and Communication (IEC) activities did not continue throughout the year and no funds were provided to the Gram Panchayats for IEC activities.

(Paragraph 2.3.9.1)

- *Swachhta Diwas* and *Gram Swachhata Sabha (GSS)* were not convened in the test checked GPs, impacting the social audit of the scheme.

(Paragraphs 2.3.10.2 and 2.3.10.3)

1.4 Implementation of Schemes for Welfare and Empowerment of Girl Child

For empowerment of girls through self-development and generating awareness about health and nutrition, the State Government implemented *Kishori Shakti Yojana (KSY)* and *Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)* (in 15 districts). *Kanya Saksharta Protsahan Yojana (KSPY)* has been implemented for increasing female literacy and to continue study up to higher secondary level among SC and ST girl students.

- Under the KSY, identification of girls for providing training and health check-up was done without conducting a separate survey though envisaged in the guidelines. However, survey was conducted under *SABLA*, in the districts where *SABLA* has been implemented. The eligibility of the selected girls was not got scrutinised through Gram Sabha.

(Paragraphs 2.4.7.1 and 2.4.8.2)

- Vocational training was not imparted to girls under KSY. There were shortfalls in providing guidance and counseling on nutrition and health education, family welfare and life skill education under *SABLA*.

(Paragraphs 2.4.7.2 and 2.4.8.4)

- Health check-up of girls was not done at all under KSY. Under *SABLA*, health check-up was not done in 79 AWCs and Iron Folic Acid (IFA) supplementation was not provided in 68 AWCs out of 160 AWCs test checked, mainly because convergence with the schemes/programmes of other departments was not done.

(Paragraphs 2.4.7.3, 2.4.8.6 and 2.4.8.8)

- Monitoring and supervision of KSY and *SABLA* was not adequate since there was significant shortfalls in holding required number of meetings of monitoring committees at district and project levels, which affected achievement of Scheme objectives.

(Paragraphs 2.4.7.4 and 2.4.8.10)

- Under KSPY, incentives on enrolment of SC and ST girl students in schools were provided without ensuring the eligibility criteria. Further, there were delays up to 18 months in distribution of benefits in eligible cases. The objective of encouraging the SC and ST girls to continue study up to higher secondary level was not fully achieved. There was no monitoring of the Scheme at any level.

(Paragraphs 2.4.9.2, 2.4.9.3, 2.4.9.5 and 2.4.9.6)

1.5 Implementation of Health Schemes in Tribal Districts

With a view of reducing the incidences of non-communicable diseases and to address health related problem of elderly people National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Disease and Stroke (NPCDCS) and National Programme for Health Care of the Elderly (NPHCE) were launched by GoI in 2008 and 2010 respectively. The programmes were implemented in five tribal districts.

Annual Action Plan for NPCDCS and NPHCE programmes and database on physical, financial and epidemiological profile was not prepared at State and district levels. Information, Education and Communication for general awareness of the non-communicable diseases were not carried out at State and district levels. There were shortages of geriatric wards, clinics, essential drugs, machinery and equipment in NCD clinics mainly due to under-utilisation of funds. Due to non-deployment of medical and para-medical staff, health care services could not be provided efficiently under the programmes.

(Paragraph 2.5)

1.6 Implementation of Tribal Sub-Plan under Education Sector

The Sarva Shiksha Abhiyaan (SSA) and National Programme of Mid Day Meal (NPMDM) was introduced to promote Universal Elementary Education (UEE), nutritional support to children and increasing attendance of children in the age group 06-14 years in the schools. The Rashtriya Madhyamik Shiksha Abhiyaan (RMSA) was introduced to ensure Universal Secondary Education for the children in the age group of 14-18. These programmes were implemented in 21 tribal districts of the State.

Optimum utilisation of funds was not ensured and persistent savings during the period 2011-14 was observed in SSA, RMSA and NPMDM. Preparation of Annual Work Plan and Budget of NPMDM and submission to GoI for approval was delayed affecting timely release of Central funds. Despite implementation of SSA, 0.20 lakh 'out of school' children could not be brought into mainstream during the year 2013-14. In the test-checked schools drop out rate of ST children was higher than that of the total children of all categories. Availability of basic amenities and infrastructure such as drinking water, girl toilets, utensils, furniture in schools was inadequate under SSA and NPMDM. Under RMSA, 13 *per cent* habitations were not covered with high schools within the radius of five kilometres as of March 2014.

(Paragraph 2.6)

2. Audit of transactions

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

- Non-compliance with rules, orders, procedures etc.
- Failure of oversight/administrative control

2.1 Non-compliance with 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. This report contains instances of non-compliance with rules involving ₹ 5.86 crore. Some significant audit findings are as under:

- Quality of medicines procured from the suppliers was not ascertained by the Public Health and Family Welfare Department before distribution. Medicines worth ₹ 65.95 lakh procured were found 'not-of-standard quality' during tests conducted by Food and Drug Administration.

(Paragraph 3.1.1)

- Penalty amounting to ₹ 2.37 crore was not levied by the Chief Medical and Health Officers and Civil Surgeons against non-supply of medicine/material from the suppliers in violation of contract clause.

(Paragraph 3.1.2)

- Government was deprived of revenue of ₹ 1.02 crore due to short levy of stamp duty and non-registration of lease deeds executed by Rogi Kalyan Samities.

(Paragraph 3.1.3)

- In Public Health and Family Welfare Department financial assistance amounting to ₹ 1.01 crore was provided to ineligible beneficiaries under Rajya Bimari Sahayata Nidhi¹ Scheme for treatment of Below Poverty Line (BPL) patients.

(Paragraph 3.1.4)

- In Women and Child Development Department irregular payment of transportation charges amounting to ₹ 80.46 lakh was made by three District Programme Officers for providing supplementary nutritional food.

(Paragraph 3.1.5)

2.2 Failure of oversight/administrative control

The Government has an obligation to improve the quality of life of the people through fulfillment of certain goals in the area of health, education, development and upgradation of infrastructure and public service. However, Audit scrutiny revealed instances wherein the funds released by the 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. Some significant cases involving ₹ 18.33 crore have been discussed below:

¹ State Illness Assistance Fund

-
- The Madhya Pradesh Housing and Infrastructure Development Board incurred an extra expenditure of ₹ 1.07 crore towards re-award of an incomplete work of a housing project. Due to deficiency in agreement with the contractor, only ₹ 48.73 lakh could be recovered from the defaulting contractor.

(Paragraph 3.2.1)

- Due to execution of an agreement for higher contract demand and non-maintenance of average monthly power factor, Bundelkhand Medical College, Sagar incurred avoidable expenditure of ₹ 1.04 crore on electricity charges.

(Paragraph 3.2.2)

- Workers Welfare cess amounting to ₹ 3.84 crore collected by Panchayat and Rural Development Department was not remitted to the Madhya Pradesh Building and other Construction Workers Welfare Board.

(Paragraph 3.2.3)

- Rogi Kalyan Samiti unauthorisedly used Government land for construction of shopping complex and leased out the same to private persons and retained ₹ 4.35 crore outside Consolidated Fund of the State.

(Paragraph 3.2.4)

- Trauma Care Centres established in Madhya Pradesh were not fully functional due to non-procurement/idling of equipment (₹ 1.05 crore), utilisation of funds for inadmissible items (₹ 0.71 crore), non-operation of ambulances and lack of manpower.

(Paragraph 3.2.5)

- Expenditure of ₹ 6.26 crore was incurred by Chief Medical and Health Officers on pay and allowances on staff deployed at Training Centres which were not functioning for 3 to 12 years. Besides, the objective of providing trained Multipurpose Health Workers (Male) (MPHW) was not achieved.

(Paragraph 3.2.6)



Chapter - 1

Introduction

Chapter-1: Introduction

1.1 Budget profile

There are 52 Departments in the State at the Secretariat level, headed by Additional Chief Secretaries/Principal Secretaries/Secretaries, who are assisted by Commissioner/Directors and subordinate officers under them. Of these, 34 Government Departments and Public Sector Units (PSUs)/Autonomous bodies coming under these Departments are under the audit jurisdiction of the Accountant General (General & Social Sector Audit) Madhya Pradesh. These Departments were covered in audit and the major audit findings are included in this Audit Report. The position of budget estimates and actuals thereagainst for the State Government during the years 2009-10 to 2013-14 is given in **Table 1**.

Table-1: Budget and expenditure of the State Government during 2009-14

(₹ in crore)

Particulars	2009-10		2010-11		2011-12		2012-13		2013-14	
	Budget Estimates	Actual	Budget Estimates	Actual	Budget Estimates	Actual	Budget Estimates	Actual	Budget Estimates	Actual
Revenue Expenditure										
General Services	13,685.34	12,013.78	14,181.41	14,646.68	18,220.45	16,228.64	20,577.43	17,705.14	22,295.27	20,590.93
Social Services	13,346.61	12,961.85	14,915.24	17,345.40	20,277.33	20,296.94	24,992.18	24,375.47	30,100.70	27,768.21
Economic Services	8,753.47	8,371.37	9,664.10	10,084.48	12,208.06	12,964.91	14,251.77	16,823.35	17,465.48	16,971.33
Grants-in-aid and contributions	2,476.70	2,549.90	3,102.51	2,935.03	3,217.65	3,203.22	3,722.12	4,064.57	4,527.20	4,539.29
Total (1)	38,262.12	35,896.90	41,863.26	45,011.59	53,923.49	52,693.71	63,543.50	62,968.53	74,388.65	69,869.76
Capital Section										
Capital expenditure	6,793.16	7,924.87	8,024.72	8,799.88	8,721.93	9,055.16	10,820.22	11,566.89	11,113.61	10,812.52
Loans and advances disbursed	1,389.39	3,816.88	1,619.33	3,714.73	3,200.21	15,760.56	5,667.26	5,378.25	6,444.60	5,077.52
Inter-State settlement	0.13	2.78	0	1.85	0	3.70	0	7.02	0	2.36
Repayment of public debt *	6,290.45	2,394.05	5,922.00	2,529.23	6,800.10	3,149.79	7,482.72	3,583.94	8,017.43	4,004.65
Contingency fund	100.00	0	100.00	0	100.00	100.00	200.00	0	200.00	0
Public account disbursements	94,675.61	50,871.84	96,735.11	62,344.26	1,53,133.63	73,279.04	2,24,574.20	82,735.57	3,13,354.87	93,063.99
Closing Cash Balance	-102.93	3,912.93	-127.73	6,900.44	-78.79	7,775.88	-107.22	7,074.81	-123.16	4,477.03
Total (2)	1,09,145.81	68,923.35	1,12,273.43	84,290.39	1,71,877.08	1,09,124.13	2,48,637.18	1,10,346.48	3,39,007.35	1,17,438.07
Grand Total (1+2)	1,47,407.93	1,04,820.25	1,54,136.69	1,29,301.98	2,25,800.57	1,61,817.84	3,12,180.68	1,73,315.01	4,13,396.00	1,87,307.83

* Excluding net transactions under ways and means advances and overdraft

(Source: Finance Accounts and Budget documents)

1.2 Application of resources of the State Government

During 2013-14, total expenditure (revenue, capital and loans & advances) of the State was ₹ 85,762 crore against ₹ 79,920 crore during 2012-13. Revenue expenditure during the year (₹ 69,870 crore) increased by 10.96 per cent over the previous year (₹ 62,967 crore). Revenue Expenditure constituted 81 per cent of total expenditure. Capital Expenditure during 2013-14 decreased by seven per cent over the previous year. The Non-Plan Revenue Expenditure constituted 72 per cent of Revenue Expenditure and increased by 10.92 per cent over the previous year.

While total expenditure of the State during the period 2009-14 increased at an annual average rate of 18 per cent, the revenue receipts grew at an annual average growth rate of 17 per cent during 2009-14.

1.3 Persistent savings

In six cases during the last five years from 2009-10 to 2013-14, there were persistent savings of more than ₹ one crore in each case and also by 20 per cent or more of the total provision under the relevant grant/appropriation as shown in **Table 2**.

Table-2: List of grants with persistent savings during 2009-14

(₹ in crore)

Sl. No.	Grant number and name	Amount of Savings (Percentage of total grant)				
		2009-10	2010-11	2011-12	2012-13	2013-14
Revenue-Charged						
1	06-Finance	9.99 (78.48)	12.41 (97.49)	14.23 (96.28)	12.93 (52.18)	13.24 (89.64)
Capital-Voted						
2	06-Finance	113.33 (68.34)	74.94 (70.18)	1501.78 (92.80)	1374.53 (95.53)	234.74 (81.98)
3	22-Urban Administration and Development-Urban Bodies	174.67 (52.34)	95.08 (38.50)	44.23 (28.68)	61.21 (37.99)	39.80 (46.33)
4	53-Financial Assistance to Urban bodies under scheduled Castes Sub-Plan	8.61 (21.04)	25.43 (41.56)	11.23 (30.11)	15.39 (41.06)	9.88 (74.29)
5	58-Expenditure on Relief on Account of Natural Calamities and Scarcity	2.70 (64.29)	2.93 (69.76)	2.50 (85.62)	2.50 (76.69)	2.50 (100)
Capital-Charged						
6	Public Debt	3,896.40 (61.94)	3,392.77 (57.29)	3,650.31 (53.68)	3,903.17 (52.13)	4,018.05 (50.08)

(Source: Appropriation Accounts of concerned years)

1.4 Funds transferred directly to the State implementing agencies

During 2013-14, GoI directly transferred ₹ 9,280.05 crore to various State implementing agencies without routing through the State budget for implementation of various schemes/ programmes. In the present mechanism, these funds are not routed through State Treasury system and hence do not find mention in the Finance Accounts of the State. As such the Annual Finance Accounts of the State do not provide a complete picture of resources under the control of the State Government.

1.5 Grants-in-aid from Government of India

The Grants-in-aid received from the GoI during the years 2009-10 to 2013-14 have been given in **Table-3**.

Table-3: Grants-in-aid from GoI

(₹ in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Non-Plan Grants	1,533	1,636	2,114	333	3,540
Grants for State Plan Schemes	3,102	4,522	4,215	7,099	5,536
Grants for Central Plan Schemes and Grants for Centrally Sponsored Schemes	2,028	2,919	3,600	4,608	2,701
Total	6,663	9,077	9,929	12,040	11,777
Percentage of increase over previous year	13.84	36.23	9.39	21.26	-2.18
Percentage of Revenue Receipts	16.10	17.50	15.86	17.10	15.55

1.6 Planning and conduct of audit

The audit process starts with the risk assessment of various Departments, autonomous bodies, schemes/projects, etc. considering 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 2013-14, compliance audit of 652 Drawing and Disbursing Officers of the State and 88 autonomous bodies were conducted by the office of the Accountant General (General & Social Sector Audit) Madhya Pradesh, Gwalior. Besides, six Performance Audits were also conducted.

1.7 Lack of responsiveness of Government to Inspection Reports

The Accountant General (General & Social Sectors Audit) Madhya Pradesh 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 Report (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 Accountant General (AG) 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 AG, Madhya Pradesh regularly.

We observed that 6793 IRs (20,688 paragraphs) in respect of Social Sector Departments and 1389 IRs (3637 paragraphs) in respect of General Sector Departments issued up to March 2014 remained pending for settlement as on 30 September 2014. The year-wise position of these outstanding IRs and paragraphs are detailed in *Appendix 1.1*.

During 2013-14, nine meetings of the Departmental Audit Committees were held in which 359 IRs and 2902 paragraphs were settled.

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

1.8 Response of Government to significant audit observations

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 notice that in view of likely inclusion of such paragraphs in the Report 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 AG to discuss the draft reports of Performance Audits. 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/Long Paragraphs and 10 draft paragraphs were forwarded to the concerned Administrative Secretaries. Replies of the Government have been received in case of six Performance Audits/Long Paragraphs and eight paragraphs.

1.9 Follow-up on Audit Reports

According to the Rules of procedure for the internal working of the Committee on Public Accounts, the Administrative Department were to initiate, *suo motu* action on audit paragraphs and reviews featuring in the Comptroller and Auditor General's of India Audit Reports (ARs) regardless of whether these are taken up for examination by the Public Accounts Committee 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 69 paragraphs pertaining to General and Social (Non-PSUs) Sectors in the Audit Reports for the years 2005-06, 2008-09, 2010-11, 2011-12 and 2012-13 departmental replies in respect of 31 paragraphs were not received (November 2014) as detailed in *Appendix 1.2*.

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

Several Autonomous Bodies (ABs) 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

Sl. 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 ¹ in submission / non-submission of accounts (in months)
1	M.P. Human Rights Commission, Bhopal	Up to 2013-14	2012-13	2011-12	2011-12	2012-13 (08)
2	MP Building and Construction Workers Welfare Board, Bhopal	Entrustment vide Act. of Parliament	2010-11	2005-06	Information awaited	2006-07 (69), 2007-08 (57), 2008-09 (45), 2009-10 (48), 2010-11 (31), 2011-12 (24), 2012-13 (12)
3	MP State Legal Service Authority, Jabalpur	Entrustment vide Act of Parliament	Not rendered since inception (1997-98)	-	Information awaited	1997-98(192)
4	MP Housing and Infrastructure Development Board, Bhopal	Up to 2013-14	2011-12	2011-12	Information awaited	2007-08 (50), 2008-09 (40), 2009-10 (34), 2010-11 (22), 2011-12 (12), 2012-13 (12)

Out of four ABs, Madhya Pradesh State Legal Services Authority, Jabalpur has not submitted their accounts since inception of the AB (1997-98) even after lapse of 16 years. Correspondence was made (September 2014) with the Member Secretary, MP State Legal Services Authority, Jabalpur for submission of the accounts. However, no response was received (December 2014). As seen from the **Table 4**, there were significant delays of up to 69 months in submission of accounts by three ABs (Serial No. 2, 3 and 4).

¹ Period of delay taken from the due date of receipt of accounts i.e. 30th June of the ensuing financial year till 30th June 2014.

Chapter - 2

Performance Audit

- 2.1 Working of Madhya Pradesh Pollution Control Board**
- 2.2 Public Distribution System in Madhya Pradesh**
- 2.3 Implementation of Total Sanitation Campaign/Nirmal Bharat Abhiyan**
- 2.4 Implementation of Schemes for Welfare and Empowerment of Girl Child**
- 2.5 Implementation of Health Schemes in Tribal Districts**
- 2.6 Implementation of Tribal Sub-Plan under Education Sector**

Chapter 2: Performance Audit

Urban Development and Environment Department

2.1 Working of Madhya Pradesh Pollution Control Board

Executive Summary

For prevention and control of water and air pollution, the Parliament enacted the Water Act, 1974 and the Air Act, 1981. To regulate management of wastes viz. bio-medical waste, hazardous waste and municipal solid waste, relevant Rules were framed under the Environment (Protection) Act, 1986. Madhya Pradesh Pollution Control Board (MPPCB) was constituted in 1974, which is responsible for implementation of the Environmental Acts and Rules in the State. We observed deficiencies in working of the MPPCB during 2009-14.

- MPPCB prepared a five-year plan for 2012-17 without obtaining inputs from lower level functionaries. Besides, no survey was conducted to identify the polluting industries, health care establishments, rivers, etc.

(Paragraph 2.1.7)

- Significant delays occurred in granting consent/ authorisation to industries and health care establishments. 2190 industries, 280 local bodies and 28 building projects were functioning either without obtaining consent or without renewal of consent under Water Act/Air Act. Out of 625 industries 76 industries were functioning without authorisation under Hazardous Waste Rules. This may impact the environment adversely.

(Paragraphs 2.1.8.1 to 2.1.8.3, 2.1.8.5, 2.1.11.1 and 2.1.11.6)

- Compared to the norms prescribed by MPPCB for collection and testing of waste water samples from industries, there were shortfalls in fixation of targets ranging from 23 to 55 *per cent*. In 32 districts, there was no plant for treatment of domestic effluents/sewage. River water quality deteriorated at 19 monitoring locations and improved at eight monitoring locations.

(Paragraphs 2.1.9.2 to 2.1.9.4)

- Fourteen ambient air quality monitoring stations were not functional. Testing of samples in the functional stations was inadequate; shortfalls ranged between 34 and 95 *per cent*.

(Paragraph 2.1.10.1)

- Cement plants were emitting excess pollutants and were thus causing air pollution.

(Paragraph 2.1.10.5)

- Processing and disposal of municipal solid waste was done by less than two *per cent* of the local bodies.

(Paragraph 2.1.11.7)

- No norm was prescribed for inspection of industries and HCEs by the MPPCB, affecting the monitoring of pollution control. The Apex Committee on BMW constituted in January 2011 never met except once in 2011.

(Paragraphs 2.1.12 and 2.1.11.3)

2.1.1 Introduction

In order to address pollution issues, the Parliament enacted the Water (Prevention and Control of Pollution) Act, 1974 (Water Act) and the Air (Prevention and Control of Pollution) Act, 1981 (Air Act) for prevention and control of water and air pollution. To regulate management of wastes viz. bio-medical waste, hazardous waste and municipal solid waste, relevant rules were framed (1989-2000) under the Environment (Protection) Act, 1986.

The Madhya Pradesh Pollution Control Board (MPPCB) was constituted in September 1974 by Government of Madhya Pradesh (GoMP) under Urban Development and Environment Department¹ (the Department) according to the provisions of the Water Act. The MPPCB has been entrusted with the responsibilities of prevention, control or abatement of water, air and environment pollution, as envisaged in the relevant Acts and Rules. It submits an Annual Report on its activities to GoMP for laying before the State Legislature. In a study² conducted (2009) by Central Pollution Control Board (CPCB), five industrial clusters³ of Madhya Pradesh were found as polluted clusters. Thus, pollution in industrial units is an area of concern in the State.

2.1.2 Organisational set-up

The Principal Secretary, Urban Development & Environment Department (Department) is the administrative head at State level. The MPPCB, headed by a Chairman, a Member Secretary (MS) and 15 other Members⁴, implements its programmes through 13 Regional offices⁵, one central laboratory and 10 regional laboratories. The laboratories are responsible for analysis of water and air samples collected from industrial units and other sites.

2.1.3 Audit objectives

The performance audit (PA) was conducted to examine the working of the MPPCB. The audit objectives were to ascertain whether:

- the planning was effective to prevent, control or abate pollution;
- the grant of consent to industries was efficient and effective;
- the provisions of Water and Air Acts were complied with effectively;
- compliance with the Bio-Medical Waste Rules was effective;
- monitoring mechanism in the MPPCB was in place and effective.

2.1.4 Audit criteria

The audit criteria adopted to arrive at audit conclusions were the rules and procedures prescribed to abate pollution and the norms and standards in:

- the Water Act, 1974, the Air Act, 1981 and the Rules made thereunder;

¹ Earlier named as Housing and Environment Department (prior to July 2014)

² Comprehensive Environment Assessment made in 88 industrial clusters in India

³ Dewas, Indore, Nagda-Ratlam, Pithampur and Singrauli.

⁴ Five members from Government departments, five from local bodies, two from government companies/corporations and three non-official members

⁵ Bhopal, Dhar, Guna, Gwalior, Indore, Jabalpur, Katni (formed in September 2013), Rewa, Sagar, Satna, Shahdol, Singrauli (formed in July 2011) and Ujjain

- the Water (Consent) Madhya Pradesh Rules, 1975, the Environment (Protection) Act, 1986;
- the Bio-Medical Waste Rules, 1998, the Hazardous Waste Rules, 2008, the Municipal Solid Waste Rules, 2000; and
- the instructions issued by the MPPCB and CPCB from time to time.

Specific audit criteria have been mentioned in the relevant paragraphs.

2.1.5 Scope and coverage of audit

The review was conducted (February to July 2014) through test check of records of MPPCB, eight⁶ out of 13 Regional offices (ROs), the central laboratory and eight regional laboratories covering the period 2009-14. The ROs were selected through 'Simple Random Sampling without Replacement'. Information in respect of building projects was obtained from Town and Country Planning Department and Municipal Corporations. An entry conference was held on 24 April 2014 with the Member Secretary, in which objectives, criteria and methodology of audit were discussed. The Principal Secretary did not response to our requests (September-October 2014) to conduct exit conference. Audit findings were discussed in the exit conference held (5 November 2014) with the Chairman, MPPCB; their replies/views have been suitably incorporated in the review.

Audit findings

2.1.6 Financial position

Financial resources of the MPPCB comprised of grants-in-aid/assistance from GoI/CPCB, grants from GoMP, water cess⁷ from industries and local bodies, consent and authorisation fees and renewal fees under various environment Acts and Rules. The financial position of the MPPCB is as given in **Table-1**.

Table-1 : Financial resources of MPPCB and utilisation thereof

(₹ in crore)

Year	Opening balance	Amount of grant		Reimbursement of water cess from GoI	Income from other sources ⁸	Total funds available	Expenditure	Closing balance
		CPCB/GoI	State					
2009-10	5.17	0.98	4.00	6.70	22.12	38.97	17.35	21.62
2010-11	21.62	1.33	4.25	4.17	27.47	58.84	23.94	34.90
2011-12	34.90	0.17	4.47	3.07	27.87	70.48	30.40	40.08
2012-13	40.08	0.17	7.18	5.77	35.21	88.41	36.26	52.15
2013-14	52.15	---	11.45	3.25	38.82	105.67	43.77	61.90
Total		2.65	31.35	22.96	151.49	362.37	151.72	

(Source: Data furnished by the MPPCB)

- The MPPCB finalised the annual Accounts and submitted to GoMP only up to the year 2010-11.
- In March 2013, GoI reimbursed ₹ 5.77 crore as share of water cess. MPPCB was to submit utilisation for the entire amount to GoI. The MPPCB,

Incorrect UC of ₹ 4.80 crore submitted to GoI by MPPCB

⁶ Bhopal, Dhar, Gwalior, Indore, Jabalpur, Sagar, Satna and Ujjain.

⁷ State Board levies and collects water cess and credits to the Consolidated Fund of India. Up to 80 per cent of the cess is remitted back to the State Board.

⁸ Includes consent fee/consent renewal fee, authorisation fee/renewal of authorisation fee, interest on investment etc.

however, furnished (November 2013) UC for ₹ 4.80 crore to GoI against the actual expenditure of ₹ 0.32 lakh during 2012-13.

- We also observed that RO, Jabalpur issued the reports of analysis of water and air samples without receipt of fees. As a result, ₹ 23.47 lakh for the period 1992 to 2013-14 on account of water and air analysis fee remained outstanding from industries and departments/institutions⁹. As of October 2014, ₹ 4.32 lakh has been recovered.

In the exit conference, the Chairman admitted the audit observations. Regarding incorrect UC, he stated that necessary entries would be made after reconciliation and this would be avoided in future. The Chairman also stated that action would be taken to recover outstanding testing fees and a report would be submitted.

2.1.7 Survey and Planning

Under Section 17 of Water Act and Section 17 of Air Act, the MPPCB was required to prepare a comprehensive programme for prevention, control or abatement of water and air pollution and to ensure execution thereof.

In order to plan for control of pollution and effective implementation of the Acts, the MPPCB was to identify and prepare an inventory of all industries, health care establishments (HCEs), rivers, lakes, ponds, etc. in the State.

During test check of records of selected ROs (March-July 2014) we observed that no survey was conducted at RO level to identify the polluting industries, rivers, lakes, HCEs, etc. However, the MPPCB prepared a five-year plan for the period 2012-17, first time in April 2012, which consisted of financial and physical targets for control of pollution and strengthening of organisation. It submitted the Plan proposal (April 2012) to State Government.

Thus, the long term plan was prepared by the MPPCB on its own without obtaining any input from the lower level functionaries. We also observed that only 14 meetings of MPPCB were held during the period 2009-14 as against 20 meetings due to be held, which included planning for abating pollution.

In absence of complete information relating to pollution, the plan for control or abatement of pollution was not comprehensive.

The ROs confirmed the facts and stated that annual monitoring package for sampling of water and air was being prepared and submitted to the MPPCB.

In the exit conference, the Chairman stated that dedicated surveys were not conducted but the MPPCB has information of industries, HCEs from other sources. Though no inputs were taken from the ROs for preparation of five year plan, position was being ascertained in the regular meetings of ROs.

The fact remains that mere information of industries, HCEs etc. does not give the level of pollution in industries. Therefore, conduct of survey was needed for ascertaining the status of polluting and non-polluting industries.

The MPPCB may ensure that the inputs from lower level functionaries are obtained and incorporated in the long term plans to make it comprehensive.

⁹ Few instances: Raymond Ltd., Boregaon (Chhindwara); Everest Industries, Kymore (Katni); ACC Ltd. Kymore (Katni); Nagar Nigam, Jabalpur and PHED Jabalpur, etc.

No survey was conducted to identify polluting industries, rivers, lakes, health care establishments, etc.

MPPCB prepared Five Year Plan 2012-17 without obtaining inputs from lower level functionaries

2.1.8 Grant of consent

Under Section 25 of the Water Act and Section 21 of the Air Act, consent of the State Board was required to establish or take any step to establish any industry, operation or process which was likely to discharge sewage or trade effluent into a stream, well, sewer or on land and to pollute the air by process/emission in the State. Accordingly, the MPPCB issue consents for establishment and operation of industries and renewal of consents.

As per notification issued in 1999, Ministry of Environment and Forests (MoEF) classified 64 types of industries as Red¹⁰, 25 as Orange¹¹ and 55 as Green¹² based on their activities carried out and manufacturing products (few are mentioned in *Appendix-2.1*). As per information furnished by MPPCB, there were 14,396 industries (Red category: 6809, Orange category: 4698 and Green category: 2889) in the State as of February 2014. Consent to large/medium scale industries is granted by the MPPCB Headquarter and for Small Scale Industries (SSIs) by the respective RO.

2.1.8.1 Delay in grant of consent to industries

Section 25 of the Water Act and Section 21 of the Air Act provide that prior consent of State Board was essential to establish any industry, its operation or process. In case the consent is not granted within four months from the date of application, it would be treated as a deemed consent.

Test check of records revealed that in 38 cases¹³, consent orders were issued by MPPCB head office and ROs with delays ranging from 3 to 224 days after the stipulated period of 120 days. Of these, 11 consents were related to large and medium industries, which were issued with delays up to 136 days.

Thus, the industries were free to function on deemed consent after the stipulated time without actual grant of consent by the MPPCB which may have adverse impact on environment.

In the exit conference, the Chairman confirmed the facts and figures and stated that efforts would be made to avoid delay in granting consent.

2.1.8.2 Industries functioning without renewal of consent

Every industry was required to obtain periodical renewal of consent from the MPPCB by paying prescribed consent renewal fee to continue its operation and process.

Test check of records of the MPPCB and ROs revealed that as of March 2014, 177 large/medium water/air polluting industries¹⁴ and 2013 SSIs¹⁵ were functioning without renewal of consent of the MPPCB. An amount of ₹ 1.62

There were delays up to 224 days in granting consent to industries

2190 industries were functioning without renewal of consent

¹⁰ Highly polluting industries

¹¹ Moderately polluting industries

¹² Least polluting industries

¹³ No. of cases:-MPPCB Headquarter: 11 (delays 14-136 days), RO: Bhopal 11 (46-224 days), Dhar 1 (20 days), Gwalior: 7 (7-114 days), Indore: 1 (23 days), Jabalpur: 1 (3 days), Sagar: 5 (5-70 days), Satna: 1 (94 days).

¹⁴ Bhopal (30), Dhar (33), Guna (03), Gwalior (02), Indore (14), Jabalpur (17), Katni (24), Rewa (05), Sagar (12), Satna (01), Shahdol (04), Singrauli (03) and Ujjain (29).

¹⁵ SSI: Bhopal (294), Dhar (193), Gwalior (78), Indore (289), Jabalpur (404), Sagar (281), Satna (05) and Ujjain (469)

crore¹⁶ was chargeable from these SSIs on account of consent renewal fee. Functioning of the industries without renewal of consent may impact the environment adversely.

In the exit conference, the Chairman stated that this could not be done due to shortage of staff and efforts would be made to recover the amount and bring industries under the consent regime. However, no comment was made on impact on environment due to non-renewal of consent.

2.1.8.3 Annual consent renewal fees pending from local bodies

The Water (Consent) Madhya Pradesh Rules, 1975 prescribed consent fee and annual consent renewal fee chargeable from local bodies extracting water from natural sources and discharging effluents into streams.

280 local bodies were functioning without valid consent in test checked ROs

We observed that out of 293 local bodies in the test checked ROs, 171 local bodies had never obtained consent from the MPPCB. Further, 109 local bodies which initially took consent were subsequently functioning¹⁷ without renewal of consent as of March 2014. A total amount of ₹ 13.75 lakh was receivable from these local bodies on account of consent renewal fee as of March 2014 (*Appendix 2.2*).

In the exit conference, the Chairman confirmed the facts and stated that continuous efforts were being made to recover pending fees from local bodies.

2.1.8.4 Maintenance of register of consented conditions

Register of consented conditions was not maintained by the ROs

We observed that the register of consented conditions was not maintained by the ROs of Ujjain, Sagar, Satna, Gwalior, Dhar and Indore during the period 2009-14, though required under Section 25 (6) of the Water Act. The RO, Bhopal maintained such register only from May 2011, while RO, Jabalpur did not maintain such register after May 2011. Thus, the consented conditions were not open for inspection by the persons interested or affected by the outlet, land or premises covered under the consent.

The Chairman stated that the ROs would be directed to maintain the register.

The MPPCB should ensure maintenance of register of consented conditions as prescribed in the Act.

2.1.8.5 Building projects functioning without consent of the MPPCB

As per notifications issued by MoEF, GoI (September 2006) and Department of Urban Administration and Development, GoMP (May 2010), the building and construction projects of prescribed categories¹⁸ were required to take consent/approval from the MPPCB.

¹⁶ Bhopal (₹ 25.78 lakh), Dhar (₹ 30.27 lakh), Gwalior (₹ 3.24 lakh), Indore (₹ 12.36 lakh), Jabalpur (₹ 22.06 lakh), Sagar (₹ 21.94 lakh), Satna (₹ 0.07 lakh) and Ujjain (₹ 46.00 lakh).

¹⁷ 44 local bodies for last five years, 18 local bodies for last 10 years and 47 local bodies for more than 10 years.

¹⁸ Building and construction projects with 20,000 sqm and more but less than 1,50,000 sqm built-up area, Housing complexes with 100 tenements or more, Commercial establishments having built-up area of 2000 sqm or more.

Scrutiny of records of selected ROs¹⁹ and information provided by Municipal Corporations (MCs) revealed that out of 30 projects sanctioned by the MCs during the period 2009-14, only two obtained consent of MPPCB. The position of building projects sanctioned by MCs is in **Appendix 2.3** and status of consent taken by building projects under Water/Air Acts from the MPPCB is given in **Table-2**.

Table-2: Position of Building projects under test checked ROs

Name of MC	Number and description of projects to whom permission was granted by MCs				Number of projects which were granted consent by the MPPCB	Number of projects which did not have consent of the MPPCB
	Building and construction projects ²⁰	Housing complex ²¹	Commercial establishments ²²	Total		
Gwalior	09	--	01	10	02	08
Indore	10	02	03	15	---	15
Bhopal	05	--	--	05	---	05
Total	24	02	04	30	02	28

(Source: Data furnished by MCs and ROs)

28 Building projects were functioning/ under construction without consent of the MPPCB

It would be seen that out of 30 construction projects permitted by MCs under three categories, 28 projects were functioning/under construction without 'consent to establish' (CTE) of the MPPCB. In addition, CTE was granted by the MPPCB to 14 projects (Bhopal 03, Indore 11) before 2009-10. But, even after lapse of more than five years, 'consent to operate' was not obtained by these projects. The MPPCB also did not inspect these projects to check their status. We also observed that there was lack of co-ordination between the MPPCB and the MCs regarding permission granted for building projects, as neither the MC furnished the information to the MPPCB nor did the MPPCB take any effective initiative to obtain the same.

On this being pointed out, the MS stated (August 2014) that under "Grey Water Recycling Model Bye-laws" (notified by GoMP in May 2010) permission was to be given by MC after approval of the MPPCB. Legal action would be taken on the concerned projects after due analysis/inspection.

The reply indicates lack of co-ordination between two Government agencies.

In the exit conference, the Chairman stated that efforts would be made for better co-ordination between MCs, Town and Country Planning Department and MPPCB to bring the Building projects under the consent mechanism. As regards the CTE granted projects, the field inspection would be carried out shortly and appropriate action would be taken.

2.1.9 Water Act

The Water Act, 1974 is designed for prevention and control of water pollution and the maintaining or restoring of wholesomeness of water. The State Board was required to plan a comprehensive programme for prevention, control or abatement of pollution of streams and wells and to secure execution thereof, issue consents to industries subject to such conditions as it deems fit for control of water pollution and to watch compliance with the conditions.

¹⁹ The building projects requiring consent/approval were taken up only in three ROs out of selected eight ROs.

²⁰ Projects having more than 20,000 but less than 1,50,000 square meter built-up area.

²¹ Housing complexes with 100 tenements or more.

²² Commercial establishments having built-up area of 2000 square meter or more.

2.1.9.1 National Water Quality Monitoring Programme

The CPCB, in collaboration with the State Boards, monitors the water quality of aquatic resources in the country under National Water Quality Monitoring Programme (NWMP). We observed that the MPPCB was monitoring water quality at five stations of Global Environment Monitoring System (GEMS) and at 100 stations of Monitoring Indian Aquatic Resource System (MINARS) under NWMP by measuring the parameters pH, biological oxygen demand (BOD), chemical oxygen demand (COD), dissolved oxygen (DO), Total Suspended Solids etc. in the water samples taken from rivers, lakes, ponds and wells. In addition, CPCB sanctioned (December 2011) 50 new stations under MINARS for strengthening of monitoring network. The frequency of the sampling for each identified station was fixed by the CPCB.

Year-wise targets and achievement of sampling under the programme is shown in **Table-3**.

Table-3: Position of targets and achievement of sampling of water under NWMP

Year	GEMS		MINARS		Total		
	Targets	Samples tested	Targets	Samples tested	Targets	Samples tested	Shortfall (per cent)
2009-10	44	40	750	690	794	730	64 (8)
2010-11	44	36	750	752	794	788	06 (1)
2011-12	44	37	750	696	794	733	61 (8)
2012-13	50	48	1490	1059	1540	1107	433 (28)
2013-14	50	48	1490	1284	1540	1332	208 (14)
Total	232	209	5230	4481	5462	4690	772 (14)

(Source: Data furnished by the MPPCB)

There was shortfall of 14 per cent in sampling of water under NWMP

Thus, the shortfall against the targets of sampling was 14 per cent during the period 2009-14.

On this being pointed out, the MS stated (August 2014) that the reasons for shortfalls were drying up of rivers in summer season and difficulties in approaching sampling points in rainy season.

In the exit conference, the Chairman admitted the audit observations.

2.1.9.2 Monitoring of Natural Water Sources

The position of targets and achievement for collection and testing of samples of natural water sources during the years 2009-10 to 2013-14, is given in **Table-4**.

Table-4: Position of targets and achievement of natural water sources

	2009-10	2010-11	2011-12	2012-13	2013-14
Targets	2015	2197	2474	2810	2939
Achievement	2869	3516	3838	3515	4632

(Source: Data furnished by the MPPCB)

Water quality deteriorated at 19 monitoring locations and improved at eight locations in 2012-13, as compared to 2011-12

Above table indicates that achievement was more than the targets during the years 2009-10 to 2013-14.

On the basis of monitoring results of natural water resources, the MPPCB classified the water quality as A, B, C, D and E based on several uses of water. We noticed that river water quality at 19 monitoring locations deteriorated and quality improved at eight locations in 2012-13 compared to the status of 2011-12, as shown in **Appendix 2.4**.

In the exit conference, the Chairman stated that efforts were being made to further improve the water quality at the locations where it deteriorated.

2.1.9.3 Inadequate treatment of domestic effluents

As per provision 17 (1) (f) of the Water Act, 1974, the State Board was required to inspect sewage or trade effluents, works and plants for treatment and to review plans, specifications or other data relating to plants set up for treatment of water, works for purification thereof.

In 32 districts there was no STP for treatment of domestic effluent. Treatment capacity of STPs in six districts was less than the effluent generated

During test check of records (March-July 2014) and analysis of information provided by selected ROs, we observed that 10 sewage treatment plants (STPs) were installed by six local bodies²³. As per information furnished by the test checked ROs, out of 1280.46 million litres daily (MLD) domestic effluents generated in 38 districts, only 260.31 MLD domestic effluent was being treated through 10 STPs in six districts and the remaining 1020.15 MLD was disposed without treatment. Even in the six districts, where STPs were installed, the treatment capacity of STPs was less than sewage generated. The gap between sewage generation and treatment capacity ranged from 16 per cent to 79.57 per cent (*Appendix 2.5*). The MPPCB neither took any effective action in this regard nor fixed any norm for inspection of STPs.

In the exit conference, the Chairman stated that notices would be issued to local bodies and norms would be fixed for inspection of STPs.

2.1.9.4 Monitoring of Industrial Waste Water

Every year MPPCB directed the ROs to propose a programme for monitoring of industrial waste water so as to monitor Red category industries every month, Orange category industries six times in a year and Green industries at least twice in a year. Category-wise number of industries proposed for monitoring of industrial waste water is given in **Table-5**.

Table-5: Category wise number of industries proposed for monitoring

Category of industry	2009-10	2010-11	2011-12	2012-13	2013-14
Red	365	401	410	428	430
Orange	222	151	211	202	160
Green	158	183	185	161	161
Total	745	735	806	791	751

(Source: Data furnished by the MPPCB)

Based on proposals of the ROs, the MPPCB decided the targets for sampling of industrial waste water for each Regional office. The year-wise details of targets fixed and the monitoring to be done as per MPPCB's instructions is given in **Table-6**.

Table-6: Position of test due to be conducted, targets set and achievement

Year	No. of industries	Total number of sampling which was to be done as prescribed	Number of samples targeted	Shortfall in targets vis-à-vis norms (per cent)	Total achievement (as percentage of prescribed number of samples)
2009-10	745	6028	2714	3314 (55)	3464 (57)
2010-11	735	6084	2958	3126 (51)	3645 (60)
2011-12	806	6556	5055	1501 (23)	5542 (85)
2012-13	791	6670	3923	2747 (41)	4681 (70)
2013-14	751	6442	3729	2713 (42)	4141 (64)

(Source: Data furnished by the MPPCB)

Lower targets were fixed for monitoring of industrial waste water

²³ Bhopal (4), Burhanpur (1), Gwalior (1), Indore (2), Ujjain (1) and Vidisha (1).

It would be seen that the targets were fixed lower than that prescribed by MPPCB, ranging from 23 per cent to 55 per cent during 2009-10 to 2013-14.

Further, scrutiny of monitoring reports for 2013-14 in six test checked ROs²⁴ revealed that out of 359 industrial units test checked, in 53 units the treated effluent of the industries had high biological oxygen demand (BOD) and chemical oxygen demand (COD) content compared to the prescribed norms (BOD: 30 mg/l, COD:250 mg/l). The extent to which the BOD, COD exceeded the norms is given in **Table-7**.

Table-7: Position of parameter BOD, COD exceeded by the industries

Sl. No.	BOD		COD	
	Range of BOD level (in mg/L)	Number of industries	Range of COD level (in mg/L)	Number of industries
1	31-100	28	251-500	22
2	101-250	18	501-700	06
3	251-400	04	701-900	06
4	401-500	02	901-1200	04
5	501 and above	01	1201 and above	11
Total		53		49*

* In four industries in RO, Satna, COD was not measured for want of instruments.

In the exit conference, the Chairman confirmed facts and figures and stated that due to shortage of staff and equipment lower targets were fixed and efforts would be made to improve the situation.

The MPPCB may adhere to sample collection and testing norms prescribed.

2.1.10 Air Act

The Air Act, 1981 is designed for prevention, control or abatement of air pollution by preservation of quality of air. The State Board is required to plan and execute programmes for prevention, control or abatement of air pollution, issue consents to industries subject to such conditions as it deems fit for control of air pollution and to watch compliance of the consented conditions.

2.1.10.1 National Ambient Air Monitoring Programme

The MPPCB was conducting air monitoring at 25 stations of 10 cities, out of 26 ambient stations sanctioned by CPCB (before 2009-10). Moreover, CPCB sanctioned (April 2011) 13 new ambient air quality monitoring stations²⁵ under the programme in the State and directed the MPPCB to initiate monitoring. A new parameter PM_{2.5} (fine particles less than 2.5 micrometers in diameter) believed to be of great health risk was started to monitor in ambient air from 2011-12.

Under the programme, the MPPCB was required to monitor ambient air twice in a week at each station i.e. 104 measurements in a year. They were required to take 624 Ambient Air Quality samples each of Sulphur dioxide (SO₂) and Oxides of Nitrogen (NO_x), 312 samples for Respirable Suspended Particulate Matter (RSPM) and 104 samples for PM_{2.5} from each station in a year²⁶.

There was shortfall between 34 per cent and 95 per cent in sampling of ambient air under National Ambient Air Monitoring Programme

²⁴ Bhopal, Dhar, Gwalior, Indore, Jabalpur and Satna.

²⁵ Amlai: 2, Bhopal: 4, Chindwara: 2, Jabalpur: 1, Katni: 2 and Pithampur (Indore): 2

²⁶ (a) SO₂ and NO_x: 104 measurement X 6 (at 4 hourly interval) = 624 observations,
(b) RSPM: 104 measurement X 3 (at 8 hourly interval) = 312 observations,
(c) PM_{2.5} :-104 measurement X 1 (at 24 hourly interval) = 104 observations.

Against the annual target of 15,600 samples for SO₂ and NO_x, 7800 samples for RSPM and 2600 samples of PM_{2.5} for 25 functional stations, the year-wise position of samples taken and tested is detailed in **Table-8**.

Table-8: Position of targets and achievement of NAMP stations in the State

Year	SO ₂		NO _x		RSPM		PM _{2.5}	
	Targets	Samples tested (per cent)	Targets	Samples tested (per cent)	Targets	Samples tested (per cent)	Targets	Samples tested (per cent)
2009-10	15,600	9,919 (64)	15,600	9,919 (64)	7,800	5,108 (65)	--	--
2010-11	15,600	10,064 (65)	15,600	10,100 (65)	7,800	5,418 (69)	--	--
2011-12	15,600	9,706 (62)	15,600	9,859 (63)	7,800	5,207 (67)	2,600	31 (01)
2012-13	15,600	9,527 (61)	15,600	9,529 (61)	7,800	5,067 (65)	2,600	115 (04)
2013-14	15,600	9,039 (58)	15,600	9,274 (59)	7,800	4,839 (62)	2,600	206 (08)
Total	78,000	48,255 (62)	78,000	48,681 (62)	39,000	25,639 (66)	7,800	352 (05)
Shortfall		38 per cent		38 per cent		34 per cent		95 per cent

(Source: Data furnished by the MPPCB)

Thus, the shortfall in sampling of SO₂ and NO_x was 38 per cent and shortfall in sampling of RSPM was 34 per cent while shortfall in sampling of PM_{2.5} was 95 per cent. Moreover, 13 newly sanctioned air quality monitoring stations and one old station (Katra Bazar, Sagar) were non-functional.

Scrutiny of annual average monitoring reports in respect of 25 functional stations revealed that the parameters SO₂ and NO_x were within the prescribed norms. The parameter RSPM exceeded the prescribed norms in 2012 (22 stations) and in 2013 (20 stations). The results of monitoring at three stations for RSPM for 2013 were not available. Details are given in **Appendix 2.6**.

On this being pointed out, the MS attributed (August 2014) shortfall due to non-functioning of the stations during rainy season for safety of instruments and due to non-working of instruments. Excess concentration was due to increase in number of vehicles, construction and commercial activities. Further, MS stated that under the programme, results of monitoring were sent to CPCB so that action plan at national level can be prepared and implemented.

Reply was not acceptable as the MPPCB was required to monitor these parameters for 104 days in a year. Further, MPPCB should ensure that instruments are in working condition during the entire year. However, on remedial action taken, no reply was furnished by the MPPCB.

In the exit conference, the Chairman confirmed facts and stated that information of types of equipment required for monitoring of PM_{2.5} was not received on time. Now tendering process is in progress and after completion of this process MPPCB would start the monitoring of PM_{2.5}. Shortfall would be avoided in future. Out of 13 non-functional stations, five were made operational and remaining would be made functional very soon.

The MPPCB may ensure that instruments are in working condition and adequate sampling is done to enable the CPCB to prepare and implement the action plan at national level.

2.1.10.2 Monitoring of vehicular pollution

Under Section 20 of the Air Act, 1981 the State Board is to inspect the vehicles to ensure that the standards for emission of air pollutants by vehicles were being complied with.

Out of 70,185 vehicles checked by the MPPCB during the years 2009-10 to 2013-14 in the State, 7734 (11 per cent) vehicles were found causing air pollution in excess of the limit prescribed. The year-wise details of vehicles to be checked, vehicles actually checked by the MPPCB and the vehicles causing air pollution in excess of the prescribed limits were as given in **Table-9**.

11 per cent vehicles were found exceeding emission limits causing air pollution

Table-9: Position of vehicles monitored and found exceeding emission limits

Year	Targeted number of vehicles to be checked	Total number of vehicles monitored	Total number of vehicles exceeded emission limit	Percentage of vehicles exceeded limit
2009-10	12,400	8,376	1,080	13
2010-11	13,080	14,432	2,419	17
2011-12	13,980	14,609	1,699	12
2012-13	14,880	16,528	1,520	09
2013-14	14,880	16,240	1,016	06
Total	69,220	70,185	7,734	11

(Source: Data furnished by the MPPCB)

In the exit conference, the Chairman confirmed the facts and stated that monitoring reports of vehicular pollution were sent to RTOs for necessary action, since they are the authority to take action. Further, Chairman stated that matter would be taken up with RTOs for follow up action.

Fact remains that action taken by the RTOs was not known to the MPPCB/ROs due to lack of follow-up with RTOs.

2.1.10.3 Collection and testing of industrial air samples

The position of targets and achievement of collection and testing of industrial ambient air and stack samples in the State during the years 2009-10 to 2013-14 is given in **Table-10**.

Table-10: Position of targets and achievement of testing of industrial air

Year	Ambient Air			Stack		
	Targets	Achievement	Shortfall (percentage)	Targets	Achievement	Shortfall (percentage)
2009-10	2487	2040	447 (18)	793	661	132 (17)
2010-11	2768	2468	300 (11)	722	760	Nil
2011-12	4234	2650	1584 (37)	843	796	47 (06)
2012-13	3678	2446	1232 (33)	841	883	Nil
2013-14	3601	3648	Nil	814	997	Nil

(Source: Data furnished by the MPPCB)

The MS stated (August 2014) that the shortfall was due to industries found closed at the time of collection of sample and monitoring of ambient air was affected due to rains.

Reply is not acceptable as the sampling schedule was to be planned when industries were working so that adequate sampling could be done and analysed.

Shortfall of 11 to 37 per cent noticed in collection and testing of ambient air samples

Further, test-check of monitoring reports of industrial air for the year 2013-14 provided by the six test-checked ROs²⁷ we observed that in 50 industrial units, the parameter RSPM exceeded the permissible limit of 100 µg/M³. The extent to which the RSPM exceeded the norms in these units is shown in **Table-11**.

Table-11: Position of parameter RSPM exceeded by the industries

Sl. No.	Range of parameter RSPM (µg/M ³)	Number of industries exceeded the prescribed limits
1	101-200	22
2	201-300	06
3	301-400	13
4	401-500	03
5	501 and above	06
Total		50

In the exit conference, the Chairman confirmed the facts and audit observations and stated that due to shortage of staff the targeted samples could not be collected and tested. Efforts would be made to achieve the targeted samples. ROs would be directed to achieve the targets.

The MPPCB may adhere to sample collection and testing norms prescribed.

2.1.10.4 Monitoring of noise pollution

Under section 4 (3) of the Noise Pollution (Regulation and Control) Rules, 2000, the State Board was required to collect, compile and publish technical and statistical data relating to noise pollution and measures devised for its effective prevention, control and abatement. The zone-wise standards for noise pollution were notified under the Noise Pollution (Regulation and Control) Rules, 2000.

The position of the tests conducted by the MPPCB at identified areas/zones²⁸ and noise in excess of standards during the years 2009-10 to 2013-14 in the State is as given in **Table-12**.

Table-12: Position of tests conducted and found in excess of prescribed limits

Year	Targeted number of tests	Total number of tests conducted	Number of cases exceeding limit	Percentage of cases exceeding limit
2009-10	3,180	4,249	1,744	41
2010-11	4,320	4,608	2,283	50
2011-12	4,896	6,046	2,837	47
2012-13	5,184	5,822	2,757	47
2013-14	5,184	6,019	2,874	48
Total	22,764	26,744	12,495	47

(Source: Data furnished by the MPPCB)

Above table indicates that the noise in excess of the prescribed standards²⁹ fixed by GoI ranged from 41 *per cent* to 50 *per cent* during the years 2009-10 to 2013-14.

Further, we noticed that noise pollution, in selected ROs, was in excess of norms in 65 *per cent* samples in Commercial zone, 59 *per cent* samples in

Noise pollution was in excess of prescribed standards in 47 *per cent* cases

²⁷ Bhopal, Dhar, Gwalior, Indore, Jabalpur and Satna.

²⁸ Residential zone, Commercial zone, Silence zone and Industrial zone.

²⁹ Industrial area (Day: 75, Night: 70), Commercial area (Day: 65, Night: 55), Residential area (Day: 55, Night:45), Silence Zone (Day: 50, Night:40) Limits are in dB (A) Leq

Silence zone, 56 per cent samples in Residential zone and 25 per cent samples in Industrial zone.

We observed that during the year 2013-14 the total number of tests exceeding the prescribed limit was significantly high in RO Bhopal (87 per cent), RO Indore (65 per cent) and RO Ujjain (59 per cent). The zone-wise position of noise pollution in test checked ROs is shown in *Appendix 2.7*.

Non-publishing of data regarding level of noise pollution resulted in non-compliance with the provisions. The stakeholders and general public also remained unaware about the level of noise pollution in the area.

In the exit conference, the Chairman stated that noise monitoring reports were sent to district Collectors, as district administration is the prescribed authority in cases of noise pollution. Technical data of noise pollution indicating the level of pollution would be published in future.

2.1.10.5 Excess emission of air pollutants in cement plants

Under Section 21 of the Air Act, consent was granted to cement plants by the MPPCB with the condition of maintaining appropriate air pollution control equipment at all points of emission and ensuring that these were always kept running and in working condition. The units were to make efforts to restrict particulate emission as low as possible. At no point of time, the particulate emission from stack should exceed 50 mg/Nm³. Ambient air quality at the boundary of the factory premises was also to conform to the norms prescribed.

Analysis of the monitoring reports of cement plants revealed that RSPM (PM₁₀), Particulate Matter (PM_{2.5}) and particulate emission from stack emitted in the air beyond the permissible limits in the vicinity of the cement plants. The position of PM₁₀, PM_{2.5} and PM stack monitored in five cement plants for the years 2010-11 to 2013-14 is given in *Appendix 2.8*. In three cement plants³⁰, the percentage of excess emission was up to 110, 120 and 89 respectively.

In the exit conference, the Chairman stated that notices were issued to cement plants, where emission level was in excess of prescribed limit, with the direction to bring down emission level. MPPCB would take corrective action to bring down emission level by improving the efficiency of pollution control devices.

2.1.11 Waste Management

Surface water contamination takes place when wastes reach water bodies while ground water gets contaminated when residues from waste percolate into the ground water. The management and handling of waste is regulated by the Environment (Protection) Act, 1986 and rules made thereunder viz. Bio-Medical Waste (Management and Handling) Rules 1998, Hazardous Wastes (Management, Handling and Transboundary Movement) Rules 2008, the Municipal Solid Waste (Management and Handling) Rules, 2000 etc.

Cement plants were emitting excess pollutants and were thus causing air pollution

³⁰ Prism Cement Ltd., Satna, Maiher Cement, Satna and K.J.S., Cement Plant, Satna.

Bio-Medical Waste

Bio-Medical Waste (BMW) generated during diagnosis, treatment or immunisation of human beings or animals or in research activities is harmful to human health and management of BMW is an integral part of health care.

2.1.11.1 Authorisation of Health Care Establishments (HCEs)

As per Rule 8 of the BMW Rules every occupier disposing and/or handling BMW in any manner should seek authorisation from the Board for handling and disposal of BMW. Rule 7 (7) of BMW Rules, 1998 provides that every application for authorisation shall be disposed of by the prescribed authority within 90 days from the date of receipt of the application.

Scrutiny of annual reports of BMW submitted by the MPPCB to CPCB revealed that out of 2280 to 2850 HCEs functioning in the State during the calendar years 2009 to 2013, HCEs functioning without authorisation were 808 to 1274 and HCEs not applied for authorisation were 782 to 1217. Year-wise details of total number of HCEs, HCEs applied for authorisation and authorisation granted by MPPCB are shown in **Appendix 2.9**.

Authorisation to HCEs was issued with a delay from 9 to 623 days

During test check of records related to authorisation in selected ROs and MPPCB headquarter, it was noticed that in 47 cases³¹ authorisation orders were issued to the occupiers by the ROs and the MPPCB headquarters, with delays ranging from 9 to 623 days beyond the stipulated time of 90 days.

In the exit conference, the Chairman confirmed the facts and stated that delay would be avoided in future. He also stated that efforts are being made to bring HCEs under authorisation mechanism.

2.1.11.2 HCEs functioning without renewal of authorisation

As per Rule 8 of the BMW Rules, every occupier of an institution generating, collecting, receiving, storing, transporting, treating, disposing and/or handling BMW in any other manner should obtain authorisation from the MPPCB for handling and disposal of BMW.

Section 15 of the Environment (Protection) Act, 1986 provides penalty for contravention of the provisions of the Act and Rules made thereunder.

627 HCEs were functioning without renewal of authorisation

Scrutiny of records relating to HCEs showed that 627 HCEs in selected ROs, which initially took authorisation, were subsequently functioning without renewal of authorisation as of March 2014 (**Appendix 2.10**).

In the exit conference, the Chairman stated that this could not be done due to shortage of staff and efforts would be made to bring HCEs under the authorisation mechanism.

Reply is not acceptable as the MPPCB confined its responsibilities to issuing of notices and penal action was not taken on defaulter HCEs as required under Environment (Protection) Act.

³¹ MPPCB Headquarter: 03 cases (31-339 days), ROs: Bhopal 08 cases (9-240 days), Dhar: 04 cases (19-366 days), Gwalior: 06 cases (16-182 days), Indore: 08 cases (63-208 days), Jabalpur: 02 cases (27-221 days), Satna: 16 cases (9-623 days).

2.1.11.3 Inadequate meetings of Advisory Committee on BMW

In pursuant of recommendations of the Rajya Sabha Committee, State Government constituted an Advisory Committee³² (January 2011) to advise the State Government and the MPPCB on matters related to the implementation of BMW Rules. This Apex Committee was to meet once in every three months to coordinate enforcement of BMW Rules.

Only one meeting of Advisory Committee on BMW held since 2011 against stipulation of one meeting in every three months

We observed that the Advisory Committee met only once in March 2011. The Committee decided to give training to hospital staff regarding management of BMW at RO level and to prepare detailed project report (DPR) to study management of BMW by including status of transportation of waste from rural areas to Common Bio-Medical Waste Treatment Facility (CBWTF). For this, the MPPCB was to coordinate with the Public Health and Family Welfare Department, which would provide financial assistance.

The work of preparation of DPR was awarded (June 2011) to Environmental Planning & Coordination Organisation (EPCO) headed by an Executive Director. But, we observed that DPR had not been prepared by the EPCO. During the period 2011-14, only 11 trainings/workshops³³ were organised in nine ROs in which 1761 trainees were imparted training. No training/workshop were organised in the remaining four ROs³⁴. Thus, recommendation of the Advisory Committee was not implemented fully as of August 2014.

On this being pointed out, the MS stated (August 2014) that due to non-providing of required funds to EPCO, the work was not initiated by them.

In the exit conference, the Chairman stated that efforts would be made to organise regular meetings of the Committee and its recommendations would be implemented. He also intimated that MPPCB constituted State Level Technical Advisory Committee with representative from Indian Council of Medical Research, for periodical review and addressing the issues of BMW.

The Advisory Committee on BMW may meet at prescribed intervals and ensure that its recommendations were implemented.

2.1.11.4 Monitoring of standards for incinerators

According to the emission standards for incinerators prescribed in the BMW Rules, five parameters (Particulate Matter, Nitrogen oxides, HCL, height of stack and volatile organic compounds in ash) were required to be monitored by State Board to ensure that pollution limits were maintained. CPCB guidelines for CBWTFs provide that one CBWTF may be allowed to cater up to 10,000 beds and shall not cater health care units situated beyond a radius of 150 Kms. There were 15 CBWTFs in the State as of March 2014.

Scrutiny of monitoring reports and records related to incinerators in four test checked ROs³⁵ revealed the following:

³² Headed by Principal Secretary of Public Health and Family Welfare Department.

³³ Bhopal (01), Guna (01), Gwalior (02), Indore (01), Jabalpur (01), Rewa (01), Sagar (01), Satna (02) and Ujjain (01).

³⁴ Dhar, Katni, Shahdol and Singrauli.

³⁵ RO: Bhopal, Indore, Jabalpur and Satna.

Prescribed parameters for emission by incinerators were not checked

- Volatile Organic Compounds (VOC) in ash was not checked by any of the four test-checked ROs, while the parameter HCL was not checked by the ROs Satna and Jabalpur,
- The Incinerator situated at Indore was catering the BMW from 12,991 beds under the jurisdiction of RO Indore. The same incinerator was also collecting BMW from Ujjain, Dewas, Shajapur, Nagda, Dhar and Burhanpur. The number of beds in these districts were not known. Besides, Burhanpur is situated about 190 kms from Indore, beyond the prescribed limit of 150 kms.
- The CBWTF at Sehore was authorised to cover Betul and Guna Districts, which are about 200 kms from Sehore.

In the exit conference, the Chairman confirmed the fact and stated that due to shortage of equipment these parameters (VOC and HCL) could not be checked. It would be checked in future. Authorisation to CBWTFs beyond radius of 150 Kms were issued as no other CBWTF was available in that area.

Hazardous waste

Hazardous waste means the waste which by reason of any of its physical, chemical, reactive, toxic, flammable, explosive or corrosive characteristics causes danger or is likely to cause danger to health or environment. Certain industries generate wastes that are toxic in nature and require adequate control.

2.1.11.5 Delayed issue of authorisation to occupiers and non-maintenance of register of conditions of authorisation

Rule 5 of Hazardous Waste Rules provides that every person who is engaged in generation, collection, processing, conversion, transfer or the like of hazardous waste shall require to obtain authorisation from State Board. On receipt of applications completed in all respect for seeking authorisation, the State Board will grant authorisation within 120 days subject to such conditions as may be laid down therein.

There were delays in granting authorisation to occupiers under Hazardous Waste Rules

During test check of records related to authorisation we observed that in 22 cases³⁶ (out of 220 cases test checked) authorisation was delayed ranging up to 347 days. However, authorisation was granted from the date of application. Out of 22 cases, delays were more than 30 days in 13 cases. Thus, delays in issuing authorisation to these occupiers resulted in functioning of the occupiers without authorisation during the period of delay.

Register of conditions of granting authorisation was not maintained

We also noticed that the ROs did not maintain register of conditions imposed during granting authorisation/ renewal, though required under the Rules. Thus, the conditions were not open for the persons affected due to the authorisation.

In the exit conference, the Chairman stated that efforts would be made to avoid delay in issue authorisation and the ROs would be directed to maintain the register of conditions while granting the authorisation.

The MPPCB should ensure maintenance of register of conditions imposed at the time of granting authorisation as prescribed in the Rules.

³⁶ No. of cases:-Bhopal: 02 (32-158 days), Dhar: 05 (1-52 days), Gwalior: 06 (12-227 days), Indore: 03 (1-28 days), Jabalpur: 01 (1 day), Satna: 05 (29-347 days).

2.1.11.6 Industries functioning without renewal of authorisation

As per Rule 5 (4) of Hazardous Waste Rules, 2008 authorisation for functioning of industries given by the State Board is valid for five years and is required to be renewed for continuous functioning of the industry.

Out of 625 industries, 76 industries were functioning without authorisation under Hazardous Waste Rules

Test check of inventory report of hazardous waste in four test-checked ROs revealed that out of 625 industries generating hazardous waste, 76 industries³⁷ were functioning without renewal of authorisation under the Hazardous Waste Rules as of March 2014.

In the exit conference, the Chairman stated that this could not be done due to shortage of staff and efforts would be made to bring industries under the authorisation mechanism.

Municipal Solid Waste

Municipal Solid Waste (MSW) includes commercial and residential wastes generated in a municipal area in either solid or semi-solid form excluding industrial hazardous wastes but including treated BMW.

2.1.11.7 Compliance with standards prescribed under MSW Rules

According to the Municipal Solid Waste Rules, Municipalities are responsible for disposal of MSW and the State Board is responsible for monitoring the compliance of standards as specified in the Rules. The Rules also provide that MSW shall be managed and handled in accordance with the compliance criteria laid down in the Rules (Schedule II) in respect of six parameters viz. collection, segregation, storage, transportation, processing and disposal of MSW.

Processing and disposal of MSW was done by less than two per cent of the local bodies

Scrutiny of annual reports submitted by MPPCB to CPCB revealed that there were 338 to 365 local bodies (LBs) in the State during the years 2009-10 to 2013-14. We observed that during these years, MSW was collected by only 3 to 11 LBs, while processing and disposal of MSW was done by only one to five LBs. Thus, processing and disposal of MSW was done in less than two per cent of the LBs. The status of compliance with standards for the six parameters by the local bodies during 2009-14 is given in **Appendix 2.11**.

In the exit conference, the Chairman stated that notices were being issued to local bodies. Continuous efforts are being made at MPPCB level to improve the situation. As local bodies are Government bodies the issue was also brought to the notice at appropriate level in the Government.

2.1.12 Monitoring for control of pollution in industries and HCEs

The State Board is required to inspect the establishments and monitor compliance with various conditions of consent and authorisation under BMW, Hazardous Waste and Consent Rules. As per Rule 6 of Consent Rules, 1975, the MPPCB is also to make surprise checks and inspections of the agencies in order to keep a constant check of pollution in the State.

No norms fixed for inspection of industries and HCEs

Test-check of records of the MPPCB and the ROs revealed that inspection of industries and HCEs was conducted at the time of issue of consent/

³⁷ Bhopal (06), Dhar (11), Indore (51), Jabalpur (08).

authorisation and renewal thereof. There was no record to show that surprise inspection of the industries was conducted during the period 2009-14.

ROs confirmed the fact and stated that inspections were also carried out in case of complaint, if any.

In the exit conference, the Chairman stated that vigilance team has been constituted for random inspections.

The MPPCB may fix norms for inspection of industries and HCEs on the basis of their pollution potentiality and ensure their compliance.

2.1.13 Non-preparation of working manual

The Departmental manual is a permanent directive used for detailed guidance pertaining to the administrative functions of a department and is very important for the smooth functioning of any department.

MPPCB did not prepare working manual

We observed that MPPCB did not prepare any manual for its functioning and to carry out the responsibilities entrusted to it under various Acts and Rules, despite being set up in 1974.

In the exit conference, the Chairman stated that the Committee has been constituted for preparation of working manual, it would be prepared shortly.

The MPPCB may prepare working manual specifying the duties and responsibilities at each level for effective internal control.

2.1.14 Manpower management

MPPCB has significant shortage of manpower

As on 31 March 2014, the MPPCB had shortage of 303 staff (39 per cent of sanctioned posts) in different cadres as shown in **Appendix-2.12**. We observed that the staff shortage in technical services responsible for consent/authorisation and inspections was 45 per cent, while staff shortage in scientific services responsible for collection and testing of samples as well as research works was 41 per cent. The shortages would adversely affect functioning of the MPPCB particularly collection and testing of samples and conduct of inspections.

In the exit conference, the Chairman admitted the audit observations.

The vacant posts may be filled up for efficient functioning of the MPPCB.

2.1.15 Conclusion

Working of the Madhya Pradesh Pollution Control Board (MPPCB) for prevention, control or abatement of environment pollution was not adequate as reflected from the following:

- Significant delays occurred in granting consent/ authorisation to industries and health care establishments. In test checked ROs, 2190 industries, 280 local bodies and 28 building projects were functioning either without obtaining consent or renewal of consent under Water Act/Air Act. Out of 625 industries 76 industries were functioning without renewal of authorisation under Hazardous waste Rules.

- The MPPCB did not adhere to its norms prescribed for collection and testing of samples from industries to monitor pollution level and fixed targets lower than the norms.
- In 32 districts in the selected ROs, there was no sewage treatment plant for treatment of domestic effluents/sewage. River water quality deteriorated at 19 monitoring locations and improved at eight locations.
- Fourteen ambient air quality monitoring stations out of 39 sanctioned, were not functional. Shortfalls in sampling of ambient air quality in the functional stations were ranged between 34 and 95 *per cent*.
- Cement plants were causing excess emission of air pollutants.
- Monitoring for control of pollution marred due to absence of any prescribed norm for inspection of industries and HCEs by the MPPCB. The Apex Committee on BMW constituted in January 2011 never met except once in 2011.

Food, Civil Supplies and Consumer Protection Department

2.2 Public Distribution System in Madhya Pradesh

Executive Summary

Public Distribution System (PDS) is a major instrument of the Government's economic strategy for ensuring availability of foodgrains to the public at affordable prices as well as for enhancing food security to the poor. While overall responsibility of management of foodgrains in the country vested with the Government of India (GoI), the State Government is responsible for their effective distribution in the State through the PDS. In Madhya Pradesh, the PDS was implemented by Food, Civil Supplies and Consumer Protection Department. During the period 2009-14, the State Government incurred an expenditure of ₹ 2055 crore towards subsidy of foodgrains under PDS. A performance audit of the implementation of 'Public Distribution System in Madhya Pradesh' during the period 2009-14 revealed the following:

- Significant under-utilisation of funds during 2013-14 affected the PDS activities like recoupment of losses to fair price shops and lead societies on operation of PDS, construction of godowns/Covered and Plinth Storage and distribution of iodised salt.

(Paragraph 2.2.6.1)

- Number of BPL and AAY ration cards issued were more than the number of such families, indicating circulation of bogus cards. Government took initiatives for detection and elimination of bogus ration cards. But, reconciliation of BPL/AAY ration cards with survey list was not done. Computerisation of PDS was not done within the timeline.

(Paragraphs 2.2.7.1 to 2.2.7.3)

- The Department did not distribute 12.44 lakh MT wheat and 1.61 lakh MT rice during the period 2009-14. APL quota wheat of 6.84 lakh MT was diverted for BPL card holders causing additional financial burden.

(Paragraphs 2.2.8.1 and 2.2.8.2)

- Large quantity of PDS commodities remaining undistributed with FPS may lead to illegal diversion.

(Paragraph 2.2.8.4)

- The distribution of kerosene was done without ensuring the entitlement of cardholders possessing single and double LPG cylinders.

(Paragraph 2.2.8.7)

- There was significant shortage of fair price shops in rural areas.

(Paragraph 2.2.9)

- There was shortfall in conduct of monthly review of lifting and supply of PDS commodities to FPSs by the Collectors. The Vigilance committee meetings for review of allotment, distribution of foodgrains were not held regularly.

(Paragraphs 2.2.10.2 and 2.2.10.3)

2.2.1 Introduction

Public Distribution System (PDS) is meant for distribution of essential commodities to the ration cardholders (consumers) through Fair Price Shops (FPS) for distribution of foodgrains at affordable prices to the poor. The main objective of PDS is to ensure regular supply of essential commodities at reasonable prices, particularly to the weaker sections of the society. In June 1997, Government of India (GoI) introduced Targeted Public Distribution System (TPDS) under which foodgrains was to be issued at subsidised rates to each family living Below Poverty Line (BPL). In order to make TPDS more focused, GoI launched (December 2000) Antyodaya Anna Yojana (AAY) for supply of foodgrains at highly subsidised rates for the poorest of the poor in the country.

In Madhya Pradesh, the Madhya Pradesh State Civil Supplies Corporation Limited (MPSCSC) procures foodgrains as an agency of the State Government for distribution under PDS and other welfare schemes. Procurement in excess of GoI allotment is surrendered to Food Corporation of India (FCI). Under the PDS, wheat, rice, coarsegrains¹, sugar, kerosene and salt are distributed to the BPL, AAY and Above Poverty Line (APL) families.

In Madhya Pradesh, the network of PDS comprised of 22,165 FPS (rural: 18,041 and urban: 4,124). As of March 2014, the total number of families was 161.28 lakh (BPL: 58.20 lakh, APL: 85.49 lakh, AAY: 17.59 lakh). The State started providing PDS commodities as per National Food Security Act, 2013 (NFSA)² from March 2014 to persons belonging to eligible households i.e. Priority Households (PH) and AAY. The total number of verified AAY families was 16.88 lakh and PH families was 74.94 lakh as of March 2014.

2.2.2 Organisational set-up

The overall responsibility for implementation of the PDS is rested with the Food, Civil Supplies and Consumer Protection (FC&CP) Department (the Department) headed by a Principal Secretary. The Commissioner, FC&CP is the nodal officer for assessment of the requirement, allotment of district quota and payment of grants/loans/subsidies to implementing agencies, i.e. Madhya Pradesh State Civil Supplies Corporation Limited and Madhya Pradesh State Co-operative Marketing Federation Limited (MARKFED).

The agencies are responsible for procurement of foodgrains, their storage and distribution to consumers with the assistance of Madhya Pradesh State Warehousing and Logistics Corporation (MPSWLC). The District Central Co-operative Bank (DCCB) finances the lead/link societies for PDS operations.

The District Collectors with the assistance of District Supply Officers/District Supply Controllers (DSOs/DSCs) are responsible for assessing requirement of foodgrains for the districts and make further allocation to FPSs. They are also responsible for monitoring and overall control in implementation of PDS in the District. The Sub-Divisional Officers (SDOs), Revenue and the Tahsildars

¹ Maize and Jowar .

² The Act provides for food and nutritional security by ensuring access to adequate quantity of quality food at affordable prices to the people.

at block level assist the DSOs/DSCs in allotting FPS and issue of ration cards respectively.

2.2.3 Audit objectives

The objectives of the performance audit were to assess whether:

- identification and selection of beneficiaries was as per norms;
- distribution arrangements to ensure accessibility to PDS commodities were effective; and
- effective vigilance was exercised over various functionaries of Scheme operations through suitable monitoring/inspection mechanism.

2.2.4 Audit criteria

The Audit criteria were derived from the following sources:

- Provisions of the Public Distribution System (Control) Order, 2001 (GoI) and Madhya Pradesh Public Distribution System (MPPDS) (Control) Order, 2009 regarding issue of ration cards, operation of FPSs, distribution, allotment and storage of PDS commodities as well as inspection and supervision.
- GoI guidelines relating to identification of beneficiaries.
- Orders/instructions of GoI and State Government for issue of ration cards, weeding out of bogus ration cards and monitoring over functioning of FPS.
- Scale of issue and issue rates of foodgrains prescribed by the GoI and the State Government.
- Prescribed monitoring mechanism as per State Government and GoI control orders and instructions.

2.2.5 Audit coverage and methodology

Implementation of PDS during the period 2009-14 was reviewed between November 2013 and August 2014 through test check of records and analysis of the data collected from the offices of Commissioner (FC&CP), MPSCSC, MARKFED, MPSWLC Headquarters and selected district offices. Out of 51 districts³ in the State, 14 districts⁴ were selected by adopting Simple Random Sampling Without Replacement (SRSWOR) method. Three blocks from each selected districts and four FPS from each block were selected at district level.

The records of District Manager (DM) MPSCSC, District Marketing Officer (DMO) MARKFED in selected districts were also test checked along with records of warehouses/godowns, lead/link societies, wholesale dealers and FPSs in the selected blocks. The entry conference was held on 21 May 2014 with the Principal Secretary of the Department wherein the audit objectives, scope and methodology were discussed. Exit conference was held with

³ One district (Agar-Malwa) created in August 2013.

⁴ Barwani, Bhopal, Dhar, Indore, Katni, Khandwa, Khargone, Raisen, Ratlam, Rewa, Satna, Shahdol, Sidhi and Ujjain.

Principal Secretary on 5 November 2014; the views of the Department have been incorporated suitably at appropriate places in the review.

Audit findings

2.2.6 Financial position

2.2.6.1 Budget provision and expenditure

The budget provisions and expenditure incurred on PDS during the years 2009-10 to 2013-14 are indicated in **Table 1** and the component-wise details are shown in **Appendix 2.13**.

Table 1: Budget Provision vis-à-vis Expenditure

Year	Budget Provision	Expenditure	Savings (percentage)	
			₹	(percentage)
2009-10	619.45	524.44	95.01	(15.34)
2010-11	718.79	692.44	26.35	(3.67)
2011-12	1,143.52	1,120.66	22.86	(2.00)
2012-13	2,029.47	1,972.74	56.73	(2.80)
2013-14	2,303.69	1,844.60	459.09	(19.93)
Total	6,814.92	6,154.88	660.04	(9.69)

(Source: Detailed Appropriation Accounts)

It would be seen from above table that there were significant savings during 2009-10 (15 per cent) and 2013-14 (20 per cent). Under-utilisation of funds during 2013-14 was mainly under the components 'recoupment of losses to co-operative societies for sale of foodgrains under PDS' (₹ 15 crore), 'Antyodaya Food Scheme' (₹ 67.81 crore), 'computerisation' (₹ 20.50 crore), 'compensation of losses in construction of temporary Covered and Plinth (CAP)⁵ storage' (₹ 45 crore), 'construction of godowns' (₹ 67 crore) and 'distribution of iodised salt' (₹ 42.22 crore). This indicated lack of budgetary and expenditure controls by the Commissioner (FC&CP).

In the exit conference, the Principal Secretary attributed the savings to restriction of drawals by Finance Department and non-submission of claims by the societies.

2.2.7 Identification of beneficiaries

In September 2002, GoI prescribed an improved methodology for identification of BPL households who could be assisted under various anti-poverty programmes implemented by the Government. For this purpose, 13 scorable indicators have been prescribed by GoI to assess the socio-economic condition of the beneficiaries and the total score for each household. The families which have score of 14 (out of total score of 52 from 13 indicators) are identified as BPL families.

The GoI guidelines also stipulated that the States may identify the BPL households in such a way that the total number of beneficiaries identified does not exceed the number of BPL families as estimated by the Planning Commission for the year 1999-2000 by more than 10 per cent. In the State, identification of BPL/AAY beneficiaries was done during 2002-03 at Gram Panchayat and Urban Local Bodies level and the BPL list was displayed at these levels.

⁵ Storage in open by covering with Polythene sheet.

In February 2008, Government of MP intimated GoI the number of BPL families in the State as 44.59 lakh on the basis of 'cut-off point' against 37.13 lakh fixed by the GoI. The inclusion of name in the BPL list is a continuous process and at the end of March 2014, there were 75.79 lakh BPL families in the State as per BPL survey list.

2.2.7.1 Issue of ration cards

As envisaged in Annexure-I of clause 3 of MP PDS (Control) Order 2009, APL ration cards under PDS are to be issued by the Gram Panchayats in rural areas and urban local bodies in urban areas by designated authorities⁶. From April 2013, the Chief Executive Officer (CEO) Janpad Panchayat was authorised to issue the cards for rural areas. As per the provisions of *MP Lok Sewaon ke Pradan ki Guarantee Adhiniyam 2010*, BPL and AAY cards in rural areas are to be issued by Tahsildar and for urban areas by Assistant Supply Officers (ASOs) of DSO/DSC office.

As per the instructions issued (December 2009) by the Department, the DSOs/DSCs were to intimate every month the details of existing ration cards to local bodies who are to ensure that the number of ration cards were not in excess of the number of BPL families shown in the survey list. Thereafter, local bodies would intimate Commissioner (FC&CP) the number of existing BPL/AAY cards each month. Further, the Commissioner directed (October 2012) the District Collectors to ensure holding of monthly meetings of card issuing authorities and local bodies authorities to reconcile their records in order to reduce the bogus cards.

We noticed that the number of ration cards issued was different from the number of BPL families in the State during 2009-14, as shown in **Table 2**.

Table 2: No. of BPL families and BPL and AAY ration cards issued

(figures in lakh)

Year	Number of BPL families	Number of BPL and AAY ration cards issued	Excess(+)/shortage(-)
2009-10	66.57	68.75	(+)2.18
2010-11	66.57	68.78	(+)2.21
2011-12	66.57	70.48	(+)3.91
2012-13	70.90	70.60	(-)0.30
2013-14	70.90	75.79	(+)4.89

(Source: Information furnished by Commissioner (FC&CP), Panchayat and Rural Development Department and Urban Administration and Development Department)

The issuance of ration cards during 2009-10 to 2011-12 and 2013-14 more than the number of BPL and AAY families indicated circulation of bogus cards in the State. The families, to whom cards were not issued during 2012-13 were deprived of getting benefit of PDS.

In the test checked districts, we noticed that the monthly meetings of card issuing authorities and local bodies authorities were not held for reconciliation of the records. Also, information on ration cards was not sent to local bodies authorities by DSOs/DSCs. The monthly reporting on circulation of cards was not sent to Commissioner (FC&CP) by the local bodies authorities. We further noticed that compared to the households mentioned in the Population Census 2011, there were circulation of 6.64 lakh (four per cent) excess ration cards of

⁶ Panchayat Secretary, Chief Municipal Officer in Municipality and Nagar Panchayat areas and the Municipal Commissioner in Municipal Corporation areas through Chief Municipal Officer/Assistant Commissioner/ Health Officer.

The number of BPL/ AAY cardholders were more than the number of BPL families in the State

all categories in the State. In five districts⁷ out of 14 selected districts, excess circulation was four to 22 *per cent*. The discrepancy was due to non-observance of Government directions.

As required under MP PDS (Control) Order 2009, the database of ration cards was to be maintained at Directorate level and district level. The physical verification of 20 *per cent* of ration cards issued every year was also to be ensured by the District Collectors. We observed that the database of ration cards was not maintained and physical verification of ration cards was not done by the Collectors.

In the exit conference, the Principal Secretary stated that instructions would be issued to the district authorities for reconciliation of records of ration cards and survey list.

2.2.7.2 Elimination of bogus ration cards

The PDS (Control) Order, 2001 stipulates that eliminating bogus ration cards as well as bogus units in the ration cards should be a continuous exercise by the State Government.

Scrutiny of records of Commissioner (FC&CP) revealed that despite directions issued (June 2008) by GoI to communicate the action taken for deletion of bogus ration cards, the Department did not take any initiative up to August 2009. Only after issue of GoI instructions in August 2009 to carry out an intensive campaign to review the list of BPL and AAY families and ration cards for elimination of the bogus ration cards, the State Government issued directions (September 2009) for conducting campaign to all District Collectors. During the campaign conducted (2009-11), 70,168 bogus ration cards were deleted in the State, as reported (July 2012) by the Commissioner (FC&CP) to the State Government.

Again, in October 2010, the Commissioner (FC&CP) directed all Collectors in pursuance with the GoI directions (September 2010) for issuing advertisement in newspaper for surrender of bogus ration cards within two weeks of advertisement and directed to launch campaign after the expiry of two weeks. After advertisement (October to December 2010), 35,428 bogus ration cards were surrendered and deleted. In the test checked districts, we noticed that further review of ration cards after expiry of two weeks of advertisement was not conducted except in Ujjain District.

Further, in June and October 2012 the Commissioner directed DSOs and District Collectors for checking of one FPS each in 40 districts⁸ on random basis and to trace the bogus cardholders by reconciling the records of BPL/AAY ration cards with BPL survey list and total ration card holders with the number of households projected in population census 2011. Variations noticed, if found, could be traced by door-to-door physical verification of cardholders.

During the random checking, 1,315 bogus ration cards were detected and ₹ 14.62 lakh were recovered during the period 2012-14 from the cardholders for the ration taken by them earlier.

⁷ Barwani: 54,665 (22 *per cent*), Dhar: 48,495 (11 *per cent*), Khandwa: 50,246 (19 *per cent*), Ratlam : 12,988 (4 *per cent*) and Ujjain: 41,290 (11 *per cent*).

⁸ Excluding ten districts where the checking was conducted earlier.

1,06,911 bogus ration cards were eliminated in the State during 2009-14. Door to door physical verification was not done

We observed that only in three selected districts, i.e. Khandwa, Satna and Sidhi, the reconciliation of ration cards was done during the period. However, door-to-door physical verification was not done by them to settle the variation noticed during reconciliation. Thus, possibility of existence of bogus ration cards in the State could not be ruled out. This indicates laxity on the part of district level officials in observing the Government directions and lack of monitoring on the part of Commissioner (FC&CP).

In the exit conference, the Principal Secretary stated that the Government had made sufficient efforts for cancelling the bogus ration cards and periodical checking of ration card to weed out the bogus ration cards would be ensured.

The periodical check of ration cards to weed out ineligible and bogus ration cards should be continued.

2.2.7.3 Delay in computerisation of TPDS

For computerisation of PDS, GoI framed guidelines and directed (October 2011) the State Government to prepare action plan. The first component of the computerisation comprised of digitisation of ration cards/beneficiary and other databases, computerisation of supply-chain management, setting up of transparency portal and grievance redressal mechanisms was to be carried out during the year 2012-13 and the second component (computerisation of operations at the FPS) was to be completed by the year 2013-14.

We observed that against the demand of ₹ 58.51 crore proposed by the State Government in February 2013, GoI sanctioned (March 2013) ₹ 57.80 crore and released ₹ 17.34 crore during the period 2012-14 for the activities under the first component. The State Government, however, spent ₹ 8.55 crore during the years 2012-13 (₹ 3.11 crore) and 2013-14 (₹ 5.44 crore) for digitisation of ration cards and procurement of hardware for supply chain management etc. in the districts. As per the progress report submitted to GoI (July 2014) the work of digitisation of beneficiaries and supply chain management was in progress.

Thus, the activities of even the first component of computerisation was not done as of July 2014 for computerisation of PDS from FPS to State level.

In the exit conference, the Principal Secretary stated that the digitisation of beneficiaries is a continuous process and 116 lakh households have been digitised. Computerisation of supply chain management is under progress.

2.2.8 Distribution of commodities under PDS

Foodgrains procured and lifted from FCI, sugar lifted from sugar factories and salt procured from open market were kept in the warehouses hired by the authorised nominee, MPSCSC. The delivery of PDS commodities from the warehouses was made by MPSCSC through the lead/link societies⁹ to FPSs for distribution. Kerosene was supplied by the oil companies to the wholesale dealers on the basis of allotment orders of the Commissioner (FC&CP). The

⁹ "Lead society" means a co-operative society which has been issued a license by the Collector for lifting and transportation of controlled essential commodities from the issue centre to the designated fair price shop. "Link society" means any primary agricultural co-operative society, *laghu vanopaj sahakari samiti* and marketing or wholesale consumers co-operative society authorized by the Department to run a fair price shop in the rural areas under the public distribution system.

wholesale dealers supplied the kerosene to FPSs through lead societies/semi wholesale dealers. As on March 2014, there were 189 issue centres of MPSCSC located at district and sub district level, 5560 lead societies and link societies and 22,165 FPS for distribution of PDS commodities to cardholders.

The PDS commodities allocated by GoI on quarterly/yearly basis was further re-allocated on monthly basis to DSOs/DSCs of the districts by Commissioner (FC&CP). The DSOs/DSCs issued block-wise/ FPS-wise allotment orders. The scale of issue of foodgrains as fixed by GoI for APL, BPL and AAY cardholders was 35 kg per cardholder since April 2002. In March 2008, the State Government scaled down the quantity of foodgrains for BPL families to 20 kg per card holder and also reduced the rates¹⁰ of consumer price. There was no fixed scale of issue for APL cardholders in the State.

However, Government enhanced¹¹ (May 2011) the consumer price of wheat and rice for APL cardholders. The distribution of sugar was made at subsidised rate of ₹ 13.50 per kg. to BPL and AAY families. The financial burden in excess of GoI subsidy (₹ 18.50 per kg.) was to be borne by the State Government. The salt was distributed to BPL/AAY families at ₹ 1 per kg. by the State Government from its own sources.

During 2009-14, expenditure incurred by the State Government was ₹ 1,891.14 crore for BPL and ₹ 163.97 crore for AAY on subsidisation of issue price of foodgrains, in excess of the subsidy given by GoI.

Due to implementation of NFSA 2013, priority households were to be issued foodgrains at 5 kg. per person per card and AAY cardholders at 35 kg. per card per month from March 2014. The flow diagram of the distribution of PDS commodities from State level to FPS is given in the chart (**Appendix 2.14**).

The deficiencies noticed in the allotment, lifting, distribution and handling of PDS commodities are discussed in succeeding paragraphs:

2.2.8.1 Diversion of APL quota of wheat for BPL beneficiaries

PDS (Control) Order, 2001 stipulates that the State Government should not divert the allocation made by GoI under PDS for distribution under other Schemes.

The total number of BPL families identified (March 2014) by State Government was 75.79 lakh. However, GoI allotted foodgrains for only 41.25 lakh BPL families¹². During scrutiny of records of allocation of foodgrains by Commissioner (FC&CP), we noticed that 6.84 lakh MT APL quota wheat was diverted to meet the requirement of BPL families. As a result, State Government had to bear additional burden of ₹ 507.96 crore¹³, towards difference amount of Central Issue Price (CIP)¹⁴ and consumer price fixed by

APL quota wheat of 6.84 lakh MT was diverted for BPL card holders causing additional financial burden of ₹ 507.96 crore

¹⁰ The consumer price of wheat reduced from ₹ 5 to ₹ 3 per kg and rice ₹ 6.50 to ₹ 4.50 per kg.

¹¹ The price of wheat increased from ₹ 7 to ₹ 9 per kg and rice from ₹ 9.20 to ₹ 11.00 per kg.

¹² As per the number calculated by the Planning Commission (GoI)

¹³ The difference in CIP ₹ 1,950 per MT (₹ 6,100 for APL wheat - ₹4,150 for BPL wheat) X 6,83,873 MT = ₹13,335.52 lakh + difference in consumer price fixed by State Government ₹ 37,460.60 lakh (2009-11, ₹ 4,000 per MT X 2,80,806 MT = ₹ 11,232.24 lakh+ 2011-13, ₹ 6,000 per MT X 2,77,800 MT= ₹ 16,668.00 lakh + 2013-14, ₹ 6,000 per MT X 23050 MT= ₹ 1383 lakh+ ₹ 8,000 per MT X 1,02,217 MT= ₹ 8177.36 lakh).

¹⁴ The Price notified by GoI for distribution of foodgrains under PDS.

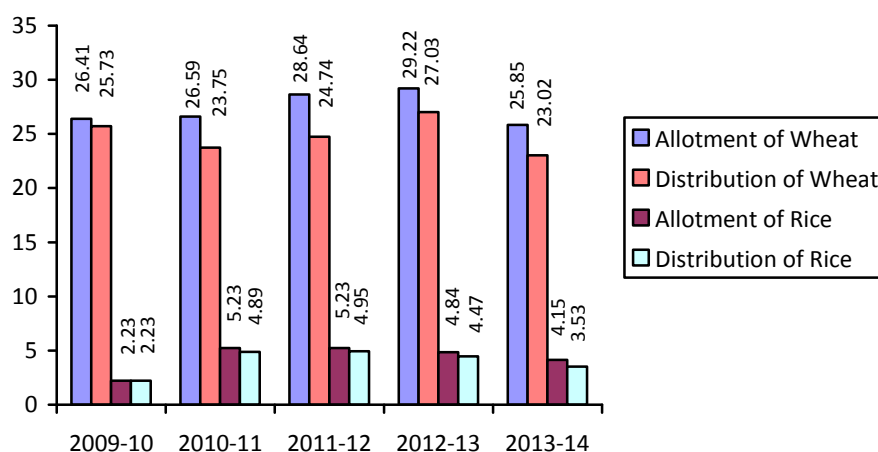
State Government for the total quantity of foodgrains diverted during 2009-14. Thus, APL quota wheat was diverted in violation of GoI order.

In the exit conference, the Principal Secretary stated that the APL quota of wheat was diverted to BPL due to less allotment in BPL and the extra financial burden was borne by the State Government.

2.2.8.2 Shortfall in distribution of wheat and rice

The allotment of wheat and rice by GoI and distribution by the State Government through MPSCSC during the period 2009-14 was as under

Allotment and distribution of wheat and rice (in lakh MT)



The Department did not distribute 12.44 lakh MT wheat and 1.61 lakh MT rice during the period 2009-14.

The percentage of distribution of wheat by the State against allotment made by GoI ranged between 97 per cent (2009-10) and 86 per cent (2011-12). The percentage distribution of rice ranged between 100 per cent (2009-10) and 85 per cent (2013-14). The details of distribution of foodgrains against allotment made by GoI for various categories of cardholders are given in **Appendix 2.15**.

The distribution of wheat and rice against GoI allotment for various categories of cardholders during the period 2009-14 are shown in **Table 3**.

Table 3: Distribution of wheat and rice against GoI allotment to APL/BPL/AAY cardholders

(in lakh MT)

Year	Category	APL		BPL		AAY	
		Allotment	Distribution (Percentage)	Allotment	Distribution (Percentage)	Allotment	Distribution (Percentage)
2009-10	Wheat	9.33	8.65(93)	11.48	11.48(100)	5.60	5.60(100)
	Rice	0	0	1.19	1.19(100)	1.04	1.04(100)
2010-11	Wheat	10.98	7.35(67)	10.01	10.92(109)	5.60	5.49(98)
	Rice	0.66	0.33(50)	3.54	3.54(100)	1.04	1.02(98)
2011-12	Wheat	9.99	6.33(63)	12.74	12.95(102)	5.92	5.46(92)
	Rice	0.19	0	3.88	3.93(101)	1.16	1.01(87)
2012-13	Wheat	10.04	6.90(69)	12.95	14.20(110)	6.23	5.94(95)
	Rice	0	0	3.68	3.36(91)	1.16	1.11(96)
2013-14	Wheat	9.20	5.95(65)	9.78	10.34(106)	5.14	5.14(100)
	Rice	0	0	2.73	2.15(79)	0.95	0.94(99)

(Source: information furnished by MPSCSC)

It is evident from the table that the distribution of APL wheat against the GoI allotment ranged from 63 to 93 *per cent*. The distribution of BPL wheat was more than the allotment during the years 2010-11 to 2013-14. The distribution of AAY wheat ranged from 92 to 100 *per cent* and that of rice ranged from 87 to 100 *per cent*.

Under NFSA 2013, the beneficiaries were provided 92 *per cent* wheat and 91 *per cent* rice against the allotment during the month March 2014.

MPSCSC did not furnish the reasons for shortfalls in distribution of wheat and rice.

In the exit conference, the Principal Secretary attributed less distribution in APL scheme to non-reaching of consumers because of less difference in the market price and consumer price.

The reply to short distribution of foodgrains to APL cardholders was not tenable as diversion of APL wheat to BPL cardholders was made at Directorate level and less quantity of wheat allotted to APL cardholders.

Efforts should be made to lift the entire quantity of PDS commodities allotted to ensure adequate food security to poor.

2.2.8.3 Selling of wheat at lower rates to lead societies for distribution

Under PDS, MPSCSC sold the commodities except kerosene to lead/link societies at the rate fixed by Government and these societies sold the commodities to FPS at the sales price fixed for them.

As per the cost sheet¹⁵ approved (August 2010) by State Government, the selling price of adhoc/additional wheat to the lead societies was ₹ 930 per quintal for urban areas and ₹ 921 per quintal for rural areas. The rates were revised in October 2010 to ₹ 963 and ₹ 957 respectively. However, it was clarified (October 2010) that if the wheat had been distributed at old rates, the difference in rate should be recovered from the concerned lead societies.

We observed that against allotment of 87,902 MT in the test checked districts, MPSCSC sold 51,479 MT of wheat (urban 24,442 MT and rural 27,037 MT) at old rates instead of revised rates to the lead societies. The selling at lower rates resulted in loss of ₹ 1.78 crore (**Appendix 2.16**).

In the exit conference, the Principal Secretary stated that instructions for making recovery from lead societies had been issued to district offices.

2.2.8.4 PDS commodities remained undistributed in FPS

MP PDS (Control) Order, 2009 provides that the DSOs/DSCs should sub allocate the commodities to FPS after deducting the balance quantity of previous month remaining with the FPS. But the DSOs/DSCs allocated the foodgrains without taking into account the closing stock of previous month with the FPS. Scrutiny of monthly reports on allocation and distribution by FPS (M1) in test checked districts revealed that there were 3,693 Kilo Litre (KL.) kerosene and 20,971 MT foodgrains/sugar and salt worth ₹ 10.56 crore were lying undistributed at FPSs as on 31 March 2014 in nine test checked districts (**Appendix 2.17**). These included 1,575 MT APL foodgrains, which was not distributed due to launching of NFSA 2013.

Selling of wheat at lower rate to the lead societies resulted in loss of ₹ 1.78 crore

Large quantity of PDS commodities remaining undistributed with FPS may lead to illegal diversion

¹⁵ Statement showing the sales rate fixed for lead societies and consumer.

Large quantity of stock of PDS commodities remaining un-distributed at FPS level may lead to illegal diversion of subsidised commodities.

In the exit conference, the Principal Secretary stated that the undistributed APL stock 4,181.7 MT had been allocated to Jails for prisoners at APL rates and allocation of foodgrains at present was being made from Directorate level after adjusting the quantity lying in FPSs.

2.2.8.5 Acceptance of damaged/inferior quality of rice for PDS

The quality of rice as specified by GOI was to be ensured before distribution in PDS. Test check of records of DM, MPSCSC, Khandwa revealed that 49,756 bags (24,224.84 quintal) of rice was received in Central Warehousing Corporation (CWC), Khandwa in February 2013 from Jabalpur District as per the rake movement plan (through goods train). The Manager CWC reported (February 2013) DM Khandwa that 250 bags of rice received were water affected, damaged stock and 215 bags were mixed with coal, cement and dust and not fit for human consumption since, the rice bags were loaded without cleaning the wagon and without putting polythene on the floor. District Manager, Khandwa also reported (February 2013) DM Jabalpur regarding receipt of inferior quality of rice and accepted 465 bags (229.80 quintal) of rice valued ₹ 4.24 lakh.

Similarly, 161 bags (70.78 quintal) of rice valued ₹ 1.38 lakh received in CWC Khandwa in December 2013 through rake movement were found cement mixed. The District Manager, Khandwa stated (May 2014) that disposal of inferior quality rice was under process at Headquarter level.

In the exit conference, the Principal Secretary stated that audit would be intimated after taking necessary action.

2.2.8.6 Non-delivery of sugar by sugar factories

Scrutiny of records of allotment and lifting of sugar revealed that the GoI instructed (April to June 2012) five sugar factories in MP for supplying 3,936.6 MT for the period June to August 2012 under PDS. Due to short supply of levy sugar of 2,746.40 MT, both GoI and State Government issued (January and June 2013) instructions to seize the sugar and take action as per provisions contained in Essential Commodities (EC) Act, 1955. As of August 2014 four factories did not supply 2,398.40 MT sugar.

Similarly, based on MPSCSC report (April 2013) regarding short supply of 23,114.40 MT of sugar by 12 sugar factories, GoI issued instructions (April 2013) to seize the stock of concerned sugar factories. As of August 2014, short supply of sugar was 12,000.62 MT by four factories of MP (328.90 MT) and eight factories of Maharashtra (11,671.72 MT).

There were no records to show that the districts authorities had taken any action for seizure of sugar.

Non-delivery of sugar by the sugar factories affected distribution of sugar to the poor.

In the exit conference, the Principal Secretary stated that action taken against non-delivery of sugar by the concerned sugar factories would be intimated to Audit after getting information from District Collectors.

Action against defaulter sugar factories for not delivering 14,399 MT sugar was not initiated during 2012-14

2.2.8.7 Distribution of Kerosene oil

Entitlement of kerosene under PDS was five litres for the BPL cardholders and four litres for APL cardholders per month, if they do not have any Liquefied Petroleum Gas (LPG) connection. The cardholders having LPG double bottle connection (DBC) were not eligible for supply of kerosene under PDS and the cardholders having single bottle connection (SBC) would receive half of the entitlement. Further, as per Government instructions issued to the District Collectors, the ration cards were to be stamped as DBC or SBC to prevent distribution of kerosene to ineligible cardholders.

Distribution of kerosene was not restricted to cardholders possessing two/one LPG cylinder

We observed that there were 35.01 lakh DBCs and 35.03 lakh SBCs as of March 2014. However, information about cardholders having one or two LPG cylinders and about stamped or unstamped ration cards was not available in the Directorate. Out of 14 test-checked districts, six¹⁶ had the information about total gas connections. Only Khargone District had the information of stamped/unstamped cardholders. However, all the DSOs/DSCs allotted the kerosene without ascertaining the actual entitlement of the cardholders. As a result, distribution of kerosene to DBC cardholders and to the single connection holders in excess of their entitlement can not be ruled out.

In the exit conference, the Principal Secretary stated that the data of LPG connection holders had been obtained from oil companies and distribution of kerosene according to the entitlement of households would be ensured.

The Government needs to expedite stamping of LPG connection details in the ration cards to eliminate supply of kerosene to ineligible cardholders.

2.2.8.8 Distribution of salt under PDS without ensuring iodine contents

The Commissioner (FC&CP) issued (November 2006) instructions for distribution of salt at ₹ 1 per kg per month to each category of cardholder in 89 tribal blocks. In May 2013, the Department decided to distribute salt in all districts except APL cardholders. Against allotment of 2.10 lakh MT salt, 1.68 lakh MT (80 per cent) was distributed during 2009-14. In the test checked districts, 0.66 lakh MT salt out of 0.74 lakh MT was distributed during 2009-14.

In the test checked districts, salt was distributed without ensuring prescribed iodine contents

MPSCSC issued (February 2008) instructions to conduct regular test of iodine contents in the salt distributed to cardholders to ensure 30 ppm contents in salt as prescribed in Prevention of Food Adulteration Act 1954 (PFA Act) by random sampling through analysis kit. The random samples were also to be taken jointly by the District Manager and representative of Food Controller and sent to Controller Food & Drugs twice in a month. The report of analysis was to be sent to MPSCSC Headquarters. We noticed in 13 test checked districts that no sample of salt was taken and sent to laboratory for analysis. This indicated that the salt supplied by the supplier was distributed in PDS without ensuring the iodine contents.

In the exit conference, the Principal Secretary attributed the shortfall to non-purchase by APL beneficiaries. He stated that quality testing kits would be provided and instructions would be issued to districts for ensuring quality.

¹⁶ Dhar, Khandwa, Khargone, Satna, Sidhi and Ujjain.

2.2.9 Working of Lead Societies and Fair Price Shops

All the lead societies and FPSs are run by the Co-operative societies which are registered under MP Co-operative Societies Act, 1960. The running of FPS is to be regulated by procedures laid down in MP PDS (Control) Order, 2009. There should be one fair price shop in every Gram Panchayat (GP) provided that a second FPS may be opened where the cardholders do not have FPS within three kilometres and there are at least 200 cardholders. In the urban area there should be one FPS for every 5,000 population.

The allotment of FPS is done by SDO (Revenue) at block level and by DSO at district Headquarter. The allocation of foodgrains made to FPS should be verified by two members of FPS level Vigilance Committee and monthly reporting on allocation and distribution was to be sent to lead societies by FPS by seventh of ensuing month.

As of March 2014, there were 4124 FPSs in urban areas for 2.01 crore urban population, (40.13 lakh households) and 18,041 FPSs in rural areas for 23,006 Gram Panchayats having 1.11 crore households.

We observed that in the test-checked districts, there were shortages of 982 FPSs in rural areas and 295 FPSs in urban areas. District-wise details are given in **Appendix 2.18**. In 168 FPSs and 54 lead/link societies test checked, we observed instances of non-compliance with the terms and conditions prescribed in MP PDS (Control) Order 2009 as shown in **Appendix 2.19 and 2.20**. Important observations are as under:

- Physical verification of PDS commodities received were not conducted by members of Vigilance Committees in 146 FPSs.
- 133 FPSs did not maintain the cash book during the period 2009-14.
- None of the FPSs displayed sealed sample of foodgrains to be sold in the FPSs.
- Fifty five FPSs salesman intimated that they opened the shop less than six days in a week.

In the exit conference, the Principal Secretary stated that FPSs could not be operated in each Panchayat as the Panchayats having less number of households were not able to operate the FPS due to economic viability and deficiencies would be eliminated after implementing door delivery system in the entire State.

2.2.9.1 Non-recoupment of losses to lead societies and FPS

Co-operative Department, GOMP fixed (September 2000) the rates for compensation to the lead societies and FPS for the losses incurred in operation of PDS. The recoupment amount fixed for FPS was ₹ 6,500 per FPS per year and for lead societies it was ₹ 1.00 lakh or one *per cent* of their business transaction whichever is less. Scrutiny of records of Commissioner (FC&CP) revealed that losses amounting to ₹ 8.51 crore for the period 2006-13 were not recouped to 220 lead societies (₹ 2.13 crore) in 29 districts and 10,102 FPSs (₹ 6.38 crore) in 30 districts, though ₹ 15 crore was provided for this purpose during 2013-14.

There were shortages of 982 FPSs in rural areas and 295 FPSs in urban areas in test-checked districts

Non-recoupment of losses amounting to ₹ 8.51 crore to lead societies and fair price shops

The Commissioner (FC&CP) attributed (May 2014) non-payment to restriction on draws made by Finance Department.

2.2.10 Monitoring and Vigilance mechanism

2.2.10.1 Operation of Global Positioning System¹⁷ (GPS) in vehicles transporting PDS commodities

The State Government made amendment (January 2012) in PDS (Control) Order, 2009 and directed (February 2012) District Collectors and MD,MPSCSC to install GPS instrument in all the vehicles engaged in transporting PDS commodities within six months. Further, in response to a PIL submitted by an organisation the Government submitted an affidavit in March 2013 before Hon`ble Supreme Court of India that the work on installation of GPS system was in progress.

Scrutiny of records of Commissioner (FC&CP) revealed that the software for GPS based vehicle tracking system was to be developed by Madhya Pradesh State Electronics Development Corporation Limited (MPSEDC) for monitoring of the GPS equipment installed by the vehicle owners at district level. The Commissioner paid ₹ 1.22 crore to MPSEDC between October 2012 to March 2013. However, the Commissioner stated (August 2014) that in the minutes of meeting held on 23 May 2014 with the Chief Minister, it was decided not to adopt the GPS system in the PDS.

Thus, the objective of monitoring leakage and diversion of PDS commodities during transportation, through GPS, could not be fulfilled. The admission made to the Hon`ble Supreme Court through affidavit was not also adhered to.

2.2.10.2 Inspection of distribution agencies

As per clause eight of MP PDS (Control) Order, 2009, the Collector of the District was to prepare rosters for inspection of fair price shops by executive officers of Food, Co-operative and Revenue Departments at least once in every three months and inspection of the lead societies at least twice in a month. The Collector should review the lifting and supply of PDS commodities to the FPS once in a month.

In the test checked districts, we observed that the rosters for inspecting the FPS and lead societies were prepared only in six¹⁸ districts and one district (Khargone) respectively. Further, the monthly review was conducted by the Collector only in five¹⁹ test checked districts. The reports of reviews conducted were also not maintained. However, the Directorate had no information about the inspection conducted in the districts.

Further, we observed that there were shortfalls in inspection of the district offices by the officers of MPSCSC Headquarters ranging from 25 *per cent* to 70 *per cent* compared to the roster/norms fixed during the years 2009-10 to 2013-14. The inspections actually conducted by the District Managers were not ascertained by MPSCSC since the monthly reports of inspection conducted

¹⁷ A radio-wave based navigation system that allows land, sea and airborne users to determine their exact location, velocity and time 24 hours a day, in all weather conditions, anywhere in the world.

¹⁸ Dhar, Khandwa, Khargone, Raisen, Ratlam and Satna.

¹⁹ Khandwa, Rewa, Satna, Sidhi and Ujjain.

by District Managers were not sent regularly to MPSCSC Headquarters. This indicates lack of control over the PDS activities carried out by the districts officials. The MD, MPSCSC stated that there was shortage of staff in Headquarters.

Further, misappropriation/shortage in store of PDS commodities i.e. wheat, rice and kerosene etc. were noticed during inspection of FPSs conducted by the departmental authorities. The prescribed records i.e. stock register, sales register were not available during inspection. The details are shown in **Appendix 2.21**.

In the exit conference, the Principal Secretary stated that inspection and monitoring of FPSs would be strengthened by establishing grievance redressal mechanism and by inspection through officers.

The Department should strengthen the inspection mechanism over the functioning of FPSs to prevent distribution of commodities to ineligible persons and diversion of foodgrains if any.

2.2.10.3 Holding of Vigilance committee meetings

In February 2004, State Government issued instructions for formation and holding meetings of the Vigilance Committees (VC)²⁰ at different levels. It was directed to hold weekly meeting at district level and monthly meeting at block and FPS level.

We observed that the State level VC was formed in May 2009 and only two meetings were held during 2009-14 against four meetings due each year. Vigilance Committees were not constituted in 301 FPSs (out of 7,259) and the meetings were not held regularly as shown in **Appendix 2.22**. The shortfalls in meeting were 47 *per cent* at FPS level, 48 *per cent* at block level and 58 *per cent* at district level. It was also observed that information relating to VC was not sent to GoI during the review period due to non-submission of reports by district authorities.

The Directorate issued (March and October 2009) instructions for sending monthly reports through online software developed for this purpose. We observed that the reports submitted by the DSOs/DSCs were not compiled at Commissioner (FC&CP) level. The Commissioner stated (August 2014) that the reports received from districts would be compiled in future. He also stated that monitoring was done through video conferencing with districts officials.

Thus, monitoring and VC at all levels were ineffective and supervision/inspection over functioning of PDS was lax.

In the exit conference, the Principal Secretary stated that regular meeting of VC would be ensured after formation new VC under NFSA 2013.

The Department should review the performance of vigilance committees at all levels in monitoring the distribution of foodgrains.

There was shortfall in constitution of Vigilance Committees at FPSs level and required number of meetings were not held at all levels

²⁰ Consisting of Chairman, Member Secretary and other members at block level and district level, Chairman, Co-ordinator and other members at FPS level.

2.2.11 Conclusion

- Number of BPL and AAY ration cards issued were more than the number of such families, indicating issue of bogus cards. Though the Department detected and eliminated 1.07 lakh bogus ration cards during 2009-14, the initiatives were not effective since reconciliation of BPL/AAY ration cards with BPL survey list and total ration card holders with households projected in population census 2011 was not done.
- Computerisation of TPDS was not completed within the timeline fixed by GoI and funds provided for this purpose remained unutilised.
- The Department did not distribute 12.44 lakh MT wheat and 1.61 lakh MT rice during the period 2009-14. APL quota wheat of 6.84 lakh MT was diverted for BPL card holders causing additional financial burden. Large quantity of PDS commodities remaining undistributed with FPS may lead to illegal diversion.
- There were shortages of 982 FPSs in rural areas and 295 FPSs in urban areas in test checked districts.
- There was shortfall in conduct of monthly review of lifting and supply of PDS commodities to FPSs by the Collectors. The Vigilance committee meetings for review of allotment, distribution of foodgrains were not held regularly.

Panchayat and Rural Development Department

2.3 Implementation of Total Sanitation Campaign/Nirmal Bharat Abhiyan

Executive Summary

Government of India (GoI) introduced the Central Rural Sanitation Programme (CRSP) in 1986 with the objective of improving the quality of life of the rural people through proper sanitation facilities and to provide privacy and dignity to women. GoI modified CRSP in 1999 and renamed the programme as Total Sanitation Campaign (TSC). TSC was again renamed as *Nirmal Bharat Abhiyan* (NBA) with effect from 01 April 2012. NBA envisages covering the entire community for saturated outcome with a view to create *Nirmal* Gram Panchayats.

- There were significant delays up to 81 days in release of State share by State Water and Sanitation Mission to the District Water and Sanitation Missions. TSC funds were not transferred to NBA funds and were lying idle in bank accounts of Janpad Panchayats.

(Paragraphs 2.3.6.2 and 2.3.6.3)

- Annual Implementation Plans were prepared without following bottom up approach and community saturation approach. Holding of meetings of the State level and district level Missions was not adequate.

(Paragraph 2.3.7.2)

- Number of GPs targeted for saturation and making ODF were not commensurate with achieving the vision of *Nirmal Bharat* by 2022. Only 13 *per cent* of the GPs targeted for saturation were completed during 2012-14.

(Paragraph 2.3.8.3)

- Targets under various components of the scheme were not achieved. During the years 2009-10 to 2013-14 there was significant shortfall in achieving the targets of construction of Individual Household Latrines (11 to 69 *per cent*) and Community Sanitary Complexes (66 to 90 *per cent*).

(Paragraph 2.3.8.1)

- Information Education and Communication activities did not continue throughout the year and no funds were provided to GPs for IEC activities.

(Paragraph 2.3.9.1)

- *Swachhta Diwas* and *Gram Swachhata Sabha* were not convened in the test checked GPs, impacting the social audit of the Scheme.

(Paragraphs 2.3.10.2 and 2.3.10.3)

2.3.1 Introduction

Government of India (GoI) introduced the Central Rural Sanitation Programme (CRSP) in 1986 with the objective of improving the quality of life of the rural people through proper sanitation facilities and to provide privacy

and dignity to women. GoI modified CRSP in 1999 and renamed the Programme as Total Sanitation Campaign (TSC). The Programme was again renamed as *Nirmal Bharat Abhiyan* (NBA) with effect from 01 April 2012

Meanwhile, *Nirmal Gram Puraskar* (NGP) was launched in October 2003 to give a fillip to TSC. The award was given to those *Nirmal* Gram Panchayats, blocks, and districts which had become fully sanitised and open defecation free (ODF).

The objective of TSC/NBA is to bring out an improvement in the general quality of life in rural areas by accelerating sanitation coverage to achieve the target of attaining *Nirmal* status for all Gram Panchayats (GPs) by 2022.

The components of TSC/NBA are Information, Education and Communication (IEC), startup activities and capacity building, construction of Individual Household Latrines (IHHLs), community sanitary complexes, institutional toilets including schools, anganwadi sanitation and solid and liquid waste management (SLWM).

2.3.2 Organisational set-up

For implementation of TSC/NBA, State Water & Sanitation Mission (SWSM), a registered society was constituted in 2005. The Apex Committee of SWSM is headed by Minister-in-charge of Panchayat and Rural Development Department (PRDD) and the Development Commissioner is the Member Secretary. The Executive Committee is headed by the Principal Secretary, PRDD. The State Programme Officer (SPO), NBA has the overall responsibility of implementation of TSC. Besides, there are District Water and Sanitation Missions (DWSMs) at district level, Block Water and Sanitation Committees (BWSCs) at block level and Village Water and Sanitation Committees (VWSCs) at village level for implementation of the Scheme.

In these Committees, State Programme Officer (SPO) at State level, District Coordinator at district level, Block Coordinator at block level and Secretaries of the Gram Panchayats (GPs) at GP level are responsible for implementing the Scheme.

2.3.3 Audit objectives

The audit objectives were to examine whether:

- planning for implementation of the Scheme at different levels was adequate and effective;
- funds were released, accounted for and utilised by the State Government in compliance with the guidelines issued under the Scheme;
- the targets set under various components of the Scheme were sufficient to achieve Scheme objectives;
- IEC strategy under the Scheme was effective in generation of demand of TSC/NBA services through community mobilisation; and
- the mechanism for monitoring was in place and evaluation of the outcomes of the programme was done.

2.3.4 Audit criteria

Following were the sources for the criteria adopted for the performance audit:

- TSC guidelines, IEC guidelines, NBA Guidelines and Nirmal Gram Puraskar guidelines issued by GoI.
- Instructions issued by Central and State Governments relating to implementation of the TSC/NBA.

2.3.5 Scope and methodology of audit

The implementation of TSC/NBA for the period 2009-14 was reviewed (June to August 2014) through a test check of records of 13¹ out of 51 districts as detailed in *Appendix 2.23*. We conducted audit at the following levels:

State level	State Water and Sanitation Mission (SWSM)
District level	13 District Water and Sanitation Missions (DWSMs)
Block level	27 Block Resource Centres/Janpad Panchayats (JPs)
Village level	231 Gram Panchayats/Village Water and Sanitation Committees

An entry conference was held on 2 June 2014 with the Additional Chief Secretary (ACS), Panchayat and Rural Development Department (PRDD) to discuss the audit objectives, criteria and scope of audit. The audit findings were discussed with the Government in an exit conference held on 5 November 2014, views of the Government have been incorporated suitably in the review.

Audit findings

2.3.6 Financial Management

The TSC/NBA Scheme fund consists of component-wise Central share, State share and contribution of Households/Panchayat (in case of IHHLs and Community Sanitary Complexes). Interest accrued on TSC/NBA fund was also to be a part of the Scheme fund.

2.3.6.1 Utilisation of available funds by DWSMs

During the years 2009-10 to 2013-14, the funds released by SWSM to DWSMs, expenditure incurred by DWSMs and unspent balances with DWSMs is given in **Table 1**.

Table 1: Details of TSC/NBA fund flow in the State

(₹ in crore)						
Year	Opening balance	Total receipts	Total funds available	Expenditure	Percentage of expenditure	Closing balance
1	2	3	4	5	6 (5/4*100)	7
2009-10	96.80	135.51	232.31	148.12	64	84.19
2010-11	84.19	246.85	331.04	145.73	44	185.31
2011-12	185.31	223.29	408.60	245.68	60	162.92
2012-13	162.92	367.30	530.22	317.37	60	212.85
2013-14 [#]	212.85	804.16	1017.01	544.05	54	472.96
Total		1777.11	1873.91	1400.95		472.96

(Source: Audited Annual Accounts (2009-10 to 2012-13) of SWSM, Bhopal)

[#]Information furnished by SWSM, Bhopal (unaudited figures)

¹ Anuppur, Balaghat, Badwani, Chhindwara, Dewas, Dhar, Khandwa, Ratlam, Sagar, Satna, Shahdol, Ujjain and Vidisha.

During the years 2009-10 to 2013-14; significant amount of TSC/NBA funds remained unspent

It could be seen from the above table that during the years 2009-10 to 2013-14, the expenditure out of total funds available with DWSMs ranged between 44 per cent and 64 per cent and ₹ 84.19 crore to ₹ 472.96 crore remained unspent at the year-end in bank accounts of DWSMs. Under-utilisation of funds led to slow progress under various components of the Scheme. We observed significant shortfalls in achievement of targets in construction of IHHLs and community sanitary complexes, as discussed in para 2.3.8.1.

In the exit conference, Government stated that since the funds were received at the end of financial year, same could not be utilised in that financial year. This programme relates to change in human behavior; hence, progress was slow.

Optimum utilisation of funds for implementation of the Scheme should be ensured.

2.3.6.2 Delay in release of funds by SWSM

As per TSC/NBA guidelines, the State was required to release Central grant received along with State share to DWSMs within 15 days of receipt of the Central grants.

There were delays ranging from 6 days to 81 days in release of State share to DWSMs

We observed that there were delays ranging from 6 days to 81 days in release of State share to DWSMs during the period 2009-14; the details are given in **Appendix 2.24**.

Delays in release of funds to implementing agencies resulted in slow progress in implementation of the Scheme.

In the exit conference, Government admitted that there were delays in release of State funds due to delay in approval from Finance Department and non-availability of funds in the State Budget.

2.3.6.3 Scheme funds lying idle at Janpad Panchayats (JPs)

As per funding norms under TSC, DWSMs released the funds to JPs, which in turn, released the same to the GPs for implementation of the Scheme. TSC was renamed as NBA from April 2012. As per funding arrangements under NBA, DWSMs were required to transfer the funds received from SWSM directly to the GPs.

After inception of NBA, the funds lying with the JPs were required to be surrendered to the DWSMs for its release to the GPs under NBA.

Significant amount of Scheme funds were lying idle with the 22 Janpad Panchayats

We observed that out of 27 test checked JPs, unspent amount of ₹ 6.58 crore pertaining to TSC in respect of 22 JPs were lying idle in the bank accounts of JPs as of March 2014. Thus, Scheme funds remained blocked for more than two years. The details are given in **Appendix 2.25**.

In the exit conference, Government stated that funds lying at JPs would be refunded to DWSMs for its release to GPs as per revised funding norms of NBA.

2.3.6.4 Keeping scheme funds as fixed deposits

As per para 13.2.2 of NBA guidelines, DWSMs were required to transfer the funds for works directly to the GPs within 15 days of receipt of funds from SWSM. The funds were to be utilised for construction of sanitation facilities and were not to be kept blocked by keeping it as fixed deposits.

During scrutiny of records of JP Badnagar of District Ujjain and JP Balaghat of District Balaghat, we found that ₹ 81.50 lakh² was kept as fixed deposit (August 2014).

₹ 81.50 lakh of scheme funds was kept as fixed deposit by two test checked JPs

In the exit conference, Government stated that funds lying at JPs would be returned to DWSMs for its release to GPs as per revised funding norms of NBA. If any district/block was keeping NBA fund as FDR, necessary action would be taken accordingly.

Funds lying at Janpad Panchayats should be refunded to DWSMs for its release to Gram Panchayats as per revised funding norms of NBA.

2.3.6.5 Non-accountal of interest on TSC/NBA funds at block level

The TSC and NBA guidelines stipulate that the interest accrued on NBA funds would be treated as a part of NBA resources. DWSMs were to submit utilisation certificate of interest accrued on NBA funds while submitting claim(s) for subsequent instalment. This amount should include interest earned at JP level and the total amount was to be reflected in Utilisation Certificates (UCs).

The interest earned on TSC/NBA funds at the Janpad Panchayats was not accounted for

We observed that during 2009-10 to 2012-13, ₹ 74.17 lakh of interest earned on TSC/NBA funds at 23 test checked JPs was not accounted for. Thus, the UCs submitted by DWSMs to SWSM did not reflect the amount of interest accrued on TSC/NBA funds at JP level. The details are given in **Appendix 2.26**.

In the exit conference, Government stated that the interest accrued on TSC/NBA funds at block level would be taken into account of DWSM.

2.3.6.6 Non-recovery of loan given to Rural Sanitary Marts

As per para 5.5.1 of NBA guidelines, the Rural Sanitary Mart (RSM) was an outlet dealing with the material, hardware and designs required for the construction of sanitary latrines, soakage and compost pits, vermi-composting etc. The main aim of having a RSM was to provide material, services and guidance needed for constructing different types of latrines and other sanitary facilities for a clean environment.

An interest free loan up to ₹ 3.50 lakh could be given for establishing a RSM out of revolving fund available with the district. The loan was to be recovered in 12-18 instalments after one year from the date of payment of the loan.

Loan of ₹ 14.25 lakh given for setting up of RSMs was outstanding for recovery (August 2014)

During test check of records of DWSMs of Anuppur, Dewas, Sagar and Shahdol, we found that ₹ 16.50 lakh was given to Self Help Groups (SHGs) as loan for setting up 16 RSMs. Out of these RSMs, only one RSM (Shakti SHG, Tonkkhurd, District Dewas) was functional (August 2014) and only two RSMs made repayment of ₹ 2.25 lakh after a lapse of nine years from the date of sanction of the loan. The remaining ₹ 14.25 lakh was outstanding for recovery (August 2014). The details are given in **Appendix 2.27**.

Since RSMs were non-functional and were not able to provide material, services and guidance needed for constructing different types of latrines and

² JP Balaghat of district Balaghat deposited ₹ 70 lakh on 31.03.14 and JP Badnagar of district Ujjain deposited ₹ 10 lakh on 14.03.14 and ₹ 1.5 lakh on 30.03.13.

other sanitary facilities, the expenditure incurred on setting up of RSMs remained unfruitful.

In the exit conference, Government stated that necessary action for recovery of loans given for the establishment of RSMs would be taken.

2.3.6.7 Inflated reporting of expenditure in Utilisation Certificate

During scrutiny of records of DWSM Shahdol, we noticed that an amount of ₹ 2.00 crore was transferred to DWSM Gwalior in 2010-11 as advance. The amount was returned in May 2014. However, DWSM Shahdol showed it as final expenditure in the annual accounts of the year 2010-11. We further noticed that DWSM Gwalior showed the funds received from Shahdol District as GoI share (inter-district transfer) and also showed the same as expenditure against it in the UCs for the year 2010-11 sent to the Government.

Thus, the UCs for the year 2010-11 sent to the Government was inflated to the extent of ₹ 2.00 crore.

In the exit conference, Government accepted the observation and stated that in future inter-district transfer of funds would be shown as advance/loan in the UCs.

2.3.6.8 Unfruitful expenditure on installation of Force Lift Pumps in school toilets

As per TSC/ NBA guidelines, the unit cost of construction of school toilet under NBA was ₹ 35,000. As per orders of PRDD, Government of Madhya Pradesh (February 2011), the unit cost of construction of school toilet was decided as ₹ 27,000. The remaining ₹ 8,000 was to be used for installation of Force Lift Pump (FLP) in school toilets for availability of running water.

During scrutiny of records of DWSM and 23 test checked GPs of Shahdol District, we observed that 43 FLPs installed in 43 school toilets in these GPs were non-functional due to which an expenditure of ₹ 2.91 lakh incurred on these FLPs remained unfruitful.

In the exit conference, Government stated that instructions would be issued to the School Education Department for proper operation and maintenance (O&M) and safety of FLPs.

The reply was not justifiable as due to non-functioning of the FLPs, availability of running water in these school toilets could not be ensured.

2.3.7 Planning

2.3.7.1 Revision of Project Implementation Plan

The Project Implementation Plan (PIP) is a long term plan for implementation of the Scheme. As per TSC/NBA guidelines, each project officer at district was required to revise the PIP and prepare a revised project proposal after change in the funding norms. The proposal should originate from the GPs, compiled at block level and then at district level by DWSM.

During the period 2009-14, the funding norms for providing incentive to IHHL beneficiaries were changed three times³. We observed that except for

³ 2008-09, 2011-12 and 2012-13.

The PIPs were not revised after change in funding norms

district Chhindwara where PIP was revised four times, remaining 12 test checked districts did not revise the PIPs after change in funding norms. District Khandwa revised the PIP two times and eight⁴ districts revised the PIP only once during the period 2009-14. In the remaining three districts no revision was made. The details are given in **Appendix 2.28**.

Due to non-revision of the PIPs, the targets set in PIPs were not commensurate with attainment of *Nirmal* status by each GP in a time bound manner.

In the exit conference, Government stated that Ministry of Drinking Water and Sanitation, GoI, revised the PIPs and the State wise project cost, whenever norms were changed and accordingly, PIPs were auto updated.

Reply was not in order. The Scheme guidelines envisaged that the revisions in the PIPs were to be originated from the GPs and routed through DWSM, SWSM and further to be ratified by GoI. Thus, there were no provisions for auto updating of PIPs by GoI.

The PIPs should be revised after change in funding norms so that actual requirement of sanitation facilities in rural areas may be reflected in the PIPs.

2.3.7.2 Preparation of Annual Implementation Plan by SWSM and DWSMs

As per TSC/NBA guidelines, SWSM was required to prepare the Annual Implementation Plan (AIP) for each district as per the progress made by the districts, ensure convergence mechanism between line departments, receive Central grant for specific project district and disburse the funds to the DWSMs. In the meetings, SWSM was required to review the implementation of the Scheme during previous year and plan for current/coming year.

The TSC/NBA guidelines stipulated that AIP was to be prepared after identification of GPs to be saturated for attaining the project objectives. These GP plans should be consolidated into Block Implementation Plan and further into District Implementation Plan. The SWSM would consolidate the District Implementation Plans for preparation of the State Implementation Plan. For this purpose, SWSM was required to meet at least once in six months.

The guidelines of TSC/NBA stipulate that the DWSM should plan and implement the district project. It should review and monitor programme implementation so that the targets of the district annual action plan can be achieved leading to *Nirmal* GPs. The DWSM was required to meet at least once in every quarter. During the meeting, evaluation of performance of previous year and planning for next year was also to be done.

- We observed that AIPs were prepared only at district level without preparation of annual plans at block and GP levels.
- The community saturation approach by identification of GPs that could be made *Nirmal* during the year/in the coming years was not adopted as discussed in para 2.3.8.3.

Bottom up approach and community saturation approach was not adopted for preparation of AIPs

⁴ Anuppur, Dewas, Dhar, Ratlam, Sagar, Satna, Shahdol and Ujjain.

- Only four⁵ meetings of SWSM were held against the required 10 meetings during the period 2009-14. No meetings were held during the years 2011-12 and 2013-14. This was indicative of lack of planning and monitoring of the Scheme at State level.
- Prescribed number of meetings of the DWSMs was not held during the period 2009-14. In Anuppur, Balaghat and Ratlam Districts, only one meeting each of the DWSM was held in 2010-11 and in Dhar District, the meetings of DWSM were held only twice during 2011-12. Details are given in **Appendix 2.29**.

In the exit conference, the ACS admitted that bottom up approach was adopted only from 2014-15. Regarding conduct of meetings, the ACS stated that review meetings were conducted quarterly. However, the ACS stated that conducting regular meetings of SWSM and DWSMs would be ensured.

AIPs should be prepared by following bottom up approach and by adopting community saturation approach so as to achieve the vision of Nirmal Bharat by 2022.

2.3.8 Programme implementation

2.3.8.1 Targets and achievement

The objectives of NBA were to bring about an improvement in the general quality of life in the rural areas and to accelerate sanitation coverage in rural areas so as to achieve the vision of *Nirmal Bharat* by 2022, with all GPs in the country attaining *Nirmal* status. For achieving the above objective, construction of Individual Household Latrines (IHHLs), Community Sanitary Complexes and school toilets were to be carried out.

We observed that the annual targets set in the AIPs under various components of the Scheme were not fully achieved as discussed below:

(a) Construction of IHHLs

As per the Scheme guidelines, a duly completed household sanitary latrine shall comprise of a basic low cost unit with a super structure. Incentive is provided on completion and use of toilets.

During the period 2009-14, the shortfalls in achievement of targets for construction of IHHLs for BPL and APL families were as under:

Table 2: Shortfalls in achievement of targets of Individual Latrines

Year	Shortfalls in IHHL for BPL families			Shortfalls in IHHL for APL families		
	Targets	Shortfall	Percentage	Targets	Shortfall	Percentage
2009-10	10,64,259	4,50,715	42	14,09,582	6,20,780	44
2010-11	6,98,278	76,535	11	8,67,482	3,23,209	37
2011-12	7,44,240	2,71,719	37	7,16,461	2,60,281	36
2012-13	7,76,638	4,37,356	56	7,87,842	5,68,935	72
2013-14	9,07,293	6,27,448	69	9,92,368	7,56,630	76

(Source: Annual Performance Reports of SWSM (2009-14))

It could be seen from the above that *percentage* of shortfalls against the targets for construction of IHHLs for BPL families ranged between 11 and 69 *per cent* and that for APL families between 36 and 76 *per cent*.

⁵ The meetings were held on 19.05.2009, 06.02.2010, 06.09.2010 and 18.06.2012.

The annual targets set under various components of the Scheme were not fully achieved in the State

(b) Construction of Community Sanitary Complexes (CSCs)

As per the Scheme guidelines, CSCs comprising an appropriate number of toilet seats, bathing cubicles, washing platforms, wash basins etc. were to be set up in a place in the village acceptable to women/men/landless families and accessible to them. Gram Panchayats would be responsible for maintenance of the complexes.

During the audit period 2009-14, the shortfalls in achievement of targets for construction of CSCs were as under.

Table 3: Shortfalls in achievement of targets of Community Sanitary Complexes

Year	2009-10	2010-11	2011-12	2012-13	2013-14
Targets	490	114	412	412	1123
Shortfall	373	No shortfall	272	324	1,011
Percentage	76	Nil	66	79	90

It could be seen from the above that there were shortfalls in community sanitary complex, which ranged between 66 and 90 *per cent*.

(c) Construction of school toilets

As per the Scheme guidelines, separate toilets for boys and girls are to be constructed in all government schools. Number of toilet should be adequate to meet the requirement of all students of the schools.

The status of shortfalls in construction of school toilets was as under:

Table 4: Shortfalls in achievement of targets of school toilets

Year	2009-10	2010-11	2011-12	2012-13	2013-14
Targets	15,128	12,994	12,290	10,644	No target
Shortfall	4,333	No shortfall	No shortfall	9,611	Nil
Percentage	29	Nil	Nil	90	Nil

Thus, there were shortfalls of 29 *per cent* and 90 *per cent* against the targets for construction of school toilets in the years 2009-10 and 2012-13 respectively. However, there were no shortfalls in achievement of targets of construction of school toilets in 2010-11 and 2011-12.

The details of targets and achievements under various components of the Scheme are given in **Appendix 2.30**.

We further observed that percentage of shortfalls in construction of IHHLs and Community Sanitary Complexes showed increasing trend during the period 2011-14. In 2013-14, no targets were set for school toilets by PRDD since the activity was transferred to School Education Department.

In the exit conference, Government stated that achievement of targets under various components would be ensured in future.

Effective steps should be taken to achieve targets particularly for construction of IHHL and community sanitary complexes.

2.3.8.2 Individual Household Latrines constructed through GPs

As per Para 5.4.1 of the NBA guidelines, construction of Individual Household Latrines (IHHLs) was to be undertaken by the household itself and on completion and use of the toilet, the cash incentive was to be given to the household in recognition of its achievement.

In 221 test checked GPs, construction of IHHLs was done by GPs

As per guidelines of “*Maryada Abhiyaan*” issued by PRDD, Government of Madhya Pradesh, the execution of works through contractors was not allowed.

During scrutiny of records of 231 test checked GPs, we found that in 221 GPs of 13 districts, construction of IHHLs was done through GPs instead of transferring the incentive amount to the beneficiaries.

In the exit conference, Government stated that State has adopted two modes to release incentive for IHHL i.e. if beneficiary requests only for NBA funds then incentive would directly be released to the beneficiary after construction of toilet. In contrary, if beneficiary opts for IHHL through convergence with MGNREGS, then incentive would be released to the GPs for construction of toilets.

The reply was not in conformity with the guidelines as the beneficiaries were to purchase the construction material themselves and construct the toilets as per their choice which they were deprived of.

2.3.8.3 Non-achievement of targets of saturation

As per para 2.1 of NBA guidelines, the main objective of NBA was saturation of all Gram Panchayats to achieve the vision of *Nirmal Bharat* by 2022.

As per the records of SWSM, the number of GPs of the State targeted for saturation and achievement against the targets during 2012-14 was as under:

Table 5: Details of Gram Panchayats targeted for saturation and achievement

Year	Total no. of GPs in the State	No. of GPs targeted for saturation	No. of GPs saturated	Percentage of GPs saturated
2012-13	23,006	5,800	772	13
2013-14	23,006	1,815	228	13
Total		7,615	1,000	

(Source: Information furnished by SWSM, Bhopal)

It is evident from the above that the number of GPs targeted during the years 2012-13 and 2013-14 for saturation and making ODF after inception of NBA were not commensurate with achieving the vision of *Nirmal Bharat* by 2022. We observed that only 1,000 GPs (13 per cent) were made Open Defecation Free (ODF) against 7,615 GPs targeted for saturation. Thus, after inception of NBA only four per cent of total GPs (23,006) could be saturated as of March 2014.

With such pace of programme implementation, possibility of achieving the target of making the State “*Nirmal*” by 2022 is remote.

In the exit conference, Government stated that this programme can be accelerated when there is a behaviour change and demand comes from the community. As this is a slow and difficult process, the progress was also slow.

2.3.8.4 Non-release of second instalment of Nirmal Gram Puraskar and slip back of awarded GPs

As per *Nirmal Gram Puraskar* (NGP) guidelines 2010, the prize money of NGP to the selected GP would be released in two equal instalments. The first instalment would be released immediately after the GPs were selected for the award. Random checks were to be carried out by SWSM after six months in all the awardee GPs. If *Nirmal Gram* and ODF status was found continuing, second instalment would also be released by the DWSM. Otherwise, State

would take necessary measures to revive the *Nirmal Gram* status of the awardee. NGP award money was to be recovered from persistent defaulters.

212 GPs selected for NGP were paid only first instalment but the second instalment of NGP award money was not released

The amount of award money ranges from ₹ 0.50 lakh to five lakh depending upon the population of the GP. The GPs receiving NGP award were required to utilise the award money for maintaining sanitation facilities and sustaining ODF status, creation of additional sanitation facilities in the village, Solid and Liquid Waste Management (SLWM) and purchasing land for SLWM purposes.

During scrutiny of records of SWSM, we observed that during the year 2011-12, total 212 GPs of the State were selected for NGP to whom first instalment of ₹ 1.35 crore of NGP was released (May 2012) but second instalment was not released to these GPs (September 2014). On an audit query, the SWSM stated that second instalment of award money was not released due to non-receipt of verification report from the DWSMs. It was observed that SWSM also did not conduct random checks of these GPs for ascertaining *Nirmal* and ODF status maintained by these GPs.

Non-release of entire amount of award money adversely affected the objective of maintaining the existing facilities and creation of additional sanitation facilities suffered.

In the exit conference, Government stated that due to non-receipt of UCs of first instalment of NGP award money and some gap in number of toilets in the awarded GPs, second instalment was not released.

The reply was not justifiable as SWSM did not ensure conduct of survey of NGP awarded GPs and timely release of second instalment.

32 NGP awarded GPs in Shahdol District did not maintain the *Nirmal* status

- During scrutiny of records of DWSM Shahdol we found that during the period January 2008 to December 2011, total 33 GPs were awarded NGP, of which only one GP (Pongri of Sohagpur Block) was released second instalment of NGP and an amount of ₹ 17.50 lakh of second instalment in respect of remaining 32 GPs was retained by the district (August 2014) due to non-maintenance of *Nirmal* status by these GPs. This indicated that the DWSM did not conduct adequate survey to ensure maintaining the “*Nirmal Gram*” status of these GPs. Thus, the objective of achieving *Nirmal* status of the GPs was not achieved.

In the exit conference, Government replied that regular survey/ monitoring/ evaluation of NGP awarded GPs would be ensured so as to ascertain that these GPs were maintaining ODF status.

*Survey of NGP awarded GPs should be carried out at regular intervals so as to ensure maintenance of *Nirmal* status by these GPs.*

2.3.8.5 Non-implementation of Solid and Liquid Waste Management

As per TSC/NBA guidelines, Solid and Liquid Waste Management (SLWM) is a key component of the Scheme. Under this component, activities like compost pits, vermin composting, low cost drainage, soakage channels/pits, system for collection, segregation and disposal of household garbage etc. were to be undertaken. SLWM project was to be prioritised in identified GPs targeted for *Nirmal* status and GPs, which had already been awarded NGP.

No work was done under Solid and Liquid Waste Management component

During test check of records of SWSM, we found that no work was done by the SWSM under SLWM during the period 2009-14, since no GPs were identified and no funds were allotted for this purpose.

Due to non-implementation of SLWM, the objective of bringing about improvement in the general quality of life in rural areas was defeated.

In the exit conference, Government stated that under first phase, 31 GPs having population above 10,000 were identified for implementation of SLWM projects. Detailed Project Report (DPR) was under preparation through expert agencies and works would be started.

The reply was not in order since no work of SLWM was done during 2009-14. Even the NGP awarded GPs were also not considered for implementation of SLWM projects.

Solid and Liquid Waste Management should be carried out on priority basis in NGP awarded GPs.

2.3.9 Information Education and Communication (IEC) activities

2.3.9.1 Lack of IEC activities

The IEC activities are intended to trigger the demand and sanitary facilities in the rural areas for households, schools, anganwadis and community sanitary complexes through behavioural change. IEC activity should be continued throughout the year and should be conducted at all three tiers i.e. districts, blocks and GPs. The guidelines also stipulate that for effective dissemination of the IEC material, funds should also be provided under IEC component to blocks and GPs for execution of works.

We observed that IEC activities were carried out by DWSM. Separate funds were not provided to the test checked blocks or the GPs for IEC component.

Analysis of the information obtained through questionnaires from the Secretaries of 231 test-checked GPs revealed the following:

- The Secretaries of 218 GPs (94 per cent) stated that IEC activities did not continue throughout the year.
- The Secretaries of all the 231 GPs stated that no funds were provided to GPs for IEC activities.
- The Secretaries of 224 GPs (97 per cent) stated that the Block Resource Coordinators (BRCs) were not involved in making strategy for IEC activities at GP level.
- The Secretaries of 225 GPs (97 per cent) stated that IEC personnels were not imparted training for capacity building.

It is evident from the above that there was lack of IEC activities in the test checked GPs. As a result, the objective of bringing about behavioural change was not fully achieved. During joint physical verification, we noticed instances of toilets being used for storing fuel woods and other material as shown in the photographs below:

The IEC activities did not continue throughout the year. The funds were not provided to GPs for IEC activities



₹ 12.92 lakh of IEC funds were spent for printing works by DWSM, Shahdol

The SPO, NBA stated that evaluation of IEC activities to assess the impact on rural population was not done at the State level.

Further, we observed that DWSM, Shahdol spent ₹ 12.92 lakh of IEC funds for printing of VWSC minutes register, monitoring registers, measurement books (MBs), forms of evaluation reports and completion certificates.

In the exit conference, Government stated that plan for regular and intensive IEC, Inter Personnel Communication (IPC), Behavior Change Communication (BCC), training and capacity building activities throughout the year was prepared and its execution would be ensured. Government also stated that henceforth, IEC funds would be utilised for IEC activities only as mentioned in new guidelines of *Swachha Bharat Mission*.

The IEC activities should be continued throughout the year and adequate funds should be provided to GPs also for IEC activities.

2.3.10 Monitoring and evaluation

2.3.10.1 State Review Mission

As per para 16.1 of NBA guidelines, State Review Mission was to be set up, headed by Joint Secretary level officer of the State Government with at least three members from other linked departments and independent representatives from reputed organisations in the field of sanitation. The State was also required to set up a panel of experts at State level for conducting reviews into various NBA districts periodically.

The State Review Mission was not constituted and no Panel of Experts was set up at State level

During test check of records of SWSM, we observed that the State Review Mission was not constituted and no panel of experts was set up at State level. As such, no periodical review of district projects was conducted to evaluate the Scheme implementation and take corrective measures.

In the exit conference, Government stated that necessary action would be taken to establish State Review Mission.

2.3.10.2 Swachhata Diwas (Sanitation Day)

As per para 17.2.1 of the NBA guidelines, each GP was required to earmark a particular day of the month to be named as '*Swachhata Diwas*' (Sanitation Day) with the objectives to record the achievements made in previous month, identifying individuals demanding sanitation facilities, projecting monthly plan for construction of toilets in the GPs, IEC events, trainings undertaken,

Swachhta Diwas was not organised in any of the test checked GPs

identifying slip back cases under IHHL and verifying expenditure made on various activities in the previous month.

Secretaries of all the 231 test checked GPs stated that *Swachhta Diwas* was not organised during the period 2009-14.

In the exit conference, Government replied that necessary instructions had been issued to the GPs for convening *Swachhata Diwas* regularly.

2.3.10.3 Conduct of Gram Swachhata Sabha for social audit

As per para 17.3.1 of NBA guidelines, a *Gram Sabha* was to be convened by the Secretary, GP as '*Gram Swachhata Sabha*' (GSS) every six month to review the progress made under various monthly plans and proceedings of *Swachhata Diwas* that were held in the GP. DWSM/District Collector was responsible for ensuring that the social audit/review was convened timely as per schedule.

No Gram Swachhata Sabha was convened in any of the test checked GPs

The Secretaries of all the 231 test checked GPs stated that no GSS was convened in any of the test checked GPs during the period 2009-14.

Due to non-convening *Swachhata Diwas* and GSS at the GP level, social audit of the Scheme was not conducted.

In the exit conference, Government stated that necessary instructions had been issued to the GPs for convening GSS regularly.

Swachhata Diwas and Gram Swachhata Sabha should regularly be convened by the GPs so as to ensure social audit of the Scheme.

2.3.10.4 Non-existence of mechanism for verifying authenticity of data at State level

As per para 19.1 of NBA guidelines, the Ministry of Drinking Water and Sanitation developed an online monitoring system for NBA. The State was required to have a mechanism in place for verifying the authenticity of data uploaded on NBA website.

There was no system of reconciliation of data of Annual Performance Report with the data uploaded on NBA website

On being enquired, the SPO, NBA stated that there was no system for verifying authenticity of data and the data of Annual Performance Report (APR) were not cross checked with the data uploaded on NBA website. However, the development of system for authentication of data was under progress.

In the exit conference, Government stated that output (number of toilet constructed) and outcome (usage of toilets) based monitoring had been started at State level from the year 2014-15. In the State, SAMAGRA database was prepared in which households having toilets were entered. In future, this database would be bridged to the GoI MIS database.

Due to absence of system of reconciliation of data, the authenticity of data could not be ascertained.

2.3.11 Conclusion

- There were significant delays up to 81 days in release of State share by SWSM to the DWSMs. TSC funds were not transferred to NBA funds and were lying idle in bank accounts of Janpad Panchayats.

- Annual Implementation Plans were prepared without adopting bottom up approach and community saturation approach.
- Number of Gram Panchayats targeted for saturation and making open defecation free was not commensurate with achieving the vision of *Nirmal Bharat* by 2022.
- Targets under various components of the Scheme were not achieved. There was significant shortfall in achieving the targets of construction of Individual Household Latrines and Community Sanitary Complexes.
- Information Education and Communication activities for generating demand for sanitary facilities did not continue throughout the year and no funds were provided to the GPs for IEC activities.

**Women and Child Development Department,
Tribal Development Department and
Scheduled Caste Development Department**

**2.4 Implementation of Schemes for Welfare and Empowerment of
Girl Child**

Executive Summary

For empowerment of girls through self-development and generating awareness about health and nutrition, the State Government implemented *Kishori Shakti Yojana (KSY)* and Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (*SABLA*) (in 15 districts). *Kanya Saksharta Protsahan Yojana (KSPY)* has been implemented for increasing female literacy and to continue study up to higher secondary level among SC and ST girl students.

- Identification of girls under the KSY for providing training and health check-up was done without conducting a separate survey. Thus, no target was set for coverage of girls under KSY. However, the eligibility of the selected girls was also not got scrutinised through Gram Sabha. Under *SABLA*, survey was conducted for identification of girls.

(Paragraphs 2.4.7.1 and 2.4.8.2)

- Vocational training was not imparted to girls under KSY and there were shortfalls in providing guidance and counseling on nutrition and health education, family welfare and life skill education under *SABLA*.

(Paragraphs 2.4.7.2 and 2.4.8.4)

- Health check-up of girls was not done under KSY. Under *SABLA*, health check-up was not done in 79 AWCs test checked and Iron Folic Acid (IFA) supplementation was not provided in 68 AWCs test checked. Convergence with the schemes/programmes of other departments was also not done.

(Paragraphs 2.4.7.3, 2.4.8.6 and 2.4.8.8)

- Monitoring and supervision of KSY and *SABLA* was not adequate since there was significant shortfalls in required meetings of monitoring committees at district and project levels, which affected scheme implementation.

(Paragraphs 2.4.7.4 and 2.4.8.10)

- Under KSPY, assistance was provided to the girl students without ensuring the eligibility criteria. There were delays up to 18 months in distribution of benefits in eligible cases. The objective of encouraging the SC/ST girls to continue study up to higher secondary level was not fully achieved. There was no monitoring of the Scheme at any level.

(Paragraphs 2.4.9.2, 2.4.9.3, 2.4.9.5 and 2.4.9.6)

2.4.1 Introduction

In Madhya Pradesh, female literacy rate was 50 *per cent* as per Census 2001 and 60 *per cent* as per Census 2011, lower than the National women literacy rate of 65.46 *per cent*, as per Census 2011. The Government of India (GoI) as well as the State Government launched various schemes for improvement in the health, nutrition, personal hygiene, education and self development of the girls. Audit findings on implementation of the schemes *Ladli Laxmi Yojana*¹, *Gaon Ki Beti Yojana*² and *Pratibha Kiran Yojana*³ were included in the Report of the Comptroller and Auditor General of India on General and Social (Non-PSUs) Sectors for the year ended 31 March 2013. With the same objectives, the State Government implements the following three other programmes:

Kishori Shakti Yojana (KSY) and Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA):

GoI introduced (2000) KSY as a component of Integrated Child Development Services (ICDS) Scheme in order to empower adolescent girls (AGs) through self-development, generating awareness about nutrition, health and family care and learning life skills. With the same objectives, Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (*SABLA*) was introduced in December 2010 in 15 districts⁴ in the State by replacing KSY. KSY is fully funded by GoI. Under *SABLA*, cost of nutrition is equally shared by Centre and State. For non-nutrition component, GoI provides 100 *per cent* grant to ICDS project.

Kanya Saksharta Protsahan Yojana (KSPY):

The State Government introduced (1986-87) KSPY in order to increase enrolment and female literacy among Scheduled Caste (SC) and Scheduled Tribe (ST) girl students for sixth standard in educational institutions. From 2003, Government decided to extend the financial benefit to the SC/ST girls for continuation of their education up to higher secondary level, students of ninth and eleventh standards were also included. Under the Scheme, financial assistance is provided to SC/ST girl students at the time of their enrolment in school.

2.4.2 Implementation arrangements

The Schemes KSY and *SABLA* are implemented by Women and Child Development Department (WCD), headed by the Principal Secretary. The Commissioner is the administrative head of the Department, who is assisted by District Programme Officers (DPOs) at district level and Child Development Project Officers (CDPOs) at block level.

The Scheme KSPY is implemented by Tribal Development Department and Scheduled Caste Development Departments, headed by Principal Secretaries. The Commissioner, Tribal Development (CTD) and the Commissioner, Scheduled Caste Development (CSCD) are the administrative heads of the Department. Assistant Commissioners, Tribal Development (ACTDs) in 26

¹ To promote educational improvement, family planning and prevent child marriage.

² To promote higher education among meritorious girls from villages.

³ To promote higher education among meritorious girls from urban BPL families.

⁴ Balaghat, Betul, Bhind, Bhopal, Damoh, Indore, Jabalpur, Jhabua, Neemuch, Rajgarh, Rewa, Sagar, Sheopur, Sidhi and Tikamgarh.

districts and District Organisers, Tribal Welfare (DOTWs) in 24 districts implement the Scheme through Block Education Officers (BEOs)/Principals/Head Masters of the Middle/High/ Higher Secondary Schools.

2.4.3 Audit objectives

The audit objectives were to ascertain whether:

- identification and selection of beneficiaries under Schemes was done as per Scheme guidelines;
- financial management of the Schemes was efficient;
- the Schemes were implemented as per guidelines and the intended objectives of self-development, generating awareness of girls about nutrition, health and family care and education development of SC and ST girls were achieved; and
- the monitoring of the schemes were adequate and effective.

2.4.4 Audit criteria

The norms, standards, procedures laid down in the following documents have been adopted as audit for the performance audit:

- Scheme guidelines;
- Instructions issued by Central and State Governments for implementation of the Schemes;
- Madhya Pradesh Treasury Code, Volume I (MPTC Vol. I); and
- Prescribed monitoring and evaluation mechanism.

2.4.5 Scope of audit

In the Performance Audit (PA), implementation of the Schemes KSY and KSPY has been covered for the period 2009-14 and the *SABLA* Scheme has been covered from January 2011 to 2013-14. Out of 51 districts⁵ in the State, 13 districts⁶ including four⁷ districts where *SABLA* is being implemented were selected randomly on the basis of Simple Random Sampling without Replacement (SRSWOR) method.

Four ICDS projects in each selected district with 10 *Anganwadi* Centers (AWCs) in each Project where *SABLA* is implemented, were randomly selected. Five Middle and Higher Secondary Schools in each district under KSPY were test checked. List of units covered under various schemes are in **Appendix 2.31**.

An entry conference was held in March 2014 with the Principal Secretary, WCD, the Secretary, Tribal Welfare Department (TWD) and the Commissioner, Scheduled Caste Development Department to discuss the audit objectives, audit criteria and the scope of audit. In the exit conference held in

⁵ One district (Agar-Malwa) created in August 2013.

⁶ Balaghat, Burhanpur, Chindwara, Dindori, Gwalior, Hoshangabad, Jhabua, Mandla, Mandsour, Neemuch, Sagar, Seoni and Umaria.

⁷ Balaghat, Jhabua, Neemuch and Sagar.

November-December 2014 audit findings were discussed with the Principal Secretaries of the WCD, Scheduled Caste Welfare Department (SCWD) and Tribal Welfare Department (TWD); their views have been incorporated in the review.

2.4.6 Budget and expenditure

The details of budget allotment and expenditure under the schemes during the period 2009-14 are shown in **Table 1**.

Table-1: Budget allotment and expenditure during the period 2009-14

Scheme	₹ in Crore)	
	Allotment	Expenditure
<i>Kishori Shakti Yojana</i> (KSY)	21.54	19.82
Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	418.64	403.57
<i>Kanya Saksharta Protsahan Yojana</i> (KSPY) (SC)	135.51	122.00
<i>Kanya Saksharta Protsahan Yojana</i> (KSPY) (ST)	120.43	119.70
Total	696.12	665.09

(Source-Data furnished by the Departments)

Year-wise details of budget allotment, expenditure and savings under the Schemes are given in paras 2.4.7, 2.4.8.1 and 2.4.9.

Implementation of Schemes

2.4.7 Kishori Shakti Yojana (KSY)

Under KSY Scheme, the training was to be imparted to the girls in the age group of 11 to 18 years on balanced diet, health consciousness and economic empowerment. Besides, health check-up of girls was to be carried out and IFA tablets were to be provided by ANMs of Public Health and Family Welfare Department. The Scheme was implemented in 51 districts up to 2010-11 and in 36 districts since 2011-12.

Under the Scheme, GoI provided funds at ₹ 1.10 lakh per annum to each ICDS project. Out of ₹ 21.54 crore released under KSY during 2009-14, expenditure was ₹ 19.82 crore. Thus, savings of ₹ 1.72 crore, occurred mainly under 'training'. Year-wise details are given in table below:

Table-2: Year-wise budget allotment and expenditure during the period 2009-14

Year	₹ in crore)					
	2009-10	2010-11	2011-12	2012-13	2013-14	Total
Allotment	4.98	4.98	4.98	3.30	3.30	21.54
Expenditure	4.24	4.68	4.67	3.12	3.11	19.82
Savings	0.74	0.30	0.31	0.18	0.19	1.72

(Source: Data furnished by the Departments)

2.4.7.1 Identification and selection of eligible girls

As per KSY guidelines, *Anganwadi*-wise survey was to be conducted separately for identification of girls in the age-group of 11 to 18 years. A list of identified girls was to be kept at AWCs and POs. It was observed that no separate survey was conducted and no separate list prepared for the purpose of KSY at *anganwadi* level. As such, the POs did not have any list of identified girls for the Scheme. Thus, identification of beneficiaries through survey, as envisaged in the guidelines, was not done.

No separate survey was conducted and list prepared for the purpose of KSY

Further, in order to select girls for imparting panchayat level training, preference was to be given to girls from Below Poverty Line (BPL) family and out of school girls in descending order of their age. A list of selected girls was to be forwarded by the POs to the Supervisors and Health Committee of Gram Sabha for confirmation of their eligibility. However, the selected POs reported that list of girls selected for training was not forwarded to Gram Sabha for scrutiny of eligibility.

Adherence to the norms for selection of girls was not ensured

We observed that during 2009-14, 1.97 lakh girls in respect of 34 POs were selected for three-days training (out of 2.10 lakh girls selected in 36 test checked POs) without ensuring adherence to the norms prescribed. There was no record to show that prioritisation of the eligible girls, as envisaged in guidelines, was done either by the POs or by the Health committees of Gram Sabha. Of them, 395 girls in 21 POs were imparted Panchayat level training though the girls were not in the age group of 11-18 years.

In the exit conference, the Principal Secretary, WCD stated that due to non-availability of register, the survey list of girls was not available in AWCs and POs. From year 2014-15 survey data would be maintained in register.

The Department and the Project Offices should maintain a complete database of girls in the age-group of 11 to 18 years to ascertain eligibility of beneficiaries under the Schemes.

2.4.7.2 Conduct of training programme

As per KSY guidelines, two-days training on balanced diet, health consciousness and economic empowerment was to be imparted at block level by the CDPOs, Lady Doctors and Assistant Project Officers (APO)/District Rural Development Authority or Chief Executive Officer (CEO) of Janpad Panchayat to the Supervisors of WCD and Health Department, Auxiliary Nurse Midwife (ANMs), AWWs and two girl beneficiaries from each AWC so as to prepare them as master trainers.

These master trainers, in turn were to impart three-days training at Panchayat level to the beneficiary girls on the above issues at an interval of three months (i.e. one day in every three month). Gram Panchayat-wise roster of training programme for girls was to be prepared by the Supervisors of WCD and ANM of Health Department, which was to be forwarded for approval to the DPO of WCD and the Chief Medical and Health Officer (CMHO).

We observed that no targets were set for coverage of girls under the programme. However, the number of girls imparted training on balance diet, health consciousness and economic empowerment was 14.21 lakh in the years 2009-10 and 2010-11. The number of girls covered under 'training', decreased to 9.39 lakh during 2011-12 and to 9.42 in next two years 2012-13 and 2013-14. The decrease was because of replacement of KSY Scheme by *SABLA* in 15 districts during these years.

The number of Panchayats and beneficiaries covered under KSY in the test checked POs during 2009-14 is shown in **Table 3**.

Table- 3 Number of Panchayat level training held and girls imparted training in test checked projects

Year	Number of Panchayat in selected POs	Number of Panchayat in which Panchayat level training was held	Number of girls imparted Panchayat level training
2009-10	2,206	1,967	39,678
2010-11	2,290	2,075	41,658
2011-12	2,293	2,139	43,809
2012-13	2,246	2,092	42,483
2013-14	2,246	2,092	41,903
Total	11,281	10,365	2,09,531

(Source: Information furnished by the Project Offices)

We observed the following:

- Roster of training programme for trainers and trainees was not prepared by 26⁸ out of 36 test checked POs and forwarded to DPO and CMHO for approval.
- Two-days training to prepare master trainer at block level was imparted in all the test checked POs. However, the CEOs and APOs did not participate in any block level training in 36 test checked POs. Besides, training for health consciousness by a lady doctor was imparted only in eight⁹ out of 36 test checked POs.
- During the period 2009-14, three-days training to girls at Panchayat level was imparted by 33 POs out of 36 test checked POs. In PO Dindori, training was not conducted during 2009-10 to 2011-12 by CDPO because the funds were utilised on block level training. Similarly, in Sitamau (2009-10) and Malhargarh (2009-11 and 2012-14) in Mandsour District the CDPOs did not conduct Panchayat level training reportedly due to non-receipt of list of girls from AWCs. Hence, entire fund was surrendered.

Further, as per guidelines, after completion of three-days Panchayat level training, Supervisors were to prepare lists of girls who were found fit for vocational training and forward their names to POs. The CDPOs were to forward the lists of girls to the Commissioner through the respective DPOs.

We noticed that girls were not selected by the Supervisors for vocational training in any of the test checked POs under KSY. As a result, vocational training was not imparted to girls as envisaged in the Scheme.

In the exit conference, the Principal Secretary, WCD accepted the fact and stated that instructions would be issued to field offices for taking action.

Preparation of roster for training programme and participation of CEOs and APOs in block level training under KSY may be ensured.

⁸ Amarpur, Bajag, Bichua, Bijadandi, Burhanpur rural, Chindwara Rural, Dindori, Gwalior Urban I, Gwalior Urban III, Ghughri, Hoshangabad Urban, Hoshangabad Rural, Itarsi, Karanjia, Kesla, Khaknar, Manpur, Mandla, Malhargarh, Mohgaon, Mohkhed, Nepanagar, Pali, Sitamou, Tamia and Umaria I.

⁹ Burhanpur Urban, Gwalior Urban II, Hoshangabad Urban, Itarsi, Khaknar, Mallahargarh, Sitamou and Umaria II.

CEOs and APOs did not participate in block level training

Vocational training was not imparted to girls under KSY

2.4.7.3 Health check-up and IFA supplementation

As per guidelines of the Schemes, the health check-up of girls and Iron Folic Acid (IFA) supplementation was to be done by ANMs and any girl appeared seriously ill was to be referred to Primary Health Center (PHC).

Health check up of girls was not conducted in AWCs

We observed that health check-up and IFA supplementation was not done in any of the test checked districts where KSY was being implemented. On being enquired in audit, the CDPOs stated that CMHOs/Block Medical Officers were not informed the schedule for conducting training and health check-up.

In the exit conference, the Principal Secretary, WCD stated that instructions would be issued to the DPOs and CDPOs in this regard.

2.4.7.4 Monitoring

The KSY guidelines envisaged that a 'Review Committee' in each district and in each block was to be formed, which would review the progress of Scheme implementation once in every three months. However, no provision was made in the guidelines for constitution of a Committee at State level for overall monitoring of the Scheme implementation.

Meetings of monitoring committee were not held

We observed that out of nine test checked districts, only the DPO, Umaria held meetings, that too only in 2010-11 and 2011-12. In eight other districts, no meetings were held. Similarly, out of 36 test checked projects, meetings were held only in four projects¹⁰ during the years 2009-10 to 2013-14.

Thus, there were deficiencies in monitoring at all levels, adversely affecting the Scheme implementation.

In the exit conference, the Principal Secretary, WCD accepted the fact and stated that instructions would be issued to hold the meetings by monitoring committees as prescribed in the guidelines.

2.4.8 Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)

The objectives of the Scheme were to empower the adolescent girls for self-development, improve their nutritional and health status, promote awareness about health, hygiene, nutrition, Adolescent Reproductive and Sexual Health (ARSH) and family and child care, upgrade their home-based skills, life skills, bringing back the school dropout adolescent girls into formal/non formal education and provide information/guidance about working of various public institutions. In addition to these, nutrition supplementary diet is provided to eligible adolescent girls. SABLA Scheme, is being implemented in 15 districts of the State.

2.4.8.1 Utilisation of funds

Under SABLA Scheme, GoI provided funds at ₹ 3.80 lakh per annum to each ICDS project for non-nutrition component. For this component, ₹ 12.51 crore was utilised against ₹ 15.75 crore provided by GoI during 2010-14. Similarly, for the nutrition component, the Commissioner utilised ₹ 391.06 crore against

¹⁰ Hoshangabad Rural (District-Hoshangabad), Amarpur (District-Dindori), Khaknaar (District-Burhanpur) and Tamia (District-Chhindwara).

the provision of ₹ 402.89 crore; savings were mainly during 2012-13 and 2013-14, as shown in table below:

Table-4: Year-wise budget allotment and expenditure during the period 2009-14
(₹ in crore)

Year	Allotment			Expenditure			Saving
	Non-Nutrition Component	Nutrition Component	Total	Non-Nutrition Component	Nutrition Component	Total	
2010-11	0.00	10.00	10.00	0.00	9.95	9.95	0.05
2011-12	4.13	100.00	104.13	4.10	99.99	104.09	0.04
2012-13	5.81	145.00	150.81	5.55	141.08	146.63	4.18
2013-14	5.81	147.89	153.70	2.86	140.04	142.90	10.80
Total	15.75	402.89	418.64	12.51	391.06	403.57	15.07

(Source: Data furnished by the Departments)

It would be seen from the above that there were significant saving under both nutrition and non-nutrition components during the year 2013-14.

We observed that 11 test checked Project Offices (POs)¹¹ did not fully utilise the funds allotted for various activities such as conduct of Kishori Diwas, Life Skill Education, Nutrition and Health Education and Vocational Training planned under non-nutrition component of *SABLA*. Out of total allotment of ₹ 31.90 lakh under these activities, actual expenditure was ₹ 24.52 lakh. (*Appendix 2.32*).

11 Project Offices did not fully utilise the allotted funds for programme activities. Besides, ₹ 0.48 crore remained in Civil deposit

Further, we observed that the Commissioner, WCD withdrew ₹ 3.06 crore for procurement of *SABLA* training kits and ₹ 0.48 crore for *SABLA* registers and kept the amounts in Civil Deposit on 28 March 2012 and on 31 March 2013 respectively to avoid lapse of funds. Of these, ₹ 3.06 crore was spent in 2012-13 and ₹ 0.48 crore remained parked in Civil Deposit as of November 2014. Blocking of Scheme funds affected the Scheme implementation and achievement of targets.

In the exit conference, the Principal Secretary, WCD accepted the fact and stated that IFA tablet is being provided by the Health Department and selection of Vocational Training Providers (VTPs) was not done by some districts as such funds could not be utilised. He also stated that the amount kept in Civil Deposit would be utilised shortly.

2.4.8.2 Coverage of beneficiaries

Under *SABLA* Scheme, baseline survey for identification of adolescent girls in 15 districts for different components was conducted by *Anganwadi* Workers (AWWs) during 2010-11. The number of beneficiaries covered and the shortfalls under various components of *SABLA* Scheme was as under:

¹¹ Javad, Jhabua, Lalburra, Manasa, Meghnagar, Neemuch Urban, Neemuch Rural, Petlavad, Sagar Urban I, Sagar Urban II and Thandla.

Table-5: Component-wise shortfall in coverage of girls under SABLA

Component	No. of AGs as per base line survey	2011-12		2012-13		2013-14	
		Girls benefited	Shortfall (with percentage)	Girls benefited	Shortfall (with percentage)	Girls benefited	Shortfall (with percentage)
Iron Folic Acid (IFA)	3,36,081 ¹²	2,01,506	1,34,575 (40)	2,05,850	1,30,231 (39)	2,15,850	1,20,231 (36)
Health Check-up	3,36,081	98,329	2,37,752 (71)	1,12,305	2,23,776 (67)	1,14,850	2,21,231 (66)
Training to girls imparted under SABLA ¹³	3,36,081	1,10,100	2,25,981 (67)	1,15,090	2,20,991 (66)	1,15,800	2,20,281 (66)
Nutrition provided to girls under SABLA	10,07,594 ¹⁴	8,00,758	2,06,836 (21)	8,92,666	1,14,928 (11)	8,97,000	1,10,594 (11)

(Source: Data furnished by the department and Progress Report submitted to GoI)

Significant shortfall noticed in providing services to girls under SABLA

The reasons for significant shortfall under various components of SABLA Scheme have been discussed in paras 2.4.8.4, 2.4.8.6 and 2.4.8.9. The Department stated that the coverage under the Scheme was less as these were the initial years of implementation and more awareness amongst the beneficiaries and the service providers was needed.

2.4.8.3 Conduct of vocational training

Vocational training was not conducted in seven projects

As per para 6.8 of SABLA guidelines, vocational training for girls in the age group of 16 to 18 years for their skill development and employment was to be imparted by vocational training providers. GoI provided ₹ 30,000 every year to each PO for imparting vocational training. We observed that vocational training was not conducted in the seven¹⁵ out of 36 test-checked POs during the period 2011-12 to 2013-14.

In the exit conference, the Principal Secretary, WCD accepted the observations

2.4.8.4 Providing guidance/counseling

Under SABLA, guidance/counseling to the ‘out of school’ girls on ‘Nutrition and Health Education’ were to be provided for a minimum two sessions in a quarter; ‘Family Welfare, Adolescent Reproductive & Sexual Health (ARSH) and Child Care Practices’ for at least three sessions and ‘Life Skill Education’ for minimum two sessions in a quarter.

The status of guidance and counseling sessions conducted in 160 test checked AWCs of four selected districts during 2011-14 is given in **Table-6**.

¹² Out of school girls in the age group of 11 to 18 years.

¹³ Three types of training imparted are (i) Nutrition and Health Education (NHE), (ii) Family Welfare and Child Care and (iii) Life Skill Education.

¹⁴ Out of school girls in the age group of 11 to 14 years plus all girls in the age group of 15 to 18 years.

¹⁵ Jhabua (2011-12), Javad (2012-13), Lalburra (2013-14), Manasa (2011-12 and 2013-14), Neemuch Urban (2012-13), Neemuch Rural (2013-14) and Petlavad (2012-13).

Table-6: Status of guidance and counseling provided in selected AWCs

Name of District	No of AWCs test checked	Nutrition and Health Education		Family Welfare and ARSH		Life Skill Education	
		Guidance provided in AWC	Shortfall (Percentage)	Guidance provided in AWC	Shortfall (Percentage)	Guidance provided in AWC	Shortfall (Percentage)
Balaghat	40	40	0(0)	36	4(10)	31	9(23)
Jhabua	40	27	13(33)	04	36(90)	11	29(73)
Neemuch	40	24	16(40)	01	39(97)	21	19(47)
Sagar	40	19	21(53)	17	23(57)	25	15(38)
Total	160	110	50(31)	58	102(64)	88	72(45)

(Source: Information furnished by AWWs and Supervisors)

There were shortfalls in guidance and counseling sessions in the test checked AWCs

It is evident from the above that only in Balaghat District, shortfall was minimum (0 to 23 *per cent*) whereas in other test checked districts shortfall in guidance and counseling ranged from 33 *per cent* (NHE) to 97 *per cent* (Family Welfare and ARSH).

In the exit conference, the Principal Secretary, WCD stated that the coverage under the Scheme was less, as these were the initial years.

Guidance and Counseling may be provided to the girls, as envisaged in the guidelines.

2.4.8.5 Distribution of Training Kits

As per para 5.2 of *SABLA* guidelines, funds for procurement of training kits were provided by GoI at ₹ 1,000 per operational AWC every year to assist the girls in understanding various health, nutrition, social and legal issues. We observed that the training kits were not provided by Directorate during the years 2010-11, 2011-12 and 2013-14. Training kits were provided to AWCs twice during 2012-13, for current year and for the previous year, since administrative sanction for 2011-12 was delayed. Training kits for the year 2013-14 were also not provided to AWCs due to late allotment of funds to district offices.

Training Kits were not provided to AWCs

We also observed that the DPOs of all the test checked districts surrendered entire funds (₹ 60.06 lakh¹⁶) as the funds were received at the end of the year. As a result, the girls remained deprived of the practical knowledge of various health, nutrition, social and legal issues which they could get through the kits.

In the exit conference, the Principal Secretary, WCD stated that due to delayed administrative approval training kits were not provided to AWCs.

2.4.8.6 Health check-up and IFA supplementation

As per guidelines of the Scheme, the health check-up of girls and Iron Folic Acid (IFA) supplementation was to be done by ANMs, and in case of girls having problems requiring specialised treatment, Medical Officers would refer the girls to the District Hospital/Primary Health Centre (PHC).

Health check up of girls was not conducted in AWCs

Out of 160 test-checked AWCs in four selected districts, where *SABLA* was being implemented, health check-up was not conducted in 79 AWCs and IFA supplementation was not done in 68 AWCs.

In the exit conference, the Principal Secretary, WCD stated that instructions would be issued to the DPOs and CDPOs in this regard.

¹⁶ Balaghat (₹ 16.50 lakh), Jhabua (₹ 12.00 lakh), Neemuch (₹ 9.57 lakh) and Sagar (₹ 21.99 lakh).

Conducting health check-up of girls and supply of IFA tablets may be ensured at PO level.

2.4.8.7 Maintenance of Kishori Cards

As per para 5.4 of SABL A guidelines, *Kishori* cards for each girl was to be maintained in AWCs. The card contains information about the weight, body mass index, IFA supplementation and services like counselling sessions, take home ration (THR) received, etc. We observed that against the requirement of 15.44 lakh *Kishori* Cards¹⁷, the Commissioner placed order in July 2011 for supply of 12 lakh cards. Supply was made to the districts only in October 2012.

Short distribution of *Kishori* Cards (40 per cent) to AWCs

We observed that in four test checked districts, 2.34 lakh cards (60 per cent) were procured against requirement of 3.89 lakh *Kishori* Cards as detailed below:

Table-7: Status of availability of *Kishori* Cards

Name of district	Girls enrolled	<i>Kishori</i> cards supplied	Shortfall (percentage)
Sagar	1,51,419	75,350	76,069 (50)
Neemuch	49,960	44,595	5,365 (11)
Balaghat	1,07,447	66,871	40,576 (38)
Jhabua	80,395	47,515	32,880(41)
Total	3,89,221	2,34,331	1,54,890 (40)

(Source: Information furnished by the District Offices and Directorate)

As per information furnished by the AWWs, out of 160 test checked AWCs, 31 AWCs did not receive any *Kishori* Card, 86 AWCs did not receive required number of *Kishori* Cards and only 43 AWCs had received *Kishori* Cards as per their requirement. Due to short distribution of *Kishori* Cards, information about IFA supplementation, health check-up, counselling sessions attended and THR provided to each girl was not maintained at AWCs.

In the exit conference, the Principal Secretary, WCD stated that *Kishori* Cards were provided to the districts on the basis of baseline data for the year 2011-12.

The reply was not acceptable as the order placed for *Kishori* Cards was much less than the requirement as per the baseline survey data of the districts.

2.4.8.8 Convergence with different departments

The SABL A Scheme envisaged an integrated delivery of a multiplicity of services which were to be handled by different departments at different levels. For this, Districts/Project Offices were to converge the services under the Schemes with various schemes/programmes of the Education Department, Health Department, Youth Affairs Department, Labour Department and Panchayati Raj Institutions for implementation of different components under the Scheme.

The DPOs and CDPOs could not produce to Audit any records in support of convergence done, if any, with other departments. However, the DPO Neemuch converged with Health and Education Departments. Thus, the

Convergence with schemes/ programmes of different departments was not done at district/ project level

¹⁷ As per baseline data of 15 districts where SABL A was implemented.

objective of *SABLA* to achieve effective co-ordination of policy and implementation amongst the various departments to promote girl empowerment remained unaccomplished.

In the exit conference, the Principal Secretary, WCD accepted the fact and stated that DPOs and CDPOs would be instructed to keep records of convergence with concerned departments.

For effective implementation of the Schemes convergence with various schemes of different departments may be done at all levels to ensure integrated delivery of a multiplicity of the services.

2.4.8.9 Providing Supplementary Nutrition to girls

As per GoI guidelines, THR as supplementary nutrition was to be provided for 300 days in a year to 'out of school' girls in the age group of 11 to 14 years and all girls in the age group of 15 to 18 years. Under the Scheme, girls were provided THR packets of *Soya Barfi/Khichdi* per week of 900 grams each. For providing 300 days THR in a year, each girl was to be given at least 50 packets (a packet for six days) in a year.

We noticed that there were shortfalls ranging from 11 per cent to 21 per cent in providing the THR in the State under *SABLA* Scheme as mentioned in **Table 5**. Scrutiny of THR stock register, supplementary nutrition records and enrolment data of supplementary nutrition for girls furnished by the DPO, Neemuch revealed that against the total requirement of 42.07 lakh¹⁸ packets for providing THR to all enrolled girls 30.08 lakh packets (72 per cent) were supplied during the period 2011-14. This resulted in 23,957 girls (28 per cent) being either deprived of getting benefit of supplementary nutrition or provided less than 300 days of THR to 84,131 girls as shown in **Table-8**.

Short coverage of beneficiaries under nutrition component

Table-8: Shortfall in providing THR in Neemuch district

Year	Enrolled girls under supplementary nutrition	THR packets required	THR packets received	Shortfall of THR	No. of girls deprived due to short received of THR	Percentage of deprived girls
2011-12	28,753	14,37,650	9,37,460	5,00,190	10,004	37
2012-13	26,754	13,37,700	11,03,800	2,33,900	4,678	17
2013-14	28,624	14,31,200	9,67,440	4,63,760	9,275	32
Total	84,131	42,06,550	30,08,700	11,97,850	23,957	28

(Source: Data furnished by the DPO Neemuch)

No shortfall in other selected districts was noticed in audit and the weight, cost, quantity and nutrition value were same as prescribed in GoI guidelines.

In the exit conference, the Principal Secretary, WCD stated that 100 per cent girls could not be benefited with THR because girls belonging to well to do families were not taking THR.

The reply is not acceptable as all enrolled girls under Nutrition Component of *SABLA* should have been provided Supplementary Nutrition as per norms. Further, the Department has not furnished any record in support of their reply.

¹⁸

84,131 girls x 50 packets =42,06,550.

2.4.8.10 Monitoring

Under SABLA, a State Level Monitoring and Supervision Committee headed by the Chief Secretary was to be formed and was required to meet quarterly or as and when required. The State Level Committee was formed in March 2011. However, no meeting was held as of July 2014.

Meetings of monitoring committee were not held

At district level, a Committee headed by the District Magistrate and at Project level, a Committee headed by the DPO was to be formed. They were required to meet once in each quarter and in a month respectively. We observed that the Monitoring Committees at project level and district level were not constituted in Sagar District. In Neemuch and Jhabua Districts though the Committees were constituted (March 2011 and May 2011 respectively) at both levels, quarterly meetings for supervision and monitoring were not held. In Balaghat District, only four quarterly meetings were held by district level committee against 12 prescribed meetings during 2011-14. Out of 16 test checked projects, only Baraseoni and Katnagi projects held monthly meetings.

Thus, there were deficiencies in monitoring at all levels, adversely affecting the Scheme implementation.

In the exit conference, the Principal Secretary, WCD accepted the fact and stated that instructions would be issued to hold the meetings by monitoring committees as prescribed in the guidelines.

Monitoring committees at all level may be constituted and meetings held regularly as per guidelines to review the progress of the Scheme and to take corrective action, if required.

2.4.9 Kanya Saksharta Protsahan Yojana (KSPY)

The KSPY, a State sponsored Scheme, is being implemented in all 51 districts in the State. The Scheme provides financial assistance of ₹ 500 for class sixth, ₹ 1000 for class ninth and ₹ 3000 for class eleventh SC/ST girl students, whose parents are not Income Tax payee at the time of their enrolment in schools. The incentive amount was to be paid in the bank account of beneficiary. However, payment of incentive in cash was allowed for those institutions where banks were not available.

Under the Scheme, ₹ 241.70 crore was spent out of ₹ 255.94 crore allocated during the period 2009-14, as shown in table below:

Table-9: Year-wise budget allotment and expenditure during the period 2009-14

(₹ in crore)

Year	2009-10	2010-11	2011-12	2012-13	2013-14	Total
Allotment	34.75	41.71	51.72	60.74	67.02	255.94
Expenditure	34.24	40.18	51.45	57.26	58.57	241.70
Saving	0.51	1.53	0.27	3.48	8.45	14.24

(Source: Data furnished by the Departments)

Incentive amount of ₹ 1.25 crore was lying in the bank account of ACTDs/BEOs/Principals

In the 13 test checked districts, expenditure incurred was ₹ 65.60 crore against provision of ₹ 67.98 crore during the period 2009-14. We observed that out of ₹ 65.60 crore released by the district offices, a total amount of ₹ 1.25 crore was lying in the bank account of ACTDs/BEOs/Principals in six districts, as shown in **Appendix 2.33** and the same was not deposited in the Government account.

2.4.9.1 Coverage of beneficiaries

There was no record to show the number of identified girls or targets set by the concerned departments for KSPY Scheme. Year-wise number of beneficiaries covered under the Scheme was as under:

Table-10: Status of achievement under KSPY

(figures in lakh)

Class	Number of students covered in classes 6 th , 9 th and 11 th under KSPY														
	2009-10			2010-11			2011-12			2012-13			2013-14		
	SC	ST	Total	SC	ST	Total	SC	ST	Total	SC	ST	Total	SC	ST	Total
6	1.19	1.23	2.42	1.33	1.46	2.79	1.42	1.78	3.20	1.62	1.83	3.45	1.40	1.87	3.27
9	0.57	0.38	0.95	0.67	0.51	1.18	0.92	0.75	1.67	1.06	0.93	1.99	0.91	1.01	1.92
11	0.18	0.14	0.32	0.25	0.20	0.45	0.30	0.25	0.55	0.30	0.28	0.58	0.28	0.36	0.64
Total	1.94	1.75	3.69	2.25	2.17	4.42	2.64	2.78	5.42	2.98	3.04	6.02	2.59	3.24	5.83

(Source: Data furnished by the Departments)

In the 13 test checked districts, 2.79 lakh SC and 4.19 lakh ST girls were identified under the Scheme. Of them, incentive was paid to 2.76 lakh SC (99 per cent) and 4.13 lakh ST (99 per cent) girl students.

2.4.9.2 Benefits given without obtaining requisite documents

The KSPY guidelines envisaged that the eligibility criteria for sanction of scholarship by the State Government should be applicable for sanction of financial assistance under the Scheme.

Benefits extended to girls without obtaining documents in support of eligibility

As per Scholarship Rule (1972) and instructions issued by CTD (July 2011), submission of applications along with caste certificates and certificates regarding the parents not being income tax payee was mandatory before the incentive is released to the eligible girls.

We observed that in nine out of 13 selected districts, benefits of ₹1.48 crore were given to 9189 beneficiaries without ascertaining the eligibility criteria. In eight districts¹⁹, benefits were given to 7,354 girls (of 13 schools) without obtaining applications and certificates regarding income, while in three districts²⁰ 1,835 girls (of four schools) were given benefits without obtaining caste certificates during the period 2009-14, as shown in **Appendix 2.34**. In absence of requisite documents eligibility of the girls could not be ascertained in audit.

The Principals of schools accepted and stated that the applications and caste certificates could not be obtained and would be obtained in future.

In the exit conference, the Principal Secretaries, SCWD and TWD stated that instructions had been issued to district offices for maintaining the records as per norms.

2.4.9.3 Delayed distribution of incentive amount to girl students

There were delays ranging from two to 18 months in distribution of incentive

We observed that there were delays from two to 15 months in release of funds by the district authorities to the schools, despite availability of funds. Scrutiny of records in 62 selected higher secondary schools and middle schools

¹⁹ Balaghat, Burhanpur, Chhindwara, Dindori, Hoshangabad, Neemuch, Sagar and Seoni.

²⁰ Burhanpur, Dindori and Gwalior.

revealed that the incentives amounting to ₹ 1.25 crore pertaining to 10,332 SC/ST girl students in 34 schools (12 districts) were paid with delays ranging from two to 18 months, as shown in **Appendix 2.35**. The delay was due to non-submission of sanctions/proposals in time by the head of educational institutes and delayed release of funds by District Offices.

In the exit conference, the Principal Secretaries, SCWD and TWD stated that delayed distribution of incentive amount was mainly due to non-opening of bank accounts of girls, delayed drawal of allotment by the district offices and delay in providing of additional fund as per actual demand received from field offices.

The Department should ensure timely payment of incentive to avoid any adverse impact on enrolment and retention of girls in schools.

2.4.9.4 Incentive amount paid in cash

**Incentive amount
paid in cash to
the beneficiaries**

Scrutiny of paid vouchers in 13 test checked districts revealed that during the period 2009-14, in 841 schools²¹ of six districts,²² 69,348 girls students were paid ₹ 6.82 crore in cash, as shown in **Appendix-2.36**. Possibility of mis-utilisation of funds in these cases cannot be ruled out. In seven other districts incentives were paid through the bank accounts of beneficiaries.

On this being pointed out, the heads of educational institutions stated that due to non-opening of bank account of girls, incentive amount was paid in cash.

In the exit conference, the Principal Secretaries, SCWD and TWD stated that incentive amount would be paid in the bank account of girl students/parents through School Education Department from year 2014-15.

2.4.9.5 Decrease in number of girls in secondary and higher secondary classes

The KSPY scheme was launched for improvement in literacy of SC and ST girls and continuation of their education in secondary and higher secondary classes.

We noticed that enrolment of SC and ST girl students improved during the period 2009-14. There was gradual increase in the number of beneficiary from 1.94 lakh (SC) and 1.75 lakh (ST) in 2009-10 to 2.59 lakh (SC) and 3.24 (ST) in 2013-14 (as detailed in Table-10).

Further, we observed that during the year 2009-10 the number of SC and ST girls was 2.42 lakh in 6th class. During 2012-13 the same number of girl should have been available in 9th class. We noticed that the actual number of SC and ST girls in 9th class during 2012-13 was 1.99 lakh i.e. a decrease of 18 per cent.

Against the number of SC and ST girls of 6th class in 2010-11 (2.79 lakh), the number of girls in 9th class during 2013-14 was much less (1.92 lakh) indicating a decrease of 31 per cent.

²¹ Includes 16 schools out of 65 schools test checked and 825 other schools in Mandla district (out of 902 schools) paid vouchers of which were examined separately.

²² Chindwara (3), Jhabua (4), Mandla (825+5), Neemuch (1), Seoni (1) and Umaria (2).

Similarly, the number of SC and ST girls in 9th class during the years 2009-10, 2010-11 and 2011-12 was 0.95 lakh, 1.18 lakh and 1.67 lakh respectively. The same number of girl should have been available in 11th class during 2011-12, 2012-13 and 2013-14. We observed that the number of SC and ST girls in 11th class during these years was 0.55 lakh, 0.58 lakh and 0.64 lakh respectively, indicating decrease of girls in 11th class by 42 per cent, 51 per cent and 62 per cent respectively.

Thus, though there was an increase in overall enrolment of SC and ST girls in the State, the number of girl students decreased in secondary level and higher secondary level.

In the exit conference, the Principal Secretary, SCWD stated that efforts would be made to reduce the drop out of girls. Principal Secretary, TWD stated that implementation of the schemes resulted increase of enrolment of ST girl students. However, no reply in respect of decrease in number of girl students in higher classes was received.

The fact remains that the objective of the scheme was not fully achieved.

2.4.9.6 Monitoring

As per instructions issued (October 1986) by Tribal Welfare Department, the Block Development Officer of *Janpad* and the BEOs are responsible for reviewing the progress of Scheme through quarterly meetings and evaluation of the Scheme was to be conducted by Tribal Development and Research Institute. We noticed that monitoring of the Scheme was not done during 2009-14 at any level. Due to non-monitoring at prescribed levels the delayed disbursement of incentive amount to girls, blockage of fund at all levels remained unnoticed.

Further, evaluation of the Scheme was not done by the Tribal Development and Research Institute.

The Government stated that evaluation of the Scheme would be done through Tribal Development and Research Institute.

The implementation may be monitored as prescribed, for effective impact of the Scheme.

2.4.10 Conclusion

- Under KSY, identification of girls through anganwadi-wise survey was not done. Also, list of the selected girls was not sent to Gram Sabha for scrutiny of eligibility. There was no target for coverage of girls under KSY. Under KSY, vocational training and health check-up was not done at all.
- Under *SABLA*, the Programme was improved by introducing the component 'nutrition' for girls; 79 per cent to 89 per cent of selected girls were benefitted. However, the coverage under the component 'guidance and counseling' on nutrition and health education, family welfare and life skill education introduced under *SABLA* was much less than the target set. Health check-up was conducted in 79 out of 160 selected anganwadi centres.
- Under *KSPY* the objective of encouraging the SC/ST girls to continue study up to higher secondary level was not fully achieved since the girl

Absence of monitoring mechanism

students decreased from upper primary level to secondary level and further reduced to higher secondary level. There were delays up to 18 months in extending the financial assistance to the girl students.

- Monitoring and supervision of the programmes KSY and SABL A was not adequate, since there were significant shortfalls in meetings of monitoring committees. Monitoring of the programme KSPY was not done at any level.

Public Health and Family Welfare Department

2.5 Implementation of Health Schemes in Tribal Districts

2.5.1 Introduction

Tribal Sub Plan (TSP) initiated by Government of India (GoI) is seen as critical initiative in closing the development gap between the Scheduled Tribes (ST) and others. In Madhya Pradesh, tribal population is 21 *per cent* of total population (7.26 crore). As per procedure evolved by the Planning Commission, Central Ministries are to ensure appropriate earmarking of funds for various sectors (including Health Sector) under TSP in the Annual Plan proposals. However, no mechanism has been evolved for maintenance of separate accounts for TSP funds.

Under Health Sector, the flow of TSP funds was in 21 schemes of National Rural Health Mission (NRHM) and seven¹ non-NRHM schemes. Two non-NRHM schemes viz. National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Disease and Stroke (NPCDCS) and National Programme for Health Care for the Elderly (NPHCE) were selected for performance audit (PA) covering the period 2011-14.

NPCDCS was launched in 2008 for reducing the incidences of Non-Communicable Diseases (NCDs) such as cancer, diabetes, cardiovascular diseases and stroke. The aim of the NPHCE programme launched in 2010 is to provide separate and specialised comprehensive health care services to the senior citizens at various levels of State health care units. These programmes have been implemented in five tribal districts² of the State.

At the State level, Principal Secretary of the Department is responsible for implementation of the programmes who is assisted by Director, Health Services and Mission Director of State Health Society (SHS). A State NCD (Non-communicable Disease) cell headed by Deputy Director and at district level a District NCD cell headed by Chief Medical and Health Officer (CMHO) were established for overall implementation and monitoring of both the programmes.

2.5.2 Audit objectives

The broad objectives of the review were to examine whether:

- planning for implementation of the programmes was well designed;
- adequate financial outlay was earmarked under TSP;
- health care services were delivered efficiently, as envisaged in the Programmes; and
- effective monitoring mechanism was in place.

¹ (i) National Programme for Prevention and Control of Cancer, Diabetes, Cardiovascular Diseases and Stroke, (ii) National Programme for Health Care for the Elderly, (iii) National Mental Health Programme, (iv) Assistance to State for Capacity Building (Trauma Care), (v) Human Resource for Health, (vi) Strengthening of State Drug regulatory system, (vii) Strengthening of State Food Regulatory System.

² Chhindwara, Dhar, Hoshangabad, Jhabua and Ratlam.

2.5.3 Scope and methodology of audit

These programmes were implemented in five tribal districts out of 21 tribal districts in the State. In addition to the State NCD Cell, we test-checked record of three District NCD Cells at Chhindwara, Dhar and Ratlam, nine CHCs³ (Community Health Centres) out of 32, 16 PHCs (Primary Health Centres) out of 138 and 34 SHCs (Sub-health Centres) out of 858 were selected for the review.

An entry conference was held in June 2014, where the audit objectives and methodology were discussed with the Director, Health Services (DHS)/Director, National Rural Health Mission (NRHM). The exit conference was held in November 2014 with the Principal Secretary alongwith other concerned officers. The views of the Department have been incorporated in the relevant paragraphs.

2.5.4 Financial management

During the period 2011-14, total budgetary allocation under TSP (Health Sector) was only seven *per cent* of total allocation under Health Sector in the State. Under the programmes NPCDCS and NPHCE, funds allotted under TSP were 20 *per cent* and 13 *per cent* respectively of total allocation for the Programme.

Year-wise details of funds available and expenditure incurred under NPCDCS and NPHCE during the period 2011-14 were as in **Table 1**.

Table 1: Funds available and expenditure incurred under NPCDCS and NPHCE

(₹ in crore)

Year	Open- ing bal- ance	Central Share			State share	Interest & other receipts	Total funds available with State NCD Cell	Expendit ure ⁴ incurred during the year	Closing balance (percent- tage)
		Gen- eral and SCSP	TSP	Total					
NPCDCS									
2011-12	1.27	6.75	1.70	8.45	1.92	0.13	11.77	0.03	11.74 (100)
2012-13	11.74	0.07	0	0.07	0.32	0.43	12.56	2.93	9.63 (77)
2013-14	9.63	3.68	0.94	4.62	0.09	0.12	14.46	3.18	11.28 (78)
TOTAL		10.5	2.64	13.14	2.33	0.68	17.42	6.14	11.28
NPHCE									
2011-12	1.04	1.68	0	1.68	0.68	0.27	3.67	0.20	3.47 (94)
2012-13	3.47	3.78	0.79	4.57	1.14	0.20	9.38	1.51	7.87 (84)
2013-14	7.87	0	0	0	0	0	7.87	2.37	5.50 (70)
TOTAL		5.46	0.79	6.25	1.82	0.47	9.58	4.08	5.50

(Source: State NCD Cell)

- Under-utilisation of funds was 77 to 100 *per cent* under NPCDCS and 70 to 94 *per cent* under NPHCE. As a result, various activities viz. establishment of geriatric wards and clinics, procurement of machinery, equipment, drugs, deployment of human resources, training and public awareness were not carried out, as discussed in paragraphs 2.5.6 and 2.5.7.

- GoI released funds in three components viz. General Head, Tribal Sub-plan and Scheduled Caste Sub-Plan. However, these three components were mixed in a corpus fund and the State NCD Cell released the same to the districts without earmarking as TSP funds of ₹ 3.43 crore (₹ 2.64 crore under NPCDCS and ₹ 0.79 crore under NPHCE). Further, neither separate records of

Under-utilisation of funds during 2011-12 to 2013-14 was 77 to 100 per cent under NPCDCS and 70 to 94 per cent under NPHCE

³ Damua, Dhanora, Harrai, Jamai, Kukshi, Namli, Pithampur, Sailana and Tamia.

⁴ At State and District level.

expenditure were maintained at any level nor separate utilization certificate submitted to GoI for TSP funds.

- During the years 2011-12 to 2013-14, out of total Central share released for NPCDCS and NPHCE, funds earmarked under TSP component was 20 per cent and 13 per cent respectively. We observed that the five districts where programmes were implemented had 44 per cent tribal population.

In the exit conference Principal Secretary stated (November 2014) that the shortage of manpower was the main reason for non-utilisation of funds. It was also stated that separate plan for TSP was not prepared and no instructions were received from GoI to maintain separate accounts for TSP funds.

Optimum utilization of available financial resources may be ensured.

2.5.5 Planning

As envisaged in programme guidelines, State and District NCD cells were responsible for overall planning, implementation, monitoring and evaluation of the different activities and achievement of physical and financial targets planned under both the programmes in the State. We observed the following:

- During the years 2011-12 and 2012-13, State Action Plan or District Action Plan and database on physical and financial targets was not prepared. The State Action Plan for 2013-14 was prepared and sent to GoI, for which approval was not received (July 2014). According to the guidelines, State and district level data on physical, financial, epidemiological profile was to be maintained at State and district level for determining the priorities for action plan. However, no such data was maintained either at State NCD Cell level or by the test checked district NCD Cells.

- The guidelines provided for a wider knowledge base in the community for effective prevention, detection, referrals and treatment strategies through convergence with ongoing interventions of NRHM, NTCP⁵ and AYUSH⁶ etc. On an audit enquiry, the State NCD Cell stated that no plan for convergence of NPCDCS and NPHCE activities with other related programmes was prepared.

In the exit conference, Principal Secretary confirmed the fact and stated (November 2014) that convergence with other schemes would be taken into consideration during the preparation of next year's Action Plan.

2.5.6 Implementation of NPCDCS

To achieve the objectives of NPCDCS, strategies to be undertaken were prevention through behaviour change, early diagnosis, treatment, capacity building of human resource, Surveillance and Monitoring.

2.5.6.1 IEC activities for generating awareness about NCDs

To prevent the risk factors to NCD, general awareness about the NCD was to be created through mass media, community education and interpersonal communication for behaviour change. As per guidelines, Central NCD Cell was to prepare prototype Information, Education and Communication (IEC)

⁵ National Tobacco Control Programme.

⁶ Ayurveda, Yoga, Unani, Siddha and Homeopathy.

State and district action plan and database on physical, financial and epidemiological profile was not prepared

material on NCD diseases to sensitise the community about the risk factors and inform about services available through various electronic and print media. These were to be provided to States by Central NCD cell for dissemination. Further, public awareness regarding health promotion and prevention of NCD through communication messages, distribution of printed material and social mobilization were to be carried out at State, district and CHC levels.

IEC activities were not organised for public awareness

- As reported by State NCD Cell, no IEC material was received from Central NCD Cell during the period 2011-14. Further, no IEC activities were organised at State and CHC level. However, few activities were organised at district level during the years 2012-13 and 2013-14 at a cost of ₹ 1.86 lakh out of available funds of ₹ 6.13 lakh. We observed that due to non/short deployment for the posts of nurse, counselor and care coordinator, no interpersonal communication campaign in the selected districts was organised during the year 2011-12. However, only two campaigns were organised by the districts test-checked during the years 2012-13 and 2013-14, which were attended by 403 participants.

- In respect of mass media and community education for public awareness, the banners, posters etc. were not received at district level from State NCD Cell and therefore message was also not broadcasted or telecasted in two test-checked districts viz. Dhar and Ratlam.

Thus, IEC activities were not organised as envisaged and the objectives of prevention from NCDs through behaviour change could not be fully achieved. In the exit conference Principal Secretary stated (November 2014) that due to paucity of manpower IEC activities could not be carried out in a satisfactory manner.

Awareness generation activities may be carried out for bringing behavioural change among the NCD patients.

2.5.6.2 Strategy for early diagnosis

For early diagnosis of chronic NCDs, opportunistic screening was to be carried out at DH, CHC and SHC level and suspected cases were to be either investigated or referred to higher level health facility centre. We observed the following:

Screening camps were not organised in two test checked districts and pilot study on school based screening programme for diabetes was not conducted

- Screening camps were not organized in Dhar and Ratlam Districts during the period 2011-14. In Chhindwara District, screening camps were organised during 2013-14 where 7.39 lakh individuals were screened for NCD diseases.

- GoI initiated (2011-12) a school-based screening programme for diabetes on pilot basis in the Ratlam District. The screening was primarily focused on school children in the age group of 5 to 15 years. We observed that pilot study was not conducted in Ratlam District despite availability of funds.

In the exit conference, Principal Secretary stated (November 2014) that due to shortage of manpower screening activity could not be carried out and unspent fund of pilot study would be refunded to GoI.

Thus, shortage of manpower defeated the strategy for early diagnosis of NCD diseases.

2.5.6.3 Lack of investigation facilities

Guidelines provided that nine types of investigation facilities⁷ were to be available at district NCD clinics. We observed that against ₹ 8.13 crore allotted during 2012-13 and 2013-14 for procurement of investigation facilities only ₹ 4.29 crore were utilised. As a result, essential investigation facilities mainly related to Cancer diseases such as Colposcopy and mammography were not available at District NCD clinics as detailed in *Appendix 2.37*. Further, according to the guidelines, chemotherapy facility was to be made available at each District NCD clinic. We noticed that this facility was not available in any of the three test-checked District NCD clinics.

Essential investigation facilities were not available in districts as well as CHC level NCD clinics

As per guidelines, five types⁸ of essential investigation facilities were to be available at CHC level NCD clinics. We observed that ultra-sound facility was not available in any of the test checked CHC clinics. Further, lipid profile facility in eight CHCs⁹, X-ray in four CHCs¹⁰ and ECG facility in six CHCs¹¹ was not available, as detailed in *Appendix 2.38*. It was also reported by the test-checked districts and CHC NCD clinics that facilities not available were not outsourced and facility for management of common CVDs, Diabetes and Stroke cases was not available in five CHCs¹² clinics.

2.5.6.4 Strengthening of Cardiac Care Unit (CCU)

Due to shortage of buildings and equipment cardiac care unit could not be strengthened

According to the guidelines, CCUs at districts were to be strengthened with seven types of equipment¹³ for providing timely and emergent care to the referred patients. We observed that essential equipment for cardiac patients viz. 12 channel stress ECG test equipment treadmills were not available at Dhar and Ratlam Districts and cardiac monitor with defibrillator was not available in Ratlam District. Further, separate CCU was not established in District Hospital, Ratlam and machines and the equipment procured during August 2012 to March 2014 at a cost of ₹ 41 lakh were lying idle in absence of CCU unit. Hence, intensive cardiac care was not provided to the NCD patients.

In the exit conference, Principal Secretary confirmed the fact and stated (November 2014) that a timeline for recruitment of human resources, procurement of equipment and civil works has been decided and would be completed up to December 2014, June 2015 and December 2015 respectively.

⁷ Blood sugar, Lipid profile, Kidney function test, Liver function test, ECG, Ultrasound, X-Ray, Colposcopy and Mammography.

⁸ Blood sugar, ECG, Lipid profile, Ultra sound and X-ray.

⁹ Damua, Dhanora, Jamai, Kukshi, Namli, Pithampur, Sailana, and Tamia.

¹⁰ Damua, Dhanora, Namali and Tamia.

¹¹ Damua, Dhanora, Jamai, Kukshi, Sailana and Tamia.

¹² Damua, Dhanora, Kukshi, Pithampur and Sailana.

¹³ Computerised ECG machine, ECG machine ordinary, 12 channel stress ECG test equipment tread mill, Cardiac monitor, Cardiac monitor with defibrillator, Ventilators, Pulse oximetre.

2.5.6.5 Shortage of essential drugs

Shortages of 29 to 45 per cent drugs under DCS component and 91 to 100 per cent drugs under cancer component were noticed in District NCD clinics

As per the guidelines, 38 types of drugs for Diabetes, CVD and Stroke (DCS) component and 22 types of drugs for Cancer component were to be made available at District NCD clinics. We observed that 29 to 45 per cent drugs under DCS component and 91 to 100 per cent drugs under Cancer component were not available in the three test-checked District NCD clinics (detailed in **Appendix 2.39**). Thus, District NCD clinics were not fully equipped to provide specialised health care services to the NCD patients.

In the exit conference, Principal Secretary stated (November 2014) that remaining drugs would be made available to the District NCD clinics.

2.5.6.6 Tertiary Cancer Centres (TCCs) for specialised Cancer care

Government did not identify any health institution as tertiary cancer centre

In view of developing regional referral cancer centres to provide specialised cancer care including training and research facilities in all types of Cancer, Government Medical Colleges/ District Hospitals/ Government Institutions were to be identified by the State Government for providing financial assistance under TCC Scheme. We observed that during the period 2011-14, no hospital or health institution was identified by the State NCD cell as TCC. Hence, the objective of providing specialized treatment was not achieved.

In the exit conference, Principal Secretary stated (November 2014) that identification of a TCC in Vidisha District was in progress.

2.5.6.7 Capacity building of human resources

There were shortage of man power at district level NCD clinics (85 per cent) and at CHC level NCD clinics (81 per cent)

As envisaged in the guidelines, NCD cells were to be supported by contractual staff at State and district levels. We noticed that against the requirement of four posts¹⁴, no staff was deployed at State NCD cell.

Further, one post each of District Programme Officer (DPO), Programme Assistant, Finance cum Logistic Officer and Data Entry Officer was required for each District NCD Cell. We noticed that the posts of the DPOs in Dhar and Ratlam Districts and the posts of Programme Assistant in Chhindwara, Dhar and Ratlam Districts were lying vacant.

As per the guidelines, additional staff was to be recruited on contract basis to manage District and CHC NCD clinics. The position of man power in five districts and 45 CHCs was as under:

Table 2 Men in position at various levels

Sl. No.	Name of post	Required as per norms	Working	Shortage
District NCD clinics				
1	Diabetologist/Cardiologist/ M.D. Physician	5	0	5
2	Medical Oncologist	5	0	5
3	Cyto Pathologist	5	0	5
4	Cyto Pathology Technician	5	0	5
5	Nurses	20	5	15
6	Physiotherapist	5	3	2
7	Counsellor	10	1	9
8	Data Entry Operator	5	1	4
9	Care Co-ordinator	5	0	5
	Total	65	10	55 (85 per cent)

¹⁴ **State NCD Cell-** State Programme Officer (1), Programme Assistant (1), Finance cum Logistic Officer (1) and Data Entry Operator (1).

CHC NCD clinics				
1	Doctors	45	1	44
2	Nurses	90	21	69
3	Counsellor	45	15	30
4	Data Entry Operator	45	6	39
	Total	225	43	182 (81 per cent))

(Source: State NCD Cell)

It would be seen from the above that there was 85 per cent shortage of manpower at District NCD clinics and 81 per cent shortage in CHC level NCD clinics. Moreover, all the posts of specialists and doctors in the district level clinics and the post of doctors in 44 CHC level clinics were lying vacant.

Acute shortage of specialists/doctors and para-medical staff in the clinics adversely impacted the implementation of the programmes.

In the exit conference Principal Secretary confirmed the fact and stated (November 2014) that a timeline for deployment of human resource has been decided and would be completed up to December 2014.

All vacant posts may be filled up expeditiously so that the health care services could be provided at health facility centres.

2.5.7 Implementation of NPHCE

To achieve the objectives of NPHCE, strategies to be undertaken were community education and public awareness, expansion of treatment facility, capacity building of the medical and paramedical professionals and continuous monitoring of the programme.

2.5.7.1 Community education and public awareness

The NPHCE guidelines also envisaged generation of public awareness as required under the programme NPCDCS. However, no IEC material was received from Central NCD Cell and the IEC activities were not carried out as already discussed in paragraph 2.5.6.1

2.5.7.2 Training for capacity building not conducted

As per para 2.3.6 of NPHCE guidelines, plan for training of personnel of various facilities under the programme was to be prepared by the State NCD Cell detailing training institutions, duration, broad curriculum etc. We observed that due to non-posting of manpower, only 1391 personnel were imparted training during 2012-14 against 3225 personnel planned. Details are in **Appendix 2.40**. Hence, against the available funds of ₹ 37.88 lakh during 2012-14, only ₹ 16.59 lakh could be utilised.

In the exit conference, Principal Secretary confirmed the fact and stated (November 2014) that as per guidelines Medical Colleges and other institutions would be identified for imparting training.

2.5.7.3 Non-availability of Geriatric Wards and Clinics

According to the guidelines, 10 bedded geriatric ward for in-patient care of the elderly people was to be established in each District Hospital (DH) and separate geriatric clinic was also to be established at each DH, CHC and PHC. For this purpose, against the available fund of ₹ 3.40 crore in 2012-14, only ₹ 1.31 crore were utilised. We noticed that out of three test-checked districts,

Only 1391 personnel were imparted training against 3225

Geriatric wards and clinics were not established in districts and CHCs level NCD clinics for elderly people

geriatric ward and clinic were not established in Dhar District Hospital. Geriatric clinic was not established in eight out of nine test-checked CHCs and in any of the 16 test-checked PHCs.

Further, rehabilitation unit for physiotherapy and counselling was also not available in eight out of nine test-checked CHCs. Callipers and supportive devices were also not issued to ANMs for providing to elderly people in seven out of 16 test-checked PHCs. (detailed in *Appendix 2.41*).

Thus, dedicated health facilities/services were not established in terms of the programme for treatment of elderly people.

2.5.7.4 Shortage of manpower

Guidelines provided that in case of scarcity of specialists in geriatric field, the services of existing specialists in various fields like General Medicine, Orthopaedics, Ophthalmology, ENT etc. were to be utilised for managing Geriatric Clinic and Wards of DHs. Additional staff viz. Medicine consultant, Nurse, Physiotherapist etc. was also to be recruited on contractual basis. We noticed that against the requirement of 39 additional staff in the three test-checked DH, there was shortage of 24. Further, out of nine test checked CHCs Rehabilitation Worker was not posted in eight CHC¹⁵, as detailed in *Appendix 2.42*.

2.5.7.5 Annual check-up of elderly people

As envisaged in guidelines, annual check-up of all the elderly people at village level was to be organized by PHC/CHC in health check-up camps and information was to be updated in Standard Health card for the elderly people.

We have noticed that annual check-up of elderly people was not conducted in any of the nine test-checked CHCs and 15¹⁶ out of 16 test-checked PHCs.

2.5.8 Supervision and monitoring under NPCDCS and NPHCE

The Central NCD Cell prescribed standard formats for recording and reporting by various health centres, District and State NCD Cells. A Management Information System was also to be developed to computerize the information. Review meetings at State level were to be organised on quarterly basis to discuss constraints in implementation of the programme.

We observed that reporting was being done from SHC to CHC, CHC to District NCD Cells and district to State NCD Cell. However, only number of patients screened and suspected cases were being reported in these formats. Total number of patients treated, details of patients for whom follow-up, physiotherapy, home based care and counselling was provided at NCD clinics were not being reported. The quarterly review meetings at State level were also not organised and the quarterly reports were not sent to Central NCD Cell.

In the exit conference (November 2014) Principal Secretary Stated that prescribed mechanism as per guidelines would be followed.

¹⁵ Damua, Dhanora, Harrai, Jamai, Kuskshi, Namli, Sailana and Tamia.

¹⁶ Barelipar, Batkakhapa, Bilpank, Burrikhurd, Chindi, Dehri, Delakheri, Dhamnod, Dungaria, Haldi, Hanotia, Nalchha, Sagore, Sharvan and Shivgarh.

Prescribed mechanism for supervision and monitoring may be followed to ensure effective and efficient implementation of the programmes.

2.5.9 Conclusion

- Annual Action Plan for NPCDCS and NPHCE programmes and database on physical, financial and epidemiological profile was not prepared at State and district levels.
- Information, Education and Communication for general awareness of the non-communicable diseases were not carried out at State and district levels.
- There were shortages of geriatric wards, clinics, essential drugs, machinery and equipment in NCD clinics mainly due to under-utilisation of funds.
- Due to non-deployment of medical and para-medical staff, health care services could not be provided efficiently under the programmes.

School Education Department

2.6 Implementation of Tribal Sub-Plan under Education Sector

2.6.1 Introduction

Tribal Sub Plan (TSP) was initiated by the Government of India (GoI) during the Fifth Five-Year Plan period. TSP is seen as critical in bridging the development gap between the ST people and others, with direct plan resources across the Union Ministries and Departments in the States at least in proportion to the ST population. For Education Sector, GoI allotted funds under TSP for implementation of *Sarva Shiksha Abhiyan (SSA)*, National Programme of Mid Day Meal (NPMDM) and *Rashtriya Madhyamik Shiksha Abhiyaan (RMSA)* in Madhya Pradesh.

The SSA was introduced (2003) for implementation of Universal Elementary Education (UEE) for children in the age group of 06-14 years with greater emphasis on girls. Primary and Upper primary level education is provided under this Programme. The NPMDM was introduced (1995) for providing nutritional support and increasing attendance of children in schools. RMSA (launched in 2009) was implemented to widen the secondary level education with emphasis on enrolment of girls, Schedule Caste (SCs) and Scheduled Tribe (STs) in the age group of 14-18 years.

The Commissioner, *Rajya Shiksha Kendra (RSK)* is the Mission Director of SSA and is responsible for implementation of SSA at State level. At the district level, the District Programme Co-ordinator (DPC) under the supervision of District Collector as District Mission Director (DMD) and Chief Executive Officer (CEO) as District Project Director (DPD) implement the SSA. Besides, the Block Resource Centre Coordinator (BRCC) at block level and the Cluster Resource Centre Coordinator (CRCC) at village level are also involved in implementation of SSA.

At State level NPMDM is implemented by the *Madhya Pradesh Madhyan Bhojan Karyakram Parishad Samiti (MPMBKPS)* headed by the Development Commissioner, who is assisted by CEO, *Zila Panchayat (ZP)* at district level.

The Commissioner, *Madhya Pradesh Madhyamik Shiksha Abhiyan Samittee (MPMSAS)* is the Mission Director of RMSA, and is responsible for implementation of RMSA at State level. At District level, the DPC (RMSA) implemented the programme under the supervision of District Collector and CEO (ZP).

2.6.2 Audit objectives

The audit objectives were to ascertain whether:

- the Schemes were planned as per the guidelines issued by GoI;
- funds provided by the Central and State Governments were fully utilised in the tribal districts;

- the Schemes for primary, upper primary and secondary education were implemented in conformity with the approved Plans; and
- infrastructure development was adequate.

2.6.3 Scope and coverage of audit

For the Performance Audit, 10 districts¹ out of 21 tribal districts and their 21 blocks² out of 88 tribal blocks were test checked covering the period 2011-14. Eighty four schools³ of selected 21 blocks were test-checked. For SSA, we audited records of Commissioner, RSK and DPCs. For NPMDM, the Schools selected for SSA were examined for NPMDM as well and we audited records of Commissioner, NPMDM and CEOs of ZP. For RMSA, records of MPMSAS and DPCs (RMSA) were test checked and one High School (HS) and one Higher Secondary School (HSS) of each selected district were test-checked. Details are shown in *Appendix 2.43*.

During the entry conference held (June 2014) the audit objectives, criteria and coverage were discussed with the Commissioner, RSK and Secretary, Panchayat and Rural Department for NPMDM and Joint Director of Public Instruction and Joint Director of RMSA. The exit conference was held (November 2014) with the Additional Chief Secretaries (ACSs) of School Education Department (SED) and Panchayat and Rural Development Department (PRDD). The views of the Department have been incorporated in the relevant paragraphs.

Audit findings

2.6.4 Financial management

For the Schemes, the Central and State Governments released funds separately for General Head, Tribal Sub-Plan (TSP) and Scheduled Caste Sub-Plan (SCSP). However, during execution, these separate funds were mixed in a corpus funds of the schemes. Further, funds under SSA and RMSA were released to districts without earmarking as General Head, TSP and SCSP. As a result, separate records of expenditure under TSP were not maintained at any level. However, under the NPMDM, TSP funds were released separately to the districts.

Year-wise expenditure against available funds under these schemes is given in *Appendix 2.44*. We observed the following:

- During the period 2011-14, total available fund under SSA was ₹ 12,191.07 crore (including opening balance of ₹ 2404.60 crore as on 1st April 2011). Out of which ₹ 10,304.19 crore was utilised, leaving an unspent balance of ₹ 1886.88 crore (15 *per cent*). The overall utilisation of funds during the period 2011-14 was ranged from 63 to 72 *per cent*. Hence, optimum utilisation of available financial resources could not be ensured.

¹ Barwani, Balaghat, Betul, Chhindwara, Dhar, Dindori, Khargone, Mandla, Ratlam and Seoni.

² **Barwani:** Rajpur, Sendhwa, **Balaghat:** Bahiar, Paraswada, **Betul:** Bhainsdehi, Ghoradongri, **Chhindwara:** Harrai, Junnardev, Tamiya, **Dhar:** Dhar, Kukshi, **Dindori:** Dindori, Shahpura, **Khargone:** Bhagwanpura, Jhirnya, **Mandla:** Bichhiya, Ghugri, **Ratlam:** Ratlam, Sailana **Seoni:** Ghansore, Lakhnadaun.

³ Two primary schools and two upper primary schools in each block.

The released funds were not earmarked as General, SCSP and TSP under SSA. Funds were not fully utilised under SSA, RMSA and NPMDM

Funds provided for TSP component were ranged from 18 to 20 *per cent* of the total funds. But due to non-maintenance of separate accounts, expenditure against the TSP funds could not be ascertained.

- Under the NPMDM, annual accounts were not prepared by the MDM *Parishad*, hence, opening/closing balance and other receipts were not provided to audit. However, against the total available Central and State share of ₹ 3031.95 crore, expenditure of ₹ 3041.24 crore was incurred as per the statement of expenditure of the MDM *Parishad*. Under the scheme, separate accounts for TSP funds was maintained. We observed only 83 *per cent* of TSP funds could be utilised against the available funds during 2011-14.

- We noticed that during the period 2011-14, total available fund under RMSA was ₹ 1601.02 crore (including opening balance of ₹ 76.99 crore as on 1st April 2011). Out of which ₹ 1484.01 crore was utilised, leaving an unspent balance of ₹ 117.01 crore (seven *per cent*). Release of funds by GoI for TSP component for the years ranged between 5 and 14 *per cent*. But, due to non-maintenance of separate accounts, expenditure against the TSP funds could not be ascertained.

In the exit conference, the ACS (SED) stated that the savings under SSA were due to excess release of funds by the GoI. In respect of RMSA, the ACS (SED) stated that savings were due to code of conduct for elections during October 2013 to December 2013 and March 2014 to May 2014.

The Government's reply in respect of unspent balances is not acceptable as there was a window of three months in between the periods of code of conduct in which funds could have been released/utilised.

Optimum utilisation of funds may be ensured under each component.

2.6.5 Planning

As envisaged in the guidelines of NPMDM, overall planning, implementation and monitoring of the different activities and achievement of physical and financial targets planned under these programmes was to be done at State level as well as district level. In this regard, following shortcomings were noticed in audit:

We observed that during the period 2011-14, submission of Annual Work Plan and Budget (AWP&B) by MDM *Parishad* to MHRD was delayed by 39 to 45 days, which caused delay in approval of AWP&B and release of funds as well. Details shown in *Appendix 2.45*.

In the exit conference, the ACS (PRDD) stated that the time schedule would be adhere to in future.

The Annual Work Plans and Budget may be prepared and submitted timely so that funds could be timely released.

Programme Implementation

2.6.6 Sarva Siksha Abhiyaan (SSA)

The goals of the SSA are (i) enrolment of all children in school, (ii) retention of all children till the upper primary stage by 2010 and (iii) bridging of gender and social category gaps in enrolment, retention and learning etc.

The AWP&B were not submitted timely under NPMDM

2.6.6.1 Out of school children

Guidelines of SSA and RTE Act stipulate that every child in the age group of 6 to 14 shall have free and compulsory education in a neighbourhood school. As per the norms specified in SSA framework, special training facility shall be provided for 'out of school' children in order to bring them into the mainstream.

All 'out of school' children could not be brought into mainstream during the period 2011-14

We observed that at the State level 'out of school' children during the years 2011-12 to 2013-14 ranged between 0.03 *per cent* and 0.90 *per cent*. Details are shown in the **table-1** below:

Table-1: Statement showing the position of 'out of school' children at State level
(Number of children in lakh)

Year	Number of children	Number of enrolled children	Out of school children	Percentage of out of school children
2011-12	139.33	138.06	1.26	0.90
2012-13	138.71	137.97	0.74	0.53
2013-14	138.31	137.67	0.64	0.03

(Data Source: AWP&B of Rajya Shiksha Kendra)

Similarly, in the 21 Tribal districts in the State, percentage of 'out of school' children during the years 2011-12 to 2013-14 ranged between 0.68 and 1.34 *per cent*. In 10 selected districts it ranged between 0.75 and 1.28 *per cent*. Details are given in **table-2** below:

Table-2: Statement showing the position of 'out of school' children in 21 Tribal districts and 10 selected districts

Year	21 Tribal districts				10 selected districts			
	No. of Children	En-rolled	Out of school (<i>per cent</i>)	Brought into mainstream (<i>per cent</i>)	No. of Children	En-rolled	Out of school (<i>per cent</i>)	Brought into mainstream (<i>per cent</i>)
2011-12	51.24	50.56	0.68 (1.34)	0.16 (24)	28.54	28.18	0.36(1.28)	0.12 (33)
2012-13	51.07	50.66	0.41 (0.81)	0.45 (110)	28.32	28.11	0.21(0.75)	0.27 (129)
2013-14	49.10	48.78	0.33 (0.68)	0.20 (61)	27.60	27.39	0.21 (0.77)	0.11 (52)

(Data Source: AWP&B of Rajya Shiksha Kendra)

It would be seen from the above table that in 21 tribal districts, the number of children brought into mainstream during 2011-12 was only 0.16 lakh (24 *per cent*) and during 2013-14, it was only 0.20 lakh (61 *per cent*). Thus, 13,000 children could not be brought into mainstream as of March 2014. Similarly, in 10 selected districts, only 0.12 lakh children (33 *per cent*) during 2011-12 and 0.11 lakh children (52 *per cent*) during 2013-14 were brought into mainstream.

2.6.6.2 Drop out of ST students in selected schools

According to information furnished by 84 test-checked primary and upper primary schools of 10 selected districts, total 49,291 students were enrolled in schools during the period 2011-14, out of which 33,722 (68 *per cent*) were STs. As reported by the schools total 689 students dropped out, of which 619 were of ST students (90 *per cent* of total dropped out students). Thus, drop out rate among the ST children was higher than that of all categories of children. Details are given in **Appendix 2.46**.

In the exit conference, the ACS (SED) stated that the process of entering the 'out of school' children into the mainstream was in progress through "School Chalein Hum" was in progress.

2.6.6.3 Non-rationalisation of teachers

The Section 19 of the RTE Act, 2009 prescribed norms for posting of teachers in Primary Schools⁴ and Upper Primary Schools⁵. The pupil-teacher ratio should be 40:1 for the schools having more than 200 students.

Teachers in PSs/UPSs were not posted as per RTE norms

In 10 selected districts, we observed that 4227 Primary Schools (PSs) teachers and 931 Upper Primary School (UPSs) teachers in 3474 PSs and 882 UPSs respectively were declared surplus by the RSK. We noticed that expenditure of ₹ 2.58 crore⁶ was incurred every month on account of salaries of these surplus teachers.

In the exit conference, the ACS (SED) stated that the Government has issued an order (September 2014) for rationalisation of teachers.

The reply is not acceptable because in view of fixed sanctioned strength of teachers, the position of surplus teachers may affect the prescribed pupil teacher ratio.

2.6.6.4 Availability of infrastructure

As per SSA guidelines, position regarding availability of infrastructure i.e. number of schools without classrooms, drinking water facilities, toilet facility, girls' toilets, access ramps, boundary wall, gap in classrooms and number of UPSs without Head Master (HM) rooms etc. was to be included in the plan to assess the gap in school infrastructure.

There was non-availability of basic amenities in various PSs/UPSs

Scrutiny of records and information in respect of 29,939 Schools in 10 selected districts revealed non-availability of basic amenities and infrastructure in the schools as shown in **Table-3** below. District-wise details are given in **Appendix 2.47**.

Table-3: Statement showing the position of infrastructure

Total school	Schools without drinking water facilities	Schools without boys toilets	Schools without girls toilets	Schools without ramps	Schools without boundary wall	UPSs without furniture
29939 (PSs: 22559, UPSs: 7380)	No. of school (per cent) 1738 (5.81)	No. of school (per cent) 3725 (12.44)	No. of school (per cent) 3442 (11.50)	No. of school (per cent) 12283 (41.03)	No. of school (per cent) 19881 (66.40)	No. of school (per cent) 3329 (45.11)

(Source: *Rajya Shiksha Kendra*)

Thus, non-availability of basic amenities affected the retention rate of children.

In the exit conference, the ACS (SED) stated that water sources will be provided through Rural Drinking Water Scheme. Construction of toilets would be done from the funds of Member of Parliament/Member of Legislature Assembly and GoI sanction for furniture was awaited.

⁴ PS: up to 60 pupil: 2 teachers, from 61-90 pupil: 3 teachers, from 91-120 pupil: 4 teachers, 121-200 (5 teachers).

⁵ UPS: At least one teacher for 35 pupil.

⁶ As per MER, per month salary of a teacher is at least ₹ 5000 and on this basis calculation was done. (minimum salary @ ₹ 5000 x 5158 teachers=₹ 2,57,90,000).

Reply is not acceptable since infrastructure was lacking despite significant unspent funds under SSA, indicating lack of planning.

The availability of infrastructure in schools may be ensured so as to improve enrolment and retention of students.

2.6.6.5 Distribution of text books

As per SSA guidelines, free textbooks were to be provided to all the children of Government/Local Body schools. We randomly selected two classes each of 71 schools and four KGBVs for scrutiny of distribution of test books. Analysis of the information provided to Audit revealed that prescribed set of books for class I to VIII were provided to all the students.

2.6.7 National Programme for Mid Day Meal (NPMDM)

The NPMDM is implemented with the aim of universalisation of education, improve nutritional health standard of the children by providing cooked meal and to increase retention and attendance and reduce dropout rate of children.

During scrutiny of the Annual Work Plans for the years 2011-12 to 2013-14 we observed that all students who attended schools were served MDM under the Scheme. No shortfall in providing the MDM was noticed in the test checked schools. During 2011-12, 2012-13 and 2013-14 the number of students covered under NPMDM in the 10 test-checked districts was 20.10 lakh, 18.66 lakh and 18.27 lakh respectively. District-wise details are given in *Appendix 2.48*.

2.6.7.1 Delay in construction of Kitchen-cum-store

We observed that out of 10 selected districts, in four districts⁷ MDM Parishad did not release the allotted funds (₹ 7.61 crore) during the year 2012-13, despite receipt of the Central funds in September 2012. The amount was released in May 2013. As a result, construction works of 376 kitchen-cum-stores⁸ in four districts were not completed up to March 2014.

We also observed that out of 84 selected schools in 10 districts, store-rooms were not available in 30 schools, drinking water facility was not available in six schools and the required number of utensils was not available in 28 schools, as shown in **table-4** below:

Table-4: Statement showing the position of non-availability of infrastructure under MDM

Sl. No.	Name of District	No. of Schools	Schools without Infrastructure		
			Store room	Drinking water	Utensils
1	Balaghat	8	2	0	2
2	Barwani	8	2	0	5
3	Betul	8	2	2	0
4	Chhindwara	12	4	0	1
5	Dhar	8	1	0	0
6	Dindori	8	3	0	5
7	Khargone	8	2	0	4
8	Mandla	8	4	0	5
9	Ratlam	8	6	1	4
10	Seoni	8	4	3	2
	Total	84	30	6	28

(Source: Figures supplied by the test-checked schools)

⁷ Balaghat: ₹ 0.79 crore, Betul: ₹ 3.42 crore, Chhindwara: ₹ 1.89 crore and Dindori: ₹ 1.51 crore.

⁸ Balaghat: 100, Betul: 46, Chhindwara: 118 and Dindori: 112.

There was delay in release of fund for construction of Kitchen-cum-store

In the exit conference, the ACS (PRDD) stated that the delay was due to opening of new Accounting Head of construction of Kitchen-cum-Store. The funds would be released soon to the districts for purchasing the utensils.

Availability of infrastructure under NPMDM may be ensured for delivery of mid day meal.

2.6.8 Monitoring and Evaluation

As per NPMDM guidelines, the State fixed monthly targets for inspection of MDM served in schools by ZP level. Feedback received through the inspection reports were to be analysed by MPMBKPS. On an average, 25 per cent of the PSs were to be visited every quarter.

There was shortfall in inspections of schools upto 71 per cent

In the selected 84 schools only 885 inspections were carried out during 2011-14 against the required 3024 inspections. Thus, there was shortfall of 2139 inspections (71 per cent). It was also noticed that no evaluation study was conducted by any other agency in the test-checked school.

Further, as per the guidelines of NPMDM, State level Steering cum Monitoring Committee headed by Development Commissioner and Additional Chief Secretary and Vice-President of MPMBKPS was required to be set up to oversee the implementation of the Scheme. As per the instructions issued (August 2010) by GoI, the meetings of the Steering Committee at State level were to be held at least once in six months.

The records of the State level committee showed that only one meeting was held each year during 2011-12 and 2012-13. Thus, monitoring of the Scheme implemented at State level was not adequate.

The ACS (PRDD) stated that instructions for conducting the inspections would be re-issued to the ZPs and the GoI instructions for conducting meeting of Steering Committee would be complied with in future.

2.6.9 Rashtriya Madhyamik Shiksha Abhiyaan (RMSA)

The main objective of the scheme RMSA is to make good quality education available, accessible and affordable to all young person in the age group of 14-18, so as to ensure Universal Secondary Education by 2017.

2.6.9.1 Non-availability of secondary schools

Under RMSA, State was to provide High Schools within reasonable distance of five km and Higher Secondary Schools within 7-10 km.

There was non-availability of HSs in 1970 eligible habitations.

Scrutiny of records revealed that out of 19409 habitations, 13438 habitations were covered with HSs and 1970 (13 per cent) habitations were without HSs within a distance of five km radius, as of March 2014. Information was not provided by two districts, namely, Balaghat and Khargone. Details are shown in **table-5** below:

Table-5: Statement showing the position of non-availability of secondary schools

Name of districts	Number of habitations	Habitations to be covered	Habitations covered	Shortfall (<i>per cent</i>)
Barwani	2640	2299	1891	408 (18)
Betul	1874	1600	1358	242 (15)
Chhindwara	3036	2524	2413	111 (4)
Dhar	3514	2519	2104	415 (16)
Dindori	1681	1481	1377	104 (7)
Mandla	3222	2065	2021	44 (2)
Ratlam	1419	1419	965	454 (32)
Seoni	2023	1501	1309	192 (13)
Total	19409	15408	13438	1970 (13)

(Source: Figures supplied by the DPCs)

In the exit conference, ACS (SED) accepted the audit observation and stated that a huge gap persists in access. GoI has not approved new schools since 2012-13.

2.6.9.2 Monitoring

As envisaged in Para 9.1.1 of RMSA Framework, the School Management and Development Committee (SMDC)/ Gram Sabha and Gram Panchayat was to monitor the progress of implementation of the scheme at school level.

According to the information furnished by 20 selected schools of ten districts, 16 schools stated that no monitoring was conducted by the SMDC/Gram Panchayat. Though, two schools of Balaghat and Dhar districts stated that monitoring was done by SMDC, the related records were not furnished. Two schools of Dindori and Khargone districts did not give reply.

In the exit conference, ACS (SED) replied that Programme implementation and outcome indicators were being monitored on regular basis. Facts remains that there was lack of monitoring on the part of the SMDC/ Gram Panchayat.

2.6.10 Conclusion

- Optimum utilisation of funds was not ensured and persistent savings during the period 2011-14 was observed in SSA, RMSA and NPMDM.
- Preparation of Annual Work Plan and Budget of NPMDM and submission to GoI for approval was delayed affecting timely release of Central funds.
- Despite implementation of SSA, there were 33,000 ‘out of school’ children; of them 13,000 could not be brought into mainstream during the year 2013-14 in the tribal districts. In the test-checked schools drop out rate of ST children was higher than that of the total children of all categories.
- Availability of basic amenities and infrastructure such as drinking water, girl toilets, utensils, furniture in schools was inadequate under SSA and NPMDM.
- Under RMSA, 13 *per cent* habitations were not covered with high schools within the radius of five kilometres as of March 2014.

Chapter - 3

Audit of Transactions

- 3.1 Non-compliance with the rules, orders, procedures etc.**
- 3.2 Failure of oversight/administrative control**

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.

3.1 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

3.1.1 Procurement and distribution of non-standard medicines

Medicines procured from the suppliers were not tested by the Department before distribution. Medicines worth ₹ 65.95 lakh procured were found not of standard quality during test conducted by FDA.

In Madhya Pradesh, decentralised system of procurement of drugs was implemented from August 2010, in pursuance with the State Drug Policy 2009. As per the Drug Policy, the Chief Medical and Health Officers (CMHOs) and Civil Surgeons (CSs) at district level are to procure 80 per cent of total drugs required from the drug companies empanelled with the selected agency Tamil Nadu Medical Service Corporation (TNMSC) and 20 per cent from the local drug distributors for emergency distribution. For quality control of drugs, the sample of each batch of medicine supplied by the firms (TNMSC and local distributor) have to be sent to the selected accredited laboratories¹ within three days of the receipt by respective CMHOs and CSs. The cost of testing and inspection would be borne by the supplier firms. Additionally, the drug inspector of Food and Drug Administration (FDA) can also take samples from district level stores /Health institutions from each batch of drugs received at random which can be tested at Government laboratory.

If the drugs/medical goods supplied are found to be 'not-of-standard quality' during testing, the whole batch would have to be replaced or the value of the drugs refunded to the Health Institution and the complete batch of goods was to be lifted by the supplier within 30 days of supply. Also, the firm would be blacklisted.

During test-check of records of 19 CMHOs/CSs/Hospital Superintendents (HSs), (listed in *Appendix 3.1*), we noticed that during the period 2010-13, medicines worth ₹ 21.70 crore were procured by the CMHOs/CSs/HSs for distribution to District Hospitals/Community Health Centres/Primary Health Centres and Sub-Health Centres. We observed that there was no record to suggest that quality of the medicines was ascertained by obtaining test reports

¹ Laboratories selected with the assistance of Tamil Nadu Medical Service Corporation (TNMSC) for quality control of drugs.

from accredited laboratories, before distribution of the same. On an audit enquiry, the CMHOs/CSs stated that the samples were taken by the Drug Inspectors of FDA for testing, but testing reports were not received before distribution of the medicines. While examining (November 2013) the records of Controller, Food and Drug Administration (CFDA) Bhopal, we noticed that 222 samples of medicines supplied to CMHOs/CSs/HSs during the period 2010-13 were found 'not-of-standard quality' when tested by them. Of these, we cross verified (January-February 2014) drug testing reports of 45 samples/batches with the records of medicines procured by CMHOs/CSs/HSs². It was noticed that during the period 2010-13, medicines worth ₹ 55.49 lakh supplied by TNMSC firms in 28 batches (*Appendix 3.2 (a)³ and (b)⁴*) were found to be 'not-of-standard quality' by CFDA. We further noticed that medicines worth ₹ 10.46 lakh purchased from local drug distributors in 17 batches were also found to be 'not-of-standard quality' by CFDA. Details are in *Appendix 3.3*.

Thus, the prescribed procedure for ensuring quality of medicines before distribution was not followed. As a result, medicines 'not-of-standard quality' worth ₹ 65.95 lakh were accepted/distributed by the CMHOs/CSs/HSs without confirming the quality mainly due to lack of co-ordination between CFDA and DHS and follow-up by CMHOs/CSs/HSs for obtaining the test reports.

On this being pointed out, DHS admitted (November 2014) that samples were required to be sent but were not sent to the accredited laboratories by the CMHOs/CSs/HSs and also intimated that an amount of ₹ 42.65 lakh had been recovered from the concerned TNMSC firms and ₹ 32,542 from CMHOs, Guna, Sheopur and CS Ashoknagar for medicines purchased locally. Instructions had been issued to the concerned districts for recovery of the balance amount. Further, DHS issued (November 2014) show cause notices to the CMHOs and CSs for non-compliance of provisions of drug policy regarding testing of medicines and directed to take disciplinary action against the erring store keepers/pharmacists.

The matter was reported to the Government (May and November 2014); their reply has not been received (December 2014).

3.1.2 Non-levy of penalty towards non-supply of medicines

Penalty amounting to ₹ 2.37 crore was not levied on the suppliers towards non-supply of medicines/material, in violation of contract clause.

The New Drug Policy-2009 (Policy) of the State envisaged decentralised system of procurement, which was implemented in August 2010. Accordingly, the Chief Medical & Health Officers (CMHO) and the Civil Surgeon-cum-Hospital Superintendents (CS) of the concerned districts were to issue supply

² CMHO-Anuppur, Balaghat, Barwani, Chhindwara, Datia, Sheopur, Guna, Gwalior, Hoshangabad, Jabalpur, Mandla and Rewa; CS-Ashoknagar, Balaghat, Bhopal, Chhindwara, Dhar, Hoshangabad, Indore, Jabalpur, Mandla and Umari; HS, Bairagarh, Bhopal, T.B. Hospital, Bhopal.

³ Based on scrutiny of records of concerned CMHOs/CSs/HSs.

⁴ Based on information obtained from DHS.

orders to the drug companies empanelled with Tamil Nadu Medical Services Corporation, Chennai (TNMSC), according to their requirement and payment is made by them. Para 18.1.2 of the Policy stated that, “if supply of the goods were delayed beyond 60 days, then on the remaining goods/drugs, 20 per cent would be deducted as penalty and automatically the order would be considered as cancelled; the firm would be sent a notice from State level and its Earnest Money Deposit would be forfeited”.

Accordingly, the conditions of purchase order included a clause (16.3), which stated that “penalty at 20 per cent on the value of unexecuted order was to be levied, which was recoverable from any amount payable to the supplier”.

Scrutiny of supply orders, goods received, bills raised by the suppliers and payments made in the offices of 17 CMHOs/CSs⁵ during the period July to November 2013 and further information collected (June 2014) revealed that during the period 2011-12 to 2013-14, the companies empanelled with TNMSC supplied medicines/material of ₹ 2.60 crore against 310 supply orders and no supply was made against 1718 supply orders valued ₹ 11.87 crore (**Appendix 3.4**). There was nothing on record to ascertain the reasons for non-supply of medicines. We observed that the CMHOs/CSs did not levy penalty on non-supply of medicines/material amounting to ₹ 2.37 crore (20 per cent of ₹ 11.87 crore) from the pending bills/subsequent bills in contravention of provisions of para 18.1.2 of purchase Policy-2009 and clause 16.3 of the purchase orders. Details are shown in **Appendix 3.4**. In case no bills were pending, the CMHOs/CSs should have reported the matter to the Directorate, Health Services (DHS) for taking further necessary action, which was also not done.

The matter was reported to the Government in July 2014 and was discussed (November 2014) in the exit conference with the Principal Secretary, PH&FW Department. The Department accepted the facts and stated that instructions have been issued to concerned officials to issue notices for recovery immediately. He also stated that stringent action would be taken against officials who do not comply with the instructions.

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

Government was deprived of revenue of ₹ 1.02 crore due to short levy of stamp duty and non-registration of lease deeds by Rogi Kalyan Samities.

Indian Stamp Act (IS Act), 1899, provides for levy of stamp duty⁶ at eight per cent⁷ on conveyance on a lease deed where the lease is granted for a premium in addition to rent fixed. Further, Registration Act, 1908⁸, prescribes leviable

⁵ CMHO- Bhopal (September-2013), Damoh (October-2013), Dewas (September-2013), Dindori (September-2013), Hoshangabad (September-2013), Khandwa (July-2013), Narsinghpur (October-2013), Ratlam (September 2013), Satna (October-2013), Shivpuri (September-2013), CS- Damoh (November-2013), Dindori (September-2013), Harda (August-2013), Jabalpur (October-2013), Shajapur (October-2013), Mandla (November-2013) and Mandsaur (August-2013).

⁶ Section 33 (c) of Schedule 1-A.

⁷ Revised to 7.5 per cent w.e.f. 1 April, 2008 and 5.0 per cent w.e.f. 1 April, 2011.

⁸ Article II of Table of Registration fees.

Registration fee at three fourth of the stamp duty. The same Act also makes registration of lease deeds compulsory where the lease term exceeds one year.

We noticed from scrutiny of records of seven Civil Surgeons cum Hospital Superintendents (CSs)⁹ and the Civil Hospital Nagda and Jharda under the Chief Medical and Health Officer (CMHO), Ujjain (November 2013) that the Rogi Kalyan Samities (RKSs) under the CSs in the District Hospitals had constructed and rented out shops to private individuals at a premium. In all 222 shops were rented out during the period 1997 to 2012 by concerned RKSs for periods ranging from 35 months to 30 years with provisions for further extension of period and revision of rent. In these cases, the allotment was made on premium/offset price in addition to rent fixed. According to IS Act, stamp duty aggregating to ₹ 58.27 lakh was payable on these instruments at five per cent to eight per cent of premium/offset price (ranging from ₹ 41,000 to ₹ 20,00,000). We, however, noticed that the instruments were executed on stamp paper of only ₹ 50 to ₹ 1200 and total amount of Stamp Duty levied was ₹ 29,220. This resulted in short levy of stamp duty of ₹ 58 lakh. We further observed that the lease deeds were also not registered resulting in non-levy of Registration fee of ₹ 43.70 lakh. Thus, due to non-observance of provisions of IS Act and Registration Act, the Government was deprived of revenue of ₹ 1.02 crore as detailed in **Appendix 3.5**. This indicated failure of the concerned CSs and CMHOs in discharging their duties for the purpose of the IS Act. The short levy also remained undetected by the Registration Department because the deeds were not registered by the Public Health and Family Welfare Department.

The matter was reported to the Government (June 2014) and was discussed in the exit conference. The Principal Secretary, PH&FW Department in the exit conference (November 2014), accepted the facts and stated that instructions have been issued to all CSs/CMHOs for recovery of short stamp duty and registration fee.

3.1.4 Irregular payment of assistance for treatment of BPL patients

Financial assistance amounting to ₹ 1.01 crore was provided to ineligible beneficiaries under Rajya Bimari Sahayata Nidhi¹⁰ Scheme for treatment of Below Poverty Line (BPL) patients.

Rajya Bimari Sahayata Nidhi (RBSN) Scheme was launched by Government of Madhya Pradesh (GoMP), Public Health and Family Welfare Department (PH&FW) in 1997 to provide financial assistance for treatment of patients from a BPL family for 20 notified diseases¹¹. The monetary limit for sanction

⁹ Guna (September 2013), Harda (August 2013), Jabalpur (October 2013), Mandsaur, (August 2013), Satna, Shajapur and Ujjain (October 2013).

¹⁰ State Illness Assistance Fund.

¹¹ Cancer, Renal Surgery and Renal Transplantation, Hip Joint Replacement, Replacement of Knee, Brain Injury, Spinal Surgery, Retinal Detachment, Post Delivery Complications, Heart Surgery, Thoracic Surgery, Brain Surgery, Neuro Surgery, MDR, Pace Maker, Vascular Surgery, Congenital Male Formation, Aplastic Anemia, Burn and Post Burn Conductor, Chronic Renal Diseases, Swine Flu (C-Category).

of financial assistance prescribed per case was up to ₹ 1 lakh by District level Committee and up to ₹ 2 lakh by State level Committee¹². The amount was payable directly to the selected empanelled health institution, as an advance, on the basis of estimated cost certified by the recognised hospitals. Further, Director, Health Services (DHS) issued instructions (November 2010) defining the BPL family for the purpose of extending benefits under RBSN Scheme as consisting of husband, wife, minor children, dependent mother and father, dependent widow or abandoned/divorced daughter. Hence, any other member of the BPL family and members of non-BPL family were not eligible for the benefits under the Scheme.

Test check of records relating to RBSN Scheme in the offices of seven CMHOs¹³ revealed (September 2013 and January 2014) that scheme funds of ₹ 1.01 crore were sanctioned between May 2011 to January 2014 to 106 ineligible beneficiaries¹⁴ since they did not fall within the definition of BPL family defined in the DHS order of 2010, as detailed in **Appendix 3.6**.

The matter was reported to the Government (June 2014) and was discussed in the exit conference. The Principal Secretary, PH&FW Department in the exit conference (November 2014) stated that appropriate action would be considered in cases which have been pointed out by Audit. Further, he stated that family definition would be reconsidered/redefined for the purpose of the Scheme by the Government and clarification in this regard would be issued.

Fact remains that extending benefits of the Scheme to the persons not eligible under the existing family definition was irregular.

Women and Child Development Department

3.1.5 Irregular payment of transportation charges

Irregular payment of transportation charges amounting to ₹ 80.46 lakh was made for providing supplementary nutritional food.

Government of Madhya Pradesh, Women and Child Development Department (Department) issued instructions (August, 2009) for providing Supplementary Nutritional Food (SNF) to the children in the age group of three to six years in the AWCs of urban areas. As per instructions issued (August 2009) by the Department, Self Help Groups (SHGs) were to supply cooked food at Anganwadi Centers (AWCs) for which no transportation charges would be paid.

Scrutiny of records related to payments made for supply of SNF during February 2013 to January 2014 in the offices of District Programme Officers, Women and Child Development Department (DPOs) Mandsaur, Rewa and Shahdol and further information collected (May 2014) revealed that an amount

¹² As per revised order of Government, cases were to be sanctioned by the Divisional Commissioner (September, 2012).

¹³ Bhopal, Damoh, Dindori, Chhindwara, Narsinghpur, Shivpuri and Tikamgarh.

¹⁴ Father/Mother in law-19; Major son-68; Minor grandson/daughter-8; Major brother-5; Brother/daughter in law-4; No BPL cardholder-1; Name of applicant not in ration card-1.

of ₹ 80.46 lakh¹⁵ was paid as transportation charges by the DPOs to SHGs for supply of SNF in AWCs of urban areas during April 2010 to November 2013. Transportation charges were paid by adopting Department's orders of October 2009 for rural areas wherein transportation charges were payable to SHGs. This was in contravention to the instructions issued by the Department in August 2009 in respect of urban areas.

On this being pointed out in audit, DPO Mandsaur replied (August 2014) that the entire amount has been recovered, DPO Rewa stated (August 2014) that an amount of ₹ 36.82 lakh has been recovered and DPO Shahdol has recovered (May and September 2014) ₹ 13.00 lakh and further stated that the recovery of remaining amount is in progress. Thus, an amount of ₹ 25.33 lakh is yet to be recovered out of ₹ 80.46 lakh (September 2014).

The Directorate, Integrated Child Development Service, Madhya Pradesh, Bhopal accepted the facts and instructed (May 2014) all Collectors that payment of transportation charges to SHGs in urban AWCs is irregular and should be recovered immediately.

The matter was reported to the Government (November 2013 and June 2014) with reminder (October 2014); their reply has not been received (December 2014).

3.2 Failure of oversight/administrative control

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:

Urban Development and Environment Department

3.2.1 Extra expenditure on housing projects

The Madhya Pradesh Housing and Infrastructure Development Board incurred an extra expenditure of ₹ 1.07 crore towards re-award of an incomplete work of a housing project. Due to deficiency in agreement with the contractor, only ₹ 48.73 lakh could be recovered from the defaulting contractor.

The Madhya Pradesh Housing and Infrastructure Development Board (Board) adopted (November 1990) the Madhya Pradesh Public Works Department Manual 1983 (Manual) for construction works. As per para 2.089 of the Manual, the agreements executed on the standard forms were to be modified to suit local requirements, with the approval of the State Government.

Contract clause 3(a) of the Manual provided for rescission of the contract and forfeiture of the security deposit of the contract thereupon. Clause 3(c) *ibid*

¹⁵ Shahdol ₹ 31.59 lakh, Rewa ₹ 43.56 lakh and Mandsaur ₹ 5.31 lakh.

further provided that "to measure up the work of contractor and to take such part thereof as shall be unexecuted out of his hands, and to give it to another contractor to complete in which case any expenses which may be incurred in excess of the sum which would have been paid to the original contractor, if the whole work had been executed by him (of the amount of which excess certificate in writing of the Divisional Officer shall be final and conclusive) shall be borne and paid by the original contractor and may be deducted from any money due to him by Government under the contract or otherwise or from his security deposit or the proceeds of sale thereof or a sufficient part thereof".

The Board while adopting the MPWD Manual, deleted (February 2002) the clause 3(c) of the conditions of contract without obtaining the consent of the State Government. We observed that no other enabling provision was included in the conditions of the contract in lieu of the clause 3(c), to recover the excess cost, if any, from the defaulting contractors.

Scrutiny of records of the Executive Engineer (EE), Board, Division, Indore (October 2013) and further information collected (April 2014) revealed that construction of 75 EWS houses and 75 LIG houses at Rau, District Indore was awarded (July 2010) to contractor 'A' at an agreed amount of ₹ 4.61 crore for completion in 15 months, i.e. by October 2011, which was extended to March 2013. The contractor failed to complete the work even within the extended period. The EE, Board Division, Indore rescinded the contract (January 2013) under clause 3(a) of the agreement due to delay in execution attributable to the contractor. The value of work done was ₹ 2.50 crore. The balance work valued ₹ 2.11 crore¹⁶, which was left by original contractor, was awarded (September 2013) to contractor 'B' for ₹ 3.18 crore i.e. an increase of ₹ 1.07 crore.

It was noticed that the Additional Commissioner, Board, Bhopal, while approving (August 2013) the tender for balance work left by original contractor, directed the EE, Board Division, Indore to obtain legal opinion for taking immediate action against the defaulting contractor and recovery of excess cost (₹ 106.53 lakh). The Division forfeited ₹ 48.73 lakh¹⁷ (August 2013) from contractor's security deposits etc. However, the remaining amount ₹ 57.80 lakh could not be recovered from contractor as of April 2014. As per the legal opinion (October 2013) the excess cost of work cannot be recovered in the absence of enabling provision in the agreement.

The Board replied (November 2014) that ₹ 48.73 lakh had been recovered and due to deletion of clause 3(c) from the contract, recovery of remaining amount (₹ 57.80 lakh) was not possible from the contractor. It was also stated that as the selling price of properties is being fixed on the basis of actual expenditure incurred by Board, the question of loss to the Board does not arise.

The reply was not in order since the decision of the Board to delete the clause 3(c) of MPWD Manual facilitated financial benefit of ₹ 57.80 lakh to the contractor. This may also result in financial burden to the beneficiaries in terms of enhanced cost of properties.

¹⁶ Agreement cost for complete work ₹ 4.61 crore - ₹ 2.50 crore i.e. the total value of work done up-to January 2013.

¹⁷ Earnest money ₹ 2.38 lakh; Security deposit ₹ 12.44 lakh; Performance guarantee ₹ 9.22 lakh; Miscellaneous deposit (slow progress etc.) ₹ 4.30 lakh and Final Bill amount ₹ 20.39 lakh.

However, in December 2014 the Board intimated that the tender forms revised by MPPWD have been adopted (November 2014) containing clause of recovery from contractors as arrears of land revenue under the Madhya Pradesh Land Revenue Code.

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

Medical Education Department

3.2.2 Avoidable expenditure on electricity charges

Due to execution of an agreement for higher contract demand and non-maintenance of average monthly power factor, Bundelkhand Medical College, Sagar incurred avoidable expenditure of ₹ 1.04 crore on electricity charges.

The Dean, Bundelkhand Medical College, Sagar (College) executed an agreement in February 2010 with the Madhya Pradesh Poorva Kshetra Vidyut Vitaran Company Limited¹⁸ (Company) for supply of 2200 KVA High Tension (HT) power to the College. The contract demand was subsequently (February 2013) reduced from 2200 KVA to 1200 KVA. The required load was assessed by College on the basis of minimum demand and load furnished by the Madhya Pradesh Housing Board.

As per the agreement and HT tariff applicable, if power consumption was less than 90 per cent of the contract demand, the college was required to pay the charges for minimum 90 per cent of the contract demand. Similarly, the college was also required to maintain an average monthly power factor of not less than 90 per cent. Failure to maintain the required power factor would attract levy of additional charges.

Further, as per general terms and conditions of HT tariff, the College was to be billed for Guaranteed Annual Minimum consumption (KWH) based on number of units per KVA of contract demand specified for its category, irrespective of whether any energy was consumed or not during the year. The consumer was to be billed one twelfth of guaranteed annual minimum consumption (KWH) specified for his category each month in case the actual consumption was less than above mentioned minimum consumption. In case during a month in which actual consumption equals or greater than the annual minimum consumption, no further billing of monthly minimum consumption shall be done in subsequent months of the financial year. As per specific terms and conditions of tariff schedule of respective category, guaranteed annual minimum consumption was decided.

Scrutiny of electricity bills paid and related records of the College (May 2013) and further information collected (April 2014) revealed that consumption of power by the College was below the limit of 90 per cent of the demand stipulated in the original and supplementary agreements. The College,

¹⁸ Essel Vidyut Vitaran Sagar Private Limited (Since January 2013).

therefore, had to pay an additional amount of ₹ 70.27 lakh towards the difference between the actual power consumed and contracted demand of supply. Further, the monthly average power factor was also below the stipulated 90 per cent in six months¹⁹, due to which ₹ 1.57 lakh was paid as penalty for not maintaining the average monthly power factor. Details are shown in **Appendix 3.7**. This indicated that the original agreement was not based on proper assessment of the requirement and supplementary agreement was also not based on actual past consumption.

Further, the Guaranteed Annual Minimum consumption was also not achieved due to low consumption during August 2012 to July 2013, except April and May 2013, due to which an excess payment of ₹ 31.85 lakh²⁰ was made. Details are shown in the **Appendix 3.8**. Thus, failure to maintain correct power loads, average monthly power factor and guaranteed annual minimum consumption resulted in avoidable expenditure of ₹1.04 crore (₹ 70.27 lakh + ₹ 1.57 lakh + ₹ 31.85 lakh). This indicated inaction on the part of the college, as no efforts were made to improve the power consumption and to improve the power factor by using capacitors.

Government stated (July 2014) that in absence of technical staff with the college, the load was assessed by Madhya Pradesh Housing Board (Board). Due to delay in construction of college building by the Board, the hospital attached with Medical College could not be made fully functional till date and equipment/instruments could not be installed as required. Hence, the electric load was not fully utilised. However, the Board has been directed to expedite the construction work. Also, the Executive Engineer (Electrical Security), Sagar has been directed (May 2014) to assess the actual consumption.

The reply is not acceptable as load assessment should have been made on the basis of functional activity. The College did not take this aspect into consideration even while reducing the contract demand from 2200 KVA to 1200 KVA, which resulted in excess payment.

Panchayat and Rural Development Department

3.2.3 Non-remittance of Workers Welfare Cess to the State Board

Non-remittance of Workers Welfare cess amounting ₹ 3.84 crore to Madhya Pradesh Building and other Construction Workers Welfare Board.

In order to implement social security schemes providing financial assistance to the workers for the purpose of loans and advances for construction of houses, education of children, medical expenses for treatment of major ailments and other welfare measures, Government of Madhya Pradesh framed the Building and other Construction Workers (Regulation of Employment and Conditions

¹⁹ August 2012, September 2012, February 2013, March 2013, April 2013 and May 2013.

²⁰ Included ₹ 11.55 lakh wrongly billed by the Company by adopting tariff schedule applicable to 'others' instead of 'educational institution'.

of Service) Rules, 2002 in pursuance with the Central Act 1996. In April 2003, the Government constituted the Madhya Pradesh Building and other Construction Workers Welfare Board (Board), headed by a Chairman to be appointed by the State Government. In May 2003, Rural Development Department (RDD), Government of Madhya Pradesh made it mandatory to levy Workers Welfare Cess at one *per cent* on the amount related to the construction works of different types. The cess amount so collected by the concerned departments was to be remitted to the Board within one month of collection/deduction through demand draft for depositing in M P Building and Other Construction Workers Welfare Fund.

Test check of records of six Executive Engineers²¹, Rural Engineering Services (EEs) and further information collected (May and June 2014) from these offices revealed that worker welfare cess amounting to ₹ 3.84 crore²² was deducted from the construction bills of contractors during the period December 2006 to April 2014. However, none of the EEs remitted the cess to the Board as required by the orders of May 2003. The EEs kept the money in civil deposit/ revenue head 'Labour and Employment -0230'.

Further verification by Audit (May, June and November 2014) revealed that after being pointed out in Audit, an amount of ₹ 1.55 crore²³ was remitted to the Board by five EEs, Ashoknagar, Burhanpur, Dewas, Khargone and Satna leaving an amount of ₹ 2.29 crore yet to be remitted.

Thus, due to non-observance of Government orders of May 2003 by EEs, the Construction Workers Welfare Fund was deprived of the cess amount.

The Secretary, Panchayat and Rural Development Department stated (November 2014) that action for withdrawing the cess amount which has been deposited in the revenue head -0230 of Labour Department and transferring it to the Board was in progress. Instructions have also been issued to all EEs for depositing the cess amount to the Board within the stipulated period. In case of delay, penalty would be imposed by Labour Department and responsibility for non-deposit of the cess amount would be fixed and penalty would be recovered from the concerned EEs.

²¹ Ashok Nagar (July 2013), Burhanpur (December 2013), Dewas (July 2013), Jhabua (October 2013), Khargone (April 2013) and Satna (October 2013).

²² Ashoknagar (12/06 to 6/13) ₹ 50.68 lakh, Burhanpur (01/10 to 4/14) ₹19.94 lakh, Dewas (4/12 to 3/14) ₹ 55.26 lakh, Jhabua (7/10 to 4/14) ₹ 23.47 lakh, Khargone (7/10 to 3/14) ₹2.06 crore and Satna (9/11 to 9/13) ₹ 28.15 lakh.

²³ Ashok Nagar (₹ 50.68 lakh), Burhanpur (₹ 10.65 lakh), Dewas (₹ 52.14 lakh), Khargone (₹ 13.58 lakh) and Satna (₹ 28.15 lakh).

Public Health and Family Welfare Department

3.2.4 Unauthorised use of Government land and incorrect retention of receipts by Rogi Kalyan Samiti

Rogi Kalyan Samiti unauthorisedly used Government land for construction of shopping complex and incorrectly retained ₹ 4.35 crore outside the Consolidated Fund of the State.

Rule 7(1) of Madhya Pradesh Treasury Code (MPTC) provides that all moneys received by or tendered to Government or public moneys raised or received by the State Government shall, without undue delay, be paid in full into the treasury or into bank and shall be included in the Consolidated Fund of State. No department of the Government may retain any money received by it on account of the revenues of the State and be kept out of the Consolidated Fund of State. Further, if any body or individual entrusted with duty of any work related to Government institution, the amount can be paid back to it after valid appropriation by Legislature.

The Rogi Kalyan Samiti (RKS) is a registered society under the Madhya Pradesh Societies Registration Act, 1973 for the purpose of welfare of patients and upgradation of facilities in government hospitals. In terms of Rule 3 of the activities of the RKS, it was prescribed that without altering the basic capacities of hospital and altering the use of hospital land, the RKS can use the unused land in hospital for commercial purposes to raise additional funds.

Test check of records (August-November 2013) of four offices²⁴ under Public Health and Family Welfare Department revealed that the RKS constructed shops on Government hospital land and collected premium amounting to ₹ 4.35 crore during the period from 1998 to 2013. Thus, the land use of the hospital land was unauthorisedly altered by constructing shopping complex on it. Though the ownership of the property lies with the State Government, the RKSs unauthorisedly leased out the shops to private persons. The premium amounting to ₹ 4.35 crore collected by RKSs on leasing out these shops was also incorrectly deposited in RKSs bank accounts, though the income from the property of the State Government should have been deposited into the Consolidated Fund of the State. The details are as under:

Sl. No.	Name of unit	Number of shops	Collected premium amount ₹ in lakh
1	CS, Mandsaur	56	243.19
2	CMHO, Neemuch	10	16.53
3	CHC, Manasa, CMHO, Neemuch	05	44.27
4	Secretary, DHS, Neemuch	32	82.42
5	CS, Tikamgarh	30	48.42
	Total	133	434.83

Thus, the RKS has unauthorisedly used Government land as a source of fund since the Government land on which these shops were built was not leased out

²⁴ The Civil Surgeon cum Hospital Superintendent (CS), Mandsaur (August 2013); Chief Medical & Health Officer (CMHO), Neemuch and CHC Manasa under CMHO, Neemuch (October 2013); Secretary, District Health Society (DHS), Neemuch (October 2013) and CS, Tikamgarh (November 2013).

by the Government to RKS which was not authorised to sub-lease it to private individuals.

On this being pointed out, DHS confirmed (August 2014) that RKS was only authorised to use the hospital land without changing the use of land and neither RKS was granted lease of the land nor authorised to sub-lease the Government land. In the exit conference (November 2014), the Principal Secretary, (PH&FW) stated that Government has issued orders to suspend the powers of RKS to utilise the land of hospitals. Shops would not be constructed/allotted in future and hospital premises would not be utilised for commercial activities and would only be used for hospital expansions. Eviction and other severe action would be taken.

The Government was, however, silent about the money collected by RKS through premium on these shops, which has been retained by them and not deposited into the Government account.

3.2.5 Operation of Trauma Care Centres (TCCs)

Trauma Care Centres established in Madhya Pradesh were not fully functional due to non-procurement/idling of equipment (₹ 1.05 crore), utilisation of funds for inadmissible items (₹ 0.71 crore), non-operation of ambulances and lack of manpower.

In order to augment and upgrade emergency services in accident prone areas on National Highways, Government of India (GoI) provided financial assistance to Madhya Pradesh for five district hospitals²⁵ and two medical college hospitals²⁶ under a Pilot Project during the Ninth and Tenth Five-Year Plan period (1997-2007). During Eleventh Five-Year Plan period (2007-12), two already identified hospitals (Gwalior and Shivpuri) were selected for upgradation to level-II and three new district hospitals (Narsinghpur, Sagar and Seoni) were selected for development of TCCs.

During scrutiny of records of five TCCs²⁷ (May to September 2014), we observed shortages of equipment and man-power adversely affecting the operation of TCCs, as discussed below:

GoI funds for establishment of TCCs were provided under the component building, equipment, man-power and ambulance. Expenditure on maintenance of equipment, salary of staff, liability of contractual staff (after 2011-12), sanitation work etc. was to be borne by the State Government. We observed that during the period 2010-14, the TCCs at Gwalior, Ratlam and Shivpuri incurred expenditure of ₹ 70.80 lakh from GoI grant on inadmissible items viz. salaries to contractual staff, maintenance of equipment, cleanliness and security, printing works etc. Details are given in **Appendix 3.9**.

During Tenth Plan period, GoI prescribed procurement of 10 essential equipment for each TCC. Accordingly, equipment/material valued ₹ 64.33 lakh were procured by the CS, Shivpuri for the TCC during 2005-11. We

²⁵ Guna, Ratlam, Shahdol, Shivpuri and Ujjain.

²⁶ Gwalior and Indore.

²⁷ Gwalior, Indore, Ratlam, Shivpuri and Ujjain.

observed that seven equipment²⁸ valued ₹ 35.11 lakh procured during February to March 2006 were issued to the TCC only during July to October 2013 i.e. after a delay of seven to eight years from date of procurement, adversely affecting the operation of the TCC. On this being pointed out, CS, Shivpuri stated that delay was mainly due to lack of man-power.

During Eleventh Five-Year Plan, GoI prescribed procurement of 30 essential equipment for a level-II TCC. We observed that in TCC Gwalior, 14 prescribed essential equipment and in TCC Shivpuri, 12 prescribed essential equipment were not procured (**Appendix 3.10**) despite availability of funds of ₹ 2.20 crore and ₹ 2.06 crore respectively with them.

We also observed (July 2014) that in TCC Gwalior, equipment²⁹ worth ₹ 70.26 lakh procured in September 2011 were not in working condition since October-November 2012/February 2013. We observed that though the warranty period was valid up to September 2014, the equipment were not got repaired by the suppliers. Thus, essential equipment were not available for operation of the TCC for about two years. Details are shown in **Appendix 3.11**.

During the Eleventh Five-Year Plan period, one Life Support Ambulance was provided (April 2013) to each TCC at Gwalior and Shivpuri by NHAI, Ministry of Road Transport. Scrutiny of records revealed that no man-power was sanctioned and deployed for running of ambulances and these were mainly utilised for general purposes. This adversely affected transportation of the trauma patients.

Under Tenth and Eleventh Plan, GoI guidelines prescribed norms for specialists³⁰ and supporting staff³¹ and prescribed man-power³² for the TCCs of various levels. We observed that as of March 2014, there were shortages of sanctioned posts of Specialists, Medical Officers and other staff compared to the prescribed norms, which ranged between 11 to 100 *per cent*. Even against the sanctioned posts, there were shortages of actual working man-power ranging between 15 to 100 *per cent*. Shortage of man-power adversely affected utilisation of equipment and running of ambulances. The status of man-power is given in **Appendix 3.12**.

In the exit conference (November 2014), the Government stated that the essential equipment would be procured by June 2015 and the required man-power would be sanctioned and filled up by March 2015. It was also stated that instructions had been issued to link the equipped ambulances with 'Janani Express' control room and utilise them for intended purpose only.

²⁸ Anaesthesia Machine, C-Arm Mobile Image Intensifier, Cardiac Monitor, Fully Automatic Clinically Chemistry Analyser, OT light ceiling mounted 80000 lux, Saline stand and Ventilator.

²⁹ Auto Blood Gas Analyser and Ventilator.

³⁰ 10th Five-Year Plan: Specialists of General Surgery, Medicine and Anesthesia for round the clock availability.

³¹ 10th Five-Year Plan: Nursing and other Technical Staff (ECG Technician, O.T. Assistant/Technician, X-ray Technician) for round the clock availability.

³² 11th Five-Year Plan: Level-II TCC: 9 Specialists, 8 Medical Officers, 67 Para-medical Staff and 15 other staff.

Fact remains that due to non-procurement of essential equipment, non-utilisation of equipment and shortage of required man-power, TCCs could not be made fully functional and the objectives of setting up of TCCs could not be achieved.

3.2.6 Payment of pay and allowances to the staff of non-functioning training centres

Objective of providing trained Multipurpose Health Workers (Male) (MPHW) was not achieved and expenditure of ₹ 6.26 crore was incurred on pay and allowances on staff deployed at Training Centres which were not functioning for 36 months to 141 months.

In order to impart training to Multipurpose Health Workers (MPHW) the Public Health and Family Welfare Department (Department) of Madhya Pradesh established (August 1988) seven³³ Multipurpose Health Workers (Male) training centres headed by in-charge Medical Officer. Administrative control of the centres was vested with the Chief Medical and Health Officer (CMHO) at district level and Commissioner, Health Services at State level. Twenty seven posts in different cadres³⁴ were sanctioned for each centre and the expenditure on salary and allowances was to be recouped from Government of India (GoI). Training to 60 MPHW was to be imparted each year at each centre to equip them to carry out core activities in the field of prevention and control of disease of public health importance, health education, detection and control of epidemic prone disease etc.

Test check of records of the Chief Medical and Health Officer (CMHO), Ujjain (November 2013), Barwani (December 2013) and further information collected from CMHO, Ujjain, Barwani and Vidisha (May-June 2014) revealed that training of MPHWS had not been conducted at these centres since April 2009, July 2002 and April 2011 respectively. We observed that during the concerned period (ranging from 36 months to 141 months), 18 staff were posted in Ujjain, 20-25 were posted in Barwani and 16 posted in Vidisha and a total amount of ₹ 6.26 crore was incurred on their pay and allowances as of March 2014. The district wise and period wise expenditure details were as follows:

Sl. No.	Name of district	Period	No. of persons required to be trained	No. of persons trained	Expenditure incurred on pay and allowances of staff posted in training centres (₹ in crore)
1	Ujjain	4/2009 to 03/2014	300	Nil	2.06
2	Barwani	07/2002 to 03/2014	720	Nil	2.96
3	Vidisha	04/2011 to 03/2014	180	Nil	1.24
	Total		1200		6.26

(Source: Information provided by the concerned CMHOs)

We also observed that Directorate, Health Services decided (December 2013) to merge/adjust staff of five³⁵ MPHW(M) centres in District Training Centres

³³ Barwani, Chindwara, Guna, Rewa, Sagar, Ujjain and Vidisha.

³⁴ In-charge Medical Officer-1, Public Health Tutor-2, Health Educator-2, Senior Sanitary Inspector-2, Upper Division Clerk-1, Lower Division Clerk-3, Class IV employee for Training Centre-6 and for Hostel-10.

³⁵ Barwani, Rewa, Sagar, Ujjain and Vidisha.

and directed concerned CMHOs to send proposals in this regard. Accordingly, CMHO, Barwani sent (January 2014) a proposal to Directorate; acceptance of proposal was not received as of May 2014.

Thus, despite incurring an expenditure of ₹ 6.26 crore on pay and allowances of the staff posted at these three centres, the objective of providing trained MPHWS (M) was not achieved. The entire expenditure of ₹ 6.26 crore was recouped from GoI.

The matter was reported to the Government (July 2014) and was discussed in the exit conference. The Principal Secretary, PH&FW Department in the exit conference (November 2014), accepted the facts and stated that the State Government has decided on closure of five training centres and reshuffling of the staff deployed in these training centres, except training centre at Barwani and Sagar. Further, he also stated that Government of India would be intimated accordingly.

Gwalior
The

(SAURABH K MALLICK)
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 1.7, page 3)
Year-wise break-up of outstanding Inspection Reports (IRs) as of 30 September 2014

Sl. No.	Department	Year up to 2008-09		2009-10		2010-11		2011-12		2012-13		2013-14		Total	
		IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
	General Sector														
1.	Home	27	48	06	10	09	13	23	96	46	134	05	33	116	334
2.	General Administration	518	1207	11	55	81	223	81	289	53	188	67	318	811	2280
3.	Science & Technology	03	05	0	0	0	0	0	0	0	0	0	0	03	05
4.	Revenue	10	17	04	08	04	05	04	06	03	15	01	07	26	58
5.	Public Relation	4	7	0	0	0	0	01	05	0	0	02	03	07	15
6.	Legislative affair and Law	89	127	09	22	14	33	08	12	01	02	01	02	122	198
7.	Jail	06	07	03	05	02	08	10	21	45	140	23	130	89	311
8.	Planning & Statistics	25	73	02	09	0	0	09	15	15	61	03	20	54	178
9.	Finance	51	70	60	97	11	23	07	12	08	14	24	42	161	258
	Total	733	1561	95	206	121	305	143	456	171	554	126	555	1389	3637
	Social Sector														
10.	Labour	38	58	06	16	02	08	05	36	12	48	01	04	64	170
11.	Woman Child Development	319	556	75	139	61	119	65	180	146	590	98	548	764	2132
12.	Rehabilitation	09	22	01	02	01	03	0	0	0	0	01	01	12	28
13.	Technical Education & Skill Development	214	577	19	59	09	35	10	29	09	39	27	115	288	854
14.	Scheduled Castes Welfare	14	21	04	05	15	42	18	57	24	132	18	129	93	386
15.	Scheduled Tribes Welfare	155	246	34	65	57	122	51	151	80	306	56	309	433	1199
16.	Food, Civil Supplies and Consumer Protection	42	87	08	16	10	35	01	03	0	0	02	03	63	144
17.	Sports & Youth Welfare	14	28	06	17	09	20	01	02	16	57	05	15	51	139
18.	Urban Development and Environment	266	714	26	71	25	95	31	126	37	215	31	188	416	1409
19.	Culture	26	55	10	14	06	11	05	14	14	70	01	13	62	177
20.	Social Justice	158	360	07	27	21	73	25	116	13	82	04	24	228	682
21.	Public Health Engineering	401	1405	73	376	60	311	29	171	06	39	37	237	606	2539
22.	Public Health and Family Welfare	300	515	71	254	65	145	21	49	151	780	155	1039	763	2782
23.	Panchayat & Rural Development (RES)	73	130	11	21	17	34	15	29	30	128	44	389	190	731
24.	School Education	1820	4054	108	297	68	200	49	102	45	194	61	470	2151	5317
25.	Medical Education	69	150	10	32	11	41	6	7	16	65	16	68	128	363
26.	Higher Education	363	806	14	35	33	172	12	87	23	192	36	344	481	1636
	Total	4281	9784	483	1446	470	1466	344	1159	622	2937	593	3896	6793	20688
	GRAND TOTAL	5014	11345	578	1652	591	1771	487	1615	793	3491	719	4451	8182	24325

(Source : Compiled in the office of the AG (G&SSA) Madhya Pradesh, Gwalior)

Appendix-1.2

(Reference: Paragraph 1.9, page 4)

Position regarding receipt of Departmental Replies on the paragraphs included in the Audit Reports on General and Social (Non-PSUs) Sectors

Year	Department(s)	Departmental Replies pending as of 31 October 2014	Date of presentation in the State Legislature	Due date for receipt of Departmental Replies
2005-06	Panchayat and Rural Development	01	26-7-2007	26-10-2007
	Public Health Engineering	01	26-7-2007	26-10-2007
2010-11	Public Health and Family Welfare	03	12-12-2012	12-03-2013
2011-12	Panchayat and Rural Development	01	11-1-2014	11-4-2014
	Public Health and Family Welfare	02		
	Culture	01		
	Planning, Economic and Statistics	01		
	Scheduled Castes and Scheduled Tribes Welfare	01		
	Social Justice	01		
	General Administration	01		
	Medical Education	01		
	Bhopal Gas Tragedy Relief and Rehabilitation	01		
2012-13	Public Health Engineering	01	22-07-2014	22-10-2014
	Higher Education	01		
	Panchayat and Rural Development	02		
	Ayush	01		
	Women And Child Development	02		
	Public Health and Family Welfare	03		
	Social Justice	01		
	Housing And Environment	01		
	School Education	01		
	General Administration	01		
	Medical Education	01		
	Total	31		

Source: Data confirmed by Vidhan Sabha Secretariat

Appendix-2.1

(Reference: Paragraph 2.1.8, page 11)

Statement showing the category-wise classification of industries

Red category	Orange category	Green category
Cement	Cotton spinning and weaving	Mineralised water
Thermal Power Plants	Hotels and restaurants	Dal mills
Distillery including Fermentation industry	Soft drinks	Bakery products, biscuits confectionery
Aluminium smelter	Food additives, nutrients and flavours	Chilling plants and cold storages
Tanneries	Organic nutrients	Cotton and woollen hosiery
Fertiliser	Stone crushers	Handloom weaving
Iron and Steel	Flour mills (excluding domestic Aatta Chakki)	Sports goods
Synthetic resins	Pulverizing units	Fountain pens
Lime manufacturing	Fish processing	Manufacture of steel trunks & suitcases
Power generating plants (excluding D.G. Sets)	Malted food	Steeping and processing of grains
Phosphorous and its compounds	Automobile servicing and repairs stations	Scientific and mathematical instruments
Milk processing and dairy products	Fragrances and industrial perfumes	Thermometer making
Hot mix plants	Manufacture of mirror from sheet glass	Footwear (rubber)
Surgical and medical products	Food including fruits and vegetable processing	Water softening and demineralised plants
Glue and gelatine	NPK Fertilisers/Granulation	Optical frames
Slaughter houses and meat processing units	Pharmaceuticals formulation	Toys
Synthetic detergent and soap	Pulping and fermenting of coffee beans	Rubber goods industry
Hospitals	Laboratory wares	Printing press
Incineration plants	Laboratory chemicals	Plastic processed goods

Appendix-2.2

(Reference: Paragraph 2.1.8.3, page 12)

Statement showing the position of local bodies functioning without valid consent of the MPPCB under test checked ROs

Name of the Regional office	Total No. of Local Bodies	No. of LBs functioning without consent	No. of LBs functioning without renewal of consent	Amount pending to be received for renewal of consent (₹ in lakh)
Dhar	18	10	02	0.31
Gwalior	32	14	16	1.21
Indore	30	21	08	1.03
Jabalpur	48	34	14	3.46
Sagar	50	18	31	0.48
Satna	11	02	07	0.45
Ujjain	57	37	19	4.51
Bhopal	47	35	12	2.30
Total	293	171	109	13.75

Appendix-2.3

(Reference: Paragraph 2.1.8.5, page 13)

Statement showing the details of building projects sanctioned by Municipal Corporations during 2009-10 to 2013-14 and status of consent

Sl. No.	Name of Municipal Corporation	Name of Building Project	Built-up Area (in square meters)	Description of Project	Status of Project (as intimated by MC)	Status of consent of MPPCB
1.	Gwalior	M/s Sakshi Constructions, Village Mehra, Gwalior	38951	Residential	Under construction	Not taken
2.		D.P.S. Project, Village Ohadpur, Gwalior	20344.39	Residential	Under construction	Not taken
3.		M/s Sri Krishan Grah Nirman, Ohadpur, Gwalior	32793	Residential	Under construction	Not taken
4.		M/s Raj Builders, Ohadpur, Gwalior	28310.60	Residential	Under construction	Not taken
5.		M/s Salasar Balaji Real Estate Pvt. Ltd., Ohadpur, Gwalior	41841.64	Residential	Under construction	Not taken
6.		M/s Kesar Infrastructure, Racecourse Road, Gwalior	109889	Commercial & Residential	Under construction	CTE granted on 16.04.2013
7.		M/s Sunlife Infrastructure, Dongarpur, Gwalior	107108.48	Residential	Under construction	Not taken
8.		M/s Gravity Infrastructure, Ohadpur, Gwalior	23113	Residential	Under construction	Not taken
9.		M/s Bhaskar Highrising Developers Co. Pvt. Ltd., Mehra, Gwalior	97383.36	Residential	Under construction	CTE granted on 20.04.2012
10.		M/s Royal Automobiles Pvt. Ltd., Shivpuri link road, Gwalior.	4138.18	Commercial	Complete	Not taken
11	Indore	M/s Pushpratan Reality Pvt. Ltd., Village Khajrana, Indore	24925	Residential & Commercial	Under Construction	Not taken
12		Hope Textiles Ltd., Director Shri Kantilal 282/2 Kachi Mohalla, Indore	65411	Commercial	Under Construction	Not taken
13		M/s Parinay Resorts Pvt. Ltd., Scheme No. 54, Indore	8628	Commercial	Operating	Not taken
14		M/s Anand Traders, Scheme No.-54, Indore	4944	Commercial	Operating	Not taken
15		M/s Koral Infrastructure Pvt. Ltd., Village Kabirkhedi	30118	Residential Group Housing	Under Construction	Not taken
16		M/s Haniwel Properties Pvt. Ltd., Village Khajrana, Indore	27830	Commercial	----	Not taken

17	Indore	Smt. Preeti Santosh Bhandari, Khajrana, Indore	2300	Commercial	Operating	Not taken
18		M/s Amardeep Builders, Niranjapur, Indore	31942	Residential	----	Not taken
19		M/s Nakoda Constructions, Niranjapur, Indore	30687	Residential	Under Construction	Not taken
20		Laxman Nagar Grah Nirman Sahkari Sanstha, Khajrana	134961	Residential	Under Construction	Not taken
21		M/s Suyash Construction, Village Chhota Bangdda	24447	Residential	In Operation	Not taken
22		Naman Equipment and Construction Pvt. Ltd., Indore	23789	Residential	In operation	Not taken
23		H.R.A. Design Pvt. Ltd.,	12353	Residential Group Housing 147 Flats	In operation	Not taken
24		B.S.M. Shelter Estate India Pvt. Ltd., Village Bhangarh	20116	Residential 516 Flats	In operation	Not taken
25		Saurabh Sethi, Village Nipaniya, Indore	6775	Residential 108 Flats	In operation	Not taken
26	Bhopal	Rakesh Leela, Village Bagsewania, Bhopal	64041	Residential & Multiplex	Under Construction	Not taken
27		Executive Engineer, MP Housing Board, Platinum Plaza, Bhopal	31885	Commercial cum Residential 104 Flats	Under Construction	Not taken
28		Sudhir Agrawal Sagar Life Bhopal	37214	Residential Multi Unit 480 Flats	Under Construction	Not taken
29		M/s Agrawal Constructions Daamkheda villa, Kh.N-9/2,112/ 1/ 2, Bhopal.	30759	Residential 100 Flats	Under Construction	Not taken
30		Satya Prakash Colonizers Village- Barwai, Kh.N-243,244/ 1/1 & others Bhopal	30414	Residential 210 Flats	Under Construction	Not taken

Appendix-2.4

(Reference: Paragraph 2.1.9.2, page 14)

Statement showing the details of deteriorated and improved river water quality in 2012-13 in comparison to 2011-12

Sl. No.	River	Sampling point	River Water quality	
			2011-12	2012-13
Deterioration in river water quality				
1	Betwa	Near road bridge, Pagneshwar, Raisen	B	C
2		After mixing of Bais river, Vidisha	B	C
3		Near Satlapur Ind.Growth Centre, Mandideep	B	D
4	Denwa	At Sarni road bridge,Sarni	B	C
5	Dhasan	U/s near railway bridge, Kishanpura	A	C
6	Gambhir	At Kalaria, Mhow	B	C
7	Katni	U/s Nagar Nigam intake point, Katni	B	C
8	Kanhan	Before mixing Boregaon Growth Centre nalla, Chhindwara	A	C
9	Kshipra	Near Indore road bridge, Ujjain	A	D
10		U/s of Mahidpur city, Jaora	A	D
11		At Hawankhedi, confluence point of Nagdhaman nalla	A	E
12		At Marethi village, confluence point of Mandki & Dewas nalla	B	D
13	Kunda	At Khargone	B	C
14	Murna	Near Radio station, Shahdol	B	C
15	Pariyat	Near village Matamar after mixing, Khamariya nalla	B	D
16	Simrar	U/s near ACC intake point, Katni	B	C
17	Shivna	Near Pashupatinath Temple, Mandsaur	C	D
18	Tapti	At Hathnoor, Indore	B	C
19		At Pipalghat, Burhanpur	B	C
Improvement in river water quality				
1	Betwa	U/s Raisen, Mandideep	D	C
2		w/s intake, Raisen	C	B
3		U/s near Railway bridge, Vidisha	C	A
4	Bichhiya	Near bridge Govindgarh, Rewa	D	C
5	Gunor	After mixing Naharia mine, Chhindwara	D	A
6	Sone	At Bhatraghat, 200 mts D/s	D	B
7	Khan	At Sanwer road, Indore	E	D
8	Pariyat	Ganiyari village before mixing Hiran river, Jabalpur	C	A

(A: Drinking Water Source without conventional treatment but after disinfection;

B: Outdoor bathing (organised); C: Drinking water source after conventional treatment and disinfection; D: Propagation of Wild life and Fisheries; E: Irrigation, Industrial cooling, Controlled waste disposal)

Appendix-2.5

(Reference: Paragraph 2.1.9.3, page 15)

Position of domestic effluent generated and treated under the jurisdiction of selected ROs

Name of the Regional Office	Name of District under RO	Quantity of domestic effluent generated (MLD)	Treatment capacity of STP (MLD)	Effluent disposed without treatment (MLD)	Treatment Gap (Percentage)
Gwalior	Gwalior	64.95	50	14.95	23
	Bhind	21.33	----	21.33	100
	Morena	18.35	----	18.35	100
	Datia	6.58	----	6.58	100
	Sheopur	2.88	----	2.88	100
Sagar	Sagar	29.34	----	29.34	100
	Damoh	4.72	----	4.72	100
	Panna	3.32	----	3.32	100
	Tikamgarh	6.09	----	6.09	100
	Chhatarpur	8.46	----	8.46	100
Ujjain	Ujjain	62.98	52.75	10.23	16
	Ratlam	19.43	----	19.43	100
	Mandsaur	4.91	----	4.91	100
	Neemuch	4.28	----	4.28	100
	Shajapur	6.21	----	6.21	100
	Dewas	6.72	----	6.72	100
Satna	Satna	97.65	----	97.65	100
Jabalpur	Jabalpur	114.98	----	114.98	100
	Balaghat	9.07	----	9.07	100
	Chhindwara	17.18	----	17.18	100
	Seoni	7.87	----	7.87	100
	Mandla	4.80	----	4.80	100
	Narsinghpur	12.44	----	12.44	100
Dhar	Dhar	11.00	----	11.00	100
	Jhabua	3.10	----	3.10	100
	Alirajpur	2.50	----	2.50	100
Indore	Indore	253.53	90	163.53	64.50
	Badwani	7.65	----	7.65	100
	Khargone	9.06	----	9.06	100
	Khandwa	17.45	----	17.45	100
	Burhanpur	12.50	06	6.50	52
Bhopal	Bhopal	196.43	54.36	142.07	72.33
	Sehore	49.93	----	49.93	100
	Raisen	45.54	----	45.54	100
	Vidisha	35.25	7.2	28.05	79.57
	Hoshangabad	57.99	----	57.99	100
	Harda	12.88	----	12.88	100
	Betul	31.11	----	31.11	100
Total		1280.46	260.31	1020.15	

(MLD=Million Litres Daily)

Appendix-2.6

(Reference: Paragraph 2.1.10.1, page 17)

Statement showing the position of annual average of parameter RSPM (PM₁₀) recorded in excess of prescribed norm at NAMP stations

Name of the Regional Office	Name of sampling location with city	Parameter RSPM (Norm: 60 µg/m ³)	
		2012	2013
Ujjain	District Industries Office, Ujjain	124.25	74.33
	Chamunda Mata Chauraha, Ujjain	59.30	74.33
	Vikas Nagar, Dewas	100.44	92.99
	Dewas Metal Section, Dewas	92.78	86.32
	EID Perry (I) Ltd., Dewas	81.27	91.62
	Chemical Division Labour Club, Nagda	77.21	80.07
	BCI Labour Club, Nagda	102.13	103.76
Satna	Grasim Kalyan Kendra, Nagda	115.30	113.92
	Regional office building Dhawari, Satna	104.30	107.43
Sagar	Sub-Divisional office, E/M Light Machinery, Satna	217.10	199.01
	Pt. Deendayal Nagar, Sagar	104.96	147.82
Indore	Sanwer Road, Indore	131.31	100.90
	Kothari Market, Indore	157.36	164.42
	Vijay Nagar, Indore	143.22	154.72
Bhopal	Hamidia Road, Bhopal	216.43	354.63
	Govindpura, Bhopal	180.73	206.30
	Paryawaran Parisar, Bhopal	126.03	305.60
Jabalpur	Vijay Nagar, Jabalpur	74.83	66.45
Gwalior	Maharaj Bada, Gwalior	318.54	195.16
	Deendayal Nagar, Gwalior	299.51	177.63
Singrauli	NTPC, Vindhya Nagar, Singrauli	63.45	N.A.
	Jayant Township, Singrauli	65.05	N.A.
	Waidhan, Singrauli	64.50	N.A.

(N.A.: Not made available)

Appendix-2.7

(Reference: Paragraph 2.1.10.4, page 20)

Statement showing the position of tests conducted and noise in excess of prescribed standards

Name of RO	Year	Residential Zone		Commercial Zone		Silence Zone		Industrial Zone		Total	
		T.C.	T.E.L. (percentage)	T.C.	T.E.L. (percentage)	T.C.	T.E.L. (percentage)	T.C.	T.E.L. (percentage)	T.C.	T.E.L. (percentage)
Gwalior	2009-10	48	44	60	47	48	28	24	08	180	127 (71)
	2010-11	96	59	199	162	52	41	142	97	489	359 (73)
	2011-12	130	105	144	115	96	79	144	39	514	338 (66)
	2012-13	122	78	160	133	96	77	455	121	833	409 (49)
	2013-14	96	73	96	71	24	19	440	33	656	196 (30)
	Total	492	359 (73)	659	528 (80)	316	244 (77)	1205	298 (25)	2672	1429 (53)
Sagar	2009-10	48	08	50	26	22	21	47	01	167	56 (34)
	2010-11	60	10	42	23	66	41	38	00	206	74 (36)
	2011-12	57	10	76	42	53	28	106	04	292	84 (29)
	2012-13	60	37	63	34	20	13	161	04	304	88 (29)
	2013-14	123	52	110	45	50	22	119	10	402	129 (32)
	Total	348	117 (34)	341	170 (50)	211	125 (59)	471	19 (04)	1371	431 (31)
Ujjain	2009-10	120	74	144	107	144	126	144	30	552	337 (61)
	2010-11	144	74	144	99	144	106	120	34	552	313 (57)
	2011-12	144	93	144	96	96	57	144	37	528	283 (54)
	2012-13	144	82	144	96	144	117	144	52	576	347 (60)
	2013-14	168	94	168	110	168	131	168	61	672	396 (59)
	Total	720	417 (58)	744	508 (68)	696	537 (77)	720	214 (30)	2880	1676 (58)
Satna	2009-10	24	13	24	12	24	13	---	---	72	38 (53)
	2010-11	96	18	144	36	72	35	144	21	456	110 (24)
	2011-12	120	23	96	18	216	57	144	28	576	126 (22)
	2012-13	264	23	288	109	216	107	24	04	792	243 (31)
	2013-14	288	33	288	113	288	128	24	09	888	283 (32)
	Total	792	110 (14)	840	288 (34)	816	340 (42)	336	62 (18)	2784	800 (29)

Jabalpur	2009-10	216	94	216	84	216	95	144	42	792	315 (40)
	2010-11	192	82	192	77	192	87	192	38	768	284 (37)
	2011-12	192	92	192	75	192	96	192	30	768	293 (38)
	2012-13	168	67	168	63	168	69	168	26	672	225 (33)
	2013-14	144	62	144	57	144	76	144	25	576	220 (38)
	Total	912	397 (44)	912	356 (39)	912	423 (46)	840	161 (19)	3576	1337 (37)
Dhar	2009-10	---	---	108	51	24	20	128	39	260	110 (42)
	2010-11	---	---	68	33	12	09	196	96	276	138 (50)
	2011-12	51	51	34	10	---	---	298	84	383	145 (38)
	2012-13	---	---	113	31	---	---	281	85	394	116 (29)
	2013-14	118	66	70	23	---	---	320	86	508	175 (34)
	Total	169	117 (69)	393	148 (38)	36	29 (81)	1223	390 (32)	1821	684 (38)
Indore	2009-10	72	51	48	40	72	64	24	05	216	160 (74)
	2010-11	24	15	217	195	50	47	16	10	307	267 (87)
	2011-12	192	120	240	199	48	47	24	06	504	372 (74)
	2012-13	232	129	136	89	60	36	---	---	428	254 (59)
	2013-14	76	55	158	116	---	---	144	74	378	245 (65)
	Total	596	370 (62)	799	639 (80)	230	194 (84)	208	95 (46)	1833	1298 (71)
Bhopal	2009-10	0	0	240	199	0	0	0	0	240	199 (83)
	2010-11	0	0	420	313	0	0	0	0	420	313 (75)
	2011-12	456	372	360	313	0	0	168	31	984	716 (73)
	2012-13	288	285	432	412	0	0	168	67	888	764 (86)
	2013-14	288	288	432	422	0	0	144	43	864	753 (87)
	Total	1032	945 (92)	1884	1659 (88)	0	0	480	141 (29)	3396	2745 (81)
Grand Total	5061	2832	6572	4296	3217	1892	5483	1380	20333	10400	
Per cent exceeding limits		56		65		59		25		51	

(T.C.= No. of tests conducted, T.E.L.= No. of test exceeding prescribed limit)

Appendix-2.8

(Reference: Paragraph 2.1.10.5, page 20)

Statement showing the position of parameters monitored in cement plants

Sl. No.	Name of the cement plant	Parameters with the prescribed limit	Month of sample	Name of Sampling point	Emission level monitored	Percentage of excess emission
1.	Prism Cement Pvt. Ltd., Satna	PM ₁₀ :100	January 2013	Near Mankahari Mines	110.38	10
		PM ₁₀ :100	January 2013	Near Stacker area	120.84	21
		PM ₁₀ :100	May 2012	Near Mankahari Mines	140.69	41
		PM _{2.5} :60	May 2012	Near Stacker	79.79	33
		PM ₁₀ :100	December 2011	Near Shiv Temple colony area	184.26	84
		PM ₁₀ :100	December 2011	Near Stacker area	164.24	64
		PM _{2.5} :60	December 2011	Near V.I.P. Guest House	64.18	07
		PM ₁₀ :100	November 2010	Stacker area	210.06	110
2.	Maihar Cement, Satna	PM ₁₀ :100	March 2013	Near Crusher area	120.30	20
		PM ₁₀ :100	March 2013	Near Filtration Plant	110.01	10
		PM _{2.5} :60	March 2013	Near Filtration Plant	69.80	16
		PM ₁₀ :100	November 2012	Unit gate No. 2	118.80	19
		PM ₁₀ :100	November 2012	Filtration Plant	125.30	25
		PM _{2.5} :60	May 2012	Near Filtration Plant	85.32	42
		PM ₁₀ :100	May 2012	Near Crusher area	220.48	120
3.	K.J.S. Cement Plant, Maihar, Satna	PM ₁₀ :100	January 2014	Near Main Gate	120.80	21
		PM ₁₀ :100	January 2014	Near Power Plant	183.90	84
		PM _{2.5} :60	January 2014	Near Main Gate	92.90	55
		PM ₁₀ :100	January 2014	Near Blasting area	110.90	11
		PM _{2.5} :60	December 2013	Near Guest house	63.80	06

		PM ₁₀ :100	June 2013	Near Crusher (400 Mtrs)	110.90	11
		PM _{2.5} :60	June 2013	Near Crusher (400 Mtrs)	74.60	24
		PM ₁₀ :100	October 2012	Near Guest house	175.81	76
		PM ₁₀ :100	October 2012	Near Crusher	188.90	89
		PM _{2.5} :60	October 2012	Near Time office	70.60	18
		PM _{2.5} :60	October 2012	Near Crusher	68.30	14
4.	Bhilai Jaypee Cement Ltd., Satna	PM ₁₀ :100	February 2013	Near Weigh Bridge	110.62	11
		PM _{2.5} :60	February 2013	Near Weigh Bridge	62.19	04
		PM ₁₀ :100	February 2013	Sub Station	110.21	10
		PM _{2.5} :60	February 2013	Sub Station	62.42	04
		PM stack: 50	February 2013	Stack attach to coal mill	64.78	30
		PM ₁₀ :100	October 2012	Near Sub Station	105.8	06
5.	Birla Corporation Ltd., Satna	PM ₁₀ :100	November 2013	A.N.F.O. Mixing	120.70	21
		PM _{2.5} :60	November 2013	Near Birla School	74.80	25
		PM stack: 50	November 2013	Stack IV Coal mill	58.00	16
		PM ₁₀ :100	January 2013	Near Labour colony	105.50	06
		PM ₁₀ :100	January 2013	Near Birla School	109.40	09
		PM ₁₀ :100	May 2012	Near Birla School	115.42	15
		PM ₁₀ :100	May 2012	Near Ram Singh Residence	154.58	55

Appendix-2.9

(Reference: Paragraph 2.1.11.1, page 21)

Statement showing the position of total number of HCEs, HCEs applied for authorisation and authorisation granted by the MPPCB

Year	Total number of HCEs	Number of HCEs applied for authorisation	Number of HCEs granted authorisation	Number of HCEs not applied for authorisation	Number of HCEs functioning without authorisation
(1)	(2)	(3)	(4)	(5=2-3)	(6=2-4)
2009	2373	1297	1188	1076	1185
2010	2280	1210	1196	1070	1084
2011	2579	1362	1305	1217	1274
2012	2663	1466	1434	1197	1229
2013	2850	2068	2042	782	808

Appendix-2.10

(Reference: Paragraph 2.1.11.2, page 21)

Statement showing total number of HCEs and HCEs functioning without renewal of authorisation as of March 2014 in test checked ROs

Name of Regional office	Total number of HCEs	Number of HCEs functioning without renewal of authorisation
Ujjain	214	55
Sagar	285	62
Gwalior	295	38
Satna	65	44
Jabalpur	327	146
Dhar	161	37
Indore	437	24
Bhopal	504	221
Total	2288	627

Appendix-2.11

(Reference: Paragraph 2.1.11.7, page 24)

Statement showing the position of compliance criteria complied by the LBs of the State during 2009-14

Year	Collection of MSW			Segregation of MSW			Storage of MSW			Transportation of MSW			Processing of MSW			Disposal of MSW		
	No. of LBs			No. of LBs			No. of LBs			No. of LBs			No. of LBs			No. of LBs		
	C	P	NC	C	P	NC	C	P	NC	C	P	NC	C	P	NC	C	P	NC
2009-10	03	267	68	03	20	315	02	201	135	06	279	53	01	03	334	01	110	227
2010-11	04	285	71	04	23	333	02	237	121	06	300	54	01	03	356	01	142	216
2011-12	04	299	54	04	24	329	03	238	116	05	302	50	03	05	349	03	144	210
2012-13	06	315	44	03	26	336	04	255	106	05	316	44	03	06	356	04	150	211
2013-14	11	309	44	06	27	331	06	247	111	09	307	48	05	08	351	05	153	206

(C: Complied the criteria, P: Partially complied the criteria, NC: Not complied the criteria)

Appendix-2.12

(Reference: Paragraph 2.1.14, page 25)

**Statement showing sanctioned strength and men-in-position of MPPCB
as on 31 March 2014**

Sl. No.	Category of Posts	No. of posts sanctioned	No. of men-in-position	Shortage (percentage)
1	Administrative and Accounts Services	391	258	133 (34)
2	Technical Services	76	42	34 (45)
3	Scientific Services	282	166	116 (41)
4	Others	25	05	20 (80)
TOTAL		774	471	303 (39)

Appendix 2.13

(Reference: Paragraph 2.2.6.1, page 30)

Statement showing year-wise and component-wise details of Budget Provision and Expenditure

Revenue Head

(`in crore)

Grant No./Major head/ Name of Scheme	2009-10		2010-11		2011-12		2012-13		2013-14	
	Budget Provision	Expenditure	Budget Provision	Expenditure	Budget Provision	Expenditure	Budget Provision	Expenditure	Budget Provision	Expenditure
39/2408 Reimbursement of loss to MPSCSC for procurement of foodgrains	12.88	12.88	9.00	9.00	13.00	11.59	24.00	24.00	59.00	59.00
Reimbursement of loss to MARKFED in procurement of foodgrains	4.90	4.65	0.10	0.09	13.39	13.38	10.10	10.09	30.20	0.00
Food Scheme for families living below the poverty line	296.92	296.92	290.00	290.00	370.00	370.00	409.00	409.00	600.00	525.22
Incentive for procurement of foodgrains under PDS	170.00	158.47	331.50	331.50	607.88	589.93	1116.22	1116.22	1100.00	1019.57
Recoupment of losses to cooperative societies for sale of foodgrains under PDS	20.00	0.89	15.00	14.91	11.00	11.00	15.00	13.28	15.00	0.00
Antyodaya food scheme	50.00	40.38	40.00	24.65	40.00	40.00	35.00	24.00	102.75	34.94
Assistance to Public sector and other undertakings for public distribution of kerosene oil	1.69	1.20	1.80	1.10	3.10	2.31	2.20	1.35	2.40	0.80
Reimbursement of godown rent	0.07	0.06	0.40	0.40	0.00	0.00	0.00	0.00	0.00	0.00
Food Coupons	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments of Compensation Tax amount under public service guarantee act.	0.00	0.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment of interest amount on working loan and loan received from bank	0.00	0.00	0.00	0.00	15.18	15.18	0.00	0.00	0.00	0.00
Compensation of loss in construction of temporary CAP	0.00	0.00	0.00	0.00	41.00	41.00	134.00	120.40	45.00	0.00
Computerisation project of food acquisition	0.00	0.00	0.00	0.00	10.00	10.00	6.65	6.65	6.50	0.00

Works related to Information technology	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.10	0.00	0.00
Interest grant to MPSCSC on loans and working loan taken from banks on commitment of the State Government	0.00	0.00	0.00	0.00	0.00	0.00	106.47	106.47	0.00	0.00
Guarantee scheme for food storage	0.00	0.00	0.00	0.00	0.00	0.00	20.00	2.42	5.00	2.86
GPS tracking project to control food transportation	0.00	0.00	0.00	0.00	0.00	0.00	1.17	0.17	0.98	0.00
Distribution of iodised salt	0.00	0.00	0.00	0.00	0.00	0.00	12.05	11.05	30.00	0.00
Computerisation of TPDS	0.00	0.00	0.00	0.00	0.00	0.00	3.13	2.94	19.34	5.34
Grant from Government on sugar purchase in open tender policy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.00	32.71
Total	556.46	515.45	689.40	671.65	1124.55	1104.39	1895.09	1848.14	2056.17	1680.44
41/2408 Assistance to public sector and other undertakings for public distribution of kerosene oil	0.21	0.17	0.00	0.00	0.40	0.39	0.80	0.79	0.80	0.24
Distribution of iodised salt	6.48	6.48	8.99	8.99	7.27	7.27	12.78	11.75	27.22	15.00
Computerisation project of food acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00
Total	6.69	6.65	8.99	8.99	7.67	7.66	13.58	12.54	28.52	15.24
64/2408 Computerisation project of food acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	0.00
Assistance to public sector and other undertakings for public distribution of kerosene oil	0.15	0.11	0.00	0.00	0.30	0.30	0.80	0.80	0.60	0.19
Total	0.15	0.11	0.00	0.00	0.30	0.30	0.80	0.80	1.00	0.19
Grand Total	563.30	522.21	698.39	680.64	1132.52	1112.35	1909.47	1861.48	2085.69	1695.87

Capital Head-

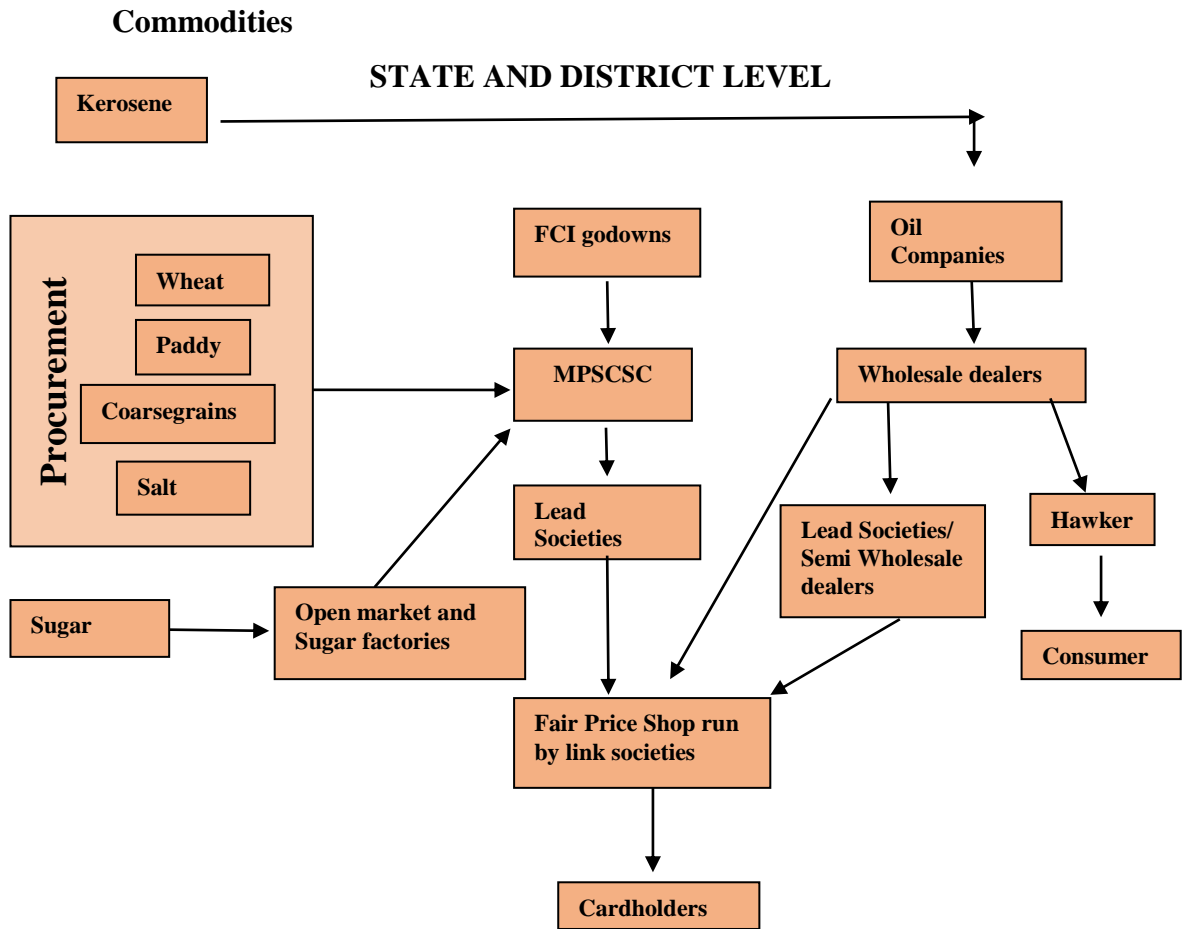
Grant No./Major head/Name of Scheme	2009-10		2010-11		2011-12		2012-13		2013-14	
	Budget Provision	Expenditure	Budget Provision	Expenditure	Budget Provision	Expenditure	Budget Provision	Expenditure	Budget Provision	Expenditure
39/4408 Purchase of foodgrains	20.40	2.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Storage and marketing (Schedule caste sub plan)	0.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Storage and marketing (Normal)	34.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39/6408 Purchase of foodgrains	0.00	0.00	20.40	11.80	11.00	8.31	11.00	9.11	11.00	8.73
Construction of Godowns	0.00	0.00	0.00	0.00	0.00	0.00	75.20	73.58	188.50	121.50
TOTAL	56.15	2.23	20.40	11.80	11.00	8.31	86.20	82.69	199.50	130.23
41/6408 Construction of Godowns (NABARD schedule tribe sub plan)	0.00	0.00	0.00	0.00	0.00	0.00	15.00	11.29	10.50	10.50
64/6408 Construction of Godowns (NABARD schedule tribe sub plan)	0.00	0.00	0.00	0.00	0.00	0.00	18.80	17.28	8.00	8.00
Grand Total	56.15	2.23	20.40	11.80	11.00	8.31	120.00	111.26	218.00	148.73

Head	2009-10		2010-11		2011-12		2012-13		2013-14	
	Budget Provision	Expenditure	Budget Provision	Expenditure	Budget Provision	Expenditure	Budget Provision	Expenditure	Budget Provision	Expenditure
Revenue	563.30	522.21	698.39	680.64	1132.52	1112.35	1909.47	1861.48	2085.69	1695.87
Capital	56.15	2.23	20.40	11.80	11.00	8.31	120.00	111.26	218.00	148.73
Total	619.45	524.44	718.79	692.44	1143.52	1120.66	2029.47	1972.74	2303.69	1844.60

Appendix 2.14

(Reference: Paragraph 2.2.8, page 34)

Flow diagram of distribution of PDS Commodities



Appendix 2.15
(Reference: Paragraph 2.2.8.2, page 35)

Statement showing allotment and distribution of wheat and rice for APL, BPL, AAY and NFSA beneficiaries

(Qt. in MT)

Year	Allotment (GoI)					Distribution(Percentage)			
	Commodity	AAY	BPL	APL	Total	AAY	BPL	APL	Total
2009-10	Wheat	5,60,196	11,47,790	9,33,402	26,41,388	5,60,196 (100)	11,47,790 (100)	8,64,528 (93)	25,72,514(97)
	Rice	1,04,064	1,19,148	0	2,23,212	1,04,064 (100)	1,19,274 (100)	0	2,23,338(100)
	Total	6,64,260	12,66,938	9,33,402	28,64,600	6,64,260	12,67,064	8,64,528	27,95,852(98)
2010-11	Wheat	5,60,196	10,00,666	10,98,318	26,59,180	5,48,717 (98)	10,91,752 (109)	7,34,996 (67)	23,75,465(89)
	Rice	1,04,064	3,53,623	65,688	5,23,375	1,01,911 (98)	3,53,623 (100)	33,468 (51)	4,89,002(93)
	Total	6,64,260	13,54,289	11,64,006	31,82,555	6,50,628	14,45,375	7,68,464	28,64,467(90)
2011-12	Wheat	5,91,623	12,73,610	9,99,150	28,64,383	5,45,991 (92)	12,95,011 (102)	6,33,278 (63)	24,74,280(86)
	Rice	1,15,740	3,88,370	19,297	5,23,407	1,01,363 (88)	3,93,231 (101)	0	4,94,594(95)
	Total	7,07,363	16,61,980	10,18,447	33,87,790	6,47,354	16,88,242	6,33,278	29,68,874(88)
2012-13	Wheat	6,23,050	12,94,541	10,04,040	29,21,631	5,93,803 (95)	14,19,897 (110)	6,89,662 (69)	27,03,362(93)
	Rice	1,15,740	3,68,526	0	4,84,266	1,10,843 (96)	3,35,806 (91)	0	4,46,649(92)
	Total	7,38,790	16,63,067	10,04,040	34,05,897	7,04,646	17,55,703	6,89,662	31,50,011(92)
2013-14(upto Feb. 2014)	Wheat	5,13,513	9,77,700	9,20,370	24,11,583	5,14,509 (100)	10,33,919 (106)	5,95,022 (65)	21,43,450
	Rice	95,392	2,72,632	0	3,68,024	94,252 (99)	2,15,459 (79)	0	3,09,711
	Total	6,08,905	12,50,332	9,20,370	27,79,607	6,08,761	12,49,378	5,95,022	24,53,161
March 2014	Wheat		NFSA		1,73,134	41,259	1,17,312(PH)	--	1,58,571(92)
	Rice		NFSA		46,909	11,030	31,914(PH)	--	42,944(92)
2013-14	Total -Wheat				25,84,717				23,02,021(89)
	Total- Rice				4,14,933				3,52,655(85)
	Grand Total				1,58,40,492				1,44,33,880

Appendix-2.16

(Reference: Paragraph 2.2.8.3, page 36)

Statement showing selling of adhoc wheat at lower rates to lead societies

Sl. No	Name of District	Total quantity allotted (in quintal)	Quantity sold (in quintal)		Total quantity Sold (in quintal)	Difference amount (in ₹)		Total difference amount (in ₹)
			Rural	Urban		Rural	Urban	
1	Barwani	74,400	45,226.73	14,901	60,127.73	16,28,162	4,91,733	21,19,895
2	Bhopal	1,24,140	8,136.3	57,200.6	65,336.9	2,92,907	18,87,620	21,80,527
3	Dhar	95,930	49,284	15,432	64,716	17,74,224	5,09,256	22,83,480
4	Indore	1,17,670	1,119.54	22,064.23	23,183.77	40,303	7,28,120	7,68,423
5	Katni	36,790	4,760.85	11,457.5	16,218.35	1,71,391	3,78,097	5,49,488
6	Khandwa	63,690	22,208	19,067	41,275	7,99,488	6,29,211	14,28,699
7	Khargone	72,900	43,156.05	19,046.06	62,202.11	15,53,618	6,28,520	21,82,138
8	Raisen	42,210	12,770	2,318	15,088	4,59,720	76,494	5,36,214
9	Ratlam	54,220	26,161	16,800	42,961	9,41,796	5,54,400	14,96,196
10	Rewa	46,660	24,663.2	38,057.72	62,720.92	8,87,875	12,55,905	21,43,780
11	Satna	23,220	5,283.54	10,084.44	15,367.98	1,90,207	3,32,787	5,22,994
12	Shahdol	22,240	11,122.6	1,323.34	12,445.94	4,00,414	43,670	4,44,084
13	Sidhi	22,070	11,067	3,546	14,613	3,98,412	1,17,018	5,15,430
14	Ujjain	82,880	5,410	13,123	18,533	1,94,760	4,33,059	6,27,819
	TOTAL	8,79,020	2,70,368.81	2,44,420.89	5,14,789.70	97,33,277	80,65,890	1,77,99,167

Appendix-2.17

(Reference: Paragraph 2.2.8.4, page 36)

Statement showing PDS Commodities lying undistributed at Fair Price Shops level

Sl.No.	Name of District	Rice, Wheat and Maize (in MT)	Salt (in MT)	Sugar (in MT)	APL food grains (in MT)	Total (in MT)	Kerosene (in KL.)	Value of undistributed stock (in ₹)
1	Barwani	6,265.93	484.26	749.35	N.A.	7,499.54	1,075.6	3,27,10,003
2	Bhopal	1,359.56	108.37	107.44	11.66	1,587.03	207.51	60,79,932
3	Dhar	1,975.3	87.13	142.43	410.76	2,615.62	438.31	1,41,38,351
4	Indore	2,258	144	232	166	2,800	1,129	2,36,58,170
5	Katni	145.31	5.27	10.21	00	160.79	32.8	7,71,559
6	Khandwa	1,138.8	80.2	113	302	1,634	349.1	1,06,04,743
7	Khargone	1,777.85	131.46	125.44	481.65	2,516.40	323.67	1,15,08,047
8	Ratlam	1,617.4	259.8	22.9	201.9	2,102	120	57,71,050
9	Ujjain	13.28	34.68	7.48	0.6	56.04	17	4,04,677
	Total	16,551.43	1335.17	1510.25	1,574.57	20,971.42	3,692.99	10,56,46,532

Appendix-2.18

(Reference: Paragraph 2.2.9, page 39)

Statement showing shortage of Fair Price Shops in test checked districts

Sl.No.	Name of District	Total no. of FPSs	Total no. of Gram panchayats	Total no. of FPSs operational in gram panchayats	Shortage of FPS in rural areas	Total urban population	No. of FPSs required as per population norms in urban areas	No. of FPSs operated in urban areas	Shortage (-) of FPSs in urban areas
1	Barwani	360	416	289	127	2,04,069	40	71	--
2	Bhopal	407	195	128	94	19,17,051	383	279	(-)104
3	Dhar	603	761	529	93	4,13,221	83	74	(-)09
4	Indore	523	335	190	26	24,27,709	486	333	(-)153
5	Katni	470	407	391	21	2,63,543	53	79	--
6	Khandwa	382	422	319	103	2,59,436	52	63	--
7	Khargone	493	600	437	92	2,98,856	60	56	(-)4
8	Raisen	545	498	503	--	2,89,939	58	42	(-)16
9	Ratlam	412	418	309	112	4,35,031	87	103	--
10	Rewa	809	827	708	100	3,95,785	79	101	--
11	Satna	815	704	729	--	4,74,418	95	86	(-)9
12	Shahdol	417	391	378	13	1,93,889	39	39	--
13	Sidhi	426	400	404	--	93,121	19	22	--
14	Ujjain	597	609	415	201	7,79,213	156	182	--
	Total	7,259	6,983	5,729	982		1,690	1,530	295

Appendix-2.19

(Reference: Paragraph 2.2.9, page 39)

Statement showing deficiencies in the working of Lead and Link Societies

Sl. No.	Name of District	No. of lead/link Societies	No. of lead/link Societies in which foodgrains sample not received from godown	No. of lead/link Societies in which foodgrains sample not distributed to FPS for display	No. of lead/link Societies in which regular inspection not done by officers authorised by Collector
1	Barwani	03	03	03	03
2	Bhopal	04	04	04	04
3	Dhar	05	05	05	05
4	Indore	04	04	04	04
5	Katni	03	02	03	03
6	Khandwa	04	04	04	04
7	Khargone	03	03	03	03
8	Raisen	03	03	03	03
9	Ratlam	03	03	03	03
10	Rewa	07	07	07	07
11	Satna	04	04	04	04
12	Shahdol	03	03	03	03
13	Sidhi	05	05	05	05
14	Ujjain	03	03	03	03
	Total	54	53	54	54

Appendix-2.20

(Reference: Paragraph 2.2.9, page 39)

Statement showing deficiencies in the working of Fair Price Shops

Sl. No.	Name of District	Total Inspected FPSs by Audit	No. of FPSs which opened less than six days in a week	No. of FPSs not displayed the details				No. of FPSs in which Physical verification of commodities not done at the time of receipt	No. of FPSs who did not send monthly report to Lead societies	No. of FPSs in which inspection was not done	No. of FPSs in which vigilance committee was not formed	No. of FPSs in which prescribed records were not maintained				
				Vigilance committee members name and address	Citizen's charter	Shop allotment authority letter	Sealed sample of food-grains					Cash Book	Unit Register	Distribution ledger	Ration card register	Complaint register
1	Barwani	12	07	05	11	09	12	12	12	12	04	11	10	07	05	01
2	Bhopal	12	03	00	03	01	12	11	01	12	00	06	01	03	00	00
3	Dhar	12	03	01	07	02	12	07	04	12	01	08	05	11	00	00
4	Indore	12	00	09	06	05	12	07	01	12	05	06	04	06	00	00
5	Katni	12	03	05	12	08	12	12	12	12	04	12	00	12	00	00
6	Khandwa	12	05	10	12	11	12	07	02	09	03	11	06	10	01	02
7	Khargone	12	06	06	11	07	12	12	12	12	01	11	07	12	00	00
8	Raisen	12	03	06	11	04	12	12	12	12	00	12	04	01	02	00
9	Ratlam	12	00	06	02	03	12	12	05	12	05	11	06	12	00	00
10	Rewa	12	06	12	12	09	12	08	06	12	07	11	12	12	06	07
11	Satna	12	01	10	11	03	12	12	12	12	05	12	12	12	01	01
12	Shahdol	12	11	11	12	08	12	12	12	12	06	12	10	05	01	01
13	Sidhi	12	01	12	12	08	12	12	12	12	08	09	12	12	04	07
14	Ujjain	12	06	09	08	06	12	10	01	12	09	01	11	12	01	00
	Total	168	55	102	130	84	168	146	104	165	58	133	100	127	21	19

Appendix-2.21
(Reference: Paragraph 2.2.10.2, page 41)
Statement showing misappropriation of PDS Commodities in Fair Price Shops

Sl. No.	Name of FPS	Issues	Case details	Status as on August 2014
1.	Govind Prathmik Upbhokta Sahkari Bhandar, Bhopal shop no 148	Misappropriation in FPS noticed in inspection	During joint inspection of FPS by officials of Food Department and Revenue Department on 17.02.2011 and physical verification on the basis of stock register and sales register 4.61 quintal wheat and 44 litre kerosene were found excess and 0.23 quintal sugar was found short. APL adhoc wheat of 12.85 quintal and APL wheat 192.40 quintal was sold in December 2010 but the sales register not produced to the team resultantly the wheat was disposed off otherwise. 18 ration cards were found in the shop. The name of 16 consumers who were distributed 3.20 quintal wheat in February 2011 were not mentioned in the distribution register. First information report (FIR) was lodged on 27.2.2011 and Collector ordered to forfeit the seized goods (wheat and kerosene).	Case was pending in Civil Court under section 7 of Essential Commodities (EC)Act,1955
2.	Bhawna Prathmik Upbhokta Sahkari Bhandar, Bhopal shop no 117	Misappropriation in FPS noticed in inspection	During joint inspection of the FPS on 17.02.2011 by officials of Food Department and Revenue Department and physical verification of stock register and distribution register, 3.27 quintal wheat, 6.07 quintal rice, 260 litre kerosene were found short and 0.23 quintal sugar was found excess. No satisfactory reply was given about less/excess stock found at the time of inspection. The signature of some consumers was not found in the distribution register. Distribution register of APL adhoc wheat was not available and 202.40 quintal wheat was distributed. The said quantity was misappropriated due to non-production of distribution register. Sugar 0.23 quintal seized due to violation of MP PDS(Control) Order, 2009. FIR was lodged on 27.2.2011. The Collector ordered to forfeit the seized goods..	Case was pending in Civil Court under section 7 of EC Act,1955
3.	New Jankalyan Prathmik Sahkari Upbhokta Bhandar Indrapuri, Bhopal	Stock register and sale register were not available at FPS and some ration cards were kept illegally in the shop	During inspection on 17.02.2011 by joint team of Revenue Department and Food Department, it was found that the stock register and sales register (current month and last three months) were not available in the FPS. Four APL, eight BPL and two AAY cards were kept illegally in the shop. Commodities i.e. 47.5quintal wheat, 105.10 quintal rice, 3640 litres kerosene were seized in presence of Chairman of society. Due to violation of MP PDS(Control) Order, 2009 and due to non-availability of stock register and sales register FIR was lodged on 19.3.2011.	Case was pending in Civil Court under section 7 of EC Act,1955

Sl. No.	Name of FPS	Issues	Case details	Status as on August 2014
4.	<i>Sai Budheshwar Bhandar</i> Dhamnodb, Ratlam	Kerosene was taken away to sale illegally	The department seized (16.1.2014) 230 litre white kerosene and a Maruti van (MP43 C 6479) from which kerosene was illegally taken by the owner and the salesman of the FPS, for selling it in other area. Driver of vehicle (owner of vehicle) admitted that he had taken white liquid (white kerosene) from <i>Sai Budheshwar Bhandar</i> Dhamnodb and was going to sale it in Sailana. Salesman of FPS stated that some black chemical kept in the shop to convert the kerosene into white colour was mixed to kerosene to get it white. During physical verification, 670 litre kerosene was found but the stock register and sales register not found in the shop so the kerosene taken away was not ascertained. The kerosene along with vehicle was seized having approximate value ₹ 3.55 lakh. FIR was lodged.	FIR was lodged but copy of FIR was not produced to audit. Maruti van and kerosene was under police custody. The case was pending in Sub-Divisional Magistrate Court.
5.	<i>SaiNath Mahila Prathmik Upbhokta Bhandar</i> Ratlam	Violation of MPPDS(Control) Order 2009	During inspection in April 2011 by Assistant Supply Officer it was found that 13.35 quintal rice and 2.14 quintal wheat was short. 14.15 quintal rice was seized.	₹ 5000/- forfeited on 15.6.2011 and deposited by challan No.5514311 dated 17.6.2011
6.	<i>Ayushi Prathmik Upbhokta Bhandar</i> ,Ratlam	Violation of MPPDS (Control)Order 2009	During inspection in April 2011 by Assistant Supply Officer, 3.96 kg rice was found short and 58 litre kerosene was found excess.	₹ 1500/- forfeited on 14.7.2011 and deposited by challan No.15370070 dated 26.7.2011
7.	<i>Hariom Prathmik Upbhokta Sahkari Bhandar</i> , Ratlam	Violation of MPPDS (Control)Order 2009	During inspection in August 2011 by Assistant Supply Officer, 86 litre kerosene was found short.	₹ 1000/- forfeited on 20.9.2011 and deposited by challan dated 22.9.2011
8.	<i>Abhijit Prathmik Upbhokta Sahkari Bhandar</i> , Ratlam	Violation of MPPDS (Control)Order 2009	During inspection in February 2014 by Assistant Supply Officer, 74 kg wheat and 69 litre kerosene was found short.	₹ 1200/- forfeited and deposited by challan No. 92 dated 7.4.2014

Appendix 2.22

(Reference: Paragraph 2.2.10.3, page 41)

Statement showing formation of Vigilance Committee (VC) at different levels and their meetings

Sl. No.	Name of District	No. of FPS	No. of VC constituted	No. of VC not constituted	No. of Blocks	No. of Block level VC constituted	No. of FPS level meetings to be held	No. of FPS level meetings actually held	Shortfall	No. of Block level meetings to be held	No. of Block level meetings actually held	Shortfall	No. of District level meetings to be held	No. of District level meetings actually held	Shortfall
1	Barwani	360	300	60	7	7	15,064	14,952	112	296	296	0	188	47	141
2	Bhopal	407	391	16	2	2	14,328	7,281	7,047	72	1	71	144	30	114
3	Dhar	603	603	0	13	13	14,053	9,276	4,777	312	260	52	96	0	96
4	Indore	523	523	0	4	4	27,400	13,639	13,761	240	75	165	240	45	195
5	Katni	470	467	03	6	6	28,014	19,106	8,908	360	280	80	240	60	180
6	Khandwa	382	268	114	7	7	16,080	2,665	13415	420	4	416	240	14	226
7	Khargone	493	443	50	9	9	21,012	19,237	1,775	432	340	92	192	75	117
8	Raisen	545	545	0	7	7	28,545	21,237	7,308	406	302	104	NA	NA	NA
9	Ratlam	412	405	07	6	6	22,968	20,776	2,192	360	283	77	240	48	192
10	Rewa	809	809	0	9	9	43,860	240	43,620	540	240	300	240	240	0
11	Satna	815	NA	NA	8	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12	Shahdol	417	397	20	5	5	2,779	0	2,779	35	0	35	28	0	28
13	Sidhi	426	425	1	5	5	24,885	0	24,885	300	0	300	240	236	4
14	Ujjain	597	567	30	6	6	28,032	24,917	3,115	288	28	260	192	170	22
	Total	7,259	6,143	301	94	86	2,87,020	1,53,326	1,33,694	4,061	2,109	1,952	2,280	965	1,315
	Percentage	-	-	5*	-	-	-	-	47	-	-	48	-	-	58

* Excluding Satna District.

Appendix-2.23

(Reference: Paragraph: 2.3.5, page 45)

Statement showing covered ZPs/JPs and GPs

Sl No.	District	JanpadPanchayat	No. of GPs	Name of GP
1	Anuppur	Anuppur	07	Bamhani, Amlai, Reula, Dhangawan, Shikarpur, Chukan, Deori
		Kotma	07	Belgaon, Benibehra, Katko, Majholi, Dhangaoon, Nigwani, Beliwaghat
2	Balaghat	Balaghat	10	Moricha, Deori, Lohari, Awljhari, Kochwada, Bhalewada, Chichgaon, Sonakhar, Motegaon, Ratta
		Katangi	10	Tirodi, Kosumba, Katetta, Chakaheti, Anjanbihri, Sundar, Sarabodi, Kodvi, Umri, Kudwa
3	Badwani	Badwani	10	Charankhera, Talwadabujurg, Bagud, Barukhodra, Vedpuri, Pipri, Silawad, Tarunkhurd, Bomya, Bajatdakhurd
		Niwali	10	Kannadgaon, Pipaldhar, Chatli, Jamaraya, Sulgaon, Bhailpad, Diwanee. Niwalibujurg, Borli, Kanpuri
4	Chhindwara	Chhindwara	10	Chargaonprahlad, Manadehi, Partala, Mangiwada, Dhamniya, Manegaon, Pindrikala, Sihora, Thaoriteka, Kukdasamat
		Amarwada	08	Tednimal, Lingpani, Mohlimarat, Chimaua, Nadanwadi, Vandra, Hasanwada, Kodakuhi
5	Dewas	Dewas	02	SukalyaChhipra, Akhepur
		Tonkkhurd	08	Pipalyasadak, Bardu, Lasudiya Brahman, Polay, Fatanpur, Nawada, Dhaturiya, Barkhera
6	Dhar	Dhar	06	Baggad, Tornod, Sambhar, Gardawad, Bagditurk, Teesgaon
		Umarban	09	Luharabujurg, Dhankhedhi, Ralamandal, Damad, Bajattakhurd, Vakaner, Patwar, Rangaon, Ramadhama
		Dahi	04	Dhana, Varda, Piplud, Balwani,
7	Khandwa	Khandwa	07	Dharampuri, Rampura, Sahejla, Dongargaon, Gokulgaon, Badgaonmali, Palakna
		Baldi	07	Kitlod, Semrudre, Makur, Bilodmal, Jaitapurkala, Lachauramal, Bhagwanpur
8	Ratlam	Ratlam	10	Pritam Nagar, Bhalwasa, Kargadi, Titri, Pipalkhuta, Harthali, Palsoda, SarwaniJagir, Badauda, Jadwasakhurd
		Bajna	10	Rawti, Jabdi, Jabad, Berkhera, Pipliwada, Chandragath, Bajrangath, Chikni, Kheri, Bhanpura
9	Sagar	Sagar	10	Agand, Badoba, Berkhariguru, Parsoria, Ramoli, Kerwan, Inotakala, Sironja, Chitora, Kishanpura
		Khurai	10	Mahunajat, Dharamopur, Dhanora, Khadesara, Karaiyagujar, GatholaJagir, Naukheda, Niwali, Chandpur, Barodianaunagar
10	Satna	Satna	10	Kua, Baghi, Nimihath, Ranaihi, Madni, Purwa, Itma, Semrikala, Chorbari, Karsara
		Ramnagar	09	Devdaha, Chhirhai, Gailhari, Mankisar, Hinoli, Dahichatola, Bholhad, Kaithaha, Mankahri
11	Shahdol	Sohagpur	10	Kanchanpur, Chituhla, Sironja, Khamarikala, Chuniya, Bandhwabada, Khetauli, Sarangpur, Patasi, Kotma
		Beohari	10	Saman, Banasi, Kua, Berihai, Boddihia, Mau, Khadda, Kalhari, Barhatola, Bholahri
12	Ujjain	Ujjain	09	Datana, Badkummed, Ramwasa, Daudkhedi, Khemasa, Undasa, Takwasa, Chirakhan, Manpur
		Badnagar	08	Khedawada, Kharsorakala, Bisahda, Amlawadkala, Sarsana, Nawgawa, Lohana, Madhopura,
13	Vidisha	Vidisha	10	Dhirkhada, Pajh, Karariya, Bagri, Khalaiya, Khamakheda, Rustali, Chitodia, Jiwajpur, Satpada
		Lateri	10	Shaharkheda, Barkhedaghosi, Dhargarh, Gopalpur, Semrameghnath, Parwariya, Wamankheri, Isarwas, Morariya, Sawankheri
Total			231	

Appendix-2.24

(Reference: Paragraph 2.3.6.2, page 46)

Statement showing delay in release of State share by SWSM

(₹ in lakh)

Year	Date of receipt of Central Share	Amount	Date of release of State share to DWSMs	Amount	Number of Districts	Delay in release more than 15 days
2009-10	27.08.09	9,987.48	NA	3,172.56	32	NA
2010-11	15.07.10 (1 st instalment)	7,201.29	08.09.10 15.10.10	1,338.71 872.71	39 39	40 77
	24.12.10 (2 nd instalment)	7,201.29	17.02.11 30.03.11	2,655.54 999.89	41 32	40 81
2011-12	28.06.11 (1 st instalment)	7,538.00	27.07.11 18.08.11	1,125.98 576.31	33 03	14 36
	30.12.11 (2 nd instalment)	7,538.00	20.01.12	2,261.40	48	06
			06.02.12 26.03.12	540.18 18.91	25 01	23 71
2012-13	17.05.12 (1 st instalment)	12,889.98	07.06.12 12.07.12	3,867.01 1,666.98	49 32	06 41
	29.12.12 (2 nd instalment)	11,086.34	23.01.13	1,133.89	14	10
2013-14	28.06.13 (1 st instalment)	24,130.00	27.07.13	5,961.68	48	14
	27.09.13 (2 nd instalment)	2,270.65	23.10.13	4,702.11	48	11
	24.12.13 (3 rd instalment)	6,618.79	28.02.14	1,987.22	08	51

(Source: Information collected from SWSM, Bhopal)

Appendix-2.25

(Reference: Paragraph 2.3.6.3, page 46)

Statement showing funds lying idle at Janpad Panchayats

(₹in lakh)

SI No.	Name of District	Name of Janpad Panchayat	Balance as on 31.03.14
1	Anuppur	Anuppur	2.99
		Kotma	0.62
2	Balaghat	Balaghat	49.14
		Katangi	76.02
3	Barwani	Barwani	03.62
		Niwali	13.66
4	Chhindwara	Amarwada	71.89
5	Dewas	Dewas	8.96
		Tonkkhurd	17.24
6	Dhar	Dhar	13.30
		Dahi	3.12
		Umarban	1.15
7	Khandwa	Khandwa	2.92
		Baldi	1.53
8	Ratlam	Ratlam	8.26
		Bajna	31.29
9	Sagar	Sagar	14.52
10	Shahdol	Sohagpur	7.75
11	Ujjain	Ujjain	3.01
		Badnagar	17.78
12	Vidisha	Vidisha	238.42
		Lateri	70.42
TOTAL			657.61

Appendix 2.26

(Reference: Paragraph 2.3.6.5, page 47)

Statement showing non-accountal of interest on TSC/NBA funds at Janpad Panchayats

(Amount in ₹)

Sl No.	District	Block	Interest Accrued on TSC/NBA funds					Total	2013-14
			2009-10	2010-11	2011-12	2012-13			
1	Anuppur	Anuppur	60,541	26,644	64,161	Nil	1,51,346	14,261	
		Kotma	30,503	12,075	15,456	18,440	76,474	2,421	
2	Balaghat	Balaghat	23,665	60,504	1,61,626	3,28,652	5,74,447	5,36,414	
		Katangi	24,315	2,25,134	3,35,604	3,48,256	9,33,309	3,34,307	
3	Barwani	Barwani	38,806	38,807	1,13,557	53,031	2,44,201	38,484	
		Niwali	7,829	65,037	1,27,654	2,10,585	4,11,105	3,476	
4	Chhindwara	Amarwada	Data not available	Data not available	Data not available	Data not available	Data not available	1,66,354	
5	Dewas	Dewas	17,503	79,713	89,566	27,854	2,14,636	95,012	
		Tonkkhurd	25,133	2,29,932	1,55,345	95,251	4,05,661	1,39,892	
6	Dhar	Dhar	29,995	67,334	NIL	20,659	1,17,988	53,229	
		Dahi	NIL	NIL	NIL	NIL	NIL	1,15,469	
7	Khandwa	Khandwa	0	0	1,14,580	1,41,299	2,55,879	1,26,269	
		Baldi	14,092	0	5,777	4,351	24,220	11,147	
8	Ratlam	Ratlam	44,354	58,540	66,095	75,905	2,44,894	1,02,727	
		Bajna	0	41,019	74,939	0	1,15,958	7,962	
9	Sagar	Sagar	7,192	61,255	9,295	48,750	1,26,492	1,26,964	
		Khurai	80,904	68,477	1,36,044	3,48,627	6,34,052	3,64,665	
10	Satna	Satna	15,171	33,896	4,10,959	268	4,60,294	1,81,002	
		Ramnagar	5,827	0	0	49,895	55,722	7,907	
11	Shahdol	Sohagpur	1,42,417	68,015	2,13,621	1,78,652	6,02,705	1,14,057	
		Beohari	1,25,499	40,953	1,00,987	1,44,716	4,12,155	75,720	
12	Ujjain	Ujjain	49,394	83,209	2,70,501	1,65,997	5,69,101	76,573	
		Badnagar	1,079	36,032	1,37,758	1,36,880	3,11,749	15,107	
13	Vidisha	Vidisha	15,637	79,089	76,935	1,54,299	3,25,960	3,40,489	
		Lateri	19,000	24,232	21,820	84,000	1,49,052	37,000	
Total			7,78,856	13,99,897	27,02,280	26,36,367	74,17,400	30,86,908	

(Source: Information collected from the Janpad Panchayats of test checked Districts)

Appendix 2.27

(Reference: Paragraph 2.3.6.6, page 47)

Statement showing status of Rural Sanitary Marts

(₹ in lakh)

SI No.	District	No. of RSMs set up	Name of SHG/NGO running the RSM	Amount of loan given to RSM	Date of release of loan	Amount of loan repaid	Amount of loan outstanding
1	Anuppur	03	Pakariha SHG, Pakariha	2.00	18.04.04	0.00	2.00
			Juhila SHG, Kotma	2.00	24.11.04	0.00	2.00
			Sangam SHG, Jaithari	2.00	18.11.04	0.00	2.00
2	Dewas	04	Saraswati SHG, Agrod	0.25	28.07.05	0.00	0.25
			Luxmi Maa SHG, Patadi	0.25	04.04.05	0.00	0.25
			Maa Gayatri SHG, Sirolya	0.25	04.04.05	0.00	0.25
			Shakti SHG, Tonkkhurd	0.25	23.03.05	0.25	0.25
				0.25	05.10.05	(04.07.11)	0.25
3	Sagar	05	Shri Mahendra Tiwari, Garhakota	0.25	31.05.04	0.00	0.25
			Prajiv Education Society, Sagar	0.25	28.12.05	0.00	0.25
			Shakti SHG, Jamuliya Kesli	0.25	19.04.05	0.00	0.25
			Sapna SHG, Khairana	0.25	12.05.05	0.00	0.25
			Milk Dairy SHG, Hinotiya Kala	0.25	20.10.05	0.00	0.25
4	Shahdol	04	Ganga SHG, Beohari	2.00	18.11.04	2.00	0.00
						(30.03.13)	
			Maa Bhagwati SHG, Jaisinghnagar	2.00	18.11.04	0.00	2.00
			Mahatma SHG, Burhar	2.00	24.11.04	0.00	2.00
			Koshi SHG, Gohparu	2.00	24.11.04	0.00	2.00
Total		16		16.50		2.25	14.25

(Source: Information furnished by DWSSMs of District Anuppur, Dewas, Sagar and Shahdol)

Appendix 2.28

(Reference: Paragraph 2.3.7.1, page 49)

Statement showing preparation and revision in Project Implementation Plan (PIP)

Sl No.	District	Year of preparation of PIP	Whether PIP was revised (Yes/No)	No. of times PIP was revised (2009-14)	Year of revision of PIP
1	Anuppur	2007	Yes	01	2013-14
2	Balaghat	-	-	-	-
3	Barwani	-	-	-	-
4	Chhindwara	2001	Yes	04	2009-10 2010-11 2011-12 2012-13
5	Dewas	2002-03	Yes	01	2013-14
6	Dhar			01	2013-14
7	Khandwa	2002-03	Yes	02	2008-09 2013-14
8	Ratlam	-		01	2013-14
9	Sagar	-	Yes	01	2013-14
10	Satna	2003-04	Yes	01	2011-12
11	Shahdol	2006-07	Yes	01	2013-14
12	Ujjain	2003-04	Yes	01	2013-14
13	Vidisha	-	-	-	-

(Source: Information collected from the DWSSMs of test checked Districts)

Appendix 2.29
(Reference: Paragraph 2.3.7.2, page 50)
Statement showing the meetings of DWSM

SI No	District	Year									
		2009-10		2010-11		2011-12		2012-13		2013-14	
		No. of meetings	Dates	No. of meetings	Dates	No. of meetings	Dates	No. of meetings	Dates	No. of meetings	Dates
1	Anuppur	0	0	1	1.4.10	0	0	0		0	0
2	Balaghat	0	0	1	12.7.10	0	0	0	0	0	0
3	Barwani	3	15.1.09 4.8.09 8.10.09	4	4.5.10 8.6.10 15.11.10 6.2.11	3	5.5.11 7.9.11 2.4.12	3	7.7.12 21.12.12 2.3.13	2	8.9.13 14.3.13
4	Chhindwara	0	0	2	25.6.10 7.2.11	1	6.3.12	1	8.10.12	0	0
5	Dewas	0	0	3	25.05.10 15.09.10 07.01.11	0	0	0	0	0	0
6	Dhar	0	0	0	0	2	11.11.11 22.11.11	0	0	0	0
7	Khandwa	02	13.11.09, 29.03.10	03	31.05.10, 20.08.10, 04.10.10	01	12.10.11	0	0	01	08.07.13
8	Ratlam	0	0	1	6.1.11,	0	0	0	0	0	0
9	Sagar	1	12.5.09	2	13.8.10 12.11.10	3	2.5.11 14.7.11 11.11.11	3	14.9.12 21.9.12 4.2.13	2	23.9.13 19.2.14
10	Satna	1	17.9.09	1	26.8.10	1	6.9.11	2	8.5.12 8.10.12	0	0
11	Shahdol	0	0	2	08.04.10 15.10.10	0	0	6	13.04.12 26.06.12 31.08.12, 05.11.12 27.12.12, 21.03.13	0	0
12	Ujjain	1	9.9.09	4	22.5.10 15.9.10 29.10.10 11.02.11	4	8.6.11 27.8.11 10.11.11 14.02.12	2	28.04.12 10.10.12	1	14.08.13
13	Vidisha	0	0	2	16.09.10 31.01.11	2	16.5.11 09.01.12	3	11.06.12 27.08.12 11.03.13	3	22.04.13 15.07.13 03.02.14

(Source: Information collected from the DWSMs of test checked Districts)

Appendix 2.30

(Reference: Paragraph 2.3.8.1, page 51)

Statement showing shortfall in achievement of targets

Year	IHHLs for BPLs		Shortfall (Percentage)	IHHs for APLs		Shortfall (Percentage)	CSC		Shortfall (Percentage)	School Toilet		Shortfall (Percentage)
	T	A		T	A		T	A		T	A	
2009-10	10,64,259	6,13,544	4,50,715 (42)	14,09,582	7,88,802	6,20,780 (44)	490	117	373 (76)	15,128	10,795	4,333 (29)
2010-11	6,98,278	6,21,743	76,535 (11)	8,67,482	5,44,273	3,23,209 (37)	114	164	-	12,994	16,570	-
2011-12	7,44,240	4,72,521	2,71,719 (37)	7,16,461	4,56,180	2,60,281 (36)	412	140	272 (66)	12,290	43,687	-
2012-13	7,76,638	3,39,282	4,37,356 (56)	7,87,842	2,18,907	5,68,936 (72)	412	88	324 (79)	10,644	1,033	9,611 (90)
2013-14	9,07,293	2,79,845	6,27,448 (69)	9,92,368	2,35,738	7,56,630 (76)	1123	112	1011 (90)	-	-	-

(Source: Information furnished by SWSM, Bhopal)

T- Target

A-Achievement

CSC- Community Sanitary Complex

Appendix-2.31

(Reference: Paragraph 2.4.5, page 60)

List of POs and Anganwadi Centres covered under KSY and SABLA

Sl. No.	Name of the scheme	Name of district	Name of Project Office	Total No. of POs covered	Name of Anganwadi Centres	Total No. of Anganwadi Centres Covered
1	KSY	Mandla	Mandla, Mohegaon, Ghugari, Bijadandi	4	NA	
2		Hoshangabad	Gramin, Urban, Kesla, Itarsi	4	NA	
3		Seoni	Gramin 1, Kevlari, Dhooma, Lakhnadoun	4	NA	
4		Gwalior	Urban1, Urban 2, Urban 3, Urban 4	4	NA	
5		Mandsour	Gramin, Sehri, Sitamau 01, Malhargarh	4	NA	
6		Burhanpur	Gramin, Sehri, Khaknaar, Neapanagar	4	NA	
7		Umaria	Umaria 01, Umaria 02, Paali 02, Maanpur	4	NA	
8		Chhindwara	Tamia, Mohekhed, Gramin, Bichhua	4	NA	
9		Dindori	Gramin, Bajag, Karanjia, Amarpur	4	NA	
10	SABLA	Sagar	Raheli	1	Ward 1B, Khamriya ward 1A, Sri ram ward, Ward 2, Ward 8, Mahatma Gandhi Ward, Ward 14 B, Vindhyanchal 15A, Indira Gandhi 04 A, Ward 15 B	10
			Banda	1	Mahatma Gandhi 1, Rajiv Gandhi Ward 2-1, Indira Gandhi Ward 4-2, Lal BahadurShastri, Naindhara-19, Kundanou, Bamora Vineka, Matya (131), Bagpura 120, Sourai	10
			Urban 1	1	Gopalganj, Gopalganj 20, Civil Lines07, Bhagrajward 79, Katra 75, Sukrawari ward 37, Dayanand Ward 48, Lajpatpura 39, Parkota ward , Katra Ward 74	10
			Urban 2	1	Tulsi Nagar 02, Guru Govind Singh Ward, Tulsi Nagar 01, Guru Govind Singh, Bhagat Singh Ward 43, Bhagat Singh Ward 45, Rajiv Nagar Ward, Vivekanand, Chandrashekar ward, Naryawali Naka	10
11	Jhabua	Jhabua	1	Jherniya II, Pipliya II, Narwaliya I, Galerchoti, Kaliya bada II, Saatbilli, Jher, Devjhiri, Devjhiri Panda, Pipal dehla	10	
		Petlavad	1	Semroad I, Khindhaka I, RupaPada II, Bariya No 4, Rampuriya, Gawali Mohalla, Petlavad II, Aamlirunda, Saarangi II, Kudwas	10	
		Meghnagar	1	Nayapura, Teachers Colony, Mordungra-II, Maal Jhaliya, Kaliya Viran, Maalhattodi, Gujarpada, Phurtalab, talawali, Dhebar	10	

			Thandla	1	Rundi Pada, Ward 8, Beed Mahudi Pada, Harijan Mohalla, Khedi Pada, Naal F0-148, Saagwa 238, Morjhari II, Gomli Saath Naka, Naka Faliya	10
12	SABLA	Neemuch	Javad	1	Kelukheda, Malankheda, Barkheda Kamliya, Moika, Ward 7 Javad, Dhamaniya no1, Barada no 2, Javad ward 15, Javad Ward 14, Moukhan 2	10
			Urban	1	AWC 71, AWC 73, AWC50, AWC 74, AWC 59, AWC 39, AWC 18, AWC 19, AWC 10, AWC 09	10
			Manasa	1	Bani no 2, Moya no 2, Duragpura 2, Kundla 2, Saakriya Khedi, Bhattkhedi Khurd, Khankhedi 2, Kanjadi no 6, Choukadi 03, Kajadi 05	10
			Gramin	1	Jeeran 04, Jeeran 11, Jeeran 13, Dhaneriya Kala 2, Baaman Bedi, Bharbadiya 2, Dholpura, Kelukheda, Dssani, Cheetakheda 5	10
			Lalburra	1	Mohgaon II, Bakoda II, Padrapani, Tekaddi III, Paadkhani, Chatera, Devri 1, Newar Gaon, Bori Potu Tola, Bhourgarh	10
13		Balaghat	Baraseoni	1	Kaydi 03, Dongeramaali 02, Mehduli 03, Dini 03, Nattha Tola, Baasi 01, AyodhyaBasti, Chouradiya, Barwaspur, Sonwa Tola	10
			Kherlanji	1	Nonsa, Aarambha 2, Aarambha 69, Aarambha 71, Bitodi 154, Aarambha 132, Selotpaar 155, Saakadi 156, Mendara, Dudharan	10
			Katangi	1	Ujaad bopli, Muhduli 1, Kherlanji 1, Lakhanbada, Paraspaadwar, Dhankhosa, Mahekepaar, Jhajhangi, Parsadi Tola, Kaanchi no2	10
			Total	52		160

Appendix-2.32

(Reference: Paragraph 2.4.8.1, page 65)

Statement showing utilization of funds by Project Offices under SABLA

(Amount in ₹)

Year	Name of District	Name of Project Offices	Allotment	Expenditure	Unspent amount (per cent)	Surrender of amount for activities not performed
2011-12	Jhabua	Jhabua	180000	100000	80000(45)	Life Skill Education, NHE, Kishori Diwas, Vocational Training
2012-13	Neemuch	Manasa	200000	172200	27800(14)	Vocational Training, IFA
		Javad	200000	150000	50000(25)	Vocational Training, IFA
		Urban	200000	150380	49620(25)	Vocational Training, Kishori Diwas
2012-13	Sagar	Urban-2	200000	145971	54029(27)	Life Skill Education, Sakhi Saheli Training, NHE, Printing of SABLA Cards, IFA
2012-13	Jhabua	Meghnagar	200000	168000	32000(16)	Vocational Training, IFA
		Jhabua	200000	162000	38000(19)	Vocational Training, IFA
		Petlavad	200000	150000	50000(25)	Vocational Training, IFA
2013-14	Neemuch	Manasa	230000	196876	33124(14)	Vocational Training
		Rural	230000	160728	69272(30)	Life Skill Education, Vocational Training
2013-14	Balaghat	Lalburra	230000	200000	30000(13)	Vocational Training
2013-14	Jhabua	Meghnagar	230000	182000	48000(21)	Life Skill Education, NHE, IFA
		Thandla	230000	180000	50000(22)	IFA, Kishori Diwas
		Jhabua	230000	144500	85500(37)	Life Skill Education, NHE, Kishori Diwas, Printing of SABLA Cards, IFA
2013-14	Sagar	Urban-1	230000	189164	40836(18)	Life Skill Education, Vocational Training, Kishori Diwas, IFA
Total	4 districts	11 POs	3190000	2451819	738181	

Appendix-2.33

(Reference: Paragraph 2.4.9, page 70)

Statement showing non-refund of unspent amount by ACTD/BEOs/Principals

(₹ in lakh)

District	District/block/ school name	Year	Balance amount		Total
			SC	ST	
Dindori	A.C., Dindori	2009-13	4.6	6.92	11.52
	B.E.O Karajia	2009-13	0	1.06	1.06
	B.E.O Bajag	2009-14	0.27	2.63	2.9
	B.E.O Mehadwani	2013-14	0	0.06	0.06
	B.E.O Sehpura	2009-14	0.41	2.94	3.35
	B.E.O Amarpur	2013-14	0	0.16	0.16
	B.E.O Samnapur	2009-10, 2011-12	0	0.66	0.66
	B.E.O Dindori	2010-11	0.16	0.39	0.55
	PR. GGHSS Bajag	2011-13	0	0.16	0.16
	PR. GGHSS Karanjia	2011-14	0	0.44	0.44
Umaria	A.C., Umaria	2009-14	2.23	23.24	25.47
	B.E.O Manpur	2009-14	0.82	4.43	5.25
	B.E.O Pali	2009-14	0.3	5.85	6.15
	PR. GGHSS Pali	2009-14	0.32	0.98	1.3
Mandla	B.E.O Mandla	2013-14	0.74	3.26	4.00
	B.E.O Nainpur	2009-14	0.56	0.43	0.99
	B.E.O Bichia	2009-14	6.38	21.16	27.54
	B.E.O Mawai	2009-14	0.05	2.76	2.81
	B.E.O Ghugari	2011-14	1.25	-0.88	0.37
	B.E.O Mohgaon	2009-14	0.73	2.33	3.06
	B.E.O Niwas	2009-14	1.69	8.77	10.46
	B.E.O Narainganj	2011-14	0.37	2.7	3.07
B.E.O Bijadandi	2009-14	0.17	5.51	5.68	
Gwalior	PR. Govt.Padma Kanya HSS Gwalior	2009-14	3.88	0.05	3.93
Mandsour	PR. GGHSS Sitamau	2010-13	0.24	0	0.24
	PR. GGHSS Suwasra	2011-14	0.34	0	0.34
Chhindwara	PR. GGHSS Chhindwara	2009-14	1.51	1.82	3.33
Total			27.02	97.83	124.85

Appendix-2.34

(Reference: Paragraph 2.4.9.2, page 71)

Statement showing number of cases in which benefits given without obtaining Application Form, Income and Caste Certificates

District	Sl. No.	Name Of School	Class-6		Class-9		Class-11		Total	Remarks
			SC	ST	SC	ST	SC	ST		
Burhanpur	1	Pr. Govt. Girls. HSS Doifodiya	0	107	14	138	4	19	282	Application Form & Income certificate not obtained
	2	Pr. Govt. Exec .HSS Dhulkot	19	377	9	96	10	111	622	
	3	Pr.S.B. Phole Govt. Girls HSS Burhanpur	83	23	218	60	158	61	603	
Dindori	4	Pr. Rani Awanti Bai Govt. Exec. HSS Amarpur	0	0	0	0	14	275	289	
	5	Pr. Govt.Girls HSS Bajag	0	0	1	96	2	131	230	
Sagar	6	Pr. Lalita Shastri Govt. Girls.HSS, Khurai	284	32	562	31	259	11	1179	
Chhindwara	7	Pr .Govt .GHSS. Chourai	25	46	64	146	70	52	403	
Seoni	8	Pr .Govt .Girls HSS, Ghansour	29	131	126	463	89	314	1152	
	9	Pr. Govt. Girls HSS. Chhapara	83	140	120	216	117	245	921	
Neemuch	10	Pr .Govt. HSS. Neemuch Cantt	0	0	315	21	0	0	336	
Hoshangabad	11	Pr. Govt. GHSS Itarsi	0	0	298	63	205	55	621	
Balaghat	12	Pr. Govt. HSS, Garhi	0	0	0	0	6	115	121	
	13	Pr Govt. M.L.B .HSS Balaghat	0	0	138	148	179	130	595	
		Total (A)	523	856	1865	1478	1113	1519	7354	
Burhanpur	1	Pr. Govt. Exec .HSS Dhulkot	19	377	9	96	10	111	622	Caste Certificate not obtained
Dindori	2	Pr. Govt. Exec .HSS Amarpur	0	0	0	0	17	350	367	
Gwalior	3	Pr Govt. Padmaraja HSS Gwalior	218	0	0	0	0	0	218	
	4	Pr Govt. G.Gajraraja HSS Gwalior	50	0	376	5	195	2	628	
		Total (B)	287	377	385	101	222	463	1835	
		Rate of Incentive (in ₹)	500	500	1000	1000	3000	3000		
		Total Amount Paid (A + B)	405000	616500	2250000	1579000	4005000	5946000	14801500	

Appendix-2.35

(Reference: paragraph- 2.4.9.3, page 72)

Statement showing delayed distribution of incentive to girl students under KSPY

Sl. No.	District	No. of schools	No. of girls benefitted	Distributed amount (₹ in lakh)	Range of delay (in months)
1	Sagar	3	1945	21.65	3 to 15
2	Neemuch	4	562	5.16	3 to 15
3	Seoni	5	2717	38.26	3 to 15
4	Jhabua	4	1291	18.20	3 to 14
5	Chhindwara	3	520	7.94	3 to 9
6	Dindori	3	200	3.44	3 to 17
7	Burhanpur	2	246	2.42	3 to 8
8	Gwalior	3	1772	18.86	3 to 13
9	Mandsor	2	182	0.67	4 to 8
10	Umaria	2	477	5.68	2 to 18
11	Mandla	2	341	2.20	4 to 11
12	Balaghat	1	79	0.99	6 to 15
	Total	34	10332	125.47	

Appendix-2.36

(Reference: Paragraph 2.4.9.4, page 72)

Statement showing details of cash payments of incentive to girl students

District	Year	Name of institution	No. of girl students in class 6 th @ ₹ 500				No. of girl students in class 9 th @ ₹ 1000				No. of girl students in class 11 th @ ₹ 3000				Total amount (₹ in lakh)
			SC	ST	Total	Amount (₹ in lakh)	SC	ST	Total	Amount (₹ in lakh)	SC	ST	Total	Amount (₹ in lakh)	
Mandla	2009-10	A.C. Mandla	566	6310	6876	34.38	344	1867	2211	22.11	195	825	1020	30.6	87.09
	2010-11		465	6525	6990	34.95	376	2497	2873	28.73	226	1092	1318	39.54	103.22
	2011-12		507	6827	7334	36.67	470	3967	4437	44.37	227	1384	1611	48.33	129.37
	2012-13		515	7723	8238	41.19	518	5313	5831	58.31	188	1367	1555	46.65	146.15
	2013-14		466	7967	8433	42.165	465	4927	5392	53.92	346	2459	2805	84.15	180.235
		Total	2519	35352	37871	189.355	2173	18571	20744	207.44	1182	7127	8309	249.27	646.065
Jhabua	2009-10	Pr. Govt. Girls. HSS Meghnagar	11	41	52	0.26	7	49	56	0.56	7	40	47	1.41	2.23
	2010-11		14	35	49	0.245	1	71	72	0.72	3	31	34	1.02	1.985
	2009-10	Pr.. Govt. Girls. HSS Thandla	5	35	40	0.2	4	122	126	1.26	5	101	106	3.18	4.64
	2010-11		3	33	36	0.18	5	141	146	1.46	2	90	92	2.76	4.4
	2011-12		2	45	47	0.235	3	131	134	1.34	3	113	116	3.48	5.055
	2009-10	Pr.. Govt. Girls. HSS Petlawad	4	16	20	0.1	9	75	84	0.84	0	12	12	0.36	1.3
	2010-11		0	19	19	0.095	0	0	0	0	0	0	0	0	0.095
	2009-10	Pr. Govt. Girls. HSS Jhabua	9	61	70	0.35	0	0	0	0	0	0	0	0	0.35
2010-11	11		66	77	0.385	0	0	0	0	0	0	0	0	0.385	
Neemuch	2009-10	Pr. Govt. Girls. HSS Manasa	15	1	16	0.08	0	0	0	0	0	0	0	0	0.08
	2010-11		20	1	21	0.105	0	0	0	0	0	0	0	0	0.105
	2011-12		16	7	23	0.115	0	0	0	0	0	0	0	0	0.115
	2012-13		0	3	3	0.015	0	0	0	0	0	0	0	0	0.015
Chhindwara	2009-10	Pr. Govt. Girls Hss Bichua	0	0	0	0	10	18	28	0.28	5	6	11	0.33	0.61
	2010-11		0	0	0	0	0	31	31	0.31	5	11	16	0.48	0.79
	2011-12		0	0	0	0	0	36	36	0.36	0	0	0	0	0.36
	2011-12	Pr. Govt. Girls HSS Chourai	16	17	33	0.165	0	0	0	0	0	0	0	0.165	
	2009-10	Pr. Govt. Girls HSS Khamarpani	4	17	21	0.105	0	8	8	0.08	18	42	60	1.8	1.985

	2010-11		1	7	8	0.04	1	5	6	0.06	5	51	56	1.68	1.78
	2011-12		1	29	30	0.15	3	8	11	0.11	16	67	83	2.49	2.75
	2012-13		3	21	24	0.12	1	4	5	0.05	8	26	34	1.02	1.19
	2013-14		3	33	36	0.18	1	0	1	0.01	0	0	0	0	0.19
Umaria	2009-10	Prin. Govt. GHSS Chandia	22	10	32	0.16	14	5	19	0.19	3	0	3	0.09	0.44
	2010-11		0	0	0	0	14	9	23	0.23	8	11	19	0.57	0.8
	2011-12		0	0	0	0	0	0	0	0	4	3	7	0.21	0.21
	2012-13		0	0	0	0	45	77	122	1.22	3	2	5	0.15	1.37
	2009-10	Prin Govt. GHSS Pali Umaria	0	0	0	0	24	37	61	0.61	1	9	10	0.3	0.91
Seoni	2010-11	Prin. Govt. GHSS Ghansour	0	0	0	0	16	31	47	0.47	0	40	40	1.2	1.67
		Total	160	497	657	3.285	158	858	1016	10.16	96	655	751	22.53	35.975
		Grand Total	2679	35849	38528	192.64	2331	19429	21760	217.6	1278	7782	9060	271.8	682.04

Appendix-2.37

(Reference : Paragraph 2.5.6.3, page 79)

Statement showing availability of investigation facilities in District NCD clinics

Sl. No.	Name of facility	Chhindwara	Dhar	Ratlam
1.	Blood Sugar test	Available	Available	Available
2.	Lipid Profile	Available	Available	Available
3.	Kidney function test	Available	Available	Available
4.	Liver function test	Available	Available	Available
5.	ECG	Available	Available	Available
6.	Ultra Sound	Available	Not Available	Available
7.	X-ray	Available	Not Available	Available
8.	Colopocopy	Available	Not Available	Available
9.	Mammography	Not Available	Not Available	Not Available

(Source: District NCD Cells)

Appendix-2.38

(Reference : Paragraph 2.5.6.3, page 79)

Statement showing availability of investigation facilities in CHC NCD clinics

Sl. No.	Name of CHC	Blood Sugar	Lipid Profile	ECG	Ultra Sound	X-ray
1.	Damua	Available	Not available	Not available	Not available	Not available
2.	Dhanaura	Not available	Not available	Not available	Not available	Not available
3.	Harai	Available	Available	Available	Not available	Available
4.	Jamai	Available	Not available	Not available	Not available	Available
5.	Kukshi	Available	Not available	Not available	Not available	Available
6.	Pithampur	Available	Not available	Available	Not available	Available
7.	Namli	Available	Not Available	Available	Not available	Not available
8.	Sailana	Available	Not available	Not available	Not available	Available
9.	Tamia	Available	Not available	Not available	Not available	Not available

(Source: CHC NCD Clinics)

Appendix-2.39

(Reference: Paragraph 2.5.6.5, page 80)

Statement showing availability of essential drugs in District NCD clinics

Sl. No.	Name of district NCD cell	Diabetes, CVD and Stroke Component			Cancer component		
		No. of drugs required	Available	Not available	No. of drugs required	Available	Not available
1.	Chhindwara	38	21	17 (45 %)	22	2	20 (91 %)
2.	Dhar	38	26	12 (32 %)	22	0	0 (100 %)
3.	Ratlam	38	27	11 (29 %)	22	0	0 (100 %)

(Source: District NCD Cell)

Appendix 2.40
(Reference: Paragraph 2.5.7.2, page 81)
Position of trained professional

Sl. No.	Posts	As per norms, number of professionals to be trained	Actually trained	Shortfall
1.	Doctor	228	5	223
2.	Nurse	466	6	460
3.	Physiotherapist	51	1	50
4.	ANM/MHW	2480	1379	1101
	Total	3225	1391	1834 (57 %)

(Source: State NCD Cell)

Appendix 2.41
(Reference: Paragraph 2.5.7.3, page 82)

Statement showing position of facilities at district, CHC and PHC levels

Statement showing position of facilities at District levels					
Sl. No.	Name of districts	Geriatric Ward		Geriatric Clinic	
		Required	Available	Required	Available
1.	Chhindwara	01	01	01	01
2.	Dhar	01	00	01	00
3.	Ratlam	01	01	01	01
	Total	3	2	3	2

Statement showing position of facilities at CHC level					
Sl. No.	Name of CHCs	Geriatric Clinic		Establishment of rehabilitation unit for physiotherapy and counseling.	
		Required	Available	Required	Available
1.	Damua	01	00	01	00
2.	Dhanora	01	00	01	00
3.	Harrai	01	00	01	00
4.	Jamai	01	00	01	00
5.	Kukshi	01	00	01	00
6.	Namli	01	00	01	00
7.	Pithampur	01	01	01	01
8.	Sailana	01	00	01	00
9.	Tamia	01	00	01	00
	Total	9	1	9	1

Statement showing position of facilities at PHC level				
Sl. No.	Name of PHCs	Geriatric Clinic		Calipers and supportive devices issued to ANM/MHW for providing to elderly people
		Required	Available	
1.	Barelipar	01	00	Not issued
2.	Batkahapa	01	00	Not issued
3.	Bilpank	01	00	Issued
4.	Burrikhurd	01	00	Issued
5.	Chhindi	01	00	Issued
6.	Dehri	01	00	Not issued
7.	Delakheri	01	00	No issued
8.	Dhanmod	01	00	Issued
9.	Dungaria	01	00	Issued
10.	Haldi	01	00	Not issued
11.	Hanotia	01	00	Issued
12.	Nalchha	01	00	Not issued
13.	Ojhaldhana	01	00	Issued
14.	Sagore	01	00	Not issued
15.	Sharvan	01	00	Issued
16.	Shivgarh	01	00	Issued
	Total	16	0	Not issued-7

(Source: District NCD Cells)

Appendix 2.42

(Reference: Paragraph 2.5.7.4, page 82)

Statement showing position of required and available staff

Sl. No.	Name of Health facility	Staff	Required no. of posts	Working	Shortage
1.	DH	Consultant Medicine	06	00	06
		Nurse	18	08	10
		Physiotherapist	03	03	00
		Hospital Attendants	06	02	04
		Sanitary Attendants	06	02	04
		Total	39	15	24
2.	CHC	Rehabilitation Worker	09	01	08

(Source: State NCD Cells)

Appendix 2.43

(Reference: Paragraph 2.6.3, page 85)

Statement showing the name of selected districts, blocks and schools

Sl. No	Name of districts	Name of selected blocks	SSA and NPMDM		RMSA	
			Name of PS	Name of UPS	HS	HSS
1	Balaghat	Baihar	Sonpari,Daldala	Sonpari, Sonpari	Girls,Budhi	(TWD)Ukwa
		Parswada	Tantatola, Rupjhar	Tantatola, Rupjhar		
2	Barwani	Sendhawa	Amyapani, Pisanawal	Dhanora, Jhopali	pisnawal	Girls Sendhwa
		Rajpur	Limbai, Revja	Lafangaon, Ojhar		
3	Betul	Bhainsdehi	SalaiBhata	Sawalmeda	Hamlapur	Chicholi
			Hanumandhana	Boragaon		
		Ghoda Dongri	Bajardhana, Narnarayan Sewagram	Chopna, Padar		
4	Chhindwara	Junnardev	Hariyagarh, Bharatrapur	Sukri, Junnardev	Hanotiya	Girls MLB
		Tamiya	Dhulaniya, Sajkuhi	Dhulaniya, Bamhani		
		Harrai	Harrai, AJ Boys, Harrai	Churisegwa, Girls, Harrai		
5	Dhar	Kukshi	No.3 Kukshi, Aali	Aali, No.1 Kukshi,	Girls Kukshi	
		Dhar	Brahmkundi, Jaitpur	Brahmkundi, Jaitpur		Braham kundi
6	Dindori	Dindori	Hinota, Pracheen Dindori	Hinota, Pracheen Dindori	Raipura	Prachin Dindori
		Shahpura	Indori, Kanroni	Indori, Kanroni		
7	Khargone	Bhagwanpura	Bhagwanpura, Dhoolkot	Bhagwanpura, Dhoolkot	Bhagyapur	Dhulkot
		Jhiranya	Titraniya, Badi	Karaniya, Jhirinya		
8	Mandla	Bichhiya	Kudela, Bhanpur Kheda	Bhilwani, Rajo		Pidilinga
		Ghughari	Chawa, Ghughari	Bhanpur, Ghughari	Gajraj	
9	Ratlam	Ratlam	Banjali, Dharad	Rattagiri, Dharad	Rattagiri	Ratlam
		Sailana	Kagsi	Thikreeba		
			Sakrawad	MS Sailana		
10	Seoni	Lakhnadon	Aadegaon, Lingpani	Boys Lakhnadon,Girls,Lakhnadon	Bhoma	Chapara
		Ghansaur	Dungaria, Tumripur	Pahadi, Kahani		

Appendix 2.44

(Reference: Paragraph 2.6.4, page 85)

Statement showing budget allocation and expenditure of SSA, NPMDM and RMSA
Sarva Shiksha Abhiyan

(₹ in crore)

Year	Central share		State share		Total Central and State share		Interest and other receipt	Total available fund	Expenditure (per cent)	Closing balance (per cent)
	Total share	TSP share	Total share	TSP share	Total share	TSP share (per cent)				
2011-12	2288.27	452.26	1034.00	150.44	3322.27	602.70(18)	42.20	5769.07*	3623.03(63)	2146.04(37)
2012-13	1849.14	222.49	820.56	304.68	2669.70	527.17(20)	69.90	4885.65	3506.62(72)	1379.02(28)
2013-14	2527.09	457.32	1098.36	189.99	3625.45	647.31(18)	56.95	5061.42	3174.54(63)	1886.88(37)
Total	6664.5	1132.07	2952.92	645.11	9617.42	1777.18(18)	169.05	12191.07	10304.19	

* Included opening balance of ₹ 2404.60 crore as on 1st April 2011.

National Programme of Mid Day Meal

(₹ in crore)

Year	Central share		State share		Total available fund		Expenditure		Excess (+)/ Saving (-)
	Total share	TSP share	Total share	TSP share	Total fund	TSP fund	Total expenditure	TSP expenditure	
2011-12	766.99	283.11	203.59	57.47	970.58	340.58	1010.65	310.67 (91)	40.07
2012-13	790.48	242.87	234.66	76.62	1025.14	319.49	1003.16	247.77 (78)	(-) 21.98
2013-14	806.69	196.92	229.54	56.66	1036.23	253.58	1027.39	197.52 (78)	(-) 8.84
Total	2364.16	722.90	667.79	190.75	3031.95	913.65	3041.20	755.96 (83)	9.25

Rashtrya Madhyamik Shiksha Abhiyaan

(₹ in crore)

Year	Central share		State share	Interest and other receipt	Total available fund	Expenditure (per cent)	Closing balance (per cent)
	Total share	TSP share (per cent)					
2011-12	242.39	12.25 (5)	83.96	4.76	408.10*	347.00 (85)	61.10 (15)
2012-13	461.22	65.04 (14)	153.74	5.07	681.13	571.73 (84)	109.40 (16)
2013-14	495.98	63.52 (13)	65.33	11.58	682.29	565.28 (83)	117.01 (17)
Total	1199.59	140.81(12)	303.03	21.41	1601.02	1484.01	

* Included opening balance of ₹ 76.99 crore as as on 1st April 2011.

Appendix - 2.45

(Reference: Paragraph 2.6.5, page 86)

Statement showing submission of AWP&B under NPMDM

Description of Activity	2011-12			2012-13			2013-14		
	Due Date of submission	Actual month of submission	Delay	Due Date of submission	Actual month of submission	Delay	Due Date of submission	Actual month of submission	Delay
	(days)	(days)	(days)	(days)	(days)	(days)	(days)	(days)	(days)
The State Government forwarded AWP&B to Department of education & literacy, MHRD	(January/February)	15.4.2011	45	(January/February)	10.4.2012	40	(January/February)	(days)	39
Placing AWP&B in PAB	(March/April)	3.5.2011	2	(March/April)	11.5.2012	10	(March/April)	9.4.2013	40
Issue of sanctions indicating food grains allocations and other components of central assistance	(April)	26.6.2011	56	(April)	30.6.2012	60	(April)	10.6.2013	-
Release of Ist instalment subject to unspent balances available with state	(April/May)	3.09.2011	94	(April/May)	4.10.2012	125	(April/May)	7.4.2013	-
Release of IInd instalment based on progress of expenditure	(September/October)	30.12.2011	59	(September/October)	24.1.2013	84	(September/October)	10.5.2013	92

Appendix - 2.46

(Reference: Paragraph 2.6.6.2, page 87)

Statement showing the position of Enrolment and Drop out (School level)

Sl. No.	Name of District	Year 2011-12				Year 2012-13				Year 2013-14			
		Total No. of students enrolled during the year	Total No. of ST students	Total No. of students who dropped out during the year	Total No. of ST students who dropped out during the year	Total No. of students enrolled during the year	Total No. of ST students	Total No. of students who dropped out during the year	Total No. of ST students who dropped out during the year	Total No. of students enrolled during the year	Total No. of ST students	Total No. of students who dropped out during the year	Total No. of ST students who dropped out during the year
1	Badwani	2440	2150	61	61	2252	1997	58	58	2139	1911	81	81
2	Balaghat	737	369	11	10	674	321	7	7	657	344	6	6
3	Betul	1377	853	9	9	1377	900	14	14	1361	885	20	20
4	Chhindwara	2579	1469	2	2	2549	1472	3	3	2511	1557	3	2
5	Dhar	1676	1026	1	0	1581	992	1	0	1508	958	2	0
6	Dindore	1440	785	0	0	1432	778	0	0	1412	774	0	0
7	Khargone	1935	1554	112	96	2312	1747	115	96	2297	1964	101	94
8	Mandla	1292	1035	2	2	1319	1085	2	2	1399	1141	0	0
9	Ratlam	1542	1141	42	22	1566	1197	5	5	1632	1258	25	25
10	Seoni	1516	749	2	0	1423	669	4	4	1356	641	0	0
Total		16534	11131	242	202	16485	11158	209	189	16272	11433	238	228

Year	Total No. of students enrolled during the year	Total No. of ST students	Total No. of students who dropped out during the year	Total No. of ST students who dropped out during the year
2011-12	16534	11131	242	202
2012-13	16485	11158	209	189
2013-14	16272	11433	238	228
Total	49291	33722	689	619

Appendix - 2.47

(Reference: Paragraph 2.6.6.4, page 88)

Statement showing the non-availability of infrastructure

Name of district	Number of Primary schools	Number of Upper primary schools	Water facilities		Boys toilets		Girls toilets		Ramps		Boundary wall		Furniture
			PS	UPS	PS	UPS	PS	UPS	PS	UPS	PS	UPS	UPS
Balaghat	2107	776	46	31	104	50	119	43	901	206	1242	482	434
Barwani	2360	674	20	4	346	350	491	346	1131	289	1871	495	185
Betul	2030	856	121	46	123	82	263	91	889	311	850	384	362
Chhindwara	2683	1039	59	18	127	90	180	102	1106	373	1936	729	470
Dhar	3323	863	87	21	603	188	357	332	1914	388	2342	539	429
Dindori	1422	444	167	78	94	39	75	46	843	239	881	316	173
Khargone	2727	818	115	11	272	99	193	55	707	117	2029	441	386
Mandla	2070	607	113	46	527	175	212	132	1393	368	1487	390	254
Ratlam	1683	559	220	52	248	66	286	107	30	29	1432	433	292
Seoni	2154	744	331	152	27	115	1	11	788	261	1220	382	344
Total	22559	7380	1279	459	2471	1254	2177	1265	9702	2581	15290	4591	3329

Appendix - 2.48

(Reference: Paragraph 2.6.7, page 89)

Statement showing the position of MDM availed

Name of district	2011-12		2012-13		2013-14	
	Students availed MDM (PS)	Students availed MDM (UPS)	Students availed MDM (PS)	Students availed MDM (UPS)	Students availed MDM (PS)	Students availed MDM (UPS)
Barwani	161815	51819	135245	46013	136670	48731
Balaghat	118755	73894	110990	76499	92079	70204
Betul	132700	76580	120190	71395	112101	71623
Chhindwara	155598	105299	143358	96040	135856	93451
Dhar	180633	78111	152382	71056	153372	71356
Dindori	81056	35630	69524	32628	68382	32578
Khargoan	167525	59741	158989	64311	155663	66028
Mandla	109363	58161	107178	56881	105774	63998
Ratlam	131927	47423	121218	46833	114294	49548
Seoni	112104	72202	112567	72269	112468	72560
Total	1351476	658860	1231641	633925	1186659	640077
Grand Total	2010336		1865566		1826736	

(Source: AWP & B of Mid Day Meal Parishad)

Appendix-3.1

(Reference: Paragraph 3.1.1, page 93)

List of CMHOs, CSs and HSs covered in audit and value of medicines

(₹ in lakh)

Sl. No	Name of Unit	Period of Audit	Value of medicines procured
1	CS, Dhar	4/2011 to 5/2012	80.60
2	CS, Jabalpur	7/2012 to 9/2013	102.28
3	CMHO, Jabalpur	7/2012 to 9/2013	18.62
4	CMHO, Anuppur	7/2012 to 6/2013	25.44
5	CMHO, Mandla	4/2011 to 6/2012	309.00
6	CS, Bhopal	4/2011 to 3/2012	182.84
7	CMHO, Badwani	4/2011 to 8/2012	210.71
8	CS, Guna	4/2012 to 8/2013	17.50
9	CMHO Hoshangabad	7/2012 to 8/2013	48.35
10	CS, Dindori	7/2012 to 8/2013	129.46
11	CS, Mandla	4/2010 to 6/2012	255.80
		7/2012 to 10/2013	30.14
12	CS, Damoh	4/2011 to 10/2013	217.46
13	CS, Shahdol	4/2011 to 7/2013	62.96
14	CS, Datia	4/2010 to 9/2013	55.49
15	CS, Ujjain	4/2012 to 9/2013	129.00
16	CMHO, Chhindwara	4/2010 to 3/2011	223.00
17	CMHO ,Balaghat	4/2010 to 3/2011	41.87
18	CMHO, Gwalior	4/2010 to 11/2012	9.34
19	Superintendent, Civil Hospital Bairagarh, Bhopal	5/2010 to 3/2012	19.73
	Total		2169.59

Appendix-3.2 (a)
(Reference: Paragraph 3.1.1, page 94)
Details of medicines ‘not-of-standard quality’ in sample testing by CFDA

(Amount in ₹)

Sl. No.	Name of unit	Sl no. of sample	Name of medicine for which samples taken	Batch number of medicine	Test report no./Date	Purchase order and date	Quantity of medicine	Rate of medicine	Total amount of medicine with VAT	Remarks of CMHOs/CSs/HSS
1	2	3	4	5	6	7	8	9	10	11
1	CMHO, Balaghat	1	Tab Tinidazole 500 mg	T-255	63N/20/3/13	01713800016/3/12/11	100000 tab	38.00/10*10	39900	All tablets have been distributed
		2	Cijentil Tab (Albendazole)	CT-10578	77N/30/11/11	3021/21/6/10	334 packet	103.60 per packet	36333	All tablets have been distributed
2	CS, Balaghat	3	Co-Trimoxazole tab	HT-110347	69N/30/3/13	0010171550/25/2/11	50000 tab	46.65/10*10	24491	42000 tablets have been distributed and rest 8000 tablets expired
3	CMHO, Sheopur	4	Tab Ranitidine 150 mg	S-1521	As per CFD, Bhopal Not qualified sample register	20013000008/28/12/10	50000 tab	19.69/10*10	10337	All tablets have been distributed
4	CMHO, Gwalior	5	Tab Ranitidine 150 mg	S-1521	As per CFD, Bhopal Not qualified sample register	21948-54/27/8/10	50000 tab	19.69/10*10	10337	All tablets have been distributed
5	J.P. Hospital, Bhopal	6	Theoline - E	0686H1102	50N/21/1/13	8520/6/8/11	3000 bottle	8.55 per bottle	26933	All bottles have been distributed
		7	Paracetamol Syrup	1110016	95N/9/3/12	8762/11/7/11	9942 bottles	4.64 per bottle	48438	All bottles have been distributed
6	CMHO, Chhindwara	8	Ampicillin Capsule 500 mg	AC-12002	59N/28/2/13	03712500012//8/12/11	20000 capsules	109.00/10*10	227810	All capsules have been distributed
		9	Theoline -E Syrup	0686A1304	48N/4/12/13	03712900191/9/11/12	9925 bottles	8.45 per bottle	88725	All bottles have been distributed
7	CMHO, Rewa	10	Tab. Dicyclomine Hydrochloride	S-1605	26N/23/7/12	460130/21/2/11	100000 tab	8.06/10*10	8463	All tablets have been distributed

1	2	3	4	5	6	7	8	9	10	11
8	CMHO Hoshangabad	11	Cap. Amoxicillin 250MG	C-8449	89N/29/2/12	3591/11/3/11	180000 cap	61.88/10*10	117510	All capsule have been distributed
		12	-----do----- 500 MG	C-8562	90N/29/2/12	3648/16/3/11	200000 cap	114.38/10*10	241342	All capsule have been distributed, 28000 capsule is in balance
9	CS, Hoshangabad	13	Cap. Amoxicillin 250MG	C-8408	As per information given by CFD Bhopal this medicine failed in sample testing.	1712/29/3/11	10000cap	58.85/100	6386	9400 capsule have been distributed and rest 600 capsule is lying in stock.
10	CS, Dhar	14	Metronidazole tab 400 mg	102	86N/31/1/12	288/26/7/10	10000 tab	65.78/10*10 per tab	69069	All tablets have been distributed
11	CMHO, Datia	15	Tab. Ranitidine 150mg	S-1521	As per CFD, Bhopal Not qualified sample register		5000 tab	19.69/10*10	1034	All tablets have been distributed
12	CS, Mandla	16	Tab. Paracetamol 500mg	T-8918	36N/25/9/12	03811800321/28/2/11	200000 tab	16.49/10*10	34794	All tablets have been distributed
		17	Cap. Omeprazole	OMP-1202	20N/31/7/13	08813300014/7/12/11	50000 cap	24.84/10*10	13041	All capsules have been distributed
		18	Tab. Atenolol 100 mg	AOT-28-02	27N/31/8/13	08815900035/5/1/12	200 box	26.63 per box	5300 (after the deduction of penalty @7.5)	150 boxes of tablets have been distributed
13	CMHO, Mandla	19	Tab. Atenolol 100 mg	AOT-28-02	27N/31/8/13	03815900043/16/12/11	200 box	28.00 per box	5824	All boxes of tablets have been distributed
14	CMHO, Barwani	20	Tab. Amoxicilin Trihydrate	TMXD-022	100N/19/3/12	2412400002/19/8/10	100000 tab	72.86/20*10	38252	All tablets have been distributed
15	CS, Jabalpur	21	Syp. Albendazole Susp	AA12168	54N/21/1/13	05412500052/12-13-06/09/12	100 syp	2.95	310	Syrup have been distributed
		22	Tab. Uvomine	OMT-236	40N/26/10/13	70/12/10/12 & 25/1/9/12	45000 tab	79.20/10*10	3742	35000 tablets have distributed and rest 10000 tablets is lying in store

1	2	3	4	5	6	7	8	9	10	11
16	Chief Medical and Health Officer, Jabalpur	23	Cap Amoxycillin 250 mg	C-8531	93N/29/2/12	43-23/3/11	248200 cap.	61.88/10*10	162033	All the capsule have been distributed.
		24	Cap Amoxycillin 500 mg	C-8562	94N/29/2/12	43-23/3/11	287900 cap	114.38/10*10	347412	All the capsules have been distributed
		25	Syp Bromhexine Hydrochloride	1222	31N/30/9/13	00411000049-28/7/12	10000 bottle	4.78 per bottle	50190	All bottles have been distributed
17	Civil Surgeon, Cum Hospital Superintendent, Umaria	26	Tab. Paracetamol 500 mg	T-9567	37N/7/10/13	1915/28/7/11	100000 tab	16.49/10*10	17397	All tablets have been distributed.
18	Civil Surgeon, Cum Hospital Superintendent, Indore	27	Amoxicillin 500mg	C-8326	88N/24/2/12	2296/25/2/11	150000 tab	114.38/100	181006	All tablets have been distributed.
19	Superintendent, Civil Hospital, Bairagarh, Bhopal	28	Paracetamol Syp	AA/12034	27N/31/5/13	1021250009/24/1/12	5000 bottle	4.30 per bottle	22468	All bottle have been distributed.
Total									1838877	

Appendix-3.2 (b)

(Reference: Paragraph 3.1.1, page 94)

Details of medicine 'not-of-standard quality' in sample testing by CFDA as obtained from DHS

(Amount in ₹)

Sl. No.	Name of unit	Sl. No. of samples in Appendix-3.2(a)	Name of medicine for which sample taken	Purchase order no.	Purchase order date	Batch no.	Quantity	Single unit price	Total amount excluding VAT	Remarks of CMHOs/ CSs/ HSs
1	CMHO, Barwani	21	Albendazole Suspension 200 mg, 10 ml bottle	02412500096/12-13	15/10/12	AA12168	5000	2.95	14750	NA
2	CMHO, Chhindwara	21	Albendazole Suspension 200 mg, 10 ml bottle	03712500061/12-13	2/08/12	AA12168	500	2.95	1475	NA
3	CMHO, Datia	21	Albendazole Suspension 200 mg, 10 ml bottle	02512500127/12-13	23/08/12	AA12168	20000	2.95	59000	NA
4	CMHO, Guna	21	Albendazole Suspension 200 mg, 10 ml bottle	00712500068/12-13	28/07/12	AA12168	10000	2.95	29500	NA
5	CMHO, Jhabua	21	Albendazole Suspension 200 mg, 10 ml bottle	01512500094/12-13	25/08/12	AA12168	2500	2.95	7375	NA
6	CMHO, Mandsoor	21	Albendazole Suspension 200 mg, 10 ml bottle	01212500023/12-13	3/09/12	AA12168	10000	2.95	29500	NA
7	CMHO, Morena	21	Albendazole Suspension 200 mg, 10 ml bottle	03112500067/12-13	31/07/12	AA12168	2000	2.95	5900	NA
8	CMHO, Morena	21	Albendazole Suspension 200 mg, 10 ml bottle	00312500039/12-13	8/08/12	AA12168	50000	2.95	147500	NA
9	CMHO, Rewa	21	Albendazole Suspension 200 mg, 10 ml bottle	04612500069/12-13	3/09/12	AA12168	2000	2.95	5900	NA
10	CMHO, Shivpuri	21	Albendazole Suspension 200 mg, 10 ml bottle	04512500081/12-13	8/08/12	AA12168	4000	2.95	11800	NA
11	CMHO, Singrauli	21	Albendazole Suspension 200 mg, 10 ml bottle	04012500097/12-13	30/07/12	AA12168	5000	2.95	14750	NA
	--do--	21	Albendazole Suspension 200 mg, 10 ml bottle	05012500024/12-13	8/06/12	AA12168	49300	2.95	145435	NA
12	CMHO, Umaria	21	Albendazole Suspension 200 mg, 10 ml bottle	00612500032/12-13	28/07/12	AA12168	5000	2.95	14750	NA
13	Civil Hospital, Bairagarh Bhopal	21	Albendazole Suspension 200 mg, 10 ml bottle	10212500027/12-13	28/08/12	AA12168	5000	2.95	14750	NA
14	CS, Barwani	21	Albendazole Suspension 200 mg, 10 ml bottle	07412500090/12-13	12/10/12	AA12168	2000	2.95	5900	NA
15	CS, Betul	21	Albendazole Suspension 200 mg, 10 ml bottle	06112500049/12-13	6/09/12	AA12168	500	2.95	1475	NA

16	CS, Chhindwara	21	Albendazole Suspension 200 mg, 10 ml bottle	08712500105/12 -13	26/07/12	AA12168	1000	2.95	2950	NA
	CS, Chhindwara	21	Albendazole Suspension 200 mg, 10 ml bottle	08712500129/12 -13	27/07/12	AA12168	4000	2.95	11800	NA
17	CS, Dhar	21	Albendazole Suspension 200 mg, 10 ml bottle	05812500056/12 -13	4/09/12	AA12168	2000	2.95	5900	NA
18	CS, Hoshangabad	21	Albendazole Suspension 200 mg, 10 ml bottle	09412500036/12 -13	3/09/12	AA12168	5000	2.95	14750	NA
19	CS, Jhabua	21	Albendazole Suspension 200 mg, 10 ml bottle	06512500128/12 -13	27/08/12	AA12168	1500	2.95	4425	NA
20	CS, Katni	21	Albendazole Suspension 200 mg, 10 ml bottle	07712500115/12 -13	30/08/12	AA12168	1000	2.95	2950	NA
21	CS, Mandsour	21	Albendazole Suspension 200 mg, 10 ml bottle	06212500022/12 -13	11/09/12	AA12168	4000	2.95	11800	NA
22	CS, Neemuch	21	Albendazole Suspension 200 mg, 10 ml bottle	0911250010/12- 13	26/08/12	AA12168	1000	2.95	2950	NA
23	CS, Ratlam	21	Albendazole Suspension 200 mg, 10 ml bottle	05212500016/12 -13	27/08/12	AA12168	2000	2.95	5900	NA
24	CS, Rewa	21	Albendazole Suspension 200 mg, 10 ml bottle	09612500044/12 -13	22/08/12	AA12168	500	2.95	1475	NA
25	CS, Satna	21	Albendazole Suspension 200 mg, 10 ml bottle	07212500042/12 -13	8/06/12	AA12168	500	2.95	1475	NA
26	CS, Sheopur	21	Albendazole Suspension 200 mg, 10 ml bottle	07012500036/12 -13	21/08/12	AA12168	1000	2.95	2950	NA
27	CS, Shivpuri	21	Albendazole Suspension 200 mg, 10 ml bottle	09512500057/12 -13	27/08/12	AA12168	2000	2.95	5900	NA
28	CS, Sidhi	21	Albendazole Suspension 200 mg, 10 ml bottle	09812500056/12 -13	4/08/12	AA12168	500	2.95	1475	NA
29	CS, Gwalior	27	Amoxicilin cap. 500 mg	3707-13	26/02/11	C-8326	500	114.38	57190	NA
30	CS, Panna	27	Amoxicilin cap. 500 mg	537-39	28/2/11	C-8326	23	114.38	2630.74	NA
31	CS, Sheopur	27	Amoxicilin cap. 500 mg	20000180017	25/11/10	C-8326	205	114.38	23447.90	NA
32	CMHO, Mandla	23	Amoxicilin cap. 250 mg	3811800981	26/02//11	C-8531	1000	61.88	61880	NA
33	CMHO, Vidisha	11	Amoxicilin cap. 250 mg	911005244	2/04/11	C-8449	500	61.88	30940	NA
34	CS, Khandwa	23	Amoxicilin cap. 250 mg	840	17/02/11	C8531	1000	61.88	61880	NA
35	CS, Rewa	23	Amoxicilin cap. 250 mg	525	22/02/11	C8531	500	61.88	30940	NA
36	CMHO, Gas Rahat Hospital, Bhopal	8	Ampicillin Tryhydrate capsules	11112500015/11 -12	14/02/12	AC-12002	1500	109.00	163500	NA
37	CMHO, Alirajpur	8	Ampicillin Tryhydrate capsules	01612500010/11 -12	8/12/11	AC-12002	250	109.00	27250	NA

38	CMHO, Anuppur	8	Ampicillin Tryhydrate capsules	04912500021/11-12	2/12/11	AC-12002	500	109.00	54500	NA
	--do--	8	Ampicillin Tryhydrate capsules	04912500022/11-12	2/12/11	AC-12002	500	109.00	54500	NA
39	CMHO, Ashoknagar	8	Ampicillin Tryhydrate capsules	03412500029/11-12	8/12/11	AC-12002	250	109.00	27250	NA
40	CMHO, Datia	8	Ampicillin Tryhydrate capsules	02512500026/11-12	14/12/11	AC-12002	100	109.00	10900	NA
	--do--	8	Ampicillin Tryhydrate capsules	02512500050/11-12	14/12/11	AC-12002	100	109.00	10900	NA
41	CMHO, Jhabua	8	Ampicillin Tryhydrate capsules	01512500029/11-12	14/12/11	AC-12002	500	109.00	54500	NA
42	CMHO, Khandwa	8	Ampicillin Tryhydrate capsules	03012500080/11-12	2/12/11	AC-12002	250	109.00	27250	NA
43	CMHO, Morena	8	Ampicillin Tryhydrate capsules	03112500014/11-12	16/12/11	AC-12002	100	109.00	10900	NA
44	CMHO, Neemuch	8	Ampicillin Tryhydrate capsules	04112500022/11-12	3/12/11	AC-12002	250	109.00	27250	NA
45	CMHO, Panna	8	Ampicillin Tryhydrate capsules	04212500040/11-12	1/12/11	AC-12002	500	109.00	54500	NA
46	CMHO, Raisen	8	Ampicillin Tryhydrate capsules	04312500018/11-12	4/12/11	AC-12002	500	109.00	54500	NA
47	CMHO, Satna	8	Ampicillin Tryhydrate capsules	02212500031/11-12	20/12/11	AC-12002	100	109.00	10900	NA
48	CMHO, Sheopur	8	Ampicillin Tryhydrate capsules	02012500007/11-12	5/12/11	AC-12002	500	109.00	54500	NA
	--do--	8	Ampicillin Tryhydrate capsules	02012500049/11-12	13/01/12	AC-12002	500	109.00	54500	NA
49	CMHO, Shivpuri	8	Ampicillin Tryhydrate capsules	04512500018/11-12	13/12/11	AC-12002	500	109.00	54500	NA
50	CMHO, Sidhi	8	Ampicillin Tryhydrate capsules	04812500010/11-12	5/12/11	AC-12002	200	109.00	21800	NA
51	CMHO, Singrouli	8	Ampicillin Tryhydrate capsules	05012500020/11-12	3/12/11	AC-12002	250	109.00	27250	NA
52	CMHO, Tikamgarh	8	Ampicillin Tryhydrate capsules	02612500010/11-12	10/12/11	AC-12002	450	109.00	49050	NA
53	CMHO, Umaria	8	Ampicillin Tryhydrate capsules	00612500020/11-12	8/12/11	AC-12002	400	109.00	43600	NA
54	CS, Ashoknagar	8	Ampicillin Tryhydrate capsules	08412500033/11-12	15/12/11	AC-12002	50	109.00	5450	NA

55	CS, Balaghat	8	Ampicillin Tryhydrate capsules	0671250007/11-12	3/12/11	AC-12002	50	109.00	5450	NA
56	CS, Betul	8	Ampicillin Tryhydrate capsules	06112500021/11-12	2/12/11	AC-12002	1000	109.00	109000	NA
57	CS, Bhopal	8	Ampicillin Tryhydrate capsules	05112500006/11-12	29/11/11	AC-12002	2000	109.00	218000	NA
58	CS, Chhatarpur	8	Ampicillin Tryhydrate capsules	09012500013/11-12	14/12/11	AC-12002	200	109.00	21800	NA
59	CS, Chhindwara	8	Ampicillin Tryhydrate capsules	08712500030/11-12	12/12/11	AC-12002	150	109.00	16350	NA
60	CS, Dhar	8	Ampicillin Tryhydrate capsules	05812500072/11-12	5/12/11	AC-12002	500	109.00	54500	NA
61	CS, Dindori	8	Ampicillin Tryhydrate capsules	08212500031/11-12	18/12/11	AC-12002	100	109.00	10900	NA
62	CS, Guna	8	Ampicillin Tryhydrate capsules	05712500025/11-12	5/12/11	AC-12002	500	109.00	54500	NA
63	CS, Hoshangabad	8	Ampicillin Tryhydrate capsules	09412500056/11-12	4/1/12	AC-12002	300	109.00	32700	NA
64	CS, Jhabua	8	Ampicillin Tryhydrate capsules	065112500027/11-12	13/12/11	AC-12002	50	109.00	5450	NA
65	CS, Mandla	8	Ampicillin Tryhydrate capsules	08812500020/11-12	7/12/11	AC-12002	300	109.00	32700	NA
66	CS, Morena	8	Ampicillin Tryhydrate capsules	08112500021/11-12	19/12/11	AC-12002	500	109.00	54500	NA
67	CS, Neemuch	8	Ampicillin Tryhydrate capsules	09112500020/11-12	3/12/11	AC-12002	150	109.00	16350	NA
68	CS, Ratlam	8	Ampicillin Tryhydrate capsules	05212500025/11-12	7/12/11	AC-12002	1000	109.00	109000	NA
69	CS, Seoni	8	Ampicillin Tryhydrate capsules	06312500023/11-12	7/12/11	AC-12002	50	109.00	5450	NA
	--do--	8	Ampicillin Tryhydrate capsules	06312500092/11-12	18/1/12	AC-12002	100	109.00	10900	NA
70	CMHO Gas Rahat, Bhopal	18	Atenolol Tab 100 mg	11115900035/11-12	13/2/12	AOT-28-02	500	28.00	14000	NA
71	CMHO, Bhind	18	Atenolol Tab 100 mg	03315900033/11-12	29/12/11	AOT-28-02	100	28.00	2800	NA
72	CMHO, Morena	18	Atenolol Tab 100 mg	03115900005/11-12	16/12/11	AOT-28-02	100	28.00	2800	NA
73	CMHO, Rajgarh	18	Atenolol Tab 100 mg	00315900002/12-13	16/5/12	AOT-28-02	150	28.00	4200	NA

74	CMHO, Seoni	18	Atenolol Tab 100 mg	01315900035/11-12	19/12/11	AOT-28-02	80	28.00	2240	NA
75	CS, Balaghat	18	Atenolol Tab 100 mg	06715900033/11-12	2/1/12	AOT-28-02	100	28.00	2800	NA
76	CS, Bhind	18	Atenolol Tab 100 mg	08315900025/11-12	28/12/11	AOT-28-02	20	28.00	560	NA
77	CS, Hoshangabad	18	Atenolol Tab 100 mg	09415900045/11-12	16/12/11	AOT-28-02	400	28.00	11200	NA
78	CS, Mandsour	18	Atenolol Tab 100 mg	06215900107/11-12	16/12/11	AOT-28-02	80	28.00	2240	NA
79	CMHO, Datia	25	Bromhexine Hydrochloride Symp	02511000097/12-13	31/07/12	1222	1600	4.78	7648	NA
80	CMHO, Dindori	25	Bromhexine Hydrochloride Symp	03211000019/12-13	6/08/12	1222	10000	4.78	47800	NA
81	CMHO, Satna	25	Bromhexine Hydrochloride Symp	02211000036/12-13	6/08/12	1222	10000	4.78	47800	NA
82	CS, Barwani	25	Bromhexine Hydrochloride Symp	07411000049/12-13	5/8/12	1222	5000	4.78	23900	NA
83	CS, Sidhi	25	Bromhexine Hydrochloride Symp	09811000041/12-13	4/08/12	1222	2000	4.78	9560	NA
84	CS, Damoh	10	Dicyclomine Tab 10 mg	147	7/1/11	S-1605	200	8.06	1612	NA
85	CS, Jhabua	10	Dicyclomine Tab 10 mg	852	17/2/11	S-1605	500	8.06	4030	NA
86	CMHO, Dewas	17	Omeprazole Cap 200mg	04713300002/11-12	5/12/11	OMP-1202	500	24.84	12420	NA
87	CMHO, Guna	17	Omeprazole Cap 200mg	00713300021/11-12	4/12/11	OMP-1202	750	24.84	18630	NA
88	CMHO, Hoshangabad	17	Omeprazole Cap 200mg	04413300012/11-12	3/12/11	OMP-1202	375	24.84	9315	NA
89	CMHO, Mandla	17	Omeprazole Cap 200mg	03813300021/11-12	7/12/11	OMP-1202	500	24.84	12420	NA
90	CMHO, Sheopur	17	Omeprazole Cap 200mg	02013300003/11-12	5/12/11	OMP-1202	500	24.84	12420	NA
91	CS, Bhind	17	Omeprazole Cap 200mg	08313300010/11-12	10/12/11	OMP-1202	200	24.84	4968	NA
92	CS, Bhopal	17	Omeprazole Cap 200mg	05113300063/11-12	16/12/11	OMP-1202	100	24.84	2484	NA
93	CS, Burhanpur	17	Omeprazole Cap 200mg	07113300002/11-12	2/12/11	OMP-1202	500	24.84	12420	NA
94	CS, Katni	17	Omeprazole Cap 200mg	07713300001/11-12	8/12/11	OMP-1202	50	24.84	1242	NA

95	CS, Khargone	17	Omeprozole Cap 200mg	06913300045/11-12	5/12/11	OMP-1202	250	24.84	6210	NA
	--do--	17	Omeprozole Cap 200mg	06913300004/11-12	5/12/11	OMP-1202	250	24.84	6210	NA
96	CS, Tikamgarh	17	Omeprozole Cap 200mg	07613300004/11-12	30/11/11	OMP-1202	500	24.84	12420	NA
97	CMHO, Anuppur		Paracetamol Syp	04912500020/12-13	13/07/12	AA12156	6720	4.3	28896	NA
98	CMHO, Balaghat		Paracetamol Syp	01712500040/12-13	18/07/12	AA12156	15000	4.3	64500	NA
99	CMHO, Chhatarpur		Paracetamol Syp	04012500028/12-13	11/7/12	AA12156	20	4.3	86	NA
100	CMHO, Harda	28	Paracetamol Syp	01412500046/11-12	20/12/11	AA12034	4500	4.3	19350	NA
101	CMHO, Khargone	28	Paracetamol Syp	01912500040/11-12	7/12/11	AA12034	15000	4.3	64500	NA
102	CMHO, Morena	28	Paracetamol Syp	03112500014/11-12	16/12/11	AA12034	5000	4.3	21500	NA
103	CMHO, Ratlam	7	Paracetamol Syp	3887	14/07/11	1110016	3550	4.64	16472	NA
104	CMHO, Sehore	28	Paracetamol Syp	03512500024/11-12	7/12/11	AA12034	4000	4.3	17200	NA
105	CMHO, Vidisha	28	Paracetamol Syp	00912500041/11-12	12/12/11	AA12034	4000	4.3	17200	NA
	--do--	28	Paracetamol Syp	00912500085/12-13	28/8/12	AA12034	3000	4.3	12900	NA
	--do--	28	Paracetamol Syp	00912500041/11-12	12/12/11	AA12034	6000	4.3	25800	NA
106	CS, Bhind		Paracetamol Syp	08312500033/12-13	4/06/12	AA12156	6000	4.3	25800	NA
107	CS, Burhanpur	28	Paracetamol Syp	07112500006/11-12	2/12/11	AA12034	8000	4.3	34400	NA
108	CS, Hoshangabad	28	Paracetamol Syp	09412500056/11-12	4/1/12	AA12034	5000	4.3	21500	NA
109	CS, Khandwa	28	Paracetamol Syp	08012500033/11-12	4/12/11	AA12034	7500	4.3	32250	NA
110	CS, Morena	28	Paracetamol Syp	08112500021/11-12	19/12/11	AA12034	200	4.3	860	NA
111	CS, Sagar	28	Paracetamol Syp	06012500071/11-12	15/12/11	AA12034	1000	4.3	4300	NA
112	CMHO, Dewas	26	Paracetamol Tab 500 mg	12980	23/7/11	T-9567	2400	16.49	39576	NA
113	CMHO, Rajgarh	16	Paracetamol Tab 500 mg	1895	28/2/11	T-8918	1600	16.49	26384	NA

114	CMHO, Shivpuri	16	Paracetamol Tab 500 mg	2282	15/2/11	T-8918	3400	16.49	56066	NA
115	CMHO, Tikamgarh	26	Paracetamol Tab 500 mg	26001186242	15/7/11	T-9567	3000	16.49	49470	NA
116	CMHO, Damoh	15	Tab Ranitidine 150 mg	02316600031/11 -12	23/08/10	S-1521	600	19.69	11814	NA
117	CMHO, Burhanpur	1	Tinidazol tab	02113800016/11 -12	3/12/11	T-255	300	38.00	11400	NA
118	CMHO, Harda	1	Tinidazol tab	01413800014/11 -12	5/12/11	T-255	500	38.00	19000	NA
119	CMHO, Jhabua	1	Tinidazol tab	01513800017/11 -12	14/12/11	T-255	300	38.00	11400	NA
120	CMHO, Ratlam	1	Tinidazol tab	00213800023/11 -12	7/12/11	T-255	170	38.00	6460	NA
121	CMHO, Sehore	1	Tinidazol tab	03513800008/11 -12	7/12/11	T-255	500	38.00	19000	NA
122	CMHO, Seoni	1	Tinidazol tab	01313800009/11 -12	14/12/11	T-255	10	38.00	380	NA
123	CMHO, Singrouli	1	Tinidazol tab	05013800011/11 -12	3/12/11	T-255	600	38.00	22800	NA
124	CS, Dewas	1	Tinidazol tab	09713800007/11 -12	3/12/11	T-255	500	38.00	19000	NA
125	CS, Mandla	1	Tinidazol tab	08813800007/11 -12	7/12/11	T-255	200	38.00	7600	NA
126	CS, Narsinghpur	1	Tinidazol tab	086113800004/1 1-12	7/12/11	T-255	200	38.00	7600	NA
127	CS, Raisen	1	Tinidazol tab	09313800016/11 -12	5/12/11	T-255	100	38.00	3800	NA
128	CS, Ratlam	1	Tinidazol tab	05213800014/11 -12	6/12/11	T-255	160	38.00	6080	NA
	Total								3533861.64	
	Included VAT 5 percent								176693.08	
	Grand Total								3710554.72	

(NA-Not available)

Appendix-3.3
(Reference: Paragraph 3.1.1, page 94)
Details of locally purchased medicines found 'not-of-standard quality' by CFDA

(Amount in ₹)

Sl. No.	Sl. No. of Sample	Name of Unit	Name of Medicine	Batch number of medicine	Test report number/ date	Purchase order and date	Quantity of medicine	Rate of medicine	Total amount of medicine with VAT	Remarks of CMHOs/CSs/HSs
1	1	CS, Balaghat	Levofloxacin Tab	1002	70N/30/3/13	6A/27/11/11	50000 tab	172.00/10*10	90300	All tablets have been distributed
2	2	CMHO, Sheopur	Tab Vitamin B-complex	908	As per the CFD Bhopal not qualified sample register.	7198/14/7/10	100000 tab	9.90/10*10	10395	All tablets have been distributed
3	3	T.B. Hospital, Idgah Hills, Bhopal	Oflaxacin Tab	03	43N/31/10/13	124-26/5/1/13	15900 tab	140.00/10*10	23373	5539 tablets have been distributed
4	4	CS, Chhindwara	Paracetamol IP 500 mg	1205	50N/4/12/13	2530/30/10/12 & 2571/3/11/12	60000tab	67/10*10	42210	All tablets have been distributed
5	5	CS, Ashoknagar	Tab Metronidazol 400mg	1001	73N/29/11/11	3307/29/7/10 & 361/4/1/11	30000 tab	39.79/10*10	12534	All tablets have been distributed
6	6	CMHO, Guna	Tab Metronidazol 400mg	1001	73/29/11/11	11952/16/8/10	25000 tab	38.70/10*10	10159	All tablets have been distributed
7	7	CS, Dhar	Co-Trimexazole tab	05	04N/30/4/12	100-102/15/7/10	2000 packet	66.37 per packet	139377	All tablets have been distributed
8	8	CMHO, Mandla	Tab. Albendazole 400 mg	10F05	45N/30/7/11	3299/27/7/10	150000 tab	150.00/10*10	236250	All tablets have been distributed
9	9	CS, Jabalpur	Tab Paracetamol 500 mg	904	53N/30/8/11	61-24/4/2010	200000 tab	29.00/10*10	60900	All tablets have been distributed
10	10	CMHO, Jabalpur	Tab. Metronidazole 400 mg	MZ-104	52N/27/1/11	2403/31/5/10	42500 tab	49/10*10	21866	All tablets have been distributed
	11	--do--	Tab Syndol	Syd-04	38N/25/9/12	305/9/1/2012	100000 tab	42/10*10	44100	All tablets have been distributed

Sl. No.	Sl. No. of Sample	Name of Unit	Name of Medicine	Batch number of medicine	Test report number/ date	Purchase order and date	Quantity of medicine	Rate of medicine	Total amount of medicine with VAT	Remarks
	12	CMHO, Jabalpur	Tab. Ciprofloxacin 250 mg	2101	17N/16/5/11	25/24/7/10	99600 tab	78.00/10*10	81572	All tablets have been distributed
	13	--do--	Tab Paracetamol 500 mg	08	45N/18/11/13	309-29/11/12	200000tab	49.80/10*10	104580	All tablets have been distributed
	14	--do--	Syp Paracetamol	406	36N/30/9/13	187/25/10/12	3000 bottle	12.90 bottle	40635	All bottles have been distributed
11	15	CMHO, Anuppur	Cap. Amoxicillin 250 mg	277	41N/31/10/13	4013/5/11/12	50000	190.00/100	99750	All capsules have been distributed
	16	--do--	Tab Calcium 500 mg	05	55N/30/8/11	2709/4/6/10	1000 units	17.36 per units	18228	All tablets have been distributed
12	17	CS, Indore	Tab Syndol	1610	36N/30/6/141	4155/14/6/10	10000 Tab	95.00/100	9975	All tablets have been distributed
		Total							1046204	

Appendix 3.4
(Reference: Paragraph 3.1.2, page 95)
Statement showing details of penalty not imposed on non-supply of medicines/materials by the suppliers

(Amount in ₹)

Sl. No.	Name of unit	Year	No. of order against which partial supply/no supply was made	Amount of supply order issued	No. of supply orders against which no supply was made	No. of supply orders against which partial supply was made	Amount of medicines/materials received	Amount of non-supplied medicine/material (Col. 5-8)	Amount of penalty to be levied by CMHO/CS (20 per cent on amount of non-supply)
1	2	3	4	5	6	7	8	9	10
1	CMHO Khandwa	2011-12	54	3143970	54	0	0	3143970	628794
		2012-13	58	2711429	58	0	0	2711429	542286
		2013-14	43	5208343	31	12	1122462	4085881	817176
2	Civil Surgeon Dindori	2012-13	44	2220448	32	12	644645	1575803	315161
		2013-14	40	1697474	22	18	415760	1281714	256343
3	CMHO Dindori	2012-13	32	4198347	22	10	714677	3483670	696734
		2013-14	27	2563903	16	11	1107995	1455908	291182
4	CMHO Narsinghpur	12/12 to 03/13	8	1486555	5	3	525334	961221	192244
		2013-14	19	2276323	15	4	138563	2137760	427552
5	CMHO Dewas	2011-12	45	7054711	29	16	2484660	4570051	914010
		2012-13	36	4865366	26	10	1087947	3777419	755484
		2013-14	12	2020134	12	0	0	2020134	404027
6	CMHO Ratlam	2012-13	36	2415450	36	0	0	2415450	483090
		2013-14	24	958240	24	0	0	958240	191648
7	CS Harda	2011-12	90	1122379	90	0	0	1122379	224476
		2012-13	145	759746	145	0	0	759746	151949
		2013-14	64	935691	64	0	0	935691	187138
8	CS Shajapur	2012-13	56	3669723	56	0	0	3669723	733945
		2013-14	77	4441412	71	6	766766	3674646	734929
9	CMHO Bhopal	2012-13	29	1262039	15	14	408367	853672	170734
		2013-14	16	3274767	8	8	1137165	2137602	427520
10	CS Damoh	2011-12	13	464657	13	0	0	464657	92931
		2012-13	46	1805783	46	0	0	1805783	361157
		2013-14	70	6637026	45	25	1675834	4961192	992238

1	2	3	4	5	6	7	8	9	10
11	CS Jabalpur	2012-13	46	4433390	46	0	0	4433390	886678
		2013-14	74	8487608	49	25	1723193	6764415	1352883
12	CMHO Satna	2012-13	47	12834318	22	25	3898343	8935975	1787195
		2013-14	35	7426837	26	9	990513	6436324	1287265
13	CMHO Damoh	2011-12	6	910563	6	0	0	910563	182113
		2012-13	11	2506743	11	0	0	2506743	501349
		2013-14	31	3195922	22	9	736594	2459328	491866
14	CMHO Shivpuri	2012-13	287	3176277	287	0	0	3176277	635255
		2013-14	70	4078543	61	9	601479	3477064	695413
15	CMHO Hoshangabad	2012-13	36	6220622	19	17	1894863	4325759	865152
		2013-14	46	5264730	32	14	1711374	3553356	710671
16	CS Mandla	2012-13	71	5001334	49	22	1138297	3863037	772607
		2013-14	58	3763004	41	17	687314	3075690	615138
17	CS Mandsaur	2012-13	57	6674572	50	7	155458	6519114	1303823
		2013-14	69	3552283	62	7	204505	3347778	669556
		Total	2028	144720662	1718	310	25972108	118748554	23749712

Appendix 3.5

(Reference: Paragraph 3.1.3, page 96)

Statement showing short levy of Stamp duty and non-levy of Registration fee

(Amount in ₹)

Sl. No.	Name of unit	Premium/offset price	Leviabale stamp duty (SD) (8%/7.5%/ 5%)	Leviabale registration fee (RF) (75% of SD)	Total SD+RF (4+5)	Stamp duty levied	Registration fee levied	Short levy of SD/RF (6-(7+8))
1	2	3	4	5	6	7	8	9
1	O/o Civil Surgeon cum Hospital Suptt. Mandisor	22686513	1814921	1361191	3176112	16550	0	3159562
2	O/o Civil Surgeon cum Hospital Suptt. Satna	4884613	386856	290142	676998	400	0	676598
3	O/o Civil Surgeon cum Hospital Suptt. Harda	10796000	599925	449950	1049875	0	0	1049875
4	O/o Civil Surgeon cum Hospital Suptt., Jabalpur	6483438	518672	389006	907678	0	0	907678
5	O/o Civil Surgeon cum Hospital Suptt. Guna	10491101	839288	629466	1468754	4850	0	1463904
6	O/o Civil Surgeon cum Hospital Suptt., Shajapur	5366480	427628	320720	748348	1300	0	747048
7	O/o Civil Surgeon cum Hospital Suptt., Ujjain	4647600	371808	278856	650664	2400	0	648264
8	O/o the Chief Medical & Health Officer, Ujjain	11050627	867630	650725	1518355	3720	0	1514635
	Total	76406372	5826728	4370056	10196784	29220	0	10167564

NA -Not Available

Appendix 3.6

(Reference: Paragraph 3.1.4, page 97)

Statement showing details of funds sanctioned to number of ineligible beneficiaries under the Rajya Bimari Sahayata Nidhi, 1997

(Amount in lakh ₹)

SL. No.	Name of the office	Number of ineligible beneficiaries	Amount sanctioned
1	CMHO, Bhopal	16	10.21
2	CMHO, Damoh	19	23.05
3	CMHO, Dindori	08	9.25
4	CMHO, Chhindwara	29	31.37
5	CMHO, Narsinghpur	12	11.55
6	CMHO, Shivpuri	10	6.26
7	CMHO, Tikamgarh	12	8.81
	Total	106	100.50

Appendix-3.7

(Reference: Paragraph 3.2.2, page 101)

Statement showing avoidable payment of extra demand charges and low power factor penalty

(Amount in ₹)

Sl.No.	Month/Year	Contract Demand in KVA	Maximum Demand in KVA	Billing Demand in KVA	Difference between Maximum demand and Billing Demand in KVA	Penalty per KVA	Excess Payment made	Low power factor adjustment charges (penalty)
1	Aug-12	2200	125	1980	1855	300	556500	81998
2	Sep-12	2200	125	1980	1855	300	556500	23554
3	Oct-12	2200	115	1980	1865	300	559500	0
4	Nov-12	2200	120	1980	1860	300	558000	0
5	Dec-12	2200	150	1980	1830	300	549000	0
6	Jan-13	2200	220	1980	1760	300	528000	0
7	Feb-13	2200	41	1980	1939	300	581700	6771
8	Mar-13	1200	150	1080	930	300	279000	12587
9	Apr-13	1200	165	1080	915	300	274500	17179
10	May-13	1200	160	1080	920	300	276000	14552
11	Jun-13	1200	150	1080	930	300	279000	0
12	Jul-13	1200	165	1080	915	300	274500	0
13	Aug-13	1200	225	1080	855	300	256500	0
14	Sep-13	1200	405	1080	675	300	202500	0
15	Oct-13	1200	270	1080	810	300	243000	0
16	Nov-13	1200	150	1080	930	300	279000	0
17	Dec-13	1200	195	1080	885	300	265500	0
18	Jan-14	1200	260	1080	820	300	246000	0
19	Feb-14	1200	205	1080	875	300	262500	0
TOTAL							7027200	156641

Appendix-3.8
(Reference: Paragraph 3.2.2, page 101)
Statement showing avoidable payment of guaranteed minimum consumption

(Amount in ₹)

Sl. No.	Month/ Year	Contract Demand KVA	Guaranteed Minimum Consumption to be paid in unit per month 50*CD=GMC as per MPERC tarriff 2012-13	Guaranteed Minimum Consumption Billed by Company	Actual consumption made by the College in KVH	Difference between guarantee minimum consumption and actual consumption made by the College in KVH	Rate of Payment per KVH	Extra/ additional payment made by the College	Wrongly billed by the company in the category Other
1	Aug-12	2200	110000	220000	44625	175375	5.25	920718.8	577500
2	Sep-12	2200	110000	220000	49850	170150	5.25	893287.5	577500
3	Oct-12	2200	110000	110000	47375	62625	5.33	333791.3	
4	Nov-12	2200	110000	110000	43625	66375	5.31	352451.3	
5	Dec-12	2200	110000	110000	59000	51000	5.32	271320	
6	Jan-13	2200	110000	110000	84550	25450	5.40	137430	
7	Feb-13	2200	110000	110000	62700	47300	5.40	255420	
8	Mar-13	1200	60000	120000	58275	61725	5.40	279315	270000
9	Apr-13	1200	60000	120000	64950	0	0.00	-270000	
10	May-13	1200	60000	60000	68775			0	
11	Jun-13	1200	60000	60000	58425			8331	
12	Jul-13	1200	60000	60000	58525			7802	
13	Aug-13	1200	60000	60000	68325			0	
14	Sep-13	1200	60000	60000	69600			0	
15	Oct-13	1200	60000	60000	57900			-5139	
16	Nov-13	1200	60000	60000	54850			0	
17	Dec-13	1200	60000	60000	75150			0	
18	Jan-14	1200	60000	60000	105875			0	
19	Feb-14	1200	60000	60000	83350			0	
TOTAL								3184728	

Appendix-3.9

(Reference: Paragraph 3.2.5, page 104)

Statement showing cases of inadmissible expenditure in test-checked TCCs

Name of TCC	Period of Expenditure	Amount diverted (₹ in lakh)	Audit Finding	Reply of the Department
Ratlam	January 2010 to March 2014	8.32	Expenditure was incurred on maintenance of equipment and other contingencies from GOI grant while it was required to be incurred by the State Government.	Accepted the observation
Shivpuri	2012-13 & 2013-14	9.19	Expenditure was incurred on payment of salaries to contractual staff appointed for trauma centre during the period 2012-13 to 2013-14 while it was liability of State Government as per MoU.	No instructions were received from the State Government.
Gwalior	October 2013 to December 2013	39.50	Expenditure was incurred on pay and allowance of regular staff posted in the centre from the fund provided for extra man-power appointed on contractual basis.	Accepted the observation.
	March 2013 to December 2013	11.84	Expenditure was incurred on cleanliness and security of the centre whereas GoI's grant was not to be utilised for the said work.	Accepted the observation.
	October 2013	1.95	Expenditure was incurred on printing work from the GoI grant received under communication head	Expenditure was incurred in view of urgent requirement.
Total		70.80		

Appendix-3.10

(Reference: Paragraph 3.2.5, page 105)

Statement showing list of availability of essential equipment prescribed for level-II TCC

S. No.	Name of equipment prescribed	Availability of essential equipment	
		Gwalior	Shivpuri
1.	C-Arm image intensifier	Yes	Yes
2.	3 D Ultrasonography	No	No
3.	500 MA X-ray	Yes	Yes
4.	CT scan	No	No
5.	100 MA portable X-ray	No	Yes
6.	O.T. Table	Yes	Yes
7.	Cautery machine	Yes	Yes
8.	O.T. ceiling light	Yes	Yes
9.	High Vacuum Suction machine	Yes	Yes
10.	Anaesthesia Machine with monitor	Yes	Yes
11.	Standard Ventilator	Yes	Yes
12.	Pneumatic tourniquet	No	Yes
13.	General surgical instrument	Yes	Yes
14.	Spinal surgery instrument	No	No
15.	Thoracotomy instrument	No	No
16.	Faciomaxillary instrument	No	No
17.	Power drill and power saw	Yes	No
18.	Craniotomy instrument	Yes	No
19.	Splints and traction	Yes	No
20.	ABG machine	Yes	No
21.	Automatic Bio-analyser	No	Yes
22.	Defibrillator	Yes	Yes
23.	Operating Microscope	No	No
24.	Operating headlights	No	Yes
25.	Rehabilitation equipment	No	No
26.	Blood bank equipment	No	Yes
27.	Ventilator	Yes	Yes
28.	Monitor	Yes	Yes
29.	Laminar air flow	No	Yes
30.	Manifold system	No	No

Appendix-3.11

(Reference: Paragraph 3.2.5, page 105)

Statement showing details of equipment reported to be not in working condition

(Amount in ₹)

Sl. No.	Name of Equipment	Total no. purchased	Name of Five-Year Plan	Date of Purchase/ Receipt	No. of equipment not in working condition	Date from which not in working condition	Period of warranty	Rate	Amount of equipment not in working condition
1.	Auto Blood Gas Analyser	01	Eleventh Plan	12.09.2011	01	12.11.2012	3 years	995000	995000
2.	Ventilator	12	Eleventh Plan	25.09.2011	10	30.10.2012 (4) and 12.02.2013 (6)	3 years	603077	6030770
	Total								7025770

Appendix-3.12

(Reference: Paragraph 3.2.5, page 105)

Statement showing status of man-power prescribed/sanctioned and working as of March 2014

Name/Type of TCC		Specialists	Medical Officer	Para-medical Staff	Other Staff
Ujjain (Pilot Project)	Prescribed	9	-	-	-
	Sanctioned	3	5	6	3
	Working	1	Nil	Nil	1
	Shortage ¹ (per cent)	6 (67)	-	-	-
	Shortage ² (per cent)	2 (67)	5 (100)	6(100)	2 (67)
Ratlam (Pilot Project)	Prescribed	9	-	-	-
	Sanctioned	3	5	10	Nil
	Working	1	2	2	Nil
	Shortage (per cent)	6 (67)	-	-	-
	Shortage(per cent)	2 (67)	3 (60)	8 (80)	-
Indore (Pilot Project)	Prescribed	9	-	-	-
	Sanctioned	Nil	Nil	Nil	Nil
	Working	Nil	Nil	Nil	Nil
	Shortage(per cent)	9 (100)	-	-	-
	Shortage(per cent)	-	-	-	-
Gwalior (level-II)	Prescribed	9	8	67	15
	Sanctioned	8	19	46	3
	Working	Nil	14	39	1
	Shortage(per cent)	1 (11)	-	21 (31)	12(80)
	Shortage(per cent)	8 (100)	5 (26)	7 (15)	2 (67)
Shivpuri (level-II)	Prescribed	9	8	67	15
	Sanctioned	3	5	10	Nil
	Working	2	Nil	10	Nil
	Shortage(per cent)	6 (67)	3 (38)	57 (85)	15 (100)
	Shortage(per cent)	1 (33)	5 (100)	Nil	-

¹ Sanctioned post against prescribed post

² Working strength against sanctioned post

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