

Annex 2.1
(Refers to paragraph 2.1.2)
List of sample DAs

Sl. No.	Name of the State/UT	Name of the DA
1.	Andaman and Nicobar Islands	1. A and N Island
2.	Andhra Pradesh	2. Anantapur, 3. Cuddapah, 4. Hyderabad, 5. Kurnool, 6. Nellore, 7. Srikakulam,
3.	Arunachal Pradesh	8. Papumpare, 9. West Siang
4.	Assam	10. Dhubri, 11. Kamrup, 12. Kamrup Metropolitan, 13. Lakhimpur
5.	Bihar	14. Banka, 15. Begusarai, 16. Khagaria, 17. Madhepura, 18. Patna, 19. Purnea, 20. Rohtas, 21. Siwan (Chhapra)
6.	Chandigarh	22. Chandigarh
7.	Chhattisgarh	23. Bilaspur, 24. Jashpur, 25. Raipur
8.	Dadra and Nagar Haveli	26. D and N Haveli
9.	Daman and Diu	27. Daman and Diu
10.	Delhi	28. Delhi
11.	Goa	29. North Goa, 30. South Goa
12.	Gujarat	31. Amreli, 32. Anand, 33. Broach, 34. Junagadh, 35. Navsari, 36. Valsad
13.	Haryana	37. Ambala, 38. Bhiwani, 39. Sonipat
14.	Himachal Pradesh	40. Hamirpur, 41. Kangra
15.	Jammu and Kashmir	42. Anantnag, 43. Poonch
16.	Jharkhand	44. Deogarh, 45. Dhanbad, 46. Hazaribagh, 47. Lohardaga
17.	Karnataka	48. Bagalkot, 49. Bangalore Rural, 50. Dharwar, 51. Hassan, 52. Haveri, 53. Kolar
18.	Kerala	54. Kannur, 55. Kottayam, 56. Thiruvananthapuram
19.	Lakshadweep	57. Lakshadweep
20.	Madhya Pradesh	58. Balaghat, 59. Damoh, 60. Hoshangabad, 61. Sagar, 62. Shahdol, 63. Shajapur, 64. Ujjain
21.	Maharashtra	65. Bhandara, 66. Kolhapur, 67. Mumbai, 68. Nagpur, 69. Nanded, 70. Nashik, 71. Parbhani, 72. Raigad, 73. Solapur
22.	Manipur	74. Imphal West, 75. Senapati
23.	Meghalaya	76. East Khasi Hills, 77. West Garo Hills
24.	Mizoram	78. Aizawl

Sl. No.	Name of the State/UT	Name of the DA
25.	Nagaland	79. Dimapur, 80. Kohima
26.	Orissa	81. Baragarh, 82. Bhadrak, 83. Jaipur, 84. Kalahandi, 85. Khurda
27.	Puducherry	86. Puducherry
28.	Punjab	87. Faridkot, 88. Fatehgarh, 89. Hoshiarpur
29.	Rajasthan	90. Bharatpur, 91. Bikaner, 92. Pali, 93. Sikar, 94. Sriganganagar, 95. Tonk
30.	Sikkim	96. East District
31.	Tamil Nadu	97. Chennai, 98. Erode, 99. Kanyakumari, 100. Karur, 101. Krishnagiri, 102. Vellore, 103. Virudhunagar
32.	Tripura	104. North Tripura, 105. West Tripura
33.	Uttarakhand	106. Bageshwar, 107. Pithoragarh, 108. Udhamasinghnagar
34.	Uttar Pradesh	109. Ambedkarnagar, 110. Balia, 111. Barabanki, 112. Bijnore, 113. Badaun, 114. Etawah, 115. Gonda, 116. Jalaun, 117. Kannauj, 118. Kushinagar, 119. Marajanj, 120. Mirzapur, 121. Shahjahanpur, 122. Siddarthnagar, 123. Sultanpur
35.	West Bengal	124. Hooghly, 125. Kolkata, 126. Paschim Medinipur, 127. Purulia, 128. South 24 Paragnas

Annex-2.2

(Refers to paragraph 2.2)

Gist of ATN submitted by the Ministry in respect of CAG's performance audit report (Report no. 3A of 2001) on MPLADS

Brief of Audit Findings	Gist of Action Taken Note of the Ministry
The DAs incurred an expenditure of ₹ 3.97 crore on 570 works not recommended by the MPs.	While three State Governments (Haryana, Mizoram and Sikkim) had stated that formal recommendation from the MPs concerned had since been obtained, five State Governments (Assam, Bihar, Madhya Pradesh and Sikkim) stated that no such case was noticed by them.
3397 works at an estimated cost of ₹ 35.79 crore were taken up for execution without technical sanction.	While some State Governments had stated that necessary sanction had since been obtained, mostly before the final payment for the work, some State Governments had stated that there was no such instance and there might be case that the sanction order could not be shown to the team at the time of audit.
DAs spent ₹ 53.74 crore on works inadmissible under the Scheme such as construction of office buildings, panchayat ghars, works for private and commercial organisations, works on private land and within the premises of religious worship, repair and maintenance works, purchase of stores etc.	In some cases, State Governments had stated that inadmissible works were taken up on the recommendation of MPs and no such work would be taken up in future. In some cases, the funds used for inadmissible works had been recovered from the user agencies and credited to MPLADS accounts, while in few cases the recovery was under process. In many cases, the State Government stated that though the works were executed within the premises of Government office or commercial/cooperative body, the assets so created were being used by the general public. In some cases inadmissible works were recommended by the MPs in the wake of huge public demand. In some cases user agency of the asset was changed to make the work admissible. In some cases, works executed were not within the premise of office building/commercial entity/place of religious worship, but in their close vicinity and the name of work was attached with them so as to demarcate their locality clearly, hence were not inadmissible. As regards repair and maintenance works, the State Governments stated that these were mainly cases of special repair and maintenance and were undertaken in order to renovate the existing assets and make them durable. As regards execution of works on private land, in some cases the title of land had subsequently been transferred to the Government, while in other cases proper 'No Objection Certificate' was obtained. As regards purchase of ambulance/stores for inadmissible purposes, the same has been recovered from the user agencies in some cases, while in other cases

Brief of Audit Findings	Gist of Action Taken Note of the Ministry
	recovery was not possible as the assets were being used by the reputed NGOs/agencies for welfare of the public.
There were delays in sanctioning works by the DAs.	Most of the State Governments had stated that delay in sanctioning works by the DA was mainly due to late receipt of cost estimates from the IAs, non-availability of budget, late receipt of necessary documents from the beneficiary agencies, land disputes, procedural time required for finalising tenders, code of conduct prevalent at election times etc. Some States had taken efforts to reduce the time required for sanction, while some had initiated action against officials responsible for delay in sanction. Some State Governments stated that all the works for which sanction was delayed had since been completed.
There were delays in completion of works 568 works costing ₹ 7.30 crore. In some cases delay was up to five years.	Most of the State Governments had stated that necessary efforts were being made to achieve timely completion of work in future, which included preparation of model estimates, fixing target date of completion etc. All the pending works mentioned in the report had since been completed. The reasons for delay in completion of work included remoteness of site of work in hilly areas, natural calamities like flood, scarcity of technical manpower, land disputes, delayed submission of estimates as well as UCs by the IAs, non-availability of labourers during agricultural season etc. Government of Rajasthan had initiated administrative action against officials
The IAs did not take up 775 sanctioned works of total estimated cost of ₹ 10.18 crore.	Most of the works had since been completed, while some works had been cancelled for various reasons.
99 works on which ₹ 1.10 crore was already spent, were either abandoned or left incomplete midway due to various reasons.	Most of the State Governments had stated that all the incomplete works mentioned in the audit report had since been completed.
1688 contracts were awarded by the DCs irregularly involving works costing ₹ 35.74 crore.	Most of the State Governments had stated that works were awarded mainly to Government agencies, community based construction committees, reputed NGOs, village councils, panchayati raj institutions etc. and hence, tendering process was not followed. Andhra Pradesh and Orissa Governments had stated that the agency was selected without tendering on the recommendation of the MPs concerned. Meghalaya

Brief of Audit Findings	Gist of Action Taken Note of the Ministry
	and Orissa Governments had assured to avoid recurrence of such lapses.
Supervision/ centage charges of ₹ 2.79 crore were charged in 480 cases by the IAs, in contravention to the Scheme guidelines.	While in some States/DAs the supervision charges/centage paid to executing agencies had since been recovered from them and recouped to MPLADS accounts, the process of recovery in a few States were under progress. In some States supervision/centage charges were initially allowed but finally not paid to the executing agencies. Some States/DAs stated that though supervision charges were allowed in the past, the practice had since been discontinued and necessary instructions had been issued in this regard.
In 70.2 per cent cases DAs did not obtain utilisation certificates (UCs) from the IAs. The amount involved for the works not supported by the UCs was over ₹ 161 crore.	As per reports received from the concerned DAs, UCs for all the completed works had since been obtained from the IAs. As a remedial measure, the State Government in Meghalaya had instructed the DAs to UCs of the first instalment before release of second instalment of funds to the IAs. In Punjab, necessary action against the officers responsible for transferring funds for purposes other than those sanctioned had been initiated.
The IAs did not refund ₹ 8.13 crore to DAs, which remained unspent due to cancellation of works, completion of works at lower than estimated cost, non-commencement of works for some reasons.	As regards unspent balances pertaining to cancelled works, the same had been recovered from the IAs in most of the cases, while in some cases the unspent balances had been used or would be used for execution of other works on the recommendation of the MP. As regards unspent balances pertaining to works completed at the cost lower than the estimates, the same had been recovered from the IAs or had been diverted for execution of other sanctioned works. In some cases, though the process of recovery had been started, the actual recovery was awaited. As regards the unspent balances in respect of works not been started, the same had since been started and completed by the IAs, while in some cases the work had been cancelled and the unspent balances recovered from the IAs.
The DAs reported advance released to IAs as expenditure, ignoring the basic requirement of checking the utilisation of funds.	While Government of Assam and Goa stated that non-inclusion of advances to IAs as expenditure had been noted for strict compliance, the DA of Gujarat stated that the advances were shown as expenditure inadvertently. Haryana, Kerala and Sikkim stated that advances reported as expenditure had since been settled. Madhya Pradesh stated that financial status was reported on the basis of reports on status of work received from IAs, while Andaman and Nicobar Islands stated that expenditure was being

Brief of Audit Findings	Gist of Action Taken Note of the Ministry
	reported as per sanction issued and actual utilisation was being watched through the UCs.
Instance of loss of interest aggregating ₹ 0.99 crore were noticed in various counts	Most of the State Governments had stated that saving bank accounts had since been opened for MPLADS funds to earn interest on unspent balances. Kerala Government had stated that interest earned on advances given to certain societies had been recouped. Orissa and Chandigarh Governments had stated that interest was lost due to delay in receipt of bank draft by the executing agencies.
The nodal agencies mostly did not maintain assets registers, as required in the MPLADS.	Most of the State Governments had stated that instructions in this regard had been circulated to all the concerned and Asset Register had since been maintained for recording completed works.

Annex -3.1
(Refers to paragraph 3.1(ii))
(Delay in recommendation of works beyond the prescribed period of 90 days)

Sl. No.	State/UT	No. of DAs	Total No. of works recommended	No. of works where delay in recommendation
1.	Andhra Pradesh	6	9073	4700
2.	Assam	4	3407	702
3.	D and N Haveli	1	61	49
4.	Gujarat	6	33915	6811
5.	Haryana	3	2216	1081
6.	Jammu and Kashmir	2	1149	786
7.	Jharkhand	4	2804	2264
8.	Madhya Pradesh	5	6217	5109
9.	Mizoram	1	1602	1419
10	Nagaland	2	367	367
11	Rajasthan	6	4230	2349
12	Tamil Nadu	7	6952	2022
13	Uttarakhand	3	233	233
14	Uttar Pradesh	9	3041	2391
15	West Bengal	5	4133	3740
Total		64	79400	34023

(Source: Data extracted from records of DAs)

Annex-3.2

(Refers to paragraph 3.2)

Execution of works without recommendation of MPs

(₹ in crore)

Sl. No.	State	DAs	No. of works	Amount
Execution without formal recommendation of MP				
1.	Assam	1	87	0.79
2.	Bihar	1	1	0.30
3.	Jammu and Kashmir	1	558	4.48
4.	Jharkhand	2	9	2.45
5.	Manipur	1	38	1.31
6.	Tamil Nadu	1	1	0.04
7.	Orissa	1	1	0.01
8.	Meghalaya	1	5	0.07
Total		9	700	9.45
Execution on recommendation of representatives of MP				
9.	Jammu and Kashmir	1	47	0.60
10.	Madhya Pradesh	1	99	1.78
11.	Uttar Pradesh	1	4	0.06
Total		3	150	2.44
Grand Total			850	11.89

Sanction of works over and above the amount indicated by the MP

(₹ in crore)

Sl. No.	State/UT	DAs	No. of works	Cost		Sanction amount exceeding MP's recommendation
				Recommended by MP	Sanctioned by DAs	
1	Bihar	2	236	6.66	7.92	1.26
2	Goa	1	2	0.35	0.55	0.20
3	Madhya Pradesh	2	5	0.17	0.43	0.26
4	Uttar Pradesh	1	6	0.07	0.13	0.06
5	Jammu and Kashmir	1	2	0.03	0.04	0.01
6	Assam	1	7	0.18	0.23	0.05
7	Andaman and Nicobar Islands	2	2	0.80	1.45	0.65
Total		10	260	8.26	10.75	2.49

(Source: Data extracted from records of DAs)

Annex-3.3
(Refers to paragraph 3.3)
List of prohibited works as per MPLADS guidelines

1. Office and residential buildings belonging to Central, and State Governments, their Departments, Government Agencies/ Organizations and Public Sector Undertakings.
2. Office and residential buildings, and other works belonging to private, cooperative and commercial organizations.
3. All works involving commercial establishments/units.
4. All maintenance works of any type.
5. All renovation, and repair works **except** heritage and archeological monuments and buildings with specific permission available from the Archeological Survey of India.
6. Grants and loans, contribution to any Central and State/UT Relief Funds.
7. Assets to be named after any person.
8. Purchase of all movable items **except** vehicles, earth movers, and equipments meant for hospital, educational, sports, drinking water and sanitation purposes belonging to Central, State, UT and Local Self Governments. (This will be subject to 10% of the Capital Cost of the work for which such items are proposed)
9. Acquisition of land or any compensation for land acquired.
10. Reimbursement of any type of completed or partly completed works or items.
11. Assets for individual/family benefits.
12. All revenue and recurring expenditure.
13. Works within the places of religious worship and on land belonging to or owned by religious faith/group.

Annex 3.4
(Refers to paragraph 3.3)
Selection of prohibited works under the MPLADS during 2004-09

(₹ in crore)

Sl. No.	States/UTs	No. of DAs	Works for office and residential buildings of Central/State Government		Works for office and residential buildings for cooperative, private organization and any work for commercial body		Works for religious purposes and works within the premises of religious body		All works of renovation, repair and maintenance		Purchase of prohibited movable items		Creation of assets named after person		Miscellaneous inadmissible works		Total	
			No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount
1	A and N Islands	1	0	0.00	1	0.13	1	0.23	0	0.00	0	0.00	0	0.00	0	0.00	2	0.36
2	Andhra Pradesh	6	1	0.03	0	0.00	3	0.19	31	0.18	0	0.00	0	0.00	9	0.26	44	0.66
3	Arunachal Pradesh	2	3	0.15	1	0.01	0	0.00	10	0.28	0	0.00	0	0.00	0	0.00	14	0.44
4	Assam	4	1	0.01	5	0.12	45	1.06	37	1.00	19	0.73	5	0.21	8	0.43 ³²	120	3.55
5	Bihar	6	19	0.97	0	0.00	2	0.01	188	2.83	2	0.68	6	0.11	10	0.74 ³³	227	5.34
6	Chhattisgarh	1	1	0.01	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	0.01
7	Goa	2	0	0.00	1	0.29	5	0.91	1	0.11	10	0.87	0	0.00	3	0.52 ³⁴	20	2.71
8	Gujarat	4	0	0.00	1	0.09	0	0.00	1	0.02	5	0.21	0	0.00	0	0.00	7	0.32

³²

Family benefit, PM package

³³

Cleanliness of tanks, ponds etc., CM Relief fund

³⁴

Works on private land/title

Sl. No.	States/UTs	No. of DAs	Works for office and residential buildings of Central/State Government		Works for office and residential buildings for cooperative, private organization and any work for commercial body		Works for religious purposes and works within the premises of religious body		All works of renovation, repair and maintenance		Purchase of prohibited movable items		Creation of assets named after person		Miscellaneous inadmissible works		Total	
			No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount
9	Haryana	3	1	0.17	0	0.00	0	0.00	0	0.70	0	0.00	0	0.00	0	0.00	95	0.87
10	Himachal Pradesh	5	0	0.00	27	0.95	48	0.69	11	0.05	0	0.00	0	0.00	73	0.79 ³⁵	159	2.48
11	Jammu and Kashmir	1	0	0.00	0	0.00	0	0.00	18	0.60	0	0.00	0	0.00	0	0.00	18	0.60
12	Jharkhand	3	0	0.00	0	0.00	0	0.00	50	0.64	8	0.27	3	6.09	1	0.01 ³³	62	7.00
13	Karnataka	6	17	0.63	0	0.00	94	1.84	35	0.52	0	0.00	17	0.25	0	0.00	163	3.24
14	Kerala	2	1	0.05	1	0.05	0	0.00	0	0.00	1	0.05	0	0.00	0	0.00	3	0.15
15	Madhya Pradesh	7	38	1.53	9	0.41	3	0.03	57	1.34	0	0.00	0	0.00	0	0.00	107	3.32
16	Maharashtra	8	16	1.62	6	0.20	127	4.20	52	2.84	21	0.33	2	0.13	3	0.32 ³⁷	227	9.64
17	Manipur	2	0	0.00	19	0.83	0	0.00	33	0.73	1	0.04	0	0.00	24	1.02	77	2.62
18	Meghalaya	2	15	0.20	1	0.01	7	0.09	7	0.07	1	0.03	4	0.03	0	0.00	35	0.42
19	Nagaland	2	6	0.07	45	2.12	1	0.01	3	0.07	7	0.67	0	0.00	3	0.22 ³⁸	65	3.16

35

Various inadmissible works

36

Medicines for Civil Surgeon

37

State relief fund; Organizing sports competitions

38

Various inadmissible works

Performance Audit of MPLADS

Sl. No.	States/UTs	No. of DAs	Works for office and residential buildings of Central/State Government		Works for office and residential buildings for cooperative, private organization and any work for commercial body		Works for religious purposes and works within the premises of religious body		All works of renovation, repair and maintenance		Purchase of prohibited movable items		Creation of assets named after person		Miscellaneous inadmissible works		Total	
			No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount
20	Orissa	4	0	0.00	0	0.00	4	0.07	25	0.32	0	0.00	0	0.00	0	0.00	29	0.39
21	Puducherry	1	0	0.00	0	0.00	2	0.37	1	0.01	0	0.00	0	0.00	0	0.00	3	0.38
22	Punjab	3	5	0.22	0	0.00	0	0.00	21	0.20	0	0.00	0	0.00	0	0.00	26	0.41
23	Rajasthan	5	43	0.82	6	0.20	0	0.00	3	0.12	6	0.21	0	0.00	0	0.00	58	1.36
24	Sikkim	1	1	0.002	0	0.00	3	0.26	3	0.13	0	0.00	0	0.00	46	2.95 ³⁹	53	3.34
25	Tamil Nadu	4	16	1.06	67	1.40	0	0.00	177	6.93	49	0.13	0	0.00	0	0.00	309	9.52
26	Tripura	2	2	0.31	6	0.36	0	0.00	1	0.11	0	0.00	0	0.00	0	0.00	9	0.78
27	Uttar Pradesh	5	5	0.21	0	0.00	1	0.04	7	0.40	1	0.25	0	0.00	0	0.00	14	0.90
28	Uttarakhand	3	0	0.00	109	1.75	2	0.02	0	0.00	0	0.00	0	0.00	0	0.00	111	1.77
29	West Bengal	5	3	0.21	215	5.60	0	0.00	20	0.61	43	1.48	0	0.00	1	0.11 ⁴⁰	282	8.01
Total		100	194	8.27	520	14.53	348	10.02	886	20.82	174	5.94	37	6.81	181	7.37	2,340	73.76

(Source: Data extracted from records of DAs)

³⁹ Works for individual/ family benefit

⁴⁰ PM relief fund for Tsunami

Annex 3.5
(Refers to paragraph 3.4(i))
Excess funds sanctioned for societies/trusts

(₹ in crore)

Sl. No.	States	DAs involved	No. of societies/trusts	Amount admissible	Actual amount sanctioned	Excess amount sanctioned
1	Orissa	Khurda, Kalahandi	2	0.50	0.92	0.42
2	Jharkhand	Dhanbad	5	1.25	1.83	0.58
3	Goa	North Goa, South Goa	5	1.25	1.70	0.45
4	Madhya Pradesh	Shahdol, Balaghat, Shajapur	3	0.75	1.23	0.48
5	Maharashtra	Mumbai (Suburban), Prabhani, Solapur	4	1.00	1.31	0.31
6	Meghalaya	Shillong, Tura	4	1.00	1.93	0.93
7	Mizoram	Aizwal	1	0.25	1.10	0.85
8	Rajasthan	Pali, Tonk, Bharatpur	3	0.75	1.26	0.51
9	Uttar Pradesh	Gonda	1	0.25	0.36	0.11
10	West Bengal	24 Pargana, Paschim Medinipur, Hoogly, Purulia	6	1.50	2.76	1.26
Total			34	8.50	14.40	5.90

(Source: Data extracted from records of DAs)

(Refers to paragraph 3.4(ii))
Funds sanction to trusts/societies without verifying records

(₹ in crore)

Sl. No.	State/UT	DAs involved	No. of Trusts/Societies	Reasons for which Trust/Society was not eligible for MPLADS funding	Amount
1	Orissa	Khurda, Kalahandi	55	DAs neither verified the records of societies nor obtained commitment on future maintenance of assets.	2.47
2	Assam	Dhubri, Kamrup (M), Kamrup (R), Lakhimpur	34	Name and existence of societies/trusts including registration certificate, byelaws etc. were not available on record. Thus, Audit could not ascertain veracity of releases	1.93

Sl. No.	State/UT	DAs involved	No. of Trusts/ Societies	Reasons for which Trust/Society was not eligible for MPLADS funding	Amount
				made to these trusts/societies.	
3	Tamil Nadu	Kanyakumari, Karur, Krishnagiri, Vellore	46	DAs neither verified the eligibility of the user agency nor executed an agreement with them before sanctioning the work.	0.93
4	Himachal Pradesh	Kangra, Hamirpur	4	DAs did not ascertain the activities carried out by Societies.	0.28
5	Maharashtra	Solapur	1	DA sanctioned work for the school building without receiving permission for opening the school from the competent authority.	0.20
6	Chhattisgarh	DPSO Raipur	2	Societies were not functioning for the minimum period of three prior years as per rules.	0.07
7	Kerala	Thiruvananthapuram, Kannur	3	Works sanctioned without executing any agreements.	0.06
Total			145		5.94

(Source: Data extracted from records of DAs)

Annex 3.6
(Refers to paragraph 3.5)
Convergence of other schemes with MPLADS

(₹ in crore)

Sl. No.	State	Audit finding	Amount
1.	Madhya Pradesh	<p>(I) In six nodal districts, 222 works for construction of cement concrete roads, Community Hall and primary schools during 2004-05 were carried out duly recommended by MPs based on the recommendation of the XIth Finance Commission on a cost-sharing basis. 25 per cent cost of construction, i.e. ₹ 1.37 crore was to be shared by public and Community. However, the same was incorrectly met from MPLAD funds on the commendation of the Mps concerned. which contravened the guidelines that MPLAD funds should not be used to substitute the public and community contribution on any Central/State Government Programme. The DA, Shajapur stated that necessary investigation would be made, while other five DAs stated that convergence was allowed under MPLADS. The reply is incorrect because public and Community contribution cannot be substituted from MPLAD fund.</p> <p>(ii) DA, Damoh and Shahdol sanctioned ₹ 0.73 crore for convergence of MPLAD funds into NREGS for execution of 37 works. taken up under NREGS programme. This was in contravention of the Ministry's clarification that convergence of MPLAD fund in to NREGS did not meet the eligibility criteria under MPLAD Scheme.</p> <p>(iii) Construction of Tilwada Stop Dam in Ujjain district was sanctioned for ₹ 0.12 crore under Janbhagidari Yojana. The share of the MPLAD contribution was ₹ 0.05 crore while ₹ 0.07 crore was to be met out by the MLA fund and public contributions. The Implementing Agency utilized the MPLAD funds and thereafter the work could not be continued due to non-collection of public contribution of ₹ 0.01 crore, rendering ₹ 0.05 crore spent from MPLADS unfruitful.</p>	2.15
2.	Tripura	<p>MPLAD funds amounting to ₹ 0.49 crore were sanctioned (between October 2004 and April 2008) for four works which constituted only a part of the cost (₹ 2.17 crore) of these projects to be executed under other Central schemes. However, contrary to the provisions of the scheme, MPLAD funds were released and utilized ahead of funds sanctioned from the other converged schemes. Out of four works, two works for which ₹ 0.20 crore was released from MPLADS funds during 2004-07 remained incomplete for want of funds from other sources.</p>	0.49
3.	Karnataka	<p>MPLAD funds of ₹ 0.35 crore were released for the construction of Samudhaya Bhavans in Bangalore (Rural). Release of funds by the Das, prior to the utilization of funds from other sources resulted in</p>	0.35

Sl. No.	State	Audit finding	Amount
		unfruitful expenditure. The work remained incomplete even after lapse of a year due to non-receipt of funds from other sources.	
4.	Sikkim	MPLAD funds of ₹ 0.20 crore were sanctioned in August 2007 for construction of fountains at Ridge park and Hydrangia park at Gangtok at a cost of ₹ 0.22 crore. However, contrary to the provisions of the scheme, MPLAD funds were released and utilised ahead of contribution of ₹ 0.02 crore from other converged schemes.	0.20
Total			3.19

(Source: Data extracted from records of DAs)

Annex 4.1

(Refers to paragraph 4.1)

State-wise summary of opening balance of incomplete works, works sanctioned and completed during 2004-09 in respect of Lok Sabha and Rajya Sabha MPs

Sl. No.	Name of State	Opening balance of incomplete works as on 01.04.2005	Works sanctioned during the year 2004-05 to 2008-09	Total works	Works completed during the year 2004-05 to 2008-09	Incomplete works at the end of 31.3.2009	Percentage of works incomplete out of total works
1	Nominated	804	1,599	2,403	1,287	1,116	46.44
2	Andhra Pradesh	15,591	36,361	51,952	39,517	12,435	23.94
3	Arunachal Pradesh	108	614	722	615	107	14.82
4	Assam	6,507	14,989	21,496	16,997	4,499	20.93
5	Bihar	7,179	16,522	23,701	16,161	7,540	31.81
6	Goa	277	288	565	391	174	30.80
7	Gujarat	9,342	29,652	38,994	32,487	6,507	16.69
8	Haryana	2,351	9,798	12,149	9,071	3,078	25.34
9	Himachal Pradesh	7,604	6,994	14,598	9,745	4,853	33.24
10	Jammu & Kashmir	1,976	7,260	9,236	7,174	2,062	22.33
11	Karnataka	9,903	18,117	28,020	21,177	6,843	24.42
12	Kerala	3,558	8,261	11,819	8,197	3,622	30.65
13	Madhya Pradesh	7,008	27,103	34,111	26,071	8,040	23.57
14	Maharashtra	7,458	18,273	25,731	19,189	6,542	25.42
15	Manipur	649	744	1,393	776	617	44.29
16	Meghalaya	976	1,933	2,909	2,430	479	16.47
17	Mizoram	51	1,469	1,520	1,440	80	5.26
18	Nagaland	70	634	704	704	0	0.00
19	Orissa	12,240	23,784	36,024	31,260	4,764	13.22
20	Punjab	14,549	20,870	35,419	28,999	6,420	18.13
21	Rajasthan	5,453	21,388	26,841	22,976	3,865	14.40
22	Sikkim	90	376	466	418	48	10.30
23	Tamil Nadu	3,853	21,588	25,441	22,856	2,585	10.16
24	Tripura	93	561	654	527	127	19.42
25	Uttar Pradesh	11,481	35,827	47,308	39,902	7,406	15.65

Sl. No.	Name of State	Opening balance of incomplete works as on 01.04.2005	Works sanctioned during the year 2004-05 to 2008-09	Total works	Works completed during the year 2004-05 to 2008-09	Incomplete works at the end of 31.3.2009	Percentage of works incomplete out of total works
26	West Bengal	15,948	16,339	32,287	23,973	8,314	25.75
27	Andaman & Nicobar Islands	168	276	444	390	54	12.16
28	Chandigarh	128	248	376	295	81	21.54
29	Dadra & Nagar Haveli	216	-71	145	129	16	11.03
30	Daman & Diu	65	61	126	77	49	38.89
31	Delhi	-1,708	1,620	-88	-583	495	-562.50
32	Lakshadweep	41	-17	24	7	17	70.83
33	Puducherry	124	231	355	267	88	24.79
34	Chhattisgarh	3,252	8,238	11,490	9,460	2,030	17.67
35	Uttarakhand	1,434	6,422	7,856	6,030	1,826	23.24
36	Jharkhand	2,584	8,468	11,052	9,250	1,802	16.30
Total (All India)		1,51,423	3,66,820	5,18,243	4,09,662	1,08,581	20.95

Note: The above table has been compiled from the 'Summary Statement for Release/ Expenditure of Lok Sabha and Rajya Sabha MPs' as of 31 March of 2004 to 2009, made available by the Ministry. The above table indicates that there are five adverse entries in respect of Opening balance of incomplete works as on 01.04.2004, Works sanctioned during the year 2004-05 to 2008-09, Total works and Works completed during the year 2004-05 to 2008-09 pertaining to Dadra & Nagar Haveli, Delhi and Lakshadweep. The reasons for these adverse entries were called for from the Ministry. Their reply was awaited as of January 2011.

Annex 4.2
(Refers to paragraph 4.2.1(i))
Works for which sanction was delayed by more than one year
(₹ in crore)

Sl. No.	States/UTs	Works where delay in sanction of works	Works where delay of more than one year	Cost of work
1	Andaman and Nicobar Islands	46	19	2.57
2	Andhra Pradesh	560	38	0.74
3	Assam	200	7	0.30
4	Bihar	3,743	83	3.17
5	Chhattisgarh	317	117	2.33
6	Daman and Diu	75	18	1.89
7	Goa	16	11	1.42
8	Gujarat	3,728	517	7.39
9	Haryana	1,235	8	0.19
10	Jammu and Kashmir	1,000	3	0.06
11	Kerala	919	42	2.95
12	Lakshadweep	21	8	3.45
13	Madhya Pradesh	556	11	0.07
14	Maharashtra	463	45	2.72
15	Meghalaya	791	51	0.82
16	Puducherry	192	38	1.63
17	Rajasthan	1,740	11	0.27
18	West Bengal	2,161	349	13.13
Total		17,763	1,376	45.11

(Source: Data extracted from records of DAs)

Annex 4.3
(Refers to paragraph 4.2.1(ii))
Sanction of works without following the MPLADS guidelines

Sl.No.	State/UT	Audit findings	No. of works
1	Himachal Pradesh	For 1,592 works costing ₹ 9.79 crore, estimates were not prepared by the seven implementing agencies (BDOs) during 2004-09 on the plea that due to large number of works/rush of work it was not possible to prepare estimate for each work.	1,592
2	Assam	The DA, Kamrup (Metro) sanctioned ₹ 2.96 crore during 2005-09 against 34 works for execution by PWD Building Division-II Dispur, Guwahati and released ₹ 2.94 crore to the division without obtaining technical sanction of the competent authority as required under the Assam PWD Manual.	34
3	Uttar Pradesh	In Kushinagar district, the Executive Engineer of the IA prepared estimates without preparing the analysis of rates of different items of works for two works costing ₹ 0.11 crore.	2
4	Punjab	For five works costing ₹ 0.06 crore, the DA of Hoshiarpur did not approve estimates.	5
5	Orissa	In 1,066 out of 1,092 cases (97.62 per cent) test checked in five districts, land particulars/clearance certificate from revenue authorities were not obtained. In 1041 cases, feasibility reports were not prepared before sanction of the project/work.	1,066
6	Haryana	Only rough cost estimates of the works were prepared for all 555 audited works in three test-checked districts during 2004-09.	555
7	Manipur	No feasibility study was conducted before commencement of work in all 115 test checked cases.	115
8	Mizoram	No feasibility study was conducted before commencement of work in all 167 test checked cases.	167
9	A and N Islands	No specification and cost of the works was mentioned in the sanction letter in all 17 test checked cases costing ₹ 5.87 crore.	17
10	Rajasthan	Out of total 4,044 works sanctioned for ₹ 82.40 crore, feasibility study was not conducted for 2,079 works costing ₹ 37.58 crore (Bharatpur: 1,471 works of ₹ 27.15 crore; Sikar: 608 works of ₹ 10.43 crore).	2,079
11	Nagaland	No feasibility study was conducted before commencement of 367 recommended work of ₹ 19.00 crore.	367

SI.No.	State/UT	Audit findings	No. of works
12	Maharashtra	<p>(i) During 2005-09, District Collector, Mumbai Suburban accorded administrative approval for 1,118 works, which were of dissimilar nature, costing ₹ 62.62 crore on the basis of block estimates submitted by implementing agencies, without obtaining financial estimates from them for each work.</p> <p>The Ministry stated that clarification would be sought from the Nodal district Mumbai.</p> <p>(ii) Three⁴¹ District Collectors accorded sanction for 17 works aggregating ₹ 2.40 crore by splitting the work into 37 items to avoid tendering procedures required under State Government's rules etc.</p> <p>In the case of 17 works, the Ministry stated that in these cases the works were done as per procedure of the State and there seemed to be no violation of guidelines.</p> <p>The reply of the Ministry should, however, be seen in light of the fact that splitting of work orders to avoid the requirement of tendering was against the provision of the General Financial Rules.</p> <p>(iii) A school building for Jyothi Sikshan Prasarak Mandol was sanctioned for ₹ 0.20 crore in Solapur District in September 2008, though permission for setting up the school from Department of Education itself had been received only in September 2009.</p> <p>The Ministry stated that the instant case was a violation of the guidelines and the funds would be recouped after receiving report from the State Government.</p> <p>(iv) Sabha mandap in Akluj (Solapur District) was already sanctioned through Member of Legislative Committee (MLC) fund in November 2006, but the same work was again sanctioned under MPLADS in December 2006 for ₹ 0.10 crore.</p> <p>The Ministry stated that this case was a violation of the guidelines and the funds would be recouped after receiving report from the State Government.</p>	1,137
Total:			7,136

(Source: Data extracted from records of DAs)

⁴¹ Mumbai Suburban, Nagpur and Nanded

Annex 4.4
(Refers to paragraph 4.2.2)
Identification of Implementing Agencies by the MP

Sl. No.	State/ UTs	Audit findings	Number of works
1	Assam	The MP representing Kamrup (Rural) recommended 34 works for ₹ 0.70 crore during 2004-07 for execution through sitting MLAs and one ex-MLA. The DA released ₹ 0.35 crore to six MLAs of their respective localities. The DA, however, failed to produce records showing execution of the works by the MLAs.	34
2	Daman and Diu	The MP recommended the name of the implementing agency (1A) for 15 test-checked works.	15
3	Jharkhand	In Hazaribagh district, works were allotted to Labhuk Samitees (beneficiary groups) without assessing their capability of executing the work. Test check revealed that works of "Construction of Law College Building" of Vinoba Bhave University at an estimated cost of ₹ 0.25 crore and "Construction of Community Hall" in Badam at an estimated cost of ₹ 0.15 crore was allotted to the Labhuk Samittee. However, members of the stated Labhuk Samitees were not beneficiaries of the work.	2
4	Manipur	For all 1,039 test checked works costing ₹ 29.87 crore, MPs recommended the Implementing Agency and the DA got the works executed by the recommended agency, without following tendering process.	1,039
5	Meghalaya	Based on estimates prepared by user/beneficiaries identified by the MP, the DAs executed agreements with them for maintenance of assets and issued sanction orders to the IAs for implementation of these works. Accordingly, funds for 927 works costing ₹ 16.39 crore were released in a phased manner to the user agencies like Trusts, NGOs, Headman of village Durbar ⁴² , secretaries of schools/colleges, local bodies etc. for execution of the works. The DA, Shillong stated in October 2009 that there was no scope to award works through tendering process as the MPs in their recommendations, had mentioned the names of executing agencies.	927
6	Mizoram	For 1,602 works costing ₹ 19.74 crore, MPs recommended the Implementing Agency and the DA got the works executed by the recommended agency, without following tendering process.	1,602
7	Nagaland	During 2004-09, 142 works costing ₹ 8.86 crore were awarded to contractors/agencies on the recommendation of MPs.	142
8	Rajasthan	The executing agencies were identified/selected by the	2674

⁴² A civil society/organization of Meghalaya, which falls under VI Schedule of the Constitution of India.

Sl. No.	State/ UTs	Audit findings	Number of works
		recommending MPs for 2674 works of ₹ 53.93 crore in six test-checked districts (Bikaner, Sikar, Tonk, Sriganganagar, Pali and Bharatpur) during 2004-09. Further, the Lok Sabha MPs, Bayana and Bharatpur recommended a NGO (Lupin Human Welfare and Research Foundation, Bharatpur) as IA, for 122 works of ₹ 3.02 crore during 2004-09 in the areas of PRIs and ULBs.	
9	Uttar Pradesh	For 2,311 works in 14 test checked districts costing ₹ 72.85 crore, MPs recommended the Implementing Agency and the DA got the works executed by the recommended agency, without following tendering process.	2,311
Total:			8,746

(Source: Data extracted from records of DAs)

Annex 4.5
(Refers to paragraph 4.3 (i))
Non-commencement of work

(₹ in crore)

Sl. No.	State/UT	No of works	Reasons for delay	Estimated cost
1	Kerala	30	Works for construction of buildings sanctioned in Thiruvananthapuram district during 2004-07 had not been started so far (August 2009) due to reluctance of contractors to take up building works even after repeated tendering.	2.70
2	Himachal Pradesh	155	Eight audited IAs intimated that land for 102 works costing ₹ 1.23 crore was not available. In the remaining 53 cases (cost: ₹ 0.53 crore) no cogent reasons were intimated by the three implementing agencies.	1.76
3	Haryana	72	Works sanctioned during 2004-09 were not started as of June 2009 despite release of funds to the implementing agencies due to land dispute.	1.09
4	Andhra Pradesh	17	Works sanctioned during 2004-08 were not started as of October 2009 despite release of funds to the implementing agencies land dispute.	0.29
5	Tripura	10	Works had not been taken up for execution as of March 2009 due to reasons such as land disputes, non availability of site, non availability of suitable water bearing strata, site problems etc.	0.89
6	Karnataka	14	Works had not been taken up due to land disputes.	0.60
7	Bihar	55	Works were sanctioned during 2004-09 without obtaining a technical feasibility report from the concerned authorities and could not be started due to non-availability of land.	1.10
8	Punjab	30		0.25
9	A and N Islands	6		0.49
Total		389		9.17

(Source: Data extracted from records of DAs)

Annex 4.6
(Refers to paragraph 4.3(ii))
Delayed completion of works

Sl. No.	State/UTs	DAs	No. of works	Cost of works (₹ in crore)
1.	Chandigarh	1	38	1.09
2.	Dadra & Nagar Haveli	1	6	0.69
3.	Goa	1	2	0.34
4.	Gujarat	6	517	7.39
5.	Haryana	3	178	2.43
6.	Kerala ⁴³	3	86	3.22
7.	Maharashtra	4	478	15.86
8.	Puducherry	1	14	0.92
9.	Punjab	3	205	1.48
10.	Rajasthan	6	404	7.72
11.	Sikkim	1	9	1.01
12.	Tamil Nadu	7	509	25.38
13.	Tripura	2	248	16.81
14.	Uttarakhand	3	476	6.56
15.	West Bengal	5	320	17.75
Total:		47	3,490	108.65

(Source: Data extracted from records of DAs)

⁴³ Fine of ₹ 25,600/- was levied on contractors for the delay in completion of works in Kottayam district.

Annex 4.7
(Refers to paragraph 4.3(iii))
Incomplete works

Sl. No.	State/UTs	DAs	No. of works	Cost of works (₹ in crore)	No. of Years for which works remained incomplete
1.	Andhra Pradesh	6	1,963	41.31	1 to 4 years
2.	A and N Island	1	27	2.76	1 to 6 years
3.	Assam ⁴⁴	3	147	3.19	1 to 4 years
4.	Chandigarh	1	20	1.57	1 to 4 years
5.	Chhattisgarh	3	595	9.94	1 to 4 years
6.	Goa		9	1.42	2 to 8 years
7.	Jharkhand	4	883	18.72	1 to 4 years
8.	Karnataka	6	2,538	31.7	1 to 4 years
9.	Lakshadweep	1	3	5.76	2 to 3 years
10.	Madhya Pradesh	7	1,128	17.92	1 to 4 years
11.	Manipur	1	255	7.92	1 to 5 years
12.	Orissa	5	157	2.68	1 to 4 years
13.	Rajasthan	5	178	1.91	1 to 4 years
14.	Tamil Nadu	8	649	23.7	1 to 4 years
15.	Uttar Pradesh	15	446	15.25	1 to 4 years
16.	West Bengal	5	3,008	94.24	1 to 15 years
Total		71	12,006	279.99	

(Source: Data extracted from records of DAs)

⁴⁴ This includes 75 works for ₹ 1.15 crore for the years 2004-08 which remained incomplete though these reported as complete in the progress report.

Annex 4.8
(Refers to paragraph 4.3(iv))
Unfruitful expenditure on works

(₹ in crore)

Sl. No.	State/ UT	Audit findings	No. of works	Amount spent
1	Tamil Nadu	<p>(i) Work of construction of a reading room and library at the court campus at Tirupattur, sanctioned in October 2004, had to be stopped after incurring an expenditure of ₹ 0.05 crore, as requisite permission and concurrence of the District Judge was not obtained before commencement of the work.</p> <p>(ii) Work of construction of a community hall at B. Durgam village of Krishnagiri district, sanctioned in January 2006, was cancelled after incurring an expenditure of ₹ 0.01 crore, as prior permission of the Forest Department was not obtained.</p>	2	0.06
2	Tripura	<p>(i) Work for construction of a Town Hall at Kumarghat, sanctioned in August 2001, was suspended with effect from August 2002 after incurring an expenditure of ₹ 0.12 crore, as an injunction was imposed by the Hon'ble High Court due to a land dispute,</p> <p>(ii) Two works for construction of a community hall at Salema and Manik Bhandar in Dhalai district, sanctioned during 2000-02, were suspended with effect from June 2008 after incurring an expenditure of ₹ 0.52 crore for want of fresh allotment of funds in view of time and cost overrun.</p> <p>(iii) Three works, sanctioned between 2000-01 and 2005-06, were suspended after incurring an expenditure of ₹ 0.46 crore for want of allotment of the second instalment of funds.</p> <p>(iv) Work on construction of an irrigation plant, sanctioned in July 2007 without preparing estimates, was abandoned after incurring an expenditure of ₹ 0.40 lakh due to technical non-feasibility.</p> <p>(v) Three works costing ₹ 0.22 crore, sanctioned between May 2007 and May 2008, had not been started as of September 2009 due to non-selection of sites or site disputes. Even before finalization of the sites, the IAs had</p>	14	1.21

Sl. No.	State/ UT	Audit findings	No. of works	Amount spent
		<p>procured the required materials (Cement, M. Steel, GCI Sheets etc.) between October 2007 and June 2008 at a cost of ₹ 0.08 crore and these remained idle in stores for one to two years. The IAs also retained the balance funds of ₹ 0.14 crore in cash.</p> <p>(vi) Out of 11 deed firms to whom the work of construction of a pucca drain near the fish shed at G. B. Bazar was awarded in April 2006, only six firms had completed their portion of work by November 2006. The remaining five firms had not executed the works as of September 2009, leading to expenditure of ₹ 0.02 crore incurred on the project remaining unfruitful.</p>		
3	Andaman & Nicobar Islands	<p>(i) Work on construction of a building for the Pranab Kanya Sangha, an organization of Port Blair, sanctioned in March 2002, was abandoned in October 2007 after incurring an expenditure of ₹ 0.10 crore due to delay in commencement of the work, unrealistic financial estimates and subsequent detection of gross irregularities in the functioning of the beneficiary organization.</p> <p>(ii) Work for development of a fish market at Bambooflat, sanctioned in 2005-06, was suspended since April 2007 after incurring an expenditure of ₹ 0.09 crore. While the work was in progress, the road level in front of the proposed fish market was raised by the PWD, which necessitated dismantling of the partially completed MPLADS work for raising it above the level of adjoining road and required fresh allotment of funds for further works.</p> <p>(iii) Work of renovation of ponds near Dhobi Ghat at an expenditure of ₹ 0.09 crore remained incomplete since 2003.</p>	3	0.28
4	Orissa	<p>(i) The contractor abandoned the work of construction of 'Biju Patnaik Kalyan Mandap at Mangalpur' to be built at an estimated cost of ₹ 0.40 crore. The work was awarded (February 2004) to the contractor without following competitive bidding and ₹ 0.36 crore was paid (April 2008) through various running account bills. Further, the concerned BDO</p>	3	0.55

Sl. No.	State/ UT	Audit findings	No. of works	Amount spent
		(Dasarathpur) did not deduct 10 <i>per cent</i> security deposit of the contractor from running account bills. (ii) Two works for the Construction of a bridge over Haler Nalla near Khairapadar and 'Construction of Chilipa High School at Dharmagarh' taken up during 2003-04 and 2004-05 respectively were left incomplete after incurring an expenditure of ₹ 0.19 crore due to a land dispute (Chilipa School) and theft of steel rods from the foundation and piers (Haler Nalla),.		
5	West Bengal	47 test-checked works in five districts remained incomplete due to shortage of funds after spending the entire MPLADS funds, due to preparation of incorrect financial estimates and failure of DAs to secure funds for escalated costs.	47	2.82
6	Meghalaya	Advance of ₹ 2.06 crore was released to 18 IAs for 178 test-checked works, sanctioned during 2003-09, in Shillong and Tura, which was distributed among user agencies for execution of works. There was no record available either with the DAs or with the IAs in support of commencement of these works although 5 to 95 per-cent physical progress was recorded in the Monthly Progress Reports (MPRs). The MPRs were prepared without any basis as the user agencies/IAs did not furnish any utilisation certificate in support of physical/financial progress in these cases. Nine IAs stated (September 2009) that the user agencies / beneficiaries would be asked to furnish the details showing physical progress of these works with documentary evidence.	178	2.06
7	Assam	Five works costing ₹ 0.28 crore for which ₹ 0.16 crore was released as the first instalment to NGOs and construction committees during 2004-09 by the DA, Kamrup (Metro) were cancelled due to non-submission of UCs by the IAs, rendering the expenditure from first instalment wasteful.	5	0.16

Sl. No.	State/ UT	Audit findings	No. of works	Amount spent
8	Haryana	During 2004-09, seven works were abandoned or left incomplete due to land disputes.	7	0.15
9	Jharkhand	21 works were abandoned or left incomplete due to land disputes and public hindrances in two districts (Deoghar and Dhanbad) during 2005-08.	21	0.35
10	Maharashtra	8 works were abandoned or left incomplete due to land disputes, encroachment on land, excess expenditure etc.	8	0.76
11	Himachal Pradesh	17 works were abandoned or left incomplete due to land disputes.	17	0.10
Total			305	8.50

(Source: Data extracted from records of DAs)

Annex 4.9
(Refers to paragraph 4.4.3 (i))
Payment made on doubtful vouchers in Mizoram

Sl. No.	Name of work	Year of work	Implementing Agency	Remarks	Amount (₹ in lakh)
1.	Costruction of public waiting shed at Zemabawk	2004-05	Student self support unit, Aizawl	Work was executed from 1-18 October 2004, however IA submitted voucher dated 25.10.2008 for ₹ 32,050.	0.32
2.	Construction of footsteps at Tuikhuatlang	2004-05	Mizoram Upa Pawl	Voucher of ₹ 27,600 on plain paper	0.28
3.	Construction of Government Republic primary School I at Aizawl	2004-05	Building Committee Government Republic Veng P/S-I	Voucher of ₹ 1,67,180 date not mentioned	1.67
4.	Construction of pavilion at Seling playground	2004-05	Games & Sports Association, Seling	Voucher of ₹ 74,938/- on plain paper & date not mentioned	0.75
5.	Construction of public library, at saikhamakawn	2004-05	YMA Saikhamakawn branch	voucher of ₹ 78,70/- on plain paper	0.08
6.	Construction of jeepable road from Tlawng Road Pu Lianhluna Kawmchhak, Mission Vengthlang	2004-05	Village Council/ourt Mission Vengthlang	Voucher of ₹ 33,799/- on plain paper & date not mentioned	0.34
7.	Construction of public water point below Thlanual Kawng at Government Complex Luanmual	2004-05	YMA Government complex branch	Voucher of ₹ 31,500/- on plain paper	0.32
8.	Construction of public library at Kelish	2004-05	YMA Kelish branch	Voucher of ₹ 13,140 on plain paper	0.13
9.	Construction of Indoor stadium at Bawngkawn	2004-05	Stadium cum committee hall, Bawngkawn	On voucher of ₹ 2,92,000 date not mentioned	2.92

Sl. No.	Name of work	Year of work	Implementing Agency	Remarks	Amount (₹ in lakh)
10.	Construction of waiting shed and internal steps at Aizawl Civil Hospital	2005-06		Voucher of ₹ 1,77,139 on plain paper and date not mentioned.	1.77
11.	Construction of link drain at Ramhlum south	2006-07	Village council/court ramhlum, South	Work was executed from 2 July to 5 August 2007 however IA submitted voucher dated 18.8.2008 to 10.11.2007 for ₹ 2,20,898/-	2.20
12.	Construction of water tank at Mual Veng Durtlang	2007-08	Mual Veng Welfare Committee	Voucher of ₹ 1,79,930 on plain paper date not mentioned	1.80
13.	Construction of road & water reservoir at Leimak Ram Horticulture Project	2008-09	Integrated Farming Society, Leimak, Ram	Work was executed from 8 September to 4 October, 2008, however IA submitted voucher on plain paper dated 8.10.2008 for ₹ 1,00,798/-	1.01
14.	Construction of footpath to primary school II at Sairang	2008-09	YMA Sairang, branch	Voucher of ₹ 12,550 on plain paper and date not mentioned	0.13
15.	Completion of Thlanmual Inn & YMA run at Republic Vengthlang	2008-09	YMA Vengthlang branch	Voucher of ₹ 16,200 on plain paper and date not mentioned	0.16
16.	Construction of civil pensioners house at Electric Veng	2008-09	Chanmari 'W' Vengchhak Welfare committee	Voucher of ₹ 10,650 on plain paper	0.11
17.	Construction of footpath & hand railing at Hunthar Veng	2008-09	Village Council/Court Hunthar	Voucher of ₹ 47,500 on plain paper	0.48
18.	Construction of Government Aizawl College Auditorium	2008-09	Building Committee Government College, Aizawl	Work was executed from 1.4.2008 to 21.5.2008 however IA submitted voucher dated 2.6.2008 for ₹ 4,60,120/-	4.60
Total					19.07

(Source: Data extracted from records of DAs)

Annex 4.10
(Refers to paragraph 4.6)
Procedural lapses in execution of works

Sl. No.	State	Audit findings
1	Delhi	<ul style="list-style-type: none"> ▪ As per para 23.1 of CPWD Manual variation up to 30 percent in the quantity of work can be sanctioned by the Executive Engineer, up to 60 percent by Superintending Engineer and thereafter by the Chief Engineer. However, scrutiny of works revealed that in 136 out of 622 works (22 <i>per cent</i>), the quantities of items used during execution of works were varied from the Bill of Quantity (BOQ) ranged from 30 <i>per cent</i> to 2,312 <i>per cent</i>. These variations had not been got approved by the competent authority, violating the provision of CPWD Manual. ▪ Construction of two manholes as per BOQ was estimated by the Executive Engineer (M) SP Zone. But the payment was made for 27 manholes. These variations had not been got approved by the competent authority, violating the provision of CPWD Manual. ▪ Joint physical inspection in September 2009 of one site in the North East Division, Yamuna Vihar, showed 15 manholes raised at the site while payment was made for 25 manholes by the department leading to excess payments to the contractor.
2	Jharkhand	In test-checked districts (Deogarh, Dhanbagh, Hazaribgh and Lohardaga), neither were vouchers, muster rolls etc. maintained as per the Works Code nor were materials purchased on a quotation basis from registered identifiable suppliers. The AEs/JEs made all payments to suppliers in cash. Thus, correctness and authenticity of execution of 252 works worth ₹ 8.71 crore could not be ascertained in Audit.
3	Madhya Pradesh	In seven districts, 1,533 works amounting to ₹ 20.28 crore were executed during 2007-09 by Government Agencies on piece meal basis/departmentally, without any prior approval of the competent authority (Chief Engineer) and without obtaining competitive rates through wide publicity, as prescribed in the PWD Manual.
4	Bihar	Six executing agencies ⁴⁵ paid ₹ 2.02 crore to labourers and purchased materials through hand receipts during 2005-09, in contravention of the State PWD Code, which stated that payment to labourers should be made on the basis of the Muster Roll detailing the nature and period of work executed, sanction order of the estimate and number of labourers engaged.

⁴⁵ RWD-2, Masaurhi, RWD-2, Patna, NREP, Patna, RWD-2 Madhepura, RWD-2 Khagaria and NREP, Rohtas

Sl. No.	State	Audit findings
5	Jammu and Kashmir	<p>(i) During 2004-05, purchase of key materials such as angle iron, channel iron, PCC poles, cross channel iron etc. of ₹ 0.16 crore was made by the Executive Engineer, Anantnag Division, Power Development Department from the open market without inviting tenders and/or ascertaining the reasonability of rates. The department stated in July 2009 that due to non-availability of material at the central stores, procurement was made from Small Scale Industries units after doing a market survey. However, the reply needs to be seen in the context that competitive rates had not been obtained by floating tenders for the purchase of key materials.</p> <p>(ii) Timber worth ₹ 0.04 crore was used in 36 works executed by various DDOs⁴⁶, located near forest areas without obtaining Form No. 25/NOC from the Forest Department or without indicating any authentic source from whom the timber had been purchased. Though the Assistant Commissioner Development, Anantnag had recorded clear instructions in the administrative approval that payment for works where timber was used should be disbursed only on production of Form 25/NOC from the Forest Department, payments were released in contravention of his instructions.</p>
6	Mizoram	In test checked works, it was noticed that technical officials certified the completion of works without recording the progress of works in the measurement books and recommended for final payment to the executing agencies. In view of the non-maintenance of measurement books, the veracity of payments made to the IAs by the DAs could not be checked by Audit.

(Source: Data extracted from records of DAs)

⁴⁶ Drawing and Disbursing Officers

Annex 5.1
(Refers to paragraph 5.2)
Assets not put to use

(₹ in crore)

Sl. No.	States/UTs	Audit findings	Amount involved
1	Maharashtra	<p>(i) An allopathic dispensary building and operation theatre at Wadi, Nagpur constructed by March 2009 at a cost of ₹ 0.09 crore and handed over to village Panchayat, was not put to use by the user agency (Zilla Parishad), as hospital staff, machinery and equipment were not in place.</p> <p>(ii) A water supply system at Ruyad Tal Kuhi, Nagpur, constructed in September 2006 at a cost of ₹ 0.06 crore, was not being used by Gram Panchayat, Digdoh for the last three years (as of September 2009) due to non-availability of a water source.</p> <p>(iii) The construction of a library building and classrooms at the Bhalaji Pendharkar Cultural Centre, Kolhapur at a cost of ₹ 0.25 crore was reported as complete in December 2007 and handed over to the user agency. However, the joint physical verification⁴⁷ disclosed that paving, flooring, painting and arrangements for water supply and sanitation had not been completed so far. Thus the incomplete building was handed over to the user agency leaving the asset unused.</p> <p>(iv) Construction of a school building costing ₹ 0.24 crore for Nutan Vidyalaya run by Shikshan Prasarak Mandal, Mangloor, district Solapur was handed over to the user agency, but was not put to use till September 2009.</p> <p>(v) A classroom constructed at a cost of ₹ 0.10 crore for the Sindhi Girls Primary School run by the Sindhi Social Service Society Zaripataka, Nagpur was handed over to the user agency (October 2007). The joint physical verification revealed that work only up to column, beam slab and brickworks etc. had been completed. Thus, an incomplete work was handed over to the user agency, which could not be used for the intended purpose.</p>	0.74
2	Jharkhand	<p>(i) A Multipurpose Community Centre, sanctioned in 2005-06 and constructed at a cost of ₹ 0.25 crore at Jhansagarhi, Deoghar was completed in March 2007, but was not handed over to the user agency due to land disputes.</p> <p>(ii) A Mahila Vikas Kendra, constructed in 2007 at Baimari, Lohardaga at a cost of ₹ 0.02 crore was lying abandoned due to its remote location.</p>	0.27

⁴⁷ A joint physical verification was conducted in Maharashtra by the audit team and concerned District Authority to verify that assets created under the MPLADS were being used properly.

Sl. No.	States/UTs	Audit findings	Amount involved
3	Kerala	A mortuary building for Government Hospital, Kuthuparamba in Kannur district completed in August 2008 at a cost of ₹ 0.07 crore was not put to use even a year after for want of an electrical connection (August 2009).	0.07
4	Delhi	The construction of OPD-Block in Panchkarma Hospital in Karol Bagh was completed in March 2008 at a cost of ₹ 0.16 crore but could not be put to use because of not taking up electrical works.	0.16
5	Tamil Nadu	(i) In Karur district, six works of community hall costing ₹ 0.20 crore was declared as complete during 2006-08, but could not be used by the user agencies (Panchayat Union) due to non-supply of electricity, furniture, vessels, water supply etc. (ii) In Vellore district a fair price shop and a computer room for an elementary school were constructed during 2007-08 at a cost of ₹ 0.04 crore. The fair price shop had not been put to use, as the user agency had not requested for the asset. The computer room was also non-functional for want of computers. It is pertinent that the MP had recommended for computer room as well as computers, but the DA had accorded sanction only for computer room.	0.24
Total			1.48

(Source: Data extracted from records of DAs)

Annex 5.2
(Refers to paragraph 5.2.1)
Misuse of assets

(₹ in crore)

Sl. No.	States/UTs	Audit findings	Amount involved
1	Maharashtra	<p>(i) The school building for Varad Ganesh Primary School, Belewashar Nagar Parabhani, created at a cost of ₹ 0.10 crore was handed over to the Municipal Council. The joint physical verification⁴⁸ revealed that the asset was being used by Shri Beleshwar Shikshan Sanstha for running BCA, BCS courses and not by the primary school for which the asset was created.</p> <p>(ii) The building for Dr. Ram Rodage D Ed College and Shikshan Sanstha at Shelu District, Parabhani was completed at a cost of ₹ 0.20 crore and handed over to the user agency. Joint physical verification by the audit team and concerned departmental authority revealed that the D Ed College was not in existence; and the building was being used for other purposes such as auditorium and computer lab.</p> <p>(iii) A Marathi Medium Primary School was constructed at a cost of ₹ 0.15 crore and handed over to the Municipal Council. Joint physical verification of the asset revealed that an English medium school was functioning from the new building; whereas the Marathi medium school continued to function in the original old building. Thus, the asset was not used for the purpose by the user agency for which it was sanctioned but by a private education society.</p> <p>(iv) A library building at NARCOD, Shankar Nagar Chowk, Nagpur was constructed at a cost of ₹ 0.07 crore and handed over to the user agency. Joint physical verification revealed that rooms constructed for library were being used as a gymnasium, OPD etc. The District Collector stated that steps to take over the asset and necessary action against defaulter user agency would be taken.</p> <p>(v) The joint physical verification of asset 'Cultural hall at Rahul Nagar, Parabhani' executed at a cost of ₹ 0.07 crore showed that the construction was incomplete. Only the column and slab work had been completed within the sanctioned amount. The incomplete work was handed over to the user agency (March 2008) and the asset was being used as a cattle shelter.</p> <p>(vi) The boys' hostel at Mahatma Phule Education Society, Parabhani was created at a cost of ₹ 0.13 crore and handed over to the user agency in 2005-06. In a joint</p>	0.72

⁴⁸ A joint physical verification was conducted in Maharashtra by the audit team and concerned District Authority to verify that assets created under the MPLADS were being used properly.

Sl. No.	States/UTs	Audit findings	Amount involved
		physical verification, it was noticed that the asset was being used as a godown.	
2	Sikkim	A four roomed school building at Bering Secondary School sanctioned for ₹ 0.15 crore was completed in April 2008 and a three roomed school building at Tareythang Junior High School was completed in January 2009 at a cost of ₹ 0.12 crore were being used as staff recreation room, staff room and office rather than for classrooms. In both the cases classes were running in old existing rooms which were in a dilapidated condition.	0.27
3	Jharkhand	A Multipurpose Community Centre, sanctioned in 2005-06 and constructed in January 2007 at a cost of ₹ 0.25 crore at Sonaryadih, Deoghar was not handed over to the user agency and had been used as the office of Block Development Officer.	0.25
4	Meghalaya	A Hostel building for Border Area College, Mawsynram completed at a cost of ₹ 0.22 crore between April 2006 and September 2007 was being used as a classroom as on September 2009.	0.22
5	Tamil Nadu	A library building constructed during 2003-04 at a cost of ₹ 0.02 crore at Katteri Panchayat of Jolarpet Panchayat Union in Vellore district was rented out to an NGO for running their office.	0.02
Total:			1.48

(Source: Data extracted from records of DAs)

Annex 5.3
(Refers to paragraph 5.3.1)
Maintenance and upkeep of assets

(₹ in crore)

Sl. No.	States/ UTs	Audit findings	Amount involved
1	Sikkim	<p>(i) A water fountain at Ridge Park, Gangtok completed in January 2008 at a cost of ₹ 0.11 crore was not functional since March 2009 due to lack of a permanent water connection and defects in electric connection and sequencer programmed controller. Despite its locational importance for tourism promotion, neither had any action been initiated by the Department to make it functional nor was a provision made for its regular maintenance and upkeep.</p> <p>(ii) The work on anti erosion work at the Bank of Rani Khola, Ranipool (₹ 0.10 crore) and a cement concrete footpath at Nazey busty to Nampong (₹ 0.05 crore) were executed in October 2006 and August 2008 respectively. Physical verification of assets by departmental officers at the instance of audit revealed that the works were in a dilapidated condition due to lack of upkeep and maintenance.</p>	0.26
2	Delhi	The joint physical verification by audit and departmental officers of five tube wells installed at a cost of ₹ 0.23 crore in Sangam Vihar area disclosed that pump at I-2 Block was not energized even after eight months of its installation and the water discharge of the K-19 Block pump was stated to be very poor by the residents.	0.09
3	Maharashtra	Dr. Babasaheb Ambedkar Cultural Hall Pandharpur, Solapur completed at a cost of ₹ 0.10 crore in March 2007 was not handed over to the user agency. Joint physical verification revealed that the asset was without any watch and wards arrangement resulting in the theft of pipes, doors, windows, grills and damage to brickwork and floorings.	0.10
Total			0.45

(Source: Data extracted from records of DAs)

Annex 6.1
(Refers to paragraph 6.2.2)
Reporting of financial progress of work by the DAs

(₹ in crore)

Sl. No.	State	DA	Year	Expenditure shown in the UC	Actual expenditure incurred by agencies	Over statement of expenditure	Percentage of overstated expenditure to the actual expenditure
1	Chattisgarh	Raipur	2004-05	3.83	3.62	0.21	5.80
			2006-07	3.81	3.55	0.26	7.32
			2007-08	3.51	3.09	0.42	13.59
		Bilaspur	2005-06	8.19	7.39	0.8	10.83
			2006-07	6.25	5.44	0.81	14.89
			2007-08	8.51	6.79	1.72	25.33
2	Jharkhand	Deoghar	2005-06	1.06	0.00	1.06	100.00
			2006-07	2.36	2.26	0.1	4.42
			2007-08	1.47	1.42	0.05	3.52
		Dhanbad	2005-06	5.79	3.47	2.32	66.86
			2006-07	5.66	5.29	0.37	6.99
		Lohardaga	2006-07	2.96	0.62	2.34	377.42
		Hazaribagh	2004-05	1.36	1.09	0.27	24.77
			2005-06	3.43	2.70	0.73	27.04
2006-07	2.15		1.90	0.25	13.16		
3	Lakshadweep	Lakshadweep	2004-09	9.00	4.20	4.8	114.29
4	Nagaland	Dimapur and Kohima	2004-09	18.00	7.42	10.58	142.59
5	Tripura	North and West	2004-09	0.28	0.13	0.15	115.38
6	Sikkim	East District	2005-06	0.23	0.00	0.23	100.00
			2006-07	2.25	0.79	1.46	184.81
			2007-08	4.44	1.24	3.2	258.06
			2008-09	5.64	2.77	2.87	103.61
Total				100.18	65.18	35.00	53.70

(Source: Data extracted from records of DAs and the Ministry)

Annex 6.2
(Refers to paragraph 6.2.2)

Discrepancies in reporting of interest earned on unutilized balances

(₹ in crore)

Sl. No.	Name of State	Constituency	Remarks	Amount of interest understated
1	Andhra Pradesh	Srikakulam	As per the MPR ⁴⁹ for May 2008, the amount of interest accrued on funds available was ₹ 1.05 crore but this amount was shown as ₹ 0.13 crore in next available MPR for October 2008, without any explanation	0.93
		Secunderabad	Interest earned up to 31.03.2006 was reported at ₹ 1.91 crore but in the MPR for 28.01.2009 interest amount was reduced to ₹ 0.89 crore.	1.02
		Tirupati	As per annual accounts interest earned during 2006-07 and 2007-08 was ₹ 1.75 lakh but MPR for April 2008 showed only ₹ 0.34 lakh as interest earned during that period	0.01
2	Bihar	Bhagalpur	As per MPR interest earned up to July 2005 was ₹ 0.25 crore and the interest earned during 2006-08 was ₹ 0.25 crore. The total comes to ₹ 0.50 crore but in the MPR (August 2008) it was shown as ₹ 0.25 crore.	0.25
		Araria	As per annual accounts ₹ 0.19 crore were earned as interest during 2004-05 to 2006-07 but MPR showed ₹ 0.14 crore as interest during the same period	0.05
		Shri Prem Chand Gupta (RS)	Interest earned as per Audit Certificate for the year 2005-07 was ₹ 6.38 lakh but it was shown as ₹ 6.18 lakh in the MPR of March 2008.	0.002
3	Meghalaya	Shillong	As per annual accounts for the period 1994-95 to 2004-05 interest of ₹ 0.70 crore was earned but in the MPR of 14.7.05 it was shown as ₹ 0.03 crore.	0.67

Sl. No.	Name of State	Constituency	Remarks	Amount of interest understated
4	Assam	Dibrugarh	DA depicted interest as ₹ 0.32 crore (MPR August 2008) instead of ₹ 0.42 crore (Audit Certificates 1998-99 to 2006-07).	0.10
5	Karnataka	Chitradurga	As per annual Accounts, an amount of ₹ 0.13 crore was earned as interest during the years 2004-05 to 2007-08 but in the MPR of October 2008, interest earned during the period was shown as ₹ 0.08 crore only.	0.05
			As per pass book interest accrued during 2004-09 was ₹ 2.02 crore. However, this was depicted in the MPR ₹ 1.90 crore. Interest of ₹ 0.67 crore accrued in the accounts of the implementing agencies was also not taken into account while depicting the interest accrued in the MPR.	0.12 0.67
6	Kerala	Prof. Kurian (RS MP)	P.J. (RS MP) As per annual Accounts for the year 2006-07, an amount of ₹ 0.06 crore was earned as interest during the year 2006-07 but in the MPR of March 2008, interest earned during the year was shown as NIL.	0.06
7	Delhi	Sadar	As per MPR for the month of March 2004 interest worth ₹ 0.35 crore was earned by the DA during the period 1993-94 to 2003-04 and as per annual accounts for the years 2004-05 to 2006-07, interest worth ₹ 0.43 crore was earned. Thus total interest earned by the DA up to 31.3.2007 was ₹ 0.78 crore but the DA showed interest of ₹ 0.65 crore only in the MPR for the month of March 2007.	0.13
		East Delhi	As per MPR for the month of March 2004 interest worth ₹ 0.41 crore was earned and during the year 2004-05 to 2006-07 an interest of ₹ 0.41 crore was earned. However as per the MPR for the month of March 2007 it was shown only ₹ 0.69 crore.	0.13

Sl. No.	Name of State	Constituency	Remarks	Amount of interest understated
		Chandni Chowk	As per MPR for the month of March 2004 interest worth ₹ 0.51 crore was earned and during the year 2004-05 to 2006-07 interest worth ₹ 0.36 crore was earned. However as per MPR for the month of March 2007 it was shown only as ₹ 0.75 crore.	0.13
8	Orissa	Bhubaneswar	Interest accrued as per MPR for the month of October 2004 was ₹ 0.20 crore but it was depicted as ₹ 0.18 crore in the MPR of September 2006.	0.02
		Bhadrak	As per MPR for the month of October 2008 interest worth ₹ 0.18 crore was earned but in the cash book it was shown only ₹ 0.12 crore	0.06
9	Jammu and Kashmir	Ladakh	As per MPR for the month of October 2007 interest worth ₹ 0.08 crore was earned but it was shown as ₹ 0.06 crore in the MPR (August 2008).	0.02
10	Madhya Pradesh	Balaghat, Damoh, Hoshangabad, Sagar and Shajapur	Interest accrued on deposits of ₹ 1.18 crore (Balaghat, Damoh, Hoshangabad, Sagar and Shajapur) was not found recorded in the MPR.	1.18
Total				5.60

(Source: Data extracted from records of DAs and the Ministry)

Annex 6.3

(Refers to paragraph 6.2.3)

Difference in the figures of UCs, annual accounts and MPRs

A. Discrepancies in expenditure figures among the MPR, the annual accounts and the UCs in Madhya Pradesh

(₹ in crore)

Sl. No.	Constituency	Annual accounts		Utilisation Certificate		MPR	
		Year	Amount	Year	Amount	Month	Amount
1.	Balaghat	2005-06	1.79	2005-06	2.00	March 2006	2.02
2.		2006-07	1.23	2006-07	0.69	March 2007	1.41
3.		2007-08	1.80	2007-08	2.00	March 2008	1.88
4.		2008-09	3.02	2008-09	2.00	March 2009	3.34
5.	Damoh	2005-06	2.01	2005-06	2.00	March 2006	1.77
6.		2006-07	2.72	2006-07	2.00	March 2007	1.88
7.	Sagar	2004-05	0.73	2004-05	0.79	March 2005	2.91
8.		2005-06	2.71	2005-06	2.25	March 2006	2.75
9.		2006-07	2.16	2006-07	1.46	March 2007	1.93
10.	Shahdol	2004-05	2.16	2004-05	2.06	March 2005	2.05
11.		2005-06	1.45	2005-06	2.14	March 2006	1.73
12.		2006-07	2.61	2006-07	2.14	March 2007	2.54
13.		2007-08	2.50	2007-08	2.33	March 2008	2.33
14.	Shajapur	2004-05	1.53	2004-05	1.30	March 2005	1.91
15.		2005-06	1.96	2005-06	2.67	March 2006	2.09
16.		2006-07	1.54	2006-07	2.05	March 2007	2.04
17.		2007-08	1.82	2007-08	1.74	March 2008	2.14
18.	Ujjain	2004-05	1.06	2004-05	1.06	March 2005	2.03
19.		2005-06	1.81	2005-06	1.81	March 2006	2.08
20.		2006-07	1.57	2006-07	1.57	March 2007	2.11

B. Discrepancies in expenditure figures between the annual accounts and the UCs in Karnataka

(₹ in crore)

Sl. No.	Constituency	Annual accounts		Utilisation Certificate	
		Year	Amount	Year	Amount
1.	Chitradurga	2004-05	0.58	2004-05	1.65
2.		2005-06	1.17	2005-06	1.16

C Discrepancies in expenditure figures between the annual accounts and the MPRs in Madhya Pradesh

(₹ in crore)

Sl. No.	Constituency	Annual accounts		MPR	
		Year	Amount	Month	Amount
1.	Balaghat	2004-05	1.91	March 2005	1.58
2.	Damoh	2004-05	0.85	March 2005	1.48
3.		2007-08	1.23	March 2008	1.28

D Discrepancies in expenditure figures between the UCs and the MPRs in Madhya Pradesh

(₹ in crore)

Sl. No.	Constituency	Utilisation Certificate		MPR	
		Year	Amount	Month	Amount
1.	Hoshangabad	2004-05	1.89	March 2005	0.93
2.		2005-06	1.51	March 2006	1.55
3.		2006-07	1.33	March 2007	1.77
4.		2007-08	2.15	March 2008	2.15
5.	Sagar	2007-08	2.00	March 2008	1.86
6.	Shajapur	2008-09	1.02	March 2009	2.08
7.	Ujjain	2007-08	3.27	March 2008	2.07

E Discrepancies in closing balance figures between the Annual Accounts and the MPRs

(₹ in crore)

Sl. No.	Name of State	Constituency	Annual accounts		MPR	
			Year	Amount	Month	Amount
1.	Bihar	Bettiah	2005-06	0.82	March 2006	0.94
2.		Barh-	2006-07	0.43	March 2007	0.88
3.	Andhra Pradesh	Srikakulam	2005-06	0.88	March 2007	0.80
4.	Uttar Pradesh	Kairana	2005-06	1.59	March 2006	1.33
5.	Delhi	New Delhi	2005-06	4.66	March 2006	2.63
6.			South Delhi	2004-05	2.08	March 2005
7.		2005-06		2.65	March 2006	2.45
8.		2006-07		2.24	March 2007	2.00
9.		Delhi Sadar		2003-04	2.73	March 2004
10.			2004-05	2.34	March 2005	1.87
11.			2006-07	4.16	March 2007	3.73
12.		East Delhi	2004-05	2.20	March 2005	2.03
13.			2005-06	3.49	March 2006	3.21
14.			2006-07	3.83	March 2007	3.56

Sl. No.	Name of State	Constituency	Annual accounts		MPR	
			Year	Amount	Month	Amount
15.		Karol Bagh	2003-04	2.29	March 2004	1.56
16.			2004-05	2.33	March 2005	1.55
17.			2005-06	3.53	March 2006	2.57
18.			2006-07	3.34	March 2007	2.53
19.		Chandni Chowk	2003-04	2.14	March 2004	1.55
20.			2006-07	4.24	March 2007	3.45
21.	Madhya Pradesh	Morena	2004-05	1.64	March 2005	1.26
22.			2005-06	1.38	March 2006	0.88

F Discrepancies in closing balance figures between the UCs and the MPRs

(₹ in crore)

Sl. No.	Name of State	Constituency	Utilisation Certificate		MPR	
			Year	Amount	Month	Amount
1.	Uttar Pradesh	Jalesar	2004-05	0.52	March 2005	1.16
2.			2005-06	0.13	March 2006	0.66
3.			2006-07	0.53	March 2007	1.76
4.	Andaman and Nicobar Islands	Andaman and Nicobar Islands	2004-05	1.35	March 2005	0.08
5.	Orissa	Bolangir	2007-08	3.60	March 2008	0.98

G Discrepancies in closing balance figures between the UCs and the Annual Accounts

(₹ in crore)

Sl. No.	Name of State	Constituency	Annual accounts		Utilisation Certificate	
			Year	Amount	Year	Amount
1.	Jammu and Kashmir	Srinagar	2005-06	0.85	2005-06	1.87
2.	Karnataka	Chitradurga	2004-05	1.42	2004-05	0.35
3.			2005-06	2.31	2005-06	1.19
4.		Mysore	2004-05	0.51	2004-05	0.49
5.			2005-06	1.32	2005-06	0.64
6.	Mizoram	Aizwal	2004-05	0.94	2004-05	Nil
7.			2005-06	1.02	2005-06	Nil
8.			2006-07	1.59	2006-07	Nil

Sl. No.	Name of State	Constituency	Annual accounts		Utilisation Certificate	
			Year	Amount	Year	Amount
9.	Assam	Lakhimpur	2004-05	0.02	2004-05	0.01
10.			2005-06	0.02	2005-06	0.03
11.			2006-07	0.02	2006-07	0.02
12.			2007-08	0.01	2007-08	0.02
13.	Tamil Nadu	Salem	2004-05	0.53	2004-05	0.24
14.			2005-06	0.69	2005-06	0.49
15.			2006-07	2.09	2006-07	0.78
16.		Ramanathpuram	2004-05	0.29	2004-05	0.20

H Discrepancies in interest figures between the UCs and the Annual Accounts in Tamil Nadu

(₹ in crore)

Sl. No.	Constituency	Annual accounts		Utilisation Certificate	
		Year	Amount	Year	Amount
1.	Salem	2004-05	0.03	2004-05	0.02
2.		2005-06	0.02	2005-06	0.02
3.		2006-07	0.06	2006-07	0.04

I. Discrepancies in figures between the closing balance of the Annual Accounts and opening balance of the UC of the subsequent year

(₹ in crore)

Sl. No.	Name of State	Constituency	Closing balance as per Annual accounts		Opening balance as per Utilisation Certificate	
			Year	Amount	Year	Amount
1.	Bihar	Bettiah	2006-07	0.67	2007-08	1.23
2.	Andhra Pradesh	Secunderabad	2006-07	3.18	2007-08	1.35

(Source: Data extracted from records of Ministry)

Annex 6.4
(Refers to paragraph 6.2.4)
Excess release of grant

(₹ in crore)

Sl. No.	Constituency and State	Amount	Instalment	Released in	Concerned Monthly Progress Report		
					Month	Closing Balance	Actual balance as per audit check
1.	Kannauj, Uttar Pradesh	1.00	I/2004-05	07/2004	05/2004	0.97	3.08
		1.00	II/2006-07	03/2008	03/2008	0.96	1.47
		1.00	II/2007-08	12/2008	11/2008	0.94	2.83
2.	Shillong, Meghalaya	1.00	II/2004-05	12/2005	10/2005	0.61	1.27
		1.00	II/2005-06	10/2006	10/2006	0.53	1.20
		1.00	II/2006-07	01/2008	11/2007	0.58	1.25
		1.00	II/2007-08	08/2008	08/2008	0.83	1.50
		1.00	II/2008-09	12/2008	10/2008	0.78	1.44
3.	Ladakh, Jammu and Kashmir	1.00	II/2006-07	01/2009	08/2008	0.98	1.00
4.	Outer Delhi, Delhi	1.00	I/2003-04	02/2005	12/2004	0.65	1.33
		1.00	II/2004-05	03/2006	10/2005	0.83	1.83
5.	Chitradurga, Karnataka	1.00	II/2007-08	03/2008	02/2008	0.97	2.90
6.	Sh. PC Gupta MP (RS) Bihar	1.00	II/2003-04	04/2007	02/2007	0.98	1.57

(Source: Data extracted from records of Ministry)

Annex 6.5
(Refers to paragraph 6.2.6)
Non-submission of UCs by Implementing Agencies

(₹ in crore)

Sl. No.	State/UTs	Districts	Total works completed	Total amount released to IAs	Works for which UC not submitted by IA to DA		Percentage of works for which UCs not submitted by IAs to DAs	
					Number	Amount	Works	Amount
1.	A and N Island	1	135	8.58	46	3.72	34.07	43.36
2.	Andhra Pradesh	6	7,352	100.55	3212	43.60	43.69	43.36
3.	Arunachal Pradesh	2	336	14.74	87	3.35	25.89	22.73
4.	Assam	4	2,778	58.47	2,778	58.47	100	100
5.	Bihar	5	3,172	84.53	2,164	52.93	68.22	62.62
6.	Chhattisgarh	3	1,910	39.14	559	11.84	29.27	30.25
7.	Gujarat	6	5,180	57.02	1,755	20.87	33.88	36.60
8.	Haryana	2	1,352	17.73	139	1.60	10.28	9.02
9.	Jammu and Kashmir	2	961	2.40	961	2.40	100	100
10.	Karnataka	6	2,265	36.67	380	7.60	16.78	20.73
11.	Kerala	3	826	24.92	826	24.92	100	100
12.	Madhya Pradesh	7	3,900	52.07	1,349	21.47	34.59	41.23
13.	Maharashtra	3	1,078	18.60	356	10.40	33.02	55.91
14.	Manipur	1	372	12.15	372	12.15	100	100
15.	Mizoram	1	1,602	19.74	665	7.97	41.51	40.37
16.	Nagaland	2	195	10.58	195	10.58	100	100
17.	Orissa	4	1,985	17.41	240	4.12	12.09	23.66
18.	Puducherry	1	226	13.33	30	2.39	13.27	17.93
19.	Punjab	2	2,017	16.29	1,011	6.48	50.12	39.78
20.	Rajasthan	6	3,750	73.43	744	14.96	19.84	20.37
21.	Tamil Nadu	3	3,449	136.84	741	27.34	21.48	19.98
22.	Uttar Pradesh	7	2,324	75.39	732	17.99	31.50	23.86
23.	Uttarakhand	3	368	4.63	198	2.82	53.80	60.91
Total:		80	47,533	895.21	19,540	369.97	41.10	41.32

(Source: Data extracted from records of DAs)

Annex 6.6
(Refers to paragraph 6.4)
Diversion of funds

(₹ in crore)

Sl. No.	States	No. of DAs	Name of DA	Nature of diversion of funds	Amount diverted
1	Andhra Pradesh	4	Hyderabad, Kadapa, Kurnool, Nellore	MPLADS funds were temporarily diverted to other schemes such as, National Old Age Pension Scheme, Integrated Novel Development in Rural Areas and Model Municipal Areas NREGS etc. of which ₹ 0.53 lakh remained unadjusted as of October 2009.	0.01
2	Assam	1	Dhubri	Funds were diverted to Sampoonn Gramin Rojgar Yojana (₹ 1.17 crore) and Remote Village Electrification Programme (₹ 0.14 crore)	1.31
3	Bihar	2	IA-Barh, Danapur	Block Development Officers, Barh and Danapur diverted (2005-06) ₹ 0.02 crore towards execution of other schemes (₹ 0.01 crore) and payment for panchayat elections (₹ 0.01 crore). The diverted amount was not recouped as of October 2009.	0.02
4	Jharkhand	3	Dhanbad, Lohardaga, Hazaribagh	Funds were diverted to other schemes such as Mukhya Mantri Gram Setu Yojna (₹ 0.03 crore) and MLA schemes (₹ 0.06 crore). Further, MPLADS (RS) funds (₹ 0.27 lakh) were diverted to MPLADS (LS). Further, MPLADS (LS) funds (₹ 0.27 lakh) was diverted to MPLADS (RS) in 2004-05, which was recouped in 2007-08.	0.09
5	Orissa	5	Bhadrak, Bargarh, Kalahandi, Khurda, Jajpur	Funds were diverted from MPLADS to schemes such as Sampoonna Gramin Rojgar Yojana, Mid Day Meal scheme, OAP, FDR and IAY. ₹ 0.44 crore of the diverted funds were not recouped as of August 2009.	0.44
6	Rajasthan	1	Sikar	The DA Sikar booked expenditure of ₹ 0.14 crore from MPLADS funds against the loan given to MLALADS due to late receipt of funds in MLALADS during 2005-06 and 2006-07. The DA accepted the audit finding.	0.14
7	Tamil Nadu	6	Vellore, Krishnagiri, Kanyakumari, Virudhunagar, Karur, Erode	Funds were diverted to State schemes (₹ 0.04 crore), for contribution to the cement fund for the purchase of cement (₹ 2.60 crore) and to the general fund of a local body (₹ 0.02 crore).	2.66
TOTAL		22			4.67

(Source: Data extracted from records of DAs)

Annex 6.7
(Refers to paragraph 6.5)
Release of advances to IAs by DAs

(₹ in crore)

Sl. No.	States/UTs	No. of DAs	No. of Works	Sanctioned cost	Advance admissible	Advance given	Excess released as advance	
							Amount	Per cent
1.	Kerala	1	1	0.39	0.195	0.39	0.195	100.00
2.	Lakshadweep	1	2	0.18	0.09	0.18	0.09	100.00
3.	Madhya Pradesh	7	587	3.78	1.89	3.78	1.89	100.00
4.	Punjab	3	160	1.22	0.82	1.22	0.40	48.78
5.	Chhattisgarh	2	159	2.03	1.02	1.92	0.90	88.24
6.	Delhi	1	4	1.75	0.88	1.63	0.75	85.23
7.	Jharkhand	2	192	3.14	1.97	2.53	0.56	28.43
8.	Karnataka	1	14	0.75	0.38	0.60	0.22	57.89
9.	Meghalaya	2	189	2.58	1.29	2.18	0.89	68.99
10.	Nagaland	1	3	0.90	0.45	0.52	0.07	15.56
11.	Rajasthan	5	944	25.72	12.86	18.21	5.35	41.60
12.	Tamil Nadu	6	2,042	47.06	25.01	43.77	18.76	75.01
13.	Uttarakhand	3	356	4.12	2.06	3.07	1.01	49.03
Total		35	4,653	93.62	48.915	80.00	31.085	63.53

(Source: Data extracted from records of DAs)

Annex 6.8
(Refers to para no. 6.6)
Non-refund of unspent balances by the IAs

(₹ in crore)

S. No.	State/UT	Unspent balance of completed works	Amount of interest not refunded by IAs	Unspent funds due to works not being started		Total
				No. of works	Amount	
1.	Andaman & Nicobar Islands	0.15	0.00	16	1.31	1.46
2.	Andhra Pradesh	0.31	0.00	32	0.64	0.95
3.	Arunachal Pradesh	0.00	0.08	0	0.00	0.08
4.	Assam	0.10	0.00	0	0.00	0.10
5.	Bihar	0.00	0.37	0	0.00	0.37
6.	Chandigarh	0.04	0.00	1	0.21	0.25
7.	Goa	0.00	0.02	0	0.00	0.02
8.	Gujarat	0.12	0.00	99	1.54	1.66
9.	Haryana	0.28	0.19	0	0.00	0.46
10.	Himachal Pradesh	0.02	1.37	155	1.76	3.15
11.	Jammu and Kashmir	0.04	0.00	0	0.00	0.04
12.	Jharkhand	0.02	0.00	2	0.01	0.03
13.	Karnataka	0.25	0.67	0	0.00	0.92
14.	Madhya Pradesh	0.00	0.65	0	0.00	0.65
15.	Maharashtra	0.05	0.00	120	2.66	2.71
16.	Meghalaya	0.00	0.20	0	0.00	0.20
17.	Orissa	0.04	0.49	0	0.00	0.53
18.	Puducherry	0.07	0.00	1	0.02	0.10
19.	Punjab	0.00	0.00	169	2.99	2.99
20.	Rajasthan	0.00	0.01	15	0.15	0.16
21.	Sikkim	0.00	0.13	0	0.00	0.13
22.	Tamil Nadu	0.12	0.29	67	0.66	1.07
23.	Tripura	0.08	0.00	2	0.19	0.26
24.	Uttar Pradesh	0.03	0.00	0	0.00	0.03
25.	West Bengal	0.27	0.24	0	0.00	0.51
Total		1.98	4.71	679	12.14	18.83

(Source: Data extracted from records of DAs)

Annex 6.9
(Refers to paragraph 6.7)
Inadmissible Administrative charges

(₹ in crore)

Sl. No.	States	DAs	Name of DA	Amount
1	Arunachal Pradesh	2	Paumpare, West Siang	0.01
2	Assam	3	Kamrup, Kamrup(Metro), Dhubri	0.05
3	Bihar	2	Patna, Begusarai	0.04
4	Himachal Pradesh	1	Kangra	0.07
5	Karnataka	3	Bagalkot, Dharwad, Haveri	0.29
6	Manipur	1	Churachandpur	0.00
7	Madhya Pradesh	5	Balaghat, Hoshangabad, Sagar, Sahdol, Ujjain	0.14
8	Meghalaya	1	Tura	0.08
9	Nagaland	2	Dimapur, Kohima	0.03
10	Orissa	5	Baragarh, Bhadrak, Jajpur, Kalahandi, Khurda	0.26
11	Tamil Nadu	6	Erode, Kanyakumari, Karur, Krishnagiri, Vellore, Virudhunagar	0.24
12	Uttar Pradesh	2	Etawah, Siddarthnagar	0.06
13	West Bengal	2	South 24 Parganas, Kolkata	0.03
Total		35		1.30

(Source: Data extracted from records of DAs)

Excess expenditure on contingencies

(₹ in lakh)

Sl. No.	States	Name of DA	Amount admissible	Amount allowed	Per cent of contingency allowed	Excess expenditure
1	Manipur	Imphal West	4.78	5.00	0.52	0.22
2	Mizoram	Aizawl	1.84	2.46	0.67	0.62
3	Jammu & Kashmir	Anantnag	1.45	3.63	1.25	2.18
4	Nagaland	Kohima, Dimapur	5.50	11.27	1.02	5.77
5	Orissa	Jajpur	3.55	6.28	0.88	2.73
Total			17.12	28.64		11.52

(Source: Data extracted from records of DAs)

Annex 6.10
(Refers to paragraph 6.8.2)
Status of the Chartered Accountants' (CA) audit of MPLADS accounts

Sl. No.	State	Number of DAs	Audit by the CA pending since					
			Since inception	2004-05	2005-06	2006-07	2007-08	2008-09
1.	Andhra Pradesh	3		1			1	1
2.	Arunachal Pradesh	2				1	1	
3.	Daman and Diu	1					1	
4.	Dadra and Nagar Haveli	1						1
5.	Gujarat	6					3	3
6.	Jammu and Kashmir	2	1				1	
7.	Kerala	1				1*	3*	1*
8.	Lakshadweep	1	1					
9.	Nagaland	2		1#		1#		
10.	Tamil Nadu@	1			1	2	2	
11.	Tripura	2			1			1
12.	Uttar Pradesh	14					3	11
13.	Uttarakhand	2					1	1
14.	West Bengal^	2		1	2	1	2	
Total		40	2	2	1	2	14	19

(Source: Data extracted from records of DAs)

Note: * In Thiruvananthapuram district, the accounts of the MP of Chirayinkil Lok Sabha constituency were audited up to 2005-06 only. Accounts of the MP of Thiruvananthapuram Lok Sabha constituency were audited up to 2006-07 and that of the Rajya Sabha MP in the district up to 2007-08.

The Audit Report and Audit Certificate from 2004-05 to 2008-09 and from 2006-07 to 2008-09 for the Lok Sabha and Rajya Sabha MPs respectively had not been prepared by the Chartered Accountant till September 2009.

@ In DA Chennai, audit by the CA had not been conducted in the following constituencies and RS MP's MPLADS accounts from the period indicated in brackets: Chennai South LS (2005-06), Chennai North LS (2006-07), Shri K. Malaisamy, RS (2006-07), Shri M.S. Swaminathan and Ms. Kanimozhi Karunanidhi RS (2007-08).

^Seven Lok Sabha constituencies in two DAs; Diamond Harbour (2004-05), Joynagar (2005-06), Mathurapur (2005-06) and Jadavpur (2006-07) of South 24 Parganas DA and Serampore, Hooghly and Arambag (all since 2007-08) of Hooghly DA.

Annex 7.1
(Refer to paragraph 7.1.2)
Uploading of details of works taken up from Scheme inception to March
2009 on the website of MPLADS

Sl. No.	State/UTs	No. of DAs	No. of works sanctioned since inception of the scheme to March 2009	No. of works uploaded up to March 2009	No. of works not uploaded up to March 2009	Per cent of works not uploaded up to March 2009
1.	A and N Island	1	662	327	335	50.60
2.	Andhra Pradesh	23	1,09,112	41,384	67,728	62.07
3.	Arunachal Pradesh	3	1,882	943	939	49.89
4.	Assam	15	44,903	26,571	18,332	40.83
5.	Bihar	28	51,945	4,570	47,375	91.20
6.	Chhattisgarh	11	28,478	9,745	18,733	65.78
7.	Dadra and Nagar Haveli	1	911	74	837	91.88
8.	Daman and Diu	1	574	106	468	81.53
9.	Delhi	2	6,928	2,931	3,997	57.69
10.	Goa	2	855	650	205	23.98
11.	Gujarat	22	90,732	34,469	56,263	62.01
12.	Haryana	13	30,061	13,565	16,496	54.88
13.	Himachal Pradesh	6	20,134	5,518	14,616	72.59
14.	Jammu and Kashmir	5	13,772	819	12,953	94.05
15.	Jharkhand	14	21,151	6,735	14,416	68.16
16.	Karnataka	25	51,195	18,293	32,902	64.27
17.	Kerala	13	22,202	7,978	14,224	64.07
18.	Madhya Pradesh	29	75,886	21,284	54,602	71.95
19.	Maharashtra	35	57,650	29,764	27,886	48.37
20.	Manipur	1	4,983	268	4,715	94.62
21.	Meghalaya	3	4,896	4,576	320	6.54
22.	Mizoram	1	4,450	131	4,319	97.06
23.	Nagaland	-	1,775	0	1,775	100.00
24.	Orissa	21	76,933	47,602	29,331	38.13
25.	Pondicherry	1	1,104	173	931	84.33

Sl. No.	State/UTs	No. of DAs	No. of works sanctioned since inception of the scheme to March 2009	No. of works uploaded up to March 2009	No. of works not uploaded up to March 2009	Per cent of works not uploaded up to March 2009
26.	Punjab	15	58,966	58,648	318	0.54
27.	Rajasthan	24	65,419	16,692	48,727	74.48
28.	Sikkim	1	1,024	162	862	84.18
29.	Tamil Nadu	30	68,971	17,664	51,307	74.39
30.	Tripura	2	1,523	268	1,255	82.40
31.	Uttar Pradesh	65	1,26,539	55,497	71,042	56.14
32.	Uttarakhand	7	15,350	2,993	12,357	80.50
33.	West Bengal	19	62,254	52,733	9,521	15.29
34.	Nominated		5,353	229	5,124	95.72
Total		439	11,28,573	4,83,362	6,45,211	57.17

(Source: Ministry of Statistics and Programme Implementation)

Annex 7.2
(Refer to paragraph 7.3.3)
Plaques carrying the inscriptions not erected

(₹ in crore)

Sl. No.	State/UT	DAs	No. of works	Expenditure incurred
1.	Arunachal Pradesh	2	35	1.57
2.	Chhattisgarh	3	51	4.03
3.	Daman and Diu ⁵⁰	1	103	7.35
4.	Haryana	2	988	17.42
5.	Himachal Pradesh	5	1,083	7.35
6.	Jammu and Kashmir	2	1,131	13.26
7.	Meghalaya	2	725	11.92
8.	Mizoram	1	167	5.00
9.	Nagaland	2	344	18.00
10.	Orissa	5	73	2.36
11.	Rajasthan	1	43	1.63
12.	West Bengal	5	175	10.31
TOTAL		31	4,918	100.20

(Source: Data extracted from records of DAs)

⁵⁰ Plaques were erected but did not contain details such as cost of work, date of commencement and date of completion etc.

Annex 7.3
(Refer to paragraph 7.4)
(Sanction of funds for areas inhabited by SC/ST population during the period 2005-06 to 2008-09)

(₹ in crore)

Sl. No.	States/UTs	No. of DAs involved	Amount of total works sanctioned	Amount to be sanctioned in SC/ST areas	Actual amount sanctioned for SC/ST areas	Amount short sanctioned	Per cent of amount short sanctioned to the amount to be sanctioned for SC/ST areas
1.	A and N Islands	1	5.45	1.23	0.51	0.72	58.54
2.	Andhra Pradesh	6	103.72	23.34	14.99	8.35	35.78
3.	Bihar	8	168.5	37.91	21.61	16.3	43
4.	Chandigarh	1	8.5	1.91	0.00	1.91	100
5.	Daman and Diu	1	5.7	1.28	0.00	1.28	100
6.	Haryana	3	20.79	4.68	2.27	2.41	51.50
7.	Himachal Pradesh	2	32.15	7.23	0.00	7.23	100
8.	Jammu and Kashmir	2	8.49	1.91	0.65	1.26	65.97
9.	Jharkhand	4	39.77	8.95	3.63	5.32	59.44
10.	Karnataka	4	38.33	8.62	5.15	3.47	40.26
11.	Kerala	3	39.9	8.98	5.19	3.79	42.2
12.	Madhya Pradesh	7	69.99	15.75	14.84	0.91	5.78
13.	Punjab	3	60.86	13.69	13.38	0.31	2.26
14.	Rajasthan	3	43	9.68	6.01	3.67	37.91
15.	Tamil Nadu	7	95.69	21.53	16.23	5.3	24.62
16.	Uttar Pradesh	13	111.45	25.08	19.05	6.03	24.04
17.	Uttarakhand	3	15.95	3.59	1.35	2.24	62.40
18.	West Bengal	5	192.47	43.31	20.35	22.96	53.01
Total		76	1,060.71	238.67	145.21	93.46	39.16

(Source: Data extracted from records of DAs)