Report of the Comptroller and Auditor General of India

ON

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

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

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

TABLE OF CONTENTS Paragraph Number Page Number Preface Overview vii Chapter 1 Introduction

Introduction		
About this Report	1.1	1
Profile of audited entities and State Budget	1.2	1
Planning and conduct of audit	1.3	1
Lack of responsiveness of Government to Audit	1.4	2
Outstanding Inspection Reports	1.4.1	2
Government response to significant audit observations (draft paragraphs /reviews)	1.4.2	3
Constitution of Audit Committee	1.4.3	3
Follow-up on Audit Reports	1.4.4	4
Government response to PAC's recommendations	1.4.5	4
Recoveries at the instance of Audit	1.5	5
Status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly	1.6	5
Chapter 2		
Performance Audits		
Public Health Engineering Department		
National Rural Drinking Water Programme	2.1	7
Higher Education Department		
Review of working of Higher Education Department	2.2	40
Panchayat and Rural Development Department		
Indira Awaas Yojana (IAY)	2.3	64
Construction of Rural Roads under "Mukhya Mantri Gram Sadak Yojana (MMGSY)"	2.4	84
AYUSH Department		
Working of AYUSH Pharmacies	2.5	99

	Paragraph Number	Page Number
Chapter 3		
Audit of Transactions		
Women and Child Development Department		
Review of Implementation of "Ladli Laxmi Yojana (LLY)"	3.1	111
Non-compliance with the rules, orders, procedures, etc.	3.2	
Public Health and Family Welfare Department		
Non-accountal of Government money	3.2.1	117
Payment of bills on fake/duplicate invoices for supply of syringes	3.2.2	119
Social Justice Department		
Loss of interest	3.2.3	121
Public Health and Family Welfare Department		
Short levy of stamp duty and non-registration of lease deeds	3.2.4	122
Housing and Environment Department		
Non-recovery of loans	3.2.5	123
Failure of oversight/governance	3.3	
School Education Department		
Utilisation of funds under the Free Cycle Distribution Scheme	3.3.1	125
Women and Child Development Department		
Avoidable payment of Value Added Tax (VAT) on nutritious food supplied under ICDS project	3.3.2	126
General Administration Department		
Under-utlilisation of Satellite Interactive Terminal Centres installed under EDUSAT	3.3.3	128
Medical Education Department		
Idle equipment	3.3.4	129

LIST OF APPENDICES

Appendix Number	Details	Page Number
1.1	Year-wise break up of outstanding Inspection Reports (IRs) as of 30 September 2013	133
1.2	Statement showing year-wise and department-wise position of Audit Report paragraphs/reviews on which departmental Action Taken Notes on PAC Reports are pending as of 30 September 2013	134
2.1	Statement showing component wise release and expenditure	136
2.2	Statement showing mismatch of figures in various reporting formats	137
2.3	Statement showing details of schemes and expenditure incurred on PWSS in fluoride affected habitations	139
2.4	Statement showing utilisation of funds of Zila panchayat under sustainability component sanctioned during 2009-10 to 2011-12	140
2.5	Statement showing manpower position in sub-divisional, district and State laboratory	141
2.6	Statement showing position of water sample testing done in sub- divisional, district and State laboratory	142
2.7	Statement showing details of training held at District and Block level	143
2.8	Statement showing the position of Tube wells drilled in fluoride effected area	144
2.9	Statement showing tender premium charged on NRDWP funds during 2009-10 to 2012-13	145
2.10	Statement showing avoidable expenditure on account of higher percentage of unsuccessful tube wells	146
2.11	Statement showing name of test checked units	147
2.12	Statement showing targets and achievements under beneficiary oriented schemes	150
2.13	Statement showing non-utilisation of original budget provision	151
2.14	Statement showing Outstanding Temporary Advances as on September 2013	152
2.15	Statement showing significant vacancy of staff as of September 2013	154
2.16	Statement showing the list of selected ZPs/JPs and GPs	156
2.17	Statement showing faulty allocation of houses to districts	158
2.18	Statement showing incorrect reporting in respect of incomplete houses in MPRs.	160
2.19	Statement showing the details of GPs where construction of houses not started.	161
2.20	Statement showing Short release of Central share to state under IAY	164
2.21	Statement showing the details of differences in the expenditure shown in Utilisation Certificate and Annual Account.	165

Appendix Number	Details	Page Number
2.22	Statement showing difference in expenditure reported in UCs and MPRs by test checked districts.	166
2.23	Blockade of IAY funds at Gram Panchayat level.	167
2.24	Structure of Rural Engineering Services	170
2.25	Statement showing disputed road in the test checked districts	171
2.26	Statement showing Acceptance of single tenders	172
2.27	Statement showing the details of irregularities in appointment of Consultancy firms	173
2.28	Statement showing inspection of roads by SQM	174
2.29	Details of procurement of raw herbs	175
2.30	Details of non-utilisation of raw herbs against supply (Unani Pharmacy Bhopal)	176
2.31	Details of less utilisation of raw herbs against supply (Unani Pharmacy Bhopal)	177
2.32	Details of non-utilisation of raw herbs against supply (Ayurved Pharmacy Gwalior)	179
2.33	Detail of Less- utilisation of raw herbs against supply (Ayurved Pharmacy, Gwalior)	180
2.34	List of Medicines to be produced in Unani and Ayurved Pharmacy	181
2.35	List of Medicines purchased from other Agencies	182
2.36	Inadequate machinery/equipment	183
2.37	Details of raw herbs lying in stores of Government Unani Pharmacy, Bhopal	186
3.1	Statement showing District-wise NSCs issued to beneficiaries after death	187
3.2	Statement showing details of non-surrender of funds in case of death of beneficiaries	188
3.3	Statement showing District-wise loss of interest due to delay in issue of NSCs (up to 30 June 2013)	189
3.4	Statement showing cases of issue of more than five NSCs.	190
3.5	Statement showing details of beneficiaries to whom benefits given without ascertaining eligibility	191
3.6 (A)	Details of the amount of Destitute Fund kept in Saving Bank account	192
3.6(B)	Details of the amount of Destitute Fund kept in PD Account	193
3.7	Statement showing short levy of stamp duty and non-levy of Registration Fee	194
3.8	Statement showing details of the amount outstanding for recovery against local bodies as on 31 March 2013	198
3.9	Year-wise and District-wise details of amount paid for purchase of cycles for free distribution under the Scheme and UCs received	199
3.10	Details of SITs logged to HUB	200
3.11	Details of uninstalled equipment	201