



**Report of the
Comptroller and Auditor General of India
on
GENERAL AND SOCIAL SECTORS
for the year ended 31 March 2016**



Government of Madhya Pradesh
Report No. 3 of the year 2017

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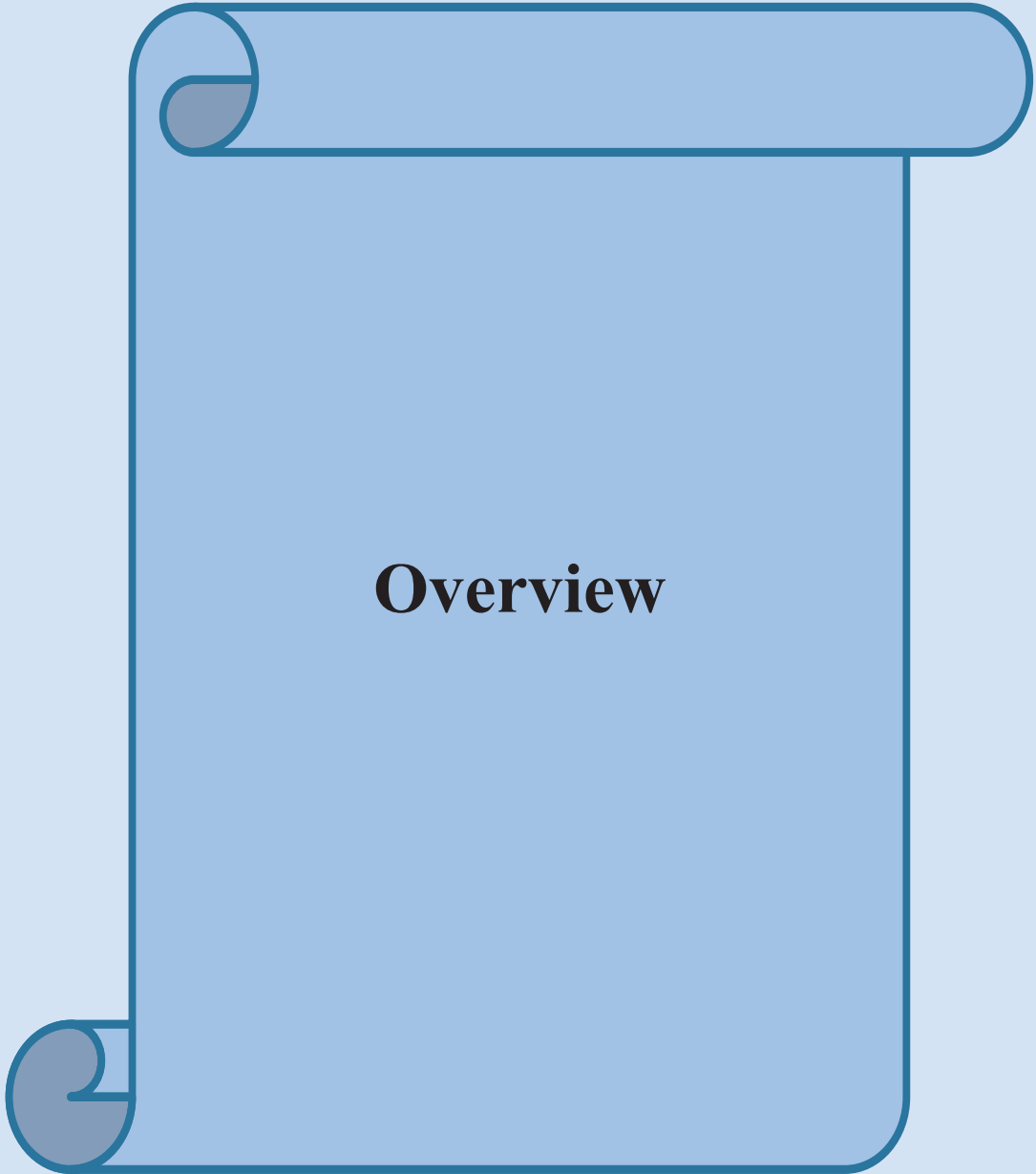
PREFACE

This Report for the year ended March 2016 has been prepared for submission to the Governor of Madhya Pradesh under Article 151 of the Constitution of India.

The Report contains significant results of the performance audits and compliance audit of the departments of the Government of Madhya Pradesh under General and Social Sectors including departments of Home, Labour, Food, Civil supplies and Consumer Protection, Medical Education, Panchayat and Rural Development, Public Health and Family Welfare, Public Health Engineering, School Education, Technical Education and Skill Development, Tribal Welfare, Urban Development and Environment and Women and Child Development. However, departments under the Economic Sector and Revenue Sector are excluded and covered in the Audit Report on the Economic Sector and Audit Report on Revenue Sector.

The instances mentioned in the Report are those which came to notice in the course of test audit for the period 2015-16 as well as those which came to notice in earlier years, but could not be reported in previous Audit Reports; instances relating to the period subsequent to 2015-16 have also been included, wherever necessary.

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



Overview

Overview

This Report of the Comptroller and Auditor General of India on General and Social Sectors, Government of Madhya Pradesh for the year ended 31 March 2016 includes three Performance Audits, three Compliance Audits, one Follow up Audit and 18 audit paragraphs dealing with the results of performance audit of selected programmes and Departments as well as audit of the financial transactions of the Government departments/autonomous bodies, societies, etc. A summary of the important findings is given below:

1. Performance Audits

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

1.1 Performance Audit on National Rural Health Mission

National Rural Health Mission (NRHM) was launched (April 2005) to provide accessible, affordable and quality health care to the rural population, especially the vulnerable sections. It aimed to reduce rate of infant mortality, maternal mortality and total fertility and prevent and reduce mortality and morbidity from diseases. During the years 2011-12 to 2015-16, expenditure of ₹ 5,588.76 crore was incurred against approved outlay of ₹ 6,247.01 crore for Reproductive and Child Health (RCH), immunization programme and Mission flexi pool.

A Performance Audit to assess the impact of NRHM on improving Reproductive and Child Health in the State for the period 2011-12 to 2015-16 revealed the following:

State could not attain the goals for Infant and Maternal Mortality Rates and it lagged far behind the achievements of other States. The IMR of the State was 51 per 1,000 live births as against the National average of 40 per 1,000 live births. Similarly, MMR of the State was 221 per 1,00,000 live births, which was way below the National average of 178 per 1,00,000 live births. The shortfalls in providing maternal, child and reproductive health care services resulted in failure of State in achieving targets for IMR, MMR and Total Fertility Rate (TFR).

(Paragraph 2.1.6)

Out of 93.72 lakh pregnant women registered for Antenatal Care (ANC) during 2011-16, only 52.51 lakh (56 *per cent*) were registered within 1st trimester of pregnancies. As a result well being and the progress of foetal growth could not be ascertained in such cases. Further, 19.44 lakh (21 *per cent*) pregnant women did not undergo three ANC check-ups as envisaged in the RMNCH+A guidelines. Complications during pregnancy such as preeclampsia, miscarriage, low amniotic fluid etc. could not be ruled out.

(Paragraph 2.1.7.1)

Forty-eight hours stay at health centres was to be promoted in view of more likelihood of obstetric complications and maternal deaths during delivery and within 48 hours after child birth. However, 28 *per cent* women were discharged within 48 hours of delivery in public institutions. Further, only 35.21 lakh (55 *per cent*) mothers received postpartum check-up between 48 hours to 14 days after delivery due to apathetic attitude of service providers (Staff Nurse and Auxiliary Nurse Mid-Wife (ANMs)) and lack of referral transports.

(Paragraph 2.1.7.2)

During 2011-16, ANC registered pregnant women in the State was 93.72 lakh. However, the deliveries recorded in the State during the period were 69.83 lakh only. The case of missing deliveries may have an impact on skewed sex ratio of 52:48 at birth in the State.

(Paragraph 2.1.7.4)

Targets set for child immunisation against seven vaccine-preventable diseases could not be achieved during 2011-16 and the range of shortfall was 16 to 21 *per cent* due to lack of awareness among parents and failure to mobilise women/children by ASHAs. Out of 69.25 lakh live births, only 39.30 lakh (57 *per cent*) infants were provided 'Hepatitis B Zero' due to unavailability of storage facility of vaccine at health centres and failure to provide the dose in case of home deliveries.

(Paragraph 2.1.8.2)

The State did not achieve the targeted TFR due to under performance in family planning programme. Against 3.03 lakh male sterilisations planned during the period 2011-16, only 0.83 lakh (27 *per cent*) were performed. The achievement of female sterilization was 43 and 22 *per cent* of the planned sterilisations (minilap and post-partum). There was shortfall in distribution of contraceptive oral pills (42 *per cent*) and condoms (49 *per cent*).

(Paragraph 2.1.9.2)

During the year 2011-16, GoI approved Programme Implementation Plan (PIP) for ₹ 6,247.01 crore against which only ₹ 5,269.70 crore was made available for implementation of NRHM in the State due to delayed submission of PIPs and utilisation certificates. As a result, the Government could not provide sufficient funds for implementation of the scheme, despite the dismal performance of State on health indicators.

(Paragraph 2.1.10.4)

The State failed to create sufficient rural health centres due to lack of manpower, inadequate funds allocated by GoMP to rural health infrastructure. There was shortfall of 2588 Sub-Centres (SCs) (22 *per cent*), 828 PHCs (41 *per cent*) and 153 CHCs (31 *per cent*) as against the population norms under NRHM. During test-check, the Audit noticed lack of infrastructure in rural health centres in terms of wards, labour rooms, operation theatres, electric supply and toilets, etc.

(Paragraph 2.1.11)

Out of 1,172 PHCs in the State, 503 PHCs were functioning without doctors as of April 2016. Laboratory Technicians and Pharmacists were not posted in

525 and 312 PHCs respectively. In 96 CHCs of sampled districts, only 13 specialists were available against sanctioned 346 specialists. Further, 58,730 Accredited Social Health Activists (ASHAs) were engaged in the State as of April 2016 against the requirement of 62,206 ASHAs.

(Paragraph 2.1.12)

Under *Madhya Pradesh Swasthya Seva Guarantee Yojana*, Government was committed to provide minimum essential drugs and laboratory services for all types of health facility centres. However, none of the test-checked health facilities had all the listed drugs and laboratory services categorised under *Madhya Pradesh Swasthya Seva Guarantee Yojana*.

(Paragraphs 2.1.13 and 2.1.15)

State quality assurance committee and district quality assurance committees did not meet at prescribed intervals. Patient satisfaction survey was not conducted in 10 out of 13 test checked District Hospitals (DHs). Quality assurance programme was not implemented at CHC and PHC levels.

(Paragraph 2.1.18)

1.2 Modernisation of Madhya Pradesh Police Force

'Police' is a State subject and it is primarily the responsibility of the State to modernise and adequately equip the police forces. The Modernisation of Police Forces (MPF) scheme was launched by Ministry of Home Affairs (MHA), Government of India (GoI) to effectively face the emerging challenges to internal security. A Performance Audit of 'Modernisation of Madhya Pradesh Police Force' for the period 2011-12 to 2015-16 revealed the following:

As on March 2016, there was 35 *per cent* shortage of police building, 68 *per cent* shortage of police houses in the State as the budget for construction activities was low. More than two thirds of subordinate police personnel could not be provided government accommodation, as there was a shortfall of 69,978 houses for them. Due to inadequate housing in selected 13 districts, police personnel occupied 683 condemned and 582 dilapidated houses. Basic amenities such as toilet and rest rooms for women personnel were lacking in Police Stations/Outposts.

(Paragraph 2.2.10)

There was large shortage of vehicles, especially motorcycle, in the Department. In selected 39 Police Stations (PSs)/Outposts (OPs), there were no motorcycle in six PSs and two OPs. Further, 102 cars valuing ₹ 5.88 crore were procured, which were prohibited for procurement under MPF. Audit noticed that there was shortage of 23,955 modern weapons as of December 2016. Thus, the department was dependent on old weapons affecting the striking capacity of police force.

(Paragraphs 2.2.11 and 2.2.12)

There was overall vacancy of 16,751 personnel in police force as of June 2016. Posts of Scientific Officers and Lab Technician were lying vacant in Forensic Science Laboratories (FSLs) leading to large pendency in forensic

examinations. Training of police personnel was affected due to short availability of trained teachers.

(Paragraphs 2.2.13.1 and 2.2.17)

The progress of expenditure against available funds was slow and improved largely during 2015-16 in which ₹ 163.65 crore (52 per cent of total ₹ 316.47 crore) was incurred. Slow progress of expenditure led to short release of ₹ 92.79 crore of Central share for implementation of MPF in the State. For the period 2015-16, Central share of ₹ 23.42 crore released by MHA to GoMP as well as the State Share of ₹ 17.87 crore was not released to the Department even till the end of March 2016.

(Paragraph 2.2.8)

1.3 Performance Audit on Supplementary Nutrition Programme under Integrated Child Development Services

Supplementary Nutrition Programme (SNP) under ICDS is primarily designed to bridge the gap between the recommendatory dietary allowance and average daily intake. Every beneficiary of SNP is provided Supplementary Nutrition for 300 days in a year, which is supplied by the Anganwadi Centres (AWCs) in the form of cooked meals and Take Home Ration. In Madhya Pradesh, ₹ 5012.17 crore was incurred on implementation of SNP during 2011-12 to 2015-16. A performance audit of the implementation of ICDS (Supplementary Nutrition Programme) in Madhya Pradesh during the period 2011-16 revealed the following:

As per population norms laid down by Government of India, there was shortage of 18604 AWCs and 3400 Mini-AWCs in the State as of March 2016. Out of 61,755 villages in the State, 11156 villages covering a population of 53.84 lakh were without AWCs.

State Government did not open 4305 AWCs, though these were sanctioned by GoI in November 2014.

(Paragraph 2.3.10)

During 2011-16, 20.94 lakh registered children in the age group of six months to three years, 57.02 lakh registered children in age group of three years to six years and 7.99 lakh registered pregnant and lactating mothers did not avail Supplementary Nutrition due to inadequate infrastructure at AWCs, preparation of less quantity of Supplementary Nutrition or at times no supply of Supplementary Nutrition and long distances of AWCs, which acted as disincentives to enrolled beneficiaries affecting their attendance at AWCs.

(Paragraph 2.3.7.2)

As per National Family Health Survey (2015-16), there were 9.2 per cent of severely malnourished children in the State. Thus, the State could not achieve target for reducing severely malnourished children from 12.6 per cent to 5 per cent.

(Paragraph 2.3.11)

In 14 test checked Project Offices, Supplementary Nutrition was not supplied during different months (ranged from one day to 120 days) during 2011-12 to 2015-16 in 983 AWCs having 37079 registered beneficiaries.

While distributing wheat and rice to Self Help Groups by the District Programme Officers, there was a shortage of 24432.05 MT wheat and 3592.06 MT rice. This affected the distribution of cooked meal to beneficiaries.

(Paragraphs 2.3.9.1 and 2.3.9.2)

Meeting of State Level Monitoring and Review Committee was not held. Monitoring and Review Committee was not constituted at District and Block level for proper monitoring and supervision.

(Paragraphs 2.3.12.3 and 2.3.12.4)

2. Compliance Audit

Audit has reported on several significant deficiencies in critical areas which impact the effective functioning of the Government departments/organisations.

2.1 Audit of 'Establishment of Madhya Pradesh Professional Examination Board and Monitoring of its functioning

Government of Madhya Pradesh established 'Professional Examination Board' (*Vyavsayik Pariksha Mandal*), commonly known as 'VYAPAM' in the year 1982 for conducting entrance tests for admissions in the Medical, Engineering, Agriculture and Poly-technique colleges of the State. In April 2003, the Board was entrusted the responsibilities to conduct recruitment to those State level posts (except for posts of Police and Law Departments), which were not filled by the Madhya Pradesh Public Service Commission.

Madhya Pradesh State Legislature in August 2007 passed *Madhya Pradesh Vyavsayik Pariksha Mandal Adhiniyam, 2007* (MPPEB Act 2007) with a view of conducting examinations in professional courses and matters connected therewith. The significant findings are as follows.

Duality in Government approach on status of Board

The Board was constituted with confusion over its status, as the State Government declared that it would not be responsible for any act of commission or omission by VYAPAM. However, the status of Board as a Government Department was accepted during various inter-departmental deliberations thereafter, which was also confirmed by legal opinions of its Law Department and Judicial pronouncements. State Government was also in full control of the Board for all practical purposes as the posts of Chairman, Director and Controller in the Board were filled by transfer of State Government officers. Despite this, Government did not frame any rules/regulations regarding conduct of business of Board, conduct of examination, collection and deposit of fees, financial procedures to be followed, systems to be put in place for conduct of examinations and auxiliary activities in a free and fair manner, ensuring transparency and accountability and prevention of malpractices.

The confusion over the status of VYAPAM was allowed to continue and the arrangement between State Government and Board remained flexible. State Government ostensibly distanced itself from the activities of Board, while still maintaining administrative control over the apex management. This shadowy control, without well laid out processes for verification and assessment of the functions of the Board was a clear case of exercise of power without assumption of responsibility. This eventually led to a situation where there was severe erosion in credibility of examinations conducted by Board, which led to widespread public dissatisfaction as reported in the media and as acknowledged by the Department as well as investigation of irregularities by ED/CBI/EOW and setting aside of the candidature of MBBS students by the APEX Court.

(Paragraph 3.1.2)

Delay in constitution of Statutory Board

Government established the statutory Board under this Act only in March 2016, i.e., with a delay of more than eight years. The delay in establishment of statutory Board defeated the purpose to provide greater authority and more credibility to the Professional Examination Board in Madhya Pradesh.

(Paragraph 3.1.3)

Transfer of recruitment function to Board

The recruitment examinations for State level posts were transferred to the Board in April 2003 without corresponding increase in its manpower that affected the conduct of examination by Board. The necessity for entrusting recruitment process to VYAPAM bypassing Staff Selection Commission was without any stated objectives/advantages to the Government and was a departure from the well-established procedure all around the country.

Government did also not ensure development of robust selection procedure/rules for conduct of recruitment examination by the Board to achieve impartiality, objectivity and suitability. Thus, a primary function of the Government to ensure free and fair recruitment to its own services, which was till now being conducted by Public Service Commission/Government Departments, was jettisoned in favour of an institution which was neither statutory nor independent, nor functioned under well laid out regulations.

(Paragraph 3.1.4)

Appointments by State Government in the Board

The appointments of Director and Controller in the Board were made by systemic subversion of rules resulting into undue favour to officers. Dr. Yogesh Uprit and Dr. Pankaj Trivedi were appointed Director and Controller respectively directly on orders of the then Minister in contraventions to rules. Dr. Pankaj Trivedi was subsequently posted as Director alongwith his posting as Controller. Similarly, Shri Ajay Sen, Senior System Analyst and Shri Nitin Mohindra, System Analyst were given undue favour by upgrading their pay scales without approval of Board or

Government. These officers were later suspected to be involved in the alleged irregularities in examinations conducted by the Board.

(Paragraph 3.1.5)

Oversight of the Board by State Government

The State Government did not take any remedial measures by framing rules/regulations to prevent the irregularities even after VYAPAM reported some cases of irregularities in conduct of examination. There was no evidence that the State Government ensured the integrity of IT based system used in the examination conducted by the Board.

(Paragraph 3.1.7)

Financial accountability of the Board

The fund of Board was kept outside Government Account and it was not subjected to budgetary control of State Legislature, which led to dilution in its financial accountability. The Board as well as State Government misutilised Board fund as per their convenience and transferred ₹ 13.75 crore of Board Fund to other organisations for activities not connected with VYAPAM.

(Paragraph 3.1.6)

2.2 Audit of Madhya Pradesh Building and Other Construction Workers' Welfare Board

State Government constituted (10 April 2003) the Madhya Pradesh Building and Other Construction Workers' Welfare Board (Board) to undertake welfare measures for the benefit of the building and other construction workers. The Board registered 24.82 lakh building workers up to March 2016 and 22 welfare schemes are being operated by the Board for providing the benefits to the registered building workers. Audit of Board in the State for the period 2011-16 revealed the following:

In six Urban Local Bodies (ULBs), 2,922 buildings construction permissions were issued during 2011-16. However, establishments related to 2,881 building permissions were not registered with respective Registering Officers (ROs). Cess amounting to ₹ 1.83 crore was not deducted from 35,679 MGNREGS construction works pertaining to period 2011-16. Collected cess amounting to ₹ 3.13 crore was not transferred to the Board by ULBs, PRIs and other construction agencies.

(Paragraphs 3.2.2.1, 3.2.2.2 (b) and 3.2.2.3)

The District Labour Offices (DLOs) had 1,121 cases for assessment of cess pertaining to the period 2011-16 (excluding the cases of last six months). However, assessment of cess was done only in 539 cases due to shortage of staff.

(Paragraph 3.2.2.5 (i))

Annual statement of Accounts for the financial year 2012-13, 2013-14, 2014-15 and 2015-16 were not prepared. The cheques or drafts for depositing the

cess amounting to ₹ 12.93 crore were returned to the drawers and which remained unrealised due to lack of monitoring by the Board.

(Paragraphs 3.2.3.3 and 3.2.3.4)

The Board had neither established field offices nor recruited against the sanctioned 310 field staffs for the efficient discharge of Board's functions.

(Paragraph 3.2.4.2)

The Board fixed financial targets for the 22 schemes, but there was a shortfall in implementation of schemes ranging from 16 to 100 *per cent* during 2011-16 due to shortage of staff.

(Paragraph 3.2.4.3)

2.3 Audit on '108 Ambulance Services'

Emergency Medical Service (EMS) is an essential part of the overall healthcare system as it saves lives by providing emergency care immediately. For this purpose, Public Health and Family Welfare Department, Government of Madhya Pradesh entered into a Memorandum of Understanding (MoU) with Emergency Management & Research Institute (EMRI) to develop and operationalise emergency response units in the State. An audit of '108 Ambulance Services' conducted covering the period 2007-08 to 2015-16 revealed the following:

Due to poor planning and delay in procurement process, project could not be extended across the entire State within the prescribed period. As a result, 17 *per cent* of the population remained uncovered by ambulance facility. Less number of '108 Ambulances' were deployed in many districts against the prescribed norms despite excessive response time in these districts.

(Paragraphs 3.3.2 and 3.3.4.3)

Funds were released to the GVK EMRI on ad-hoc basis without assessing the actual requirement. The savings on salary amounting to ₹ 23.42 crore was utilised on meeting excess expenditure on other activities/components viz. fuel cost, repair and maintenance etc. under Operational Expenditure (Opex). Further, per ambulance Opex was more than the prescribed limit of ₹ 0.98 lakh resulting in excess payment of ₹ 5.02 crore to the operating agency during 2012-13 to 2014-15.

(Paragraphs 3.3.3.1 and 3.3.3.2)

Response time of '108 Ambulances' was found to be unsatisfactory in many districts. Ambulances in many districts could not achieve the prescribed norms attending to emergencies. However, proportionate deduction of ₹ 58.14 lakh against this shortfall was not made from payments to the operating agency.

(Paragraphs 3.3.5.2 and 3.3.5.4)

Against the required posts, the shortfall in deployment by EMRI ranged from four to 11 *per cent* as on July 2015. At call centre, 50 *per cent* shortage was seen in Emergency Response Centre Physician (ERCP)-care. Due to this, line

of ERCP was found mostly busy and beneficiaries were deprived of getting ERCP advices during the emergency transportation.

(Paragraph 3.3.5.5)

The MoU provided to constitute a District Level Committee under the chairmanship of District Collector to coordinate actions required for efficient implementation and operation of '108 Ambulance Services'. However, the District Level Committee was not constituted in any district.

(Paragraph 3.3.6.2)

2.4 Follow up audit of the Performance Audit on “Mahatma Gandhi National Rural Employment Guarantee Scheme”

The implementation of the Scheme in the State was last reviewed covering the period 2007-12 and the findings were included in Para No. 2.2 of the Audit Report on General and Social (Non-PSUs) Sectors for the Year ended 31 March 2012. In the course of follow up audit, audit assessed the action taken by the Government on the accepted recommendations included in Para No. 2.2 of Audit Report on General and Social (Non-PSUs) Sectors for the Year ended 31 March 2012 (Report No 4 of 2013). The follow up audit revealed the following:

Out of six accepted recommendations, three recommendations relating to issue of job cards, convergence of MGNREGS funds with other schemes for generation of additional employment and strengthening of grievance redressal mechanism were only partially implemented by the Department, while following three recommendations were not implemented by the Department:

Conducting regular meetings of General Body of State Employment Guarantee Council (SEGC) and its Empowered Committee.

Obtaining application for work and issue of dated receipt to beneficiaries to enable them to get unemployment allowance in case of not getting the employment within 15 days.

Ensuring maintenance of essential records of employment generation and asset creation.

(Paragraph 3.4)

Audit Paragraphs

M.Y. Hospital Indore and J. A. Group of Hospitals, Gwalior made irregular payment of ₹ 79.50 lakh to private printers by using fake bill verification letters, certification seal and signature of Government printing press.

(Paragraph 3.8)

Six Divisions of Rural Engineering Services short levied compensation of ₹ 1.26 crore on contractors for delays in construction of rural road works under Mukhya Mantri Gram Sadak Yojana.

(Paragraph 3.9)

J.P. Hospital, Bhopal made fraudulent excess payment of ₹ 48.67 lakh to Laundry Services for washing of linen clothes on the basis of incorrect

verification of Secretary, *Rogi Kalyan Samiti* without actually verifying the details of linen clothes issued for washing by the concerned wards.

(Paragraph 3.11)

Codal provisions for preparation of bills, receipt, verification and issue of stock were not followed/ensured by Civil Surgeon-cum-Hospital Superintendent, Betul which facilitated payment of ₹ 7.69 lakh on fake/fraudulently fabricated bills for supply of LPG cylinders.

(Paragraph 3.12)

Unauthorised expenditure of ₹ 1.39 crore was incurred by Civil Surgeon-cum-Hospital Superintendents Barwani and Sagar and Civil Surgeon, Jai Prakash Hospital, Bhopal on outsourcing of excess cleaning staff in violation of prescribed norms.

(Paragraph 3.14)

The minimum time limit prescribed for submission of tenders through e-tenders was not adhered to by office of Executive Engineer, Public Health Engineering, Shivpuri, in awarding departmental works of estimated cost of ₹ 2.61 crore which led to undue favour to participating contractors.

(Paragraph 3.15)

District Project Co-ordinator, *Zila Shiksha Kendra*, Vidisha released subsequent instalments for construction works in schools under *Sarva Shiksha Abhiyan*, without ensuring evaluation of work done by previous installment which led to irregular retention of ₹ 1.59 crore by construction agencies.

(Paragraph 3.16)

Fraudulent double payment amounting to ₹ 2.25 lakh was made to Vocational Training Providers for the same training courses by the Chief Executive Officer, Madhya Pradesh Council for Vocational Education and Training, Bhopal.

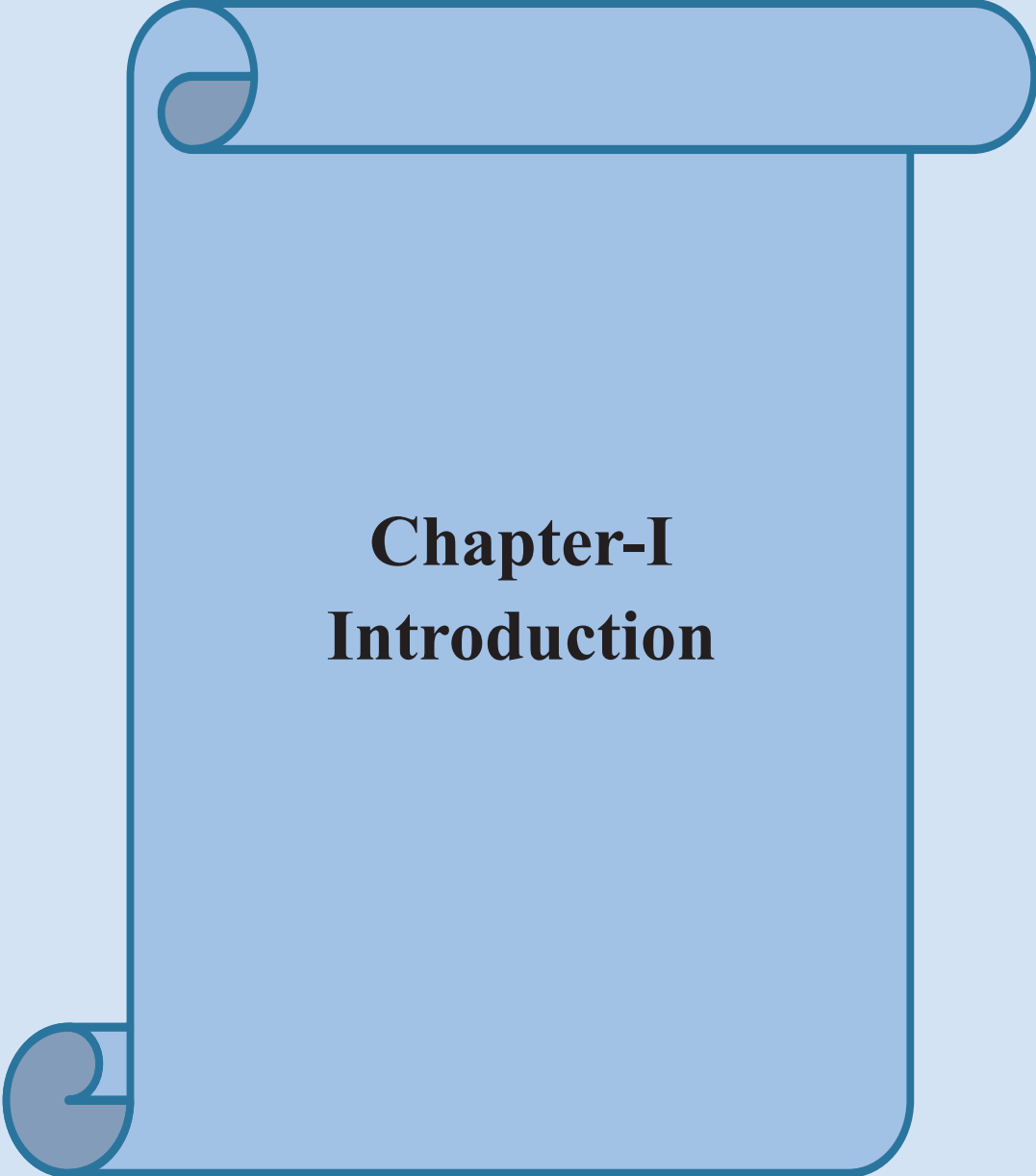
(Paragraph 3.17)

Government Polytechnic College, Hoshangabad incurred unwarranted expenditure of ₹ 92.42 lakh on construction of a new girls' hostel building though the existing 50-seated girls' hostel was vacant since the completion of its construction at a cost of ₹ 91.74 lakh in April 2008.

(Paragraph 3.18)

Due to abnormal delay in execution of works of core components, the project "Abatement of Pollution and Environmental Improvement of Sagar lake", had been abandoned and an amount of ₹ 7.70 crore remained blocked for more than nine years.

(Paragraph 3.21)



Chapter-I
Introduction

Chapter I: Introduction

1.1 Budget profile

There are 54 Departments in the State at the Secretariat level, headed by Additional Chief Secretaries/Principal Secretaries/Secretaries, who are assisted by Commissioner/Directors and subordinate officers under them. Of these, 35 Government Departments and Public Sector Units (PSUs)/Autonomous bodies coming under these Departments are under the audit jurisdiction of the Accountant General (General & Social Sector Audit) Madhya Pradesh. These Departments were covered in audit and the major audit findings are included in this Audit Report. The position of budget estimates and actual there against for the State Government during the years 2011-12 to 2015-16 is given in **Table-1.1**.

Table-1.1: Budget and expenditure of the State Government during 2011-12 to 2015-16.
(₹ in crore)

Particulars	2011-12		2012-13		2013-14		2014-15		2015-16	
	Budget Estimates	Actuals	Budget Estimates	Actuals	Budget Estimates	Actuals	Budget Estimates	Actuals	Budget Estimates	Actuals
Revenue Expenditure										
General services	18,220.45	16,228.64	20,577.43	17,705.14	22,295.27	20,590.93	24,243.56	22,365.11	32,626.15	25,700.26
Social services	20,277.33	20,296.94	24,992.18	24,375.47	30,100.70	27,768.21	42,092.49	32,067.15	43,217.07	42,650.93
Economic services	12,208.06	12,964.91	14,251.77	16,823.35	17,465.48	16,971.33	27,796.22	23,715.12	27,180.85	25,528.52
Grants-in-aid & contributions	3,217.65	3,203.22	3,722.12	4,064.57	4527.20	4,539.29	4,881.55	4,225.44	5,810.85	5,890.99
Total (1)	53,923.49	52,693.71	63,543.50	62,968.53	74,388.65	69,869.76	99,013.82	82,372.82	1,08,834.92	99,770.70
Capital expenditure										
Capital Outlay	8,721.93	9,055.16	10,820.22	11,566.89	11,113.61	10,812.52	14,143.36	11,877.68	18,139.56	16,835.47
Loans and advances disbursed	3,200.21	15,760.56	5,667.26	5,378.25	6,444.60	5,077.52	3,883.82	12,534.61	4,224.58	3,157.91
Inter-State Settlements	--	3.70	--	7.02	--	2.36	--	0.98	--	1.94
Repayment of Public Debt*	6,800.10	3,149.79	7,482.72	3,583.94	8,017.43	4,004.65	9,177.00	4,920.52	8,773.17	4,860.36
Contingency Fund	100.00	100.00	200.00	--	200.00	--	200.00	301.08	500.00	-
Public Accounts disbursements	1,53,133.63	73,279.04	2,24,574.20	82,735.57	31,3354.87	93,063.99	2,85,344.25	1,08,165.30	2,15,110.50	1,28,336.75
Closing Cash balance	-78.79	7,775.88	-107.22	7,074.81	-123.16	4,477.03	-76.82	5,401.96	-513.02	10,898.72
Total (2)	1,71,877.08	1,09,124.13	2,48,637.18	1,10,346.48	339007.35	117438.07	312671.61	143202.13	2,46,234.79	1,64,091.15
Grand Total (1+2)	2,25,800.57	1,61,817.84	3,12,180.68	1,73,315.01	413396.00	187307.83	411685.43	225574.95	3,55,069.71	2,63,861.85

*Excluding net transactions under ways and means advances and overdraft

(Source: Finance Accounts and Budget documents)

1.2 Application of resources of the State Government

During 2015-16, total expenditure (revenue, capital and loans and advances) of the State was ₹1,19,766 crore against ₹ 1,06,787 crore during 2014-15. Revenue expenditure during the year (₹ 99,771 crore) increased by 21.12 per cent over the previous year (₹ 82,373 crore). Revenue Expenditure constituted 83.30 per cent of total expenditure. Capital Expenditure during 2015-16 increased by 41.73 per cent over the previous year. The Non-Plan Revenue Expenditure constituted 68.48 per cent of revenue expenditure and increased by 22.31 per cent over the previous year.

While total expenditure of the State during the period 2011-12 to 2015-16 increased at an annual average rate of 11 *per cent*, the revenue receipts grew at an annual average growth rate of 14 *per cent* during 2011-12 to 2015-16.

1.3 Persistent savings

In 12 cases, during the last five years from 2011-12 to 2015-16, there were persistent savings of more than ₹ one crore and also more than 20 *per cent* of the total provision in each case as shown in **Table-1.2**.

Table-1.2: Grants/Appropriations under which persistent savings occurred during 2011-12 to 2015-2016

(₹ in crore)

Sl. No.	Number and Name of the Grant/ Appropriation	Amount of Savings (<i>per cent</i> to total Grant in brackets)				
		2011-12	2012-13	2013-14	2014-15	2015-16
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue-Voted						
1	16-Fisheries	13.04 (21.53)	12.25 (21.43)	17.77 (26.78)	26.88 (36.16)	19.11 (27.19)
Saving occurred under the Major Head 2405-Fisheries.						
2	31-Planning, Economics and Statistics	386.39 (84.12)	211.54 (75.54)	121.62 (50.42)	195.23 (73.02)	81.14 (54.35)
Savings occurred under the Major Heads 3451-Secretariat-Economic Services and 3454-Census, Surveys and Statistics.						
3	38-Ayush	76.08 (30.99)	136.12 (39.55)	169.39 (44.55)	234.29 (50.87)	117.29 (28.63)
Saving occurred under the Major Head 2210-Medical and Public Health.						
4	40-Expenditure pertaining to Water Resources Department-Command Area Development	109.64 (97.52)	2.67 (51.84)	3.82 (50.73)	6.22 (51.53)	6.24 (53.70)
Saving occurred under the Major Head 2705-Command Area Development.						
5	61-Expenditure Pertaining to Bundelkhand Package	70.36 (47.28)	107.00 (67.10)	180.56 (90.28)	113.16 (78.82)	15.86 (27.66)
Savings occurred under the Major Heads 2405 -Fisheries and 2515-Other Rural Development Programmes.						
Revenue-Charged						
6	06-Finance	14.23 (96.28)	12.93 (52.18)	13.24 (89.64)	12.40 (83.90)	15.53 (89.87)
Saving occurred under the Major Head 2071-Pensions and other Retirement Benefits.						
Capital-Voted						
7	06-Finance	1,501.78 (92.80)	1,374.53 (95.53)	234.74 (81.98)	141.27 (30.01)	137.26 (75.81)
Saving occurred under the Major Heads 4070-Capital Outlay on other Administrative Services and 6075-Loans for Miscellaneous General Services.						
8	27-School Education (Primary Education)	1.12 (25.00)	13.06 (49.73)	34.85 (71.41)	24.97 (21.44)	129.46 (34.92)
Saving occurred under the Major Head 4202-Capital Outlay on Education, Sports, Art and Culture.						
9	58-Expenditure on Relief on account of Natural Calamities and Scarcity	2.50 (85.62)	2.50 (76.69)	2.50 (100)	2.50 (100)	3.00 (100)
Saving occurred under the Major Head 6245-Loans for relief on account of Natural Calamities.						

(1)	(2)	(3)	(4)	(5)	(6)	(7)
10	61-Expenditure Pertaining to Bundelkhand Package	258.29 (41.71)	249.71 (35.44)	211.00 (51.63)	120.56 (32.65)	62.41 (22.00)
Saving occurred under the Major Heads 4401-Capital Outlay on Crop Husbandry, 4700-Capital Outlay on Major Irrigation, 4701-Capital Outlay on Medium Irrigation, 4702-Capital Outlay on Minor Irrigation and 4705-Capital Outlay on Command Area Development						
11	67-Public Works-Buildings	41.39 (38.11)	45.79 (32.98)	91.29 (49.98)	75.72 (40.33)	68.62 (28.48)
Saving occurred under the Major Heads 4059-Capital Outlay on Public Works, 4210-Capital Outlay on Medical and Public Health, 4216-Capital Outlay on Housing and 4853-Capital Outlay on Non-Ferrous Mining and Metallurgical.						
Capital-Charged						
12	Public Debt	3,650.31 (53.68)	3,903.17 (52.13)	4,018.05 (50.08)	4,256.48 (46.38)	3,912.80 (44.60)
Saving occurred under the Major Heads 6003-Internal Debt of the State Government and 6004-Loans and Advances from the Central Government.						

(Source: Appropriation Accounts of respective years)

1.4 Funds transferred directly to the State implementing agencies

During 2015-16, GoI directly transferred ₹ 1,239.68 crore to various State implementing agencies. Since these funds are not routed through the State Budget/State Treasuries, these are not reflected in the account of the Government.

1.5 Grants-in-aid from Government of India

The Grants-in-aid received from the GoI during the years 2011-12 to 2015-16 have been given in **Table-1.3**.

Table-1.3: Grants-in-aid from GoI

Particulars	₹ in crore				
	2011-12	2012-13	2013-14	2014-15	2015-16
Non-Plan Grants	2,114	333	3,540	4,425	3,990
Grants for State Plan Schemes	4,215	7,099	5,536	9,011	13,371
Grants for Central Plan Schemes	364	500	153	1,263	359
Grants for Centrally Sponsored Schemes	3,236	4,108	2,548	2,893	610
Grants for Special Plan Schemes	--	--	--	--	--
Total	9,929	12,040	11,777	17,592	18,330
Percentage of increase(+)/decrease(-) over previous year	9.39	21.26	(-) 2.18	49.38	4.19
Total Grants as a percentage of Revenue Receipts	15.86	17.10	15.55	19.85	17.37

(Source: Finance Accounts of respective years)

1.6 Planning and conduct of audit

The audit process starts with the risk assessment of various Departments, autonomous bodies, schemes/projects, etc. considering criticality/complexity of activities, level of delegated financial powers, internal controls and concerns of stakeholders and previous audit findings. Based on this risk assessment, the frequency and extent of audit are decided and an Annual Audit Plan is formulated.

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

During 2015-16, compliance audit of 1019 Drawing and Disbursing Officers of the State and 92 autonomous bodies (excluding Local bodies) were conducted by the office of the Accountant General (General and Social Sector Audit) Madhya Pradesh, Gwalior. Besides, three Performance Audits, three Compliance Audits and one Follow up Audit were also conducted.

1.7 Lack of responsiveness of Government to Inspection Reports

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

The heads of offices and next higher authorities are required to report their compliance to the Accountant General (AG) within four weeks of receipt of IRs. Serious irregularities are also brought to the notice of the Heads of the Departments by the office of the Accountant General, Madhya Pradesh regularly.

We observed that 7,378 IRs (23,555 paragraphs) in respect of Social Sector Departments and 1,662 IRs (4,619 paragraphs) in respect of General Sector Departments issued up to March 2016 remained pending for settlement as on 30 September 2016. The year-wise position of these outstanding IRs and paragraphs are detailed in *Appendix 1.1*.

During 2015-16, six meetings of the Departmental Audit Committees were held in which 140 IRs and 893 paragraphs were settled.

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

1.8 Response of Government to significant audit observations

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

As per the provision of Comptroller and Auditor General of India's Regulations on Audit and Accounts, 2007, the Departments are required to send their responses to draft performance audit reports/draft paragraphs proposed for inclusion in the Comptroller and Auditor General of India's Audit Reports within six weeks. It was brought to their notice that in view of likely inclusion of such paragraphs in the Report of the Comptroller and Auditor General of India, to be placed before the State Legislature, it would be desirable to include their comments in the matter. They were also advised to have meeting with the Accountant General to discuss the draft reports of Performance Audits. These draft reports and paragraphs proposed for inclusion in the Report were also forwarded to the Additional Chief Secretaries/Principal Secretaries/Secretaries concerned for seeking their replies. For the present Audit Report, draft reports on seven Performance Audits/Compliance Audits/Follow up Audit and 18 draft paragraphs were forwarded to the concerned Administrative Secretaries. Replies of the Government have been received in all seven Performance Audits/Compliance Audits/Follow up Audit and 13 paragraphs.

1.9 Follow-up on Audit Reports

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

Out of total 44 paragraphs pertaining to General and Social (Non-PSUs) Sectors in the Audit Reports for the years 2013-14 and 2014-15, departmental replies in respect of 30 paragraphs were not received (December 2016) as detailed in **Table-1.4**.

Table-1.4: Position regarding receipt of Departmental Replies on the paragraphs included in the Audit Reports on General and Social (Non-PSUs) Sectors

Year	Department(s)	Departmental Replies pending as of 31 December 2016	Date of presentation in the State Legislature	Due date for receipt of Departmental Replies
(1)	(2)	(3)	(4)	(5)
2013-14	Food, Civil supplies and Consumer Protection Department	01	22-07-2015	22-10-2015
	Women and Child Development Department, Tribal Development and Scheduled Caste Development Department	01		
	Women and Child Development Department	01		
	Urban Development and Environment Department	01		

(1)	(2)	(3)	(4)	(5)
2014-15	Panchayat and Rural Development Department	03	17-03-2016	17-06-2016
	Public Health and Family Welfare Department	04		
	Higher Education Department	03		
	Social Justice Department	01		
	Scheduled Caste Welfare and Tribal Welfare Department	04		
	Public Service Management Department	01		
	Jail Department	01		
	Planning, Economics and Statistics Department	01		
	School Education Department	03		
	Public Health Engineering Department	01		
	Home Department	02		
	Women and Child Development Department	01		
	AYUSH Department	01		
Total	30			

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

Several Autonomous Bodies (ABs) have been set up by the State Government. The audit of accounts of four autonomous bodies pertaining to General and Social Sectors in the State has been entrusted to the Comptroller and Auditor General of India. These bodies are audited by the Comptroller and Auditor General of India for verification of their transactions, operational activities and accounts, regulatory compliance audit, review of internal management, financial control and review of systems and procedure, etc. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Report and its placement in the Legislature is indicated in **Table-1.5**

Table-1.5: Status of rendering of Accounts of the Autonomous Bodies

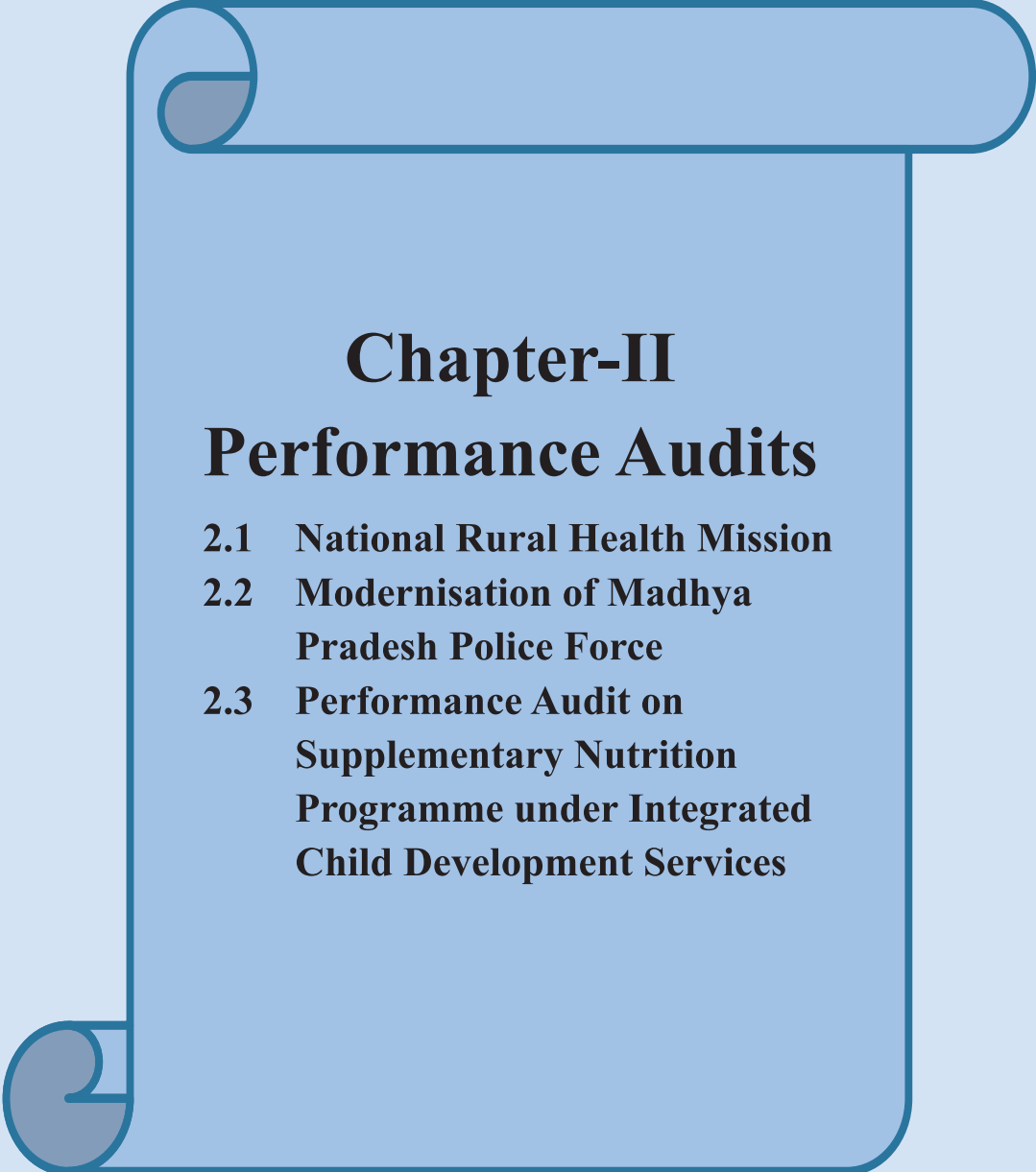
Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which SARs were issued	Placement of SAR in the Legislature	Delay ¹ in submission/non-submission of accounts(in months)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	MP Human Rights Commission, Bhopal	Entrustment vide Act of Parliament	2014-15	2013-14	2013-14	2014-15 (08 months) 2015-16 (03 months)
2.	MP Building and Other Construction Workers Welfare Board, Bhopal	Entrustment vide Act of Parliament	2011-12	2011-12	SAR for the year 2011-12 was issued. Information about status of placing SAR to the State Legislature was awaited.	2011-12 (23 months)

¹ Period of delay taken from the due date of receipt of accounts i.e. 30 June of the ensuing financial year till 30 June 2016.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
3.	MP State Legal Services Authority, Jabalpur	Entrustment vide Act of Parliament	2012-13	-	-	1997-98 (205 months) to 2012-13 (25 months)
4.	MP Housing and Infrastructure Development Board, Bhopal	2012-13 to 2016-17	2015-16	2014-15	25.07.2016	2014-15 (04 months)

As seen from the **Table 1.5**, there were significant delays of up to 205 months in submission of accounts by MP SLSA and accounts for the year 1997-98 to 2012-13 were received from the entity in August 2015.

Inordinate delays in submission of accounts and presentation of the SARs to the State Legislature resulted in delays in scrutiny of the functioning of these bodies, where Government investments are made, beside delays in initiating necessary remedial action on financial irregularities in the ABs.



Chapter-II

Performance Audits

- 2.1 National Rural Health Mission**
- 2.2 Modernisation of Madhya Pradesh Police Force**
- 2.3 Performance Audit on Supplementary Nutrition Programme under Integrated Child Development Services**

Chapter II: Performance Audit

PUBLIC HEALTH AND FAMILY WELFARE DEPARTMENT

2.1 Performance Audit on National Rural Health Mission

Executive Summary

Introduction

National Rural Health Mission (NRHM) was launched on 12 April 2005 to provide accessible, affordable and quality health care to the rural population, especially the vulnerable sections. It aimed to reduce infant mortality, maternal mortality and total fertility rates and prevent and reduce mortality and morbidity from communicable and non-communicable diseases. In this process, NRHM was expected to help achieve goals set under the Millennium Development Goals (MDG) 2015 of reducing Infant Mortality Rate (IMR) to 27/1,000 live births and Maternal Mortality Rate (MMR) to 109/1,00,000 live births.

The resource for the programme was shared between Centre and State Governments. During the years 2011-12 to 2015-16, ₹ 5,588.76 crore was incurred against approved outlay of ₹ 6,247.01 crore for Reproductive and Child Health (RCH), immunisation programme and Mission flexi pool. A Performance Audit to assess the impact of NRHM on improving Reproductive and Child Health in the State for the period 2011-12 to 2015-16 revealed the following:

Achievement of NRHM in attaining demographic goals

- State could not attain the goals for IMR, MMR and Total Fertility Rate (TFR) and it was lagging far behind the achievements of other States. The IMR of the State was 51 per 1,000 live births as against the target of 27 per 1,000 live births under MDG. Madhya Pradesh stands at 27th place out of 28 States in IMR. Similarly, the State could reduce MMR to 221 per 1,00,000 live births against the MDG target of 109 per 1,00,000 live births. In MMR, the State was at 13th place out of 18 States.
- The status of TFR improved since 2012, as it reduced from 2.9 (March 2012) to 2.3 (March 2016). However, State could not achieve the target fixed under NRHM Framework of Implementation (2012-17) to reduce TFR to 2.1. The shortfalls in providing maternal, child and reproductive health care services resulted in failure of State in achieving targets for IMR, MMR and TFR.

(Paragraph 2.1.6)

Status of Maternal, Child and Reproductive Health Care Services

- Out of 93.72 lakh pregnant women registered for Antenatal Care (ANC) during 2011-16, only 52.51 lakh (56 per cent) could be registered within 1st trimester of pregnancies and 19.44 lakh (21 per cent) could not

receive three ANC check-ups. Human Immuno-deficiency Virus (HIV) testing of 47.27 lakh and Venereal Disease Research Laboratory (VDRL) testing of 60.34 lakh pregnant women were not conducted.

(Paragraph 2.1.7.1)

- Institutional delivery was 87 *per cent* of the total deliveries in the State during 2011-16. Forty-eight hours stay at health centres was to be promoted in view of more likelihood of obstetric complications and maternal deaths during delivery and within 48 hours after child birth. However, 28 *per cent* women were discharged within 48 hours of delivery in public institutions. Further, only 35.21 lakh (55 *per cent*) mothers received postpartum check-up between 48 hours to 14 days after delivery due to apathetic attitude of service providers (Staff Nurse and Auxiliary Nurse Mid-Wife (ANMs)) and lack of referral transports.

(Paragraph 2.1.7.2)

- There was large difference of 23.89 lakh between total ANC registered (93.72 lakh) and total delivery (69.83 lakh) during 2011-16. The case of missing delivery may have impact on skewed sex ratio of 52:48 at birth.

(Paragraph 2.1.7.4)

- Targets set for child immunization against seven vaccine preventable disease could not be achieved during 2011-16 and the range of shortfall was 16 to 21 *per cent*. Besides a dose 'Hepatitis B Zero' was to be provided up to 48 hours of birth. However, Out of 69.25 lakh live births, only 39.30 lakh (57 *per cent*) infants were provided 'Hepatitis B Zero' due to unavailability of storage facility of vaccine at health centres, besides failure to provide the dose in case of home deliveries.

(Paragraph 2.1.8.2)

- *Eight per cent* maternal deaths in India are attributed to unsafe abortions. However, Medical Termination of Pregnancy (MTP) services were not provided in 25 sub-district level Hospital (out of 63), 136 Community Health Centres (CHCs) (out of 334) and 380 (out of 531) 24x7 Primary Health Centres (PHCs).

(Paragraph 2.1.9.1)

- TFR could not be reduced due to low performance in family planning programme. Against 3.03 lakh vasectomy planned during the year 2011-16, only 0.83 lakh (27 *per cent*) male sterilization could be performed. The achievement of female sterilization was 43 and 22 *per cent* against planned for minilap and post-partum sterilization respectively. There was shortfall of 42 *per cent* and 49 *per cent* in distribution of contraceptive oral pills and condoms, respectively.

(Paragraph 2.1.9.2)

Planning and Budgeting

- District Health Action Plans (DHAPs) were not prepared after aggregating Block Health Action Plans (BHAPs). Inter-sectoral convergence

with the line departments was not included in annual Programme Implementation Plan (PIP) and DHAPs. Further, State PIPs were submitted to GoI with a delay ranging from 69 to 196 days during 2011-12 to 2015-16. Consequently, the approval of PIPs from GoI was received with a delay ranging from 72 to 223 days.

(Paragraphs 2.1.10.1, 2.1.10.2 and 2.1.10.3)

- During the year 2011-16, GoI approved PIP for ₹ 6,247.01 crore against which only ₹ 5,269.70 crore was made available for implementation of NRHM in the State. Thus, Government could not ensure sufficient fund for implementation of the scheme, despite the dismal performance of State on health indicators.

(Paragraph 2.1.10.4)

Shortage of Rural Health Centres

- The State had failed critically in creating sufficient rural health centres. There was shortfall of 2588 Sub-Centres (SCs) (22 per cent), 828 PHCs (41 per cent) and 153 CHCs (31 per cent) as against the population norms under NRHM. Out of total 9,192 SCs in the State, only 241 were providing delivery services. Upgradation of PHCs as 24x7 was one of the goals of NRHM. However, only 638 out of 1,172 PHCs were functioning 24x7. First Referral Unit (FRU) services were being provided at only 30 out of 334 CHCs in the State. Audit noticed lack of infrastructure in terms of wards, labour rooms, operation theatres, electric supply and toilets, etc.

(Paragraph 2.1.11)

- **Shortage of Health Care Professionals**

Out of 1,172 PHCs in the State, 503 PHCs were functioning without doctors as of April 2016. Further, Laboratory Technician and Pharmacist were not posted in 525 and 312 PHCs respectively. In 96 CHCs of sampled districts, only 13 specialists were available against sanctioned 346 specialists. Further, 58,730 Accredited Social Health Activists (ASHAs) were engaged in the State as of April 2016 against the requirement of 62,206 ASHAs.

(Paragraph 2.1.12)

- **Availability of essential drugs and laboratory services**

Under *Madhya Pradesh Swasthya Seva Guarantee Yojana*, Government was committed to provide minimum essential drugs and laboratory services for all types of health facility centres. However, none of the test-checked health facilities had all the listed drugs and laboratory services categorised under *Madhya Pradesh Swasthya Seva Guarantee Yojana*.

(Paragraphs 2.1.13 and 2.1.15)

Quality Assurance

- State quality assurance committee and district quality assurance committees did not meet at prescribed intervals. Patient satisfaction survey

was not conducted in 10 out of 13 test checked District Hospitals (DHs). Quality assurance programme was not implemented at CHC and PHC levels.

(Paragraph 2.1.18)

Data collection, management and reporting

- There were gaps in capturing of data related to ANC, child care and immunization services provided in private health institutions. Further, entire data of delivery of pregnant women conducted in private health institutions and at home were also not reflected in Health Management Information System (HMIS).

(Paragraph 2.1.20)

2.1.1 Introduction

2.1.1.1 Background

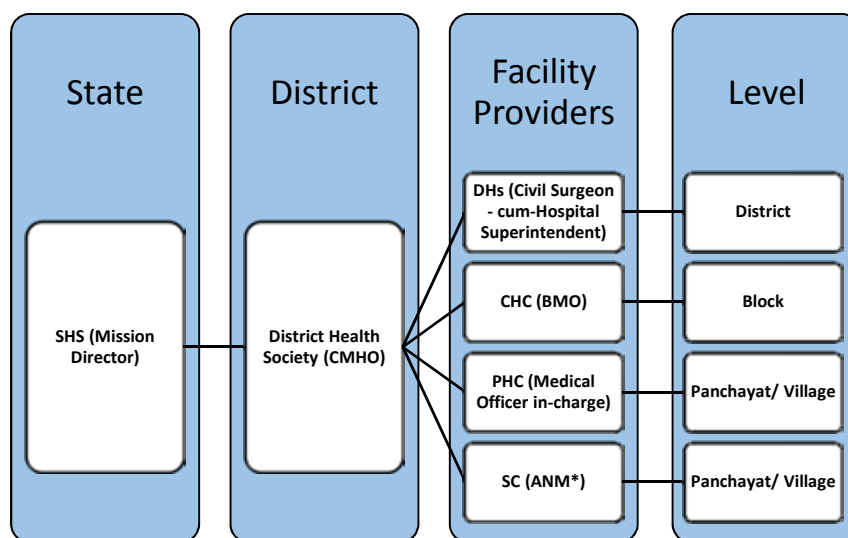
National Rural Health Mission (NRHM) was launched by Government of India in April 2005 to provide accessible, affordable and quality health care to the rural population. A special focus was on 18 States, including Madhya Pradesh, having weak public health indicators and/or weak infrastructure. It aimed to reduce infant mortality, maternal mortality and total fertility rate¹ (TFR) for population stabilisation, and prevent and reduce mortality and morbidity from communicable and non-communicable diseases. The expected outcomes of implementation of NRHM were as detailed in *Appendix-2.1.1*. In this process, NRHM was expected to help achieve goals set under the Millennium Development Goals 2015 of reducing Infant Mortality Rate (IMR) to 27/1,000 live births and Maternal Mortality Rate (MMR) to 109/1,00,000 live births.

2.1.1.2 Organisational structure

At the State level, NRHM functions under the overall guidance of the State Health Mission (SHM), headed by the Chief Minister. NRHM is a mission mode programme carried out by State Health Society (SHS). Every district has a District Health Societies (DHS) headed by District Collector. Chief Medical and Health Officer (CMHO) acts as the Secretary of DHS. Block Medical Officers (BMOs) are responsible for implementation of the programme at block and village level.

Health care facilities in rural areas of the State are provided through a network of District Hospitals (DHs), Community Health Centres (CHCs), Primary Health Centres (PHCs) and Sub-Centres (SCs). The details of various agencies involved are represented in chart below:

¹ The TFR is defined as the average number of children that would be born to a woman over her reproductive life span.

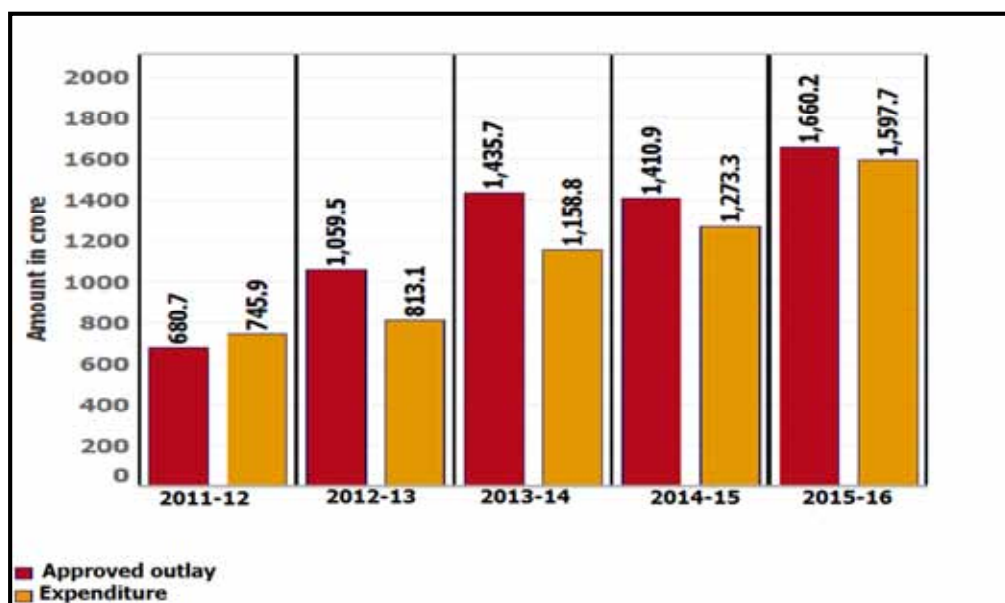
Chart 2.1.1: Various agencies involved in providing rural health care facilities

* Auxiliary Nurse Mid-wife (ANM) is a female health worker posted at Sub-Centre

2.1.1.3 Fund allocation and expenditure

NRHM is an umbrella programme with various programmes under it with different budgetary requirements. The approved outlay and expenditure under the components - Reproductive Child Health (RCH), immunisation programme and NRHM Mission flexi pool², which primarily relates to health indices IMR, MMR and TFR, was as depicted in **Chart 2.1.2**. During the years 2011-12 to 2015-16, ₹ 5,588.76 crore was incurred against approved outlay of ₹ 6,247.01 crore for RCH, immunisation programme and NRHM Mission flexi pool under programme implementation plan (PIP) of NRHM.

Chart 2.1.2: Approved outlay and expenditure on RCH, immunisation programme and NRHM Mission flexi pool during 2011-12 and 2015-16



(Source: Information provided by State Health Society)

² Any additional activities which are essential for health system improvement but cannot be funded from any other programme are funded from this pool.

2.1.2 Audit objectives

The audit objectives of the performance audit were to:

- assess the impact of NRHM on improving Reproductive and Child Health in the State by test check of the:
 - extent of availability of physical infrastructure;
 - extent of availability of health care professionals; and,
 - quality of health care provided
- assess the mechanism of data collection, management and reporting which serves as indicators of performance.

2.1.3 Scope and methodology of the Performance Audit

The performance audit was conducted during March 2016 to July 2016 covering the period from 2011-12 to 2015-16. Since NRHM has an intense rural orientation, 43 districts (with predominantly rural population) out of 51 districts of the State were stratified into three categories, viz., low, medium and high performing based on their ranking on a Health Index³. Four low performing districts (**Anuppur, Dhar, Dindori and Tikamgarh**), five medium performing districts (**Betul, Khandwa, Mandla, Panna and Ratlam**) and four high performing districts (**Khargone, Neemuch, Raisen and Rajgarh**) were selected for the performance audit using simple random sampling without replacement (SRSWOR) method.

Within these sampled 13 districts, 27 CHCs, 52 PHCs and 149 SCs were selected (*Appendix-2.1.2*) by SRSWOR method. The records of State Health Society, District Health Societies and District Hospitals of sampled districts and sampled CHCs/PHCs/SCs were scrutinised. The response to a questionnaire from 1,386 *Janani Suraksha Yojana* beneficiaries and 416 Accredited Social Health Activists⁴ (ASHAs) of the sampled SCs were also collected.

An entry conference was held on 11 March 2016 to discuss the audit objectives and methodologies with the Commissioner Health, Public Health and Family Welfare Department. The draft report of the performance audit was issued to State Government in August 2016. The reply of the Government was received in October 2016. The audit findings were also discussed in an exit conference held with the Principal Secretary, Public Health and Family Welfare Department on 14 October 2016. The replies of State Government and views expressed during the exit conference have been suitably incorporated in the report.

³ Stratification of districts was based on four health indices – infrastructure, health personnel, health services and data reporting.

⁴ ASHAs are interface between the community and the public health system to promote health care at household level, who works on incentive basis.

2.1.4 Audit criteria

The following are the sources of audit criteria:

- NRHM Framework for Implementation (2005-12 and 2012-17);
- NRHM Operational Guidelines for Financial Management;
- Indian Public Health Standards (IPHS) – Guidelines (Revised 2012);
- Operational guidelines for Quality Assurance in public health facilities 2013.

2.1.5 Previous audit findings on implementation of the scheme

Performance audit of NRHM for the period 2005-06 to 2008-09 was conducted earlier between April to November 2009 and the audit findings were reported to State Legislature (July 2010) in Audit Report (Civil) for the year ended 31 March 2009. Major shortcomings and the replies submitted by the Government to the Public Account Committee (PAC) are given in **Table 2.1.1**:

Table 2.1.1: Major shortcomings pointed out in previous Audit Report and replies submitted by the Government to the PAC

Sl. No.	Shortcomings pointed out in previous audit report	Government's reply to PAC
(1)	(2)	(3)
1.	Shortage of rural health centres	Due to limited financial resources, the required health centres could not be established. However, the status had been improved and the Government was committed to establish new health centres.
2.	Delays in construction of CHC/PHC/SC buildings	The incomplete works had been completed and the possession of completed buildings had been taken over.
3.	CHC and PHC declared as 24x7 and FRUs were not functional.	The situation had been improved with reference to 24x7 health centres and FRUs.
4.	Shortage of basic infrastructure and health facilities in test checked CHCs and PHCs.	Required services could not be provided due to shortage of Medical Officers and Staff Nurse. However, laboratory and Operation Theatre services had been established in all the CHCs and blood storage units were also established in 53 CHCs.
5.	Huge shortage of medical and para-medical staff	Even after constant efforts to fill the posts of specialists and medical officers, the required manpower could not be filled. However, there was increase in availability of manpower during the last five to six years.
6.	Alarming high post-delivery mortality	Reasons of MMR were being flagged out and necessary steps were being taken at State and district level.

(1)	(2)	(3)
7.	Failure to achieve targets for IMR and immunisation of vaccine preventable diseases	Due to combined efforts and rigorous monitoring Polio has been eradicated in the State. Further, complete immunisation of infants was included in the Health Guarantee Scheme in the State.
8.	Monitoring committees were not functional	The quality assurance committees have been formed at district and block level.

Performance Audit of NRHM for the period 2011-12 to 2015-16 revealed that most of the deficiencies as pointed out in earlier CAG's Audit Report were still persisting, as discussed in succeeding paragraphs.

Audit findings

2.1.6 Attainment of demographic goals

State could not attain the goals for IMR, MMR and TFR due to scheme implementation weaknesses.

Improving maternal and child health and their survival are central to the achievement of national health goals. Poor maternal health results in low birth weight and delivery of pre-mature babies. NRHM aimed to reduce infant mortality rate (IMR), maternal mortality rate (MMR) and total fertility rate (TFR). In this process, NRHM was expected to help achieve related goals set under the Millennium Development Goals (MDG) 2015. The status of attainment of these performance indicators was as indicated in **Table 2.1.2**.

Table 2.1.2: Status of target and achievement of IMR, MMR and TFR

Performance Indicators	NRHM Framework of Implementation (2005-12)		NRHM Framework of Implementation (2012-17)		Millennium Development Goals (2015)	
	Target	Achievement by 2012	Target	Status at the end of March 2016	Target	Achievement at the end of March 2016
IMR (Infant Mortality Rate)	30 per 1,000 live births	56	25 per 1,000 live births	51	27 per 1,000 live births	51
MMR (Maternal Mortality Rate)	100 per 1,00,000 live births	230	100 per 1,00,000 live births	221	109 per 1,00,000 live births	221
TFR (Total Fertility Rate)	Reduce to 2.1	2.9	Reduce to 2.1	2.3	No target for TFR were fixed under MDG.	

(Source: State Health Society)

The status of IMR, MMR and TFR was improved since the year 2012. However, the performance of State was still not close to the targets fixed for these performance indicators under NRHM frameworks for implementation and MDG. Further, rural areas had higher IMR (54) and TFR (2.5) in the year 2016 as compared to State average of IMR (51) and TFR (2.3).

As per Annual Health Survey 2012-13, the status of IMR was better in Indore (37), Gwalior (48) and Bhopal (48) districts, whereas it was very high in Panna (85), Satna (83) and Guna (75) districts. The MMR in Indore, Dhar and Barwani districts were 164, whereas Umariya, Shahdol and Dindori districts had MMR of 361. TFR was better in Bhopal (2.0), Gwalior (2.1) and Indore (2.2) and was worse in Panna (4.1), Shivpuri (4.0) and Barwani (3.9).

The status of IMR and MMR in Madhya Pradesh with reference to other States are depicted in table below.

Table 2.1.3: Comparison of IMR and MMR with other States and National average

Comparison of data	IMR	MMR
Jharkhand	37	219
Bihar	42	219
West Bengal	31	117
Maharashtra	24	87
Kerala	12	66
Madhya Pradesh	51	221
India	40	178

(Source: www.nrhm.gov.in)

As per information available in the web portal 'nrhm.gov.in', Madhya Pradesh stands at 27th place out of 28 States in IMR, 13th place out of 18 States in MMR and 17th place out of 19 States in TFR. Thus, Madhya Pradesh has a long way to go for improving IMR, MMR and TFR, though these indicators showed some improvement over the years.

The status of maternal and infant/child death in the State during the year 2011-16 is detailed in **charts 2.1.3 and 2.1.4**.

Chart 2.1.3: Maternal deaths in the State

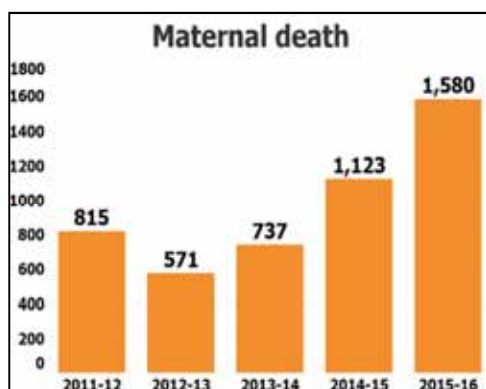
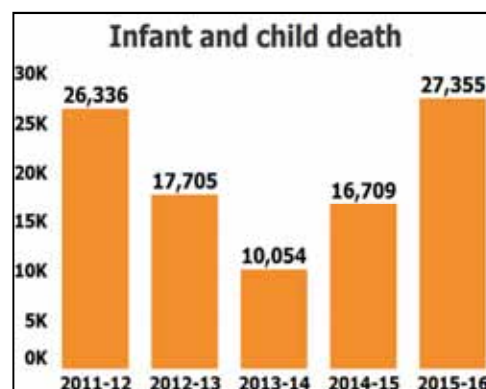


Chart 2.1.4: Infant and child deaths in the State



(Source: State Health Society, HMIS⁵)

Thus, the maternal deaths in the State showed an increasing trend during 2012-13 to 2015-16 and in comparison to 815 maternal deaths reported in 2011-12, 1,580 maternal deaths were reported in 2015-16. Similarly, the infant/child death also had an increasing trend during 2013-14 to 2015-16.

⁵ Health Management Information System (HMIS) is a web based data entry application for health facilities at all levels.

In the exit conference (October 2016), Principal Secretary stated that the reduction of MMR was one of the priorities of the State Government. Madhya Pradesh was showing steady trend of decline in the MMR, which was evident from various survey data. The MMR of State was 230 in 2010-12 and now it was 221.

Although the performance indicators (IMR, MMR and TFR) have improved during the years 2011-16, the State was still lagging far behind the demographic goals set under the scheme. There was significant increase in the maternal, child and infant death in the State during 2011-12 to 2015-16. The audit findings in the succeeding paragraphs of the report highlight the key areas of concerns, which need to be addressed if the goals of NRHM are to be achieved.

2.1.7 Maternal Health Care

The important services for ensuring maternal health care included antenatal care, delivery care and post-natal care. The maternal health care package was a crucial component of NRHM to reduce maternal morbidity and it aimed to reduce maternal mortality to 100/1,00,000 live births by 2017.

2.1.7.1 Antenatal care (ANC)

As per RMNCH+A⁶ guidelines, ANC links the woman with the formal health system, to monitor the progress of foetal growth and to ascertain the well being of the mother. Women who reaches the health care facilities initially with a delay, has more risk of complications during deliveries. ANC package included two doses of Tetanus Toxoid (TT) vaccine and adequate amount of iron-folic acid (IFA) tablets or syrup. The position of ANC registration and services provided during 2011-16 was as detailed in **Table 2.1.4**.

Table 2.1.4: Position of ANC services

Year	Total pregnant women registered for ANC (public and private institutions)	Registered within 1 st trimester (12 weeks)	Received 3 ANC check-up during pregnancy	Given TT1 during current pregnancy	Given TT2 or booster during current pregnancy	Pregnant women given 100 IFA tablets
2011-12	1944683	960572	1488982	1448312	1621404	1656340
2012-13	1788353	931286	1410767	1362982	1483072	1655601
2013-14	1885518	1009274	1449706	1383017	1469956	1882222
2014-15	1900801	1166827	1533235	1459858	1510765	1926551
2015-16	1853051	1183408	1545268	1412285	1504292	1875522
Total	9372406	5251367 (56%)	7427958 (79%)	7066454 (75%)	7589489 (81%)	8996236 (96%)

(Source: State Health Society, HMIS)

State Government failed to provide all ANC and associated services to pregnant women.

⁶ Reproductive Maternal Newborn, Child and Adolescent Health.

Thus, only 56 per cent of 93.72 lakh pregnant women registered for ANC could be registered within 1st trimester of pregnancies. Further, 19.44 lakh (21 per cent) could not receive three ANC check-ups during the gestational period. The shortfall in immunisation for TT was 17.83 lakh (19 per cent). Similar trend was noticed in test-checked 13 districts, as detailed in **Appendix -2.1.3**.

Regarding low registration of pregnancies in the 1st trimester and the shortfall in three ANC check-ups, SHS informed (April 2016) that ANC services could not reach remote villages and urban slums due to less competency and accountability of ASHA and ANMs at village level.

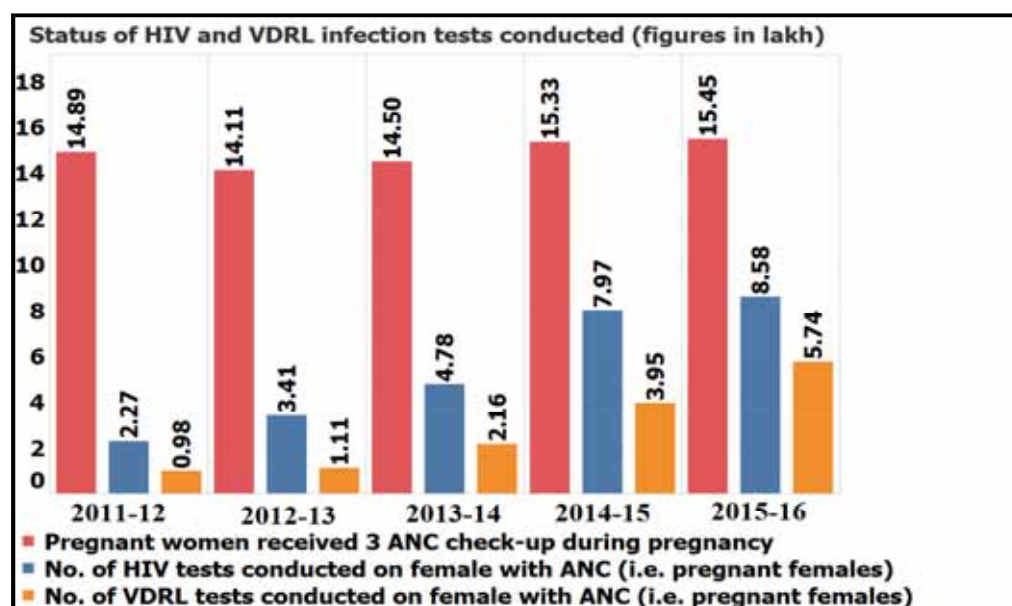
In the exit conference, Principal Secretary stated that there were concerns about 1st trimester registration of pregnancies and receiving three ANC check-ups over last five years. However, efforts were being made to focus on tracking of high pregnancy through Mother and Child Tracking System (MCTS), skill enhancement of services providers etc.

- **Testing of pregnant women for HIV and STI infections**

Parent-to-child transmission of Human Immuno-deficiency Virus (HIV) is a major route of HIV infections in children. According to RMNCH+A guidelines, universal confidential HIV screening should be included as an integral component of routine antenatal check-up. Sexually transmitted infections (STIs) and reproductive tract infections (RTIs) are associated with a number of adverse pregnancy outcomes including abortion, stillbirth, preterm delivery, low birth weight, postpartum sepsis and congenital infection. STI/RTI management must be linked to pregnancy care. These services are to be provided at all CHCs, First Referral Units (FRUs) and at 24x7 PHCs.

The status of HIV and VDRL⁷ (for STIs/RTIs infection) tests of pregnant women registered for ANC during 2011-16 was as depicted in the chart 2.1.5.

Chart 2.1.5: Status of HIV/VDRL testing of pregnant women registered for ANC



(Source: State Health Society, HMIS)

Pregnant women registered for ANC were not tested for HIV and VDRL in 64 and 81 per cent cases respectively.

⁷ Venereal Disease Research Laboratory.

Thus, out of total 74.28 lakh pregnant women received three ANC check-ups, HIV testing of 47.27 lakh (64 *per cent*) women and VDRL testing of 60.34 lakh (81 *per cent*) pregnant women were not conducted for management of adverse pregnancy outcomes in case of infected mothers.

Further, there was discrepancy in the figures related to HIV tests conducted. The services of HIV testing were provided in Integrated Counselling and Testing Centres situated at DH and CHC level under National AIDS Control Programme. As reported by Madhya Pradesh State AIDS Control Society (MPSACS), 16.69 lakh pregnant women were tested for HIV during 2011-12 to 2014-15. However, the report of HMIS furnished by SHS indicated HIV tests of 18.43 lakh during the same period. Thus, there was excess reporting of achievement of HIV test in HMIS.

In the exit conference, Principal Secretary stated that HIV/Syphilis testing of ANCs increased exponentially. However, the gap was still big. To overcome the gaps, process for rate contract of 'point of care rapid testing kit' was in progress, so that testing services might be provided to the health institutes where laboratory technicians were unavailable.

Thus, antenatal care under NRHM suffered due to low registration in the first trimester, huge shortfalls in providing three ANC check-ups and immunisation for TT during gestational period and testing of significantly less number of pregnant women for HIV and STI, which increased the risk of delivery complications.

2.1.7.2 Delivery Care

Janani Suraksha Yojana (JSY), a centrally sponsored scheme, is a safe motherhood intervention under NRHM. The scheme was launched in April 2005 with the objective of reducing maternal and infant mortality by promoting institutional delivery among pregnant women. The status of institutional and home deliveries during 2011-12 to 2015-16 under NRHM was as detailed in *Appendix-2.1.4*, which revealed the following:

- **Shortfall in institutional delivery:** Out of 69.83 lakh total deliveries in the State during 2011-16, 60.87 lakh (87 *per cent*) were institutional deliveries, comprising of 55.38 lakh deliveries in public institutions and 5.49 lakh deliveries in private institutions. The number of home deliveries in the State reduced from 2.07 lakh during 2011-12 to 1.43 lakh during 2015-16. However, the objective of promoting institutional delivery suffered due to failure of local health workers (ASHAs and ANMs) to motivate pregnant women to give birth in a health facility and lack of referral transport on time.
- **Shortfall in providing JSY incentive:** Under JSY, pregnant women were entitled for cash assistance (₹ 1,400 in rural and ₹ 1,000 in urban areas) for giving birth in a government institution through e-transfer to their bank accounts. However, out of total 55.38 lakh deliveries in public institutions in the State, JSY incentive was paid to only 49.72 lakh beneficiaries. The shortfall in providing JSY incentive was attributed to unavailability of bank accounts of beneficiaries and paucity of funds.
- **Home based deliveries not attended by trained health professional:** In case of women residing in hard to reach areas or not interested to deliver at

Out of total home deliveries 74 per cent were not attended by SBA trained health professional.

health centres, home based deliveries under hygienic conditions and under the supervision of Skilled Birth Attendant (SBA) trained health professionals (ANMs/Nurse) was to be provided in order to reduce maternal and infant mortality. However, out of 8.96 lakh home deliveries in the State during the period 2011-16, 6.65 lakh (74 per cent) were not attended by SBA trained health professionals and 3.16 lakh (35 per cent) newborns were not visited by health professionals within 24 hours of delivery. Thus, the safe and hygienic condition for home deliveries was not ensured.

- **Deficient postpartum care:** As obstetric complications and maternal deaths occur during delivery and in 48 hours after child birth, 48-hour stay at the health facility was to be promoted in cases of institutional delivery. However, out of 55.38 lakh deliveries in public institutions during 2011-16, 15.26 lakh (28 per cent) mothers were discharged within 48 hours of delivery. Further, the postpartum visits were to be made by health care workers, irrespective of the place of delivery. However, only 35.21 lakh (55 per cent) mothers received postpartum check-up between 48 hours to 14 days after delivery.

In the exit conference, Principal Secretary stated that *Janani Suraksha Yojana* and *Janani evam Shishu Swasthya Karyakram* (JSSK) were implemented for promoting institutional deliveries and ensuring safe delivery at home. The districts with high home delivery were identified and SCs with high home deliveries were being developed as delivery point. For ensuring 48 hours stay in hospital after delivery, cleanliness and security was being ensured, along with free drugs, diet, diagnostics and transport facilities under JSSK.

Principal Secretary further stated that lack of referral transport, poor connectivity of roads, apathetic attitude of service providers (Staff Nurse, ANMs etc.) and not staying of service providers at facilities were main constraints in providing postnatal check-up. However, efforts were being made for reducing out of pocket expenditure, mentoring of service provider on behavioural change and improvement in free transport services through implementation of JSSK.

The fact remains that the health workers/doctors could not advocate the benefits of post-natal care to mothers and their attendants. Further, the benefits of JSY could have been appropriately linked to 48-hour stay in hospital to incentivise the longer hospital stay.

2.1.7.3 Referral services

Free assured transportation from home to health facility, inter facility transfer in case of referral and drop back was an entitlement under *Janani Shishu Suraksha Karyakram* (JSSK). *Janani Express* (JE) ambulance services operated by private service providers were available in all the districts of the State. Call centres were established at district hospitals to receive calls and provide ambulance services to pregnant women and neonatal. Commissioner, Health Service issued instructions (June 2012) that 90 per cent pick-up and 70 per cent drop-back of total institutional deliveries should be ensured by JE services.

Audit scrutiny of records of 13 test checked districts revealed that out of 8.53 lakh institutional delivery in these districts, pick-up services to 4.91 lakh (57 per cent) and drop-back services to 4.09 lakh women (48 per cent) could be provided during 2011-12 to 2015-16. JE services were not provided in cases of 13,684 calls for ambulances citing its unavailability due to attending other cases.

Vehicles with provision for advanced life support system for complicated pregnancies and basic life support for normal pregnancies were to be made available to manage emergencies during transit. Physical verification of 48 JE ambulances by audit team in 10 out of 13 test checked districts revealed that the ambulances were not equipped with oxygen cylinder in 39 cases and first-aid-kit in 36 cases. A couple of photographs of physical verification are below:



In the exit conference, Principal Secretary stated that the reasons for less drop back was lack of awareness among the beneficiaries. Some beneficiaries were not willing to wait for the ambulance for drop back cases and left from hospitals without intimation. With reference to shortfall in pick-up services, Principal Secretary stated that pregnancy related cases were also transported by 108 ambulances and Department has decided to integrate both services (108 and JE) for effective and optimum utilization of ambulances with centralised call centre monitoring with the help of modern technologies and skilled manpower.

The reply was not acceptable, as audit on '108 ambulance services' revealed that only 31 per cent to 46 per cent requests from patient could be attended by ambulances, as discussed in paragraph 3.3.5.3 of this report. Further, the fact remains that the offer of pick-up and drop-back services were not advocated appropriately among the beneficiaries in the rural health set-up.

2.1.7.4 Pregnancy outcome and gender inequalities at birth

As per census 2011, sex ratio in the State was 912 female per 1,000 male against the national ratio of 914. The skewed ratio is attributed both to declining sex ratio at birth due to sex-selective abortions and to continued neglect and poor care-seeking for the girl child. NRHM seeks to address this challenge by regulating the pre-conception and pre-natal diagnostic techniques (PCPNDT) misused for sex selection.

Data for pregnancy outcome with respect to male and female live birth in the State for the period 2011-12 to 2015-16 was as detailed in **Table 2.1.5**.

Table 2.1.5: Position of pregnancy outcome and care

Year	Pregnant women registered for ANC	Total deliveries	Total births	Total still births	Total number of live births	No. of male live births	No. of female live births	Sex ratio at birth
2011-12	1944683	1490844	1496274	25311	1470963	759932	711031	52:48
2012-13	1788353	1367001	1374710	24447	1350263	698755	651508	52:48
2013-14	1885518	1358054	1390644	23699	1366945	710287	656658	52:48
2014-15	1900801	1369475	1379946	23591	1356355	704251	652104	52:48
2015-16	1853051	1397663	1405312	24787	1380525	715674	664851	52:48
Total	9372406	6983037	7046886	121835	6925051	3588899	3336152	

(Source: State Health Society, HMIS)

Huge difference between total ANC registered and deliveries conducted during 2011-12 to 2015-16

Thus, 33.36 lakh female child births were reported in comparison to 35.89 lakh male child births during 2011-12 to 2015-16. The continued skewed sex ratio at birth was required to be reviewed with reference to large difference of 23.89 lakh between total ANC registered (93.72 lakh) and total delivery (69.83 lakh) during 2011-12 to 2015-16.

In the exit conference, Principal Secretary stated that the State and districts showed considerable improvement in the sex-ratio due to consistent efforts and effective implementation of PCPNDT Act. Principal Secretary further stated that the case of missing delivery was being addressed by strengthening reporting mechanism from private hospitals and deliveries at home through RCH portal.

The reply was not acceptable, as there was no improvement in sex ratio during 2011-12 to 2015-16. This large difference between ANC registered and total delivery cases indicated lack of follow-up and tracking of registered ANCs by ground level health workers and other monitoring authorities.

2.1.8 Child Health

2.1.8.1 Management of New Born

RMNCH+A programme has identified birth weight of new born as an important risk factor for survival, since children with low birth weight (LBW) are more likely to have impaired growth, higher mortality and risk of chronic adult diseases. Scrutiny of information furnished by test-checked 149 sub-centres revealed that there were 177 infant deaths due to premature and low birth weight, out of 1,499 infants born during 2015-16.

The status of new born weighed at the time of birth and breastfed within first hour of birth during 2011-16 as against the total number of live births in the State was as detailed in **Table 2.1.6**.

Table 2.1.6: Position of new born weighed and breast fed

Year	Total number live births	No. of newborn weighed at birth	No. of LBW new born (having weight less than 2.5 kg)	No. of newborn breastfed within one hour of birth
2011-12	1470963	1337058	245081	1281888
2012-13	1350263	1210018	249501	1165829
2013-14	1366945	1270278	189357	1261516
2014-15	1356355	1313407	185941	1285630
2015-16	1380525	1345076	190635	1302059
Total	6925051	6475837	1060515	6296922

(Source: State Health Society, HMIS)

- As evident from table 2.1.6, there were 10.61 lakh LBW babies, which was 16 per cent of the number of newborns weighed at the time of birth. However, out of 69.25 lakh live births during the year 2011-16, 4.49 lakh new born were not weighed at the time of their birth. The failure of taking birth weight in these cases was fraught with the risk of unattended LBW cases and their further medical requirements.

SHS replied (May 2016) that the weighing of newborns were to be conducted by SBA trained health workers. However, the SBA attended home deliveries were less, which was reflected in gap of number of newborns weighed against live births. It further replied that the data of newborn weighed are reflected in labour room register, but it was not being transferred in HMIS software.

Thus, failure of SHS in ensuring SBA attended home deliveries affected management of newborn. Further, there was no evidence to conclude that the data of newborn weighed were actually reflected in labour room register, but not transferred in HMIS software.

- Promotion of newborn breast feeding within one hour of birth was the main motto of Infant and Young Child Feeding Practices (IYCF) so that resistance is developed among the newborns against neonatal diseases to reach their full growth potential. However, out of 69.25 lakh live births, only 62.97 lakh (91 per cent) newborns were breastfed within one hour of delivery.

SHS replied (April 2016) that the shortfall in breastfeeding could be attributed to deliveries during night hours in the absence of doctors and staff nurses, C-section deliveries in which mother often did not breastfeed within one hour and less community awareness regarding importance of initial breast feeding.

The reply of SHS underscores the deficiencies in health infrastructure due to which health care professionals were not available to attend the delivery cases during night hours and counsel the mother of newborns regarding importance of initial breast feeding.

In the exit conference, Principal Secretary agreed that there remained a gap in early initiation of breastfeeding and stated that various efforts to promote early initiation of breastfeeding at birth were being done.

2.1.8.2 Child immunisation

Universal Immunisation Programme (UIP) includes vaccines to prevent seven vaccine preventable diseases (Tuberculosis, Polio, Diphtheria, Pertussis, Tetanus, Measles, Hepatitis B). The targets for child immunization were fixed in the State by extrapolating census population data using decadal growth rate for each district and applying birth rate and IMR for each of the district. The status of target set for seven vaccine preventable diseases during the year 2011-16 and achievement against these was as detailed in **Appendix-2.1.5**, which revealed the following:

Target set for child immunisation against vaccine preventable diseases were not achieved.

- Targets set for child immunization against seven vaccine preventable disease could not be achieved during 2011-16 and the range of shortfall was 16 to 21 *per cent* in the State. Audit noticed that Alirajpur (94 to 114 *per cent*), Bhopal (92 to 105 *per cent*) and Gwalior (91 to 104 *per cent*) were good performing districts; while Seoni (63 to 67 *per cent*), Katni (63 to 68 *per cent*) and Mandla (64 to 68 *per cent*) were under performing districts during 2011-16.
- Targets were also set for age wise immunization of children categorising targets for immunization up to one year of age, one and half year of age and above five year of age. However, the shortfall in category wise immunisation ranged from 17 to 50 *per cent* as detailed in **Appendix-2.1.6**.
- Under the UIP, Hepatitis-B Zero dose was to be provided to the infants up to 48 hours of age. In this regard, it was noticed that against 69.25 lakh live births only 39.30 lakh (57 *per cent*) infants could be vaccinated for Hepatitis B Zero dose.
- During the period 2011-12 to 2015-16, 618 cases of Diphtheria, 90 cases of Pertussis, 1,009⁸ cases of Tetanus and 14,777 cases of Measles were reported. Under the Adverse Event Following Immunization (AEFI), 33 cases of death, 5,972 cases of abscess and 22,281 cases of complications were reported during 2011-12 to 2015-16.
- Village Health and Nutrition Day (VHND) was to be organised once every month at the Anganwadi centre (AWC) for providing identified services such as immunisation, antenatal care, postnatal care, family planning etc. Audit scrutiny revealed that 39.07 lakh VHNDs could be organised against 40.05 lakh planned. However, ASHAs were not present in 7.71 lakh VHNDs held during 2011-12 to 2015-16, though ASHAs were responsible for mobilising the villagers, especially women and children, to assemble at the nearest AWCs.

In the exit conference, Principal Secretary stated that 'Mission *Indradhanush*' was conducted in high and medium priority districts to close the immunisation gaps during 2015-16 and 2016-17. With reference to less vaccination of Hepatitis-B Zero dose, it was stated that vaccination dose was to be given within 24 hours of birth, which was to be given only in case of institutional deliveries at DH, CH, CHC and PHC which have the facility to store the vaccines, while SCs did not have vaccine storage facility. Vaccination of

⁸ Tetanus Neonatarum and other than Neonatarum.

infants which were delivered at private institutions was not included in HMIS reports.

Reply confirms the fact that infants delivered at SCs or homes were deprived of Hepatitis B Zero vaccination. Further, deficiency in HMIS report regarding non-inclusion of data of vaccination at private institutions indicated lack of monitoring mechanism for UIP.

2.1.9 Reproductive Health Care

2.1.9.1 Comprehensive Abortion Care

According to RMNCH+A guidelines, eight *per cent* of maternal deaths in India are attributed to unsafe abortions. Besides this, women who survive unsafe abortion are likely to suffer long-term health complications. Therefore, safe and comprehensive abortion care is an essential component of overall pregnancy care.

Under NRHM, 24x7 PHCs were to provide abortion by Manual Vacuum Aspiration (MVA) facilities and medical methods, whereas comprehensive Medical Termination of Pregnancy (MTP) services were to be available at all District Hospitals and Sub-district level hospitals with priority given to 'delivery points', i.e., CHCs. NRHM seeks to up-grade CHCs as First Referral Units, which would include facility for MTP.

However, audit scrutiny of information provided by SHS revealed that MTP services were not provided in 25 sub-district level Hospital (out of 63) and 136 CHCs (out of 334). Out of 531 24x7 PHCs, MVA facilities were not available in 380 24x7 PHCs. Thus, the objective to reduce maternal death by providing safe abortion to women was defeated.

In the exit conference, Principal Secretary stated that efforts were being made to provide quality abortion care by posting of skilled manpower, capacity building of medical officers, procurement of MVA kits and strengthening of IEC activities.

2.1.9.2 Family planning programme

One of the key indicators of good reproductive health of the community is the Total Fertility Rate (TFR). The TFR is defined as the average number of children that would be born to a woman over her reproductive life span. As TFR decreases, maternal mortality rate also declines. Further, low TFR impacts child survival by bringing optimum spacing between successive pregnancies. NRHM framework has targeted to reduce TFR to 2.1.

- **Limiting methods:** Limiting methods of family planning consist of vasectomy for male and tubectomy for female. Total target of 30.25 lakh by the State for male and female sterilisation against which achievement was 22.11 lakh during 2011-16, as detailed in **Appendix-2.1.7**. As against 3.03 lakh vasectomy planned during the year 2011-16, only 0.83 lakh (27 *per cent*) male sterilization could be performed. The achievement of female sterilizations was 43 and 22 *per cent* against planned for minilap and post-partum sterilization respectively. However, 15.89 lakh laproscopic

Shortfall in service for sterilisation and spacing methods was noticed.

female sterilisations were carried out during 2011-12 to 2015-16, which was 105 per cent of target.

In case of tubectomy, 69 deaths and 8,860 failure cases were reported during the year 2011-12 to 2015-16 and compensation of ₹ 2.09 crore in 2014-15 and ₹ 2.87 crore in 2015-16 was made.

- **Contraceptives and spacing methods:** SHS fixed targets for insertion of 25 lakh IUCD⁹, eight lakh PPIUCD¹⁰, and distribution of 43 lakh oral pills and 74 lakh condoms during 2011-16. However, there was shortfall in achievement of 36 per cent IUCD, 56 per cent PPIUCD, 42 per cent oral pills and 49 per cent condoms as detailed in **Appendix 2.1.8**.

In the exit conference, Principal Secretary stated that there were two primary reasons for poor achievement - (i) the family welfare programme was not effectively managed with co-ordination of other department, (ii) the many-faceted population programme which was impacted by women's literacy, status, empowerment, age at marriage, etc. was not implemented and monitored effectively, due to lack of inter-departmental co-operation. Principal Secretary further stated efforts were being made to reach TFR of 2.1.

The fact remains that the targets of TFR could not be achieved due to low performance in family planning programme.

2.1.10 Planning and Budgeting

Under NRHM, a detailed planning and budgeting exercise was to be taken up every year to fix the annual targets for programme implementation and required budget for them. Each implementing agency was required to prepare an annual plan of action, which would indicate the physical targets and budgetary estimates in accordance with the approved pattern of assistance under NRHM.

2.1.10.1 Preparation of State Programme Implementation Plan

As per the NRHM operational guidelines for financial management, bottom up approach for planning and budgeting was to be followed. The process envisaged to begin at the block level by preparing the "Block Health Action Plan" (BHAP) based on inputs/discussions with the implementing units (CHCs, PHCs and Sub-centres). The BHAPs would then aggregate to form a District Health Action Plan (DHAP), which would be sent to the SHS for approval. State Programme Implementation Plan (SPIP) was then to be prepared by aggregating the DHAPs.

SHS informed (May 2016) that bottom up approach was adopted at district level for preparation of DHAPs. However, out of 13 test checked DHSs, seven DHS¹¹ informed that they have not adopted bottom up approach. Though six other DHSs informed that they were adopting bottom up approach in the planning process, no supporting records were produced during audit.

Bottom-up approach was not adopted at district level during planning process.

⁹ Intra Uterine Contraceptive Device.

¹⁰ Post-Partum Intra Uterine Contraceptive Device.

¹¹ Anuppur, Betul, Mandla, Neemuch, Panna, Rajgarh and Ratlam.

In the exit conference, Principal Secretary stated that the DHAPs in the districts were prepared after integration of the BHAPs of all the blocks of the districts. However, documentation of block plans had been poor. Instructions had been issued (September 2016) to the districts to properly document the block and village plans.

The reply was not acceptable, as seven DHSs had accepted that bottom-up approach was not followed.

2.1.10.2 Delays in preparation of PIPs

NRHM Operational Guidelines for Financial Management provides that the State PIP has to be submitted to GoI by 31st December, which will approve the same by 28th February. Similarly, DHAPs are to be submitted to SHS before 31st October and approved before 15th of March every year by the SHS.

Delay in finalization of PIPs resulted into delay in release of funds at all level.

Audit noticed that State PIPs were submitted to GoI with a delay ranging from 69 to 196 days during 2011-12 to 2015-16. Consequently, the approval of PIPs from GoI was received with a delay ranging from 72 to 223 days (*Appendix-2.1.9*). Similarly, there were delays in submission of DHAP by 13 test-checked DHSs, which ranged from two to seven months (*Appendix-2.1.10*).

In the exit conference, Principal Secretary stated that there was some delay in submission and approval of the State PIP. GoI had developed a software application for the planning process, the State was using the application to expedite the planning process.

Thus, delays in planning process at all levels resulted in delayed release of funds to districts, rush of expenditure at the end of financial years and shortfall in achievement of targets under various programmes/ activities.

2.1.10.3 Inter-sectoral convergence

The guideline for preparation of State PIPs and DHAPs provides for the inter-sectoral convergence with other line departments. However, scrutiny of records revealed that State PIPs and DHAPs were prepared without including activities of inter-sectoral convergence with the line departments. Further, only eight out of 13 test-checked districts informed participation of other line departments in the planning process of DHAPs. In the absence of any plan for inter-sectoral convergence, its achievement during programme implementation could not be ascertained in audit.

In the exit conference, Principal Secretary stated that intersectoral convergence with line departments were organised at the district level before finalising the DHAP. However, instructions had been issued (September 2016) to the districts to invite the line departments in the planning workshops. At the State level, the State PIP was approved by the SHS prior to submission to GoI by organising a meeting of the Governing Body for the purpose and were attended by the Principal Secretaries of concerned line departments.

Reply was not acceptable, as there was absence of any documented inter-sectoral convergence plan under NRHM at State level as well as at test-checked district levels. Further, five test checked districts intimated that officials from line departments did not participate in the planning process.

2.1.10.4 Management of financial resources

The resources allocated to a particular State under NRHM (Resource Envelope) for a financial year consists of: (a) unspent balance, (b) approved GoI releases, and (c) State share contribution due for the year. Cost sharing under NRHM between Central and State Government was 85:15 in 2011-12, 75:25 during 2012-13 to 2014-15 and 60:40 from the year 2015-16. Grants were directly released from GoI to SHS during 2011-14 and through State Treasury System from 2014-15 onwards. SHS disbursed funds to DHSs for onward transmission to DHs at district level, CHCs at block level and PHCs and SCs at village level.

NRHM is a comprehensive healthcare scheme which encompasses several programmes of GoI. However, as the RCH related indices (IMR, MMR and TFR) were selected for analysis in this report, the fund management of RCH, NRHM Mission flexi pool and Immunisation programme, which primarily relates to these three health indicators were only covered in the performance audit. The position of grants received and expenditure incurred by SHS during the year 2011-16 are detailed in **Table 2.1.7**.

Table 2.1.7: Total allocation, expenditure and unutilised balances

(₹ in crore)

Year	Opening balance	Fund received during the year		Bank interest	Total available fund (2+3+4+5)	Expenditure incurred during the year	Closing balance (6-7)	Percentage of unspent balance
		Central share	State share					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2011-12	156.96	625.42	232.11	7.64	1022.13	745.94	276.19	27%
2012-13	276.19	500.84	422.32	12.02	1211.37	813.09	398.28	33%
2013-14	398.28	600.16	286.43	20.08	1304.95	1158.78	146.17	11%
2014-15	146.17	726.47	324.82	6.80	1204.26	1273.26	-69.00	-
2015-16	-69.00	801.90	749.23	7.11	1489.24	1597.69	-108.45	
Total		3254.79	2014.91	53.65	5480.31¹²	5,588.76		

(Source: State Health Society)

Audit analysis of the fund allocation and expenditure under NRHM revealed the following:

- **Short release of funds against approved PIP:** During the year 2011-16, GoI approved PIP for ₹ 6,247.01 crore against which only ₹ 5,269.70 crore was made available for implementation of NRHM in the State. Thus, there was shortfall of ₹ 977.31 crore in augmentation of fund for implementation of APIP. In view of the fact that the State had dismal performance in achieving targeted health indicators, the short release of fund as compared to approved PIP would have worsen the health services to rural population.

The status of fund released by GoI and State Government during 2011-16 was as detailed in **Table 2.1.8**.

¹² ₹ 5,480.31 (₹ 156.96 + ₹ 3,254.79 + ₹ 2,014.91 + ₹ 53.65).

Table 2.1.8: Status of GoI and State share received against the approved PIP

(₹ in crore)

Year	PIP approved by GoI			Release of fund		
	Total PIP	Proportion of Central share	Proportion of State share	Total funds received	Central share	State share
2011-12	680.69	578.59	102.10	857.53	625.42	232.11
2012-13	1059.46	794.59	264.87	923.16	500.84	422.32
2013-14	1435.72	1076.79	358.93	886.59	600.16	286.43
2014-15	1410.90	1058.18	352.72	1051.29	726.47	324.82
2015-16	1660.24	996.14	664.10	1551.13	801.90	749.23
Total	6247.01	4504.29	1742.72	5269.70	3254.79	2014.91

(Source: State Health Society)

Thus, funds amounting to ₹ 1,249.50 crore were short released by GoI during 2011-16. However, even after availability of sufficient funds during 2011-14, less utilisation of available fund ranging from 11 per cent to 33 per cent was noticed.

- As envisaged in guidelines the funds would be provided to State by GoI in two tranches (April/May and September/October). Audit noticed that GoI released funds in five to nine tranches instead of two tranches during 2011-12 to 2015-16. This could be due to delay in submission and approval of PIP of State and districts, as well as delay in submission of utilisation certificates (one to five months) to GoI by SHS. Further, GoI released 54 per cent of total funds to SHS in last quarter of financial year in 2012-13. The rush of expenditure by SHS/DHS, ranging from 36 to 56 per cent was also noticed in the last quarter of the financial year during 2011-12 to 2015-16.

- The excess expenditure of ₹ 177.45 crore against the available funds during 2014-15 and 2015-16 was funded by diverting resources from National Urban Health Mission.

- As envisaged in the NRHM framework 10 per cent of NRHM funds were to be utilised at State level, 20 per cent at the district level and at least 70 per cent at block and below level. However, no mechanism was available at the SHS level to ensure the ratio of expenditure incurred at district and block level, which was a structural defect in the scheme. In the absence of this data, it was entirely possible that NRHM could become lopsided and thereby was sub-optimal.

In the exit conference, Principal Secretary stated that expenditure incurred under program was as per approved PIP. However the actual budget received from GoI was less than the approved PIP. In FMIS¹³ software, there was a facility to monitor the funds utilization at all levels. The delay in release of funds to DHS was due to delayed release of funds from GoI.

Delay in submission of UCs resulted into delay in release of funds and rush of expenditure in the last quarter of the financial year.

¹³

Financial Management Information System.

Reply was not acceptable, as the expenditure incurred for the programme was ₹ 658.25 crore less expenditure during 2011-16 as compared to approved PIP. Further, there was no mechanism in the FMIS to ensure utilisation of funds in the defined ratio at district and below level. The delay in release/short release of fund together with less utilisation of funds resulted in shortfall in achieving planned targets.

2.1.11 Availability of Rural Health Centres

NRHM is a programme for providing affordable and quality health care for the rural population. The health care infrastructure in rural areas was developed under NRHM as a three tier system, as indicated in **Table 2.1.9**:

Table 2.1.9: Norms for establishment of health centres

Name of Centre	Population Norms	
	Plain Area	Hilly/ Tribal/ Difficult Area
Sub-centre	5000	3000
Primary Health Centre	30000	20000
Community Health Centre	120000	80000

(Source: NRHM framework for implementation)

Audit scrutiny revealed that there were substantial gaps in the available rural health infrastructure in the State as on 31st March 2016. A comparison of the available infrastructure of Sub-Centres/PHCs/CHCs and required health centres in State in view of norms under NRHM framework for implementation was as detailed in **Table 2.1.10**.

Table 2.1.10: Status of available health centres in rural area of the State as on 31 March 2016

Name of Centre	Required health centres, as per population norms (Census 2011)	Number of health centres available	Shortage
Sub-centres	11780	9192	2588 (22%)
PHCs	2000	1172	828 (41%)
CHCs	487	334	153 (31%)

(Source: State Health Society)

Thus, there was shortfall of 2,588 SCs (22 per cent), 828 PHCs (41 per cent) and 153 CHCs (31 per cent) as against the required rural health centres in view of population norms. While the neighbouring States viz. Gujarat and Rajasthan have sufficient number of rural health facility against the population norms. The availability of SCs, PHCs and CHCs was more than that required as per population norms in Rajasthan. Gujarat had shortfall of three per cent and one per cent of PHCs and CHCs respectively, while sufficient number of SCs were available. Further, the State was also lagging behind the national average of availability of health infrastructure, as the shortfalls in SCs and PHCs at national level was only 14 per cent and 26 per cent in case of CHCs.

Scrutiny of district wise availability of rural health centres revealed availability of adequate number of CHCs in Raisen, Harda and Narsinghpur districts. In Rajgarh, Jhabua and Sheopur districts shortage of CHCs ranged from 50 to 55 per cent. PHCs were adequate in Mandsaur and Chhindwara districts; however there was shortfall of PHCs in Shivpuri, Agar Malwa and

There was substantial gaps in required rural health centres and actual available SCs/PHCs/CHCs.

Adequate funds for establishment of health centres were not allocated, despite substantial gaps in rural health.

Morena districts which ranged from 65 to 73 *per cent*. Further, only Raisen district had adequate number of SCs, whereas shortage of SCs ranging from 35 to 40 *per cent* were noticed in Khargone, Guna and Rajgarh districts.

Despite substantial shortages of SCs/PHCs/CHCs in most of the districts, SHS did not allocate adequate funds for establishment of rural health centres. NRHM Framework (2012-17) provided for utilisation of up to 33 *per cent* of total resource envelopes¹⁴ on construction of new buildings and renovations of health centres. However, the allocation of fund for construction/renovation works was ₹ 397.98 crore during 2011-12 to 2015-16, which was only five *per cent* of total resource envelopes of ₹ 7,604.98 crore during this period. SHS could utilise ₹ 364.88 crore on construction/renovation works during 2011-16.

In the exit conference, Principal Secretary stated that although there was a provision of planning of funds to the tune of 33 *per cent* of resource envelope, but considering the huge gap in human resource, the infrastructure development was synchronised with functionality of facility. In 2015-16, creation of 2000 new SCs has been planned and the gap of CHC and PHC would be addressed in coming years in a phased manner.

The reply was not acceptable, as State Government had not prepared any perspective plan to bridge the gap in availability of rural health centres. Further, despite Madhya Pradesh being high focus State under NRHM, State Government did not give adequate priority to Health sector as the expenditure on Health sector was less as compared to General Category States' Average during 2011-15, which were reported under paragraph 1.7.1 of CAG's Audit Reports on State Finances for the year ended March 2014 and March 2015 respectively.

2.1.11.1 Construction of health infrastructure

As envisaged in the RMNCH+A guidelines, the new construction of up to the CHC level should be completed in a maximum of two years and of a District Hospital should be completed in a maximum period of three years. Renovation/repair initiated for any health facility should be completed within a year.

In the State, State Health Society carried out construction works through its Civil Wing at SHS level and DHS level. The major works were entrusted to Public Works Department as deposit works. During the period 2011-16, SHS incurred an expenditure of ₹ 242.58 crore on construction activities. The status of construction works proposed during 2011-12 to 2015-16 was as detailed in **Table 2.1.11**.

¹⁴ The resources allocated to a particular state for any given financial year is termed as the "Resource Envelope". The resource envelope for a Financial Year consists of Uncommitted Unspent Balance, GoI releases proposed for the year and State Share Contribution due for the year.

Table 2.1.11: Status of construction works as on 31 March 2016

Name of Agency	Total works proposed and executed	Total cost as per administrative approval (₹ in crore)	Status of works			
			Cancelled	Not started	Under progress	Complete
Civil wing (SHS level)	1098	409.61	22	13	549	513
State PWD	17	116.05	0	3	10	4
Total	1115	525.66	22	16	559	517

(Source: State Health Society)

Audit scrutiny revealed the following:

- **Cancelled works:** SHS cancelled 22 works in 16 districts during 2011-16. These works were construction of new SCs, strengthening/upgradation of PHCs and SCs, construction of ANM training schools and hostels, as detailed in *Appendix-2.1.11*. The cancellation of these works were attributed to availability of other health facilities near the construction sites, unavailability of land and shifting of proposed health facility to another location. Thus, requirement of health facility and availability of land was not properly assessed prior to the proposal of construction.

Significant number of construction works were either cancelled or were not started.

Further, in three¹⁵ out of 13 test-checked districts, four construction works were cancelled, as detailed in *Appendix-2.1.12*. Out of these, unfruitful expenditure of ₹ 24.05 lakh was incurred on two works (construction of SC Neempaani and Construction of laundry in Khairi), which were cancelled due to wrong selection of site.

- **Construction works not started:** 16 works sanctioned at State level at the cost of ₹ 46.93 crore could not be started due to wrong site selection, unavailability of land, widening of National Highway, etc. as detailed in *Appendix-2.1.13*. Similarly, in eight out of 13 test-checked districts, 16 works sanctioned by DHS could not be started despite issuing work orders to the contractor during 2013-16, as detailed in *Appendix-2.1.14*.

- **Incomplete construction works:** At State level, out of total 559 incomplete works, 434 works on which expenditure of ₹ 231.46 crore was incurred up to 31 March 2016, could not be completed even after lapse of their scheduled completion date. The delays were mainly attributed to delayed finalisation of drawing/layout, unavailability of land, disputed land and site situated in forest areas.

Similarly, in 10 out of 13 test-checked districts, it was noticed that 17 construction/upgradation works in DHs, 13 works in CHCs, 23 works in PHCs and 125 works in SCs were incomplete even after lapse of period ranging from two to 110 months after their scheduled completion date. An expenditure of ₹ 25.41 crore was incurred on these works as detailed in *Appendix-2.1.15*.

- **Delay in taking over completed buildings:** The construction works which were completed should be immediately taken over so that it could be

¹⁵

Betul, Mandla and Ratlam.

utilized for the purpose for which they were built. Audit scrutiny revealed that 33 completed construction/upgradation works of DHs, CHCs, PHCs and SCs were not taken over by the concerned health institutions even after lapse of 12 to 16 months after their completion at cost of ₹ 3.36 crore, as detailed in **Appendix-2.1.16**. Two construction works, SC Gopalpur in Dindori district and laundry building in Rajgarh district, were completed (cost of ₹ 0.48 crore) and taken over, but were lying unutilised.

SHS replied (May 2016) that the department was taking concrete steps in fulfilling the gaps of health institutions within the limits of available human resource and perspective strategies for enhancing the human resource at rural areas. However, no timelines or concrete plan of action were furnished to Audit.

2.1.11.2 Upgradation of health infrastructure

As envisaged under NRHM, the public health institutions in rural areas were to be upgraded from its present level to 'Indian Public Health Standards' (IPHS). The IPHS were the benchmark for quality expected from various components of public healthcare institutions and may be used for assessing performance of health delivery system.

SHS informed (July 2016) that State was not providing human resource and infrastructure to the health facilities as per IPHS norms. It further stated that budget was also not provided by the GoI according to IPHS norms. State had implemented National Quality Assurance Standards (NQAS) in 2014 and facilities are being upgraded as per NQAS.

2.1.11.3 Quality of health infrastructure at Sub-Centres

Sub-centres are vital peripheral institutions and first point of contact between the primary health care system and the community. Sub-centres were categorised into two types. Type-A SCs provide all recommended services except delivery services. Type-B SCs are declared as delivery points.

Out of total 9,192 SCs in the State, 337 (four *per cent*) were declared as delivery points (Type-B). Thus, the proportion of SCs providing delivery services was negligible. Moreover, only 241 Type-B SCs out of 337 declared Type-B SCs were actually providing delivery services. The remaining 96 SCs could not be upgraded as Type-B SCs due to lack of manpower and required infrastructure.

During visit to 149 SCs (four Type-B and 145 Type-A), Audit noticed 49 SCs were covering population of more than 5,500 and 33 SCs were not visited by a doctor even once in a month. Further, 13 SCs were functioning either in PHC building or building adjoining to PHC, thereby, making their usefulness redundant. Other major deficiency in infrastructure are summarised in **Table 2.1.12**.

Number of SCs declared as delivery points in the State was negligible (four *per cent*).

Table 2.1.12: Major deficiencies in infrastructure at Sub-Centres

Sl. No.	Deficiencies	No. of Sub-Centres	Percentage
1	No SBA trained ANMs	92	69
2	No electricity supply	60	44
4	No examination table	44	33
5	No functional toilet	55	43
6	No labour table	105	77
7	No compound wall	108	91
8	Garbage collection near SC	96	80
9	ANM quarter not available	75	56



Poor cleanliness - cow dung being dumped adjacent to the SC building Bhopalpura (Dist:Tikamgarh)



Building of SC Himmatgarh, (Dist: Dhar) lying unused, while it was functioning from another building.

In the exit conference, Principal Secretary stated that all type “A” SCs buildings constructed after 2007 in the State fulfilled the norms in view of infrastructure i.e. all SCs have been provided with a labour room and accommodation for one ANM. Further, Type “B” SCs were now being constructed with accommodation for two ANMs as per GoI guidelines and posting of ANMs was being done in identified delivery centres on priority basis.

The reply was not acceptable, as only four *per cent* of SCs could be declared as delivery points and test-checked SCs lacked building infrastructure and facilities.

2.1.11.4 Quality of health infrastructure at Primary Health Centres

Primary Health Centre (PHC) is a first port of call to a qualified doctor of the public sector for the people in rural areas. Upgradation of PHCs as 24x7 PHCs was one of the goals of NRHM.

Audit scrutiny revealed that 745 PHCs out of total 1,172 PHCs in the State, were targeted for 24x7 services. However, only 638 PHCs were functioning 24x7. Further, 461 PHCs were identified for BEmONC¹⁶ services, however, only 405 PHCs were providing these services. The shortfall in providing 24x7

¹⁶ Basic Emergency Obstetric and Neonatal Care.

and BEmONC services in PHCs was due to lack of required infrastructure and manpower.

During visit to 51 PHCs of 13 test checked districts, deficiencies in infrastructure and facilities were noticed as summarised in **Table 2.1.13**.

Table 2.1.13: Poor infrastructure in Primary Health Centres

Sl. No.	Infrastructure/facilities	No. of PHCs	Percentage
1	ANC care not available	08	16
2	No delivery service	12	24
3	No PNC care	07	14
4	No MTP service	44	86
5	Child care including immunization not available	07	14
6	No family planning and contraception service	9	18
7	No laboratory service	26	51
8	No emergency room	34	67
9	No separate female and male wards	38	75

	
The building of PHC, Satipura (District: Dhar) lying abandoned since last five years. Onions was found stocked during visit of audit team.	PHC, Sakrawad (District: Ratlam) had good building and infrastructure but no doctor was posted. Only one Pharmacist posted there was attending patients.

In the exit conference, Principal Secretary stated that the issue pertains to shortfall in HR and shall be sorted out as per availability of the same.

Case study of PHC, Barkhed (Multai Block), Betul district

PHC, Barkhed was linked to four Sub-Centres covering 25,000 population. During years 2014-16, 8,301 patients received OPD services from the PHC. The posts of Doctor, Lab Technician, Compounder, Dresser and Ward Boy were sanctioned for this PHC. During the visit to the PHC, Audit noticed that the PHC was well equipped with required building, staff quarters, infrastructure, drugs and equipment, as can be seen from the photographs:



However, only one ward boy was posted in the PHC and no doctor or other para medical staff were posted. As a result, ward boy was distributing medicines including antibiotics to OPD patients on basis of his assessment of the patient. Thus, the villagers were at risk of health related complications due to wrong medicine and medical negligence, as ward boy was not trained to perform any duty of medical or even para-medical staff. This shows the neglectful attitude towards PHCs.

On being pointed out, CMHO, Betul stated (December 2016) that the posting of medical and para-medical staff against the vacant post was to be carried out by the State Government. However, a Pharmacist on contractual basis had now been posted at PHC, Barkhed.

The fact remains that the investment of government money in the PHC was not utilised for desired, preventive, promotive and curative services as per desired standards.

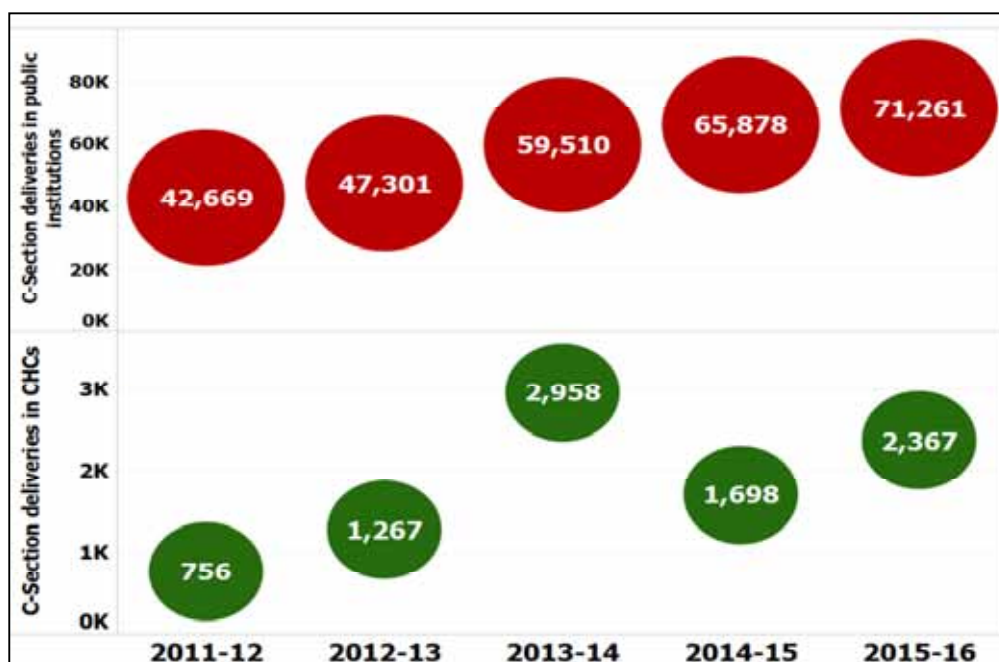
2.1.11.5 Quality of health infrastructure at Community Health Centres

Community Health Centres (CHC) is the secondary level of health care, designed to provide referral as well as specialist health care to the rural population. NRHM seeks to up-graduate CHCs as FRUs, which would provide facilities for comprehensive management of all obstetric emergencies, caesarean sections and other surgical interventions, blood bank/storage center and management of all sick newborns.

Out of 334 CHCs, 30 CHCs were upgraded as FRUs. Even these upgraded FRUs were not actually functioning as FRUs in four test checked cases.

Audit scrutiny revealed that the CHCs could not be made at par with the IPHS norms. However, SHS had targeted 63 out of 334 CHCs in the State for FRUs and only 30 CHCs could be upgraded as FRUs and remaining could not be upgraded due to lack of manpower and infrastructure. As a result, out of total 2.87 lakh C-Section deliveries in the public institutions, only 9,046 (three per cent) were conducted in the CHCs during 2011-12 to 2015-16, as depicted in chart 2.1.6.

Chart-2.1.6: Position of C-Section deliveries



(Source: State Health Society, HMIS)

Further scrutiny in the test checked districts revealed that three¹⁷ CHC in district Dhar and one¹⁸ CHC in district Mandla were not functioning as FRU, though declared as FRU by SHS. These CHCs were not performing C-section deliveries, which was essential to be performed by FRUs.

CHCs could not be made at par with the IPHS.

During the visit of 27 CHCs in 13 test checked districts lack of infrastructure and facilities were noticed as required by the IPHS norms as summarised in **Table 2.1.14**.

¹⁷ CHC- Badnawar, Kukshi and Manawar.

¹⁸ CHC-Nainpur.

Table 2.1.14: Poor infrastructure in Community Health Centres

Sl. No.	Infrastructure/facility attributed	No. of CHCs	Percentage
1.	Facility of surgery not available	24	89
2.	Services of obstetrics and gynaecology not available	23	85
3.	No emergency services	20	74
4.	Safe abortion services not available	14	52
5.	No functional toilets	10	37
6.	No separate wards	08	30
7.	No operation theatre	03	11
8.	No New born stabilization unit	17	63
9.	No ultrasound facility	26	96
10.	No blood storage facility	25	93

In the exit conference, Principal Secretary stated that efforts were being made to upgrade CHCs to FRUs by hiring services of Gynaecologist and Anaesthetist from private sector.

2.1.11.6 Quality of health infrastructure at District Hospitals

District Hospital (DH) is a secondary referral level for health care. All the 51 DHs of the State were functioning as FRUs for all health purposes. However, during visit to 13 District Hospitals in the 13 test-checked districts, audit noticed lack of facilities in operation theatres (4 DHs), ANC ward (1 DH) and other infrastructure as detailed in **Appendix-2.1.17** and in photograph below:



In the exit conference, Principal Secretary stated that strengthening of DHs was prioritised and steps were being taken to adopt the modern trends in hospital infrastructure and technology like provision of modular OTs, Lifts, CT scan machines etc.

2.1.11.7 Availability of staff quarters

To make all the health facilities fully functional, availability of residential quarters near vicinity of health facility was vital. The status of availability of

staff quarters in test-checked 11 DHs, 27 CHCs and 52 PHCs of 13 test checked districts as against the IPHS norms were as indicated in **Table 2.1.15**.

Table 2.1.15: Status of staff quarters for Medical and Para Medical staff in test checked DH/CHC/PHC

Name of Health Facility	Medical			Staff Nurse/ANM/ Para Medical		
	Required	Available	Shortage	Required	Available	Shortage
DH	374	73	301	1452	133	1319
CHC	282	158	124	168	71	97
PHC	52	30	22	260	46	214
Total	708	261	447	1880	250	1630

(Source: Information collected from Health facilities during audit)

Shortage of staff quarters were noticed at all level of health facilities.

Thus, there was shortage of 447 (63 per cent) staff quarter for medical officer and 1,630 (87 per cent) staff quarters for para medical staff. Further scrutiny in test-checked districts revealed that only two staff quarters were available in DH, Mandla against the requirement of 166 staff quarters. However, eight staff quarters of doctors and five staff quarters for para-medical were lying vacant in CHC, Kotma (Anuppur). Similarly, in PHCs Barach (Panna) and Kakarhati (Panna), doctors were not residing in staff quarter. All available four staff quarters were lying vacant in PHC Simra (Tikamgarh) on the ground that the PHC was located in isolated place.

Block Medical Officer, CHC Kotma stated (April 2016) that the staff quarter was lying vacant as it was far away from the city. The reply was not acceptable, as the Directorate of Health Services directed (June 2013) to all CMHOs to ensure that doctors and other staffs were residing in the place Hqrs. of their posting.



Staff quarters in dilapidated condition in PHC, Baravhi (Betul).

In the exit conference, Principal Secretary stated that the status of shortage of staff quarters was being addressed and currently the status of all functional delivery points was taken up on priority basis and the financial projections would be submitted to State Government at the earliest.

2.1.12 Availability of Health Care Professionals

Improvement in the health outcomes in the rural areas was directly related to the availability of the trained human resources. The Mission aims to increase the availability of trained human resources at all levels. SHS was required to

maintain the data on status of existing human resource at health centres for identification of existing gaps. State Government was responsible to provide the human resources at the rural health centres. NRHM provided for contractual appointment to a facility for filling short term gaps.

Scrutiny of records revealed that SHS had only overall data of human resources in rural health facilities of the State. The status of available human resource, both regular and contractual, at individual facility level was not available. As a result, SHS was not in a position to identify the existing gaps at a particular health facility.

2.1.12.1 Sub-Centre

As per IPHS and State Government norms there was provision of one ANM and one MPW (male) each at the SCs. As against this, ANMs were posted in all 9,192 sub-centres in the State. However, only 5,302 MPW (male) were posted in the State, hence there was shortage of 3,890 MPW (male). The status of deployment of ANM and MPW (Male) in 2,571 SCs of 13 test checked districts was as in **Table 2.1.16**.

Table 2.1.16: Status of manpower at SCs of sampled districts as of 31 March 2016

Name of posts	Required as per State and IPHS norms	Sanctioned Strength	Persons-in-position	Vacant as per sanctioned posts	Shortage as per norms
ANM and MPW (Male)	5142	4360	3593	767	1549

(Source-District Health Societies)

Thus, the sanctioned strength of ANM and MPW (Male) in 2,571 SCs of 13 sampled districts were less by 15 *per cent* than the IPHS norms for deployment of these personnel in SCs. Further, there was 767 vacant posts (18 *per cent*) of ANM and MPW (Male) against the sanctioned posts. The shortage had adverse effect on delivery of health services to rural population, as ANMs and MPWs (Male) were crucial service providers at the grass root level.

2.1.12.2 Primary Health Centre

As per IPHS and State Government norms one Doctor was to be posted at the PHC. As per information provided by SHS, out of 1,172 PHCs in the State, 503 PHCs were functioning without doctors as of April 2016. Further, Laboratory Technician and Pharmacist were not posted in 525 and 312 PHCs respectively.

The status of deployment of MOs and Para-Medical staff in 359 PHCs of 13 sampled districts was as detailed in **Table 2.1.17**.

Table 2.1.17: Status of manpower at PHCs of sampled districts

Name of posts	Essential as per IPHS norms	Sanctioned strength	Persons-in-position	Vacant as per sanctioned posts	Shortage as per IPHS norms
Medical Officer	359	472	215	257	144
Para-Medical	2872	1504	975	529	1897
Total	3231	1976	1190	786	2041

(Source-District Health Societies)

Scarcity of man power at all level of health facilities was noticed.

Thus, there was shortfall of 257 doctors in 359 PHCs against the sanctioned strength. Further, 168 PHCs out of 359 were functioning without doctors, though as per deployment norms one doctor was to be posted in each PHC. Three¹⁹ PHCs which were declared as Basic Emergency Obstetric and Neonatal Care (BEmONC) institution were functioning without doctors.

2.1.12.3 Community Health Centre

Availability of specialist, medical officer and para-medical staff in 96 CHCs of 13 sampled districts was as in **Table 2.1.18**.

Table 2.1.18: Status of manpower at CHCs of sampled districts

Name of posts	Essential as per IPHS norms	Sanctioned as per State Government norms	Men-in-position	Vacant as per sanctioned posts	Shortage as per IPHS norms
Specialist	480	346	13	333	467
Medical Officer (MO)	384	254	215	39	169
Para-Medical	2016	1639	1229	410	787
Total	2880	2239	1457	782	1423

(Source-District Health Societies)

Thus, there was shortage of Specialists, Medical Officers and Para-Medical staff in all CHCs against the sanctioned strength as well as IPHS norms. Except for seven²⁰ CHCs, no Specialists (Surgeon, Gynaecologist, Paediatrician and Anaesthetic) were posted in remaining 89 CHCs. Further in comparison to IPHS norms, fewer Medical and Para-Medical Staffs were sanctioned by the State Government.

2.1.12.4 District Hospital

In 13 test-checked district hospitals, the status of Specialists, Medical Officer and para-medical staff was as in **Table 2.1.19**.

Table No.2.1.19: Status of manpower at DHs of sampled districts

Name of posts	Essential as per IPHS norms	Sanctioned as per State Government norms	Men-in-position	Vacant as per sanctioned posts	Shortage as per IPHS norms
Specialist	330	375	145	230	185
Medical Officer	240	288	258	30	-18
Para-Medical	2271	1684	1273	411	998
Total	2841	2347	1676	671	1165

(Source-District Health Societies)

¹⁹ PHCs-Kamkomohaniya (Dindori), Kandia and Ringnod (Ratlam).

²⁰ One surgeon in CHC-Dhamnod, one Gynaecologist each in CHC-Kukshi (Dhar), CHC-Maheshwar (Khargone) and CHC-Mandideep (Raisen), one anaesthetic in CHC-Bajna (Ratlam), one paediatric each in CHC- Kukshi (Dhar), CHC-Khalwa (Khandwa), CHC-Bajna (Ratlam) and CHC-Niwari (Tikamgarh).

Thus, the availability of specialist and para-medical staff was not ensured in DHs as per IPHS as well as State Government norms. Further, in three DHs (Anuppur, Dhar, Khandwa), the post of surgeon was lying vacant and in two DHs (Dhar and Tikamgarh) posts of Obstetric and Gynaecologist were lying vacant. The Paediatric was not posted in DHs, Dindori and Rajgarh and the post of Anaesthetic was lying vacant in Betul and Dhar.

In the exit conference, Principal Secretary stated that advertisement had been issued for filling of the posts of Medical Officers through Madhya Pradesh Public Service Commission and counselling of contract doctors was under process.

2.1.12.5 Accredited Social Health Activist (ASHAs)

ASHA works as an interface between the community and the public health system to promote health care at household level. ASHAs would reinforce community action for universal immunisation, safe delivery, newborn care and prevention of waterborne and other communicable diseases. ASHAs would also provide immediate and easy access for the rural population to essential health supplies like, ORS, contraceptives and a set of ten basic drugs for villagers.

Audit scrutiny revealed that 58,730 ASHAs were engaged in the State as of April 2016 against the requirement of 62,206 ASHAs. Hence, there was shortfall of 3,476 ASHAs.

As per information provided by SHS, drug kits were distributed to all the 58,730 ASHAs. However, verification of drug kits of 129 ASHAs in 13 test checked districts revealed that only six ASHAs had fully equipped kits containing all 16 drugs/items in the kit. The availability of drugs/items in remaining 123 ASHAs ranged from seven to 15. Significant items/drugs which were not found in the kit were thermometer, contraceptive pills, disposal delivery kit, etc. The important results of survey of 416 ASHAs revealed the following:

- **Training:** Under JSY, ASHAs were to be trained for normal delivery in case of emergency situations. However, 304 ASHAs surveyed were not trained for emergencies and did not have necessary equipment to conduct a normal delivery. This constrained them from effectively delivering the health care service.
- **Usage of kits:** 365 ASHAs did not have disposable delivery kits. Out of 41 ASHAs possessing the disposal delivery kits, eight did not know how to use it. Further, 268 ASHAs had blood pressure monitor, out of which 96 did not know how to use it. Likewise, 21, 7 and 30 ASHAs did not possess paracetamol tablets, iron pills and deworming pills respectively. This reduced the effectiveness of ASHA in delivering the mandated health services.
- **Receipt of incentives:** Under JSY, ASHAs should be paid incentives for each activity such as ANC, institutional delivery, PNC etc. Audit survey revealed that 113 ASHAs were paid incentives on time, 135 ASHAs got incentives usually in time, 97 ASHAs got incentives some times, five ASHAs got incentives rarely and four ASHAs never got incentives. 62 ASHAs did not

give any specific response in this regard. This may demotivate the ASHAs in performing their duties diligently.

In the exit conference Principal Secretary stated that selection and training of ASHAs was a continuous process. The process of selection and recommendation of ASHAs begins at the level of Gram Panchayat, which meets only four times in a year, hence required ASHAs could not be selected.

The reply was not acceptable, as there was ASHAs who were not adequately trained to take reading of thermometer, blood pressure monitor and conduct normal delivery in case of emergencies.

2.1.13 Availability of essential drugs in health centres

Realizing the need to improve the availability of drugs in the Government health facilities, the *Sardar Vallabh Bhai Patel Nishulk Aushadhi Vitaran Yojana* (Free Drug for All scheme) was launched in the State in November 2012. The main objective of the scheme was to guarantee the availability of minimum essential drugs free of cost to all patients across all the public health facilities of the state. During 2013-14 to 2015-16, an amount of ₹ 280.92 crore was allocated for procurement of drugs after inception of scheme 'Free Drug for All scheme' under NRHM, against which ₹ 244.28 crore was utilized.

IPHS has defined essential drugs list for each level of health facility. State Government has also issued its own essential drugs' list for SCs, PHCs, CHCs and DHs under Madhya Pradesh *Swasthya Sewa Guarantee Yojana*. The status of availability of drugs in test checked 25 CHCs, 51 PHCs, 134 SCs and 13 DHs of 13 sampled districts was as summarised in **Table 2.1.20**.

Table 2.1.20: Status of drugs available as per IPHS and State Government norms

Name of health centre facility	Essential drugs as per IPHS norms			Essential drugs as per State Government norms		
	Required	Available (Min./Max.)	Not Available (Min./Max.)	Required	Available (Min./Max.)	Not Available (Min./Max.)
SC	43	11/39	04/32	24	02/20	04/22
PHC	148	24/128	20/124	71	15/70	01/56
CHC	176	54/162	14/122	107	42/104	3/65
DH	493	160/351	142/333	147	82/135	12/65

(Source-Test check of sampled health facilities)

Essential drugs were not available according to prescribed norms.

Thus, essential drugs were not available in test checked health centres. Some of the essential drugs which were not found available in the test checked health facilities as per IPHS and State Government norms were Inj. Adrenaline, Inj. Ampicillin, Tab. Aminophylline, Tab. Cetrizine, Tab. Calcium etc.

During visit to health facilities, improper disposal of drugs were also noticed as depicted in the photographs below:



Unexpired drugs being dumped in the pit in the PHC, Khedikort (District: Betul)

Unused drugs thrown adjacent to the SC, Mangrol (Dist: Ratlam)

In the exit conference, Principal Secretary stated that all districts had been instructed to procure medicines and ensure continuous availability of medicines as per the Minimum Drug List in all the Government health facilities. However, some gaps existed in the past regarding availability of some drugs in various hospitals due to pseudo stock outs, stocks in pipeline, delay in supply and availability of alternative drugs.

The fact remains that the Chief Medical and Health Officers and the Civil Surgeons failed to ensure the availability of essential drugs at health facility centres.

2.1.14 Availability of essential equipment in health centre

IPHS and State Government had defined list of essential equipment for each level of health facility. During 2013-14 to 2015-16, State Government allocated an amount of ₹ 57.85 crore for procurement of equipment against which ₹ 33.76 crore was utilized.

The status of availability of essential equipment in test checked eight CHCs, 14 PHCs, 41 SCs and 12 DHs was as summarised in **Table 2.1.21**.

Table 2.1.21: Status of equipment available as per IPHS and State Government norms

Name of health centre facility	Equipment as per IPHS norms			Equipment as per State Government norms		
	Required	Available (Min./Max.)	Not Available (Min./Max.)	Required	Available (Min./Max.)	Not Available (Min./Max.)
SC	67	11/63	04/56	Norms were not fixed		
PHC	92	03/78	14/89	52	03/46	06/49
CHC	265	44/207	58/221	85	34/85	0/51
DH	288	52/145	143/236	169	98/159	10/71

(Source-Test check of sampled health facilities)

Thus, none of the test-checked health facility centres had all essential equipment either as per IPHS or State Government norms. Some of the essential equipment not available in these centres were ECG machine, Neonatal Laryngoscope, Incubator, Colorimeter, phototherapy unit, etc.

In the exit conference Principal Secretary stated that State Government had prepared vital, essential and desirable equipment lists and efforts were being made to ensure availability of all vital equipment at all health facilities.

However, State Government had not fixed timelines for providing the vital and essential equipments in the health facility centres.

2.1.15 Availability of laboratory services in health centres

IPHS has defined laboratory services for each level of health centres. Further State Government has also issued its own list of laboratory services for SC, PHC, CHC and DH under Madhya Pradesh *Swasthya Sewa Guarantee Yojana*. These services were to be available at these centres all the time.

The status of laboratory services in 13 DHs, 24 CHCs, 52 PHCs and 149 SCs test checked health centres were as detailed in **Table 2.1.22**.

Table 2.1.22: Position of laboratory services available as per IPHS and State Government norms

Name of health centre facility	Laboratory services as per IPHS norms			Laboratory services as per State Government norms		
	Required	Available (Min./Max)	Not Available (Min./Max.)	Required	Available (Min./Max)	Not Available (Min./Max)
SC	04	01/04	0/3	05	3/5	0/2
PHC	21	01/21	0/20	16	0/16	0/16
CHC	36	12/31	05/24	28	16/28	0/12
DH	97	37/66	31/60	48	31/46	2/17

(Source-Test check of sampled health facilities)

Thus, any of the test-checked health facility centres were not providing all laboratory services either as per IPHS norms or as per State norms. Further scrutiny of 52 test-checked PHCs revealed that eight²¹ PHCs were not providing any laboratory services.

In the exit conference, Principal Secretary stated that efforts were being made for all laboratory testing at the health centres. Diagnostic test counts in the districts were being monitored, which were under active surveillance.

2.1.16 Mobile Medical Units

The objective of Mobile Medical Units (MMUs) was to take health care to the door step of the public in the underserved, rural and hard to reach areas. MMUs were operated through service providers selected by SHS as per mutually agreed terms and conditions.

During the year 2011-12 to 2015-16, against the allocated funds of ₹ 103.65 crore funds for operation of MMU, only ₹ 57.03 crore could be utilized due to which MMU services could not be provided in all identified

Services of MMUs could not be provided up to the targeted level.

²¹ PHC-Khandanbujurg, Satipura, (Dhar), Barud (Khandwa), Bisalwaskala, Bordiyakala (Neemuch), Barach (Panna), Goghatpur and Sonwaria (Rajgarh).

areas. The status of coverage of MMU services in the State was as detailed in **Table 2.1.23**.

Table 2.1.23: Status of MMUs coverage

Year	Target for coverage		Actual coverage	
	No. of districts targeted for coverage	Total no. of blocks targeted for coverage in the district	No. of district actually covered	No. of Blocks actually covered
2011-12	33	123	33	123
2012-13	35	131	31	109
2013-14	35	131	30	108
2014-15	35	131	27	84
2015-16	35	131	25	78

(Source: State Health Society)

Thus, the coverage of MMU services was showing a decreasing trend and against the target of 35 districts and 131 blocks only 25 districts and 78 blocks were being covered in 2015-16.

Out of 13 sampled districts, MMU services were operated in nine districts and was later discontinued in six²² districts and tender was in process for selecting new service providers. Test check of four MMUs in three districts revealed inadequacy of drugs, equipments and lab test facility against the standards fixed by the SHS, as detailed in *Appendix-2.1.18*.

In the exit conference, Principal Secretary stated that MMU services were discontinued either by service provider or by department due to some operational issues during the past years. However, MMU services were now being integrated with *Sanjivani-108* and *Janani Express* under the centralized call center operated by a single agency. MMU services would be made operational in the next two to three months.

2.1.17 Training

NRHM aims to increase the availability of trained human resources at all levels. The capacity of all staff caring for maternal, new born and children at the District Hospitals, FRUs and 24x7 PHCs was to be enhanced. With regards to training following deficiencies were noticed during audit:

- **Inadequate training to health professionals**

During the period 2011-12 to 2015-16 against the available funds of ₹ 99.86 crore, only ₹ 46.80 crore (47 per cent) of the funds were utilised under training component. The less utilisation of available funds led to shortfall in target set for capacity building through training as detailed in **Table 2.1.24**.

²² Anuppur, Dhar, Dindori, Khargone, Mandla and Tikamgarh.

Table 2.1.24: Position of trainings held in various components and shortfall during 2011-12 to 2015-16

Even after availability of sufficient funds targeted training could not be imparted.

Name of component	No. of training/batches planned	No. of participants/trainees	No. of training/batches achieved	No. participant/trainees trained	Shortfall	
					Batches	Trainees
Maternal Health	2541	42462	1111	10837	1430	31625
Child Health	1585	36004	832	20010	753	15994
Family Planning	1291	9846	690	5721	601	4125
Immunisation	1746	76643	1511	71435	235	5208
ASHA	13759	528255	10666	390306	3093	137949
Community Participation	22330	630278	9634	242001	12696	388277
HMIS	2676	88754	2193	80420	483	8334
Total	45928	1412242	26637	820730	19291 (42%)	591512 (42%)

(Source: State Health Society)

Thus, training could not be imparted as planned resulting in 42 per cent shortfall in number of batches as well as participant/trainees. Further scrutiny revealed that training need analysis was done only in 2015-16 for Medical Officers in four (out of 51) districts. The training need analysis was not done during 2011-15 in remaining cases to ascertain the gaps and required training programme.

The shortfall in training was mainly noticed in activities, such as training of MOs in EMOC/BEmONC/LSAS²³ under Maternal Health, training of MOs/SNs in IMNCI, training of ANMs/AWW on Infant Child Feeding Practices (IYCF), *Navjaat Shishu Suraksha Karyakram* (NSSK) training of MOs under Child Health; training of MOs in Vasectomy/Tubectomy and training of SNs/ANMs/LHVs in IUD insertions etc.

- **Inadequate training to ASHAs**

ASHAs were provided a composite training comprising of the induction and module training to acquire the required knowledge, skill and confidence in performing her assigned roles effectively. In addition to this, to develop specific competency in healthcare for mothers and children, training in module sixth and seventh were provided to ASHA.

Audit scrutiny revealed that 57,730 out of 58,730 ASHAs were trained up to fifth module and only 9,409 ASHAs were trained in sixth module. Thus, 49,321 ASHAs (84 per cent) were not trained in module sixth and seventh to develop specific competency in healthcare for mothers and children.

In the exit conference, Principal Secretary stated that it was difficult to nominate doctors for EMOC and LSAS trainings as these were four and six

²³ EMOC-Emergency Obstetric Care, BEmONC-Basis Emergency Obstetric and Newborn Care, LSAS-Life Saving Anesthesia Skills.

months duration trainings. Refresher training for ANMs commenced late during 2015-16 as there was issue regarding budget distribution per batch. Further, there was difficulty in collection and compilation of training data, hence, there was need of training MIS.

Thus, the capacity building of medical and para-medical staff could not be done through training and orientation programme to enhance the service delivery at health facility level, even after availability of adequate funds.

2.1.18 Quality Assurance

Quality Assurance (QA) standards under NRHM are prescribed in Operational Guidelines for Quality Assurance in Public Health Facilities 2013. As per the guidelines for strengthening the QA activities, organisation arrangements are to be ensured through State Quality Assurance Committee (SQAC), District Quality Assurance Committee (DQAC) and District Quality Team (DQT) at respective levels with defined roles and responsibilities.

SHS intimated that in the light of Guidelines for Quality Assurance received from GoI, MoHFW in September 2014, SQAC, DQAC and DQT were re-constituted in September 2014. During 2013-14 to 2015-16, against allocated funds of ₹ 6.85 crore for QA activities, only ₹ 0.60 crore (nine *per cent*) was utilised. Audit noticed that less utilisation of funds resulted in poor implementation of QA as discussed below:

- As per guidelines, the SQAC and DQAC would meet at least once in six months and three months respectively. During the year 2014-15, only one meeting and in 2015-16 two meetings of SQAC were held. Further, in 13 test-checked districts, against required 52 DQAC meetings in each year, only 26, 40 and 48 meetings were reported to be held in 2013-14, 2014-15 and 2015-16 respectively. However, copies of minutes of meetings were not furnished to audit.

- To ensure QA at field level, no criteria were prescribed for the field visits by SQAC. However, 41 field visits were conducted in 2015-16. Similarly, regular field visits by DQAC were conducted in eight districts only during 2013-16.

During 2013-14 and 2014-15, no orientation/training programme was planned or conducted in 13 test-checked districts, except Tikamgarh and Raisen. Further, in 2015-16 these were conducted in Anuppur, Raisen, Rajgarh, Ratlam and Tikamgarh districts only.

- Guidelines prescribed reporting and review of key performance indicators²⁴ (KPI) to assess overall quality care performed by various departments of the health facility. However, only eight DHs in 2014-15 and 26 DHs in 2015-16 were reporting the data on key performance. The negligible reporting of KPIs indicates that quality assurance programme could not be implemented at all level.

Quality Assurance could not be implemented in the State as prescribed in the guidelines.

²⁴ Critical data for assessment and monitoring of performance indicators of all the departments in the health facility.

SHS intimated that no public health care facility in the State qualified for State and National level certification in terms of quality assurance. However, audit noticed that DH Khandwa has been awarded State (*Kayakalp*) and National level certification for promoting cleanliness, hygiene and infection control in 2015-16.

In the exit conference, Principal Secretary stated that the SQAC and DQAC were reconstituted in September 2014, hence less number of meetings was held. Further, staff of hospitals needs to be trained in KPI reporting.

2.1.18.1 Quality Assurance in District Hospital (DH)

Quality Assurance has 70 standards categorized into eight broad areas of concern i.e. Service Provision, Patient Rights, Input, Support Services, Clinical Care, Infection Control, Quality Management and Outcome. Audit scrutiny in 13 DHs revealed the following shortcomings:

- Internal Quality Team (IQT) was formed during December 2015 to July 2016 in all 13 DHs except Dhar. However, Standard Operating Procedure (SOPs) and QA guidelines was not available in DH, Anuppur, Dhar, Neemuch and Khargone. Orientation/training of staff for quality standards/SOPs was not conducted in DH, Anuppur, Dhar, Khargone and Tikamgarh.
- DQT should meet once every month. However, no meeting was conducted in 2013-14 and 2014-15, except in DH-Ratlam. Further, against required 156 meetings of DQT in 13 test-checked DHs in 2015-16, only 27 meetings were held.
- Internal assessment of DH was not conducted in 2013-14. In 2014-15, only two internal assessments were conducted, one at DH, Rajgarh and one at DH, Ratlam. In the year 2015-16, DH, Dhar, Panna and Tikamgarh did not conduct any internal assessment. Remaining 10 DHs conducted 24 internal assessments of which reports of only 20 were available.
- Patient satisfaction survey was not conducted in any test checked DH during 2013-14 and 2014-15. In 2015-16, patient satisfaction survey was conducted only in DHs Anuppur, Dindori and Neemuch.
- KPI were not prepared in DH Anuppur, Dhar and Dindori. In remaining 10 DHs, preparation and reporting of KPIs to SQAC/DQAC started from December 2015 to April 2016.
- Periodic assessment of DHs by DQAC and SQAC was not conducted in 2013-14 and 2014-15 in any of the 13 DHs test checked. In 2015-16, DQAC assessed five²⁵ DHs and SQAC assessed five²⁶ DHs.

In the exit conference, Principal Secretary stated that instructions had been issued to all districts for constitution of DQT. SOPs had been sent to the districts and instructed the districts to impart training on SOP for its implementation.

²⁵ Khandwa, Neemuch, Panna, Rajgarh and Ratlam.

²⁶ Khandwa, Panna, Rajgarh, Ratlam and Tikamgarh.

2.1.18.2 Quality Assurance in CHC

The shortcomings noticed during audit of implementation of QA at test-checked 27 CHCs was as follows:

- Internal Quality Team was not formed in 19 out of 27 CHCs. During 2013-16, meeting of IQTs were held only in five²⁷ CHCs and minutes were recorded only in two²⁸ CHCs. Further, SOPs were not available in 14 CHCs and QA guidelines were not available in 17 CHCs. Orientation of staff for Quality Standards was not carried out in 18 CHCs.
- Periodic internal assessment was reportedly conducted only in nine²⁹ CHCs. However, they did not furnish any record in support of reply. Further, patient satisfaction survey was conducted only in two³⁰ CHCs.
- KPIs were not measured and monitored in 15 CHCs out of 27 CHCs. Further, out of 10 CHCs, only eight CHCs were reporting the KPIs to DQAC and SQAC.
- During 2013-16, out of 27 CHCs, six³¹ CHCs were assessed by DQAU and three³² CHCs were assessed by SQAU.

A couple of photographs of CHC in view of quality being followed at the health centres are as below:



2.1.18.3 Quality Assurance in PHC

- IQT was formed only in five³³ PHCs out of 52 test-checked PHCs. Meetings of IQT were held only in two³⁴ PHCs during 2013-16. Further, QA guideline was available only in three PHC³⁵ and SOPs were available in seven PHCs³⁶.

²⁷ CHC-Ajaygarh, Bamhani Banjar, Jaithari, Prithvipur and Jeerapur.

²⁸ CHC-Ajaygarh and Jeerapur.

²⁹ CHC-Ajaygarh, Bamhani Banjar, Gogawa, Jathari, Khalwa, Khilchipur, Narainganj, Prithvipur and Sehra.

³⁰ CHC-Ajaygarh and Chegaon Makhan.

³¹ CHC-Bajag, Bamhani Banjar, Gogawa, Jaithari, Karanjia and Kasrawad.

³² CHC- Bajag, Bamhani Banjar and Karanjia.

³³ PHC-Babliya Bazaar, Chondi Pondi, Gorakhpur, Mohaniya Patpara and Singhora

³⁴ PHC-Mohaniya Patpara and Singhora.

³⁵ PHC-Lapta, Gadasarai and Babliya Bazar.

³⁶ PHC- Babliya Bazar, Dhangaon, Gadasarai, Gorakhpur, Hridyanagar, Lapta and Singhora.

- Periodic internal assessment was reportedly conducted in two³⁷ PHCs. However, no records were available in support of the same. Further, patient satisfaction survey was not conducted in any of the 52 test-checked PHCs.
- KPIs were measured only in three³⁸ PHCs and reported only in one PHC-Sendhwal, out 52 test-checked PHCs. However, no records were furnished in this regard.

In the exit conference, Principal Secretary stated that guidebook for quality assurance for DH and CHC/PHC was released by GoI in the year 2014 and 2015 respectively. State QA cell instructed the districts to conduct periodic assessment. Implementation of QA Programme at CHC and PHC level would be done in year 2017-18. Reporting of KPIs was an integral part of QA programme, therefore, KPIs from CHC and PHC would be captured only after the training of service providers.

2.1.19 Beneficiary Survey

In 13 test checked districts out of 1,386 beneficiaries surveyed audit noticed:

- **Registration of pregnancy:** Of the 1,386 beneficiaries surveyed, 1,314 (95 per cent) were registered in time, 51 (4 per cent) beneficiaries were registered between four to six months of their pregnancies and 14 (1 per cent) were registered between six to nine months and seven beneficiaries did not know about registration of their pregnancies.
- **Knowledge about due date:** 1,271 beneficiaries knew about due date of their delivery, whereas 115 (8 per cent) beneficiaries did not know about their due date of delivery.
- **Ante-Natal Care (ANC):** Pregnant women are required to visit the facilities at least four time for ANCs. In the beneficiary survey audit found that seven beneficiaries visited health centre or hospital just once, 73 (5 per cent) beneficiaries visited the health centre or hospital twice and 345 (25 per cent) beneficiaries visited the health centre or hospital thrice and 956 beneficiaries visited health centre or hospital four times or more. Five beneficiaries did not visit any health centre or hospital.
- Under the scheme guidelines, ASHAs are required to visit beneficiary homes at least thrice during pregnancy period. ASHAs visits to beneficiary homes in the sample, during pregnancy period was once for three pregnant women, twice for 48 (3 per cent) pregnant women, thrice for 132 (10 per cent) pregnant women and four and above times for 1,163 (84 per cent) pregnant women. 40 beneficiaries were not aware whether ASHAs visited them. Thus, the required visits were not ensured.
- NRHM is being implemented with the objective of reducing maternal and neo-natal mortality by promoting institutional delivery among the poor pregnant women. 1,259 (91 per cent) beneficiaries delivered at health facilities (DH-444 beneficiaries, CHC-309 beneficiaries, PHC-479 beneficiaries, SC-27 beneficiaries), 47 beneficiaries delivered at private hospitals, 77 beneficiaries

³⁷ PHC- Chanda and Singhora.

³⁸ PHC- Chanda, Kukdeshwar and Sendhwal.

delivered at home and three delivered in transit. Beneficiaries, who did not deliver in the institution stated that the family did not allow and some stated that they were not interested/not necessary to deliver at institution. Thus, the ANMs/ASHAs failed to advocate the benefits of institutional deliveries in the rural areas.

- **Ambulance availability:** As per Janani Express Yojana, referral transport facility should be made available free of cost to pregnant women. It was noticed that out of 1,386 beneficiaries, 1,065 (77 per cent) beneficiaries called the ambulances, whereas 321 (23 per cent) beneficiaries did not call the ambulance. Further, ambulances arrived in time in 1,026 (96 per cent) cases and did not arrive in time in 39 (4 per cent) cases.
- **Stay in health facility:** As per Janani Suraksha Yojana, beneficiaries are to stay in the hospital facility for at least 48 hours after delivery. Audit survey revealed that out of 1,386 beneficiaries, 1,309 were institutional deliveries, wherein 43 (3 per cent) beneficiaries stayed in the health facility after delivery up to 12 hours, 246 (19 per cent) beneficiaries stayed in the health institutions after delivery for 12-24 hours, 194 (15 per cent) beneficiaries stayed in the health institution after delivery for 24-48 hours and 820 (63 per cent) beneficiaries stayed more than 48 hours after delivery. Six beneficiaries did not remember/did know how long they stayed at the health facility. Thus, provision of the guidelines were not adhered to in 483 cases (37 per cent) cases.
- 1,112 beneficiaries were provided food in health institutions free of cost, whereas nine beneficiaries had to pay for the food provided and no food was provided to 59 (4 per cent) beneficiaries. 21 beneficiaries did not remember whether they got food for free or they paid for it. 108 beneficiaries did not give any specific response in this regard.
- **JSY cash incentive:** Under JSY, every women is entitled for cash incentive of ₹ 1,400 in rural areas and ₹ 1,000 in urban areas immediately after her institutional delivery. Audit survey revealed that 1,017 beneficiaries were paid incentives, while 369 beneficiaries were not paid incentives under JSY. Out of 1,017 beneficiaries, 748 women received JSY benefits with delay of one to 30 days, 269 women received with delay of 30 to 90 days.
- **Post natal care (PNC):** Under the guidelines, new mothers are required to visit health facilities at least four times within 42 days of delivery for PNCs. Audit survey revealed that 88 beneficiaries visited the medical facilities only once for PNC, 246 beneficiaries visited the medical facilities twice, 527 beneficiaries visited the medical facilities three times and 501 visited the health facilities for four or more times. 24 beneficiaries did not visit any health facilities for PNC. Thus, Medical Officers, ANMs and ASHAs failed to promote and mobilise the beneficiaries of the benefits of post natal care.
- Under the guidelines, health workers are to visit beneficiary's home at least twice within seven days from the date of delivery. In 1,233 cases health worker visited beneficiaries home within two-seven days, in 144 (10 per cent) cases health worker did not visit the beneficiaries home within seven days to

check the mother and baby and in nine cases beneficiaries did know about the visit requirement of health workers.

- 1,362 beneficiaries received Vitamin-A dose, 16 beneficiaries did not receive Vitamin-A dose and eight beneficiaries were not aware of this service.
- Gender balance was one of objectives of the Mission. However, gender inequalities were seen, where in view of pregnancy outcome, against birth of 771 male children, 595 female births were noticed among the surveyed beneficiaries.
- Though the target was to minimise the TFR rate up to 2.1, however, it was noticed that 332 women were having three or more children and 37 women were having more than five children among the surveyed beneficiaries.
- 378 women gave birth by normal delivery at District Hospitals, ignoring the PHC/CHC which existed in the vicinity of their residence, which shows that the PHCs and CHCs could not instil the confidence of the quality of the health care services being provided by them.

In the exit conference, Principal Secretary stated that number of deliveries in DHs was more as compared to rural health institutions, as DHs had full comprehensive obstetric and neonatal care facility. Close monitoring of deliveries at sub district level delivery points was being ensured and gaps in terms of human resources, civil works, equipment and capacity building were being addressed.

2.1.20 Data collection, management and reporting

2.1.20.1 Health Management Information System

The HMIS is a web based data entry application designed by Ministry of Health and Family Welfare for capturing of data, which helps in gathering, aggregating, analysing and then using the information for taking actions to improve performance of health systems at all levels.

As per HMIS operational manual SC, PHC and CHC would report their data on monthly basis to the Block in the format prescribed for their facility on 5th of following month at the Block level, further the Block would consolidate these data to prepare the 'Block Consolidated Report' and the same would be submitted to the district.

Two copies of the data set would be prepared by health facilities, one copy should be transmitted and the one would be filed in the facility records after being duly signed by the authority. At the Block or District level where the facility data sets are received, it should be ensured that these are duly signed and verified, before the data entry for these are undertaken. A paper copy of the generated report must be verified (signed and stamped) and maintained at the district level and other copy should be sent to the State.

SHS informed (July 2016) that each health facility prepared HMIS data in two copies in the prescribed format and reported timely, one copy was transmitted to the Block Programme Management Unit (BPMU) and one was kept in the

facility records. However, this fact was not found correct during test-check of the health facilities, as detailed in **Table 2.1.25**.

Table 2.1.25: Status of data reporting at health facilities

Name of the health facility	No. of health facility test-checked	Duplicate authenticated copy retained		Figures of data reported tallied with base records		Frequency of date on which data reported
		Yes	No	Yes	No	
SCs	83	28	55	14	14	15 th to 14 th , 16 th to 14 th , 26 th to 25 th , 1 st to 26 th , 21 st to 20 th , 22 nd to 21 st of each month
PHC	30	01	29	00	01	NA
CHC	15	01	14	01	00	Monthly

(Source: Data collected from test-checked health facilities)

- Out of 83 test-checked SCs, duplicate copy of data reported was not found maintained in 55 SCs. Thus, accuracy of data reported by these SCs could not be ensured by audit. Further, test-check of data reported by remaining 28 SCs, revealed mismatch of data reported from the available records in 14 SCs. Further, it was also noticed that the periods for which data reported were not uniform in 16 SCs.
- Out of test checked 30 PHCs and 15 CHCs duplicate copy of data reported was not found maintained in 29 PHCs and 14 CHCs. On being asked for duplicate copies they stated that data was reported to higher authorities in soft copy and hard copy was not available.

Further, scrutiny of HMIS data reported to GoI during 2011-12 to 2015-16 by SHS revealed that accuracy and authenticity of reported data was not ensured, as the number of FRUs reported ranged from 979 in 2011-12 to 3,082 in 2015-16, whereas only 148 FRUs were functional in 2015-16; further it was reported in HMIS that the number of 24x7 PHCs functioning with at least three staff nurses ranged from 4,628 in 2011-12 to 4,778 in 2015-16, whereas only 68 24x7 PHCs were functioning in 2015-16. Similarly, number of functional SNCUs reported ranged from 1,160 in 2011-12 to 2,566 in 2015-16, whereas only 54 SNCUs were functioning in the State in 2015-16.

In the exit conference, Principal Secretary stated that instructions were issued to keep a month-wise copy of reported HMIS information at each health facility. There was need for improvement in current reporting system as per HMIS operational manual, efforts are being made to strengthen the same. Further, it intimated that the same instruction has been reiterated (September 2016) and from 2015-16 State, district and block level functionaries would be personally accountable for the quality of reporting in the HMIS.

Thus, the veracity of reported data was not ensured and the protocols of HMIS guidelines were not followed.

2.1.20.2 Physical and Financial Progress Reports (PFMR)

Physical and Financial Progress Report against Plan provides component-wise utilization against the budget allocated. It is also supposed to include physical progress against the target.

Scrutiny of reports for the year 2011-12 to 2015-16 revealed several discrepancies in figures reported as detailed in **Table 2.1.26**.

Table 2.1.26: Status of PFMR

(₹ in crore)

Year	No. of activities where 'nil' physical achievement is shown but expenditure has been incurred		No. of activities where physical planned and budget planned is 'nil' however achievement is shown under physical and expenditure shown in budget achieved	
	No. of activities	Amount involved	No. of activities	Amount involved
2011-12	33	17.24	22	14.38
2012-13	71	30.38	04	5.91
2013-14	144	26.99	24	17.98
2014-15	50	21.82	75	134.55
2015-16	149	25.45	04	1.60

(Source: State Health Society)

Thus, due to above discrepancies true and fair picture of co-related physical and financial progress was not exhibited from PFMR and this report did not fulfil the purpose for which it was prepared.

In the exit conference, Principal Secretary stated that there are differences in the reported figures of physical and financial. However efforts are being made at State level for reconciliation and improvement of progress data.

2.1.21 Conclusion and recommendations

State could not attain the goals for IMR, MMR and Total Fertility Rate (TFR) and it was lagging far behind the achievements of other States. The IMR of the State was 51 per 1,000 live births as against the target of 27 per 1,000 live births under MDG. Madhya Pradesh stands at 27th place out of 28 States in IMR. Similarly, the State could reduce MMR to 221 per 1,00,000 live births against the MDG target of 109 per 1,00,000 live births. In MMR, the State was at 13th place out of 18 States.

The status of TFR improved since 2012, as it reduced from 2.9 (March 2012) to 2.3 (March 2016). However, State could not achieve the target fixed under NRHM Framework of Implementation (2012-17) to reduce TFR to 2.1. The shortfalls in providing maternal, child and reproductive health care services resulted in failure of State in achieving targets for IMR, MMR and TFR.

All out efforts should be made to improve the situation of IMR and MMR in the State.

Only 56 per cent of 93.72 lakh pregnant women registered for ANC could be registered within 1st trimester of pregnancies. Further, 19.44 lakh (21 per cent) could not receive three ANC check-ups during the gestational period. The shortfall in immunisation for TT was 17.83 lakh (19 per cent).

Targeted couple may be tracked for early registration of pregnancies and registered pregnant women may be followed-up for complete ante-natal care. Government has accepted the audit recommendation.

Out of total 74.28 lakh pregnant women received three ANC check-ups, HIV testing of 47.27 lakh (64 per cent) women and VDRL testing of 60.34 lakh (81 per cent) pregnant women were not conducted for management of adverse pregnancy outcomes in case of infected mothers.

Screening of pregnant women for HIV and VDRL tests may be enhanced at point of care. Government has accepted the audit recommendation.

Institutional delivery was 87 per cent of the total deliveries in the State during 2011-16. However, only 49.72 lakh beneficiaries out of 55.38 lakh deliveries in public institutions were paid JSY incentive. Further, 8.96 lakh were total home deliveries in the State during 2011-16, out of which 6.65 lakh (74 per cent) were not attended by SBA trained health professionals. Out of 55.38 lakh deliveries in public institutions during 2011-16, 15.26 lakh (28 per cent) were discharged within 48 hours of delivery and only 35.21 lakh (55 per cent) mothers received postpartum check-up between 48 hours to 14 days after delivery.

Districts and blocks with high home delivery and less institutional delivery may be earmarked for promotion of institutional delivery through awareness programme, social mobilization and assured referral transport services.

In the 13 test checked districts, it was noticed that out of 8.53 lakh institutional delivery in these districts, pick-up services to 4.91 lakh (57 per cent) and drop-back services to 4.09 lakh women (48 per cent) could be provided during 2011-12 to 2015-16.

The offer of free pick-up and drop-back may be given wide publicity, so that the facilities are utilised by the rural population.

Female sex ratio at birth still needs improvement, wherein 33.36 lakh female births were reported in comparison to 35.89 lakh male birth during 2011-16. Moreover, the proportion of missing cases of deliveries was very high wherein 69.83 lakh total deliveries were reported against the total 93.72 lakh ANC registered.

System of follow-up and tracking of registered ANCs both in public and private health institutions may be strengthened. Government has accepted the audit recommendation.

Out of total 69.25 lakh live births in the State, 10.61 lakh babies were reported as low birth weight. However, 4.49 lakh babies were not weighed at the time of birth during 2011-16. Further, only 62.97 lakh newborns were breast fed within one hour of delivery.

All live births may be weighed after birth so that in case of LBW necessary steps could be taken in view of health requirement. Government has accepted the audit recommendation.

Targets set for child immunization against seven vaccine preventable disease could not be achieved during 2011-16 and the range of shortfall was 16 to 21 per cent in the State. Besides, Hepatitis-B Zero dose was to be provided to the infants up to 48 hours of age. However, against 69.25 lakh live births, only 39.30 lakh (57 per cent) infants could be vaccinated for Hepatitis B Zero dose.

Gaps of immunization may be identified and full immunization of all infants and children may be ensured.

Under comprehensive abortion care, MTP services were not provided in 25 sub-district level Hospital (out of 63) and 136 CHCs (out of 334). Out of 531 24x7 PHCs, MVA facilities were not available in 380 24x7 PHCs. Against 3.03 lakh vasectomy planned during the year 2011-16, only 0.83 lakh (27 per cent) male sterilization could be performed. Further, the achievement of female sterilization was 43 and 22 per cent against planned for minilap and post-partum sterilization respectively.

PHCs and CHCs may be strengthened to provide comprehensive abortion care and the proportion of male sterilisation should be enhanced through awareness programme and social mobilisation. Government has accepted the audit recommendation.

During the period 2011-16, bottom-up approach was not adopted in preparation of DHAPs. State PIPs and DHAPs were prepared without including activities of inter-sectoral convergence with the line department. State PIPs to GoI and DHAPs to SHS were neither submitted nor approved within the prescribed time limit.

Timely submission and approval of PIPs and DHAPs may be ensured by including activities of inter-sectoral convergence. Government has accepted the audit recommendation.

District Health Action Plans (DHAPs) was not prepared after aggregating Block Health Action Plans (BHAPs). Inter-sectoral convergence with the line department was not included in annual Programme Implementation Plan (PIP). Further, State PIPs were submitted to GoI with a delay ranging from 69 to 196 days during 2011-12 to 2015-16. Consequently, the approval of PIPs from GoI was received with a delay ranging from 72 to 223 days.

During the year 2011-16, GoI approved PIP for ₹ 6,247.01 crore against which only ₹ 5,269.70 crore was made available for implementation of NRHM in the State. Thus, Government could not ensure sufficient fund for implementation of the scheme, despite the dismal performance of State on health indicators.

Efforts should be made to receive the entire amount of PIPs approved by GoI and optimum utilisation of funds should be ensured and funds may be released in time so that all the activities planned in the PIP could be completed within stipulated time. Government has accepted the audit recommendation.

The State had failed critically in creating sufficient rural health centres. There was shortfall of 2588 Sub-Centres (SCs) (22 per cent), 828 PHCs (41 per cent) and 153 CHCs (31 per cent) as against the population norms under NRHM. Out of total 9,192 SCs in the State, only 241 were providing delivery services. Upgradation of PHCs as 24x7 was one of the goals of NRHM. However, only 638 out of 1,172 PHCs were functioning 24x7. First Referral Unit (FRU) services were being provided at only 30 out of 334 CHCs in the State. Audit noticed lack of infrastructure in terms of wards, labour rooms, operation theatres, electric supply and toilets, etc.

Concerted efforts may be made to upgrade CHCs to FRUs and gaps in availability of health facility infrastructure may be filled in accordance with

population norms, with co-relation to availability of human resource in a phased manner. Government has accepted the audit recommendation.

Out of 1,172 PHCs in the State, 503 PHCs were functioning without doctors as of April 2016. Further, Laboratory Technician and Pharmacist were not posted in 525 and 312 PHCs respectively. In 96 CHCs of sampled districts, only 13 specialists were available against sanctioned 346 specialists. Further, 58,730 Accredited Social Health Activists (ASHAs) were engaged in the State as of April 2016 against the requirement of 62,206 ASHAs.

Priority in engagement of health personnel may be ensured, so that manpower could be made available at all level of health facilities. Government has accepted the audit recommendation.

Under *Madhya Pradesh Swasthya Seva Guarantee Yojana*, Government was committed to provide minimum essential drugs and laboratory services for all types of health facility centres. However, none of the test-checked health facilities had all the listed drugs and laboratory services categorised under *Madhya Pradesh Swasthya Seva Guarantee Yojana*.

Minimum essential drugs and all prescribed laboratory services may be ensured at all types of health centres.

The coverage of Mobile Medical Unit services was showing a decreasing trend and against the target of 35 districts and 131 blocks, only 25 districts and 78 blocks were being covered in 2015-16.

MMUs may be made fully functional in all the targeted districts as per requirement utilising the available funds.

NRHM aims to increase the availability of trained human resources at all level. However, training could not be imparted as planned resulting in 42 per cent shortfall in number of batches as well as trainees during 2011-16. Further, 57,730 out of 58,730 ASHAs were trained up to fifth module and only 9,409 ASHAs were trained in sixth module. Thus, 49,321 ASHAs (84 per cent) were not trained in module sixth and seventh to develop specific competency in healthcare for mothers and children.

Training programme as planned in the PIP may be imparted in order to make health personnel capable enough to deliver all the required health services.

Quality assurance programme could not be implemented up to satisfactory level. State quality assurance committee and district quality assurance committees did not meet at prescribed intervals. Patient satisfaction survey was not conducted in 10 out of 13 test checked District Hospitals (DHs). Quality assurance programme was not implemented at CHC and PHC levels.

Quality assurance activities may be implemented at all levels of health facilities.

There were gaps in capturing of data related to ANC, child care and immunization services provided in private health institutions. Further, entire data of delivery of pregnant women conducted in private health institutions and at home were also not reflected in HMIS.

HMIS should be strengthened in order to capture data of all health services done at all levels in the State.

Home Department

2.2 Modernisation of Madhya Pradesh Police Force

Executive Summary

'Police' is a State subject and it is primarily the responsibility of the State to modernise and adequately equip the police forces. The Modernisation of Police Forces (MPF) scheme was launched by Ministry of Home Affairs (MHA), Government of India (GoI) in 1969 to effectively face the emerging challenges to internal security. The scheme was revised during 2000-01 and extended for a period of five years from 2012-13. The major components covered in the scheme are: police housing and building, mobility, weaponry, forensic science, communication and other infrastructure.

A Performance Audit of 'Modernisation of Madhya Pradesh Police Force' for the period 2011-12 to 2015-16 revealed the following:

Planning

The scheme guidelines provided for identification of resource envelop for the State and include joint resource planning to avoid duplication of efforts. During 2011-16, other Central and State schemes contributed ₹ 999.93 crore for infrastructure development of the State police. However, Annual Action Plan (AAP) of the State did not include joint resource planning to optimise utilisation of fund. Further, there were inordinate delays ranging from 55 to 102 days in submission of AAPs to the MHA during 2011-16, which resulted in consequential delays in approval of AAPs. Thus, there was little time left to implement the scheme as per plan and utilise the funds during the same year.

(Paragraph 2.2.7)

Financial Management

During 2011-16, expenditure in the State on MPF was ₹ 316.47 crore against total available fund of ₹ 349.53 crore. However, the progress of expenditure against available funds was slow and improved largely during 2015-16 in which ₹ 163.65 crore (52 per cent of total ₹ 316.47 crore) was incurred. Slow progress of expenditure led to short release of ₹ 92.79 crore of Central share for implementation of MPF in the State. For the period 2015-16, Central share of ₹ 23.42 crore released by MHA to GoMP as well as the State Share of ₹ 17.87 crore was not released to the Department even till the end of March 2016.

(Paragraph 2.2.8)

Impact of the scheme in filling up identified gaps

Bureau of Police Research and Development (BPRD) Study Report on 'Modernisation and upgradation of Police Infrastructure: A Five Year Projection' published in March 2000 highlighted the gap for various police infrastructure in each State and projected item wise requirement of funds for five years. Audit scrutiny of present status of the required and available police infrastructure in Madhya Pradesh showed that there was still substantial shortfall in police buildings, rest rooms/toilets for women police, houses, vehicles and weaponry.

(Paragraph 2.2.9)

Police housing and building

Construction of well secured police station buildings and houses for police personnel closer to the police stations is one of the thrust areas of the scheme. Out of ₹ 160.10 crore released under this component during 2011-16, the expenditure of ₹ 75.85 crore were incurred. Due to delays in construction, availability of police housing and buildings was lagging far behind the actual requirement.

More than two thirds of subordinate police personnel could not be provided government accommodation, as there was a shortfall of 69,978 houses for police personnel. In selected 13 districts, police personnel had occupied 683 condemned and 582 dilapidated houses. Similarly, there was shortage of 718 buildings, including police station, outposts, district police office, district police line, control rooms. Basic amenities such as toilet and rest rooms for women personnel were lacking in Police Stations/Outposts. During interview, 122 out of 150 police personnel, who were working in dilapidated buildings, cited problem of seepage of water, lack of space, inconvenience and danger to life of person. Thus, police force's own security was in jeopardy.

(Paragraph 2.2.10)

Mobility

There was large shortage of vehicles, especially motorcycle, in the Department. In selected 39 Police Stations (PSs)/Outposts (OPs), there were no motorcycle in six PSs and two OPs. Further, 102 cars valuing ₹ 5.88 crore were procured, which were prohibited for procurement under MPF.

(Paragraph 2.2.11)

Weaponry

The scheme offers to replace out dated and unserviceable weapons with sophisticated weapons. Audit noticed that there was a gap of 23,955 modern weapons as of December 2016. Thus, the department was dependent on old weapons affecting the striking capacity of police force.

(Paragraph 2.2.12)

Procurement of equipment

Inordinate delays noticed in procurement of equipment related to Forensic Science Laboratories (FSLs), Telecommunication, Intelligence and CID wing, which affected the modernisation programme of police forces.

(Paragraphs 2.2.13, 2.2.14, 2.2.15 and 2.2.16)

Human Resource Management

There was overall vacancy of 16,751 personnel in police force as of June 2016. Posts of Scientific Officers and Lab Technician were lying vacant in FSLs leading to large pendency in forensic examinations. Training of police personnel affected due to short availability of trained teachers. In interview of 150 police personnel in selected districts, only 26 per cent were satisfied with available resources and 45 per cent were satisfied with career progression.

(Paragraphs 2.2.13.1 and 2.2.17)

Crime Scenario

During 2011-15, the number of Indian Penal Code crimes in State increased gradually from 2.17 lakh to 2.69 lakh and pendency of investigations also increased from 12,582 to 23,380. Therefore, effective steps were required for strengthening of police force with adequate manpower, improvement in living condition of personnel, enhanced mobility, weaponry and other related infrastructure.

(Paragraph 2.2.19)

2.2.1 Introduction

'Police' and 'law and order' is a State subject and it is primarily the responsibility of the State Government to modernise and adequately equip their police forces for meeting the challenges to 'law and order' and 'internal security'. The Modernisation of Police Forces (MPF) scheme was launched by the Ministry of Home Affairs (MHA), Government of India (GoI) in 1969 for modernizing the police forces to effectively face the emerging challenges to internal security. The scheme was revised during 2000-01 and extended for a period of ten years, to make good the deficiencies in basic police infrastructure as identified by the Bureau of Police Research and Development (BPRD). The major components covered in the scheme are: police housing and building, mobility, weaponry, forensic science, communication and other infrastructure. The Scheme was first extended for two years i.e. 2010-11 to 2011-12 and further for five years from 2012-13.

2.2.2 Organisational Structure

The Additional Chief Secretary (Home) (ACS) assisted by Secretary (Home) is the Head of the Department at Government level. Director General of Police (DGP) is Head of the Police Force. The State Level Empowered Committee (SLEC) headed by the Chief Secretary and comprising of four other members, viz., ACS (Home), Director General of Police (DGP), Secretary (Finance) and Additional Secretary (Home) is the apex body for implementation of the scheme.

The Additional DGP (Provisioning) is the Nodal Officer for implementation of the Scheme, who is assisted by Inspector General of Police (Provisioning). The Scheme is implemented by Police Headquarters (PHQ) in consultation with Superintendents of Police (SP) of districts. The housing activities were executed through Madhya Pradesh Police Housing Corporation (MPPHC). There are 11 police zones, 15 ranges, 51 district SPs, 1061 police stations and 576 out posts in the State.

Map showing Madhya Pradesh Police Zone, Range and Districts



Name	Index	Number
Zone I.G.		11
Range D.I.G.		15
District S.P.		51

2.2.3 Audit objectives

Performance Audit was taken up with the objectives to ascertain that:

- proper and adequate long term and short term plans were prepared to achieve the objectives of the Scheme;
- financial management was efficient and effective;
- various components of the Scheme were implemented economically and efficiently and the targets for each component were achieved;
- human resource management and capacity building was adequate;
- system of monitoring and evaluation of implementation of the Scheme was in place and effective.

2.2.4 Audit Criteria

Following criteria were used to assess the implementation of the Scheme in the State:

- Scheme Guidelines, instructions and circulars issued by GoI and State Government from time to time;
- Annual Action Plans, Allotment orders of PHQ;
- Norms and Scales prescribed by GoI and State Government for manpower and vehicles.

2.2.5 Scope and methodology

The performance audit was conducted during March 2016 to July 2016 covering the period 2011-16. Audit covered PHQ, 10³⁹ State level offices and 13⁴⁰ (25 per cent) out of 51 police districts of the State. The districts were selected on the basis of Simple Random Sampling without Replacement method and suggestions made by the Department during the entry conference. 30 Police Stations (PSs) and nine Outposts (OPs) were selected (three PSs/OPs from each District) on random basis. Information on status of modernisation of Central Arms Repair Workshop, Bhopal was also collected through ADG (Provisioning). Audit methodologies adopted were test check of records, collection of information through questionnaires, interview of Police personnel, joint physical inspections with departmental officers and photographs of assets.

The Entry Conference was held with ACS (Home) and DGP on 15 February 2016 to discuss the audit methodology, scope, objectives and criteria. The exit conference was held on 8 November 2016 with the ACS and DGP to discuss the Audit findings. The replies of the department have been suitably incorporated.

2.2.6 Lessons learnt and sensitivity to error signals

Performance Audit of the implementation of Modernisation of Police Force Scheme in the State during the period 2000-01 to 2005-06 was conducted earlier and the audit findings were reported in para 3.5 of Comptroller and Auditor General's Report for the year 2005-06 (Civil). The para-wise replies of Home Department were furnished to the Public Accounts Committee (PAC) in October 2010. The performance audit report was discussed by PAC in July 2011. Recommendations of the PAC were awaited (November 2016).

The present Performance Audit of the scheme for the period 2011-12 to 2015-16 revealed that the deficiencies pointed out in earlier CAG's report, such as shortfall in utilisation of funds, delays in construction of buildings, insufficient number of drivers, delayed response time and pendency in analysis of samples by Forensic Laboratories, were still persisting, as discussed in succeeding paragraphs.

Audit findings

2.2.7 Planning

2.2.7.1 Preparation of Strategic Plan

MPF Guidelines envisages preparation and submission of a Strategic Plan to GoI incorporating an equipment acquisition perspective plan for five years

³⁹ ADG (Planning), ADG (Provisioning), SpDG (Intelligence), ADG (Criminal Investigation Department), ADG (State Crime Record Bureau), ADG (Telecommunication), SpDG (Training), State Forensic Science Laboratory, Sagar, DG (Home Guard) and Madhya Pradesh Police Housing Corporation.

⁴⁰ Balaghat, Betul, Bhopal, Chhatarpur, Chhindwara, Dindori, Gwalior, Indore, Jabalpur, Khargone, Panna, Rewa and Sagar.

identifying and analysing the gaps in various components under MPF and in conjunction with the BPRD norms to arrive at a requirement for the State. MHA directed (December 2010) to submit the Strategic Plan for the period 2011-16 by 27 December 2010.

Audit scrutiny revealed that Strategic Plan for the period 2011-16 was submitted to MHA on 18 July 2011. However, the strategic plan was not prepared in the prescribed template and it did not include SWOT⁴¹ analysis, situation analysis, strategies, activities and evaluation.

In the exit conference (November 2016), ACS stated proper preparation of strategic plan was not possible as the Department was not conversant with the funds allotted in the Plan years and the Plans were prepared to fill the gap of priority items. However, a perspective plan was now being prepared for future requirements.

2.2.7.2 Preparation of Annual Action Plans

According to MPF Guidelines, Annual Action Plan (AAP) were to provide the description of program actions or activities necessary to achieve strategic goals and objectives and evaluation criteria for determining success in achieving goals and the difference made by the activities. Audit scrutiny revealed the following:

- AAPs for the period 2011-16 were prepared without indicating pre-documented goals and objectives as these were not identified in the Strategic Plan 2011-16. Gap analysis for various Police equipment such as Intelligence, Training, Telecommunications, Railway, CID and FSL was not found to be done, hence the yearly action plan was a wish list of items for procurement to that extent.

In the exit conference (November 2016), ACS stated that the Department was aware of its requirements, items of immediate priority were proposed in AAPs in accordance to change in respect of social, economic, political scenario of the State, law and order and crime pattern.

Fact remains that Department did not conduct gap analysis for procurement of various police equipment.

AAPs did not include joint resource planning to optimise available funds from other Schemes.

- The funds provided by GoI under the Scheme were intended to supplement the resources of the State for modernisation of police. Therefore, AAPs was to include joint resource planning indicating component wise requirements of funds and source wise availability of the required funds in a prescribed format. During 2011-16, other Central and State schemes contributed ₹ 999.93 crore (*Appendix 2.2.1*) for training, housing, forensic science, vehicles, equipment and weapons, out of which ₹ 712.48 (71 per cent) crore was incurred. However, AAPs of the MPF did not include joint resource planning to optimise utilisation of fund out of available resource envelope⁴².

In the exit conference (November 2016), ACS stated that as gap between requirement and availability was wide, funds received from various sources

⁴¹ Strength, weakness, opportunities and threats.

⁴² Funds available in the State from various sources for the modernisation of police force.

were utilised to fill in the gap and there was further need of improvement in satisfaction level.

Department inordinately delayed submission of AAPs by up to 102 days, resulting in consequential delays in release of fund by MHA.

The reply was not acceptable, as the guidelines of MPF provided for identification of resource envelop for the State and include joint resource planning for optimum use of resources and avoidance of duplication of efforts.

- There were inordinate delays ranging from 55 to 102 days in submission of AAPs to the MHA against the stipulated dates (*Appendix 2.2.2*), which resulted in consequent delays in approval of AAPs by MHA and release of funds to implementing agencies. Thus, there was little time left to implement the scheme as per plan and utilise the funds during the same year.

In the exit conference (November 2016), ACS stated that delays in holding meeting due to engagements of SLEC Committee members was the reason of the delays in submission of the AAPs to MHA. Efforts would be made to submit the AAPs as soon as possible in future.

2.2.8 Financial Management

During 2011-12, the fund sharing between Centre and State under MPF Scheme was 75:25, which was revised to 60:40 during 2012-16. After approval of the Annual Action Plans of the State, MHA sanctioned the Central share of funds and released it to the State Government as well as directly to Ordnance Factories Board (OFB) for supply of weapons. GoMP provided State shares for supply of weapons to OFB, while funds were released for other components to DGP through budgetary mechanism.

BPRD Study Report on 'Modernisation and upgradation of Police Infrastructure: A Five Year Projection' published in March 2000 estimated requirement of ₹ 1824.14 crore for Madhya Pradesh on various items under building, housing, vehicle, arms, manpower and training. As against this, only ₹ 1103.47 crore was incurred on implementation of scheme during 2000-2016. During the period of 2000-16, total sanctioned Central share under MPF was ₹ 879.22 crore, out of which ₹ 745.96 crore was released to State Government and the expenditure ₹ 713.17 crore was incurred. Analysis of sanctioned and released Central share during 2000-05, 2005-10 and 2010-15 revealed that sanctioned amount increased gradually from ₹ 249.13 crore (2000-05) to ₹ 338.97 crore (2010-15). However, the released amount decreased from ₹ 249.13 crore (2000-05) to ₹ 242.67 crore (2010-15), as depicted in **Chart-2.2.1** and **Chart-2.2.2**.

Chart-2.2.1

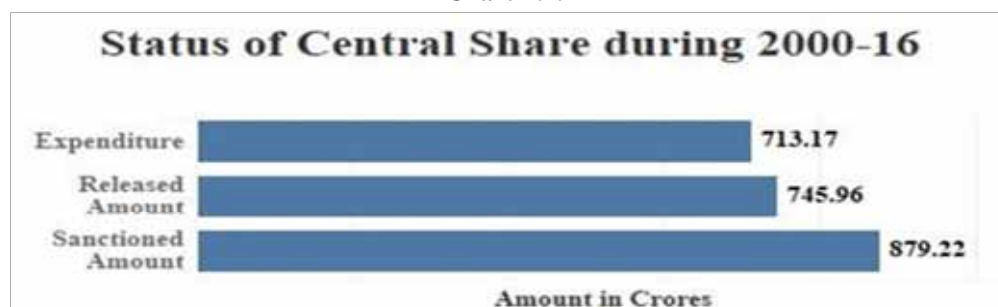
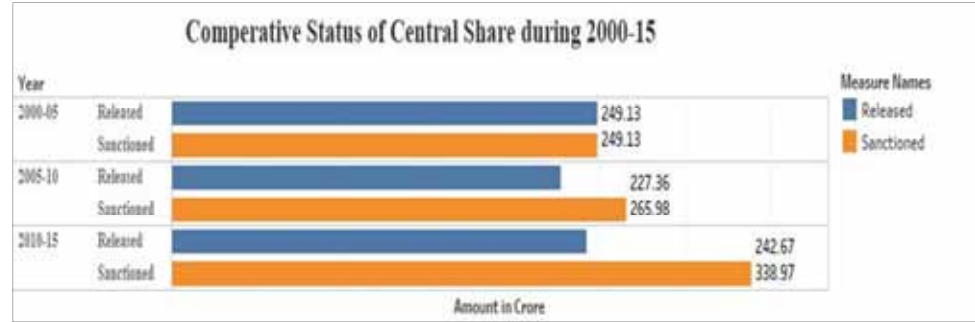


Chart-2.2.2



(Source: Information furnished by the Nodal Officer)

Further scrutiny of records for the period 2011-16 revealed the following:

2.2.8.1 Availability and utilisation of funds

MHA from time to time highlighted the position of unspent balances and stated that the release against sanctioned amount would depend on position of unspent balances and the balance amount would be deducted from the future releases.

Status of unspent balances, release and expenditure under Central and State Shares as per Utilisation Certificates (UCs) for the period 2011-16 was as detailed in **Table-2.2.1**.

Table 2.2.1: Release and expenditure of Central and State Shares under MPF

(₹ in crore)

Sl. No.	Year	Central Share					State Share				
		Previous Balance	Amount released	Total	Expenditure	Closing Balance	Previous Balance	Amount released	Total	Expenditure	Closing Balance
1	2011-12	56.62	37.54	94.16	56.80	37.36	24.94	12.31	37.25	9.71	27.54
2	2012-13	37.36	13.78	51.14	28.72	22.42	27.54	9.19	36.73	23.17	13.56
3	2013-14	22.42	61.37	83.79	13.04	70.75	13.56	38.26	51.82	7.44	44.38
4	2014-15	70.75	57.57	128.32	7.28	121.04	44.38	11.15	55.53	6.66	48.87
5	2015-16	121.04	26.80	147.84	117.54	30.30	48.87	0.00	48.87	46.11	2.76
Total			197.06		223.38			70.91		93.09	

(Source: Sanctions of MHA and GoMP and Utilisation Certificates submitted by Department)

Slow progress of expenditure led to short release of ₹ 92.79 crore of Central Share

It was evident from the above table that during 2011-16, expenditure was ₹ 316.47⁴³ crore against total available fund of ₹ 349.53⁴⁴ crore. Progress of expenditure against available funds was slow and improved largely during 2015-16 in which ₹ 163.65 crore (52 per cent of total ₹ 316.47 crore) was

⁴³ Central Share expenditure ₹ 223.38 crore + State Share expenditure ₹ 93.09 crore.

⁴⁴ Previous balances (₹56.62 crore + ₹ 24.94 crore) and releases (₹ 197.06 crore + ₹ 70.91 crore).

incurred. Further, ₹ 33.06 crore (Central and State Share) was still unutilised as on March 2016.

Audit noticed that unutilised fund even pertained to 2010-11. Failure to spend the funds even after six years indicated poor financial and procurement management by the department and resulted in decrease in release of Central Share by MHA. Central assistance of ₹ 197.06 crore was released out of sanctioned assistance of ₹ 289.85 crore. Thus, the scheme of modernising the Police Force was deprived of funds to the tune of ₹ 92.79 crore as well as proportionate State share.

In the exit conference (November 2016), ACS stated that short utilisation of funds was due to delays in release of funds, tendering and procurement process. Action would be taken after taking this into consideration in future.

2.2.8.2 Delays and shortfall in amount released by GoMP

GoMP did not release ₹ 23.42 crore of Central Share and ₹ 47.75 crore of State Share to Home Department.

Status of demand, Central Share sanctioned and subsequent release by MHA and GoMP are shown in *Appendix 2.2.3*. Audit observed that during 2011-15, GoMP released State share with delays ranging from one to 27 months from the date of release by MHA. Further, State share of ₹ 29.88 crore were not released during 2011-15. For the period 2015-16, Central share of ₹ 23.42 crore released by MHA to GoMP as well as the State Share of ₹ 17.87 crore was not released to the Department (March 2016).

In the exit conference (November 2016), ACS stated that action would be taken after taking this into consideration in future.

2.2.8.3 Incorrect financial reporting due to submission of inaccurate utilisation certificate

Audit observed from the UC (as on March 2016) that the Department reported utilisation of ₹ 228.83 crore to MHA against the allotment of ₹ 244.56 crore during 2011-16. However, the examination of records revealed that only ₹ 144.00 crore was spent. Thus, the UCs furnished by the Nodal Officer was inflated by ₹ 84.83 crore.

Further scrutiny revealed that ₹ 84.25 crore were lying unspent (March 2016) with MPPHC against total release of ₹ 160.10 crore. During 2011-16, MPPHC did not furnish UC to the Nodal Officer and the Department furnished UCs to MHA on the basis of amount released/paid to the MPPHC. This inaccurate capture of utilised amount at the level of the Department was indicative of the poor accounting controls.

In the exit conference (November 2016), ACS stated that the amount provided in advance to OFB/ MPPHC were shown as utilised as per practice adopted earlier by Department. However, the audit observation would be taken in consideration in future.

2.2.8.4 Utilisation of Interest earned from Bank account for MPF funds

According to para 7.11 of MPF Guidelines, funds released to MPPHC shall be kept in an exclusive saving bank account and the interest accrued from the

account be used for the furtherance of objectives of the Scheme after approval by the SLEC.

Interest of ₹ 1.10 crore earned on outstanding fund with MPPHC not utilised for furtherance of scheme objective.

Audit observed that ₹ 160.10 crore in six instances were paid to MPPHC during 2011-16. MPPHC opened exclusive savings account for ₹ 19.39 crore, ₹ 6.48 crore and ₹ 6.40 crore released by MHA during 2011-12 to 2013-14 and remaining ₹ 127.83 crore were deposited in other prevailing accounts. However, funds received from other schemes/sources were also deposited in the exclusive bank accounts for MPF. As a result, the interest earned/accrued from the funds received under MPF was not worked out correctly.

In reply, MPPHC intimated interest of ₹ 1.10 crore on the basis of outstanding balance as on March 2016. However, the interest accrued from time to time was neither reported to MHA/Nodal Officer nor was it utilised for the purpose of furtherance of the objectives.

In the exit conference (November 2016), ACS stated that MPPHC was furnishing the details to MHA team, who visit half yearly basis for audit as well as to Planning branch of PHQ. Interest earned/accrued upto 2008-09 had already been intimated. The scheme wise interest was being worked out and utilisation of the interest earned/accrued during the period of audit would be done with the approval of SLEC. Scheme wise separate account would be maintained in future.

2.2.9 Achievement in filling the gaps highlighted in BPRD Study Report

Bureau of Police Research and Development (BPRD) Study Report on 'Modernisation and upgradation of Police Infrastructure: A Five Year Projection' published in March 2000 highlighted the gap for various police infrastructure in each State and projected item wise requirement of funds for five years. Scrutiny of present status of the required and available police infrastructure showed that there was still substantial shortfall in PS/OP buildings, rest rooms/toilets for women police, houses, vehicles and arms. Deficiencies noticed in implementation of major components of MPF in the State are discussed in succeeding paragraphs.

2.2.10 Police housing and building

Construction of well secured police station buildings and houses for police personnel closer to the police stations is one of the thrust areas of the scheme. Audit noticed that there was more than 50 *per cent* of the allocation during 2011-16 for this component of the Scheme. MPPHC, a limited company of GoMP, was executing agency for construction of residential and administrative buildings under MPF. During 2011-16, MPPHC incurred ₹ 75.85 crore out of ₹ 160.10 crore released to it by MHA and GoMP.

Audit scrutiny revealed that the availability of housing and administrative buildings was lagging far behind the actual requirement. The gap under housing and administrative buildings was as mentioned in **Table 2.2.2**.

Table-2.2.2: Comparative status of requirement of houses and buildings

Item	Gap as on January 1998 (Units required)	Gap as reported by PHQ in December 2016 (Units required)
(1)	(2)	(3)
Police Station Buildings	121	254
Out Post buildings	124	199
Extension of old PSs	644	805
District Police lines	16	19
Control Rooms	43	17
Official buildings: SP's Office	16	26
Official buildings: Range DIG	0	3
Official buildings: Zonal IG	1	3
Official buildings: SDOPs Office	118	61
Rest Rooms/Toilets for Women Police	1457	805
Housing: Lower Subordinate	44243	55455
Housing: Upper Subordinate	7496	14523

(Source: BPRD study report 2000 and ADG (Planning))

Thus, there was substantial gap in requirement and availability of housing and administrative building even after implementation of MPF since last 16 years.

2.2.10.1 Shortage of staff quarter

National Police Commission had recommended 100 *per cent* accommodation for all police personnel. Home Department provides housing for Lower (Constable and Head Constable) subordinates and Upper (Inspector, sub-Inspector and Assistant Sub Inspector) subordinates.

Available houses were categorised as good⁴⁵, dilapidated and condemned. The availability of houses during the period 2011-16 is given in **Table - 2.2.3**.

Table - 2.2.3: Availability of houses and deficiency

Sl. No.	Year	Required	Houses available		Deficiency	Houses per 100 personnel
			Good	Condemned		
1.	2011-12	85473	28968	3828	56505	34
2.	2012-13	93897	34209	6275	59688	36
3.	2013-14	99642	36723	6331	62919	37
4.	2014-15	99642	29880	7936	69762	30
5.	2015-16	102772	32794	8076	69978	32

(Source: Information provided by ADG (Planning))

Thus, more than two thirds of subordinate police personnel could not be provided government accommodation. The availability of good houses had

⁴⁵ Houses which were considered suitable for residential purpose.

More than two-thirds of subordinate police personnel could not be provided government accommodation.

increased from 28,968 (2011-12) to 32,794 (2015-16). However, this increase was not commensurate with increase in requirement. As a result, the availability of houses per 100 personnel decreased from 34 to 32.

According to information provided by ADG (Planning), there were no condemned houses in the stock. However, audit scrutiny in selected districts revealed that police personnel had occupied 683 condemned houses and 582 dilapidated houses. In selected 39 PS/OPs, only 403 good houses were available against the requirement of 1,616 houses and there was a shortfall of 1213 good houses (75 per cent). A couple of photographs taken during joint inspections shows poor conditions of residential houses in Betul and Sagar Districts:



In the exit conference (November 2016), ACS agreed to the scarcity of houses and stated that prior to implementation of the MPF Scheme, budget for construction activities was very low and many houses had been declared as unserviceable. However, the construction of 10,500 houses under HUDCO loan Scheme were in progress and a proposal for construction of 25,000 houses was pending for approval with the Government.

2.2.10.2 Shortage of Administrative buildings

Buildings, i.e., police station, outposts, district police office, district police line, control rooms etc., are the most important infrastructure of the Police and provide proper place to work and safety to police personnel, arrested person, arms and other police infrastructure. The status of availability of buildings for the period 2011-16 is given in **Table 2.2.4**.

Table-2.2.4: Availability of buildings and deficiency

Sl. No.	Year	Required	Buildings available			Deficiency	Percentage of good condition buildings
			Good condition	Dilapidated	Condemned		
1.	2011-12	1806	1318	48	53	488	73
2.	2012-13	1852	1334	50	40	518	72
3.	2013-14	2002	1305	55	59	697	65
4.	2014-15	2052	1287	53	59	765	63
5.	2015-16	2049	1331	152	18	718	65

(Source: Information provided by ADG (Planning))

Percentage of availability of good buildings decreased from 73 to 65.

Thus, availability of good buildings had increased marginally from 1,318 to 1,331 during 2011-16, while requirement increased from 1,806 to 2,049. As a result, the percentage of availability of good buildings decreased from 73 to 65. SPs, in selected 13 district stated that dilapidated/condemned building caused problem like unsafe records/office equipment and person, lack of space, inconvenience and seepage of water.

During interview, 122 out of 150 police personnel who were working in dilapidated buildings cited problem of seepage of water, lack of space, inconvenience and danger to life of person. Thus, police force's own security was in jeopardy. Photographs taken during joint inspections showed poor condition of administrative buildings in Bhopal and Gwalior Districts:

	
<p>Condemned building of MLA Rest House Out Post, Bhopal</p>	<p>Poor condition of Hall of Barrack in Police Line, Gwalior</p>
	
<p>Poor condition of Barrack in Police Line, Gwalior</p>	<p>Poor condition of toilets of Barrack in Police Line, Gwalior</p>

In the exit conference (November 2016), ACS stated that planning was done keeping in view the future demand and availability of funds. However, the fact remains that the Department had a shortage of almost one thirds administrative buildings affecting adversely to working environment and safety.

2.2.10.3 Lack of basic amenities for women police personnel

Basic amenities such as toilet and rest rooms for women personnel were lacking in PS/OP.

MHA, directed (May 2014) that a provision be made for suitable toilet facilities for women police personnel in police stations, out posts and barracks as well as a rest room in every police station. Audit observed from Model design of Urban, Semi-urban and Rural Police Stations as approved by DGP that provision for separate toilet facilities for women police personnel was made. However, the provision for a women rest room was made only for urban Police Station from 2014-15.

Out of 365 PSs and 189 OPs of selected districts, separate retiring rooms for women police personnel were available in 162 PSs, while separate toilets were

available in 170 PS/OPs. During interview, 48 out of 50 women police personnel cited problem of inconvenience, adverse impact in work and insecurity due to unavailability of separate toilets and/or separate retiring rooms. Thus, the Department failed to provide basic amenities for women police personnel.

In the exit conference (November 2016), ACS stated that provision for separate toilets was made for buildings during 2011-16. In compliance to the direction of GoMP (September 2016), a detailed project report for separate room for women complainants in each PS was being prepared and these rooms would also be used for women police. Provision for separate toilet and room would be made in all new PSs in future.

2.2.10.4 Construction of new buildings

The status as on March 2016 of works sanctioned, commenced, completed and handed over by MPPHC to the State police during 2011-16 is given in Table-2.2.5.

Table-2.2.5: Progress of works and handing over of Houses and Buildings

Year	Houses/ Buildings	Total sanctioned	Not commenced	In progress	Completed	Handed over
2011-12	Building	36	0	0	36	36
	Houses	116	0	0	116	116
2013-14	Building	154	59	28	67	45
2014-15	Building	81	43	38	0	0
Total		387	102	66	219	197

(Source: MPPHC)

102 buildings works out of 235 sanctioned during 2013-15 were not commenced.

Fund for this component was not sanctioned under MPF during 2012-13 and 2015-16. Out of 235 buildings sanctioned during 2013-14 and 2014-15, 102 buildings (43 *per cent*) had not commenced as on March 2016. MPPHC attributed the delay in commencement of work to – (i) land not being available in four cases of 2013-14, (ii) late receipt of list of works from PHQ in 14 cases, (iii) delay in receipt of documents relating to land/possession and land not being provided in four cases of works sanctioned in 2014-15. This indicated poor programme management by the Department due to which only 57 *per cent* of sanctioned houses/buildings during 2011-16 were completed.

In the exit conference (November 2016), ACS attributed the delays in commencement of works to disputed land, unavailability of land and time taken by Revenue Department in allotment process. It was further informed that the number of uncommenced works had been reduced to 26. However, effective coordination with State police and better programme management would be adopted by MPPHC in future.

- **Delays in handing over of completed building**

As per standard agreement clause the defect liability period (repair on cost of the contractor) was two years from date of completion of works. Out of 219 houses/buildings completed, date of handing over of buildings/houses were provided to Audit in 197 cases. Of these 197 cases, time taken in handing over of buildings/houses after their completion was more than one to two months in

Inordinate delays in handing over of completed buildings/houses reduced the effective defect liability period.

91 cases, more than three to four months in 52 cases and more than five months in five cases. Delay in handing over of buildings/houses resulted in effectively reduced defect liability period to that extent.

In the exit conference (November 2016), ACS attributed the delays in handing over of the works to preoccupancy of staff with law and order, election and other pressing engagements. It was further stated that a time bound well defined mechanism was being prescribed to avoid delays in handing over of the completed works in future.

• **Deficiencies in quality control mechanism in construction projects**

Quality control is necessary for safety, reliability and durability of all structures and also for optimum use of building and scarce materials. Audit noticed that various tests such as concrete cubes, TMT Steel bar, metal, sand cement etc. were conducted by certified test laboratories, but the source of sample was not recorded in test reports in eight out of 15 test checked cases. Further, test reports submitted by various laboratories revealed that details of methods followed for adjudging the quality were not mentioned in 13 out of 15 test checked cases. Grade designation of cement concrete cubes, which refers to the specified compressive strength of 150 mm size cube at 28 days and determines group (ordinary, standard and high strength) of concrete, was also not mentioned in four out of six laboratory test reports test checked. Thus, the quality control mechanism in the construction projects of MPPHC was deficient.

In the exit conference (November 2016), ACS stated that a provision had been incorporated (August 2016) in the standard Notice Inviting Tender (NIT) for carrying out at least 50 per cent of tests from NABL⁴⁶ accredited laboratories for the works costing over ₹ 50 lakh and a separate quality control mobile unit would be established soon.

2.2.11 Mobility

Mobility of police forces is essential for enhancing its operational efficiency, in tackling law and order situations as well as for prevention and detection of crimes and ensuring security and surveillance. In a well-equipped police force the mobility deficiency is nil. Increased mobility reduces response time and enhances operational efficiency of police forces.

Gap under Mobility as per BPRD in its study report 2000 and status as on December 2016 was as detailed in **Table 2.2.6**.

Table-2.2.6: Comparative status of requirement of vehicles

Item	Gap as on January 1998 (Units required)	Gap as reported by PHQ on December 2016 (Units required)
Heavy Vehicles	820	720
Medium Vehicles	0	636
Light Vehicles	2180	826
Motor Cycle	4564	14107

(Source: BPRD study report 2000 and information provided by ADG (Provisioning))

⁴⁶ National Accreditation Board for Testing and Calibration Laboratories.

Thus, the gap has widened in medium vehicle and motor cycles. However, the gap analysis of PHQ for requirement of vehicle was fluctuating and did not tally with the year wise status provided (May 2016) for requirement of vehicles, as given in **Table-2.2.7**.

Table-2.2.7: Status of vehicles required, available and shortfall in Department

Sl. No.	Year	Required		Available		Shortfall	
		Four Wheeler	Motor Cycle	Four Wheeler	Motor Cycle	Four Wheeler	Motor Cycle
1.	2011-12	5749	5730	4681	2682	1068 (19%)	3048 (53%)
2.	2012-13	5904	9291	4836	2928	1068 (18%)	6363 (68%)
3.	2013-14	6439	10490	4855	2954	1584 (25%)	7536 (72%)
4.	2014-15	6442	10595	4994	2915	1448(22%)	7680 (72%)
5.	2015-16	6442	10595	5060	3062	1382 (21%)	7533 (71%)

(Source: ADG (Provisioning))

Large short fall of motor cycle affected mobility of police personnel.

As evident from **Table 2.2.6** and **Table 2.2.7**, there was large shortfall of motor cycles as availability did not improve in proportion to increase in requirement. Motor cycles were to be used for beat duty, night patrolling, traffic control and *dak* duty etc. by the cadre of Inspectors and below which form the frontline of the police law and order control and investigative machinery. In their absence, the mobility of such personnel was affected.

BPRD norms provided for two light motor vehicles and three motor cycles for PS, two motor cycles for OP and seven heavy, 17 medium, 14 light vehicles and seven motor cycles for District Police Line. However, in 13 selected districts, there was discrepancy in distribution of vehicles between PSs, OPs and police line of districts against the norms fixed by BPRD, as shown in **Table-2.2.8**.

Table-2.2.8: Status of availability and distribution of vehicles in selected Districts

Name of Unit	No.	Requirement as per norms				Actual available				Shortfall (+)/ Excess (-)			
		Heavy	Medium	Light	Motorcycle	Heavy	Medium	Light	Motorcycle	Heavy	Medium	Light	Motorcycle
Police Station	365	0	0	730	1095	2	24	377	650	- 2	- 24	353	445
Out Posts	189	0	0	0	378	0	7	22	129	0	- 7	- 22	249
Police Line	13	91	221	182	91	107	156	484	509	- 16	65	- 302	- 418

(Source: ADG (Provisioning))

Thus, there was shortfall of 445 motorcycles and 353 light vehicles in 365 PS of 13 districts, whereas there was excess of 418 motorcycles and 302 light vehicles in 13 Police lines.

In the exit conference (November 2016), ACS stated that due to the shortage, vehicles were allotted to districts in proportion to the gap. SPs allotted the vehicles among PS/OP/Police Lines looking into law and order situation of

districts. However, the issue of discrepancy in allotment of vehicles would be reviewed and addressed.

2.2.11.1 Procurement of vehicle

Audit observed that ₹ 26.08 crore was utilised against allocation of ₹ 26.22 crore under mobility component of MPF during 2011-16. Fund for this component was not released under MPF during 2013-14 and 2015-16. The procurement of vehicles against allocation is given in **Table 2.2.9**.

Table-2.2.9: Procurement of vehicles against allocation under MPF

Sl. No.	Vehicle	2011-12		2012-13		2014-15	
		Approved	Procured	Approved	Procured	Approved	Procured
1	Light Vehicle	149	167	80	80	129	137
2	Motor Cycle	215	258	120	148	221	98
3	32/52 Seater Bus	2	2	0	0	6	0
4	Troop Carrier	2	2	0	0	0	0
Total		368	429	200	228	356	235

(Source: Records of ADG (Provisioning))

Thus, 892 vehicles were procured against 924 approved in allocation orders. However, 52 motor cycles were short procured while 26 light vehicles were procured in excess. In selected 39 PS/OPs, there were no motorcycle in six PSs (Matgunwa, Bijawar, Garhi Malahra, Karnjiya, Devendra Nagar and Women PS, Rewa) and two OPs (Sihora and Anand Nagar). Had the vehicles been procured rationally, it could have been distributed at needful places.

In the exit conference (November 2016), ACS stated that short purchase of motor cycles during 2014-15 was due to increase in rates of vehicle. However reason was not cited regarding procurement of excess number of light vehicles.

- **Irregular procurement of cars under MPF**

Under MPF Scheme, only operational vehicles like jeep, motorcycle, medium/heavy vehicles have been allowed for procurement. It prohibited the procurement of vehicles such as cars.

Audit observed from records of ADG (Provisioning) that during 2011-16, out of total 384 light vehicles procured, 102 vehicles valuing ₹ 5.88 crore were sedan and hatchback cars which was not in accordance with the provisions of the MPF guidelines according to which vehicle like jeeps were to be procured.

In the exit conference (November 2016), ACS stated that vehicles were provided to various level of officers for quick mobility for various departmental activities. However, provision of the Guidelines relating to procurement of vehicles would be followed in future.

2.2.11.2 Shortage of drivers

In selected districts, there was shortage of 626 (48 per cent) drivers against available 1,302 four wheeler vehicles. This indicated that AAPs were not formulated rationally and further procurement without availability of drivers

102 sedan and hatchback cars valuing ₹ 5.88 crore were procured in violation of scheme guidelines.

In selected districts, there was shortage of 626 drivers against available 1302 vehicles.

would lead to idle vehicles. This was a constraint in achieving optimum mobility.

In the exit conference (November 2016), ACS agreed to the facts and stated that efforts were being made to address the shortage of drivers and new constables were being imparted driving training in Police Training Schools to reduce the shortfall of drivers in future. The department further stated (January 2017) that 1,371 drivers were recruited between 2011 and 2013 and recruitment of 992 drivers was in progress.

2.2.11.3 Response time

Quick response to crime and law and order not only helps to preserve the lives of people but also ensures that guilty is brought to justice. PHQ directed (July 2009, October 2009 and January 2013) that response time for arrival of police/vehicle in urban and rural Police Stations should be monitored through a register. Each month Zonal Inspector General would review the response time and intimate the average response time of Zone and name of PS with highest and lowest average response time to PHQ.

Response time was not monitored adequately.

Audit noticed that average response time was not monitored in PHQ. Due to lack of flow of response time data to PHQ, good and poor performance could not be analysed at State level. Scrutiny of response time in test checked districts revealed that SPs Rewa, Betul and Chhindwaradid not monitor response time of PS. SP, Rewa and Betul stated that instructions had not been received from PHQ while SP, Chhindwara stated that the information would be received from the PSs. SP, Dindori could furnish data for 2015-16 only.

Further scrutiny of response time in selected districts (*Appendix 2.2.4*) during 2011-16 revealed that response time decreased in five⁴⁷ districts, increased in Balaghat, remained same in two⁴⁸ districts. In Gwalior district, it decreased in rural PSs and increased in urban PSs. In selected 30 PSs of 13 districts, registers for response time were maintained only in 10 PSs of six⁴⁹ districts.

In the exit conference (November 2016), ACS stated that looking to number of vehicles in the State, SPs and Zonal IGs were monitoring the response time. Response time of Police has improved in the State due to important Scheme of 'Dial 100'.

The reply was not acceptable, as inadequate record maintenance at PSs and monitoring of response time at district level do not substantiate the reply.

2.2.12 Weaponry

To meet the challenges of terrorists and criminals, equipped with high tech and latest weapons, upgradation of weaponry was of paramount importance for the police force. Against allocation of ₹ 26.76 crore during 2011-16, ₹ 23.38 crore was utilised (March 2016). State Police received 3,631 Rifles and 1,150 Pistols from OFB during 2011-15.

⁴⁷ Chhatarpur, Indore (two years data; 2014-15 and 2015-16 furnished), Jabalpur, Khargone and Sagar.

⁴⁸ Bhopal (up to 2014-15) and Panna.

⁴⁹ Bhopal, Panna, Khargone, Gwalior, Balaghat and Indore.

Audit noticed that 385 Rifles and 386 Pistols, which were to be supplied by OFB against central release of ₹ 3.38 crore in 2015-16 (August 2015 and March 2016) were not received by Police as of June 2016. In the exit conference (November 2016), ACS stated that against central release in 2015-16, Rifles had been collected in full numbers while Pistols were being collected shortly.

2.2.12.1 Availability of weapons with State Police

Assessment of weapons was done according to authorisation in Musketry Regulations, 1957 which was not revised despite changes in organisational structure and introduction of modern weapons. BPRD Report reported the gap of weapons as 34,838 (January 1998).

The Department contemplated to phase out old weapons, such as Point 410 Musket, Point 303 and 7.62 mm BA Rifles along with Point 38 and Point 455 revolvers with modern weapons such as 7.62 SLR, 7.62 LMG, AK 47, 5.56 INSAS Rifles, Glock Pistol and 9 mm Pistol etc. Old weapons are less effective as they are heavy, their magazine capacity is less and chances of misfire is high, whereas modern weapons are light weighted, convenient and have better striking capacity.

The department possessed 53,084 old weapons. Out of these, 8,233 Point 410 Musket Rifles and 581 Point 455 revolvers had become unserviceable as Ordinance factories have stopped manufacturing their spare parts and ammunition while rest of 44,268 weapons were in use.

Audit noticed that there was a gap of 23,955 modern weapons as of December 2016. The year wise position of authorisation, availability and shortfall of modern weapons with Police force during 2011-16 is shown in **Table 2.2.10**.

Table-2.2.10: Status of availability and shortfall of modern weapons

Sl. No.	Year	Authorisation	Available	Deficiency	Percentage of deficiency
1.	2011-12	66826	38465	28361	42
2.	2012-13	66826	40557	26269	39
3.	2013-14	81314	55977	25337	31
4.	2014-15	92818	71401	21417	23
5.	2015-16	99396	74166	25230	25

(Source: ADG (Provisioning))

During 2011-16, availability of modern weapons had increased by 35,701 (93 per cent) due to funding under MPF and State Schemes. The deficiency of modern weapons reduced by 17 per cent, due to increase in requirement by 32,570 modern weapons. Therefore, the deficiency remained 25 per cent in 2015-16.

The deficiency of modern weapon indicated that the Department had not procured sufficient number of modern weapons and the department was also dependent on old weapons affecting the striking capacity of police force.

In selected 39 PS/OPs authorisation of weapons increased from 1,531 to 1,616 and availability increased from 1,035 to 1,103. Therefore, shortfall of weapons remained almost at the same level (496 and 513), while percentage of old

There was deficiency of 25 per cent modern weapons, which led to dependency on outdated weapons.

weapons was 49 per cent. Further, it was also noticed that weapons were not provided to women PS Rewa.

In the exit conference (November 2016), ACS stated that availability of arms had improved but due to increase in manpower satisfaction level had decreased. Regarding weapons to Women PS, it was stated that most women PSs were situated near other PSs of cities, support including weapons were provided from these PSs.

Fact remains that one of the main objectives of MPF scheme of equipping police with modern weapons for bringing improvement in preparedness and striking capability of force was largely not achieved.

2.2.12.2 Repair of weapons

Adequate and timely repair and maintenance of weapon is as important as its possession. Audit observed that the machines used in Arms Workshop, Bhopal such as welding transformer, power hammer, lathe, shaper, drill etc. were purchased between 1965 and 1987. ADG (Provisioning) informed (April 2016) that these machines had lost quality as well as accuracy and were not fit to repair modern weapons.

Audit observed in 12 selected districts that during 2011-16, 1,457 weapons were sent to the Arms workshop, Bhopal for repair. These were returned after one to 15 months. The delays indicated that weapon repair management was not adequate and the workshop required upgradation.

In the exit conference (November 2016), ACS stated that weapons were being repaired from existing machines, especial attention would be given for corrective action.

Machines used in Arms Workshop for repair of weapons were outdated and were not fit for repair of modern weapons.

2.2.13 Forensic Science Laboratories

State had one State Forensic Laboratory (FSL), four Regional Forensic Science Laboratories (RFSL) and 50 District Scene of Crime Units (March 2016) for forensic analysis. FSL works under the Administrative control of ADG (CID).

The details of allotment for Forensic Science component under the MPF and status of expenditure during 2011-16 are given in **Table 2.2.11**. Fund for this component was not released under MPF during 2013-14 and 2015-16

FSLs could not procure equipment despite availability of fund.

Table-2.2.11: Allotment and expenditure under Forensic Science Laboratory

(₹ in crore)

Year	Allocation		Expenditure	
	No. of equipments	Amount	No. of equipments	Amount
2011-12	4	0.55	5	0.55
2012-13	11	1.16	5	0.30
2014-15	28	3.69	0	0
Total	43	5.40	10	0.85

(Source: Director (FSL))

Thus, Department could incur only ₹ 85 lakh (16 per cent) out of allotted ₹ 5.40 crore, as a result only 23 per cent physical targets were achieved. Department could not complete the legal formalities for procurement of incinerator, which was approved for procurement under AAP 2012-13. Further, Department took *ad hoc* approval for procurement of Microwave digester under AAP 2012-13. The need analysis for Microwave digester was done after its approval of AAP and it was decided to not procure the equipment. Further, the approval for procurement under AAP 2014-15 was awaited from ADG (CID) (April 2016).

FSL procured Binoculars Research Microscope (BRM) for ₹ 16.17 lakh out of the allotment for 2012-13. However, BRM was not an approved item in the AAP and the approval of SLEC for procurement of BRM was awaited (April 2016).

The delays in procurement and utilisation of only 16 per cent of allocation indicated poor procurement management, which affected the process of modernisation of FSL.

In the exit conference (November 2016), ACS agreed with the audit conclusion and stated that the delays were due to time taken in finalisation of specification, tendering process etc. The procurements were in progress and the problems would be addressed.

2.2.13.1 Shortage of manpower in FSL

AAP 2011-12 envisaged for filling up of vacant posts in FSLs. However, there was consistent shortage of manpower in FSLs. The status of manpower in various posts as on March 2016 is given in **Table 2.2.12**.

Table-2.2.12: Status of manpower in FSLs as on March 2016

Sl. No.	Post	SS	PIP	Vacancy
1	Director	1	0	1
2	Sr. Joint Director	1	0	1
3	Joint Director	13	6	7
4	Sr. Scientific Officer	84	45	39
5	Scientific Officer	167	111	56
6	Lab Technician	52	27	25
7	Lab Assistant	76	25	51
8	Lab Attendant	54	21	33

(Source: Director (FSL))

Thus, the posts of Director and Senior Joint Director was vacant. Further, there was vacancy of 46 per cent in Senior Scientific Officers, 34 per cent in Scientific Officers, 48 per cent in Lab Technicians, 67 per cent in Lab Assistant and 61 per cent in Lab Attendants. All sanctioned posts were lying vacant in RFSL in Jabalpur (March 2016).

Posts of Scientific Officers and Lab Technician were lying vacant in FSLs leading to pendency in forensic examinations.

Audit noticed that the shortage of manpower had effected the output of FSL. During 2011-16, cases received for examination increased from 19,235 to 24,155, but disposal of cases decreased from 26,656 to 23,780 (**Appendix 2.2.5**). As on March 2016, 4,806 cases were pending, out of which 1,372 cases were pending for over two months, 1,056 were pending for over three months, 302 for over six months and 267 for more than 12 months.

In the exit conference (November 2016), ACS stated that the pendency was due to shortage of working strength and increase in number of cases received. Higher officers had directed FSL from time to time and supervised the position to reduce the pendency. Recruitment and promotions were in progress from June 2015 and 91 Scientific Officers have been appointed in 2015-16 and pending cases would be disposed of shortly.

2.2.14 Telecommunication

Details of amount allotted to telecommunication wing under the MPF and status of expenditure during 2011-13 are given in **Table 2.2.13**. Fund for this component was not released under MPF during 2013-16.

Table-2.2.13: Status of allotment and expenditure under MPF

(₹ in crore)

Year	Allocation		Expenditure	
	Item	Amount	Item	Amount
2011-12	Solar Power UPS 2.5 KW (65)	3.19	No expenditure incurred	00
2012-13	HF Digital Set (50) EPBX System (1)	2.00	Radio Sets/Hand Free Kit (1985) EPBX System (1)	2.00
Total		5.19		2.00

(Source: ADG (Telecommunication))

The Solar Power Uninterrupted Power Supply (UPS) approved under AAP for 2011-12 could not be procured despite four tenders between January 2012 and January 2013 due to inadequate participation of bidders and the suppliers did not produce certificates from authorised test laboratory. Afterwards, the fund was transferred to *Madhya Pradesh Urja Vikas Nigam* in October 2013 to supplement the project of ₹ 31.10 crore for installation of 681 2KW UPS in various PSs.

Electronic Private Automatic Branch Exchange (EPABX) system and 50 High Frequency digital sets were approved against AAP 2012-13. However, one EPABX and 1985 Radio Sets/Hand Free Kit were procured with substantial delays between February 2014 and March 2015.

In reply, SP (Telecommunication) stated (April 2016) that EPABX was procured and installed after completion of new PHQ Building, while Radio Sets/Hand Free Kits were procured after approval of SLEC in July 2014.

In the exit conference (November 2016), ACS stated that the work of installation of UPS was in progress as the matter was *sub-judice* and UC was awaited.

2.2.15 Intelligence (Special Branch)

Details of amount allotted to Special Branch under the MPF and status of expenditure thereon during 2011-16 is given in **Table 2.2.14**. Fund for this component was not released under MPF during 2013-14 and 2015-16

Table-2.2.14: Status of allotment and expenditure under Intelligence Component

(₹ in crore)

Year	Allocation		Expenditure	
	No. of equipments	Amount	No. of equipments	Amount
2011-12	22	2.01	21	1.77
2012-13	32	6.33	28	6.31
2014-15 ⁵⁰	22	3.76	1	0.83
Total	76	12.10	50	8.91

(Source: Information provided by SpDG (Intelligence))

It is evident from the **Table 2.2.14** that Intelligence wing did not utilise 26 per cent of the funds against allocation. Audit observed that for procurement of items under AAP 2011-12, tenders were invited between February 2012 and September 2014 with delays up to 35 months from the date of finalisation of specifications. For procurement of items under AAP 2012-13, technical committee was constituted in July 2012 which finalised specification after 11 months. There were further delay up to 14 months in issuing tenders, which consequently led to delay in procurements. Against AAP 2014-15, only 'Thermal Imaging' was procured and nearly 78 per cent allotment for the year remained unutilised.

Special DG (Intelligence) attributed delay in finalisation of specifications to other engagement of committee members, such as law and order and VIP security. The delays in acquisition of the equipment indicated inefficient procurement management and affected adversely modernisation of police force.

In the exit conference (November 2016), ACS stated that total expenditure for Intelligence is ₹ 9.05 crores and procurement of rest of the items was under process. Further, two items of 2011-12 plan and four items of 2012-13 plan were not procured as these were not found useful in present scenario and changing technology. Procurement of five items for 2012-13 was cancelled due to lack of participation of bidders/ higher rates and non-supply of material against purchase order. Procurement of equipment was in progress and available budget would be utilised soon.

The reply underscores that adequate planning and need analysis was not done before inclusion of procurement proposals in AAP.

Inordinate delays were noticed in procurement of intelligence equipment.

⁵⁰ Includes ₹ 19.45 lakh for three Railway equipments.

2.2.16 Crime Investigation Department

Investigation equipment play pivotal role in scientific investigation of cases. Position of allotment to CID and expenditure under MPF Scheme during 2011-16 is given in **Table 2.2.15**.

Table-2.2.15: Allotment and expenditure to CID

(₹ in crore)

Sl. No.	Year	Allotment		Expenditure	
		No. of items	Amount	No. of items	Amount
1.	2011-12 ⁵¹	11	0.34	11	0.33
2.	2012-13 ⁵²	5	0.79	1	0.65
3.	2014-15 ⁵³	11	0.99	0	00
Total		27	2.12	12	0.98

(Source: ADG (CID))

Only 46 per cent funds provided for modernisation of CID wing was utilised.

Thus, only ₹ 98 lakh (46 per cent) out of ₹ 2.12 crore allotted to CID wing were utilised against AAPs for 2011-12 to 2014-15. PHQ allotted (March 2013) an amount of ₹ 11.25 lakh to ADG (CID) against AAP 2012-13 for procurement of Railway equipments. Audit observed that Railway Police wing communicated (November 2013) technical specifications of the equipment to CID wing, but the procurement was still under process (March 2016). Audit also observed that against the sanction of ₹ 98.90 lakh under AAP 2014-15, only Technical Committee could be constituted (March 2016) by CID wing.

Due to delay in procurement of investigation equipment under MPF, Department was deprived of the benefit of modern equipment for CID wing.

In the exit conference (November 2016), ACS stated that the delay in finalisation of specification was due to transfer of the committee members. The process of procurement was in progress in CID wing and would be completed soon.

2.2.17 Human Resource Management

2.2.17.1 Deficiencies in man power management

Without availability of adequate manpower and sufficient training, infrastructure created under various schemes cannot be optimally utilized for the purpose for which it was created. Audit scrutiny revealed that Home Department fixed (November 2010) minimum manpower norms as 75 for urban PSs, 50 for *Nagar Panchayat* PSs, 35 for rural police stations and 45 for Naxal effected Rural PSs. Norms of 15, 11 and 35 personnel were also fixed for urban, rural and naxal effected OPs respectively. It was stipulated that police force would be increased considering the factors such as increase in population and crime rate etc. Audit, however, observed that the norms for

⁵¹ Includes ₹ 31.50 lakh for nine Railway equipments.

⁵² Includes ₹ 11.25 lakh for Railway equipments.

⁵³ Including ₹ 20.70 lakh for Railway equipments.

other constituents of Police Force, such as, District Reserve Police, Special Armed Force and Traffic Police, were not fixed.

During 2011-16, sanctioned strength of total police force increased from 87,291 to 1,12,027. However, there was overall vacancy of 16,751 personnel in police force as of June 2016.

Audit noticed that total sanctioned strength of police force in the selected districts increased from 24,436 to 29,564 during the years 2011-16. While available manpower increased from 21,602 to 25,004, the shortfall of personnel also increased from 2,834 to 4,560. As of March 2016, 34 *per cent* post of Inspector/Reserve Inspector, 27 *per cent* post of Sub-Inspector/Subedar, 17 *per cent* post of Constable and 29 *per cent* Ministerial post were vacant. In interview of 150 police personnel in selected districts, only 5 *per cent* were satisfied with availability of police force.

Thus, there was significant shortage of manpower in the police force, which was crucial in view of rising crime and pendency in investigation, as discussed in **paragraph 2.2.19**.

In reply, ADG (Planning) stated (June 2016) that filling up of vacancies through recruitment and promotion was in process. In the exit conference (November 2016), ACS accepted the observations and stated that man power position had improved but further improvement was required. Further, GoMP had accorded in-principle sanction of 6000 new posts, the order would be issued soon.

Facts remains that there remained substantial shortfall in police personnel in all cadres, which had increased over the years in test checked districts. Thus, the Department was required to fill up of the vacancy in all cadres in a planned manner.

2.2.17.2 Deficiencies in training programmes

Following deficiencies were noticed in management of training programmes:

- Audit noticed that training calendars were not prepared for training which indicated that phased planning of training was not done. Only basic foundation courses were offered in six Police Training Schools⁵⁴ (PTS) and two⁵⁵ Academies during 2011-16. Further, 17,785 personnel were imparted in basic course in the PTSs and pass percentage of the trainees reduced from 84 *per cent* in 2011-12 to 69 *per cent* in 2015-16. Pass percentage of trainees had decreased due to short availability of trained teachers. The PTSs had 495 vacant posts (29 *per cent*) and the vacancy in Academies were 141 (32 *per cent*) as of March 2016.
- In selected districts, training was imparted to only 136 personnel in modern weapons, 248 personnel in safety equipment, 137 personnel in cyber, 565 personnel in use of databank and 74 personnel in forensic

There was deficiency in providing in-service training in modern weaponry.

⁵⁴ Indore, Sagar, Pachmadhi, Rewa, Tigra (Gwalior) and Umaria.

⁵⁵ Jawahar Lal Nehru Police Academy, Sagar and Madhya Pradesh Police Academy, Bhauri.

during 2011-16. Thus, there was lack of sufficient training for police personnel to raise the overall proficiency.

In the exit conference (November 2016), ACS stated that from 2010 police personnel were recruited in high numbers, as five thousand to six thousand new posts were sanctioned every year. Due to this, in-service courses were stopped to provide basic courses to new recruits so that they may be posted for field duties. However, in-service courses were conducted in supervision of Range IGs. Training to police personnel on modern weapons, data analysis and Cyber-crime were provided through 35-40 courses during the period in Rustam Ji Arms Police Training Collage, Indore, special units (such as ATS and Hawk Force etc.) and Police Radio Training School, Indore respectively. It was further stated that more attention would be paid towards training.

The Department, however, did not provide the number of personnel imparted in-service training courses. Further, the number of personnel imparted training in the Districts during 2011-16 indicated that the number of in-service training was minuscule and training courses was required to be enhanced substantially, especially in view of procurement of modern weapons under MPF.

2.2.17.3 Other Human Resource Management aspects

Human Resource aspect, such as, improvement in career advancement, improvement in living conditions, rewards systems, kind of training imparted in the improved/new training institutions including gender sensitization, custodial sensitivities, stress management, team building apart from weapon training, forensic and cyber training for specialised branches, use of data bank etc. would largely improve efficiency of police force.

Audit observed that the scheme guidelines for MPF did not provide for these aspects. However, there was a provision for preparation of strategic five year plan under the scheme, which was an opportunity to strategize such human resource aspects in larger goal of enhancing efficiency of police force. However, Audit noticed that strategic plan for the period 2011-16 did not cover aforesaid human resource aspects.

In interview of 150 police personnel in selected districts, only 26 *per cent* were satisfied with available resources and 45 *per cent* were satisfied with career progression. However, 85 *per cent* personnel stated that they are motivated to meet the challenges of various departmental tasks and 81 *per cent* were satisfied with the reward system.

In the exit conference (November 2016), ACS stated that training need analysis based courses, including the subjects of gender sensitisation, stress management, arms, law and cyber, had been prepared for posts of Constable to Deputy SP. Further, 55 officers had been imparted training in 'Quality of Training', 8995 Officers in 'PS management', 77 in 'Best Practice and Innovative' and 53 Officers in 'Leadership Programme' in various Institutes. In future, police officers would also be imparted training in new fields to make them professionally efficient.

The fact remains that the satisfaction level of police personnel about human resource aspect was not very affirmative and concerted efforts were required to address it.

2.2.18 Monitoring and internal control

2.2.18.1 Inadequate monitoring

GoI directed (February 2001) to constitute a State Level Empowered Committee (SLEC) under the chairmanship of Chief Secretary of State to monitor the implementation of the project. GoMP constituted (June 2001) SLEC comprising of the Chief Secretary, Principal Secretary/Home, DGP, Secretary (Finance) and Additional Secretary (Home) for monitoring of the Scheme.

Audit observed that meetings of SLEC were held for approval of AAPs and there was no evidence on whether monitoring of the implementation of the project was done by SLEC or not. The department did not provide information on total number of meetings held by SLEC during 2011-16.

In the exit conference (November 2016), ACS stated that proposal of the Department was approved by the committee after being fully satisfied and utilisation of funds was being monitored by PHQ from time to time.

Reply was not acceptable, as Department SLEC was mandated for monitoring at the top level, whereas SLEC did not monitor the implementation of scheme after approving AAP.

2.2.18.2 Inadequate internal control over assets created under the Scheme

According to MPF guidelines, annual verification of assets would be carried out by a team of designated officers of the Police Directorate and necessary entry made in the assets registers. The procedure for physical verification included generating a list of assets from assets register, physical verification of the fixed assets at its location, enquiry of discrepancies noticed, etc.

Audit noticed that Officers were not designated by PHQ during 2011-16 to carry out the annual verification of assets. In selected 13 districts, registers of assets were maintained for Arms and Vehicle. However, no register was maintained for equipment. Further, registers of assets for Houses and Buildings were maintained by only two SPs (Sagar and Chhatarpur). This indicated poor inventory management and lack of internal control over assets created under the scheme.

In the exit conference (November 2016), ACS stated that a Computerised Inventory Management System would be initiated for adequate control over assets.

2.2.18.3 Impact Assessment of Modernisation of Police Force

The Scheme was being implemented from 2000 in the State. Impact assessment of the funds utilised for Modernisation of the Police Force was vital to assess the success and midterm corrections.

Audit noticed that department assessed the impact of Mobility, Arms and Housing/ Buildings on the basis of requirement and availability but there was no evidence to suggest that any exercise to assess the overall impact of funds utilised for Modernisation was carried out by the Department itself or through third party.

Department did not conduct the annual verification of assets created out of MPF scheme.

Exercise to assess the overall impact of funds utilised for Modernisation was not carried out.

In the exit conference (November 2016), ACS stated that impact assessment by any third party was not carried out but the utilisation of Scheme fund had been helpful in filling in the gaps of infrastructure, boosted morale of the force, improved equipment for various activities and as a result the state police had been able to achieve success in various aspects of policing. The reply however is not corroborated by any documentary evidence.

The reply was, however, silent about the exercise carried out by Department to assess the overall impact of funds utilized under MPF.

2.2.18.4 Effectiveness of Concurrent Audit

System of Concurrent Audit was not utilised for improvement in working.

MHA has instituted a system of Concurrent Audit and its follow up through Action Taken Report (ATR). Audit noticed from information furnished by the Nodal Officer that nine concurrent audits were conducted during 2011-16, three Concurrent Audit Reports (CAR) were received and ATRs were sent in two cases and ATR for the period October 2014 to March 2015 was yet to be sent (June 2016). Audit noticed from the CAR made available that deficiencies such as delay in release of funds, unspent balances, delay in execution of works, were highlighted, but were still persisting. Thus Department did not utilise the system of concurrent audit to improve the mechanism to implement the Scheme.

In the exit conference (November 2016), ACS confirmed the facts and stated that in two cases ATRs have been sent while in one case ATRs was yet to be sent. The reply, however, was silent on the issue of not utilising the system of concurrent audit to improve the mechanism to implement the Scheme.

2.2.19 Crime Scenario

Trend of crime and status of investigation is an indicator of preparedness and operational efficiency of Police force. Scrutiny of data furnished by State Crime Record Bureau regarding status of crime cases and pace of investigation for the period 2011-16 revealed increasing trend of crime and low pace of investigation as indicated below:

Number of Crime cases and pendency in investigation increased in the State.

During 2011-2015, the number of Indian Penal Code crimes in the State gradually increased from 2.17 lakh to 2.69 lakh (24 per cent). Audit also observed that the pendency in investigation also increased from 12,582 to 23,380 (86 per cent), though the number of charge sheets also increased from 2.14 lakh to 2.66 lakh (24 per cent) during the same period. This indicated that pace of investigation of the crime was not in congruence with the pace of increase in crime. Details are shown in *Chart 2.2.3*.

Chart-2.2.3



(Source: State Crime Record Bureau)

Increase in criminal cases and pendency in investigation revealed that the improvement in the efficiency of State police force was not discernible, despite increase in availability of resources such as vehicles, arms and equipments.

The SPs of selected districts attributed the increase in crime and pendency in investigation to population increase, engagement of police in other duties such as VVIPs security and court proceedings, changing economic and social scenario, increasing public awareness, etc. It was also stated that there was shortfall of police force in comparison to increase in population and crime.

Department informed (January 2017) that efforts were made for motivating the police force, which comprised:

- Training module included dimensions of personality development, such as self-development, stress management and motivational techniques.
- Various schemes such as 15 *per cent* reservation for Constables with excellent service record in appointment to Sub-Inspectors and rewards.
- Welfare activities such as scholarship for studying children, co-operative stores, Scheme for cashless treatment.

In the exit conference (November 2016), ACS stated that out of total increase of 24 *per cent* in registration during 2011-16, almost 10 *per cent* cases have increased because FIRs were mandatory to be lodged in cases of missing child under instruction of Honorable Supreme Court (May 2013). Police force had not increased in comparison to increase in registered crime. Investigation of cases also suffered due to engagements of the force in election and VVIPs duties, etc. It was also stated that year wise analysis of registered and disposed of cases showed that pendency has decreased from 3,177 to 2,629 for the years from 2011 to 2015.

The reply was not acceptable, as pendency in the number of investigation increased during 2011 to 2016. Therefore, effective steps was required to be taken for strengthening of police force with adequate manpower, enhanced mobility, weaponry, improvement in living condition and other related infrastructure, as discussed in the preceding paragraphs of the performance audit.

2.2.20 Conclusion

- Strategic planning was done without vision, mission, goals, objectives and evaluation plan. Gap analysis for various police equipment relating to intelligence, training, telecommunications, railway, CID and FSL was not done in AAPs. There were inordinate delays in submission of AAPs to the MHA during 2011-16, which resulted in consequential delays in approval of AAPs. Thus, there was little time left to implement the scheme as per plan and utilise the funds during the same year. Further, AAP were not prepared after including joint resource planning to optimise utilisation of fund available to the State from MPF and other related schemes.

- The progress of expenditure against available funds was slow, which improved largely during 2015-16 in which ₹ 163.65 crore (52 per cent of total ₹ 316.47 crore) was incurred. Slow progress of expenditure led to short release of ₹ 92.79 crore of Central share for implementation of MPF in the State. For the period 2015-16, Central share of ₹ 23.42 crore released by MHA to GoMP as well as the State Share of ₹ 17.87 crore was not released to the Department. Inaccurate utilization certificate were furnished to GoI. MPPHC did not work out interest in outstanding fund of the scheme, therefore it could not be utilised for furtherance of the objectives of the Scheme.
- Due to delays in construction, availability of police housing and buildings was lagging far behind the actual requirement. Substantial number of buildings works did not commence and completed works were handed over with delay to Department by MPPHC. Inconsistency was noticed in application of quality control norms for building works. There was lack of coordination between MPPHC and the Department.
- Availability of buildings as well as houses per 100 personnel decreased. More than two thirds of subordinate police personnel could not be provided government accommodation, as there was a shortfall of 69978 houses for police personnel. Similarly, there was shortage of 718 buildings, including police station, outposts, district police office, district police line, control rooms. Basic amenities such as toilet and rest rooms for women personnel were lacking in PS/OP. Police personnel were residing and working in condemned and dilapidated houses/buildings. Thus, police force's own security was in jeopardy.
- Response time was not monitored adequately. There was deficiency of vehicles, especially motorcycle, in the Department. There was shortage of modern weapons and Arm Workshop required upgradation. There were delays in completing procurement process. Number of Indian Penal Code crimes in State increased gradually and pace of investigation was not in congruence with the pace of increase in crime.
- There was large vacancy in Police Force. Posts of Scientific Officers and Technical Officers were lying vacant in FSL leading to pendency in sending test reports. Imparting of Training for modern and sophisticated weapons and equipment to Police Force was not adequate.
- Monitoring of implementation of scheme was not adequate. Internal control over assets created under the scheme was inadequate. Exercise to assess the overall impact of funds utilised for Modernisation was not carried out and system of Concurrent Audit was not utilised for improvement in working.

2.2.21 Recommendations

- *Strategic Plan for Modernisation of Police Force may be prepared after proper assessment of deficiencies under each component, adherence to provisions of the Guidelines and time limit should be ensured in submission of AAPs.*

- *GoMP should ensure timely release of all due funds under MPF and interest amount should be utilised for furtherance of the objectives of the MPF scheme.*
- *Reasons for bottlenecks in implementation of various components of MPF may be identified and rectified. There is a need for further financial support for Modernisation of Police Force in view of increasing manpower of Police Force.*
- *Shortage of manpower at various level should be addressed in phase wise manner and overall skill development, training including use of modern weapons and equipments should be accorded top priority.*
- *Periodical and regular monitoring and impact assessment mechanism may be evolved at Government level for timely implementation of programmes and midterm corrections.*

The Department accepted the recommendations.

WOMAN AND CHILD DEVELOPMENT DEPARTMENT

2.3 Performance Audit on Supplementary Nutrition Programme under Integrated Child Development Services

Executive Summary

Integrated Child Development Services (ICDS) is India's response to the challenge of breaking a vicious cycle of malnutrition, impaired development, morbidity and mortality in young children. Supplementary Nutrition Programme (SNP) under ICDS is primarily designed to bridge the gap between the recommendatory dietary allowance and average daily intake. Every beneficiary of SNP is provided supplementary nutrition (SN) for 300 days in a year, which is supplied by the Anganwadi Centres (AWCs) in the form of cooked meals and Take Home Ration (THR).

In Madhya Pradesh, ₹ 5012.17 crore was incurred on implementation of SNP during 2011-12 to 2015-16. A performance audit of the implementation of ICDS (Supplementary Nutrition Programme) in Madhya Pradesh during the period 2011-16 revealed the following:

Financial Management

State Government provided allocated food grains to District Programme Officers (DPOs) through Madhya Pradesh State Civil Supplies Corporation (MPSCSC) for release under SNP. Audit scrutiny revealed that DPOs did not adhere to Central Issue Price (CIP) of wheat and rice and payments were made to MPSCSC at higher rates. This resulted in excess payment of ₹ 40.87 crore to MPSCSC during 2012-13 to 2014-15. Further, unreconciled advance of ₹ 13.81 crore was lying with MPSCSC on account of short lifted food grains by DPOs.

(Paragraphs 2.3.6.1 and 2.3.6.3)

Madhya Pradesh State Agro Industrial Development Corporation Ltd. (MP Agro), which was the agency for supply of THR packets, utilised excess wheat and rice as compared to quantity of food grains required for THR packets actually supplied by it. Department did not reconcile the reasons for excess utilised food grains, which resulted in undue financial benefits of ₹ 15.57 crore to MP Agro.

(Paragraph 2.3.6.2)

Short coverage of beneficiary

ICDS was to be extended to all children upto the age of six years and all pregnant and lactating mothers. During 2011-16, 20.94 lakh registered children in the age group of six months to three years, 57.02 lakh registered children in age group of three years to six years and 7.99 lakh registered pregnant and lactating mothers were not provided SN. The shortfall was due to deficient infrastructure at AWCs, preparation of less quantity of SN or at times no supply of SN and long distances of AWCs, which acted as disincentives to enrolled beneficiaries affecting their attendance at AWCs.

(Paragraph 2.3.7.2)

Disruption in delivery of services

In 14 test-checked Project Offices, SN was not supplied during various months (ranged from one day to 120 days) during 2011-12 to 2015-16 in 983 AWCs having 37,079 registered beneficiaries.

(Paragraph 2.3.9.1)

Distribution of cooked meal

There was a shortfall of 24432.05 MT wheat and 3592.06 MT rice in distribution to Self Help Groups (SHGs) engaged in preparation of cooked meal during year 2011-16, which affected the distribution of cooked meal to beneficiaries.

(Paragraph 2.3.9.2)

Shortage of AWCs in the State

There was shortage of 18604 AWCs and 3400 Mini-AWCs in the State as of March 2016 as per population norms laid down by Government of India. Out of total 61755 villages/wards in the State, 11156 villages/wards covering 53.84 lakh population were without AWCs. GOI sanctioned 4305 (November 2014), however, these AWCs were not opened.

(Paragraph 2.3.10)

Growth monitoring and nutritional status of children

As per National Family Health Survey (2015-16), there were 9.2 per cent of severely malnourished children in the State. Thus, State could not achieve target for reducing severely malnourished children from 12.6 per cent to 5 per cent. Similarly, State was lagging behind the targets set for reducing percentage of underweight children and under-5 mortality rate.

(Paragraph 2.3.11)

Monitoring of the scheme

Meeting of State Level Monitoring and Review Committee was not held. Monitoring and Review Committee was not constituted at District and Block level for proper monitoring and supervision.

(Paragraphs 2.3.12.3 and 2.3.12.4)

2.3.1 Introduction

The Integrated Child Development Services (ICDS) scheme was launched in October 1975 by Government of India as a Centrally Sponsored Scheme. The Scheme aims at holistic development of children in the age group of zero to six years, pregnant and lactating mothers. The ICDS scheme is a package of six services, viz., Supplementary Nutrition Programme, Immunization, Health check-up, Referral Services, Pre School Education (PSE) and Nutrition and Health Education.

The Supplementary Nutrition Programme (SNP) is primarily designed to bridge the gap between the Recommended Dietary Allowance (RDA) and the Average Daily Intake (ADI). Every beneficiary under SNP is to be provided supplementary nutrition for 300 days of a year, which is delivered by the Anganwadi Centres (AWCs) at village level. The types of SN provided in Madhya Pradesh are shown in the **Table 2.3.1**.

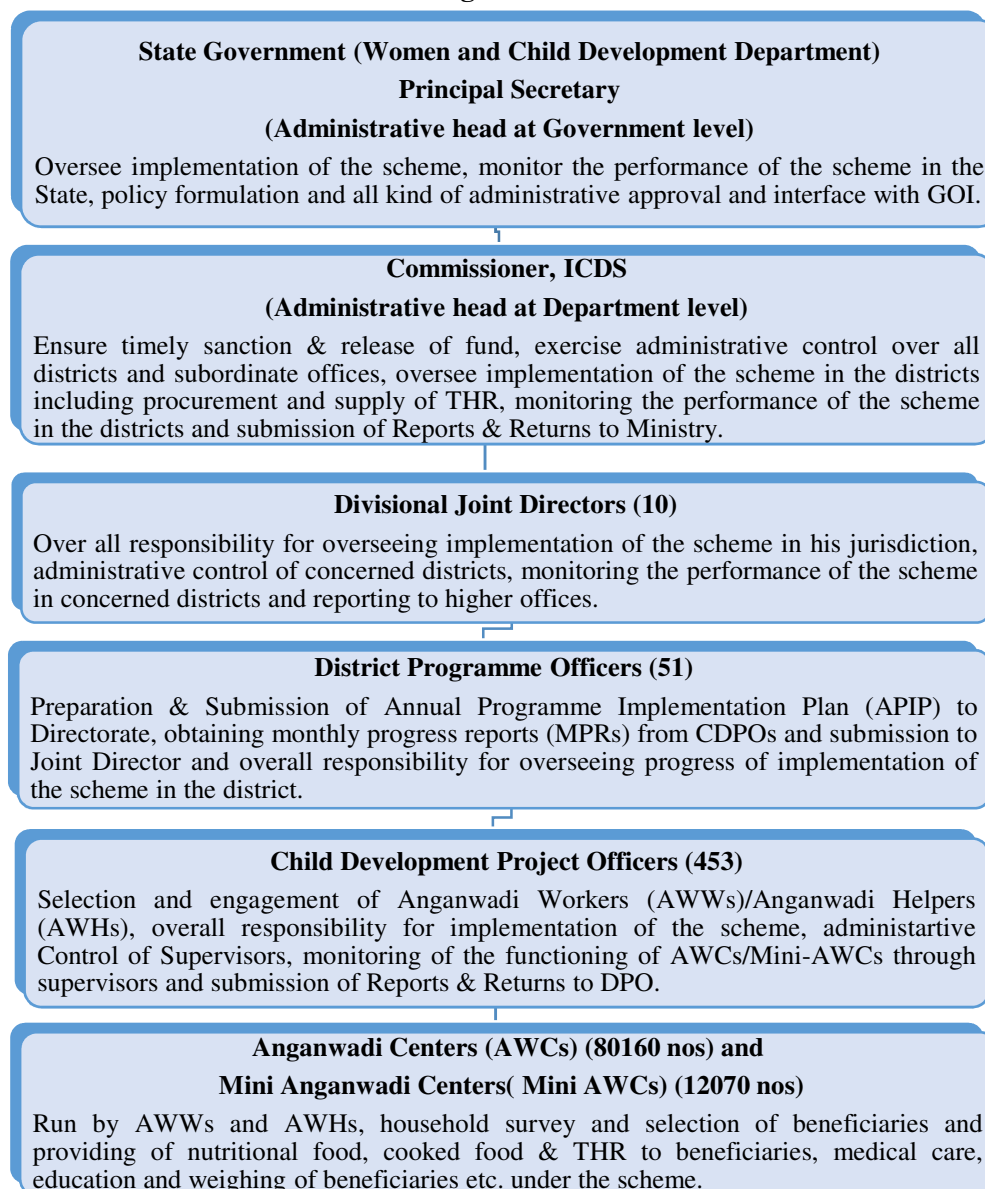
Table- 2.3.1: Types of Supplementary Nutrition under ICDS

Target Group	Type of SN	Menu	Days for food provided in a year	Frequency
Six months to three years children	Take Home Ration (THR) {packed food material}	<i>Halwa, BalAahar and Khichadi</i>	THR for five days per week and Cooked food on Tuesday.	Every Tuesday for a week
lactating and pregnant mothers		<i>Soya Barfi, AataBesanLaddu and Khichadi</i>		
Three years to six years children	Cooked Food	As per day to day menu decided by State Government	300 days (six days per week)	Two times a day for all children and additional third meal for malnourished children

2.3.2 Organisational Setup

The organizational structure along with functions and responsibilities at various levels for implementation of ICDS in the State are shown in **Chart 2.3.1**.

Chart 2.3.1: Organisational Structure



2.3.3 Audit Objectives

The audit objectives of the Performance Audit were to ascertain whether:

- funds provided by the Central and State Government for supplementary nutrition under the ICDS were utilised efficiently and economically;
- the services of the ICDS (SNP) were being implemented effectively so as to achieve its objective of improving the nutritional status of beneficiaries.
- required infrastructure facilities were adequate in AWCs for efficient and smooth delivery of ICDS (SNP); and
- monitoring system was adequate to ensure effective implementation of the ICDS (SNP).

2.3.4 Audit Criteria

The Audit criteria for the Performance Audit were drawn from:

- Scheme guidelines of ICDS (SNP) of GOI and State Government.
- Instructions issued by the GOI and State Government.
- Prescribed monitoring and evaluation mechanism.

2.3.5 Scope of Audit and Audit Methodology

The Performance Audit covers implementation of Supplementary Nutrition Programme under ICDS during 2011-12 to 2015-16. For the performance audit, 14 Districts⁵⁶ and three Project Offices in each of these districts have been selected on the basis of Simple Random Sampling without Replacement (SRSWOR) method. Ten AWCs in each selected Project Office were selected on random basis.

The implementation of ICDS (Supplementary Nutrition Programme) was reviewed through a test check of the records of the Commissioner, ICDS at State level, 14 sampled district level offices of District Programme Officers (DPOs), 42 sampled Project level offices of Child Development Project Officers (CDPOs) and 420 sampled AWCs. Records of Madhya Pradesh State Agro Industrial Development Corporation Ltd. (MP Agro) relating to supply of THR and Madhya Pradesh State Civil Supplies Corporation (MPSCSC) relating to supply of food grains for ICDS were also test checked.

Joint physical inspection of 210 AWCs and 57 SHGs and joint beneficiary survey of 2080 beneficiaries, including parents (either mother or father) of children in the age group of six month to six years, and pregnant and lactating mothers were carried out with departmental officers.

An entry conference was held on 11 March 2016 with the Principal Secretary of Department of Women and Child Development (WCD) to discuss the audit objectives and audit criteria. The draft report was issued to WCD in August 2016. The audit findings were also discussed in an exit conference with the Commissioner on behalf of Principal Secretary, WCD held on 14 October

⁵⁶ Alirajpur, Balaghat, Bhopal, Chhindwara, Dhar, Indore, Khandwa, Khargone, Panna, Rajgarh, Ratlam, Satna, Seoni and Vidisha.

2016. The replies of Government and views expressed during exit conference have been suitably incorporated in the review.

Audit Findings

2.3.6 Financial Management

ICDS is a Centrally Sponsored Scheme funded on cost sharing basis between Government of India (GoI) and State Government. The funds are provided for implementation of the scheme under two heads:

- ICDS (General), for meeting operational costs under which cost sharing between GoI and State Government is 90:10; and,
- Supplementary Nutrition, under which cost sharing between GoI and State Government is 50:50.

During 2011-12 to 2015-16, Department incurred ₹ 5012.17 crore on implementation of SNP. The details of actual amount received and expenditure incurred on SNP during 2011-12 to 2015-16 are as given in **Table 2.3.2:**

Table 2.3.2: Fund received and expenditure incurred on Supplementary Nutrition Programme

(₹ in crore)

Year	Central Share			State Share		
	Actual Received	Expenditure	Excess (+)/short (-) received	Actual received	Expenditure	Excess/short received
2011-12	523.23	446.83	76.40	451.00	446.83	4.17
2012-13	575.74	521.13	54.61	523.68	521.13	2.55
2013-14	423.86	447.40	(-)23.54	489.73	494.57	(-) 4.84
2014-15	484.62	485.63	(-)1.01	574.99	485.63	89.36
2015-16	423.82	581.51	(-) 157.69	600.78	581.51	19.27
Total	2431.27	2482.50	(-) 51.23	2640.18	2529.67	110.51

(Source: Data provided by Directorate)

Thus, the fund of Central share was short received to the tune of ₹ 51.23 crore during the year 2011-12 to 2015-16. Further, audit observed that expenditure of ₹ 191.76 crore (19.75 per cent) was excess incurred during year 2015-16 in comparison with expenditure of year 2014-15, whereas the increase in the benefited beneficiaries was only 9.34 per cent.

On being pointed out, Commissioner replied that number of benefitted beneficiaries under SN was given through Management Information System (MIS), which was not 100 per cent accurate. Expenditure figures under SN were taken on the basis of actual expenditure. Further, annual expenditure differed due to ban imposed by Finance Department on drawal of bills at the end of financial year and bills not received from SHGs in time.

In the exit conference (October 2016), the Commissioner replied that in case of short receipt from Central share, expenditure was met out from the State share in anticipation of Central share.

Fund was also given for construction of Anganwadi buildings separately under various schemes viz; 13th Finance Commission, Additional Central Assistance, as detailed in **Appendix 2.3.1**. The details of budget allotment and expenditure incurred on the construction of AWCs during 2011-12 to 2015-16 are given in **Table 2.3.3**.

Table-2.3.3: Budget allotment and expenditure of construction of AWCs

(₹ in crore)

Year	Original budget	Supplementary budget	Re-appropriation / surrender	Total available budget	Expenditure incurred	Unspent amount
2011-12	100.01	0	0	100.01	100.01	0
2012-13	100.00	50.00	0	150.00	0	150.00
2013-14	108.38	103.00	(-) 4.13	207.25	104.17	103.08
2014-15	185.25	64.75	0	250.00	87.44	162.56
2015-16	11.00	83.16	(-) 2.00	92.16	57.01	35.15
Total	504.64	300.91	(-) 6.13	799.42	348.63	450.79

(Source: Data provided by Directorate)

Out of ₹ 799.42 crore available for construction of AWCs, ₹450.79 crore remained unspent.

Thus, out of a total budget of ₹ 799.42 crore for construction of AWCs, ₹ 450.79 crore (56 per cent) remained unspent. In the exit conference (October 2016), the Commissioner replied that construction of AWCs sanctioned under various schemes were carried out by various executing agencies selected at the district level. The progress of construction works were slow due to disputed land, site selection and delay in construction by the executing body.

2.3.6.1 Excess payment of food grains to MPSCSC

GoI annually released foods grains (wheat/rice) on Below Poverty Line (BPL) rates under Wheat Based Nutrition Programme (WBNP) to States for use in SNP. The purpose was to reduce the procurement cost of the SN and ensure the availability of more food grains for the beneficiaries. During the year 2011-16, the Central Issue Price (CIP) of wheat for BPL was ₹ 415 per quintal and of rice for BPL was ₹ 565 per quintal, which was payable by the State to the Food Corporation of India.

GoI had allowed Government of Madhya Pradesh to draw its allocation from the Decentralised Procurement (DCP) stocks procured under decentralised procurement system. Accordingly, State Government provided allocated food grains to Districts through MPSCSC and from there it would be sent to Fair Price Shop under Public Distribution System for release under SNP. The payment for food grains was to be made by DPOs to MPSCSC.

Excess payment of ₹ 40.87 crore was made to MPSCSC.

Audit scrutiny revealed that the DPOs did not adhere to the CIP of wheat and rice for BPL at the time of releasing payments to MPSCSC. The payments were made to MPSCSC at higher rates, as detailed in **Table 2.3.4**, which resulted in excess payment of ₹ 40.87 crore to MPSCSC.

Table 2.3.4: Details of food-grains lifted in the State and amount paid during 2012-15*(₹ in crore)*

Year	Food grains lifted (in MT)		Amount actually paid to MPSCSC		Amount that should have been paid to MPSCSC @ CIP of rice and wheat for BPL		Excess Payment to MPSCSC
	Wheat	Rice	Wheat	Rice	Wheat	Rice	
2012-13	137117.431	55804.900	65.69	38.94	56.90	31.53	16.20
2013-14	139947.571	56325.439	63.79	38.99	58.08	31.82	12.88
2014-15	125277.050	50305.873	55.74	36.46	51.99	28.42	11.79
Total							40.87

(Source: Data provided by MPSCSC)

In the exit conference (October 2016), the Commissioner replied that transportation/storage charges in addition to basic rate of wheat ₹ 415 per quintal and rice ₹ 565 per quintal was paid to MPSCSC for providing food grains to SHGs. Therefore, payment was not made to MPSCSC at higher rate.

The reply was not acceptable, as the payment to MPSCSC was to be released on the basis of CIP rates of wheat and rice for BPL as notified by GoI. Further, Directorate had issued (October 2013) instruction to DPOs that MPSCSC should be paid for BPL food grains under WBNP at Central rates. MPSCSC had also issued instruction (May 2012) to its District Managers for release of food grains under SNP after receiving payment for food grains at the rate of CIP of wheat for BPL (₹ 415 per quintal) and of rice for BPL (₹ 565 per quintal). Therefore, the excess payment of ₹ 40.87 crore was required to be recovered from MPSCSC.

2.3.6.2 Excess utilisation of food grains for THR

THR consists of packed food material, viz., *Halwa, Bal Aahar, Soya Barfi, Aata Besan Laddu* and *Khichadi*. For the preparation and supply of THR, Department had entered into agreement with (June 2008 and December 2011) Madhya Pradesh State Agro Industrial Development Corporation Ltd. (MP Agro). As per the agreement, Department was responsible to make available BPL wheat/rice to MP Agro from FCI. Department had also prescribed norms for food grains to be utilised in THR. The requirement of wheat and rice in view of these norms were as detailed in **Table 2.3.5:**

Table 2.3.5: Norms for consumption of Wheat and Rice for preparation of THR

Sl. No.	Name of THR	Quantity of packet (in gram)	Name of food grains	Percentage of composition
1	Halwa	600	Wheat	42
			Rice	03
2	BalAahar	600	Wheat	56
3	Khichadi (for children)	625	Rice	58
4	Soya Barfi	750	Wheat	40
5	AataBesanLaddu	750	Wheat	47.50
6	Khichadi (for pregnant and lactating mothers)	750	Rice	58

(Source: Data provided by Directorate)

On the basis of supply order received from the Department, THR was supplied by MP Agro to project level godown for further distribution to the beneficiaries through AWCs. Scrutiny of information received from MP Agro revealed that MP Agro had utilised excess quantity of wheat/rice as compared to that required for preparation of THR supplied by MP Agro during 2011-12 to 2015-16. The details are given in **Table 2.3.6**:

Table-2.3.6: Details of wheat/rice required and utilised by MP Agro for preparation of THR

(Quantity in MT)

Year	Food grains required as per norms against supplied THR packets		Food grains reportedly utilised by MP Agro for preparation of THR		Excess utilised	
	Wheat	Rice	Wheat	Rice	Wheat	Rice
2011-12	55005.594	25749.360	60511.321	27269.159	5505.727	1519.799
2012-13	56321.870	26409.451	61821.370	27908.011	5499.500	1498.560
2013-14	52399.018	24571.122	57478.843	25948.397	5079.825	1377.275
2014-15	50602.384	23724.835	55495.629	25049.419	4893.245	1324.584
2015-16	54163.473	26965.262	60640.076	28639.830	6476.603	1674.568
Total					27454.900	7394.786

(Source: Data provided by MP Agro)

Department extended undue financial benefits of ₹ 15.57 crore to MP Agro.

In view of CIP of wheat for BPL at the rate of ₹ 415 per quintal and of rice for BPL at the rate of ₹ 565 per quintal, the cost of excess utilised wheat and rice was ₹ 11.39 crore and ₹ 4.18 crore respectively. However, Department did not reconcile the reasons for excess utilised food grains for preparing THR packets during 2011-16, which resulted in undue financial benefits of ₹ 15.57 crore to MP Agro.

In the exit conference (October 2016), the Commissioner replied that MP Agro had lifted the entire allocated food grains from MPSCSC. There was no excess allocation of food grains to MP Agro.

The reply was not acceptable, as the allocation and utilisation of food grains to MP Agro was in excess of THR packets actually supplied by MP Agro, as detailed in **Table 2.3.6**. The failure of Department in reconciling the utilisation of food grains with reference to supplied THR packets resulted in excess lifting of food grains worth ₹ 15.57 crore by MP Agro, which was due to be recovered.

2.3.6.3 Unreconciled advance for food grains lying with MPSCSC

As per order (October 2009 and February 2014) of the Department for providing SN to AWCs, DPOs were required to make advance payment to MPSCSC for quarterly food grains allocated to them. The advance payment was to be adjusted after receiving status of actual lifting by SHGs, which was to be compiled by MPSCSC. The status of allotment and actual lifting was to be reconciled by the Department at State and District level.

Audit scrutiny revealed that seven test checked DPOs did not reconcile the status of actual lifting vis-à-vis allotment of food grains. Further scrutiny revealed that due to short lifting of food grains in these districts for which payment was released in advance to MPSCSC, there was unreconciled

advance of ₹ 3.90 crore with MPSCSC. The status of short lifted food grains lying with MPSCSC was as detailed in **Table 2.3.7**:

Table 2.3.7: Details of foodgrains lying with MPSCSC

(₹ in crore)

Sl. No.	Level	Food Grains Allotted (in MT)		Food Grains Lifted (in MT)		Food Grains Lying with MPSCSC (in MT)			
		Wheat	Rice	Wheat	Rice	Wheat	Amount	Rice	Amount
1	State	473790.00	163751.47	386871.34	139305.70	86918.66	36.07	24445.77	13.81
2	Seven districts ⁵⁷	48594.43	17576.13	42229.94	15343.15	6364.49	2.64	2232.98	1.26

(Source: Data provided by Directorate and Districts)

86,918 MT of wheat (₹ 36.07 crore) and 24445 MT of rice (₹ 13.81 crore) were short lifted by DPOs for which advance payment was released to MPSCSC.

Thus, 86,918 MT of wheat (₹ 36.07 crore) and 24445 MT of rice (₹ 13.81 crore) were short lifted by DPOs for which advance payment were released to MPSCSC. DPOs of seven test checked districts replied that adjustment would be made from MPSCSC after reconciliation of food grains.

In the exit conference (October 2016), the Commissioner replied that food grains were lifted by MP Agro and SHGs in various districts, from godowns of MPSCSC and FPS as per requirement and payment made on the same. Payment was made for such food grains, which was lifted by MP Agro and SHGs and reconciliation of food grains lifted by SHGs was done continuously by DPO. As per allocation of foodgrains by GOI, quantity which was not lifted from MPSCSC, assumed to be lapsed. Foodgrain was not lying with MPSCSC.

The reply was not acceptable, as payments for food grains were released by DPOs in advance to MPSCSC on the basis of allotment. Further, DPOs of test checked districts had accepted that reconciliation were yet to be made.

2.3.7 Programme Implementation

2.3.7.1 Survey of beneficiaries

As envisaged in the User's Manual of ICDS, Family Detail Register comprising details of families, all births and deaths, migration of family was to be maintained at AWC level. This register would be used to make monthly summary of events. Monthly Progress Report (MPR) of AWC was to be prepared by the AWW every month and was to be uploaded on MIS, which was compiled at state level.

AWWs were to conduct house-to-house survey of all families in AWC areas for enrolling eligible beneficiaries for providing services under ICDS. The survey was to be conducted annually in April.

⁵⁷ Alirajpur (Wheat 26.12 MT and Rice 7.83 MT, ₹ 1.53 lakh), Dhar (Wheat 171.47 MT and Rice 94.67 MT ₹ 12.46 lakh), Indore (Wheat 26.00 MT, Rice 10 MT, ₹ 1.64 Lakh), Panna (Wheat 1211.209 MT and Rice 619.296 MT, ₹ 85.26 lakh), Rajgarh (Wheat 1983.71 MT and Rice 316.48 MT ₹ 1.00 crore), Ratlam (Wheat 384.18 MT and Rice 97.90 MT ₹ 21.47 lakh) and Satna (2561.80 MT wheat and 1086.80 MT Rice ₹ 1.68 crore).

Out of 42 test-checked Projects, 41 Projects conducted household survey of the families every year. However, 27 Projects did not update family register monthly. Since family registers were not updated and MPR of all functional AWCs/Mini-AWCs was not uploaded on MIS, the State level data in MIS was not realistic.

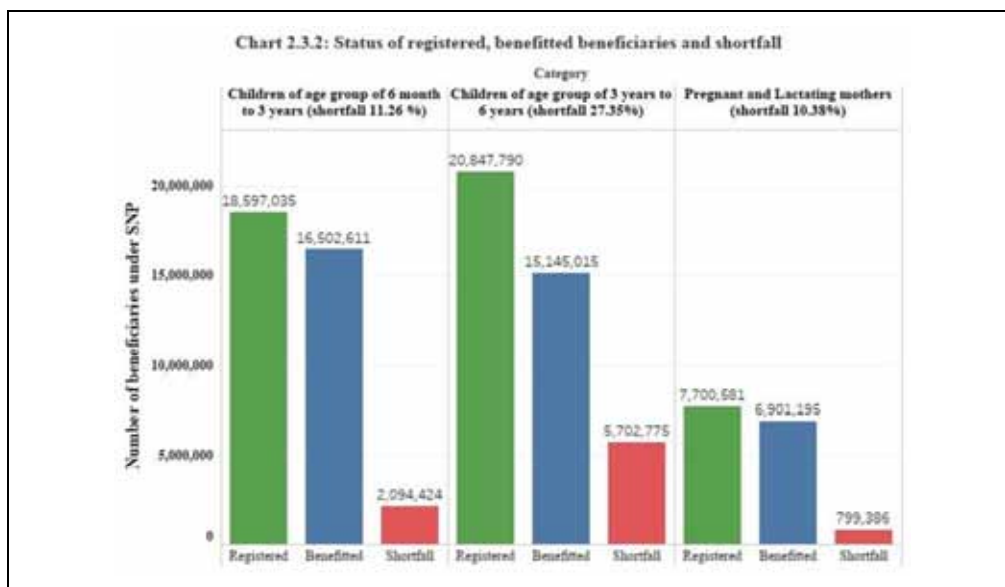
Audit noticed that the number of beneficiaries in the State under ICDS increased from 97.50 lakh in 2011-12 to 105.00 lakh in 2015-16. However, the number of beneficiaries during 2012-13 to 2014-15 was constant at 97.68 lakh. This shows that the number of beneficiaries were not based on actual survey and updated information from AWCs.

In the exit conference (October 2016), the Commissioner replied that survey was conducted each year in the month of April as per GOI instructions, which was recorded in survey register. On the basis of this, MPR was prepared. The number given in Administrative Report was estimated number.

The reply was not acceptable, as test checked projects were not updating family register on monthly basis and updated information was not uploaded on MIS.

2.3.7.2 Short coverage of beneficiaries

ICDS was to be extended to all children upto the age of six years and all pregnant and lactating mothers. However, considerable number of beneficiaries could not be brought under the ambit of SNP. The category-wise position of registered beneficiaries and those benefited at the State level during 2011-16 are listed in **Chart 2.3.2**.



(Source: Data provided by Directorate)

Thus, 20.94 lakh children of the age group of six months to three years, 57.02 lakh children of age group of three years to six years and 7.99 lakh pregnant and lactating mothers registered under ICDS were deprived of receiving the envisaged benefit of the SNP during 2011-16.

The year wise data of shortfall during the year 2011-12 to 2015-16 in providing benefits to registered beneficiaries at test-checked districts and

There was huge shortfall in coverage of beneficiaries due to deficient infrastructure of AWCs, no supply of SN and preparation of less quantity of cooked meal.

projects are given in *Appendix 2.3.2* and *Appendix 2.3.3* respectively, which was as summarised in **Table 2.3.8**:

Table-2.3.8: Details of shortfall of beneficiaries under SN at selected Districts, Projects and AWCs during 2011-12 to 2015-16.

Sl. No.	Type of beneficiaries	Shortfall at District level	Shortfall at Project level	Shortfall at AWCs
1	Children in the age group of six months to three years	974245 (15.52 %)	219893 (12.79 %)	15577 (12.13 %)
2	Children in the age group of three years to six years	1749187 (26.46 %)	436447 (24.16 %)	34189 (26.85 %)
3	Pregnant and lactating mothers	271718 (10.92 %)	74972 (10.90 %)	5005 (9.47 %)

(Source: Data provided by Districts, Projects and AWCs)

The shortfall in providing supplementary nutrition was due to poor infrastructure of AWCs, failure of AWCs to distribute SN as per menu, preparation of either less quantity of SN or at times no supply of SN at AWCs and long distances of AWCs, as discussed in succeeding paragraphs. These deficiencies acted as disincentives to enrolled beneficiaries affecting their attendance at AWCs.

In the exit conference (October 2016), the Commissioner replied that efforts were being made constantly against shortfall. Instructions had been issued to enroll the uncovered children and to enhance the regular attendance through *Anganwadi Chalo Abhiyan* and monthly review to ensure providing 100 per cent benefits. Due to first registration/enrollment of children in the age of three to six years in school, 100 per cent target could not be achieved. Further, due to migration of parents/guardian to other places and admission of children of three to six years in school, less number of beneficiaries got SN.

The reply was not acceptable because as per the instructions of GOI, all the beneficiaries should be covered under ICDS. The shortfall has been commented with reference to registered beneficiaries and the migrated parents/guardian would not appear in the enrolment of beneficiaries. Further, State Government could have linked enrolled beneficiaries with Aadhar, so that it could be tracked whether there was indeed migration within the State and whether those people were availing of the benefits at the next place.

In its further reply (December 2016), the Commissioner informed that action for registration of all beneficiaries under Aadhar were being taken.

2.3.8 Take Home Ration

Take Home Ration (THR) consisting of six types of packed food material, namely; *Halwa*, *Bal Aahar* and *Khichadi* are provided to the children in the age group of six months to three years and *Soya Barfi*, *Aata Besan Laddu* and *Khichadi* are provided to pregnant and lactating mothers. One packet of THR per beneficiary was distributed on Tuesday for following five days at AWCs. As per the agreement entered into with MP Agro, supply order of THR was given by Directorate to MP Agro. On the basis of supply order, THR was

supplied by MP Agro to project level godown for further distribution to the beneficiaries through AWCs.

- **Excess/short supply of THR**

Audit scrutiny of supplies of THR with reference to the number of beneficiaries during the period 2011-12 to 2015-16 revealed excess as well short supply of THR at State, selected districts and selected project levels, as details shown in **Table 2.3.9:**

Table-2.3.9: Details of excess/short supply of THR at State, selected Districts and Selected Projects level

(Quantity in MT)

Sl. No.	Level	Category of beneficiary	Number of districts/projects	Excess Supply	Number of districts/projects	Less Supply
1.	State	Six month to three years		---		13850.63
		Pregnant and lactating mother		8709.65		---
2.	In selected District	Six month to three years	4	2437.62	9	6038.33
		Pregnant and lactating mother	7	4281.90	6	1029.99
3.	In selected Project	Six month to three years	13	1413.51	28	2798.89
		Pregnant and lactating mother	23	1511.51	18	732.13

(Source: Data provided by MP Agro)

Thus, THR were not supplied to Projects during the years 2011-12 to 2015-16 on the basis of enrolled beneficiaries, which had impact on providing SN to infants and lactating mothers.

In the exit conference (October 2016), the Commissioner replied that the requirement of THR was generated on the basis of beneficiaries shown in the MPR of AWCs and accordingly monthly supply order was given to MP Agro. In case of saving of THR, the same was used in following month. That was a continuously running process. The number of beneficiaries shown in MPR was not fixed. There was no excess/short supply of THR.

The reply was not acceptable, as District Programme Officers and Project Officers had informed that they had received either excess or less quantity of THR than requisitioned in MPR.

- **Outdated THR found at Project level godown and AWCs**

As per order issued by Directorate (May 2014), THR must be distributed on First in First out (FIFO) basis. Physical verification of THR godown/AWCs was to be done monthly by the Project Officer/Sector Supervisor. THR of expiry date should never be distributed. THR must be utilised within three months from manufacturing date.

During the joint inspection on 31.03.2016 of THR godown of Jaora Urban Project of District Ratlam, Audit noticed that 2240 packets of THR

Outdated THR packets were found at Project/ AWCs level.

(manufacturing date 31.12.2015 Batch No. NK 188) were lying in the godown, which was received by Project Officer on 01.01.2016. On being pointed out, CDPO replied (April 2016) that THR had been distributed on 01.04.2016. Further, 250 packets of outdated THR were noticed in the joint inspection of eight AWCs⁵⁸ during March 2016 to July 2016.



Outdated THR found in Godown of Jaora Urban Project in Ratlam District (Date of Inspection 31.03.2016)

In the exit conference (October 2016), the Commissioner replied that THR found at Project office, Jaora, district Ratlam was distributed before expiry date. Due to late distribution, warning letter had been issued to Store Incharge and Supervisor. Regarding expired THR found at AWCs level, notice was issued to AWW and action for recovery of amount of expired THR was being taken.

2.3.9 Hot cooked food

Hot cooked food is prepared and provided by SHGs to the children in the age group of three years to six years at AWCs as per day to day menu prescribed by State Government.

2.3.9.1 Disruption in delivery of services

As per the agreements between SHGs and the Project Officers, in cases of interruption in supply of cooked food at the AWCs, the Project Officers were empowered to impose penalties at prescribed rate and could also revoke the agreements and assign other SHGs to supply the items. Monitoring Committee was to be constituted at AWC, Block and District level for monitoring the implementation of SN.

Scrutiny of records of 983 AWCs in 14 Project Offices of seven selected districts⁵⁹ revealed that SN was not supplied by 606 SHGs to 37079 beneficiaries of these AWCs during various months in the year from 2011-12

In 983 AWCs in 14 Project Offices of seven selected districts SN was not supplied by SHGs. The SN interruption ranged from one to 120 days.

⁵⁸ Alirajpur (Katthiwada-3, 11 packets, Mordha 15 packets), Dhar (Kunjda Khodrah of Nalchha project 62 packets), Panna (Lamtara 20 packets), Ratlam (AWCs Ward no. 13A, Parmilaganj, Alot Project 4 packets, Minipura in Jaora urban project 81 packets), Satna (Sonvari 10 of Maihar 01 project 17 packets) and Vidisha (Atarikheda 3 of Gyarashpur project 40 packets).

⁵⁹ Bhopal, Chhindwara, Dhar, Khargone, Panna, Rajgarh and Seoni.

to 2015-16, as detailed in **Appendix 2.3.4**. The SN interruption ranged from one to 120 days.

In the exit conference (October 2016), the Commissioner replied that inspection of AWCs were being conducted by departmental officers from time to time so that interruption of supplementary nutrition did not happen.

The reply was not acceptable, as respective CDPOs had accepted disruption in delivery of cooked food. Thus, the beneficiaries were deprived of the SN and the intended objective of ICDS was defeated. The following case studies present the cases of nutrition interruption.

Case Study 1: SN was not distributed at AWCs for two years

During inspection (March 2016) of Nevali AWC of Lateri Project in district Vidisha, it was noticed that cooked food was not given to 127 beneficiaries since last two years. In Unheli AWC of Sardarpur 1 Project in district Dhar, breakfast was not given to 96 beneficiaries from 2013-14 to 2015-16.

Audit observed that District Level Monitoring and Review Committee and Block Level Monitoring Committee were not functional in both districts as well as in their projects.

On being pointed out, CDPO, Sardarpur 1 project replied (April 2016) that action would be taken to get rid of discrepancies found at AWCs. In exit conference, the Commissioner replied that that action would be initiated in the case.

Case Study 2: SN was not distributed during summer vacation by Sanjha Chulha⁶⁰ in Satna District.

Audit scrutiny of the records/bills for payment of SN to SHGs of sampled Project Maihar-01, District Satna for the months of summer vacation (May of 2013, 2014 and 2015) revealed that SN was not supplied at 269 AWCs (43 per cent) out of 623 rural AWCs by SHGs under *Sanjha Chulha* during May 2013, May 2014 and May 2015.

DPO replied (May 2016) that notices were being issued to SHGs to ensure distribution of SN at AWCs and beneficiaries were distributed THR packets as an alternative arrangement.

In the exit conference (October 2016), the Commissioner replied that the Collector, Satna had issued a letter (June 2013) regarding regular distribution of supplementary nutrition under *Sanjha Chulha* in the summer vacation. Show cause notice had been issued to SHGs who did not supply SN at AWCs.

Reply was not acceptable, as no alternative arrangement was made to provide cooked food at AWCs during summer vacation.

SN was not distributed during summer vacation in district Satna.

2.3.9.2 Short allotment of food grains to SHG

District wise allotment of foodgrains under SNP was given by Directorate after receiving allocation from GOI. Further, project wise re-allocation of

⁶⁰ *Sanjha Chulha* is a scheme for serving hot cooked meal by SHGs to beneficiaries under MDM and SNP.

foodgrains was given by DPOs to CDPOs. Release Order (RO) was issued by Project officers to SHG for lifting of foodgrains from FPS. Cooked food was prepared and provided by SHGs to the beneficiaries of the children in the age group of three years to six years at AWCs level as per prescribed menu.

The lifting of food grains by SHG and quantity of food grains required on the basis of average number of beneficiaries actually benefitted under SNP during year 2011-12 and 2015-16, was as given in **Table 2.3.10**:

Table-2.3.10: Details of food grains required and distributed to SHG at State level

(Quantity in MT)

Year	Food grains required		Food grains allocated and distributed to SHG		Excess(+)/ Short(-) distributed to SHG	
	Wheat	Rice	Wheat	Rice	Wheat	Rice
2011-12*	77840.54	26719.88	78269.30	26124.00	428.76	-595.88
2012-13	96561.53	33179.76	80340.03	30692.90	-16221.50	-2486.86
2013-14	77225.94	26489.99	81697.57	30025.44	4471.63	3535.45
2014-15	75711.76	25954.96	71517.05	26000.87	-4194.71	45.91
2015-16	83359.98	28585.00	74443.75	24485.32	-8916.23	-4090.68
Total					-24432.05	-3592.06

(Source: Data provided by MPSCSC, * Data provided by Directorate)

There was a shortfall of 24432.05 MT wheat and 3592.06 MT rice in distribution to SHGs of all districts during year 2011-16.

Thus, there was a shortfall of 24432.05 MT wheat and 3592.06 MT rice in distribution to SHGs of all districts during year 2011-16. Due to shortage of food grains, distribution of SN to the beneficiaries as per prescribed menu and quantity could not be ensured.

In the exit conference (October 2016), the Commissioner replied that release order (RO) was issued to SHGs on the basis of wheat/rice required for SN. Lifting of food grains as per RO was made by SHGs from godown of MPSCSC and Fair Price Shop.

The reply was not acceptable, as physical verification of kitchen of SHGs revealed preparation of less quantity of SN against requirement of beneficiaries, as detailed in paragraph 2.3.9.5.

2.3.9.3 Engagements of cooks

As per para 5.3 of the guidelines issued (February 2014) by WCD, GOMP regarding providing SN at AWCs/Mini-AWCs, as far as possible, a separate cook for each AWC would be deployed by SHG, which would be paid ₹ 500 per month. Wherever it was not possible, cook of the Mid Day Meal Scheme (MDM) would be deployed. It would be the responsibility of cook to provide food regularly as per required quantity and quality.

- **Shortage of cooks**

Scrutiny of the records of three Districts (Chhindwara, Dhar and Rajgarh) revealed that only one cook had been deployed by SHG to provide breakfast and lunch under SNP to more than one AWCs and remuneration were paid at the rate of ₹ 500 per AWC per month for the number of AWCs. This resulted in irregular payment of ₹ 13.09 lakh on engagement of cooks, as detailed in **Table 2.3.11**:

Table-2.3.11: Details of number of cooks engaged by SHG for AWCs

Sl. No.	Name of District	Name of Project	Number of AWCs	Number of SHG engaged	Number of cook engaged	Period	Payment made to cook
1	Chhindwara	Jamai, Pandhurna Mohkhed, Ghansaur	2 to 10	1	1	June 2014 to October 2015	₹ 5.83 lakh
2	Dhar	Sardarpur 01	25	1	1	September 2014 to May 2015	₹ 1.12 lakh
3	Rajgarh	Khilchipur, Jirapur Sarangpur, Suthalia	2 to 7	1	1	November 2014 to October 2015	₹ 6.14 lakh

(Source: Data provided by districts)

In the exit conference (October 2016), the Commissioner replied that supplementary nutrition was being provided by a SHG to more than one AWC. Therefore, no irregular payment to cook was made.

The reply of the Commissioner was not acceptable, as separate cook for each AWC was required to be deployed by SHG.

- **Undue benefit given to SHG**

Under the scheme, the honorarium to cook would be deposited directly in his bank account by the DPO. During scrutiny of vouchers for payment of SN in Satna district, audit noticed that honorarium of the cook amounting to ₹ 1.67 crore was paid to 588 SHGs during June 2014 to March 2016.

In the exit conference (October 2016), the Commissioner replied that due to change of cooks frequently by SHG and the fact that the cooks did not have bank accounts, the honorarium amount was deposited in the bank accounts of the SHGs and honorarium was paid to cook by SHGs.

The reply was not acceptable, as payment of cook's honorarium to SHG was in violation of scheme guidelines. Further, no evidence in support of the fact SHGs had paid the honorarium to the cooks was furnished by the DPO. Fact also remains that without direct transfer of benefits of cooks to their bank accounts, charges of corruption and misappropriation cannot be ruled out.

2.3.9.4 Shortcomings in providing supplementary nutrition by AWCs

GOMP prescribed (October 2009 and February 2014) the menu for breakfast and lunch to be provided under SNP. This menu was to be displayed on display board at AWCs for awareness of public. AWCs were required to provide the utensils for preparation and distribution of SN. AWCs were also required to keep weighing scale to record the weight of children for providing additional meal to malnourished children. As per order issued (July 2015) by GOMP, *Panchnama* for distribution of SN was to be prepared at AWCs consisting of details of quantity of SN and date of distribution duly signed by AWW/AWH, one guardian, ASHA worker, representative of SHG, *Poshan Mitra*, *Poshan Sahyogini* and *Panch/Sarpanch*.

On scrutiny of information furnished by 420 selected AWCs, audit noticed that *Panchnamas* in 314 AWCs, Survey register in 15 AWCs, *Poshan Aahar* stock register in 47 AWCs, Monthly and Annual Abstract in 19 AWCs, growth chart in 63 AWCs, Inspection register in 38 and *Bhojan Patrak* in 302 AWC were not prepared.

Honorarium of the cook amounting to ₹ 1.67 crore was paid to 588 SHGs during June 2014 to March 2016 in district Satna, instead of depositing directly to his bank account.

Shortcomings in providing supplementary nutrition by AWCs.

During inspection of 210 AWCs out of 420 sampled AWCs, audit noticed the following deficiencies:

- On the inspection day, attendance register was not filled in 85 AWCs. Therefore, the number of beneficiaries which attended the AWC on the inspection day vis-à-vis total enrollments could not be ascertained in audit.
- SN was not distributed as per menu in 155 AWCs on the date of inspection. SN was not provided at 11 AWCs on the date of inspection.
- Utensils for distribution of cooked food were not found at 41 AWCs.
- Weighing scale was not found in 10 AWCs. Thus, physical growth/malnutrition of infant/ children could not be measured and recorded.
- Display board for menu in 95 AWCs was not available.
- Two AWCs (Miyapura, Nalchha project, District Dhar and Unida, Berasiya 01 project, District Bhopal) were found closed during the inspection.

In the exit conference (October 2016), the Commissioner replied that instructions had been given to concerned officials from time to time to ensure maintenance of services in prescribed register.

The reply was not acceptable, as the aforementioned shortcomings were noticed despite departmental instructions to Project Officers. Thus, the State Government failed to ensure compliance of its own instruction for providing SN to beneficiaries.

During joint inspection of 210 AWCs attendance of shortage of 60 per cent beneficiaries were found.

Case Study 3: Acute shortfall in actual beneficiaries on the day of inspection of AWCs

Attendance of children was found less than registered number at all inspected AWCs. During joint inspection of 210 AWCs, audit noticed that 3536 beneficiaries (40 *per cent*) were found present on the day of inspection against 8940 registered children in the age group of three years to six years. As informed by AWCs, the main reasons for lesser attendance were migration of parents, admission of children in schools, poor and less quality of SN, inadequate sitting space at AWC, AWC running at long distance and hot weather.

The shortfall of beneficiaries at inspected AWCs was quite large as compared to figures of shortfall provided by Department, District Programme Offices and Project Offices, which were 27.35 *per cent* of beneficiaries in the age group of three to six years at State level, 26.46 *per cent* at District level and 24.16 *per cent* at Project level during 2011-16.

In the exit conference (October 2016), the Commissioner replied that deficiencies were negligible on the basis of population of State. However, efforts would be made to get rid of shortfall.

The reply was not acceptable, as the data compiled for the number of actual beneficiaries of SNP was higher in test checked cases, which renders the possibility of misreporting and even absent children were being shown as receiving SN.

2.3.9.5 Joint Inspection of SHGs





As per guidelines (February 2014) of GOMP, *Bhojan Patrak* would be given to each SHG monthly, in which AWW would mention quantity and quality of meal at the time of receiving each meal and put her signature with date. As per para 8 of guidelines (October 2009) of GOMP, stock register of BPL wheat/rice/raw materials, cash book/bill vouchers was to be maintained by SHG. SN was to be prepared in kitchen shed.

During joint inspection of 57 SHGs, following shortcomings were noticed:

- Food was prepared in open space by eight SHGs because separate kitchen was not available at AWCs.
- Firewood was used by 50 SHGs for preparation of food instead of LPG stove on the ground of easy availability of firewood.
- SN food was not prepared as per menu by any of the SHGs.
- 54 SHG did not submit *Bhojan Patrak* to AWCs for entry of foods distributed by them. Further audit scrutiny revealed that bills of SHGs were accepted and paid without insisting on filled *Bhojan Patrak*.
- Stock register of food grains, cash book and bill voucher was not maintained by 52, 45 and 49 SHGs respectively.

The Project Officer stated that SHG was a small unit run by rural women, due to which these deficiencies were noticed.

The reply was not acceptable, the deficiencies noticed during the joint inspection were in violation of scheme guidelines and therefore, required to be addressed.

	
<p>Food preparing by Saraswati SHG, Nunagar at unhygienic space in front of toilet room, Sector Shahnagar 1, District Panna.</p>	<p>SN prepared in temporary open shed by Ganesh SHG, Badnavar 1 project in District Dhar</p>
	
<p>Short preparation of SN against about 300 beneficiaries by Ganesh SHG, Badnavar 1 project in Dhar District</p>	<p>Temporary open Kitchen shed of Jai MaaVaisnav Devi SHG, Jaswadi, Project Khandava Rural in Khandava District</p>

In the exit conference (October 2016), the Commissioner replied that instructions had been issued to district officers and SHGs to address these deficiencies. However, efforts would be made to get rid of shortfall.

2.3.9.6 Registration of SHG under Food Safety and Standards Act

As envisaged under section 31(2) of Food Safety and Standards Act 2006 and as per circular (January 2014) of Food and Drug Administration, Madhya Pradesh, food providing institution was required to obtain registration from Food Department. In this regard, Commissioner, ICDS has also issued (July 2015) instructions to all Collectors of Madhya Pradesh to follow the guidelines.

Scrutiny of information received from 39 sampled projects revealed that 2319 (51 per cent) SHGs out of 4633 SHGs were not registered from the Department of Food and Drug Administration. Thus, Project Offices failed to ensure that SHGs engaged in providing supplementary nutrition at AWCs had mandatory registration under Food Safety and Standards Act 2006.

In the exit conference (October 2016), the Commissioner replied that action for registration of SHGs was completed by all districts.

The reply was not acceptable, as the verification of the reply of Department in DPO, Rewa (November 2016) revealed that only 10 SHGs out of 3343 SHGs was registered under Food Safety and Standards Act 2006.

2.3.9.7 Quality Assurance

As per para 11 of Chapter 2 of the Operational Guidelines for Food Safety and Hygiene regarding food handling and safety measures for hot cooked meals under ICDS issued by GOI (December 2013), sample of food should be sent for laboratory testing at regular intervals. Water used for cooking/drinking should be regularly tested for conforming to drinking water quality standards as prescribed by the Ministry of Drinking Water and Sanitation.

Scrutiny of records in 42 test checked projects and 210 AWCs physically verified revealed that water used for cooking/drinking was not tested regularly for conforming to drinking water quality standards. Regular testing of food was not found at the 201 AWCs and sample of breakfast and lunch were not maintained at 140 AWCs out of 210 tests checked AWCs.

In the exit conference (October 2016), the Commissioner replied that as per norms of WCD, GOI, testing for quality of cooked food from laboratory was not necessary. There was a provision under *Sanjha Chulha* for testing of quantity and quality of cooked food by members of *Gram Sabha Tadartha Samiti* constituted at local level.

The reply was not acceptable, as the guidelines of ICDS specifically provided for testing of sample of cooked food from laboratory at regular intervals. Further, the provision under *Sanjha Chulha* for testing of quantity and quality of cooked food by members of *Gram Sabha Tadartha Samiti* constituted at local level was also not adhered to.

Water used for cooking/drinking was not tested regularly for conforming to quality standards and regular testing of food was not done.

2.3.10 Infrastructure for project implementation

2.3.10.1 Inadequate manpower at State level

To operationalise the scheme effectively, adequate manpower was required. The position of sanctioned strength and men in position at State level are shown in **Table 2.3.12**:

Table-2.3.12: Position of sanctioned and Men in position at State level as of March 2016

Sl. No.	Name of Post	Sanctioned	Men-in-Position	Vacant
1	DPO	51	39	12
2	CDPO	453	334	119
3	Supervisor	3213	3125	88
4	AWW	92230	91279	951
5	AWH	80160	79021	1139

(Source: Data provided by Directorate)

Thus, there was a considerable shortage of supervisory staff as well as in the cadres of AWW/AWH, which affected the proper implementation of the SNP.

In the exit conference (October 2016), the Commissioner replied that proposal for filling of vacant post of DPO/CDPO and Supervisor was sent to Public Service Commission and *Vyapam* respectively. The provision for filling of vacant post of AWW/AWH before six month had been made by State Government.

2.3.10.2 Establishments of Inadequate Project Offices

According to GOI Guidelines (December 2008), for blocks with more than two lakh population, State could opt for more than one project (@ one per one lakh population) or could opt for one project only. In the latter case, staff could be suitably strengthened based on population or number of AWCs in the block. Similarly, for blocks with population of less than one lakh or so, staffing pattern of CDPO office could be less than that of a normal Block.

Directorate informed that 453 projects at State level were running against the requirement of 701 projects as of March 2016. However, population of five selected Projects⁶¹ were more than 2 lakh so one additional project was to be established in each block.

In the exit conference (October 2016), the Commissioner replied that a proposal for sanction of new projects had been sent to GOI.

2.3.10.3 Shortage of AWCs on the basis of population

According to the revised population norms laid down by Government of India under ICDS (December 2008), one AWC was to be opened for 400-800

⁶¹ Alot (Ratlam) 2.36 lakh, Gunnor (Panna) 2.34 lakh, Maihar 01 (Satna) 2.07 lakh, Nalchha (Dhar) 2.56 lakh and Pandhana (Khandawa) 2.60 lakh.

rural/urban population, thereafter in multiples of one AWC for population of 800.

Requirement of AWCs and Mini-AWCs at State level as per population as on March 2016 is given in **Table 2.3.13:**

Table-2.3.13: Details of requirement and shortage of AWCs and Mini-AWCs at State level

Sl. No.	Area	Anganwadi Centres			Mini-Anganwadi Centres		
		Requirement	Availability	Shortage	Requirement	Availability	Shortage
1	Urban	13067	8278	4789	422	205	217
2	Rural	56056	49098	6958	10580	7950	2630
3	Tribal	29641	22784	6857	4468	3915	553
		98764	80160	18604	15470	12070	3400

(Source: Data provided by Directorate)

There was shortage of AWCs and Mini-AWCs.

Thus, there was shortage of 18604 AWCs and 3400 Mini-AWCs in the State as of March 2016. The shortfall in AWCs had an increasing trend, which was 13226 (March 2012), 13764 (March 2013), 16130 (March 2014) and 17957 (March 2015). Due to shortage of AWCs/Mini-AWCs, the benefit of SN could not be provided adequately to intended beneficiaries.

Audit noticed that proposals for sanction of 1332 AWCs in 2010-11 and 8589 AWCs in 2012-13 were sent to GOI by the State Government. Out of those proposals, sanction for 4305 AWCs (November 2014) were received. However, these 4305 AWCs were not opened, as the approval from the Cabinet was not received.

As per data provided by Directorate (January 2017), out of total 61,755 villages/wards in the State, 11156 villages/wards covering 53.84 lakh population were without AWCs. The beneficiaries under ICDS had to travel one Kilometer (Km) in most of the areas, but in the area having sparse population density the distance was 1.5 to 3 Km to access AWCs. The status of villages/wards in the State during 2011-12 to 2013-14 was not available with the Department. Therefore, the improvement in the coverage of AWCs could not be ascertained in audit.

In the exit conference (October 2016), the Commissioner replied that sanction for 4,305 AWC and 600 Mini-AWC had been given and state government has initiated action for running of aforesaid sanctioned AWC/Mini-AWC. Commissioner further stated (January 2017) that there was no norms for opening AWCs on the basis of distance.

2.3.10.4 Slow Progress in construction of AWCs

Audit scrutiny revealed that 22,693 AWCs in the State were running in rented buildings, as detailed in **Table 2.3.14:**

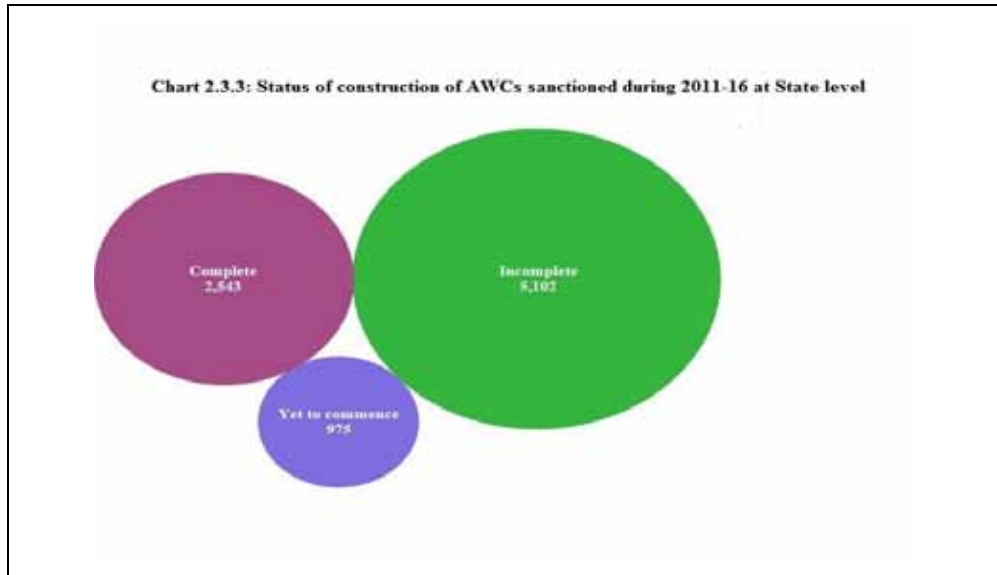
Table 2.3.14: Status of building where AWCs running

Sl. No.	Level	Departmental building	Rented building	Other government building
1	State	56146	22693	1321
2	Selected Districts	11467	9673	9221
3	Selected Projects	3519	3062	2587

(Source: Data provided by Directorate, Districts and Projects)

As per information given by Directorate, out of 11187 AWCs sanctioned before 2011-12, construction of 720 AWCs was incomplete, whereas construction of 489 AWCs was yet to be commenced as on March 2016 at the state level. Scheme wise and year wise details given in **Appendix 2.3.5**. However, construction work of 7286 AWCs for ₹ 450.79 crore was not executed. Construction was not completed even after the lapse of one to five years despite deposit of funds and lying with construction agencies.

The status of construction of AWC sanctioned during 2011-16 at the State level are listed in **Chart 2.3.3**.



(Source: Data provided by Directorate)

Further, 1608 AWCs were sanctioned for construction before 2011-12 in two districts⁶², out of these 59 AWCs were incomplete. In seven districts⁶³, an amount of ₹ 56.73 crore was sanctioned for construction of 1578 AWCs, out of which 198 AWCs were incomplete and construction of 29 AWCs is yet to be commenced. An amount of ₹ 15.08 crore was lying unspent.

Audit observed that construction of 1291 AWCs, which was sanctioned during 2011-16 was incomplete and 101 AWCs were yet to commence. An amount of ₹ 116.91 crore remained unutilised with the agencies. Construction was not completed even after the lapse of one to five years despite deposit of funds. The details are given in **Appendix 2.3.6**.

⁶² Balaghat (sanctioned 963, incomplete 16) and Chhindwara (sanctioned 645, incomplete 43).

⁶³ Bhopal, Dhar, Indore, Khandwa, Khargone, Ratlam and Rajgarh.

The following pictures are showing the status of buildings of selected AWCs:

	
Kachcha building of Anganwadi Centre, Manaura 3 of Gyaraspur project in Vidisha.	Damaged condition of roof in Anganwadi Ward 7/2, Project Maihar 01, District Satna
	
Unhygienic surrounding of Anganwadi Centre Ward 6/2, Project Maihar 01, Satna	Cooked food was distributed in open space at AWC Mordha, Katthiwada Project, District Alirajpur

Construction of 5102 AWCs were incomplete and 975 AWCs were yet to be commenced out of 8620 AWCs buildings sanctioned during 2011-16.

In the exit conference (October 2016), the Commissioner replied that efforts would be made to get rid of shortage of amenities in AWCs. Further, replied that construction of AWCs sanctioned under various schemes was carried out by various executing agencies selected at the district level. The construction work was slow due to disputed land, site selection and delay in construction by the executing body. Out of construction of 11187 AWCs buildings sanctioned at State level before 2011-12, construction of 10111 AWCs was completed, 913 AWCs was incomplete and 163 was yet to be commenced. At district level, 1608 AWCs sanctioned before 2011-12, construction of 39 AWCs was incomplete in District Balaghat and Chhindwara. Construction of 8477 AWCs buildings sanctioned during 2011-12 to 2015-16, out of which, 4509 AWCs were incomplete and 471 AWCs were yet to be commenced.

2.3.10.5 Deficient infrastructure facilities at AWCs

As per prescribed GOI norms (March 2011), an AWC was to provide basic facilities like sitting room, a separate room for a kitchen, a store room for storing food items, child friendly toilet, separate space for children to play indoor and outdoor games and safe drinking water facilities. The minimum requirements of covered area of not less than 600 sq. feet was also prescribed for an AWC.

Scrutiny of information provided by 42 test checked CDPOs in respect of 9192 AWCs revealed that AWCs were located in structures with very small spaces with no drinking water facilities in 693 AWCs, no toilets for children in 2734 AWCs, no indoor space for playing in 1457 AWCs, insufficient place for children and women to sit in 770 AWCs and no separate kitchen in 4447 AWCs.



Further, the joint physical verification (March to July 2016) of 210 AWCs of 42 projects in 14 selected districts revealed that:

- Adequate space for playing was not available in 75 AWCs;
- Kitchens were not found in 141 AWCs;
- A store room for storing food items was not found in 66 AWCs;
- Toilets were not found in 88 AWCs;
- Safe drinking water facility was not found in 70 AWCs.

In the exit conference (October 2016), the Commissioner replied that co-ordination with various departments was being made to provide basic amenities at AWCs.

2.3.11 Growth Monitoring and Nutrition Status of Children

Atal Bihari Vajpayee Bal Arogya and Poshan Mission (ABM) scheme run by the State Government with the objective to reduce the incidence of mortality and malnutrition as well as to improve the nutritional and health status of children under five years of group. The achievements of ABM as reflected from National Family Health Survey (NFHS)-3 (2005-06) and NFHS-4 (2015-16) was as shown in the **Table 2.3.15:**

Table-2.3.15: Details of Target of ABM and achievement

Sl. No.	Indicators	Target fixed under ABM by year 2015	Achievement as per NFHS-3 report (2005-06)	Achievement as per NFHS-4 report (2015-16)
1	Under-5 mortality rate	From 94.2 to 60 deaths per 1000 live births	93 deaths per 1000 live births	65 deaths per 1000 live births
2	Percentage of underweight children	From 60 per cent to 40 per cent	60 per cent	42.8 per cent
3	Severely malnourished children	from 12.6 per cent to 5 per cent	12.6 per cent	9.2 per cent

(Source: ABM guidelines, NFHS-4 report)

Thus, State could not achieve target for reducing severely malnourished children from 12.6 per cent to 5 per cent, even after distribution of third meals

State could not achieve target for reducing severely malnourished children from 12.6 per cent to 5 per cent, even after distribution of third meals to underweight children.

to underweight children. Similarly, State was lagging behind the targets set for reducing percentage of underweight children and under-5 mortality rate. The shortfall in achievement may be attributed to shortfall in providing SN and lackadaisical approach of AWCs as they were not monitoring growth of children, as detailed in paragraph 2.3.9.4.

In the exit conference (October 2016), the Commissioner replied that status of malnutrition was improving through ABM and continuous efforts was also being made.

2.3.12 Internal Control Mechanism

2.3.12.1 Integrated Child Development Scheme Mission

ICDS Mission was not constituted.

As per GOI guidelines, State ICDS Mission headed by the Chief Minister of the concerned State would be responsible for overseeing child development and nutrition system, consideration of policy matters related to child development and nutrition. The State ICDS Mission would meet at least once in every six months. Every district would have a District ICDS Mission headed by the District Collector of the concerned district.

Audit scrutiny revealed that ICDS Mission was not constituted at State level as well as District level.

In the exit conference (October 2016), the Commissioner replied that as per decision taken by State Government, committee constituted previously under ABM was to be re-established in place of constitution of ICDS Mission. The further action was under process.

Reply was not acceptable, as ICDS Mission was yet to be constituted for implementation of ICDS Programme.

2.3.12.2 Social Audit

As per provision given in guidelines of WCD, GOMP (October 2009), Social Audit of the work of SHG for providing SN would be conducted according to the procedure prescribed for MDM by Panchayat and Rural Development Department.

Audit observed that no Social Audit of SHG for SNP was conducted during the period from 2011-12 to 2015-16 in 42 projects of 14 sampled districts.

Social audit was not conducted during 2011-16.

In the exit conference (October 2016), the Commissioner replied that action for social audit was to be taken by Panchayat and Rural Development Department. A provision for preparation of *Panchnama* during distribution of supplementary nutrition by SHGs was made.

The reply of the Commissioner leads to the conclusion that in the absence of social audit, the participation of the community could not be ensured. Further, *Panchnama* was not prepared at 314 AWCs out of 420 test checked AWCs.

2.3.12.3 Monitoring and Supervision

As per GOI circular (October 2010), the monitoring and supervision schedule stipulated in **Table 2.3.16** was to be ensured for effectiveness in the delivery of services in ICDS.

Table 2.3.16: Details of schedules of Monitoring and Supervision.

Sl. No.	Category of official	Schedule/ proposed requirement
1.	District Programme Officer	All blocks to be covered per quarter. At least three AWCs during each block to be visited to ensure 10 per cent AWC coverage in a year equally spreading them across the year.
2.	Child Development Project Officer	At least 20 AWCs per month on a rotational basis and to ensure coverage of 100 per cent AWCs in a year.
3.	Supervisors	A minimum of 50 per cent of AWCs under the Supervisor's jurisdiction every month.

In selected districts and 40 projects, details of visits made by DPOs to projects and AWCs and by CDPOs and supervisors to AWCs within their jurisdiction to monitor their operations are given in **Table 2.3.17**. However, two projects offices (Lateri and Gyaspur of district Vidisha) did not furnish the requisite information.

Table 2.3.17: Details of visits by DPOs/CDPOs/Supervisors

Sl. No.	ICDS Officials	Number of Visits of Projects			Number of Visit of AWCs		
		Target ⁶⁴	Achievement*	Shortfall	Target	Achievement*	Shortfall
1	DPOs	2724	736	1988 (72.98 per cent)	13342	5504	7838 (58.75 per cent)
2	CDPOs	--	--	--	43437	19351	24086 (55.45 per cent)
3	Supervisors	--	--	--	256476	130818	125658 (48.99 per cent)

(Source: *Data provided by Districts/Projects)

DPOs, CDPOs and Supervisors had not undertaken supervision of SNP as per their targets.

As evident from the above table, DPOs, CDPOs and Supervisors had not undertaken supervision of SNP as per their targets.

In the exit conference (October 2016), the Commissioner replied regular inspection of AWCs were conducted by officials of division, district, project and sector of department, for which, monitoring was done through online Management Information System. Further, shortage of inspection was due to work load. The inspection of AWCs/projects was conducted by all competent officers as per roster and oral instructions were issued on the spot for deficiency.

The reply was not acceptable, as the information provided by DPOs and CDPOs indicated shortfall ranging from 49 per cent to 73 per cent in supervision.

2.3.12.4 Monitoring and Review Committee at various levels

As per GOI Circular (March 2011), Monitoring and Review Committees at various levels were to be constituted (as detailed in **Table 2.3.18**) in the context of universalisation of ICDS with focus on improved quality in delivery of services. The committee would monitor and review the issues related with

⁶⁴ Target (DPO – All blocks to be covered per quarter. At least 3 AWCs during each block to be visited to ensure 10 per cent AWC coverage in a year, CDPO – 100 per cent in a year, Supervisors –A minimum of 50 per cent of AWCs under the Supervisors jurisdiction every month).

the overall progress and universalisation of ICDS, convergence with other departments, improving the AWC infrastructure, use of Information, Education and Communication (IEC) in the State.

Table 2.3.18: Details of Monitoring and Review Committee

Sl. No.	Level	Name of Committee	Chairperson	Meeting to be held
1	State	State Level Monitoring and Review Committee (SLMRC)	Chief Secretary	Once in Six month
2	District	District Level Monitoring and Review Committee (DLMRC)	District Magistrate/Collector	Once in a quarter
3	Block	Block Level Monitoring Committee (BLMC)	Sub Divisional Magistrate	Once in a quarter

(Source: GOI Guidelines March 2011)

Meeting of State Level Monitoring and Review Committee was not held.

Audit observed that the State Government had constituted SLMRC. However, meeting of SLMRC was not held during 2011-12 to 2015-16. Further, DLMRC had been constituted only in one District (Balaghat) out of 14 selected Districts, where only two meetings were held during 2015-16. However, district Alirajpur did not provide the information.

Out of the covered 42 projects of 14 selected districts, BLMC had been formed in nine Projects⁶⁵ of five Districts. However, no meeting of BLMC was held except in Phanda (Bhopal). BLMC was not constituted in 33 projects and meetings were not held.

In the exit conference (October 2016), the Commissioner replied that meetings of SLMRC was not conducted. Departmental schemes were reviewed through other committees constituted at State level under chairmanship of Chief Secretary. Monitoring and Review Committee at District, Block and AWC levels had been constituted in all Districts of State and meetings were conducted regularly. Instructions had been issued to the concerned District Collectors where meeting were not being conducted.

The reply was not acceptable, as DLMRC and BLMC were not constituted and meetings were not held regularly in test checked districts and projects.

2.3.13 Conclusion

- SNP was to be extended to all children upto the age of six years and all pregnant and lactating mothers. During 2011-16, 20.94 lakh registered children of the age group of six months to three years, 57.02 lakh registered children of age group of three years to six years and 7.99 lakh registered pregnant and lactating mothers were not provided SN. The shortfall was due to deficient infrastructure at AWCs, preparation of less quantity of SN or at times no supply of SN and long distances of AWCs, which acted as disincentives to enrolled beneficiaries affecting their attendance at AWCs.

⁶⁵ Bhopal (Phanda in 2012-13), Chhindwara (Jamai 2 in 2015-16, Pandhurna in 2015-16, Chhindwara Rural in 2014-15), Dhar (Badnawar-1 in 2012-13 and Nalchha in 2015-16), Indore (Indore Rural 01 and Urban 07 in 2012-13) and Khargone (Sanawad in 2015-16).

- There was shortage of 18604 AWCs and 3400 Mini-AWCs in the State as of March 2016 as per population norms laid down by Government of India. Out of total 61755 villages/wards in the State, 11156 villages/wards covering 53.84 lakh population were without AWCs. State Government did not open 4305 AWCs, though these AWCs were sanctioned by GoI in November 2014.
- DPOs did not adhere to Central Issue Price (CIP) of wheat and rice and payments were made to MPSCSC at higher rates. This resulted in excess payment of ₹ 40.87 crore to MPSCSC during 2012-13 to 2014-15. Further, unreconciled advance of ₹ 13.81 crore was lying with MPSCSC on account of short lifted food grains by DPOs. Department did not reconcile the reasons for excess utilised food grains by MP Agro, which resulted in undue financial benefits of ₹ 15.57 crore to MP Agro. DPOs irregularly paid ₹1.67 crore to SHGs towards honorarium to cooks instead of paying it directly in the accounts of cooks. Without direct transfer of benefits of cooks to their bank accounts, charges of corruption could not be ruled out.
- In 14 test-checked Project Offices, SN was not supplied during various months (ranged from one day to 120 days) during 2011-12 to 2015-16 in 983 AWCs having 37079 registered beneficiaries. There was a shortfall of 24432.05 MT wheat and 3592.06 MT rice in distribution to SHGs engaged in preparation of cooked meal during year 2011-16, which affected the distribution of cooked meal to beneficiaries.
- As per National Family Health Survey (2015-16), there were 9.2 per cent of severely malnourished children in the State. Thus, State could not achieve target for reducing severely malnourished children from 12.6 per cent to 5 per cent. Similarly, State was lagging behind the targets set for reducing percentage of underweight children and under-5 mortality rate.
- Meeting of State Level Monitoring and Review Committee was not held. Monitoring and Review Committee was not constituted at District and Block level for proper monitoring and supervision.

2.3.14 Recommendations

- *Reconciliation of allotment and lifting of food grains, and its payments should be made periodically.*
- *Efforts should be made to cover all beneficiaries under SNP. Link the beneficiaries with Aadhar Card etc. so that they can be tracked.*
- *The Government should closely monitor the progress of construction of AWCs buildings so as to ensure availability of good quality buildings for the AWCs, fulfilling the prescribed standards for infrastructure and efforts should be made to provide basic amenities like safe drinking water, toilets etc., in all AWCs to ensure healthy environment to the beneficiaries.*
- *ICDS Mission should be constituted for proper and smooth running of scheme.*
- *Inspection of AWCs by DPOs/CDPOs/ Supervisors as prescribed should be ensured for effective implementation of the scheme.*

Government stated that it would endeavor to implement these recommendations.

Chapter-III

Compliance Audits

- **Audit of "Establishment of Madhya Pradesh Professional Examination Board and Monitoring of its functioning"**
- **Audit of "Madhya Pradesh Building and Other construction Workers Welfare Board"**
- **Audit on "108 Ambulance Services"**
- **Follow up Audit of the Performance Audit on "Mahatma Gandhi National Rural Employment Guarantee Scheme"**
- **Audit paragraphs**

Chapter III: Compliance Audit

Compliance Audit of the Government departments, their field formations as well as that of the autonomous bodies brought out instances of lapses in management of resources and failures in the observance of the norms of regularity, propriety and economy. These have been presented in the succeeding paragraphs.

TECHNICAL EDUCATION AND SKILL DEVELOPMENT DEPARTMENT

3.1 Audit of 'Establishment of Madhya Pradesh Professional Examination Board and Monitoring of its functioning'

3.1.1 Introduction

The Royal Commission on Superior Services in India, 1924 (Lee Commission), which established the Public Service Commission in India had noted that 'wherever democratic institutions exist, experience has shown that to secure an efficient civil service, it is essential to protect it as far as possible from political or personal influences and give it that position of stability and security which is vital to its successful working as an impartial, efficient instrument to give effect to the policies of Government, whatever be its political complexion.'

The former Chief Justice of India, Justice P.N. Bhagwati in a judicial pronouncement observed 'that the Public Service Commission occupies the pivotal place of importance in the State and the integrity and efficiency of its administrative apparatus depends considerably on the quality of the selection made by the Public Service Commission' and went on to say that 'this can be achieved only if the Chairman and Members of the Public Service Commission are eminent men possessing a high degree of calibre, competence and integrity, who would inspire confidence in the public mind about objectivity and impartiality of selections to be made by them. We would, therefore, like to strongly impress upon every State Government to take care to see that its Public Service Commission is manned by competent, honest and independent persons of outstanding ability and high reputation who command the confidence of people and who would not allow themselves to be deflected by any extraneous consideration from discharging their duty of making selection strictly on merit.'

The debate of the Constituent Assembly at the time of the framing of the Constitution of India reflected the following views of Shri Lakshminarayan Sahu, '..... Moreover, I would also like that the members of the subordinate services too should be selected by the Public Service Commission. If the members of the subordinate services are taken through the Public Service Commission, nobody can complain of nepotism. But if the appointments to subordinate services are kept out of the scope of the Public Service Commission, there would always be complaint against one minister or the other of being guilty of nepotism in the appointments made by them. With a view to avoid such criticisms, I want that the subordinate services may also be selected by the Public Service Commission.'

Public Service Commissions have been set up under the Constitution and corresponding statutes to conduct examination and other assessment modes for recruitment of persons into Government services. Similarly, Technical Boards, such as Central Board of Secondary Education (CBSE) have been set up by various professional bodies to conduct examinations and recruit students into different professional streams. The purpose of creation of these commissions and Board or other bodies is to ensure transparency and accountability in recruitment to these important posts and disciplines to ensure that the principle of merit and social equity prevail. Against this background, we undertook the appraisal of the procedure in place to ensure the achievement of these lofty ideals, in the recruitment of subordinate staff of State of Madhya Pradesh and conduct of examination for entrance to professional courses, which was the domain of MPPEB otherwise known as VYAPAM.

Government of Madhya Pradesh established a Pre-Medical Test Board in the year 1970 for conducting entrance examination for admission into the Medical Colleges. Later, in the year 1981, a Pre-Engineering Board was set up for conducting entrance examination for admission into engineering colleges. These Boards were amalgamated in the year 1982 to set up Madhya Pradesh Professional Course Entrance Examination Board for conducting entrance tests for admissions in the Medical, Engineering, Agriculture and Polytechnic colleges of the State. The Board was reconstituted and named (July 1997) as 'Professional Examination Board' (*Vyavsayik Pariksha Mandal*), commonly known as VYAPAM. In April 2003, the Board was entrusted the responsibilities to conduct recruitment to those State level posts (except for posts of Police and Law Departments), which were not filled by the Madhya Pradesh Public Service Commission.

With a view to conduct examinations in professional courses and matters connected therewith or incidental thereto, the *Madhya Pradesh Vyavsayik Pariksha Mandal Adhiniyam, 2007* (MPPEB Act 2007) was enacted by the State Legislature. The Act provides for establishing a Board, which would be a body corporate by the name of the Madhya Pradesh Professional Examination Board (MPPEB/MP VYAPAM), having perpetual succession and a common seal with power to acquire and hold property. State Government notified the constitution of the Board under MPPEB Act in March 2016.

3.1.1.1 Audit Objectives

An audit was conducted to examine what were the objectives of Government of Madhya Pradesh (GoMP) in establishing the Board and Government's relation with the Board including oversight of its activities particularly those related to conduct of various examinations. An entry conference was held with the Principal Secretary, Technical Education and Skill Development Department, GoMP in August 2015 to discuss the audit objectives, criteria and audit coverage. Government specifically wanted us to examine "the inherent weaknesses in the MPPEB Act 2007 and suggest measures for improvement". The draft report was issued to Government on 30 December 2016. The audit observations of the report were also discussed during exit conference held on 14 February 2017 with Principal Secretary, Technical Education and Skill Development Department.

3.1.1.2 *Audit coverage*

The audit of ‘Establishment of MPPEB and monitoring of its functioning’ was carried out (from April 2016 to August 2016) at Technical Education and Skill Development Department, Government of Madhya Pradesh. The audit findings are based on scrutiny of records relating to the Board and replies received from the Department in response to audit enquiries/observations.

3.1.1.3 *Audit constraints*

The report is based on the examination of records in the Technical Education and Skill Development Department, which provided seventeen files related to the Board for audit scrutiny. However, the records held by MPPEB could not be test checked in the audit and Department also did not provide the information related to the Board during audit scrutiny.

3.1.1.4 *Acknowledgement*

Audit acknowledges the co-operation extended by the Chief Secretary, Government of Madhya Pradesh, on whose initiative, the audit could start from 30 April 2016 (eight months after entry conference).

Audit findings

3.1.2 Duality in Government approach on the status of the Board

Government of Madhya Pradesh notified (April 1982) constitution of *Vyavsayik Pathyakram Pravesh Pariksha Mandal* (VYAPAM) for conducting entrance examinations for admission into medical, engineering, agriculture and polytechnic colleges. With this notification, erstwhile Pre-Medical Test Board and Pre-Engineering Board ceased to exist and their powers and duties were vested in the Board, which envisaged to be an independent entity with capacity of suing and being sued. The Board was endowed with the right to acquire and hold movable and immovable property.

3.1.2.1 *Status of the Board*

There was initial confusion over the status of VYAPAM, whether it was a Government Department or not. This was demonstrated by the notification of 1982 wherein the State Government declared that it would not be responsible for the acts of VYAPAM. However, the status of Board as a Government Department was accepted in various other subsequent inter-departmental deliberations of the Government, which was also upheld by judicial pronouncements, as discussed in succeeding paragraphs.

Under the notification of April 1982, the Board was envisaged to work under Manpower Planning Department (now, Technical Education and Skill Development Department). State Government had power to issue instructions from time to time to the Board for its functioning. However, under section 6 of the notification, State Government declared that it was not liable for any act of omission or commission by the Board. This act of abdication of responsibilities by the State Government despite having the powers to issue instructions regarding the Board led to confusion over its status as a Government Department.

In a note submitted to Chief Minister (June 1983), Principal Secretary, GoMP, Manpower Planning Department noted that the Board was semi-autonomous body and proposed for its annual audit by the office of the Auditor of Local Funds. The proposal was approved by the Chief Minister.

The Chairman, VYAPAM intimated (August 1994) Principal Secretary, Manpower Planning Department, GoMP regarding continued confusion on the status of the Board. The Chairman requested the Government to take a decision in this matter, as it was neither a registered society nor considered as Department of Government. It was not established by any Act also.

On a reference from the Manpower Planning Department, Department of Law opined (October 1994) that the status of the Board was a part of GoMP and it was not an independent body. In a related meeting of the Committee of Senior Secretaries (February 1997), headed by the Chief Secretary, convened for granting independent status to Board, the Manpower Planning Department informed the Committee that the status of Board was that of a Government Department. The Committee, however, decided that there was no need to change the existing arrangement of Board.

3.1.2.2 Control of the State Government

State Government approved (September 2000) *Vyavsayik Pariksha Mandal Seva Bharti Niyam, 1999* for making appointments of officers/staff for VYAPAM. However, Rules to govern the service conditions of the officers/staff of VYAPAM were not framed by the Government so far. It provided for 126 posts of various cadres in the Board and classified them under Class I, Class II, Class III and Class IV post of the State Government (**Appendix-3.1.1**). Under this rule, Chairman, Director and Controller in the Board were to be appointed by transfer of State Government officers. However, it was never clarified as to whether this constituted a deputation or transfer to an ex-cadre post. The officers continued to be shown as borne on the regular cadre of the Government Department but were not paid from the Consolidated Fund of the State.

The procedure adopted for appointment of Chairman could not be ascertained from the records/information provided to Audit. On being enquired (May 2016) regarding rules, regulations, notifications and executive orders under which Chairman of the Board was appointed, the Department furnished (August 2016) only the list of Chairmen during September 2007 to March 2016 and no further details were provided. Further scrutiny revealed that officers were appointed to the posts of Director and Controller in the Board treating such posting at times as ex-cadre post as well as Foreign Service. Thus, the Board was manned by the officers of State Government and controlled by the State Government.

The status of the Board was finally settled as a Government Department by Hon'ble High Court in a civil petition¹ filed by the Board to challenge imposition of property tax on it by Bhopal Municipal Corporation. The Hon'ble High Court, Jabalpur held (July 2003) that VYAPAM is a department of the Government.

¹ No. 1232 of 2002.

From all the above arguments, it would emerge that evidently, the Board was a Government Department and its activities were to be subjected to the same oversight as applicable to a Government Department. However, State Government adopted a duality in its approach towards the status of Board since its inception and allowed it to function without adequate control, such as scrutiny of its functioning by the administrative department, scrutiny by vigilance authorities, scrutiny by internal audit and scrutiny by C&AG of India. Nor were any procedures identified for selection and appointment of the Chairman and other members of the Board, which would have ensured that qualified persons of eminence and who could function in an independent manner were selected for such posts such as the selection process for various Staff Selection Commissions etc. in the States.

On being enquired as to whether any rules were framed for the functioning of Board under section 4 of the Executive Order of 1982, Department replied (October 2016) that *Vyavsayik Pariksha Mandal Seva Bharti Niyam, 1999* was implemented since September 2000 for recruitment to various posts of the Board, including its Chairman. However, Department did not frame any other rules/regulations regarding conduct of the business of Board, financial rules, rules regarding conduct of examination and collection of fees, etc. The examinations were conducted by Board even without finalisation of important regulations by Government, such as regulation for conduct of examination including ensuring safety and security of Question papers, Answer scripts, fair evaluation, confidentiality procedures and imposition of penalties on candidates using unfair means. Thus, State Government did not exercise the required oversight over the activities of the Board.

3.1.2.3 Dichotomy of approach

Despite it being a part of State Government as argued above, the receipts and expenditure of the Board were not included in the Government Accounts and the transactions were outside the Consolidated Fund of the State. Thus, unlike a Government Department, finances of the Board was not subjected to budgetary control of State Legislature. This, despite the fact that the Advocate General clarified (May 2006) on a reference from administrative department that the procedure for receipts of VYAPAM and its drawal and disbursal should be such as in case of Government Departments.

It is pertinent to mention that the expenses of the Union or a State Public Service Commission, including any salaries, allowances and pensions payable to or in respect of the members or staff of the Commission, are charged to the Consolidated Fund of India or, as the case may be, the Consolidated Fund of the State. Further, the receipts of these commissions are credited into the Consolidated Fund. Similarly, the receipts of Staff Selection Commission (SSC), which is an attached office of the Department of Personnel and Training, Government of India, are remitted into the Consolidated Fund of India and budgetary support for the functioning of SSC is given by Government of India.

Contrary to provisions applicable to similarly placed government organisations, the Board was allowed to keep its receipts and expenditure

outside the State government accounts. This led to dilution in financial accountability of the Board, as discussed in paragraph 3.1.6.

Government Departments are subject to audit under section 13 of the C&AG's (Duties, Powers and Conditions of Services) Act, 1971.

The provision for audit was also not reviewed even after judicial pronouncement of Hon'ble High Court in July 2003 that the Board was a Government Department. Thus, unlike any other Government Department, the activities of the Board was kept outside the purview of audit of C&AG.

We further noticed that State Government did not develop any mechanism to follow up the reports of Local Fund Audit on the Board and as informed by the Department, Board has not been providing information on the audited accounts, balance sheet and inspection report relating to Local Fund Audit to Government of Madhya Pradesh. Therefore, the quality of the Audit could not be verified by us.

Thus, State Government adopted duality in the approach on the status of the Board and allowed VYAPAM to function in a nebulous atmosphere, without regulatory controls, scrutiny or responsibility, which reflected poor governance. The fact that the posts of Chairman, Director and Controller were held by State Government officers confirmed that the Board was under the control of government. Further, various inter-department deliberations at Government level revealed that State Government was well aware of its status as a Government Department. Despite this, State Government did not exercise the requisite oversight on the functioning of the Board. The confusion over its status were allowed to continue and the arrangement between the Board and State Government remained flexible. Instead of directing the Board for its acts of omission or commission, State Government ostensibly distanced itself from the activities of the Board through notification of 1982 while still maintaining administrative control over the apex management. This shadowy control, without accompanying measures for verification and assessment of VYAPAM's functions, was a case of exercise of power without assumption of responsibility. This eventually led to a situation where there was severe erosion in credibility of entrance examinations conducted by the Board.

3.1.3 Implementation of Madhya Pradesh Vyavsayik Pariksha Mandal Adhiniyam, 2007

The primary objective of the Board was to hold examinations and tests for the purpose of admission to courses of higher professional studies or for public employment. In order to provide statutory recognition to the Board, a bill was drafted by the Law Department in 1983. However, State Government did not introduce the bill in the State Legislature.

On a reference of Manpower Planning Department regarding registration of the Board under Society Registration Act, the Department of Law opined (March 1996) that the authority to be vested with such important functions would be required to function in just, fair and reasonable manner and therefore, it should be created by an Act to enjoy better status than a registered society. It further stated that the bill drafted in 1983 could be suitably amended

and introduced in the assembly so that it may function as ‘State’ within the meaning of Article 12 of the Constitution of India.

Despite explicit opinion of Department of Law on essentiality of greater authority and more credibility for the Board, State Government did not introduce the bill in the State Legislature. Scrutiny of records revealed that the State Government decided (August 2006) to constitute the Board as a statutory institution only after a writ petition² was filed in Hon’ble High Court, Jabalpur (July 2005) challenging the powers of State Government to constitute VYAPAM under Article 162 of the Constitution. Thus, State Government took 23 years in initiating process for granting statutory recognition to the Board, since the bill was first drafted to provide the Board a statutory recognition.

3.1.3.1 Establishment of the Board

The Madhya Pradesh *Vyavsayik Pariksha Mandal Adhiniyam, 2007* (the Act) was passed by the State Legislature in August 2007 and came into force since 15 October 2007. However, we noticed that the State Government delayed establishment of the statutory Board even after enactment of the Act.

Under section 3(1) of the Act, State Government was required to establish MPPEB by a notification with effect from such date as may be specified in the notification. Section 25 of the Act further provided that the Professional Examination Board, existing immediately before the date specified in section 3(1), shall be merged in the MPPEB. Audit noticed that State Government notified 14 March 2016 as the date on which the MPPEB shall be established under Section 3(1) of the Act. Thus, Statutory Board (MPPEB) could be established only in March 2016, even though State Legislature passed the Act for its establishment in August 2007. The reason due to which State Government took more than eight years to establish MPPEB as a statutory Board could not be ascertained from the records.

Audit noticed that erstwhile VYAPAM started to exercise some of the powers given under the Act to MP VYAPAM, such as regulation making power. However, the authority under which VYAPAM exercised the powers under the Act, was not evident from the records of the Department. Consequently, the duality in the status continued even after enactment of Act in August 2007.

Audit further noticed that the Board still (August 2016) did not have the required full strength to carry out its functions as per the Act, as nominated members were yet to be appointed by the State Government.

A close scrutiny of the provisions of the Act revealed following lacunae in implementation of the Act:

3.1.3.2 Independence of the Board

The Act provided that the Board would consist of the Chairperson, 14 ex-officio members and 11 members nominated by the State Government. An officer of the rank of Chief Secretary was to be appointed as Chairperson and

² M/s Study Circle Society, Bhopal vs. Secretary to Government, Department of Technical Education and VYAPAM.

the service condition shall be prescribed by the regulations. The tenure and service conditions of the Chairperson was to be such as may be prescribed by the regulations.

Audit scrutiny revealed that no regulations had been framed for prescribing tenure and service condition of the Chairperson. State Government had not initiated any action to frame the regulations prescribing the procedure of appointment of Chairman, its tenure and service conditions. Further, the procedure followed for appointment of Chairman of the Board (**Appendix 3.1.2**) could not be ascertained from records produced in audit.

Audit further noticed that the Chairman of the Board continued to be recruited under *Vyavsayik Pariksha Mandal Seva Bharti Niyam, 1999*, which provided for appointment of Chairman by the State Government by transfer of the member of Indian Administrative Services of the rank of Principal Secretary or above. Thus, State Government did not make necessary changes in the recruitment rule for appointment of Chairman in congruity with the provision of the Act. This resulted in the appointment of officers of the rank less than Chief Secretary as Chairman of the Board (**Appendix 3.1.2**), which was contrary to the provisions made in the Act for independence of the Board. Moreover, provisions relating to fixed tenure of the Chairperson, fixed pay and allowances, security of tenure, debarment from employment post retirement, were not made which undermined the independence of the Chairperson and therefore, of the Board itself. Besides, the post of Chairman was held as additional charge by Additional Chief Secretary to State Government for last one year undermining the independence of the Board.

On being pointed out, Department replied (August 2016) that MPPEB had been directed to frame the regulations regarding tenure and service condition of the Chairperson.

The absence of the specific conditions regarding the mode of selection of the Chairperson, security of tenure, service conditions etc. in the Act itself leaving it to be framed under further regulations and not even fixing a parity with some other established statutory authorities, was a grave lacunae in the Act.

3.1.3.3 Regulations for carrying out activities of the Board

As per section 24 of the Act, the Board may make regulations not inconsistent with the provisions of the Act or the rules made there under for the purpose of carrying into effect the provisions of the Act. First draft of the regulations would be submitted by the Board to the State Government for approval and the State Government shall, within a period of three months from the date of submission of such draft communicate to the Board either its approval or refusal to the draft, or may suggest such modifications therein, as may be deemed necessary in the draft, and if the State Government fails to take any action within the aforesaid period, the final draft submitted by the Board shall be deemed to have been approved by the State Government, and shall be published in the Gazette accordingly.

Section 24 of the Act further provided a list of such regulations, which were related to crucial aspects of conducting examination by the Board, such as, regulation for conduct of entrance examinations and recruitment examinations; fees for admission to examination of Board; imposition of penalties on

candidates using unfair means or interfering in the examinations conducted by the Board; determination of the standard and expenditure in respect of the examinations and other related activities; and, control, preparation of database in respect of examinations conducted by the Board.

Audit noticed that the Board forwarded 14 regulations to the Department in June 2009. Three more regulations were forwarded in March 2011. However, these regulations were now under the process of amendment at the Board level. We could not ascertain from the records as to whether these regulations were returned to the Board or taken back by it.

Certain significant provisions in these draft regulations, which would have helped in better quality of examination were as follows:

Under provisions of draft Regulation 1 (Madhya Pradesh VYAPAM – Conduct of the examination Regulations, 2011), Confidential Section and Strong Room Section was to be established. The confidential section was responsible for preparing question papers and its printing. Various confidential activities of the examination, such as receipt, storage, packing and checking, despatch, receipt after examination of confidential material was to be conducted in Strong Room. Entry to strong room was to be restricted and could be made only after permission of the officer nominated by the Controller.

Under provisions of draft Regulation 3 (Madhya Pradesh VYAPAM – Publication of the Results of the examinations conducted by the Board Regulations, 2011) prescribed for supervisor to be engaged in computer room/strong room for scanning of OMR answer sheets and other related activities from the data base.

Under provisions of draft Regulation 2 (Madhya Pradesh VYAPAM – Fees for admission to the examination of the Board Regulations, 2011), Fee Fixation Committee was to be constituted under supervision of Chairman to decide the fee of various examinations conducted by the Board.

The draft Regulation 5 (Madhya Pradesh VYAPAM – Imposition of penalties on candidates using unfair means or interfering in the examinations conducted by the Board Regulations, 2011) mentioned about the Unfair Means Committee comprising of Director, Controller and Joint Controller (Examination), which would submit its report to the Chairman of the Board. It also prescribed the penalties to be imposed on the candidates for use of unfair means.

The draft Regulation 17 (Madhya Pradesh VYAPAM – Constitution of Standing Committees of the Board Regulations, 2011) provided for examination committee to make recommendation to the Chairman for appropriate action against persons involved in misconduct during process of examination and mass copying at examination centers, missing of answer sheets, re-examination, complaints against confidentiality of examination etc.

Evidently, these regulations were required to be approved and notified by the State Government to ensure conduct of examination in just, fair and transparent manner. However, the Board continued to conduct examination without approval of these regulations even after enactment of the Act, which

undermined the credibility of the Board. Therefore, the Board continued to function in vacuum in what could be construed as an unregulated fashion.

On being pointed out, Department replied (August 2016) that MPPEB had been directed to submit regulations, which would thereafter be approved and published.

3.1.3.4 Rules not made by the State Government

As per Section 23 of the Act, the State Government may, make rules for carrying out all or any of the purposes of this Act which shall be laid on the table of the Legislative Assembly. However, no such rules were made by the State Government and the Board continued to function without any direction from the State Government.

On being pointed out, Department replied (August 2016) that rules would be framed. It further replied that the Board had not submitted the rules for finalisation.

The reply was not acceptable, as it was the State Government and not the Board which was responsible for making rules for onward submission of these to State Legislature. The Government was obviously avoiding responsibility in the matter.

Thus, the delay in establishment of Board under the Act defeated the purpose to provide greater authority and more credibility to the Professional Examination Board in Madhya Pradesh. Even thereafter, the Board was hampered by the lack of rules and regulations which would define and guide its composition, functioning and supervision. As a result, the duality of status continued to exist even after enactment of the Act and the nebulous nature of the Board had not been codified or settled.

3.1.4 Transfer of recruitment function to the Board

The Board was constituted by State Government in April 1982 for conducting entrance examinations for admission into medical, engineering, agriculture and polytechnic colleges. However, General Administrative Department, Government of Madhya Pradesh directed³ (April 2003) all appointing authorities (except for posts of Police and Law Departments) to fill those State level posts through the Board, which were not filled by the M.P. Public Service Commission. It was stated that the decision was taken to reduce the financial burden of State Government on recruitment examination.

The reasons due to which State Government did not opt for conducting recruitment examination through Madhya Pradesh Public Service Commission or considered for creating a Subordinate Service Selection Board for recruitment examination or what were the advantages perceived in transferring recruitment examinations to VYAPAM, were not evident from the records made available to audit. The procedures related to conduct of examinations for medical, engineering colleges etc. are tantamount to grading candidates for admission to professional study courses and are in no way similar to an

³ General Administrative Department order no C-3-11/2003/3-1 Bhopal dated 23.04.2003.

activity designed for recruitment to Government posts. Recruitment to jobs involve assessment of not only skill and knowledge but also aptitude and physical fitness. Matter such as reservation and quotas have also to be kept in mind. Recruitment procedures include examination of candidates from myriad backgrounds (not only medical and engineering). It involves elimination and selection of a specific number of persons. On the other hand, examination for admission to colleges do not include the objective of grant of livelihoods and only grade the candidates according to performance of a person in a common test. The objective is to standardise the skill levels of persons coming from different educational system who are desirous of acquiring professional knowledge in the State, so that comparisons on a common platform for entrance to professional courses offered in the State are possible. There is no elimination, so competition is less. Therefore, the requirement of the two types of activities i.e. entrance examinations and recruitment methodology are quite different. The skill sets being evaluated are different and, therefore, it is not clear how the two types of examinations can be conducted by the same entity. The provisions of MPPEB Act and Rules made thereunder do not address these difficulties.

Audit scrutiny revealed that out of 20 states⁴, no State except, Chhattisgarh, (which was formed out of Madhya Pradesh) conducts the activities related to entrance examinations for professional courses to be pursued in colleges alongwith the activity related to recruitment to Government posts, under the same authority nor does the Government of India do anything similar.

Apart from Madhya Pradesh and Chhattisgarh, recruitment activity remained with the Government either departmentally or through creation of Subordinate service selection bodies such as Staff Selection Commission which were Government bodies. Similarly entrance to professional entrance examination were conducted by Academic or Regulatory bodies under supervision of the Government such as CBSE/MCI for Engineering/Medical examinations. Therefore, there is no precedent available for merger of the activities of recruitment with that of grading for entrance to professional courses and entrustment of these to a body over which the Government has no control (as stated in April 1982 notification).

3.1.4.1 Data regarding recruitment examination

On being asked about the details of recruitment examinations conducted by the Board for the State level posts, Department did not provide the information and stated that it pertained to VYAPAM. However, the information available at the website of the Board revealed that it had conducted 90 recruitment examinations in which 86.23 lakh candidates appeared during the years 2005-15 (*Appendix-3.1.3*). It is a reflection of the disregard that the Government has for its core function i.e. recruiting its employees, that the GoMP does not even maintain data regarding the number of examinations conducted for induction to its services. It shows up the utter opacity in the recruitment activity which is also undesirable.

⁴ Andhra Pradesh, Telangana, Rajasthan, Tamil Nadu, Karnataka, Uttar Pradesh, Maharashtra, Bihar, Goa, Haryana, Himachal Pradesh, Odisha, Punjab, Tripura, Meghalaya, Gujarat, Kerala, Mizoram, Chhattisgarh and West Bengal.

Audit scrutiny revealed that the adequate strengthening of the Board was not made even after transfer of recruitment function to it, as discussed below:

3.1.4.2 Development of selection procedure for conduct of recruitment examination

The Board was conducting entrance examinations for admission to medical, engineering, agriculture and polytechnic colleges prior to its appointment as recruitment agency of State Government. Thus, the Board did not have the expertise to conduct recruitment examinations and was required to develop a fair and just selection procedure and curriculum for these recruitment examinations to achieve impartiality, objectivity and suitability.

Ideally, the Board should have consulted Madhya Pradesh Public Service Commission (MPPSC) or any other recruitment agency for developing the selection system for examination under the direction of State Government. In response to an audit query, MPPSC informed (August 2016) that it was not consulted by General Administration Department/ the Board for development of selection system.

We requested (May 2016) the Department to provide information as to whether any regulations/selection system were framed by Board/vetted by Government. However, the Department did not provide the information and replied (August 2016) that the information pertains to MPPEB.

With reference to audit query as to whether any rule was framed by the State Government for recruitment of candidates, Department informed (August 2016) that selection process was governed by MPPEB Act 2007 and Madhya Pradesh Subordinate Services (Combined Eligibility) Examination Rules, 2013. Evidently, Government did not make any rules for examination process prior to 2013, whereas recruitment examinations were being conducted by the Board since 2004.

Thus, a primary function of the Government to ensure free and fair recruitment to its own services, which was till now being conducted by Public Service Commission/Government Departments, was jettisoned in favour of an institution, which was neither statutory nor independent, nor functioned under well laid out regulation.

3.1.4.3 Insufficient Manpower

State Government sanctioned (May 1982) 105 posts for carrying out the business of the Board (*Appendix-3.1.4*), which was increased to 126 posts after approval (September 2000) of *Vyavsayik Pariksha Mandal Seva Bharti Niyam, 1999 (Appendix-3.1.1)*. However, State Government did not assess the requirement of additional manpower in the Board after endowing it with the responsibility of recruitment for State level posts in April 2003, which involved handling of large number of applications of job aspirants.

Audit scrutiny revealed that the Board informed (January 2010, February 2014 and March 2014) the State Government for insufficient manpower at the levels of Joint Controllers, Deputy Controllers and Assistant Controllers and its adverse impact on conducting examinations, besides vacancies against the existing posts. However, State Government sanctioned 44 additional posts to

the Board only in September 2014, i.e., 11 years after making it responsible for recruitment examination.

In reply, Department stated (October 2016) that sanction was given for 44 posts in VYAPAM as per new proposed set up. VYAPAM had started conducting examinations on regular basis since 2008. There was no delay in sanctioning of posts in VYAPAM. As far as possible, officers were posted in VYAPAM on deputation basis time to time.

The reply is not acceptable, VYAPAM was conducting recruitment examinations since 2004 and the strengthening of manpower was made after 11 years of transferring recruitment function to VYAPAM. Further, there was no evidence to conclude that State Government or the Board had ever considered for strengthening the Board with reference to technical expert panel of academicians/question setters/interviewers, etc.

Thus, Government entrusted the recruitment function to the Board without corresponding enhancement of the quality and quantity of its manpower.

3.1.4.4 Recruitment examination for Police Department

As per General Administration Department (GAD) order (April 2003), the examination for the posts of Police and Law Departments was not to be conducted by the Board. Madhya Pradesh Subordinate Services (Combined Eligibility) Examination Rules, 2013, which also provided a list of various examinations to be conducted by the Board, did not include the posts of Police and Law Departments.

While Technical Education and Skill Development Department did not provide the details of recruitment examinations conducted by the Board for the State level posts, the information available on the website of the Board (www.vyapam.nic.in) revealed that it had conducted 11 examinations for recruitment in Police Department in which 12.01 lakh job aspirants appeared during years 2005-2015 (*Appendix-3.1.5*), which was in violation of GAD orders. The number of vacancies against which these examinations were held was not available on the website.

The reasons due to which recruitment examination for Police was transferred to the Board and under whose authority, despite GAD orders to the contrary, could not be ascertained as all relevant records were not made available to us.

On being pointed out, Department did not furnish the reply and stated that the matter pertained to VYAPAM.

The reply was not acceptable as the Board should not hold recruitment examination without corresponding requisition from the Departments concerned, and if a set procedures as enshrined in a Government Order was to be set aside, it had to be done so after due deliberation, adequate consideration of the advantages or disadvantages and by a decision of the competent authority in the Government. There appeared to be no such action preceding the handing over of the examination for recruitment to police posts to VYAPAM.

3.1.5 Appointments by State Government in the Board

3.1.5.1 Appointment of Director, VYAPAM in violation of recruitment rules

As per Schedule 2 under rule 5 of *Vyavsayik Pariksha Mandal Seva Bharti Niyam*, 1999, the post of Director of the Board shall be filled by transfer of Senior Principal of an engineering college or officers of the equivalent rank of other Department, who have sufficient experience of examination related work.

Audit scrutiny revealed that the then Minister, Technical Education and Manpower Planning, GoMP, Shri Raja Pateria ordered for deputation of Dr. Yogesh Uprit to the post of Director, VYAPAM, vide his noting dated 25.10.2002. However, the Deputy Secretary, Technical Education and Manpower Planning Department noted (20.11.2002) that the appointment of Dr. Yogesh Uprit to the post of Director, VYAPAM was not appropriate, as he was a retired officer working on contractual basis in *Mahatma Gandhi Chittrakut Gramodaya University, Satna*.

The matter regarding ineligibility of Dr. Yogesh Uprit was brought to the notice of the then Minister and a proposal was submitted to him for the appointment of Dr. Uprit on contractual basis. After approval of the Minister, the proposal was sent to the Chief Minister for approval. However, the proposal sent to the Chief Minister did not mention the ineligibility of Dr. Yogesh Uprit for the post of Director, VYAPAM. The Chief Minister granted approval for contractual appointment of Dr. Yogesh Uprit in the Board and he was appointed as Director, VYAPAM on contractual basis on 14.02.2003.

Evidently, the appointment of Dr. Yogesh Uprit as Director was irregular, the post was required to be filled by transfer of Senior Principal from the engineering college or officers of the equivalent rank of other department, whereas Dr. Uprit was neither a serving employee in another department of any equivalent rank nor was he a Senior Principal of Engineering College. Dr. Yogesh Uprit was later suspected to be involved in financial and examination related irregularities, as detailed in paragraph 3.1.7.1.

On being pointed out, the Department did not offer (October 2016) its comments on the irregular appointment of Dr. Uprit. It, however, informed that Dr. Uprit was removed from the service after the examination related irregularities came to notice.

3.1.5.2 Appointment of Controllers without following due process

As per the Recruitment Rules for the Board, the post of Controller was to be filled by transfer of a Professor of Engineering College or Principal of Polytechnic or equivalent to the rank of other Department who have enough experience of examination work. We noticed that appointments were made to the posts of Controller in the Board without following due process, as discussed in succeeding paragraphs.

Appointment of Shri Pankaj Trivedi as Controller, VYAPAM

Scrutiny of records revealed that Secretary, Technical Education and Training Department submitted (April 2011) a panel containing names of three officers for the post of Controller, VYAPAM to the then Minister of Technical Education and Skill Development, Shri Laxmikant Sharma. However, the Minister instructed to appoint Dr. Pankaj Trivedi as Controller of examination on deputation, though the name of Dr. Trivedi was not in the proposed panel. Technical Education & Skill Development Department issued order (April 2011) for appointment of Dr. Pankaj Trivedi as Controller for two years from date of his joining on the post and he joined his duty in May 2011.

The appointment of Dr. Pankaj Trivedi to the post of Controller was in violation of General Administration Department's instruction (February 2008) requiring selection of officers for deputation from a panel of minimum three officers. We further noticed that Dr. Pankaj Trivedi did not possess requisite qualification for appointment on the post of controller as well as he had no experience of examination related work.

Further scrutiny revealed that Dr Pankaj Trivedi held the additional charge of post of Director of the Board for the period 21.06.2011 to 27.07.2012. He was further appointed as Director vide State Government's order dated 28.07.2012 stating 'State Government appoints Shri Pankaj Trivedi as Director, Professional Examination Board, while keeping him posted on his current post of Controller'. Dr. Trivedi remained posted on both posts, i.e. Controller as well as Director in MPPEB from 28.07.2012 to 30.07.2013.

On being pointed out, Department informed (October 2016) that the name of Dr. Pankaj Trivedi was not forwarded in the panel. It further informed that the documents related to his qualification and experience were not available at that time and also not examined at Government level. With reference to his appointment as Director, MPPEB, Department replied that the charge of Director was entrusted to Dr. Trivedi due to vacancy against this post.

Thus, the appointment of Dr. Pankaj Trivedi as Controller, VYAPAM was irregular and his possessing the necessary qualification was never vouched by the Government.

Appointment of Shri Sudhir Singh Bhadoria as Controller, VYAPAM

Scrutiny of records revealed that the then Minister of State (Independent Charge), Technical Education, GoMP Shri Tukojirao Pawar ordered (July 2007) for appointment of Shri Sudhir Singh Bhadoria as Controller in the Board on the ground that he fulfilled the requisite qualification and had examination related experience for the post of Controller and his confidential report was also excellent/very good. We noticed that no panel was prepared for filling the vacancy of Controller, VYAPAM against which Shri Bhadoria was posted.

On being pointed out, Department informed (October 2016) that no advertisement was published for seeking application from other departments.

Thus, Dr. Pankaj Trivedi and Shri Sudhir Singh Bhadoria were appointed on deputation to the post of Controller, VYAPAM by the then Ministers without following due process for such deputation. It is pertinent to mention that Dr. Pankaj Trivedi was suspected to be involved in the alleged irregularities in admission/recruitment examinations, which took place in 2012 and 2013 (*Appendix-3.1.6*). Despite these irregularities, State Government extended his deputation period by two years in March 2013.

3.1.5.3 Undue benefit by suo moto upgradation of pay scales

As per schedule-1(K) under Rule 5 of *Vyavsayik Pariksha Mandal Seva Bharti Niyam*, 1999, the post of Sr. System Analyst and System Analyst were of Group “A” and Group “B” cadre with the scale of ₹ 10000-15200 and 8000-13500 respectively.

Scrutiny of records revealed that existing pay scale of Senior System Analyst and System Analyst of ₹ 10000-15200 and 8000-275-13500 were upgraded (October 2003) to the pay scale of ₹ 12000-375-16500 and 10000-325-15200 respectively with the approval of the Chairman, VYAPAM. Further scrutiny revealed that Shri Nitin Mohindra, Senior System Analyst and Shri Ajay Kumar, System Analyst were the incumbents on these posts, who were suspected to be involved in the alleged irregularities in admission/recruitment examinations, as discussed in paragraph 3.1.7.

Further scrutiny revealed that the approval of the State Government was not taken for the upgradation of the pay scale, which was essential as the pay scale for these posts were approved by the State Government under *Vyavsayik Pariksha Mandal Seva Bharti Niyam*, 1999. The irregularities in upgradation of pay scale of System Analyst and Sr. System Analyst was also confirmed in the report (dated 25.08.2004) of the Secretary, Technical Education & Training Department to the Additional Chief Secretary, GAD, wherein Dr. A.K. Shrivastava, Controller, VYAPAM and Dr. Yogesh Uprit, Director VYAPAM were held responsible for this and the role of the Chairman, VYAPAM in the irregularities was reported to be ascertained separately.

On being pointed, the Department informed (October 2016) that the pay of System Analyst and Senior System Analyst was not amended since notification of *Vyavsayik Pariksha Mandal Seva Bharti Niyam*, 1999. It further informed that the action was taken to file the case in the matter by Economic Offences Wing.

3.1.6 Financial Accountability of the Board

3.1.6.1 Fund of the Board kept outside Government Account

The accounts of the Board were not available for scrutiny during this audit. However, we noticed from the budget estimates submitted by the Board to the Department and information available on the website of the Board that its income was ₹ 478.80 crore during 2007-08 to 2013-14 (*Appendix-3.1.7*), which included income from sale of application forms, examination fees, interest on bank deposits and other miscellaneous receipts and recoveries. The figures related to 2014-15 and 2015-16 were not made available by the Department. As against this, total expenditure of the Board was ₹ 389.34 crore

including transfer to reserves, which resulted in surplus of ₹ 89.46 crore during the period 2007-14.

Since the Board was a Government Department till the notification of statutory Professional Examination Board in March 2016, the entire receipt and expenditure were to form part of the Government Account. However, the fund of Board was kept outside the Government Account. Besides, the receipts and expenditure of the Board remained out of the legislative controls.

3.1.6.2 Control over the Board funds

In the background of a Writ Petition filed at the Jabalpur Bench of Hon'ble High Court (M/s Study Circle Society vs. Secretary to Government, Department of Technical Education and VYAPAM), State Government decided to accord statutory status to VYAPAM. The substance of the petitioner's argument was that the creation of VYAPAM by the State Government invoking the powers under Article 162 was incorrect and VYAPAM should be brought under the purview of Article 266 of the Constitution. In this context, Advocate General advised the Department (May 2006) that VYAPAM should be brought under the discipline of Article 266 of the Constitution. In response to this, State Government decided to frame a draft Act for granting statutory status to VYAPAM, which would be identical to Madhya Pradesh *Madhyamik Shiksha Mandal Adhiniyam* (MPMSM Act), 1965.

The Act provided for constitution of a Board Fund in which all moneys received by or on behalf of the Board shall be deposited. The codal provisions for the Board Fund under the MPPEB Act and MPMSM Act, 1965 were as follows:

'All moneys at the credit of the Board funds shall be kept in the Government treasury or at any Bank as the Board may with the approval of the Government determine: Provided that nothing in this section shall be deemed to preclude the Board from investing such moneys as are not required for immediate expenditure in any of the Government securities' (Section 11 of MPMSM Act, 1965).

'All moneys credited to the Board fund shall be deposited in such Bank as may be determined by the Chairperson: Provided that it shall not be deemed to preclude the Board from investing such moneys as are not required for immediate expenditure in any of the Government Securities' (Section 13 of the MPPEB Act, 2007).

Evidently, Government had ceded its control over operations of the Board Fund in case of MPPEB, which was not in case of the Board of Secondary Examination, Madhya Pradesh.

Further, maintaining of Board fund outside the Government Account was contrary to the practice of maintaining accounts of the constitutional and independent authorities like Judiciary, Union Public Service Commission, State Public Service Commissions, Comptroller and Auditor General of India and Election Commission as a part of Government accounts.

3.1.6.3 Misutilisation of Board Fund

Scrutiny of records revealed that the Board had granted ₹13.75 crore to other organisations for utilisation for purposes other than that for which it was constituted, as detailed in **Table 3.1.1**.

Table-3.1.1: Transfer of Money to other institutions by the Board

(₹ in crore)

Sl. No.	Name of the Institute to whom money was provided	Reason for providing the money	Date on which money was provided	Amount
1.	National Law Institute University, Bhopal	Proposed work in project – the transfer of money was sanctioned by the Board in its 52 th Meeting (13.12.1999)	Not provided by Department	1.60
2.	Institute for Excellence in Higher Education, Bhopal	Building construction – the transfer of money was sanctioned by the Board in its 54 th Meeting	30.03.2002 and 04.09.2000	1.15
3.	Centre for Research and Industrial Staff Performance, Bhopal (CRISP)	To start IT enabled training center in Bhopal – the transfer of money was sanctioned by the Board in its 55 th Meeting	02.01.2001 12.04.2001 and 02.05.2001	1.00
4.	Rajiv Gandhi Proudyogiki Vishwavidyalaya, Bhopal	To establish a new engineering college in Shahdol – the transfer of fund was sanctioned (March 2015) by Technical Education and Skill Development Department	12.05.2015	10.00
Total				13.75

(Source: Information provided by the Department)

We further noticed that the transfer of fund by the Board to *Rajiv Gandhi Proudyogiki Vishwavidyalaya*, Bhopal was discussed in a Secretary level meeting on 26.12.2014 in which Chairman of the Board, Secretary of Technical Education and Skill Development Department, Principal Secretary of Finance Department and Additional Secretary of Law Department were present. The Committee was of the opinion that the provision of grant by the Board for construction of Engineering College was not covered under the objective of the MPPEB Act and if State Government desired to transfer the Board Fund for activities other than those relating to conduct of examination in professional courses, the present Act needed to be amended. However, despite these observations of the Committee, the Technical Education and Skill Development Department issued sanction (March 2015) for transfer of ₹41.00 crore by the Board to *Rajiv Gandhi Proudyogiki Vishwavidyalaya*, Bhopal. Out of which, the Board transferred ₹10.00 crore to *Rajiv Gandhi Proudyogiki Vishwavidyalaya*, Bhopal in May 2015.

As evident from above, the board fund of ₹13.75 crore was transferred to other organisations on the order of Department as well as at the level of Board itself. The purpose for which these fund were transferred was not covered either

under Executive Order of 1982 for creation of the Board nor under MPPEB Act, 2007.

On being pointed out, the Department replied (October 2016) that the Board was competent to utilize its accumulated funds. It further informed that the transfer of ₹41.00 crore to *Rajiv Gandhi Proudyogiki Vishwavidyalaya*, Bhopal was made on the basis of approval from the Cabinet.

The fact remains that the Board Fund of ₹13.75 crore was transferred to other organisations for purposes other than that for which the Board was created. Thus, the Board as well as Department misutilised accumulated funds lying with the Board as per their convenience. Besides, it indicated the evident control of Government over the proceeds of the receipts of VYAPAM and its allocation, transfer etc, yet State Government distanced itself from the Board by stating that it was not responsible for its functioning.

3.1.6.4 Examination fee

As per Section 24(2) (b) of the Madhya Pradesh *Vyavsayik Pariksha Mandal* Act 2007, the Board may make regulation providing for the fees for admission to the examinations of the Board. However, no such regulation was finalised by the Board and approved by the State Government.

We noticed that examination fees for various recruitment and entrance examinations were not determined by the Board in consultation with the Government. In this context, it is pertinent to mention that similarly placed organisation viz. Staff Selection Commission determines the fee structure for examination in consultation with Central Government.

On being pointed out in Audit (October 2016), Department informed that the determination of fees was being done by the Board.

The reply is not tenable, as the regulation of the fees for admission to the examinations of the Board was to be approved by the State Government under Section 24(2)(b) read with Section 24(4) of the Act.

3.1.7 Oversight of the Board by State Government

3.1.7.1 Action taken by the State Government against persons found involved in financial irregularities

As per general order of GAD (No.F/12/2/85/Pra-Sa.Ka/Ek Bhopal, Dated 15-10-1985), the government/semi-government employees shall be suspended with immediate effect without any exception, if challans against them for legal proceedings in connection with corrupt practices is submitted in the Court by the Madhya Pradesh Lok Ayukt or by the State Bureau of Investigation of Economic Offences.

With reference to above general order, it was directed to all departments vide general order (No. F/13/3/88/49-10/Ek Bhopal, Dated 07-11-1988) of Secretary, Department of Personnel, Administrative Reform and Training GoMP, 'It was brought to the notice that a government officer suspended as per above cited directions against whom case was in progress in the Court, was posted on a sensitive post after revoking his suspension by the department. The Government hereby directs in this regard that relaxation of

rules and regulations in such serious cases of corruption or immoral practices against Government officers, especially when these are under consideration in the Court, should not be deemed appropriate and officers of the suspicious background must not be posted on the sensitive post. It is, therefore, requested that these directives must be followed strictly and no relaxation should be allowed.’

A complaint related to financial irregularities in the Board was received (March 2004) in the Manpower Planning Department, Bhopal through State Bureau of Investigation of Economic Offences (EOW), Bhopal. DIG EOW further informed (September 2004) the Secretary, Technical Education and Training Department, Bhopal that *prima-facie* the irregularities had been found and a case has been lodged on the matter against following officers/employees of the Board for investigation:

1. Shri Arun Gupta, then Chairman, VYAPAM
2. Shri Yogesh Uprit, then Director, VYAPAM
3. Shri A.K. Shrivastav, Controller, VYAPAM
4. Dr. P. Prakash Rao, Joint Controller, VYAPAM
5. Shri A.K. Kalia, Joint Controller, VYAPAM
6. Shri Nitin Mohindra, Sr. System Analyst, VYAPAM
7. Shri Ajay Kumar, System Analyst, VYAPAM
8. Shri Ashok Mishra, Finance Officer, VYAPAM
9. Shri O.P. Tikaria, Joint Controller, VYAPAM
10. Shri Ramesh Dubey, Junior Account Officer, VYAPAM
11. Smt Radha Belani, Financial Advisor, VYAPAM
12. Other related officers and employees of VYAPAM

The Additional Secretary, Government of Madhya Pradesh (Law Department), granted approval (October 2009) for legal proceeding against these accused persons in the court.

Scrutiny of records further revealed that Secretary, Technical Education & Training Department submitted a report (dated 25.08.2004) to the Additional Chief Secretary, GAD on the complaint received through EOW in March 2004. The report revealed that following officers/employees of the Board were involved in irregularities:

Table-3.1.2: List of officers/officials involved in different irregularities

Sl. No.	Brief description of irregularities	List of officers/employee <i>prima facie</i> found responsible for irregularities
(1)	(2)	(3)
1.	Purchase of Hi speed scanner, software and printer (₹ 23.12 lakh)	Shri Ajay Kumar, System Analyst, Shri Nitin Mohindra, Sr. System Analyst and Dr. Yogesh Uprit, Director and Dr. A.K. Shrivastava, Controller
2.	Purchase of computer and server (₹ 21.46 lakh)	Shri Ajay Kumar, System Analyst, Dr. A.K. Shrivastava, Controller, and Dr. Yogesh Uprit, Director
3.	Purchase of software (₹ 14.35 lakh)	Shri Nitin Mohindra, Sr. System Analyst, Dr. A.K. Shrivastava, Controller Dr. Yogesh Uprit, Director and Shri Ajay Kumar, System Analyst

(1)	(2)	(3)
4.	Providing of computers and accessories to the Polytechnic and ITI (₹ 60.18 lakh)	Shri Ajay Kumar, System Analyst, Shri Nitin Mohindra, Sr. System Analyst, Shri Ashok Mishra, Finance Officer, Shri O.P. Tikaria, Joint Controller, Shri A.K. Kalia, Joint Controller, Shri P. Prakash Rao, Joint Controller, Dr. Yogesh Uprit, Director and Dr A.K. Shrivastava, Controller.
5.	Providing of medical equipment to the ITI, Indore (₹ 19.97 lakh)	Shri Ajay Kumar, System Analyst, Shri Nitin Mohindra, Sr. System Analyst, Dr A.K. Shrivastava, Controller and Dr. Yogesh Uprit, Director.
6.	Purchase of computerised OMR Application form and answer sheet (₹ 15.00 lakh)	Shri Ajay Kumar, System Analyst, Shri P. Prakash Rao Joint Controller, Shri A.K. Kalia, Joint Controller, Dr. A.K. Shrivastava Controller and Dr. Yogesh Uprit, Director.
7.	Suspicious withdrawal of ₹ 70,000	Dr. Yogesh Uprit, Director
8.	Inclusion of seven ineligible candidates in ITI entrance examinations	Dr. Yogesh Uprit, Director
9.	Acceptance of seven application form for pre B. Ed. exams, 2004 after expiring of last date of submission of form	Dr. Yogesh Uprit, Director

(Source: Information collated from records of the Department)

We further noticed that the then Minister (Technical Education & Training Department, Madhya Pradesh) instructed (November 2004) for suspension of all persons involved in the irregularities till completion of the enquiry which would be completed within 60 days and that they should not occupy the important posts. However, the order of Minister was not complied with and the officers were allowed to continue.

Further scrutiny of information available on the website of the Board (www.vyapam.nic.in) revealed that the Board reported various malpractices in admission and recruitment examinations conducted by it during the period January 2012 to June 2013 (*Appendix-3.1.6*). In these cases, Shri Nitin Mohindra, Sr. System Analyst, Shri Ajay Kumar, System Analyst and others were reported to be involved.

Thus, neither State Government had kept away Shri Nitin Mohindra, Sr. System Analyst and Shri Ajay Kumar, System Analyst from important posts nor instructed the Board to do so, which was in violation of State Governments instructions (October 1985 and November 1988) and the directions of the then Minister.

On being pointed out, the Department informed (October 2016) that EOW had investigated the case. As the case was registered by EOW and investigation was under process, no other action was taken by the State Government. It further informed that State Government had sanctioned prosecution of accused officers of State Government. The Board had sanctioned prosecution in case of Shri Ashok Mishra, Shri Nitin Mohindra and Shri Ajay Kumar, who were the officers of VYAPAM.

The fact remains that neither Board nor Department complied with the order of the then Minister to suspend accused officers and refrain them from holding important posts. This was a clear neglect of red flags raised at that point of time, which exposed MPPEB to the risk of further irregularities and the same persons were later suspected of irregularities related to admission and recruitment examinations conducted by the Board during the period January 2012 to June 2013. Hence, it was a serious lapse on monitoring and control by the Government over the Board.

3.1.7.2 Malpractices in examinations conducted by the Board

During scrutiny of Department's Annual Administrative Report for period of 2011-12, it was noticed that there were 163 candidates reported to have indulged in unfair means and impersonation in the examinations conducted by the Board as detailed in **Table 3.1.3**.

Table-3.1.3: Number of candidates reported to be indulged in unfair means in examinations conducted by the Board

Sl. No.	Year	No of cases of unfair means & impersonation	No. of F.I.R	Deliberation	Presented in Court	Court Judgement
1	2000	01	01	--	01	--
2	2002	01	--	--	--	--
3	2003	01	--	--	--	--
4	2004	26	23	--	23	--
5	2005	04	01	--	--	--
6	2006	18	18	07	11	--
7	2007	01	01	--	--	01
8	2008	28	23	08	15	--
9	2009	52	51	13	33	--
10	2010	20	20	20	--	--
11	2011	11	06	01	---	--
Total		163	144	49	83	01

(Source: Annual administrative reports of the Board)

Further scrutiny revealed that the State Government had constituted (December 2009) a committee called 'Chhanbin Samitee' to probe into the matters related to admission of suspected candidates in Government medical colleges. However, the report of 'Chhanbin Samitee' was not made available to audit.

Scrutiny of information from the website of the Board (www.vyapam.nic.in) revealed various discrepancies in admission and recruitment examinations conducted from the period June 2008 to July 2013. The Board had also cancelled candidature/applications of students found involved in use of unfair

means. State government was informed by the Board regarding this (*Appendices-3.1.8 and 3.1.9*).

On being pointed out, Department informed (October 2016) that Government had taken necessary action on various irregularities related to the Board from time to time by utilising the power given in Section 11 of the MPPEB Act 2007, through STF, SIT and other agencies of the Government.

On being enquired about the action taken by the State Government to prevent irregularities in examination after receipt of information from the Board, Department replied (October 2016) that the responsibility for conducting examination in transparent manner was of the Board and the requisite action were taken by it.

Thus, the State Government did not take any action to prevent the irregularities despite these were brought to its notice by the Board. Further, State Government did not make rules and the Board did not frame regulations for prevention of such malpractices in examinations for admission and recruitment by the Board. In a recent decision (13.02.2017), Hon'ble Supreme Court had cancelled the admissions of 634 medical students for resorting to unfair means. Thus, inaction of State Government in putting in place adequate regulatory framework for examinations conducted by VYAPAM had jeopardised career of candidates for entrance and recruitment examinations.

3.1.7.3 Grievance Redressal Mechanism for candidates



From the information available on the website of the Board (www.vyapam.nic.in), Audit noticed that total 33.68 lakh students appeared for 128 entrance examinations and 86.23 lakh job aspirants appeared for 90 recruitment examinations conducted by the Board during 2005-15 (*Appendix-3.1.3*). Given the quantum of candidates and nature of examinations, it would be natural to have grievances redressal mechanism against the agency conducting examination. However, Audit did not find any specific arrangement in Government Department to address such grievances.

On being pointed out, Department replied (September 2016) that the action was being taken by concerned divisions (such as, EoW, STF, etc.).

3.1.7.4 Assessment of IT based system

In whole examination process, the IT based system played a very critical role. It was used at various stages like random allocation of Roll Numbers, evaluation of OMR sheets etc. Nothing has come to the notice of audit, based on which it can be stated that the State Government ensured the integrity of IT based system used in the examination conducted by the Board.

On being pointed out, Department informed (September 2016) that the action was being taken by the Board.

3.1.8 Independent evaluation of the Board

The Board has been assigned an important task of recruitment to government services and admission to professional courses, which in turn has an effect on job opportunities to students and morale of youth in State at large.

During scrutiny of records it was noticed that Principal Secretary, Government of Madhya Pradesh, Manpower Planning Department submitted a note (June 1983) to the Chief Minister regarding annual audit of the Board, “....it is equally necessary that an annual audit of the Board’s activities in regard to earnings and expenditure should be conducted. Since the office of the A.G. is generally overbusy and individual firms of chartered accountants of repute are not available in Madhya Pradesh, it is proposed that the annual audit should be carried out by the office of the Auditor of Local Funds, at least to begin with.” The proposal was approved by the Chief Minister on 25.06.1983.

Thus, Local Fund Audit (LFA) was assigned audit of the Board in 1983 due to perceived busy schedule of office of the Accountant General and absence of Chartered Accountant of repute in the State. However, there was nothing on record to say that the Accountant General was consulted for audit of the Board in 1982-83 and that the A.G. then denied assumption of responsibilities by citing the busy schedule of his office.

When new Act was being formulated during 2006-07, due attention was not given to arrangement for independent evaluation of functioning of the Board and it was left to the Government to appoint an auditor. Section 15 of the Act provides for accounts of the Board to be annually audited by such agency as prescribed by the State Government.

The Government appointed LFA for this purpose (June 2009). However, audited reports of LFA were not being sent by the Board to the Department. Thus, Department had not kept watch over the irregularities pointed out by LFA.

Regarding audit by C&AG, the State Government informed (January 2015) that MPPEB is not covered under sections 13 to 15 of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971. It was further stated that the State Government has not come across any information or findings of any financial irregularities on the part of MPPEB as an organization, which would warrant an audit by C&AG. It was further informed that MPPEB does not receive funds from the Government and hence

the present system of conducting an audit through State Local Fund Audit team seems sufficient.

It is pertinent to mention that major financial irregularities were there in 2004 itself, which the then audit arrangement using Local Fund Audit could not detect. The irregularities came to the limelight only after a complaint was received. Some other malpractices related to recruitment examinations were also noticed, which though not in nature of financial irregularities pointed to systemic weakness in the Board, which could have been prevented by periodic independent evaluation of the working of the Board.

3.1.9 Conclusion and Recommendations

Summary of Conclusions

The Board was constituted in April 1982 with confusion over its status as a Government Department, which continues until now. State Government acknowledged the Board as its department during various inter-departmental deliberations, which was also confirmed by legal opinion of its Law Department and several judicial pronouncements. State Government was also in full control of the appointments to the Board as the posts of Chairman, Director and Controller in the Board were filled up by transfer of State Government officers. However, the State Government distanced itself from the activities of the Board through a notification of 1982 wherein it disowned any responsibility for the actions of the Board.

This distancing was done without putting in place an elaborate regulatory framework which would have not only ensured independence of the Board but also would have subjected it to multilayered accountability and scrutiny. This would have made the process of recruitment and conduct of examination, transparent, ethical and robust.

Without this framework, there were serious doubts about credibility of examinations conducted by the Board, which led to widespread public dissatisfaction as reported in the media and as acknowledged by the Department, through the institution of probes into the affairs of VYAPAM by ED/CBI/EOW.

At several points of time, the courts had proclaimed that '..... VYAPAM is a department of the Government' (Hon'ble High Court, Jabalpur in a Civil Petition 1232 of 2002); '.....we may impress upon the State Government to take expeditious steps for establishment of the Board in terms of the provisions of the MPPEB Act, 2007' (Hon'ble High Court, Jabalpur in April 2014); '.....It has no existence apart from Government' (Hon'ble Supreme Court in Civil Appeal No. 1727 of 2016).

Therefore, it can be reasonably concluded that any activity of VYAPAM is to be conducted in consonance with 'an exercise of the executive powers of the State of Madhya Pradesh.' This implies that it is subject to the same kind of scrutiny, control and regulation as applicable to any executive exercise of the Government, such as, budgetary control, regulation of fees, deposits of revenues into the State treasury, expenditure after sanction of competent authority, review of all activities such as conduct of examinations,

recruitment, etc. by the competent authority. Prescribed procedures are to be followed for selection of members and chairperson of the Board. Transparency and accountability should have been ensured in conduct of all activities of the Board. However none of these procedures were applied to the functioning of VYAPAM affairs and it was allowed to function independent of Government on many matters.

The most serious lapse of State Government was delay in implementation of Madhya Pradesh *Vyavsayik Pariksha Mandal Act 2007*, which provided statutory recognition to the Board and if implemented wholly along with subordinate legislation, would have ended the duality of approach as delineated above. Government established the Board under this Act only in March 2016, i.e., with a delay of more than eight years. However, the Act itself was silent on many issues which would have ensured free and fair functioning of the MPPEB. The regulations envisaged under the Act which might have addressed these lacunae regarding independence of the Board, its Chairman and officers, conduct of examination in a just, fair and reasonable manner and oversight of MPPEB were not yet framed.

The Board was initially constituted by State Government for conducting entrance examinations for admission into medical, engineering, agriculture and polytechnic colleges. The recruitment examinations for State level posts were transferred to the Board in April 2003. This was done without improving the human resources component to deal with this new activities of codification and development. Selection procedure for conduct of recruitment examination to achieve impartiality, objectivity and selection of most suitable candidate for the post, keeping in mind the statutory requirement, were not done. Arrangements for oversight, audit and evaluation of the activities of the Board were also not put in place as applicable to Staff Selection Commission or comparable organisations. There was no evidence that the State Government ensured the integrity of IT based system used in the examination conducted by the Board.

The necessity for entrusting recruitment process to VYAPAM bypassing Staff Selection Commission/ Government Department was not only in violation of the norms of ensuring integrity and transparency in public appointments, but was also done without any stated objectives/advantages to the Government and was a departure from the well-established procedure all around the country. In no State apart from Chhattisgarh (which anyway was part of Madhya Pradesh till October 2000) examinations for recruitment to Government posts were conducted by the very same body which conducts the examination for entrance to professional courses for students such as medical or engineering courses.

The appointments of Director and Controllers in the Board were made by systemic subversion of rules resulting into undue favour to some officers.

The fund of Board was kept outside Government Account and it was not subjected to budgetary control of State Legislature, which led to dilution in its financial accountability.

Lack of oversight and periodic independent evaluation of the Board by government and any other independent agency led to a situation, wherein the general principles of equity and probity in public affairs were overlooked.

State Government did not take remedial actions on red flags raised from time to time by EOW, Minister, Technical Education and Training, GoMP, mentions of doubtful activities in Annual Administrative Reports of the Department and the website of VYAPAM.

Recommendations

Both the functions currently being entrusted to the Board, i.e., recruitment to government posts and examination for admission to Professional Courses should be entrusted to separate institutions.

MPPEB should be brought to the level of a Public Service Commission/Staff Selection Commission. There must be security of tenure of the Chairman and its Members so that they may be independent and could make selections properly.

If the State Government persists with the continuance of VYAPAM, then it should implement the 'Madhya Pradesh Vyavsayik Pariksha Mandal Act 2007' after removal of the existing gaps in the Act, by framing and adopting subordinate regulations to ensure independence of the Board and conduct of examinations with impartiality, transparency and accountably. All other regulations prescribed under the Act may be codified at the earliest to end the duality and ambiguity.

The mechanism of oversight over the Board may be strengthened and appropriately included in the regulations. The periodic independent evaluation of activities of the Board may also be provided in these regulations. The Government has to make adequate arrangements for Audit of MPPEB, like any other Government Department/ Statutory Authority.

The Vyavsayik Pariksha Mandal Bharti Niyam, 1999 may be reviewed and suitably amended in the spirit of provisions of Madhya Pradesh Vyavsayik Pariksha Mandal Act 2007.

The cases of irregularities in appointment of officers of the Board and upgradation of pay scales of officers, as brought out in this report, may be investigated and responsibility may be fixed for the irregularities.

The fee structure for entrance and recruitment examinations conducted by the Board may be determined in consultation with the State Government.

MPPEB collects fees etc. for both recruitment examination to public posts and admission to professional institutions of Government. The receipts should be deposited in the Consolidated Fund of the State and the expenditure should be met out of the same.

In conclusion we recommend that the Government might do well to heed the directions of the Hon'ble Supreme Court regarding the status of MPPEB and take all necessary steps to grant and strengthen that status. The pronouncement of Hon'ble Supreme Court made it clear that "it (MPPEB) has no existence apart from Government".

LABOUR DEPARTMENT

3.2 Audit of "Madhya Pradesh Building and Other Construction Workers' Welfare Board"

3.2.1 Introduction

Government of India (GoI) enacted (August 1996) Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (BOCW Act) and Building and Other Construction Workers' Welfare Cess Act, 1996 with a view to regulate wages, working conditions, safety and health, welfare measures etc. of workers. Under provisions of the Acts, State Governments have to constitute State Welfare Board to frame and implement various welfare schemes. The Government of Madhya Pradesh (GoMP), in exercise of the powers conferred under the BOCW Act notified (1 January 2003) the Madhya Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2002 (Rules, 2002).

The State Government constituted (10 April 2003) Madhya Pradesh Building and Other Construction Workers' Welfare Board (Board) under Section 18 of the BOCW Act. The major source of fund to the Board is collection of cess at the rate of one *per cent* of the cost of construction incurred by the employers under Building and Other Construction Workers' Welfare Cess Act, 1996. At present, 22 schemes are being operated by the Board for welfare of building and other construction workers.

The Board consists of the Labour Minister as ex-officio Chairman; Welfare Commissioner, Jabalpur nominated as member by the Central Government; ten members nominated by the State Government representing building workers and employers (five each) as members of the Board. Four members i.e. Principal Secretary, Labour Department and Principal Secretary or Deputy Secretary level officer nominated by the Principal Secretaries of the Finance Department, Urban Administration and Development Department and Public Works Department are ex-officio members of the Board.

The Labour Commissioner is Chief Inspector for inspection of building and other construction works. The Deputy Labour Commissioner is Secretary of the Board. At district level, Assistant Labour Commissioners (ALCs) and District Labour Officers (DLOs) are designated as Registering Officers (ROs) for registration of establishments. The officers of Labour Department (LD), Urban Local Bodies (ULBs) and *Panchayati Raj Institutions (PRIs)* are appointed as Cess Collectors for the collection of cess and as Assessment Officers for assessment of cess. The cess collected is remitted to the Board through District Labour Offices. The officers of PRIs and ULBs are appointed for the registration of Building and Other Construction Workers in rural and urban areas respectively. Delegation of powers for sanctioning and providing benefits to the Building and Other Construction Workers under various welfare schemes are provided to the officers of PRIs, ULBs, Health Department and Education Department.

The audit of Madhya Pradesh Building and Other Construction Workers' Welfare Board was conducted to ascertain whether assessment, levy and collection of cess were done efficiently, financial management of Board was efficient and economical, welfare measures were planned and implemented effectively and monitoring mechanisms for cess collection and expenses on welfare schemes were in place.

Audit covered the period of five years from 2011-12 to 2015-16. Six⁵ out of 51 districts (ten *per cent*) were selected for audit on the basis of Simple Random Sampling without Replacement (SRSWOR) method. Records of Board office in Bhopal and in each selected district and records related to activities of BOCW Act in the Labour Office (LO), one Urban Local Body (ULB)⁶, one *Panchayati Raj Institution* (PRI)⁷, two construction agencies (Rural Engineering Services and Public Works Department) were test checked. Total 12 construction sites consisting of two construction sites in each district were visited for beneficiary survey of building construction workers.

Entry Conference was held on 15 February 2016 with the Principal Secretary of the Labour Department to discuss the audit objectives, scope and methodology. The audit findings were discussed in Exit Conference held on 27 October 2016 with Principal Secretary. The replies of the Department have been suitably incorporated.

Audit findings

3.2.2 Assessment, Levy and Collection of Cess

3.2.2.1 Registration of establishment and construction worker

The BOCW Act applies to any establishment belonging to, or under the control of, Government, any body corporate or firm, an individual or association or other body of individuals which or who employs building workers in any building or other construction works; and includes an establishment belonging to a contractor. However, it does not include an individual who employs such workers in any building or construction work in relation to his own residence the total cost of such construction not being more than ₹ 10 lakh. The provision of Rule 4 (4) of the Building and Other Construction Workers' Welfare Cess Rules, 1998 provided that every approval of a construction works by a local authority would be accompanied by a cross demand draft in favour of the Board.

Section 3 of the Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act), read with Central Government notification of September 1996, provided for levy and collection of labour welfare cess at the rate of one

⁵ Anuppur, Betul, Burhanpur, Dewas, Gwalior and Ujjain.

⁶ Nagar Palika Parishad, Anuppur, Nagar Palika Parishad, Betul, Nagar Palik Nigam, Burhanpur, Nagar Palik Nigam, Dewas, Nagar Palik Nigam, Gwalior and Nagar Palik Nigam, Ujjain.

⁷ Janpad Panchayat, Jaithari (Anppur), Shahpur (Betul), Burhanpur, Sonkachhh (Dewas), Morar (Gwalior) and Ujjain.

per cent of the cost of construction incurred by an employer. The cess levied would be paid by an employer within thirty days of completion of construction project.

Section 12 of BOCW Act provides that every building worker who has completed eighteen years of age, but has not completed sixty years of age and who has been engaged in any building or other construction works for not less than ninety days during the preceding twelve months shall be eligible for registration as a beneficiary.

• **Building and other construction works not registered**

Section 7 of the BOCW Act, 1996 provided that every employer shall in relation to an establishment to which this Act applies on its commencement would register it with respective Registering Officers (ROs). Further, the State Government in exercise of power conferred under Section 42 (3) of the BOCW Act, 1996 appointed officers of Labour Department as Inspectors for inspections of building and other construction works.

Audit observed that in test checked six ULBs 2,922 buildings construction permissions were issued during 2011-16. Out of these, only 41 building permissions were registered as establishments with respective ROs. Thus, the remaining 2,881 building permissions were not registered with respective ROs as detailed in **Table –3.2.1**:

Table –3.2.1: Statement showing status of registered establishments with respective ROs, building construction permission cases issued by selected ULBs and building permission registered as establishments

Sl. No.	Name of the district	Name of the selected ULBs	Number of building construction permission cases issued by selected ULBs	Number of registered establishment with the respective ROs	Number of building permissions registered as establishment
1.	Anuppur	Nagar Palika Parishad, Anuppur	101	161	41
2.	Betul	Nagar Palika Parishad, Betul	258	101	00
3.	Burhanpur	Nagar Palik Nigam, Burhanpur	265	250	00
4.	Dewas	Nagar Palik Nigam, Dewas	354	30	00
5.	Gwalior	Nagar Palik Nigam, Gwalior	1781	53	00
6.	Ujjain	Nagar Palik Nigam, Ujjain	163	25	00
Total			2922	620	41

(Source: Data furnished by selected ULBs and District Labour Offices)

In exit conference (October 2016), Government replied that instructions were issued to the district labour offices to register all establishments within the districts.

Registration of the Establishments was not done.

- **Joint Physical Inspection and Survey of beneficiaries at construction sites**

During physical inspection of 12 construction sites in selected districts, Audit noticed that nine out of 12 inspected establishments were not registered and employers of these unregistered establishments did not send the information of commencement of building and other construction works to the Labour Officer.

During beneficiary survey at these construction sites, 156 construction workers were found engaged by the employers. However, only 25 construction workers were registered under the BOCW Act. Remaining 131 workers were not found registered. They were also not aware about the benefits under the various welfare schemes implemented by the Board. Thus, respective Labour Inspectors failed to inspect these construction sites violating the provisions of BOCW Act.

Due to failure of respective PRIs/ULBs to register these workers, the potential benefits under various schemes, such as, incentive for education scheme, *prasuti sahayta* scheme and funeral and ex-gratia payment in case of death scheme, were not provided to these workers.

During interviews, DLOs stated that the registration of all construction workers could not be done due to construction workers hailing from other states, illiteracy of construction workers and lack of interest from the employers.

It revealed that Board did not establish an effective mechanism to proper campaigning for awareness to register the construction workers and establishments.

In exit conference (October 2016), Government stated that all the District Labour Officers would be instructed to get information of the construction workers engaged at construction sites within their jurisdiction and to register them.

3.2.2.2 Cess not deducted

3.2.2.2(a) Cess not deducted from Building and other Construction Works

Section 3 of the Cess Act provided that cess should be collected from every employer, including deduction at source in relation to a building or other construction work of a Government or of a public sector undertaking or advance collection through a local authority where an approval of such building or other construction work by such local authority was required. The Labour Commissioner, GoMP issued instruction (May 2004) to collect cess from the cost of construction of individuals own residence of which construction cost was more than ₹ 10 lakh.

Audit observed in *Janpad Panchayat*, Jaithari (Anuppur), Burhanpur, Morar (Gwalior), Ujjain and *Nagar Nigam*, Dewas that cess amounting to ₹ 27.21 lakh was not deducted from 1,190 buildings and other construction works carried out during 2011-16. Out of these cases, 43 cases were related to

Cess amounting to ₹ 27.21 lakh was not deducted from the 1,190 building and other construction works.

individual own residence, where construction cost was more than ₹ 10 lakh. Remaining 1,147 construction works were related to Government works. The details are given in *Appendix 3.2.1*.

In exit conference (October 2016), Government stated that instructions to the concerned institutions were issued for recovery of cess from every construction works.

3.2.2.2(b) Deduction of cess not done from MGNREGS works

Cess amounting to ₹ 1.83 crore was not deducted from the total 35,679 construction MGNREGS works.

Audit observed in selected PRIs that cess amounting to ₹ 1.83 crore was not deducted from 35,679 MGNREGS construction works pertaining to period 2011-16. Total construction cost of these works was ₹ 183.28 crore. The details are shown in *Appendix 3.2.2*.

In exit conference (October 2016), Government agreed with audit observation and assured that necessary correspondence with concerned would be made.

3.2.2.3 Collected cess not transferred to Board

Rule 5 (3) of the Building and Other Construction Workers' Welfare Cess Rules, 1998 (Cess Rules) provided that the amount of cess collected shall be transferred to the Board within 30 days of its collection.

Collected Cess amount to ₹ 3.13 crore was not transferred to the Board.

Scrutiny of records in selected districts revealed that cess amounting ₹ 3.13 crore collected during 2011-16 was not transferred (as of March 2016) by ULBs, PRIs and other construction agencies to the Board even after lapse of stipulated period of 30 days. The details are given in *Appendix 3.2.3*.

In exit conference (October 2016), Government stated that necessary instructions were issued to the ULBs, PRIs and other construction agencies in districts for remitting the collected cess to Board within time as per the provision of the BOCW Act.

The reply was not tenable as the collected cess was to be transferred to Board as per the Cess Rules.

3.2.2.4 Delayed deposit of cess

Scrutiny of records in Board and in selected districts revealed that the Cess Collectors deposited cess amounting ₹ 23.31 crore with a delay ranging from 30 days to 96 months, after the stipulated period of 30 days to deposit the collected amount of cess. The details are shown in *Appendix 3.2.4*.

In exit conference (October 2016), Government replied that the Board had issued instructions to the concerned institutions for timely deposit of cess many a times. Further, stated that instructions were again issued to all concerned institutions for timely deposit of cess due to the Board.

The reply of the Board is not acceptable as Rule 264 (e) of Madhya Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2002 provided that the Board shall be responsible for proper and timely recovery of amounts due to the Board.

3.2.2.5 Assessment of cess not done

(i) Rule 6 of Cess Rules provided that every employer, within thirty days of commencement of his work or payment of cess, as the case may be, furnish to the Assessing Officer (AO), information in Form-I. Rule 7 of Cess Rules provided that the AO, on receipt of information in Form-I from an employer make a scrutiny of such information furnished and, if he is satisfied about the correctness of the particulars so furnished, he shall make an assessment order within a period not exceeding six months from the date of receipt of such information in Form-I, indicating the amount of cess payable by the employer. The officers of Labour Department, Chief Municipal Officers (CMOs) and Commissioners of ULBs and Chief Executive Officers (CEOs) of PRIs were notified as Assessing Officer.

582 Cases were pending for Assessment of Cess even after lapse of six months.

Audit observed in test checked District Labour Offices (DLOs) that these offices had 1,121 cases for assessment of cess pertaining to the period 2011-16 (excluding the cases of last six months), however, assessment of cess was done only in 539 cases. The details are shown in **Table –3.2.2:**

Table –3.2.2: Pending cases for assessment of cess during 2011-16

Sl. No.	Name of the district	Number of cases for assessment of cess (beyond six months)	Number of cases in which assessment of cess was done	Number of Pending cases for assessment of cess
1.	Anuppur	31	31	00
2.	Betul	175	28	147
3.	Burhanpur	273	200	73
4.	Dewas	205	61	144
5.	Gwalior	314	123	191
6.	Ujjain	123	96	27
Total		1121	539	582

(Source: Data furnished by selected District Labour Offices)

Thus, 582 cases were pending for assessment of cess even after the lapse of six months. Therefore, the actual amount of cess due to the Board could not be ascertained.

In exit conference (October 2016), Government stated that instructions were being issued to the district offices for speedy disposal of the pending cases of assessment of cess.

(ii) Audit observed that in selected ULBs 2,922 buildings construction permissions were issued during 2011-16. However, assessment of cess was not done by the assessing officers in these building permission cases, while advance cess amounting ₹ 12.51 crore was received during 2011-16. The number of building permissions of 2011-12 to September 2015 where assessment of cess was not done and amount of cess received in advance are given in the **Table –3.2.3:**

Assessment of Cess was not done by assessing officers in 2,922 building permission cases despite of advance cess received.

Table –3.2.3: Statement showing details of building permissions where assessment of cess was not done and amount of cess received in advance during the period 2011-16

(₹ in crore)

Sl. No.	Name of the district	Name of the ULB	Number of building permission cases not assessed	Amount of cess received in advance
1.	Anuppur	Nagar Palika Parishad, Anuppur	101	0.18
2.	Betul	Nagar Palika Parishad, Betul	258	0.93
3.	Burhanpur	Nagar Palik Nigam, Burhanpur	265	0.67
4.	Dewas	Nagar Palik Nigam, Dewas	354	1.69
5.	Gwalior	Nagar Palik Nigam, Gwalior	1781	8.62
6.	Ujjain	Nagar Palik Nigam, Ujjain	163	0.42
Total			2922	12.51

(Source: Data furnished by selected ULBs)

In exit conference (October 2016), Government stated that instructions were being issued to the concerned municipal corporations/municipal councils for ensuring the assessment of cess relating to building permission cases.

The reply is not acceptable as the codal provisions provided that the AOs are required to make an order of assessment within a period not exceeding six months from the date of receipt of information in Form I and where the employer fails to furnish information in Form I, the AO should proceed to make the assessment on the basis of available records and other information incidental thereto.

3.2.2.6 Delay in issue of Revenue Recovery Certificate

Section 8 and 10 of Cess Act provided that any amount due under this Act (including any interest or penalty) from a defaulter employer might be recovered with interest at the rate of two *per cent*. Rule 13 of Cess Rules provided that for the purpose of recovery of sums due on account of unpaid cess, interest for overdue payment or, penalty under these rules, the assessing officer shall prepare a certificate signed by him specifying the amount due and send it to the collector of the district concerned who shall proceed to recover from the said employer the amount specifying there under as if it was an arrear of land revenue.

State Government delegated (January 2012) powers of *Tehsildar* to the Assistant Labour Commissioners and Labour Officers for recovery of dues under the Cess Act. Further, as per provisions of Section 147 of Madhya Pradesh Land Revenue Code, 1959, arrears of land revenue payable to the Government would be recovered by attachment and sale of movable and immovable properties of the defaulter.

Audit observed that in the offices of Assistant Labour Commissioners (ALC), Gwalior and Ujjain, Revenue Recovery Certificates (RRCs) against the defaulter private employers were issued in 19 and 12 cases respectively with a delay of five to 40 months. Further, ALC, Gwalior did not take up any

Total due ₹ 101.19 lakh of Cess and interest amount was not recovered from the defaulter private employers.

effective action against the defaulter private employers even after lapse of nine to 27 months from issuance of RRCs. This resulted in mounting of arrears of cess amounting ₹ 67.74 lakh and interest amounting ₹ 33.45 lakh calculated for the delayed period. The details are shown in **Appendix 3.2.5**.

In exit conference (October 2016), Government replied that instructions were issued to ALCs concerned to take up effective action against the defaulter private employers immediately.

3.2.3 Financial Management

3.2.3.1 Financial Outlays and Expenditure

Section 24(1) and 24(2) of the BOCW Act provides that the Board's fund was to be constituted from the contributions made by the beneficiaries and the amount of cess received by the Board. The fund so constituted was to be utilised for meeting expenses of the Board in discharge of its functions i.e. welfare measures for the benefit of construction workers and salaries, allowances and other remuneration of the members, officers and other employees for the Board. The Board generates awareness among the workers about fund and welfare schemes through publicity by organising seminars, workshops, construction workers' *mela*, labour conferences, distributing the pamphlets, displaying slogans on walls and hoardings etc. Rule 264 (c) of the Rules, 2002 provided that the Board shall be responsible for proper maintenance of accounts and their annual audit. The details of income and expenditure of the Board during 2011-16 are given in **Table-3.2.4**:

Table-3.2.4: Statement showing the Income and Expenditure of the Board

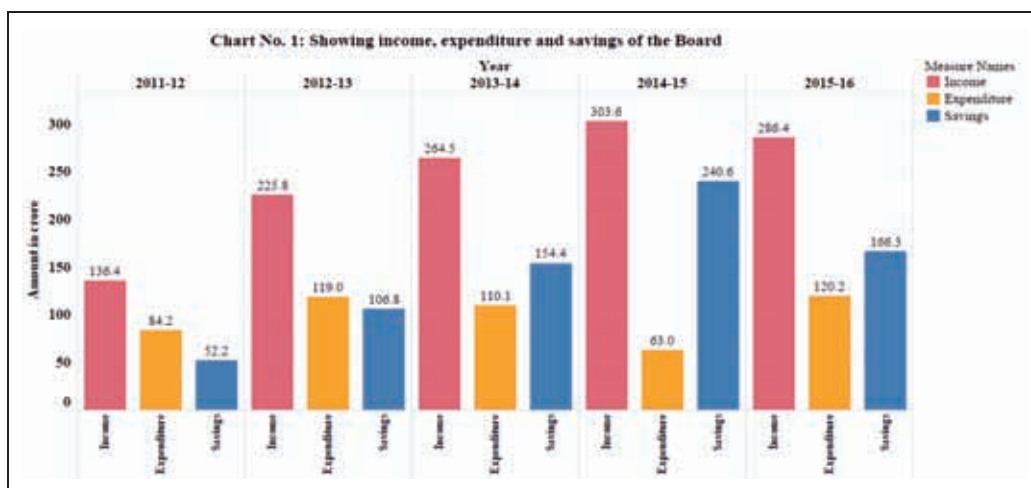
(₹ in crore)

Year	Amount of cess remitted to the Board	Amount of contribution from registered construction workers	Amount of total receipt of the Board	Total expenditure incurred	Savings	Savings in per cent
Up to 31 March 2011	508.45	0.57	509.02	96.69	412.33	81
2011-12	136.39	0.05	136.44	84.21	52.23	38
2012-13	225.76	0.05	225.81	119.00	106.81	47
2013-14	264.49	0.01	264.50	110.07	154.43	58
2014-15	303.58	0.01	303.59	63.00	240.59	79
2015-16	286.44	0.00	286.44	120.19	166.25	58
Total	1725.11	0.69	1725.80	593.16	1132.64	66

(Source-Data furnished by the Board)

There was persisting saving ranging between 38 to 79 per cent during 2011-16.

It is evident from the above table and the chart below that there was persistent saving ranging from 38 to 79 per cent during 2011-16. Despite availability of sufficient funds, general welfare activities were poorly implemented as shown in paragraph 3.2.4.3.



- As per the information provided by the Board, it opened as many as 23 bank accounts and the total savings as on 31 March 2016 amounting to ₹ 1,358.78 crore was kept in these banks in form of fixed deposits and Multi Option Deposit (MOD) cum savings accounts. There was a difference of ₹ 226.14 crore between the figures of total saving at banks (₹ 1,358.78 crore) as provided by the Board and actual difference of receipts and expenditure of the Board (₹ 1,132.64 crore as shown in above table) since inception. The Board did not maintain proper books of accounts i.e. bank statements, cash books, ledger book and annual accounts; hence the validity of the amount kept at banks could not be verified from the records of Board. Therefore, the actual financial position of the Board was not reflected from accounts maintained by Board.
- Form 27 of the Rule 269 of the Madhya Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2002 envisaged the format in which the yearly budget of the Board was to be prepared. During scrutiny of records, it was found that the Board did not account for the amount of interest received on Fixed Deposit Receipts (FDRs) and savings cum MOD accounts during 2011-16 and excluded 'interest' column from the proforma of annual budget. Further, annual bank reconciliation statements were also not prepared during 2011-16. Bank statements for the period 2011-16 were also not produced.

Interest was not accounted for and bank reconciliation was not prepared.

In exit conference (October 2016), Government stated that efforts to ensure more expenditure on welfare schemes would be made, the difference of ₹ 226.14 crore was due to not accounting interest since inception. Annual accounts for 2011-12 and afterwards would be prepared by the Chartered Accountants shortly and reconciliation would be done thereafter. 23 bank accounts were opened for easy transaction and interest would be shown in forthcoming annual budget in prescribed format.

The reply of the Government in respect to 23 banks accounts is not acceptable as the Board did not possess the statements of all bank accounts and did not make reconciliation.

3.2.3.2 Unrealistic budget estimates

Section 25 of BOCW Act and Rule 269 of the Madhya Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2002 *inter alia* provided that the Board shall prepare and approve, before 10th March every year its budget for the next financial year and the same was required to be forwarded to the State and Central Government so as to reach them by 20th March. The year-wise budget estimate and actual receipts and expenditure during 2011-16 are shown in **Table-3.2.5**:

Table-3.2.5: Statement showing the estimated and actual Receipts and Expenditure

(₹ in crore)

Year	Receipts			Expenditure		
	Estimate	Actual	Excess (+)/ Shortfall (-)	Estimate	Actual	Excess (+)/ Shortfall (-)
2011-12	175.05	136.44	(-) 38.61	110.83	84.21	(-) 26.62
2012-13	175.05	225.81	(+) 50.76	108.81	119.00	(+) 10.19
2013-14	230.04	264.50	(+) 34.46	207.78	110.07	(-) 97.71
2014-15	300.02	303.59	(+) 3.57	231.03	63.00	(-) 168.03
2015-16	320.00	286.44	(-) 33.56	391.12	120.19	(-) 270.93

(Source: Data provided by the Board)

The budget estimates were quite unrealistic and not forwarded to the State Government and to GoI.

The significant shortfall/ excess in estimated *vis a vis* actual receipt and expenditure indicates that the budget approved by the Board for the period 2011-12 to 2015-16 were unrealistic. Further, the budget for the period 2011-16 was not forwarded to State Government and GoI.

In exit conference (October 2016), Government stated that the budget estimates would be prepared on realistic and accurate facts in future. Reply in respect of forwarding the budget to State Government and GoI was not furnished.

3.2.3.3 Annual accounts not prepared

Section 27 (1) of the BOCW Act, 1996 provided that the Board shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed in consultation with the Comptroller and Auditor General of India. Rule 264 (b) Rules, 2002 provided that the Board shall be responsible for submission of annual budget, annual report and audited accounts to the Government and Rule 264 (c) provided that the Board shall be responsible for proper maintenance of accounts and their annual audit in accordance with the provisions of Section 27 of the Act.

Audit observed that the Balance Sheet and Income and Expenditure Account were drawn up in the format adopted by the Board but not approved by the Finance Department and Labour Department, GoMP in consultation with Comptroller and Auditor General of India. Separate Audit Report on the accounts of Board for the year 2011-12 was issued by Comptroller and Auditor General of India in June 2015. Audited copy of Annual statement of Accounts together with the auditor's report for the period 2011-12 were not

laid before the State Legislature. The Annual statement of Accounts for the financial year 2012-13 to 2015-16 were also not prepared. Audit from Chartered Accountant was also not conducted for 2012-13 to 2015-16.

In exit conference (October 2016), Government stated that the Separate Audit Report on the accounts for the year 2011-12 was under process for laying down in the State Legislature and annual accounts for the years 2012-13 to 2015-16 were being prepared.

3.2.3.4 Realisation of cess not done

Rule 264 (e) of Madhya Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2002 provided that the Board would be responsible for proper and timely recovery of amounts due to the Board.

Cess amounting to ₹ 12.93 crore was not realised from the employers.

Scrutiny of records of the Board revealed that the cheques or drafts for depositing the cess amounting to ₹ 12.93 crore⁸ (₹ 0.42 crore tappal returns⁹ and ₹ 12.51 crore bank returns¹⁰) were returned to the drawers due to realisation not made since inception to 2015-16. Fresh cheque or drafts for cess were not received from the drawers as of March 2016 resulting in loss of cess due to lack of monitoring by the Board. The details are shown in *Appendix 3.2.6*.

In exit conference (October 2016), Government stated that correspondence would be made with offices concerned and action for issuance of RRCs would be taken in cases, where cess was not deposited.

3.2.3.5 Improper expenditure

Section 24 (2) of the BOCW Act provided that funds collected at Board should be applied to meet expenses of the Board and for purposes authorized by the Act.

An amount of ₹ 1.58 crore was released to the LC Office for inadmissible purposes not authorised by the Act.

Audit observed that the Board released ₹ 1.58 crore to Labour Commissioner (LC), Indore during 2012-13 to 2014-15 for renovation, electrification and civil construction works which were not admissible under purposes authorised by the Act. Thus, the fund released to LC office was improper.

In exit conference (October 2016), Government replied that fund was released on demand of LC office and after approval of the Board's meeting, however, no fund was released after 2014-15. Further, the Board replied (January 2016) that the State Government, in exercise of powers conferred by Section 42 of the BOCW Act, appointed LC as Chief Inspector and the activities envisaged by the BOCW Act i.e. assessment and collection of cess and inspection was done under the supervision and control of the Labour Commissioner.

The reply was not acceptable as it was contrary to the norms laid down in the BOCW Act. Further, at ground level, the activities envisaged by the BOCW

⁸ ₹ 12.33 crore (1164 cheques/drafts) of Government departments and ₹ 0.60 crore (58 cheques/drafts) of private parties.

⁹ Where the Board identified the defects and returned the cheques or drafts.

¹⁰ Where the bank identified the defects and returned the cheques or drafts to the Board for onward transmission to the drawers.

Act were to be done by the District Labour Offices, ULBs, PRIs and other construction agencies, however, the Board did not release fund to other agencies for such purposes.

3.2.3.6 Excess administrative expenditure

Section 24 (3) of the BOCW Act provided that the Board could not incur administrative expenses in excess of five *per cent* of its total expenses in a financial year.

Audit observed during the test check of records at the Board that during the year 2014-15 and 2015-16 the Board incurred administrative expenditure ₹ 4.41 crore (7 *per cent*) and ₹ 7.04 crore (5.86 *per cent*) against the admissible expenditure of ₹ 3.15 crore and ₹ 6.01 crore respectively. Board had not established field offices as envisaged in paragraph 3.2.4.2, even then, excess administrative expenditure of ₹ 2.29 crore was incurred.

In exit conference (October 2016), Government stated that excess administrative expenditure had been incurred due to less expenditure under schemes in 2014-15 and 2015-16. Government, further, ensured that it would keep the administrative expenses within the prescribed limit.

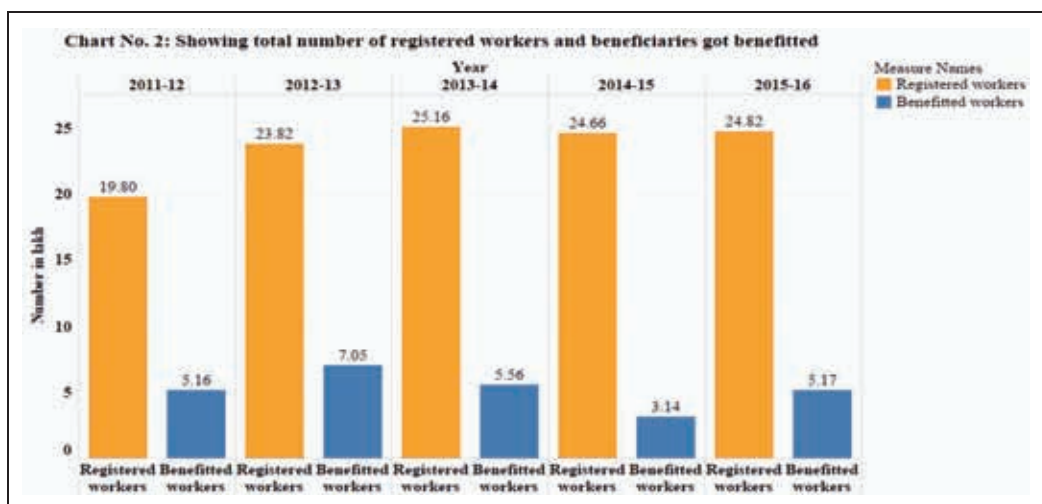
3.2.4 Welfare Measures

Under section 22 of the BOCW Act, the Board had launched 25 welfare schemes since inception to March 2016 out of which one scheme Insurance Assistance (Group Insurance Scheme) launched in 2004-05 was closed in 2007-08 and two schemes House Loan Assistance Scheme and Pension Assistance Scheme were also closed in 2013-14. At present, 22 welfare schemes are being operated by the Board for providing the benefits to the registered workers. For implementation of welfare schemes, the Board provides the fund to Labour offices (LOs) and thereafter the fund is provided from LOs to respective implementing offices.

Section 11 and 12 of the BOCW Act *inter alia* provide that every building worker who had completed eighteen years of age, but not completed sixty years of age would be registered as a beneficiary and entitled to the benefits provided from its fund.

Powers to sanction and providing the benefits to the Building and Other Construction Workers under various welfare schemes were delegated to the officers of PRIs, ULBs, Health Department and Education Department.

The Board registered 24.82 lakh building workers up to March 2016. For the augmentation in the number of registered workers, all district officers were directed to organise special campaign from time to time and conduct publicity campaign through workshop and labour conference etc. Board did not conduct any survey for identification of building and construction workers and, therefore, the Board was not aware about the actual number of building and other construction workers in the State. The chart below represents total number of beneficiaries and number of beneficiaries benefited during 2011-12 to 2015-16:



The shortcomings in implementation of the welfare schemes are discussed in the succeeding paragraphs:-

3.2.4.1 Delay in implementation of the provisions of the Act

The State Government notified (1 January 2003) the Madhya Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2002 after a gap of six years of the constitution of the Act, 1996 and constituted the Board in April 2003 i.e., after a gap of seven years of the constitution of the Act, 1996. Appointments/nominations of all the members of the Board were cancelled in January 2014 and further appointment/nomination was not made till June 2016. However, the transactions and implementation of the schemes were being approved by the labour minister as ex-officio Chairperson of the Board. Hence, in the absence of representatives of the construction workers and the employers, welfare measures for the construction workers could not be monitored.

In exit conference (October 2016), Government stated that constitution and re-constitution of the Board was done at Madhya Pradesh Government level and at present, the process of re-constitution of the Board was under consideration at Government level.

3.2.4.2 Field offices not established by the Board

Rule 263 of the Rules, 2002 provided that the Board may establish field offices for effective discharge of its functions. GoMP sanctioned (January 2011) 310 posts¹¹ for field offices for the Board.

Audit observed that the Board had neither established field offices as required under Rule 263 of Rule, 2002 nor recruited staffs against the sanctioned 310 field posts for efficient discharge of Board's functions resulting in poor implementation of the Schemes as discussed in paragraph 3.2.4.3.

During interviews, DLOs stated that there is shortage of staffs in the office. More staffs are required for the implementation of the schemes operated by the Board.

Delay of six and seven years in notification of Rules, 2002 and constitution of the Board respectively.

The Board had neither established field offices nor recruited field staff.

¹¹ 160 posts to be filled on deputation from Labour Department, 50 posts to be filled on deputation from Labour Department/ contract basis and 100 posts to be filled on contract basis.

In exit conference (October 2016), Government stated that action would be taken for the commencement of the field offices shortly.

3.2.4.3 Implementations of Welfare Schemes

There was shortfall in the implementation of various welfare schemes ranging between 16 to 100 per cent.

During scrutiny of records relating to implementation of schemes, Audit observed that the Board fixed financial targets for 22 schemes and there was shortfall in the implementation of schemes ranging from 16 to 100 per cent during 2011-16. However, in five schemes¹², there was an excess expenditure ranging between 6 to 254 per cent against the target set during 2011-12 to 2015-16. There were financial targets of ₹ 812.30 crore, against which amount of ₹ 462.83 crore could only be spent under various schemes during 2011-16. However, the physical targets for providing benefits under various schemes were not fixed by the Board. The details are shown in **Appendix 3.2.7**.

In exit conference (October 2016), Government stated that the shortfall in schemes was due to shortage of staff and the expenditure under the scheme would be boosted to meet budget estimates.

3.2.4.4 Misutilisation of ambulance

Not a single construction worker was benefitted with the Ambulance services.

To provide immediate medical facility to construction workers and their families in the unorganized sector, 48 ambulances (Maruti Omni) were purchased during the year 2005 to 2007 at the cost of ₹ 1.13 crore by the Board. These ambulances were distributed among 48 district labour offices. Audit observed that in the test checked districts an amount of ₹ 33.37 lakh¹³ was spent on the salary of driver, maintenance, petrol, oil and lubricants (POL) during 2011-16, however, none of the construction workers or their family members were provided medical assistance by using Ambulance services.



¹² Medical Assistance Scheme, 2004 (during 2013-14 : 18 per cent), Funeral assistance in the case of death and Ex-gratia payment Scheme, 2004 (during 2012-13 and 2015-16 : 6 to 9 per cent), Incentive for Education Scheme, 2004 (during 2011-12 and 2012-13 : 77 to 147 per cent), Prashuti Sahayta Yojna, 2004 (during 2011-12 and 2012-13 : 178 to 254 per cent) and Vivah Sahayta Scheme, 2004 (during 2013-14 : 55 per cent).

¹³ Anuppur (₹ 5.72 lakh), Betul (₹ 5.45 lakh), Burhanpur (₹ 5.08 lakh), Dewas (₹ 5.88 lakh), Gwalior (₹ 4.96 lakh) and Ujjain (₹ 6.27 lakh).

In exit conference (October 2016), Government replied that the ambulances were used for publicity and office work and it was under consideration to transfer the ambulances to the health department.

The reply is not acceptable as due to lack of publicity, workers were not aware of ambulance services. Therefore, purpose for which ambulances were purchased could not be fulfilled. It is therefore, suggested to provide a toll free number to workers for availing facility of ambulances.

3.2.4.5 Training under Madhya Pradesh Building and Other Construction Workers' Skill Training Scheme not delivered

The Board introduced (October 2012) the Madhya Pradesh Building and Other Construction Workers' Skill Training Scheme, 2012 for providing employment by imparting skill training to the building and other construction workers' and their dependents. The training was to be provided by training providers, selected on the basis of technical and financial bid, who were designated as Authorised Training Providers (ATPs) by the National Skill Development Council and Vocational Training Providers by the Technical Education and Skill Development Department. The main objective of the scheme was to provide training to the beneficiaries in a variety of services, business and manufacturing activities as well as in local skills and local crafts, for example, computer fundamental, sales person (retail) and repair and maintenance of cellular phone etc. so that they can set up self-employment ventures or secure salaried employment with enhanced remuneration. The key stakeholders in the scheme were the Board and Labour Department. Activities like identification of potential trainees and their orientation, monitoring and oversight of progress of training etc. were to be carried out by Government department and their agencies and other selected ATPs with the assistance of the Board. Labour Department was responsible for monitoring of training programmes etc. ATPs were expected to carry out different tasks i.e. market survey and assessment, selection of trainees and training etc. As per Scheme guidelines and agreement with training providers, the Board through the local officer of Labour Department was required to make payment of training and other prescribed fees in three stages i.e. 30 per cent of the total payable fee after one month of the admission of the beneficiary, 30 per cent of the total payable fee and certification fee after the successful completion of training by the beneficiary and the balance 40 per cent of the total payable fee was to be paid after the placement of at least 70 per cent of the total admitted beneficiaries for the continuous period of three months.

Vocational training was not provided to 8,745 trainees.

Audit observed that the Board made agreement with ATPs known as All India Society for Electronics and Computer Technology (AISECT), Skill Ventures Private Limited etc. for providing training to beneficiaries under the scheme. The Board issued work order as targeted to the training providers for 10,200 trainees in selected districts during 2013-16. However, only 1,455 trainees under this period were imparted training and the concerned DLOs paid an amount of ₹ 21.82 lakh¹⁴ (60 per cent of total payable fee and certification fee) for the successful completion of training to the training providers. Further,

¹⁴ Anuppur (₹ 8.23 lakh), Betul (₹ 2.35 lakh), Burhanpur (₹ 2.48 lakh), Dewas (₹ 1.77 lakh), Gwalior (₹ 2.32 lakh) and Ujjain (₹ 4.67 lakh).

the balance 40 *per cent* of the total payable fee was not paid to ATPs as the condition of placement of at least 70 *per cent* of the total admitted beneficiaries for the continuous period of three months could not be fulfilled by the ATPs. Thus, the entire paid amount was unfruitful, as placement for the trainees were not made. Further, 8,745 beneficiaries were not provided training because various functions assigned to the ATPs, were not done by them. The details are shown in **Appendix 3.2.8**.

In exit conference (October 2016), Government stated that training could not be provided as the recognition of the institutions were revoked by Technical Education and Skill Development Department due to change in trades by Director General of Education and Training. Further, Government stated that officers concerned would be directed to avoid repetition of such incidence.

The reply is not acceptable as it was in notice of the Board that the recognition of the institutions was revoked and the trained beneficiaries could not get employment in the trained trade, still, the Board did not take up effective measures to provide training to the remaining beneficiaries and to provide employment/ self-employment to the trained beneficiaries.

3.2.4.6 Excess payment under Incentive for Education Scheme

Education Assistance (Scholarship) Scheme, 2004 was notified in December 2004 was later renamed as 'Incentive for Education Scheme' as per gazette notification (July 2008). Under the scheme, it was provided that the children or wife, maximum two at a time, of the registered building and other construction worker would apply for incentive, as the student reaches from one class to another, to the principal of the school/college concerned, who would ascertain the amount of incentive to be paid on the basis of prevailing rates¹⁵ and prepare list of eligible students after approving the application and send the list to the designated officers of concerned ULBs/PRI. Further, the designated officers of ULBs/PRI would re-check the proposal and issue cheques for amount of incentive to the Principal who disburse the amount to the students.

Scrutiny of records of Incentive for Education Scheme revealed that an amount of ₹ 8.49 lakh was paid to 2,090 students in excess of prevailing rates as notified under the Scheme. It was further noticed that excess payment was made as the amount of incentive was paid at the prevailing rate applied for the class in which the applicant was studying; however, it was to be paid at the rate applied for last passed class.

In exit conference (October 2016), Government accepted that excess amount was paid to the students due to lack of clear instructions with regard to rates. Government, further, replied that district labour officers were instructed to

¹⁵ Class 1 to 5 (Boys: ₹ 500, Girls: ₹ 750), Class 6 to 8 (Boys: ₹ 750, Girls ₹ 1000), Class 9 to 12 (Boys: ₹ 1000, Girls: ₹ 1500), Graduation (Boys: ₹ 1500, Girls: ₹ 2000), Post Graduation (Boys: ₹ 2500, Girls: ₹ 3000), Graduation level Vocational Courses: (Boys: ₹ 3000, Girls: ₹ 4000) and Post Graduation level Vocational Courses or PHD or Research Work after Post Graduation (Boys: ₹ 4000, Girls: ₹ 5000) w.e.f. 11.08.2006. However, rates were revised vide Gazette notification dated 13.09.2013 and 01.08.2014.

issue instructions to the officers/principals concerned for preventing the same in future.

3.2.4.7 Improper sanction of benefits under Funeral assistance and Ex-gratia payment in case of death scheme, 2004

The Funeral and Ex-gratia payment in case of death Scheme, 2004, was notified (December 2004) with a view to provide funeral and ex-gratia assistance to the successor of the deceased registered building and construction worker. An amount of ₹ 3,000/- (w.e.f. July 2014)¹⁶ as funeral assistance and amount of ex-gratia was to be paid, on the basis of age of the deceased worker i.e. up to 45 years, ₹ 75,000/- and from 45 and up to 60 years, ₹ 25,000/- under the Scheme.

Scrutiny of the records of the Scheme in selected districts revealed that selected offices disbursed ₹ 3.57 crore during 2011-16 in 1201 claims. Audit test-checked 354 claims of ₹ 1.15 crore and found irregularities in 61 cases of ₹ 26.10 lakh. The irregularities found are illustrated below:-

- In 16 cases of *Nagar Palika Parishad* Sarni (Betul), Labour Office Burhanpur and *Nagar Palik Nigam* Ujjain, an amount of ₹ 5.86 lakh were disbursed, however, the death certificates attached with the application were found to be fake on being verified with the issuing authority i.e. *Nagar Palika Parishad* Sarni (Betul), *Nagar Palik Nigam* Burhanpur and *Nagar Palik Nigam* Ujjain. The details are shown in **Appendix 3.2.9**.
- In 12 cases of *Nagar Palik Nigam* Ujjain, records of registration were manipulated to provide undue benefit to the beneficiaries amounting to ₹ 4.86 lakh.
- In five cases of *Nagar Palik Nigam* Ujjain, double payment of ₹ 3.90 lakh was made.
- In 10 cases of *Nagar Palik Nigam* Ujjain and *Janpad Panchayat* Burhanpur, an amount of ₹ 4.49 lakh¹⁷ was disbursed to the deceased who were not registered as building and construction worker with the Board, thus, not entitled to get benefit from the Board's fund.
- In six cases of *Nagar Palik Nigam* Dewas, *Janpad Panchayat* Sonkacch (Dewas) and *Nagar Palik Nigam* Gwalior, an excess of ₹ 3.00 lakh¹⁸ was disbursed, as the deceased, who were entitled to get ₹ 25,000, were paid ₹ 75,000.
- In two cases of Labour Office Burhanpur and *Nagar Palik Nigam*, Gwalior, an amount of ₹ 0.53 lakh were disbursed, however, in these cases the deceased were above 60 years of age, therefore, not entitled for benefit.

¹⁶ Funeral assistance - ₹2,000/- and ex-gratia - ₹25,000/- (18 to 60 years) w.e.f July 2008.

¹⁷ Janpad Panchayat, Burhanpur (5 Cases-₹2.09 lakh) and Nagar Palik Nigam, Ujjain (5 Cases-₹2.40 lakh).

¹⁸ Nagar Palik Nigam, Dewas (1 case-₹ 0.50 lakh), Janpad Panchayat, Sonkacch, Dewas (3 Cases-₹ 1.50 lakh) and Nagar Palik Nigam, Gwalior (2 Cases-₹ 1.00 lakh).

- In three cases of *Janpad Panchayat* Jaithari, an amount of ₹ 0.84 lakh was disbursed in cases where the successor of the beneficiary did not submit the application for claim within the stipulated period of three months after the death as envisaged in the Scheme.
- In seven cases of *Janpad Panchayat* Shahpur (Betul), Labour Office Dewas and Assistant Labour Commissioner Gwalior, an amount of ₹ 2.62 lakh¹⁹ were disbursed to the applicants who did not submit proper documents.

In exit conference (October 2016), Government stated that all DLOs would be instructed not to repeat such errors in future and action as per rule would be initiated.

The reply is not acceptable as the documents produced by the applicant were to be checked by the respective authorities before sanctioning the benefit.

3.2.4.8 Advance not adjusted under Madhya Pradesh Building and Other Construction Workers' Medical Assistance Scheme

The Madhya Pradesh Building and Other Construction Workers' Medical Assistance Scheme, 2004 was notified in September 2005 to provide medical subsidy for indoor treatment in case of major/critical ailments to the husband/wife and minor children of the registered building and other construction workers. The designated officers for sanctioning of advance may sanction medical advance up to their financial limit²⁰, after obtaining estimated medical expenditure from the hospital and will issue account payee cheque to the respective hospital, while informing this to the registered worker also.

Medical Advance of ₹ 27.69 lakh in 35 cases was not adjusted even after lapse of three to 56 months.

Scrutiny of records of the Scheme in Chief Medical and Health Officer Anuppur and Assistant Labour Commissioner Gwalior revealed that medical advance amounting to ₹ 32.59 lakh in 41 cases was sanctioned by the appropriate authorities and released to the respective hospitals, however, in 35 cases²¹ an amount of ₹ 27.69 lakh was not adjusted even after lapse of three to 56 months. Further, as the offices did not obtain the expenditure vouchers, the utilisation of the amount of advance for the intended purposes could not be ascertained which indicated lack of oversight by the sanctioning authorities. The details are shown in *Appendix 3.2.10*.

In exit conference (October 2016), Government stated that the concerned officers would be instructed to adjust/recover the unadjusted amount of advance released under the Scheme.

3.2.4.9 Improper Sanction of Marriage Assistance

The Madhya Pradesh Building and Other Construction Workers' (Assistance for Marriage of Daughter of the Beneficiary/ Self Marriage of the Female

¹⁹ Janpad Panchayat Shahpur, Betul (3 Cases-₹ 0.57 lakh), Labour Office, Dewas (2 Cases-₹ 1.03 lakh) and Labour Office, Gwalior (2 Cases-₹ 1.02 lakh)

²⁰ Assistant Labour Commissioner/District Labour Officer up to ₹ 30,000/-, District Collector up to ₹ one lakh, Divisional Commissioner up to ₹ two lakh and the Secretary of the Board up to ₹ three lakh.

²¹ CMHO, Anuppur- 29 cases (₹ 24.04 lakh), Labour Office, Gwalior – 6 cases (₹ 3.65 lakh).

Beneficiary) Scheme, 2004 were notified (September 2005) with a view to provide assistance²² for marriage of two daughters of the beneficiary, who had attained 18 years of age at the time of marriage / self-marriage/re-marriage of the female beneficiary. Further, Section 2 (a) of the Prohibition of Child Marriage Act, 2006 provided that child means a person who, if male and female, has not completed 21 and 18 years of age respectively.

The Child marriages were sanctioned under Marriage Assistance Scheme.

During scrutiny of application forms and documents attached having date of birth of bride and bridegroom of sanctioned cases under the Scheme revealed that marriage assistance was paid in 12 cases wherein bride or bridegroom was below the age of 18 or 21 years respectively. Thus, marriage assistance of ₹ 1.95 lakh was irregularly paid for child marriages as detailed in *Appendix 3.2.11*.

In exit conference (October 2016), Government stated that all designated offices would be instructed to ensure that the bride and bridegroom must attain 18 and 21 years at the time of marriage.

3.2.4.10 Implementation of Online Portal without standardization

Para 1.5 of Guidelines for Indian Government Websites provides that the Website Quality Certification from Standardization Testing Quality Certification²³ (STQC) should be obtained for all the government websites in order to conformity to usable, user-centric and universally accessible websites. The Board issued instructions (September 2013) to all the designated officers that distribution of benefits must be done through the portal of the Board.

The Board launched the portal system for implementation of welfare schemes without necessary validation checks.

During test-check of records, it was observed that portal was hosted in September 2013 without taking the assurance of transparency in operations. The discrepancies as discussed below indicated that the online portal was started without ensuring conformity with enforcement of provisions of schemes/rules and checks to control frauds. The discrepancies found are detailed below:-

- During scrutiny of sanctions issued by the portal under Funeral Assistance in case of Death and Ex-gratia Payment Scheme, 2004, it was found that in three cases, the portal issued sanction of funeral assistance of ₹ 5,000/- instead of payable amount of ₹ 3000 under the scheme and in one case the portal issued sanction of ex-gratia ₹ 75,000, where the deceased was above the age of 45 years and hence entitled for ₹ 25,000 as per the provisions of the scheme. Thus, the portal was not enabled to check the entitlement of amount to be paid to the beneficiary.
- Test check of records at Nagar Palik Nigam, Gwalior revealed that the portal showed sanction of ₹ 23,000/- under the Marriage Assistance Scheme while the beneficiary was to be paid ₹ 25,000.
- Progress report for the month of March 2016 reported the number of registered beneficiaries as 24,81,926 while as per portal number of valid beneficiaries was only 3,62,197 (15 per cent) as the Board had

²² ₹ 10,000 (w.e.f. May 2011), ₹15,000 (w.e.f. June 2012) and ₹25,000 (w.e.f. July 2014).

²³ An organization of Department of Information Technology, Government of India.

not prepared online database of all beneficiaries. Therefore, the remaining beneficiaries were not registered in the portal.

- During scrutiny of online sanction it was observed at *Janpad Panchayat*, Burhanpur that an online sanction for payment of marriage assistance was issued for 17 years old bride, which indicated absence of validation checks for under aged bride and bride groom.
- Payment in 13 cases of Marriage Assistance in *Nagar Palik Nigam*, Dewas was pending for three to 14 months because the portal did not release sanction order.
- Due to lack of age validation, registration of a person with 63 years of age, was issued through portal in *Janpad Panchayat*, Ujjain while as per Section 14 of the Act, 1996 registration of a worker was to be done between 18-60 years. Similarly, in one case, renewal of a registered worker was done for beyond the age of 60 years in *Nagar Palik Nigam*, Gwalior.

In exit conference (October 2016), Government stated that certificate for online operation of the portal from STQC would shortly be obtained and National Informatics Centre would be informed about the shortcomings and the same would be corrected.

3.2.4.11 Delay in settlement of claims

GoMP Gazette notification (April 2013) provided that benefits under various Schemes i.e. Marriage Assistance, Funeral and Ex-gratia payment in case of death Scheme and Incentive for Education Scheme of the Board was to be provided within the 30 days from the date of application.

Audit observed in *Nagar Nigam*, Ujjain that 4,064 applications received during 2014-15 and 2015-16 for benefit under Marriage Assistance Scheme, Funeral and Ex-gratia payment in case of Death Scheme, Incentive for Education Scheme and Cash Awards to Meritorious Students Scheme, were pending even after a lapse of two to 16 months. The details are shown in the

Table -3.2.6:

Table – 3.2.6: Statement showing the details of pending cases under various schemes

Sl. No.	Name of the Scheme	Period	Number of Pending Cases	Delay in months (As of June 2016)
1	Incentive for Education Scheme and Cash Awards to Meritorious Students	2014-15	3657 cases of 16 schools	7 to 15
2	Marriage Assistance	2014-15, 2015-16	376	2 to 16
3	Funeral Assistance	2015-16	31	9 to 12
	Total		4064	2 to 16

In exit conference (October 2016), Government stated that instructions to *Nagar Nigam*, Ujjain had been issued to settle all cases under the different schemes immediately.

4,064 applications of various welfare schemes were pending.

3.2.5 Monitoring and evaluation

The State Government in exercise of power conferred under Section 42 (3) of the BOCW Act, 1996 appointed officers of Labour Department as Inspectors for inspection of building and other construction works. Section 46 of BOCW Act provides that an employer shall, at least thirty days before the commencement of any building and other construction works send the written notice to the inspector having jurisdiction in the area. Section 48 of BOCW Act provides for penalty in cases, where an employer fails to give notice of the commencement of building or other construction works. Following shortcomings were observed:

- There were huge shortfall in inspections between 59 to 94 *per cent* during 2011-12, 2013-14 and 2014-15 at State level and between 52 to 97 *per cent* in test checked districts.

In exit conference (October 2016), Government stated that there was shortfall in inspection due to shortage of staff. Inspections would be ensured after preparation of district wise-roster for inspection.

- Labour Commissioner, GoMP issued instructions (August 2013) for collecting information, on monthly basis, of building and construction works from ULBs, PRIs, semi government institutions, government departments, government undertakings and building and other construction works against which the cess was deposited at districts. However, it was found that information on construction works were not collected and, further, the Board had not monitored the instructions of LC to prepare database of construction works. Thus the Board was not aware about the actual number of construction works carried out.

In the exit conference (October 2016), Government stated that the database of construction works would be prepared immediately.

- The amount of cess received by the Board was assessed, collected and remitted to the Board by the Cess Collectors and Assessing Officers of different departments i.e. officers of Labour Department, ULBs, PRIs and construction agencies. Similarly, the welfare schemes for construction workers were implemented through the Labour Department, ULBs and PRIs. It was observed that the Board had no administrative control over these departments, which resulted in short receipt/ realisation of cess and shortcomings or shortfall in implementation of the welfare schemes.

The Secretary of the Board replied (October 2016) that as the Board did not have field offices, therefore, collection of cess/schemes was implemented through offices of different departments. The Board had no administrative control over these offices.

- The Board issued instructions that all cheques/drafts from employers/ Cess Collectors were to be deposited in the District Labour Offices. However, it was observed that Cheques/Drafts were received both at the Board and at the DLOs which leads to lack of monitoring over employers and amount of cess payable and deposited by them.

No mechanism was evolved for monitoring and evaluation under the Board's function and its activities.

In exit conference (October 2016), Government stated that effective system for receipt of cheques/drafts would be established.

- Rule 20 and 256 of Madhya Pradesh Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2002 provided that the Board should meet once in three months and the State Advisory Committee (SAC) should meet at least once in six months. However, there were shortfall in meetings as only 10 out of 20 meetings of the Board and one out of 10 meetings of SAC took place during 2011-16.

In exit conference (October 2016), Government stated that the Government dissolved all the Boards at the time of election. The Board and State Advisory Committee were still not re-constituted. The meetings would immediately be organized.

- Internal Audit acts as an effective tool in exercising check on expenditure. Internal control systems help in exercising checks on various activities. Thus these are important mechanisms for ensuring smooth working of an organization. Audit scrutiny revealed that the Board had not established internal audit and internal control wing in order to ensure effective control in exercising checks on various activities including finances and monitoring the activities of designated officers for the purpose of collection of cess and expenditure on welfare schemes.

Internal audit wing was not established.

In exit conference (October 2016), Government stated that Internal Audit Wing could not be established due to shortage of staff and action for establishing the same would be taken immediately.

The reply is not acceptable as the inspection work of Madhya Pradesh Buildings and other Construction Works is a mandatory item and for this purpose, the Government should recruit the sufficient staff.

3.2.6 Conclusion and Recommendations

- The Board did not establish mechanism to ensure proper campaign to register the construction workers and establishments.

The Board may consider to liaison with ULBs for registration of establishment and to have access of their database of building permissions to the respective DLOs and to facilitate their registration as establishment triggered by grant of permission. The Board should also prepare an effective mechanism to liaison with all construction agencies for registration of all establishments to the respective DLOs and to register the construction workers engaged at the construction sites.

- The Board did not receive the proceeds of cess. Further, collected cess were delayed transfer to the Board.

The Board should maintain a database of all construction works to watch proper and timely collection of cess. Cess collectors should be made accountable for the timely deposit of the cess to the Board.

- The Cheques/Drafts of cess received from the employers was not realized due to lapse of time validity and bank returns.

The Board should adopt the Electronic Clearing Service (ECS) for proper and timely collection of cess.

- The Board had operated as many as 23 bank accounts and did not keep statement of transactions. The maintenance of books of accounts and reconciliation was not done.

The Board should keep least number of bank accounts and adopt a proper accounting and recording system and to ensure that the books of accounts are reconciled in regular intervals.

- The Board had neither established field offices nor recruited field staff, which resulted in poor implementation of the schemes.

The Board should establish field offices and recruit field staff.

- Payment against the applications for obtaining benefits under Funeral and Ex-gratia Payment in the case of death scheme having fake documents was made.

The applications and enclosures should be verified with the base records and issuing authorities.

- There was no internal audit wing or mechanism to ensure collection of cess from all the employers.

The Board may establish an internal audit wing to monitor the transactions of the Board and prescribe returns for cess collectors to ensure collection of cess from all the employers.

PUBLIC HEALTH AND FAMILY WELFARE DEPARTMENT

3.3 Audit on '108 Ambulance Services'

3.3.1 Introduction

Emergency Medical Service (EMS) is an essential part of the overall healthcare system as it saves lives by providing emergency care immediately.



To develop and operationalise comprehensive emergency services in the State, 'expression of interest' was invited in June 2007. Against the advertisement published in newspaper, only Emergency Management and Research Institute (EMRI),

Secunderabad submitted its proposal for establishing 'Emergency Response System' in the State. The proposal was sanctioned by the Cabinet and a Memorandum of Understanding (MoU) for '108 Ambulance Services' was

signed between the State Government and EMRI²⁴ in November 2007 which was valid for 10 years. The objectives of this ‘Public Private Partnership’ (PPP) project were:

- (i) to develop an integrated emergency management setup to cater all kinds of emergencies in the State and coordinate responses with multiple agencies like Police, Fire and Medical in order to ensure timely, reliable, qualitative and comprehensive emergency management services across the State; and
- (ii) to develop the appropriate institutional and infrastructure setup to support these emergency management service initiatives and/or coordinate with the existing setups to effectively ensure the delivery of the services.

The audit objectives were to assess whether the project plans prepared by the Department were executed properly, fund distribution and utilisation of funds were adequate and effective, project was implemented in accordance with the prescribed MoU/guidelines and in an effective manner, process of management of ambulances and performance was effective and internal control was adequate and working effectively.

Eight districts²⁵ (15 *per cent* of total fifty one districts in the State) were selected by using the ‘Probability Proportional to Size without Replacement Method’ for coverage in audit on ‘108 Ambulance services’. Records of the Mission Director, National Health Mission (NHM) and ‘108 Ambulances’ of eight selected districts were examined and information was collected from ‘108 Ambulances’ (Advance Life Support). The Real Time Data²⁶ received from the GVK EMRI was analysed in order to assess extent of achievement of performance parameters against the norms mentioned in the MoU. The audit was conducted covering the period from inception of the project to 2015-16.

The Entry Conference was held with the Commissioner, Health (Public Health and Family Welfare Department) on 11 March 2016. The Exit Conference was held with the Principal Secretary, Public Health and Family Welfare Department on 14 October 2016. The replies of the Department have been suitably incorporated in the report.

Audit Findings

Under the MoU, State Government’s obligations were:

- to provide ambulances duly insured and equipped as mutually agreed upon;
- to provide funds in advance for capital expenditure (Capex) and operational expenditure (Opex); and
- to allocate land for setting up the Emergency Response Service Centre etc.

²⁴ The name of EMRI was changed to GVK EMRI in May 2009.

²⁵ Ashoknagar, Burhanpur, Dhar, Jabalpur, Morena, Rewa, Sehore and Singrauli.

²⁶ Real Time Data indicating the number of vehicles on road/off road, number of emergencies attended/transported to hospitals etc. was to be maintained by the GVK EMRI.

Whereas GVK EMRI's obligations were:

- to operate the Emergency Response Services (ERS) and provide emergency response service on a 24 hours per day and 365 days a year basis;
- to maintain all the account books and records for the funds received by it from the State Government under ERS;
- to adhere to the agreed service parameters for providing pre hospital care; and
- to recruit, position and train required human resources to support the ERS and provide the emergency response services etc.

The Government of Madhya Pradesh administers and monitors the '108 Ambulance' project through Mission Director, NHM. A special officer has also been appointed for monitoring '108 Ambulance Services' who works under the overall supervision of Mission Director, NHM. To review the performance/implementation reports of '108 Ambulance Services', an Advisory Council under the chairmanship of the Chief Secretary and to govern all aspects of '108 Ambulance Services', an Executive Committee under the chairmanship of the Principal Secretary, Public Health & Family Welfare has been constituted. Health Services are managed and controlled by Chief Medical & Health Officer at district level and Civil Surgeon (CS) cum Chief Hospital Superintendent at district hospital.

GVK EMRI monitors the programme through Head of Operations appointed for the State. All functional heads of GVK EMRI in the State report to him and work under his overall supervision. Overall control of '108 Ambulance Services' is managed through Call Centre established at Bhopal, which is managed by GVK EMRI. Under the project, two kinds of ambulances 'Advance Life Support (ALS) Ambulances' and 'Basic Life Support (BLS) Ambulances' were deployed. ALS ambulances were deployed at district headquarters and equipped with medical equipments viz. ventilator, multipara monitor, laryngoscope etc.

3.3.2 Project Planning

Under MoU for the project, State Government agreed to recognise EMRI as the State Level Nodal Agency to provide emergency response services across the State and expand it across the whole State within a period of three years. Audit noticed that '108 Ambulance Services' started in July 2009 with 36 ambulances. Against the planned 700 ambulances, only 55 ambulances could be made operational in four districts²⁷ by the end of March 2010.

Due to failure to adhere to timeline prescribed for expansion of project and delay in procurement process, project could not be expanded across the entire State within the prescribed period, i.e. by the year 2010. '108 Ambulance Services' could cover the entire State only by 2013-14. However, against the

Project could not be expanded across the entire State within the prescribed period.

²⁷ Bhopal, Gwalior, Indore and Jabalpur.

planned 700 ambulances, only a fleet of 606 ambulances were running across 51 districts in the State.

While accepting the facts during the Exit Conference (October 2016), Department stated that the process was delayed due to delay in tendering for procurement of ambulances.

3.3.2.1 Deficiencies in MoU

The Project was sanctioned by Cabinet and MoU was signed between the State Government and EMRI in November 2007. The MoU was revised in December 2012. Following deficiencies were noticed in the MoU:

Penalty clause was not included for failure in achieving operational/performance parameters.

- MoU did not provide for obtaining 'Earnest Money Deposit' and 'Performance Security' from the service provider, which was in violation of the norms of General Financial Rules. Further, penalty clause was not included for failure in achieving operational/performance parameters. As a result, there was no deduction from Opex in cases of under achievement of performance indicators, as mentioned in paragraphs 3.3.5.3 and 3.3.5.4.
- As per letter of invitation issued by the Department, the proposal was to be valid for a period of five year from the date of signing of MoU. However, the MoU was signed for 10 years.
- State Government did not allocate 15-20 acres of land for setting up the emergency response services as required under MoU. Therefore, emergency response services (Call Centre) were being provided from rental building, which resulted in intended objective 'to develop the appropriate institutional and infrastructure setup to support these emergency management services' not being fulfilled.

Department stated (October 2016) that penalty clause was not included in the MoU for not achieving performance parameters. However, for the coming period, the Department had decided to issue a fresh tender in which several penalty provisions had been added for not achieving performance parameters.

The reply is not acceptable, as failure of Department to include the provisions of earnest money deposit, performance security and penalty clause in the MoU was in violation of Financial Rules.

3.3.3 Funding Pattern and Financial Management

3.3.3.1 Release of fund and expenditure

As per MoU, all directly identifiable Capex relating to Operations would be borne by the State Government. The Capex would be mainly for the purpose of procurement of ambulance, fabrication, medical equipment, computer hardware, licenses, training equipment and ambulance related expenditure. The State Government also agreed to pay Opex, which comprises salaries, fuel, repairs & maintenance, vehicle refurbishments, medical consumables, communication, administration expenses, training expenses etc. Opex released by State Government was to be deposited into the bank account maintained exclusively for the purpose and expenditure was to be made from there. Besides, MoU provided that all account books and records for funds received

from State Government under Emergency Response Services (ERS) were to be maintained by the GVK EMRI and monthly/quarterly/annual statement of receipt and expenditure and Utilisation Certificates (UCs) were also to be submitted by the GVK EMRI.

Audit scrutiny revealed that UCs and statement of expenditure were not submitted timely and the funds were released on ad-hoc basis without assessing the actual requirement. The Department released further funds to operating agency despite availability of funds²⁸ at the close of each year during 2007-08 to 2015-16. The details of year-wise fund distribution, expenditure and unspent balance are given in **Appendix 3.3.1**.

Despite availability of one bank account (in Axis Bank), GVK EMRI opened another bank account (State Bank of India) in 2009-10. The opening of another bank account was in violation of MoU provision. Further scrutiny revealed that an amount of ₹ 16.85 lakh (Axis Bank - ₹ 13.81 lakh and SBI bank - ₹ 3.04 lakh) was lying unspent in these bank accounts at the end of March 2016.

Department stated (October 2016) that funds were always issued after assessing actual requirement. The Department further stated that unutilised grants were there only in some periods. Moreover, unutilised grant of previous period was carried forward and accounted for in subsequent period.

The reply is not acceptable, as releases to EMRI were not based on quarterly UCs and significant balances upto ₹ 3.58 crore was available with the operating agency.

3.3.3.2 Irregularities in utilisation of capital and operational funds

As per MoU, the funds in respect of Opex shall be released quarterly in advance. The quantum of release of funds for the next quarter shall depend on the expenditure incurred in the previous to the ongoing quarter and estimates for next quarters (release shall be based on actual and subject to the ceiling mentioned in the MoU) and submission of certified copies of Statement of Expenditure (SOEs) and UCs.

Scrutiny of records revealed that in total ₹ 16.60 crore (including Capex of ₹ 6.32 crore) was released during 2007-09, out of which expenditure of ₹ 11.32 crore was incurred by EMRI. The '108 Ambulance Services' were started from July 2009. Due to delay in starting of ambulance services, operational cost released was used on capital activities viz. computer hardware, software, furniture, fixtures, office equipments, medical equipment, electrical and electronic assets etc.

In first MoU (2007), no norm for operational expenditure per ambulance per month was fixed, which resulted in higher average monthly per ambulance operational expenditure of ₹ 1.32 lakh and ₹ 1.23 lakh in the year 2009-10 and 2010-11 respectively. In the revised/modified MoU (2012), maximum operational expenditure per ambulance per month was fixed as ₹ 0.98 lakh.

²⁸ 2007-08 ₹ 52.47 lakh, 2008-09 ₹ 1.50 lakh, 2009-10 ₹ 2.32 crore, 2010-11 ₹ 74.15 lakh, 2011-12 ₹ 95.48 lakh, 2012-13 ₹ 2.02 crore, 2013-14 ₹ 3.58 crore and 2014-15 ₹ 1.51 crore.

Excess payment of ₹ 5.02 crore was made to the operating agency as the operational expenditure during 2012-15.

Against the prescribed limit ₹ 0.98 lakh, excess expenditure of ₹ 0.06 lakh to ₹ 0.18 lakh (monthly) was incurred during 2012-13 (January to March) to 2014-15. Thus, excess payment of ₹ 5.02 crore was made to the operating agency as the operational expenditure during 2012-13 to 2014-15. Approval of this excess payment from the executive committee was not found on records. The details are shown in **Appendix 3.3.2**. The deficiencies found in utilisation of capital and operational funds are discussed below:

- During scrutiny of records, it was noticed that against the total release of ₹ 16.60 crore (₹ 4.00 crore in 2007-08 and ₹ 12.60 crore in 2008-09), operational expenditure of ₹ 4.65 crore²⁹ was incurred during 2007-09 (June 2009) whereas the firm started its services with 36 ambulances only from July 2009.

On this being pointed out, GVK EMRI replied (April 2015) that tendering process for purchase of ambulances was completed by September 2008 and thereafter recruitment and 52 days training for ambulance staff was imparted. The agency was ready for launch by 6 January 2009 and letter was sent to Government for seeking permission for launch. However, the date was finally decided by the Government as 16 July 2009.

The reasons due to which Government took six months in deciding the date of launch for ambulance services was not available in the records produced to audit. Thus, the expenses of ₹ 1.23 crore made during the pre-launch period (January 2009 to June 2009) on operational activities was unfruitful.

- In the Schedule-A of the revised/modified MoU (December 2012), maximum operational expenditure per ambulance per month was fixed as ₹ 0.98 lakh including ₹ 0.57 lakh on salary (Human Resource Expenses), ₹ 0.227 lakh on fuel cost and ₹ 0.026 lakh on repair and maintenance of ambulances. Justification for fixing maximum operational expenditure per ambulance including expenses on human resource was not found on record. Audit observed that against the prescribed expenditure of ₹ 0.57 lakh per ambulance per month on human resources, actual expenditure ranged from ₹ 0.44 lakh to ₹ 0.54 lakh during 2012 to 2015 as there was shortfall in availability of staff against required posts as mentioned in paragraph 3.3.5.5. The savings on salary amounting to ₹ 23.42 crore was utilised on meeting excess expenditure on other activities/components viz. fuel cost, repair and maintenance etc. during 2013-14 to 2015-16. The details are shown in **Appendix 3.3.3**.

Department stated (October 2016) that during 2012-13, higher operational expenditure per ambulance incurred mainly due to lower number of ambulances operated during the year, higher fuel prices etc. During 2014-15, actual expenditure exceeded the limit prescribed for that permission of Executive Committee was taken. The Department further stated that till March 2009, some staff was recruited and hence salaries and other initial operational expenditure were incurred during these two years. Also, funds to the tune of ₹ 3.11 crore were utilised towards Capex.

²⁹ 2007-08: ₹ 1.01 crore, 2008-09: ₹ 3.13 crore and 2009-10: ₹ 0.51 crore.

The reply is not acceptable, as there was no evidence that approval of excess expenditure was obtained from the Executive Committee. Further, the payment for operational expenditure was not restricted to the prescribed limit mentioned in the MoU.

3.3.4 Procurement and Establishment of Ambulances

3.3.4.1 Purchase of ambulances

As per MoU (2007), ambulances were to be procured by Government of Madhya Pradesh (GoMP) in consultation with EMRI at GoMP's cost as per the specifications of EMRI to suit public safety, patient care and patient relative/attendant care. Fabrication, equipment etc. in the ambulances was also to be undertaken by GoMP in consultation with EMRI.

Scrutiny of records revealed that the Department floated tender for procurement of ambulances in February 2008. The rate of ambulances quoted in the tender was higher than the rate of ambulances in other States. Hence, the tender was cancelled. Due to delay in process of purchase of ambulances and rate quoted in the tender being higher than the rate of ambulances purchased by GVK EMRI in other States, Government decided that ambulances would be procured through GVK EMRI. Initially, 100 ambulances with equipment were procured (23 ambulances @ ₹ 9.40 lakh, 32 ambulances @ ₹ 9.24 lakh and 45 ambulances @ ₹ 10.46 lakh) by GVK EMRI. The ambulances were procured through GVK EMRI against the provisions of MoU (2007).

- 55 ambulances were procured in March 2015 for replacing the existing old ambulances. However, out of 55 old ambulances, 37 were lying idle in the



Ambulances parked in campus of Call Centre, Bhopal

districts and 18 ambulances were being utilised as backup in case of any accident or breakdown of any vehicle which requires long repair time. Action on disposal of old ambulances was awaited. Further, 38 more ambulances were procured in September 2015. However, registration of these ambulances was delayed due to payment of entry tax on these

ambulances as mentioned in paragraph 3.3.4.2. These ambulances were not deployed even after lapse of seven months and were parked in campus of Call Centre in custody of GVK EMRI.

Department stated (October 2016) that Government authorised the GVK EMRI to procure the ambulances considering delay in process of purchase of ambulances and rates quoted in the tender being higher than the rates of ambulances purchased by GVK EMRI in other States.

The reply is not acceptable as ambulances were to be procured by the Government in consultation with EMRI as per norms of MoU.

The ambulances were procured through GVK EMRI against the provisions of MoU.

38 ambulances which were procured in September 2015 could not be deployed even after lapse of seven months.

3.3.4.2 Entry tax on ambulances

As per rule 1976-Sec. 3-A (Sec.3-A inserted by Entry Tax (Amendment) Act, 1999 w.e.f 1.5.99) of Entry Tax on Motor Vehicles, an entry tax was payable on motor vehicle purchased outside the State but was being registered in the State of Madhya Pradesh under the Motor Vehicles Act, 1988.

Scrutiny of records revealed that 150 Tata Winger ambulances were procured in 2013 costing ₹ 9.61 crore from Tata Motors Limited, Pune by the Department. On the instruction of the Department, GVK EMRI deposited 10 *per cent* entry tax amounting to ₹ 96.47 lakh on these vehicles in June 2013 from available fund and booked it as capital expenditure.

Similarly, 38 ambulances were procured from Tata Motors through Directorate General of Supplies & Disposals (DGS&D) in 2015-16. Due to billing from out of State, 10 *per cent* entry tax was levied. A letter was sent to the Commissioner, Commercial Tax Department (December 2015) for getting exemption from payment of entry tax. However, exemption was denied by the Commercial Tax Department (December 2015). Further, a letter was issued (January 2015) to the supplying agency for providing bills from its office located in Madhya Pradesh. However, the agency denied the request. Afterwards, approval for payment of entry tax was taken and finally entry tax of ₹ 28.12 lakh was paid in February 2016.

However, prior to this, no entry tax was levied on 55 ambulances which were procured and billed from Tata Motors, Indore in March 2015. Hence, avoidable expenditure of ₹ 1.25 crore was incurred on purchase of ambulances. Had the ambulances been procured and billed from within the State of Madhya Pradesh, no entry tax would have been leviable.

Department stated (October 2016) that in March 2015, for Purchase of 55 Tata Winger ambulances, order was issued to DGS&D and payment was made to them. DGS&D further endorsed the order to supplier agency and billing was done by the agency from Indore located office of Tata Motors, whereas for purchase of 38 Tata Winger vehicles, same process was adopted by the Department, but billing was done by the supplier agency from Pune. Due to which entry tax of ₹ 28.12 lakh was paid in February 2016.

The reply is not acceptable, as supply of ambulances could have been taken from agency of Tata Motors in Madhya Pradesh as was done earlier in order to avoid the payment of entry tax.

3.3.4.3 Deployment of Ambulances

As per MoU of 2007, 700 ambulances were planned to be deployed across the State in phased manner but no norms were fixed in the MoU for deployment of ambulances. However, the Department assessed the requirement of ambulances taking into consideration the norm of deploying one ambulance per lakh population. Accordingly, 726 ambulances were required to cover the entire State population (7.26 crore as per census 2011) against which 606 ambulances were deployed by 2014-15. As per population criteria for deploying ambulances, 17 *per cent* State population was yet to be covered.

Fewer ambulances were deployed in 16 districts as required against the population norm.

Audit observed that fewer ambulances were deployed in 16 districts as required against the population norm and despite excessive response time in these districts, additional ambulances were not put into service. The details are shown in **Appendix 3.3.4**. However, in eight districts³⁰, the number of ambulances functioning were above the prescribed norms. Despite ambulances being deployed over and above population norms, response time was less than optimal in five³¹ out of these eight districts. Details of response time of ambulances and attending average emergencies per ambulance per day are mentioned in paragraphs 3.3.5.2 and 3.3.5.4 respectively.

Department stated (October 2016) that population norm was not the only indicator for deployment of ambulances. Demand for ambulances by people in that particular area, geographical condition, distance between ambulances, availability of medical facilities and other patient transportation facility etc. were also indicators for deployment of ambulances. In regard to districts having fewer ambulances despite having excessive response time, the Department stated that some districts had hilly terrain, forest areas and poor road conditions which increased response time. Besides, the Department also stated that the response time in these districts was only slightly higher than the permissible limit. In respect of districts having excessive response time despite having excess ambulances, the Department did not submit any specific reply.

The reply does not specify as how response time is going to be brought down to acceptable level in various districts especially in those districts having more ambulances than required against population norms. No analysis appears to have been undertaken to identify the gaps because of which ambulances were not reaching within time. Besides, no document produced in support of reply that deployment of ambulances were done taking into consideration not only population norm but also other factors viz. demand for ambulances by people in that particular area, geographical condition, distance between ambulances, availability of medical facilities etc.

As regards districts having fewer ambulances despite having excessive response time, the reply of the Department is not acceptable as required number of ambulances as per population norm was not deployed in these districts resulting in response time being much more.

3.3.5 Ambulance Service Management

3.3.5.1 Performance of Ambulances

EMRI agreed to operate the ambulances and ensure that ambulance services would be available on a 24 hours per day and 365 days a year basis to all the people of State for providing the emergency health transportation services free of any charges.

During scrutiny of data of total emergencies since launching of the project, audit observed that only 32 *per cent* services were provided since launching of the project to March 2013 and 68 *per cent* ambulance services were provided

³⁰ Alirajpur-1, Anuppur-3, Datia-2, Dindori-1, Harda-1, Rewa-9, Sehore-2 and Umariya-3.

³¹ Anuppur, Datia, Dindori, Rewa and Umariya.

Ambulances were mostly deployed in attending pregnancy related work i.e. up to 49 per cent of total medical emergencies during 2013-16.

during 2013-14 to 2015-16. Evidently, primary progress of the project was slow. The ambulances were mostly deployed in attending pregnancy related cases which was up to 49 *per cent* of total medical emergencies during 2013-16. Hence, intended purpose of '108 Ambulance Services' for providing emergency services within golden hours (within the first hour of injury) was diverted. The details of emergency services provided by the '108 Ambulances' are given in **Appendix 3.3.5**.

Department stated (October 2016) that '108 Ambulance' service was provided to pregnancy related cases in compliance of objectives mentioned in the MoU.

The reply is not acceptable as 'Janani Express'³² vehicles are deployed in the districts for carrying pregnant mothers and '108 Ambulances' are to be mainly used for carrying emergency cases. There was no convergence between these two ambulance services provided in the State.

3.3.5.2 Response time of ambulances

The MoU (December 2012) provides average time taken to reach the scene after the call in rural areas (20-30 minutes) and urban areas (15-20 minutes). '108 Ambulances' should respond to call and reach at the required spot within the prescribed time.

During scrutiny of Management Information System (MIS) report, the actual response time was found more than the prescribed time in 33, 21 and 27 districts in the years 2013-14, 2014-15 and 2015-16 respectively. The details are given in **Appendix 3.3.6**. In district Singrauli, actual response time was up to 40 minutes during 2013-14 and 2014-15 which was much more than the prescribed time while in other districts viz. Ashoknagar, Dindori, Mandsaur, Rewa, Satna, Shivpuri and Sidhi, response time was excess on a regular basis.

As regards average time taken to reach the scene after the call in rural areas and urban areas, real time data (From 'call received time' to 'back to base time' of ambulances) was provided by the operating agency to audit only for January 2016 to March 2016. During scrutiny of this data, it was found that response time was more than 30 minutes in almost 56 *per cent* cases³³ during this period. In January, February and March 2016, the mean response time was 41:08 minutes, 42:11 minutes and 47:00 minutes respectively. In absence of real time data, patient wise response time could not be ascertained. Excessive response time of test-checked districts are shown in the **Appendix 3.3.7**.

In reply to excessive response time, EME/EMT/Pilots in sampled districts stated that response time was more than prescribed norms due to poor road conditions, areas being rural and some vehicles being engaged in carrying referred cases.

Department stated (October 2016) that average response time was determined for all ambulances operational in whole State and not for each district. In some

³² 940 Janani Express vehicles are being operated in total 313 blocks of the State.

³³ January 2016: response time was more than 30 minutes in 46251 cases out of total 83063 cases, February 2016: response time was more than 30 minutes in 44309 cases out of total 78968 cases, March 2016: response time was more than 30 minutes in 48506 cases out of total 85748 cases.

Response time of ambulances was excess on a regular basis in many districts.

districts, response time was within the prescribed limit and in some districts, it was higher due to hilly terrain, forest cover, non-availability of tertiary level care in the districts.

The reply is not acceptable, as Department was required to periodically review excessive response time of ambulances in districts. Further, the District Level Committee that could have addressed this problem was not constituted in any of the districts, as discussed in paragraph 3.3.6.2.

3.3.5.3 Achievement of performance indicators

As per revised MoU (2012), prescribed performance indicators were to be achieved by the operating agency. Audit observed following deficiencies in achieving service parameters for providing emergency response services:

- As per performance indicator, average percentage of on-road vehicles per day should not be less than 95 *per cent*. During 2012-16, overall two to six *per cent* ambulances were off-road. Further, Audit observed that large number of ambulances were off-road in seven months during 2014-15 to 2015-16. However, an amount of ₹ 63.42 lakh which was to be deducted from the UCs of operational expenditure produced by GVK EMRI during 2012-16 for off-road ambulances in excess of prescribed norms of ‘95 *per cent* on road ambulances’ was not deducted, as no penalty clause was provided in the MoU for not achieving performance standards.
- The positions of total emergency calls received, total effective calls, no. of cases where ambulances were despatched and no. of patients attended are given in **Table-3.3.1** :

Table 3.3.1: Position of emergency calls received and attended

(Figures in lakh)

Year	Total calls received	Total effective calls (<i>per cent</i> of column no. 2)	No. of cases where ambulances despatched (<i>per cent</i> of column no. 3)	No. of patients attended (<i>per cent</i> of column no. 3)
(1)	(2)	(3)	(4)	(5)
2011-12	93.31	4.42 (5)	1.48 (33)	1.41 (32)
2012-13	98.67	4.89 (5)	1.64 (34)	1.54 (31)
2013-14	93.1	16.18 (17)	7.21 (45)	7.00 (43)
2014-15	78.94	20.77 (26)	9.75 (47)	9.52 (46)
2015-16	75.48	23.57 (31)	9.98 (42)	9.72 (41)
Total	439.5	69.83	30.06	29.19

(Source: Data provided by the Mission Director, NHM and GVK EMRI)

It is evident from the table that against the total effective calls, ambulances were despatched in 33 to 47 *per cent* cases and 31 to 46 *per cent* victims got the benefits of emergency services. As per the MoU, ineffective (Hoax) calls were to be reduced by 15 *per cent* of the total calls. However, percentage of ineffective calls was ranging from 69 to 95 *per cent* during 2012-16. Efforts to reduce hoax calls were not found on record.

An amount of ₹ 63.42 lakh was not deducted from the operational expenditure for off-road ambulances in excess of prescribed norms during 2012-16.

Percentage of ineffective calls was ranging from 69 to 95 *per cent* during 2012-16.

Before 2013-14, no Automatic Vehicle Location Tracking (AVLT) was installed in ambulances. Out of total 606 ambulances in which AVLT was installed in 2014-15, it was functional in 344 ambulances. Besides, 107 AVLTs were physically damaged, 148 were faulty and seven were stolen. Due to absence of AVLT device, tracking of such ambulances could not be done. Thus, the objective of establishing AVLT was not fulfilled.

Department stated (October 2016) that some ambulances were more than five years old due to which they were off-road for maintenance & repair in seven months during 2014-15 to 2015-16. The Department further stated that ineffective calls were dependent on the callers. However, district level and State level awareness was being created for calling '108 Ambulances'. The Department further stated that effective calls included inquiry calls, testing calls, complaints and follow-up calls etc. by beneficiaries that is why the 'ambulance despatch' is less in comparison to total effective calls.

The reply is not acceptable as funds should be released on actual running of vehicles. In case of off- road vehicles, more than five *per cent* vehicles were off road and penalty should have been imposed in those cases. Besides, reply in regard to less 'ambulance despatch' was not supported by the figures of inquiry calls, testing calls, complaints and follow-up calls out of total effective calls.

3.3.5.4 Penalty on operating agency

In the revised MoU (2012), a maximum operational expenditure of ₹ 0.98 lakh was fixed per ambulance per month which was revised as ₹ 1.03 lakh from the year 2015-16. The penalty clause was not included in the MoU in case of non-achievement of operational/performance parameters.

The details of not achieving performance parameters of attending average number of emergencies per ambulance per day are given in **Table 3.3.2**.

Table 3.3.2: Emergencies attended per ambulance per day

(₹ in crore)

Year	Average no. of ambulances running (per month)	Operational cost (As per EMRI)	Targeted no. of emergencies to be attended per ambulance per day	Achievement	Short fall	Penalty (in proportion of shortfall)
2012-13	124	17.35	4.2	3.8	0.4	1.65
2013-14	531	56.87	4.2	3.8	0.4	5.42
Total						7.07

(Source: MoU and Performance Indicators)

Audit observed that during the year 2007-08 to 2011-12, no performance indicator was decided. In the revised MoU (2012), benchmarks of performance indicators were included. Against the prescribed parameter of 4.2 'average number of emergencies to be attended per ambulance per day', achievement was found short over the years. In proportion of this shortfall in achievement of parameter, deduction of ₹ 7.07 crore was not made from UCs of the operating agency before making adjustment.

Against the shortfall in attending emergencies, deduction of ₹ 58.14 lakh was not made from UCs of the operating agency.

During test-check of data of availed cases of September to November 2015, it was found that ambulances in 27 districts could not achieve the prescribed norm of attending 4.2 emergencies per ambulance per day. However, proportionate deduction of ₹ 58.14 lakh against this shortfall was not made from UCs of the operating agency before making adjustment.

Department stated (October 2016) that performance parameter was set on average emergency cases handled by all ambulances and not for each ambulance or each district.

The reply is not acceptable as norms prescribed in the MoU for attending 'average number of emergencies per ambulance per day' was not achieved at State level as a whole.

3.3.5.5 Inadequate manpower

MoU provides that operating agency may avail/recruit the staff and provide emergency response services through well trained personnel and ensure that at least one pilot and one Emergency Medical Technician (EMT) is available 24X7 and 365 days in every ambulance to provide pre-hospital care during the emergency transportation.

Audit observed that against the required 1455 posts each in the cadre of EMT and Pilot, 1381 EMTs and 1397 Pilots were deployed in '108 Ambulances' in the State. Against the required posts (field operation and support staff), vacancies were ranging from four to 11 *per cent* as on July 2015. Updated status of staff was not provided. At call centre, 50 *per cent* shortage was seen in Emergency Response Centre Physician (ERCP)-care. Due to this, line of ERCP was found mostly busy and beneficiaries were deprived of getting ERCP advices as pre hospital care during the emergency transportation. Audit did not see any documentary efforts to increase ERCP lines.

Department stated (October 2016) that per ambulance available staff³⁴ was 2.28 for EMTs and 2.30 for Pilots. The Department further stated that minimum requirement of per ambulance staff is two each for EMTs and Pilots. Additional 0.3 staff per ambulance is required for weekly off and leave management of each ambulance.

The reply is not acceptable, as staff were not deployed as required.

3.3.5.6 Discrepancies in implementation of ambulance services

In the test checked districts, audit observed the following discrepancies in the implementation of '108 Ambulance Services':

- Some life saver kits, medical equipment, medical supplies and equipment attachments viz. Malleable Splints, Glucometer, Diclofenac Sodium (Injection), Thermometer Attachment etc. were not available/not working in the test-checked ambulances.
- EMTs were posted in ambulances to provide en route pre-hospital care. For the better use of machinery/equipment, refresher training was required to

³⁴ The manpower ratio means total number of Pilots and EMTs posted on the ambulances divided by the total number of ambulances deployed in the State.

Against the required posts, vacancies were ranging from four to 11 *per cent* as on July 2015.

be provided to EMTs. It was found that en route pre hospital care was not provided on the advice of ERCP in most of the cases in test-checked ambulances. Thus, EMTs worked as only load and go.

- Different types of patients are transported by the ambulance. For the cleanliness of ambulances, only Clean & Sept tablets were used and patients were transported. The deployed staff cleaned the ambulances themselves. For the cleanliness of ambulances, neither the Department nor the firm took any appropriate action. For proper and regular cleaning of ambulances, separate arrangement was not made by ambulance operating agency.
- During test-check of performance reports of '108 Ambulance Services' provided by the Mission Directorate, it was found that 7152 cases were transported by the '108 Ambulances' in eight test-checked districts hospitals in the month of September and October 2015. However, as per district hospital records, only 4643 cases (65 per cent) were registered/found in district hospitals as patients brought by the '108 Ambulances'. The differences in these two figures were found to be 12 to 70 per cent which shows that the system of registration of patients in the Government hospitals is poor and also indicated lack of monitoring mechanism. The district-wise figures are shown in **Appendix 3.3.8**.

Department stated (October 2016) that discrepancies in implementation of ambulance services were discussed with GVK EMRI for further action and necessary improvements. Instructions have been issued for taking corrective measures.

3.3.6 Monitoring and Evaluation

3.3.6.1 Evaluation by External Agency

The revised MoU provided that performance and cost audit of '108 Ambulance Services' was to be done by any expert authorised by the Mission Director, NHM periodically.

During scrutiny of record, Audit found that the firm 'Deloitte' was nominated for the performance assessment of '108 Ambulance Services'. The Deloitte team assessed the work of GVK EMRI and submitted (September 2013) the report. The report recommended for enhancing IEC activities, clarity on objectives of '108 Ambulances', strengthening of EMT training, improvement in work with hospitals, improvement in inventory management and strengthening monitoring of procurement by EMRI etc. However, follow up of these recommendations was not found on record. Thus, the Department failed to improve the services of '108 Ambulances' even after availability of a third party evaluation report.

Further, in the executive committee meeting (August 2015), it was instructed that quality assessment should be carried out by the outsourced agency to assess the services provided by the firm. However, no quality assessment was carried out till now.

Department stated (October 2016) that instructions were issued from the Department to GVK EMRI to follow the recommendation of 'Deloitte' report. However, the reply of Department was not supported by any related evidence.

Follow up of recommendations made by 'Deloitte' team who assessed the work of GVK EMRI was not found on record.

3.3.6.2 Monitoring system

The MoU (2012) provided to constitute an Advisory Council under the chairmanship of the Chief Secretary which would meet at least once in a year and an Executive Committee under the chairmanship of the Principal Secretary, Public Health & Family Welfare. The Executive Committee meeting was to be held at least once in a quarter or earlier as convened by the Chairman. District Committee was to be constituted under the chairmanship of the district collector. The District Committee at the district level was to meet once in a quarter and coordinate the actions required for efficient implementation and operation. The District Committee was also required to conduct review for operation of '108 Ambulance Services' and related activities.

District Level Committee was not constituted for monitoring the work of '108 Ambulance Services' in any district.

Audit observed that an Advisory Council was constituted in 2008-09 and only two meetings were organised till date. Similarly, Executive Committee was constituted in 2013-14 and only two meetings were organised during the course of audit period. At the district level, no separate committee was found to be constituted for monitoring the work of '108 Ambulance Services'. However, during the meetings of District Health Society, NHM, the work of '108 Ambulance Services' were reviewed.

Department stated (October 2016) that besides meetings of Advisory Council and Executive Committee, several performance review meetings at State and district level were organised on regular basis. The Department further stated that at State level performance of '108 Ambulances' were being monitored in weekly review meetings organised in chairmanship of Principal Secretary.

The reply is not acceptable as no reports/documents in support of above reply produced to audit. Further, meetings of Advisory Council and Executive Committee were not held as per norms of MoU.

3.3.7 Conclusions

- Against the total effective calls, ambulances were despatched in 33 to 47 per cent cases and 31 to 46 per cent victims got the benefits of emergency services.
- Due to delay in procurement process, project could not be rolled out across the entire State within the prescribed period.
- Funds were released to the GVK EMRI on ad-hoc basis without assessing the actual requirement. The savings on salary amounting to ₹ 23.42 crore was utilised on meeting excess expenditure on other activities/components viz. fuel cost, repair and maintenance etc. under Opex.
- Per ambulance Opex was more than the prescribed limit of ₹ 0.98 lakh during 2012-13 to 2014-15 resulting in excess payment of ₹ 5.02 crore to the operating agency.
- Fewer ambulances were deployed in many districts against the prescribed norms despite the response time to attend to critical patients being excessive in these districts. Even where the number of ambulances were more than the norms, response time was not satisfactory.

- Response time of ambulances was found suboptimal in many districts. Ambulances in many districts could not achieve the prescribed norm of attending average number of emergencies per day. However, proportionate deduction of ₹ 58.14 lakh against this shortfall was not made from UCs of the operating agency before making adjustment.
- Against the required posts, vacancies were ranging from 4 to 11 *per cent* as on July 2015. At call centre, 50 *per cent* shortage was seen in ERCP-care. Due to this, line of ERCP was found mostly busy and beneficiaries were deprived of getting ERCP advices as pre hospital care during the emergency transportation.
- Some life saver kits, medical equipment, medical supplies and equipment attachments were not available/not working in the test-checked ambulances. Differences were found in figures of number of patients transported by '108 Ambulances' as per MIS report and those registered in the districts hospitals.
- District Level Committee was not constituted for monitoring the work of '108 Ambulance Services' in any district.

3.3.8 Recommendations

- *Operational expenditure was approved by the Government in the MoU showing different components separately. Audit recommends that the Government should ensure that any diversion from one component to other should be in consultation with Government.*
- *Audit recommends that there is need to revisit the criteria for deployment of '108 Ambulances' as districts having excess ambulances were also not able to achieve the response time.*
- *MoU needs to be modified to include penalty clause for not achieving performance standards. As GVK EMRI is a private service provider, general norms of General Financial Rules should be adhered to.*
- *State Government should ensure that GVK EMRI is deploying the man power as required.*
- *State machinery at district level should ensure prompt and accurate recording of data related to patients brought by the '108 Ambulances' and system should be designed at State level to cross verify the performance report of GVK EMRI with data provided by district level machinery.*
- *District Level Committee should be formed and meetings should be held regularly to assess the performance of '108 Ambulances'.*

The Government accepted the recommendations.

PANCHAYAT AND RURAL DEVELOPMENT DEPARTMENT

3.4 Follow up Audit of the Performance Audit on “Mahatma Gandhi National Rural Employment Guarantee Scheme”

3.4.1 Introduction

National Rural Employment Guarantee Act, 2005 (NREGA) guarantees at least 100 days of wage employment in a financial year to every rural household (HH) whose adult members volunteer to do unskilled manual work. The Act provides rural HHs a right to register themselves with the local Gram Panchayats and seek employment. The Act made the Panchayats at each level the principal authorities for planning and implementation of the scheme. The name of the Act was changed to Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) in October 2009.

The National Rural Employment Guarantee Act became effective on 2 February 2006 in 18 districts of Madhya Pradesh in the first phase. In the second phase, 13 more districts of the State were included from 1 April 2007 and the remaining 19 districts³⁵ were included from 1 April 2008 in the third phase.

Organisational set-up

Panchayat and Rural Development Department (PRDD) is the nodal Department for execution of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) in the State. The scheme is implemented through Madhya Pradesh State Employment Guarantee Council (SEGC), which is a registered society. Principal Secretary, Government of Madhya Pradesh, PRDD is a member secretary of the Council. SEGC is to advise the State Government on implementation, evaluation and monitoring of the scheme.

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

Audit objectives

The objective of this follow up audit was to ascertain whether remedial actions were taken by the Government to implement the recommendations made in the Audit Report on General and Social (Non- PSUs) Sectors for the year ended 31 March 2012 (Report No 4 of 2013).

Audit criteria

The main criteria for the follow up audit were para wise replies of the Department submitted to the State Legislature (December 2014); action plan

³⁵ A new district Agar Malwa formed from district Shajapur on 16 August 2013.

drawn by Department to implement the accepted recommendations; Mahatma Gandhi National Rural Employment Guarantee Act and Operational Guidelines 2006, 2008 and 2013 issued by the Ministry of Rural Development (MoRD), GoI, regarding MGNREGS and amendments thereto and the circulars issued by MoRD.

3.4.2 Previous Audit findings

The implementation of the Scheme in the State was last reviewed covering the period 2007-12 and the findings were included in Para No. 2.2 of the Audit Report on General and Social (Non-PSUs) Sectors for the Year ended 31 March 2012 (Report No 4 of 2013). Some important findings were as under:-

- Planning and monitoring of the scheme was weak as the prescribed numbers of the meeting of General Body of SEGC and its Empowered Committee were not held at regular intervals.
- All rural HHs were registered under the scheme and issued job cards without obtaining request from the beneficiaries. Dated receipts for job applications were not issued to the applicants.
- Payment of wages was made with delays ranging from 30 days to 360 days.
- The generation of additional employment by the convergence of MGNREGS funds with other funds was not ensured and the converged funds were not utilised within the parameters of MGNREGS.
- Essential records were not maintained by the Gram Panchayats.
- The grievance redressal mechanism was not effective as a large number of complaints were pending at the district and state level. Timeliness in the disposal of complaints was not ensured.

In view of results of audit, we recommended:

- Regular meetings of General Body of SEGC and its Empowered Committee should be conducted.
- For the registration and issue of job cards to the beneficiaries, eligibility of the applicant should be duly verified.
- Request for work should be obtained from the beneficiaries and dated receipt should be issued to them to enable them to get unemployment allowance in case of not getting the employment within 15 days.
- Maintenance of essential records of employment generation and asset creation should be ensured. Fortnightly reports and a copy of Muster Roll of the works executed by the line departments should be forwarded to the GPs for maintaining the data of employment generation.
- Convergence of MGNREGS funds with the funds of other schemes should be done for the generation of additional employment and for providing the benefits of other schemes also to the MGNREGS beneficiaries.

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

The PA was selected for oral evidence/ examination in PAC (June 2014). The Department submitted para wise replies to State Legislature (December 2014) and assured that efforts would be made to implement audit recommendations for proper execution of the scheme. The PA was not discussed in PAC (January 2017).

3.4.3 Scope and Methodology of Audit

The follow up of performance audit covered the period from 2012-13 to 2015-16. The previous Performance Audit was conducted in SEGC and 287 sampled GPs of 29 blocks of 13 districts in the State. The Follow up Audit was conducted in SEGC, 13 districts, 29 blocks and in 58 GPs (Two GPs from each selected block) selected from the audit sample for previous review. However, records of 57 GPs could be test checked in follow up audit, as the records of GP Sheelkheda of block Sehore, district Sehore were not made available to audit on the ground of these being seized for enquiry.

An entry conference was held with the Commissioner, SEGC on 30 March 2016 to discuss the audit objectives of follow up audit, criteria, scope and methodology were discussed. The audit findings were discussed in exit conference held with Principal Secretary, PRDD on 9 November 2016. The replies of Government have been suitably incorporated in the report.

3.4.4 Implementation status of the scheme

MGNREGS is implemented as Centrally Sponsored Scheme on a cost-sharing basis between the Centre and the State as determined by the Act. The Government of India (GoI) bears the entire cost of wages of unskilled manual workers, 75 per cent of the cost of material and wages for skilled and semi-skilled workers along with administrative expenses as determined by GoI. The State Government bears 25 per cent of cost of material and wages for skilled and semi-skilled workers. The position of funds received and expenditure incurred in the State during the period 2012-16 is given in **Table 3.4.1 below:**

Table 3.4.1: Allocation of fund and Expenditure on MGNREGS during 2012-16

(₹ in crore)

Year	Opening Balance	Receipt during the year	Total available fund	Expenditure	Closing Balance
2012-13	1669.03	1908.69	3577.72	3243.81	333.91
2013-14	364.53	2330.97	2695.50	2656.73	38.77
2014-15	38.77	2948.75	2987.52	2901.43	86.09
2015-16	86.09	2513.51	2599.60	2496.16	103.44
Total			11860.34	11298.13	

(Source: Data provided by SEGC)

During 2012-13 to 2015-16 an amount of ₹ 11298.13 crore was spent in implementation of the Scheme in the State against allocation of ₹ 11860.34 crore. There were differences in opening and closing balances in the year 2012-13 and 2013-14, which were not corrected in software.

During exit conference (November 2016), Government stated that difference in Opening Balance and Closing Balance was due to implementation of electronic fund management system (EFMS) in MGNREGS from April 2013, as the figures available at that time were taken as opening balances.

Thus, the difference in Opening and Closing balances were yet to be corrected by the Department even after lapse of three financial years.

3.4.5 Results of follow up Audit

3.4.5.1 Functioning of SEGC

As per MPSEGC Rules, there would be a General Body of MPSEGC, under chairmanship of Chief Minister, to advise State Government for effective implementation of MGNREGA in the State. The meetings of the General Body of SEGC were to be held at least twice in a financial year. There would also be an Empowered Committee of MPSEGC under chairmanship of Chief Secretary of the Government to implement the scheme according to guidelines of GoI. The meetings of the Empowered Committee of SEGC were to be held at least once in a quarter.

Mention was made in paragraph 2.2.7.1 of Audit Report on General and Social (Non-PSUs) Sectors for the year ended 31 March 2012 (Report No 4 of 2013) regarding less number of meetings of General Body of SEGC and its Empowered Committee during 2007-12.

Audit recommended that regular meetings of General Body of SEGC and its Empowered Committee should be conducted. The Department replied to the PAC (December 2014) that decision had been taken in 10th meeting of Empowered Committee (22 January 2014) to conduct General Body meetings under the chairmanship of Minister of PRDD as regular meetings of General Body could not be convened on scheduled intervals.

Follow up Audit revealed that the General Body of SEGC and Empowered Committee did not meet as per prescribed schedules even after the assurance of the Department to the PAC (December 2014). Only one meeting of General Body of SEGC was held on 25 March 2015 against the scheduled three meetings and the Empowered Committee met only two times against scheduled five meetings during December 2014 to March 2016.

During exit conference (November 2016), Government assured that meetings would be held at regular interval in future.

Thus, the Department did not implement the audit recommendation and assurance to PAC.

3.4.5.2 Registration and issue of Job Cards to all rural HHs

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

Commissioner, SEGC issued instructions (October 2012) to all districts for issue of job cards prescribing formats of application form to be filled by head

Meetings of general body of SEGC and its empowered committee were not held at scheduled intervals.

of the family, verification certificate of Gram Panchayat and acknowledgement of application form.

As per Para 3.1.3 of operational guidelines 2013, the eligibility of applicants was to be verified by GPs on following parameters: - (i) Whether the HH is really an entity as stated in the application; (ii) Whether the applicant HH are local residents in the GP concerned; and (iii) Whether applicants are adult members of the HH.

Mention was made in the paragraph 2.2.10.1 of Audit Report on General and Social (Non-PSUs) Sectors for the year ended 31 March 2012 (Report No 4 of 2013) regarding registration and issue of job cards to 13.35 lakh to 19.74 lakh HHs during 2007-12 who neither submitted application for registration nor were BPL.

Audit recommended that the eligibility of the applicant should be duly verified for the registration and issue of job cards to the beneficiaries. In its reply, the Department informed the PAC (December 2014) that instructions were issued (February 2013) to all districts in this regard.

Audit scrutiny revealed that the Department cancelled 39.39 lakh job cards during 2012-16. As a result, the number of job card holders reduced from 119.41 lakh in 2012-13 to 80.02 lakh in 2015-16. However, Audit scrutiny during follow up audit of test checked 57 GPs revealed that the procedure of obtaining application form for registration of HHs and its certification in the prescribed verification form was not followed. Thus, test-checked GPs issued job cards without following prescribed procedure.

During exit conference Government stated (November 2016) that general instructions regarding renewal of job cards have been issued to the districts.

Thus, the Department implemented this recommendation only partially.

3.4.5.3 Dated receipt of job applications not issued to the beneficiaries

As per Para 5.4 of the scheme guidelines 2008, a written application for work should be submitted by beneficiary to the GP for obtaining employment. This would be recorded in the prescribed application form and employment register. A dated receipt of the application for work must be issued to the applicant. Under MGNREGA, if an applicant for employment under the scheme is not provided employment within 15 days of receipt of his application seeking employment, he shall be entitled to a daily unemployment allowance.

Mention was made in paragraph 2.2.10.2 of Audit Report on General and Social (Non-PSUs) Sectors for the year ended 31 March 2012 (Report No 4 of 2013) that dated receipts of job applications were not issued to the applicants and the employment register was also either not maintained or was incomplete. In the absence of dated receipts coupled with incomplete information in the Employment Register would render it difficult to ascertain the actual number of persons seeking employment.

Audit recommended that the request for work should be obtained from the beneficiaries and dated receipts should be issued to them to enable them to get

GPs did not follow the prescribed procedure for obtaining application form and issue of job cards.

unemployment allowance in case of not getting the employment within 15 days. The Department informed the PAC (December 2014) that instructions were issued (February 2013) to all districts regarding issue of dated receipts to all beneficiaries who applied for employment.

Applications for work were not obtained from beneficiaries and dated receipts were not issued to them.

During follow up audit of 57 test checked GPs, audit scrutiny revealed that only three GPs³⁶ issued dated receipts and 51 GPs neither obtained applications for work from the beneficiaries nor issued dated receipts to them. Three GPs³⁷ did not produce records for audit citing absence of staff. Thus, in absence of dated receipts the beneficiaries may not be in position to claim unemployment allowance, in case of not getting employment within 15 days.

During exit conference (November 2016), Government stated that instructions were issued (March 2007) for providing acknowledgement to the beneficiaries.

Thus, the Department had implemented the recommendation by issuing instructions to all districts. However, its compliance was not ensured at GP level.

3.4.5.4 Maintenance of essential records

As per Para 9.1.1 of the scheme guidelines 2008, proper maintenance of records is one of the critical success factors in the implementation of MGNREGS. Information on critical inputs, processes, outputs and outcomes has to be meticulously recorded in prescribed registers at the levels of DPC, PO, GPs and other Implementing Agencies (IAs). The computer based Management Information System (MIS) will also capture the same information electronically. In order to facilitate collection of information at various levels, essential records are to be maintained.

Mention was made in paragraph 2.2.15.1 of Audit Report on General and Social (Non-PSUs) Sectors for the year ended 31 March 2012 (Report No 4 of 2013) regarding failure to maintain/incomplete maintenance of essential records by the GPs.

Essential records of employment generation and asset creation were not maintained by GPs.

Audit recommended that the maintenance of essential records of employment generation and asset creation should be ensured. Fortnightly reports and a copy of Muster Roll of the works executed by the line departments should be forwarded to the GPs for maintaining the data of employment generation.

The Department assured the PAC (December 2014) that concurrent audit was being conducted from 2013-14 at all levels of executions (*Zila Panchayat, Janpad Panchayat and Gram Panchayat*) by Chartered Accountants, which would ensure maintenance of records in prescribed forms.

During scrutiny of records of 57 test checked GPs in follow up audit, it was noticed that the muster rolls of line departments along with GPs were generated on-line. However, essential records of MGNREGS were not

³⁶ GP Khairlanji - Block Khairlanji District Balaghat, GP Sirawali and GP Talapar of Block-Kurwai District Vidisha.

³⁷ Secretaries of GPs were not present with records at GPs: (i) Sarangpur -Block Sohagpur District Shahdol (ii) Raikoba- Block Budhar District Shahdol (iii) Dhumahdol -Block Budhar District Shahdol.

maintained and updated properly by 54 GPs as detailed **Appendix 3.4.1** and summarised in **Table 3.4.2**. Three GPs³⁸ did not produce records for audit citing absence of staff.

Table – 3.4.2: Details of registers not maintained/ updated by test checked GPs

Sl. No.	Name of Register	Registers maintained by GPs	Registers not maintained by GPs	Registers not updated By GPs
1.	Job Card Register	Nil	20	34
2.	Employment Register	03	45	06
3.	Work Register	Nil	37	17
4.	Assets Register	Nil	43	11
5.	Inspection Register	Nil	49	05

(Source: Compilation of data of test checked GPs)

During exit conference (November 2016), Government stated that it was difficult to maintain large number of registers manually. Proposal for maintaining seven registers³⁹ as directed by GoI (July 2016) was under consideration.

Thus, the Department did not implement this audit recommendation.

3.4.5.5 Convergence of MGNREGS funds

As per Para 14.1 of the scheme guidelines 2008, the convergence of MGNREGS with funds from other sources for the creation of durable assets is permissible. However, all initiatives of convergence will be within the parameters of NREGA and it is to be ensured that there is a complete ban on contractors.

As per Para 15.7.2 of operational guidelines of MGNREGA, 2013 the data entry for convergence works are to be made during the entry of new work, details of convergence work with name of scheme is to be filled in software.

Mention was made in paragraph 2.2.14.1 of Audit Report on General and Social (Non-PSUs) Sectors for the year ended 31 March 2012 (Report No 4 of 2013) regarding irregular convergence of MGNREGS funds with *Mukhya Mantri Sadak Yojana* (MMSY).

Audit recommended that convergence of MGNREGS funds with the funds of other schemes should be done for the generation of additional employment and for providing the benefits of other schemes also to the MGNREGS beneficiaries. Department assured the PAC that efforts would be made to implement audit recommendation for proper execution of the scheme.

GPs did not maintain the data of additional employment generated through convergence.

³⁸ Secretaries of GPs were not present with records at GPs: (i) Sarangpur-Block Sohagpur District Shahdol (ii) Raikoba- Block Budhar District Shahdol (iii) Dhumahdol -Block Budhar District Shahdol.

³⁹ **Three registers are to be maintained manually** - (i) Gram Shaba Meeting Register (ii) Wages Register (iii) Fixed Assets Register and **four registers are to be maintained part manually** – (i) Job Card and Household Employment Register (ii) Work Register (iii) Complaint Register and (iv) Material Register.

During Follow up Audit of 13 test checked districts, we found that the Department had not sanctioned fresh works in convergence with MMSY during 2012-16. Scrutiny of records of test checked GPs revealed that MGNREGS funds were converged with the works of other rural development schemes. However, the details of additional employment generated through convergence were not maintained by GPs separately.

During exit conference (November 2016), Government stated that instructions would be issued to the districts for maintaining data of additional employment generated through convergence with other schemes.

Thus, the Department implemented the audit recommendation only partially.

3.4.5.6 Grievance Redressal Mechanism

As per Para 11.7 of the scheme guidelines 2008, DPC and PO will be the grievance redressal officer at district and block levels respectively. A system of appeal was to be designed to deal with the grievances at each level. Further, Para 9.1.1 (ix) of the guidelines states that a complaint register will be maintained by the PO/DPC/Gram Panchayats /other implementing agencies.

Mention was made in paragraph 2.2.16.1 of Audit Report on General and Social (Non-PSUs) Sectors for the year ended 31 March 2012 (Report No 4 of 2013) that the complaint registers were not maintained in GPs and a large number of complaints were pending at State and district level.

Audit recommended that grievance redressal mechanism should be strengthened for timely disposal of complaints. The Department informed the PAC (December 2014) that Mahatma Gandhi National Rural Employment Guarantee (Ombudsman appointment, powers and duties) Madhya Pradesh Rules, 2013 had been implemented for transparent and free enquiry of complaints. It further informed that complaint registers were maintained by all GPs.

Follow up Audit revealed that Ombudsmen had been appointed during 2012-16 at divisional level. However, out of 3722 complaints received in SEGC during the period 2007-08 to 2015-16, 1385 complaints were still pending, as detailed in *Appendix 3.4.2*.

Further scrutiny of records of 57 test checked GPs revealed that four GPs maintained complaint registers and 16 GPs maintained but not updated the complaint register, as detailed in *Appendix 3.4.3*. The complaint register was not maintained in 34 GPs. Three GPs did not produce records for audit. Social Audit was not conducted in any of the test checked GPs during 2012-13 to 2015-16.

During exit conference (November 2016), Government stated that 64 per cent of total complaints registered were disposed of since 2006-07 and online disposal of MGNREGS complaints were also made through Chief Minister Help Line. Apart from this, complaints were also disposed of during social audit in GPs.

The reply of the Department regarding disposal of complaints in social audit was not based on facts, as social audit was not conducted in test checked GPs.

The complaint registers were not maintained in 34 test checked GPs and a large number of complaints were pending for disposal at SEGC level.

In view of pendency of complaints even for the period 2007-08, disposal of pending complaints was still an issue to be resolved.

Thus, the Department implemented the audit recommendation only partially.

3.4.5.7 Delayed payment of wages

Para 7.1.5 of the scheme guidelines 2008 states that the wages of workers should be paid on a weekly basis and in any case within a fortnight of the date on which the work was done. In the event of any delay in wage payment, workers are entitled to compensation as per the provisions of the Payment of Wages Act, 1936. Compensation costs shall be borne by the State Government.

Compensation for delayed payment of wages was not paid to the beneficiaries.

Mention was made in paragraph 2.2.11.2 of Audit Report on General and Social (Non-PSUs) Sectors for the year ended 31 March 2012 (Report No 4 of 2013) regarding delayed payment of wages. In its reply the Department informed the PAC (December 2014) that Electronic Fund Management System (EFMS) of payment was introduced in the State from 2013-14 to check delayed payment of wages.

Follow up audit revealed that Commissioner, MPSEGC, Bhopal issued detailed guidelines (January 2015) regarding payment of compensation for delayed payment of wages to the beneficiaries. However, as per MIS report⁴⁰ at SEGC level, there were 1.75 crore delayed transactions of ₹ 1455.30 crore (84 per cent of total transactions) in 2014-15 and 96.35 lakh delayed transactions of ₹ 785.59 crore (15 per cent of total transactions) in 2015-16. Further, the amount of due compensation ₹ 38.10 crore for the year 2014-15 and ₹ 21.07 crore for the year 2015-16 was not paid to the beneficiaries (August 2016). Further, MIS report⁴¹ revealed that an amount of ₹ 9.18 crore of unskilled and semi-skilled wages was due for payment for the year 2015-16 (January 2017).

During exit conference (November 2016), Government stated that delay in wage payment was due to lack of funds in SEGC accounts, lack of streamlining between NIC, banks and PFMS⁴² servers and non-availability of core banking facilities in Regional Rural Banks and Central Co-operative Banks.

Thus, the Department could not ensure timely payment of wages to the beneficiaries.

3.4.6 Conclusion and Recommendations

We observed that out of six accepted recommendations made in paragraph 2.2 of the Audit Report on General and Social (Non-PSUs) Sectors for the year ended 31 March 2012 (Report No 4 of 2013). Three recommendations relating to issue of job cards, convergence of MGNREGS funds with other schemes for generation of additional employment and strengthening of grievance redressal mechanism were only partially implemented by the Department,

⁴⁰ MIS report as on 04 February 2016, furnished by MP SEGC.

⁴¹ MIS report as on 13 February 2017.

⁴² Public Financial Management System.

while following three recommendations were not implemented by the Department regarding:

- Conducting regular meetings of General Body of SEGC and its Empowered Committee.
- Obtaining application for work and issue of dated receipt to beneficiaries to enable them to get unemployment allowance in case of not getting the employment within 15 days.
- Ensuring maintenance of essential records of employment generation and asset creation.

Department may ensure effective compliance of all accepted recommendations while implementation of MGNREGS.

Audit Paragraphs

GENERAL SECTOR

HOME DEPARTMENT

3.5 Short levy of composition amount due to application of pre revised rates

Levy of composition amount at pre revised rates resulted into short recovery of composition amount to the tune of ₹ 83.91 lakh in nine districts.

Rule 29 of MP Financial Code provided that subject to any special arrangement that may be authorised by competent authority with respect to any particular class of receipts, it was the duty of the departmental Controlling Officers to see that all sums due to Government were regularly and promptly assessed, realized and duly credited in the Consolidated Fund or the Public Account.

Under section 200 of the Motor Vehicles Act 1988 (Act), any offence committed, which is punishable under different sections of the Act, can be compounded for such amount as the State Government may specify by notification in official gazette. In exercise of the powers, conferred by sub-section (1) of Section 200 of the Motor Vehicles Act, 1988 (No. 59 of 1988) and in supersession of Transport Department's Notification No. F 22-3-2000-VIII, dated 23rd August 2005, the Madhya Pradesh Government (GoMP) vide official gazette No. 110 dated 16th March 2012, fixed the rate of composition amount for different types of offences punishable under different sections of the Act. The rates of composition amount were further revised vide official gazette No. 29 dated 21st January 2013 and No. 101 dated 2nd March 2015.

Para 3.1.12 of the Comptroller and Auditor General of India's Report No. 1 of 2016 had highlighted short levy and short recovery of Composition amount revised vide Gazette No. 110 dated 16 March 2012 due to absence of a suitable mechanism for ensuring immediate communication of such orders/notifications to implementing wings.

During test check of records of office of Superintendents of Police (SP) of three Districts⁴³ Audit have seen further lapse in compliance of Gazette notification of March 2012. In these districts, in 19,545 cases of violation of provisions of the Act, composition amount was levied at pre revised rates resulting in short recovery of composition amount of ₹70.68 lakh. Audit further noticed that regarding Gazette notification of January 2013, in two districts⁴⁴, in 1,124 cases amount of ₹4.99 lakh was short levied and similarly in respect of Gazette notification of March 2015, in six⁴⁵ districts, in 5,442 cases amount of ₹8.24 lakh was short levied. Thus in respect of 26,111 cases registered for violation of Act, in spite of revision of rates of composition by GoMP official Gazette (March 2012, January 2013 and March 2015), composition amount of ₹ 83.91 lakh was short recovered. The details of notification-wise and district-wise short levy and recovery of composition amount are shown in the **Appendix-3.5.1**.

On this being pointed out, SP, Dewas (August 2016) and SP, Bhopal (August 2016) stated that it was not possible to raise the demand for short recovered composition amount.

Matter was reported to the Government (May 2016). In the exit conference (November 2016), the Department verified facts and figures and stated that as per present arrangement government gazette notifications were provided on website for compliance by field units. In respect of orders notified in gazette, additional instructions regarding compliance of orders by police units were issued by Police Headquarter. The Government accepted there were procedural delay of short time in receiving and compliance of levy of rates of composition revised by Government/ Transport department from time to time. This fees was levied as a correctional measure and making general public aware for complying traffic rules. As its purpose was not to earn revenue, it was not justified to treat delay in implementation of revised rates as loss of revenue.

The reply is not acceptable, as Government had not devised a suitable mechanism for ensuring compliance of revised rates without any procedural delay to avoid loss of revenue.

3.6 Cost of police guard not recovered from borrowing organisations

Due to laxity of Superintendents of Police, Bhopal and Dewas in collection of cost of police guard and bank guarantee in advance, cost of police guards supplied to borrowing public sector banks/ undertaking amounting to ₹1.87 crore could not be recovered.

Rule 29 of MP Financial Code provides that subject to any special arrangement that may be authorised by competent authority with respect to

⁴³ Chhindwara (May 2015), Dhar (July 2015) and Panna (July 2016).

⁴⁴ Dewas (August 2015) and Sheopur (October 2015).

⁴⁵ Bhopal (July 2015), Dewas (August 2015) Gwalior (April 2015), Khargone (August 2015), Sheopur (October 2015) and Ujjain (May 2015).

any particular class of receipts, it is the duty of the departmental Controlling Officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Consolidated Fund or the Public Account.

As per Rule 495 Madhya Pradesh Police Regulations, the cost of guards to Government Departments, Railway or individuals shall be recovered from the borrowing authority on bills made out by the Superintendent of Police. Home Department, Government of Madhya Pradesh prescribed (January 2010, further revised in June 2010 and March 2011) the rates of police guards provided on permanent and temporary basis to the Banks/other commercial organizations and individuals which included all the expenses/ emoluments of police guard. The cost of police guard was to be collected in advance on six monthly basis along with one year charges in the form of bank guarantee. The payment was to be received by cheque/draft and deposited in the receipt head of the police department through challan.

Test check of records of the Superintendent of Police (SP), Bhopal(July 2015) and SP, Dewas (August 2015 and August 2016) revealed that police guards were provided to Public Sector Banks, Bharat Heavy Electricals Limited (a Public Sector Undertaking) and Doordarshan on their request. The Government sanctioned the post of policemen for their deployment in these establishments with instructions to collect the expenses incurred on them in advance, from these establishments.

Audit noticed that, the respective SPs did not collect the cost of police guards in advance and also did not follow up for recovery on regular intervals. This resulted in accumulation of charges amounting to ₹ 1.87 crore (₹1.27 crore for SP, Bhopal and ₹0.60 crore for SP, Dewas) for the period 2010-11 to 2015-16 as detailed in **Appendix-3.6.1**. Out of ₹ 1.87 crore, ₹ 1.38 crore pertain to the period 2011-12 to 2013-14. Bank guarantees equivalent to one year charges were also not taken from the borrowing organisations.

Matter was reported to the Government (May 2016). In the exit conference (November 2016), the Department verified the facts and stated that cost of police guards amounting to ₹ 1.62 crore (₹ 1.02 crore for SP, Bhopal and ₹ 0.60 crore for SP, Dewas) were still outstanding. Action for recovering the outstanding dues were in progress and meetings would be held with borrowing organisations.

The reply of the Department was not acceptable because the cost of police guards was not collected in advance and bank guarantee was also not taken from the borrowing organisations as per Government orders. Reasons regarding laxity in collection of cost of police guard and bank guarantee in advance were not furnished. Had bank guarantee been taken from the defaulting organisations, it could have been encased for realisation of charges of police guards.

SOCIAL SECTOR

FOOD, CIVIL SUPPLIES AND CONSUMER PROTECTION DEPARTMENT

3.7 Corpus fund for Consumer Welfare not credited with interest

Due to failure to comply with the rules for depositing the State Corpus Fund for Consumer Welfare, the fund was deprived of the interest amounting to ₹ 1.34 crore.

The Consumer Welfare Fund was established (1992) by the Government of India (GoI) for providing financial assistance to registered agencies/organisations and state governments for undertaking consumer welfare activities. In order to decentralise the sanctioning of consumer awareness programmes/projects, Ministry of Consumer Affairs, Food and Public Distribution, GoI decided (June 2004) to provide seed money as one time grant for setting up of State Consumer Welfare Fund (CWF) in ratio of 50:50 (Centre: State) and for States having more than 25 districts seed money was ₹ 50 lakh. For further strengthening the State CWF, it was decided (February 2010) that the State which are willing to establish a corpus of ₹ 10 crore, will be supported by the Central Government by contributing 75 per cent of that amount as Central share from the Central CWF.

The corpus was to be credited in separate account that can generate interest which could be utilised for providing financial assistance to Voluntary Consumer Organisations for activities such as production and distribution of literature and audio-visual material for spreading consumer literacy and awareness building programmes for consumer education; setting up facilities for training and research in Consumer education and related matters and building up infrastructural facilities for organising consumer education activities on a permanent basis at the District/Sub-Division level.

Government of Madhya Pradesh (GoMP), Department of Food, Civil Supplies and Consumer Protection, framed (August 2009) Madhya Pradesh State Consumer Welfare Fund Rules, 2009 (Rules) as per Para 4 (1) of these Rules, the State Consumer Welfare Fund would be established as a non-lapsable fund under the Public Account of the State which would be held in the Government Treasury as an interest bearing Personal Deposit (PD) Account as may be decided by the State Government.

Test check of the records of the Commissioner, Food, Civil Supplies and Consumer Protection (CFCS) (October 2014 and December 2015) revealed that GoMP made a budget provision of ₹ 22.50 lakh for the State CWF in 2005-06. Subsequently an amount of ₹ 24.75 lakh was received from GoI in 2006-07 and total amount was deposited in an interest not bearing Personal Deposit (PD) account (A/c No. 41). After receiving GoI's proposal for setting up of Corpus Fund, another PD account (A/c No. 50) was opened (September

2010) by CFCS under major head '8448-Deposits of Local Fund- 120 Other Deposits' and total amount of ₹ 10.47 crore⁴⁶ was deposited in this account.

Audit observed that the new PD account was opened under major head which was categorised as "Deposits not bearing Interest" under "K-Deposits and Advances" as per List of Major and Minor heads of Accounts issued by Controller General of Accounts. As such, treasury did not credit interest in this account later on, Finance department GoMP issued orders (December 2012) to pay interest on the amount deposited in this account at the rates allowed by the State Government from time to time. Subsequently interest ₹ 1.70 crore was credited in this account only on 01.10.2015 for the period of 07.12.2012 to 31.03.2015. However, from the date of opening of account to issue of orders for paying interest by Finance department (from 28.9.2010 to 6.12.2012) amounting to ₹ 1.34 crore⁴⁷ was not credited to the Corpus Fund.

Further scrutiny revealed that no activity was carried out by Department out of fund during 2011-14. The Consumer Welfare Fund Guidelines for Management and Administration, 2015 was finalised only after credit of interest. Thus, due to failure to comply with the rules for depositing the State Corpus Fund for Consumer Welfare in an interest bearing account, the fund was deprived of the interest amounting to ₹ 1.34 crore, delayed the implementation of activities to be carried out of Consumer Welfare Fund. Interest amounting to ₹ 1.34 crore was yet to be credited.

The matter was reported to the Government (May 2016). In the exit conference (November 2016), the Government verified facts and figures and stated that in view of the observation of audit, a proposal for sanction of payment of interest had been sent by department to the Finance department and sanction was awaited.

MEDICAL EDUCATION DEPARTMENT

3.8 Irregular payments to private printers by using fake documents

M.Y. Hospital Indore and J. A. Group of Hospitals, Gwalior made irregular payment of ₹ 79.50 lakh to private printers by using fake bill verification letters, certification seal and signature of Government printing press.

Revenue Department, Government of Madhya Pradesh, Bhopal issued (June 2009) memorandum that all types of departmental printing works should be sent to the Government Printing Press for printing by all the Government Departments. The Controller, Government Printing and Stationery, Madhya Pradesh, Bhopal issued detailed instructions (August 2010) regarding procedure for departmental printing works which provided that demand letter for printing must be sent through speed post/registered post directly to

⁴⁶ Central share ₹ 7.50 crore, state share ₹ 2.50 crore and amount transferred from PD A/c.No.41 ₹ 47.25 lakh.

⁴⁷ Interest due from 28.9.10 to 31.3.11 ₹ 10.57 lakh; 1.4.11 to 31.3.12 ₹ 73.31 lakh; 1.4.12 to 6.12.12 ₹ 50.08 lakh .

Government printing press by the indenting office. In case, the printing work was to be outsourced by the Government printing press to any registered private printing press then endorsement copy of work order would be sent to indenting office. After receiving printed material from registered private printers, bills of private printers along with the sample of printed material would be sent to Government press for verification by indenting officer. Before making payment to the concerned private printer, the indenter would verify confidentially each verification note of Government press from Controller's office. Heads of Departments of the indenting offices were responsible for the compliance of these procedure to prevent any fraudulent payments to private printers on the basis of fraudulent verification note.

Further, Controller, Government Printing and Stationery (the Controller), Madhya Pradesh, Bhopal issued orders (September 2012) that printing orders for any type of printing work should be issued well in advance by all the Government departments and its sub-ordinate offices to the Government regional printing press concerned (Indore, Gwalior, Rewa) or Government printing press, Bhopal in terms of geographical demarcation. It was also mentioned that previous system of affixing the certification seal of examination committee on invoices/bills and use of earlier format for issuance of covering letter of bill had been dispensed with vide order dated May 2010.

During test check of records of offices of the Joint Director and Superintendent, Maharaja Yashwantrao Hospital (JD&S, M.Y.H.), Indore (October 2015) and the Joint Director and Superintendent, J.A. Group of Hospitals (JD&S, J.A.H.), Gwalior (February 2016), audit noticed that:

- M.Y. Hospital, Indore paid 195 bills of private printers amounting to ₹ 56.91 lakh for printing of various forms, booklets, discharge cards and envelopes etc. during March 2014 to March 2015. Audit scrutiny revealed that demand letters for printing of material were dispatched and then taken back by stationery clerk from dispatch clerk. Bills of printed material were given by stationery clerk to inward clerk for inward and thereafter taken back. Fake verification notes of Government printing press were certified by the Medical officer in charge of stationery branch and these bills of private printers were passed and paid.
- Similarly, eight bills of private printers amounting to ₹ 22.59 lakh were paid by J. A. Group of Hospitals during 2014-15 (details are given in *Appendix-3.8.1*). Audit observed that demand letters dated 24.09.2014 for printing of material were shown to be dispatched on 17.09.2014 in dispatch and expenditure register. Medical officer in charge of store had certified fake verification notes of Government printing press without actually receiving the printed material and bills of private printers were passed and paid. Stock registers with regards to purchases made by J.A. Group of Hospitals, Gwalior through 07 supply orders dated 24.09.2014 were not made available due to which it could not be ensured that printed material was actually received in the hospital.

Audit noticed that indents for above mentioned 203 printing orders were shown to be issued directly to the Controller, whereas these orders should have been issued to concerned Government printing press of Indore and Gwalior. Any evidence of dispatch of these indents to the Controller, was not

provided by both the Hospitals at the time of audit. Endorsement copies of work orders issued by Government printing press to registered private printers were also not available in the concerned Hospitals. None of 203 bills of private printers had any reference of orders issued from the Government printing press. Audit also observed that payment was made to private printers on the basis of certification seal and signature of examination committee on invoices/bills and covering letter from the office of the Controller whereas this procedure has already been dispensed with since May 2010.

All these facts indicated that both Hospitals had shown apparent compliance with the prescribed procedure for printing of stationary through the Government press, but the relevant documents produced in audit were contradictory.

During cross verification of invoices/bills, verification note on bills and covering letters relating to these 203 bills from office of the Controller, Government Printing and Stationery, M.P., Bhopal, Dy. Controller and Controller stated (January and March 2016) that indents for printing in these cases were not received from JD&S, M.Y.H., Indore and JD&S, J.A.H., Gwalior. As such, there was no question of following the process of issuing printing orders to private printers and verification of their bills in any of these cases. With reference to 195 cases of M.Y.H., Indore, Dy. Controller further stated that all the bill verification letters, certification seal and signature of Government printing press at the back of bills were entirely fake and these bills were not verified by members of the examination committee.

On this being pointed out by audit and after perusal of reply of the Dy. Controller, Government Printing and Stationery, M.P. Bhopal, JD&S, M.Y. Hospital, Indore stated (October 2015 and September 2016) that audit would be intimated after scrutiny. Further, after perusal of the reply of the Controller, Government Printing & Stationery, M.P. Bhopal, JD&S, J.A. Group of Hospitals, Gwalior stated (September 2016) that audit would be intimated after investigation.

Meanwhile, taking the cognizance of objection raised by audit, the Commissioner, Medical Education, MP, Bhopal has constituted (July 2016) an enquiry committee to investigate the matter.

The matter was reported to the Government (June 2016); their reply has not been received (January 2017).

PANCHAYAT AND RURAL DEVELOPMENT DEPARTMENT

3.9 Short imposition of compensation

Six Divisions of Rural Engineering Services short levied compensation of ₹ 1.26 crore on contractors for delays in construction of rural road works under *Mukhya Mantri Gram Sadak Yojana*.

Mukhya Mantri Gram Sadak Yojana (MMGSY) was introduced by the Government of Madhya Pradesh in 2010-11 for providing connectivity by way of all-weather roads to such unconnected villages which were not to be covered under the *Pradhan Mantri Gram Sadak Yojana*. Madhya Pradesh Rural Engineering Service (RES), an agency under the Panchayat and Rural

Development Department (PRDD) was responsible for construction of roads under the Scheme.

As per Clause 2 under Appendix 2.13 of Madhya Pradesh Works Department Manual and conditions of the contract, time allowed for carrying out the work would be strictly observed by the Contractor and would be reckoned from the day⁴⁸ on which the order to commence the work is issued to contractor. In the event of the failure of the contractor to execute works according to the timelines mentioned in the contract, the Executive Engineer (EE) had to levy compensation on the contractor at the rates specified in the contract (as detailed in *Appendix 3.9.1*).

PRDD directed (December 2004) that the sanction for time extension up to one month would be accorded by Executive Engineer and Chief Engineer would be fully competent to accord time extension for more than one month.

PRDD further instructed (April 2005) that detailed speaking orders, mentioning the delayed period and separately showing that period for which contractor was not responsible, should be issued by the Departmental officers in time extension cases and reasonable compensation should be levied as per provisions of the agreement after determining the period of delays for which contractor was responsible.

Scrutiny of records related to works under *Mukhya Mantri Gram Sadak Yojana* (MMGSY) in Six⁴⁹ Divisions of RES revealed that in 33 works⁵⁰, completion time was extended ranging from three to 28 months for which penalty, amounting to ₹ 1.32 crore at prescribed rate was to be imposed on contractors as compensation amount whereas only ₹ 6.46 lakh was imposed resulting in short imposition of penalty amounting to ₹ 1.26 crore as detailed in *Appendix 3.9.2*.

Audit noticed that the cases for time extension with reasons (only in some cases) of delay were forwarded by respective EE to Superintending Engineer (SE), without levying any compensation on the contractors, with the recommendation to impose penalty for time extension period. SEs found that contractors were also responsible for time extension period but penalty, at prescribed rates, was not imposed by the SE towards time extension for delay in completion of works. Further, Audit observed that directions of PRDD issued in December 2004 were not incorporated in the conditions of the contract and SEs, though not competent, sanctioned time extension by imposing short penalty for compensation for delayed completion of works by violating the directions of the Department that time extension was to be sanctioned by the Chief Engineer. On audit enquiry the SEs Ujjain and Jabalpur replied (December 2016) that contractor alone was not responsible

⁴⁸ Fifteenth day for those works where completion period is six months and thirtieth day where completion period is beyond six months.

⁴⁹ Executive Engineer RES, Dewas (November 2015), Harda (July 2015), Division No. 1 (October 2015) and Division No. 2 of Jabalpur (October 2015), Balaghat (February 2016) and Division No. 2 Chhindwara (March 2016).

⁵⁰ EE, Dewas (08 works); EE Harda (03 works); EE Division No. 1 Jabalpur (07 works), EE Division No. 2 Jabalpur (05 works), EE, Balaghat (02 works) and EE, Division No.2, Chhindwara (08 works).

for delayed completion of works. On the basis of departmental delay, reasons given by the contractors for delayed completion of work (**Appendix-3.9.3**) and consent of EE concerned thereon, appropriate compensation was levied. But, the period for which contractor was not responsible, was not found to be mentioned in the orders issued by SEs for imposition of compensation.

In the exit conference (November 2016), the Department replied that the procedure for imposing penalty for delayed completion of works is prescribed in Clause 2 under Appendix 2.13 of Works Department Manual 1983 and as per this clause the decision of the SE shall be final. SEs have exercised their powers keeping in mind the land related difficulties, not completion of earth work in MNREGS and unavailability of site at time etc.

Reply was not acceptable since SEs were not competent to grant time extensions. Short penalties were imposed by the SEs by ignoring provisions and conditions of the contract, to give undue benefit to the contractors. Further, speaking orders stating the period for which contractor was not responsible were not issued by SEs. Moreover, the reasons given by the contractors for time extension of work were not found to be satisfactory as contractors failed to give proportional progress of works as per Clause 2 of conditions of contract which attracts penalty as per prescribed rates.

Thus in violation of the directions of the Department, SEs un-authorisedly and arbitrarily favoured certain contractors in sanctioning time extension by imposing short penalties as compensation to give undue benefit to the contractors. Short levied amounts were recoverable and suitable action may also be initiated against SEs for their illegal action.

3.10 Extra expenditure

Amount of ₹ 82.79 lakh excess incurred on execution of works abandoned by contractors was not recovered by invoking risk and cost procedures by Executive Engineers, Rural Engineering Services, Panna and Jabalpur.

The Clause 3 of Appendix 2.13 of Madhya Pradesh Works Department Manual provided for rescinding the contract and forfeiture of security deposit of the contract thereupon in case of work is left incomplete, abandoned or delayed beyond the permitted limit. Clause 3 (c) *ibid* further provided that "to measure up the work of the contractor and to take unexecuted works out of his hands, and to give it to another contractor to complete them. Any expenses which may be incurred in excess of the sum which would have been paid to the original contractor, if the whole work had been executed by him (of the amount of which excess certificate in writing of the Divisional Officer shall be final and conclusive) shall be borne and paid by the original contractor and may be deducted from any money due to him by Government under the contract or otherwise or from his security deposit or the proceeds of sale thereof or a sufficient part thereof." Further, Clause 2.075 (b) of the Works Department Manual stipulated that, "Work can be ordered to be taken up for execution departmentally and on piece work system upto ₹ five lakh by Superintending Engineer (SE) and above it by Chief Engineer (CE)".

Public Works Department, Government of Madhya Pradesh issued directions (May 2013) that excess cost of remaining works should be determined on the basis of tender rate after execution of contract for acceptance of tender invited for remaining work on risk and cost basis and excess cost should first be recovered, as per provisions of agreement, from the Government amount due to contractor who leave incomplete work then action for recovery through Revenue Recovery Certificate (RRC) should be taken to recover remaining amount.

(A). During test check of records (December 2015) of O/o the Executive Engineer (EE), Rural Engineering Services (RES), Panna it was noticed that work orders were issued (November 2010) to M/s Torus Software Infrastructure Private Ltd., Satna (original contractor) to complete construction work of roads and culverts within 12 months under Package Nos. 0902 and 0908 respectively at 16.11 *per cent* below SOR for tender cost ₹ 189.75 lakh and 05.11 *per cent* below SOR for tender cost ₹ 179.14 lakh. Original contractor was paid ₹ 43.08 lakh and ₹ 54.07 lakh respectively under Package No. 0902 and 0908. The works were not completed even after lapse of two years from due date and works were left uncompleted. The EE, RES, Panna rescinded the contract under Clause 3 and its sub clauses of the agreement under Package Nos. 0902 and 0908 in February 2014 and December 2013 respectively. Superintending Engineer (SE) gave approval (May 2014) for execution of remaining works on piece work system, whereas SE was not competent to give approval in these cases as it required the approval of the CE. Audit further noticed that due to execution of remaining works through piece work system on district SOR in these two packages, an extra cost of ₹ 53.92 lakh was incurred as compared to the rates of contract to the original contractor as detailed in **Appendix-3.10.1** which was recoverable from the original contractor.

(B). Scrutiny of records (October 2015) of O/o the Executive Engineer, Rural Engineering Services, Division No. 2, Jabalpur and further information collected (March 2016) revealed that work orders were issued (December 2010) to M/s R.K. Constructions, Tehsil Panagar, Jabalpur (original contractor) under Package Nos. 3302 and 3310 respectively at 13 *per cent* below SOR for tender cost ₹ 126.18 lakh and 0.10 *per cent* below SOR for tender cost ₹ 113.31 lakh to complete construction work of roads and culverts within 12 months. The original contractor had not started construction work under Package No. 3302 up to January 2012 and construction work of only two roads were started up to January 2012 under Package No. 3310 whereas nine roads were to be completed and the works were left incomplete. The EE, RES, Division No. 2, Jabalpur rescinded (January 2012) the contracts under the Clause 3 (c). The remaining works of Package No. 3302 were awarded (April 2012) to M/s Rajendra Prasad, Jabalpur on 19.26 *per cent* above SOR rates and the remaining works of Package No. 3310 were awarded (April 2012) to M/s Maa Rewa Shree Constructions, Jabalpur on 19.50 *per cent* above SOR rates. The excess amount of ₹ 37.03 lakh incurred on execution of remaining works was recoverable as risk and cost of the first contractor as detailed in **Appendix-3.10.2**.

The matter was reported to the Government (June 2016). In the exit conference (November 2016), the Government verified facts and figures of the

audit observation and stated that in RES, Panna an amount of ₹ 5.26 lakh deposited by original contractor at the time of contract had been forfeited and an amount of ₹ 13.30 lakh deducted from contractor's bill as security deposit, performance security and time extension amount has been retained in Deposit head and action for recovering this amount was in process. The balance amount ₹ 35.36 lakh would be recovered through RRC. In RES, Jabalpur an amount of ₹ 2.90 lakh deposited by first contractor as EMD has been recovered and remaining amount ₹ 34.13 lakh would be recovered through RRC. It has also been stated that as action for recovery through RRC would be taken by Collectors, it might take time. Reply for according approval for execution of remaining works in piece work by SE, Panna was not furnished.

The fact remains that the conditions of contract for recovery of excess cost from the amount due to the first contractor were not adhered to, due to which amount of ₹ 82.79 lakh towards risk and cost was not recovered from the original contractors. Progress of the works were not monitored by the concerned divisions. After rescinding the works, security deposits, performance security and other amount retained in Deposit head were not forfeited and effective and timely action for recovering the remaining amount through RRC was not ensured. Moreover, approval for execution of remaining works in piece works accorded by SE, Panna was also not in order.

PUBLIC HEALTH AND FAMILY WELFARE DEPARTMENT

3.11 Fraudulent excess payment

J.P. Hospital, Bhopal made fraudulent excess payment of ₹ 48.67 lakh to laundry services for washing of linen clothes without actually verifying the details of linen clothes issued for washing by the concerned wards.

Rule 193 of Madhya Pradesh Treasury Code (MPTC) provided that the Drawing and Disbursing Officer (DDO) would be responsible for drawing the admissible amount of claim from the treasury and its disbursement. Rule 198 of MPTC provided that the responsibility for an overcharge shall rest primarily with the drawer of the bill, in the event of culpable negligence on his part, recovery may be considered. Further, Rule 121 of Madhya Pradesh Financial Code (MPFC) provided that all material received should be examined, counted, measured or weighed as the case may be; when delivery is taken. The Government servant receiving the stores would also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.

During test check of records (January 2016) and further information collected (May 2016) from office of the Civil Surgeon-cum-Hospital Superintendent (CS), J.P. Hospital, Bhopal related with the washing of linen clothes, audit noticed that linen clothes were given to M/s Mittal Laundry Services, Bhopal (Laundry Service) for washing. The firm submitted bills for the services rendered on monthly basis along with ward wise details of linen clothes washed during the month. The bills submitted by laundry service for washing of linen clothes were passed on the basis of verification letter of Secretary, *Rogi Kalyan Samiti* (RKS) and paid without actually verifying from concerned

wards whether number of linen clothes issued for washing tallied as that of ward wise details enclosed/claimed with the bills.

Audit scrutiny of ward wise details of linen clothes issued for washing (made available by 16 wards) and the ward wise details enclosed with the monthly bills (May 2014 to September 2015) of laundry service revealed that the firm submitted inflated bills for washing of 9,01,382 linen clothes as against the actual number of 2,21,523 linen clothes issued from various wards for washing. Thus, the firm submitted inflated bills for washing of 6,79,859 fictitious number of linen clothes which resulted in fraudulent payment of ₹ 48.67 lakh to the firm, as detailed in **Appendix-3.11.1**. The reason due to which DDO relied on verification statement of RKS without verification from concerned ward, was not evident from records. This indicated negligence on the part of the DDO and thus control mechanism as envisaged in the rules was not adhered to, which led to fraudulent payment.

On this being pointed out, the CS, J.P. Hospital, Bhopal stated that (January 2016) after investigation, audit would be intimated. He further stated (October 2016) that an investigating committee had been constituted (May 2016) and investigation report was still awaited.

The matter was reported (June 2016) to the Government. In the exit conference (October 2016), Principal Secretary, Public Health and Family Welfare, GoMP, Bhopal stated that after receipt of the investigation report, reply would be submitted to audit within 15 days and necessary action would be taken.

Thus, the CS, J.P. Hospital, Bhopal failed to exercise internal control and release payments to laundry services without ensuring verification of washed items from wards, which resulted in the fraudulent excess payment of ₹ 48.67 lakh.

3.12 Suspected embezzlement/fraudulent payment

Codal provisions for preparation of bills, receipt, verification and issue of stock were not followed/ensured by Civil Surgeon-cum-Hospital Superintendent, Betul which facilitated payment of ₹ 7.69 lakh on fake/fraudulently fabricated bills for supply of LPG cylinders.

Rule 121 of Madhya Pradesh Financial Code (MPFC) provided that all material received should be examined, counted, measured or weighted as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government servant who should see that the quantities are correct and their quality good, and record a certificate to that effect. The Government servant receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register. Further Rule 397 of Madhya Pradesh Treasury Code (MPTC) provided that a reference to the page number of the stock register, in which such supplies or stores have been entered, should be given by the drawing officers on the bills of the suppliers, invoices, etc. It should also be certified that the rates paid are not in excess of accepted or market rates.

Rule 10 of MPFC envisaged that each Head of the Department is responsible for enforcing financial orders and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers. Rule 306 of MPTC provides that disbursing officer must obtain valid quittances for all payments.

Civil Surgeon-cum-Hospital Superintendent (CS), Betul has two domestic gas connections with consumer Nos. 704529 and 600631 from Shivalaya Sona H.P. Gas Service (Gas Agency), Betul to provide cooked food to indoor patients.

During scrutiny (August 2015) of vouchers for the period 08/2013 to 07/2015 of office of the CS, Betul, audit noticed that LPG cylinders were booked telephonically without prior approval of CS. Out of 624 LPG cylinders, 540 LPG cylinders were shown to be purchased by submitting hand written bills of the gas agency. The payment of ₹ 7.29 lakh for purchase of LPG cylinders was made in bank account of three employees as detailed in *Appendix-3.12.1*. On cross verification of these supplies with the Gas Agency, Director Gas Agency stated (August 2015) that these hand written bills were not issued by them and payment of supplies made on computerised bills only were received. It was also noticed that 97 out of 540 LPG cylinders which were shown to be purchased on hand written bills costing ₹ 1.18 lakh were not entered in the stock register, which indicated that cylinders shown to be purchased were not actually received. In the stock register there was no entry regarding release of cylinders. These purchases were fraudulently shown on paper only and payments were made in Bank Account of the employees as detailed in *Appendix-3.12.2*.

Audit further noticed that during the period 12/2012 to 07/2015 only 84 LPG cylinders were supplied by the Gas Agency for above two connections. On comparing the rate of gas cylinders for these 84 cylinders intimated by the Gas Agency, it was observed that in seven cases higher rates were claimed and number of supplied gas cylinders were manipulated through fraudulently prepared hand written bills and an excess amount of ₹ 40,369 was fraudulently paid to employees for purchase of 45 LPG cylinders as detailed in *Appendix -3.12.3*.

Thus, LPG cylinders were purchased and payment was made on the basis of hand written bills without verifying invoices presented for payment and stock entries with the certificate mentioned on the bills. As Gas Agency had denied to supply gas cylinders through hand written bills, the expenditure amounting to ₹ 7.69 lakh comes under the category of suspected embezzlement.

In the exit conference (October 2016), the Government stated that during investigation it was found that domestic gas bills were tempered and converted into commercial gas bills and excess payment was drawn. An amount of ₹ 40,369 excess drawn for purchase of LPG cylinders has been deposited through challan. Presently all gas agencies issue computerised bills and issue of handwritten bills by the Gas Agency for supply of LPG cylinder was doubtful, therefore, information regarding verification of handwritten suspected bills has been called for from Gas Agency and amount of fraudulent gas bills would be recovered from the officials after receiving the verification

of suspected handwritten bills by the concerned Gas Agency. Disciplinary action was being taken against the erring officials.

It was further stated that letters have been issued to District Food and Civil Supplies officers to streamline the system of supply of gas cylinders to Government hospitals and making payment to Gas Agency through electronic medium.

3.13 Stamp duty short/not levied and registration not done

Government was deprived of revenue of ₹ 93.76 lakh due to short/non levy of stamp duty and failure to register lease deeds.

Section 33 (c) of Schedule 1-A of Indian Stamp Act (IS Act), 1899, provides for levy of stamp duty at 8 *per cent*⁵¹ on conveyance on a lease deed where the lease is granted for a premium in addition to rent fixed at the rates prescribed from time to time therein. Further, as per Article II of Table of Registration fees annexed to the Registration Act, 1908, Registration fee is leviable at three fourth of the stamp duty. Section 17(d) of the Registration Act, 1908 provides that the registration of documents of leases of immovable property from year to year, or for any term exceeding one year, or reserving a yearly rent is compulsory. Besides, Section 33 of the IS Act provides that it would be obligatory on every person in charge of a public office to impound cases which are unduly stamped and initiate action to get it duly stamped.

Para 3.1.3 of the Comptroller and Auditor General of India's Report No. 3 of 2015 and Para 3.1.6 of C&AG of India's Report No. 1 of 2016 have highlighted short levy of stamp duty and non-registration of lease deeds by *Rogi Kalyan Samitis*.

Directorate, Health Services Madhya Pradesh issued direction (August 2014) to all Chief Medical and Health Officer (CMHOs) and Civil Surgeon-cum-Hospital Superintendents (CSs) to estimate the loss incurred and issue notices to all the concerned to deposit the remaining stamp duty. CMHOs and CSs were directed to deposit the balance amount and to submit the compliance report within 15 days.

During scrutiny of records of CMHO Ashok Nagar (July 2015), Civil Hospital Garoth and Community Health Centre Shamgarh under CMHO Mandsaur (March 2015 and July 2016) relating to the allotment of shops, audit noticed that the *Rogi Kalyan Samities* (RKSs) of these health institutions had rented out shops to private individuals at the highest premium. These RKSs had rented out total 109 shops⁵² on 35/36-months basis with provisions for further extension of period and revision of rent by 10 to 25 *per cent* after every three years and as per conditions of auction agreement/ lease deeds were to be executed. In these cases, the allotment was done on premium/offset price in addition to rent fixed for three/ten years, which was revisable from time to time. According to Section 33 (c) *ibid*, an aggregate stamp duty of ₹ 53.61 lakh was payable on the basis of premium/offset price on the executable

⁵¹ Revised to 7.5 *per cent* w.e.f. 1 July 1997, 8 *per cent* w.e.f. 1 July 2002, 7.5 *per cent* w.e.f. 1 April 2008 and 5.0 *per cent* w.e.f. 1 April 2011.

⁵² CMHOs Mandsaur (103 Shops) and Ashok Nagar (06 Shops).

instruments as detailed in **Appendix-3.13.1**. Audit noticed that for 50 shops of Civil Hospital, Garoth and five shops of Community Health Centre, Shamgarh under CMHO, Mandsaur no agreement was executed by RKS and for remaining shops the instruments were executed on stamp papers of ₹ 50 to ₹ 150 only and stamp duty of ₹ 5,300 was levied on these instruments resulting in short/non levy of stamp duty of ₹ 53.56 lakh. Audit further observed that these executable/executed instruments were also required to be registered and Registration fees amounting to ₹ 40.20 lakh was leviable, which could not be realised. Thus, the Government was deprived of revenue of ₹ 93.76 lakh. This indicated failure of the CM&HOs and CS in discharging their duties for the purpose of the IS Act inspite of instructions of Directorate, Health Services. The short/non levy was not noticed by the Registration Department because the deeds were not registered by the Public Health and Family Welfare Department.

The matter was reported to the Government (April 2016). In the exit conference (October 2016), the Government verified the fact and figures of audit observation and intimated that as per business rules the recoveries had been handed over to Registration Department and Inspector General Registration has also been intimated accordingly.

Thus due to failure of CMHOs in implementing provisions of IS Act and Registration Act, the Government was deprived of revenue of ₹ 93.76 lakh due to short/non levy of stamp duty and non-registration of lease deeds.

3.14 Unauthorised expenditure

Unauthorised expenditure of ₹ 1.39 crore was incurred by Civil Surgeon-cum-Hospital Superintendents Barwani and Sagar and Civil Surgeon, Jai Prakash Hospital, Bhopal on outsourcing of excess cleaning staff in violation of prescribed norms.

The State Government started *Kayakalp Abhiyan* with main objective to provide tidy arrangements and cleanliness in all the hospitals. The Director, Health Services (DHS), Madhya Pradesh, Bhopal issued directions (April 2013) to strengthen the cleaning arrangements in the Government hospitals which provided that house-keeping facilities would be arranged through outsourcing by open tenders in the Government hospitals of the State. Strength of cleaning staff was prescribed on the basis of number of beds in the hospitals. The number of cleaning staff was to be calculated by deducting the number of cleaning staff already posted in the health institutions by the Department or through any other source. Cleaning staff in excess of the prescribed norms would be deployed only in cases of urgency and under special circumstances by obtaining the prior approval of the next higher authority i.e. Joint Director, Health Services.

During test check of records of the Civil Surgeon cum Hospital Superintendent (CS), Barwani (June 2015) and, Sagar (December 2015) and CS, Jai Prakash Hospital, Bhopal (January 2016), audit noticed that total number of cleaning staff prescribed as per strength of beds in the hospitals was outsourced and number of staff already deployed in these hospitals was not deducted. Thus number of cleaning staff outsourced was in excess of the

prescribed norms, as detailed in **Appendix-3.14.1 and 3.14.2**. Moreover, the approval for deployment of excess cleaning staff was also not taken from the higher authority. Thus, these hospitals incurred unauthorised expenditure of ₹ 1.39 crore on outsourcing of excess cleaning staff in violation of prescribed norms.

On this being pointed out, the CS, Barwani stated (September 2016) that letter was written (January 2015) to Directorate, Health Services, Bhopal to outsource more employees than prescribed number but approval was still awaited. The CS, Sagar stated (September 2016) that sanction for excess deployment of staff was not obtained. The CS, (J.P. Hospital) Bhopal stated (September 2016) that 90 cleaning staff were working in place of 66 as per verbal instructions of the Principal Secretary, Health. Further, stated that Director Health Services, Bhopal was requested to accord post-facto approval, which was still awaited.

The matter was reported to the Government (June 2016). In the exit conference (October 2016), the Government replied that in district hospital, Barwani as per 400 bedded hospital three cleaning staff were found in excess with ₹ 3.64 lakh excess expenditure; in district hospital, Bhopal as per 300 bedded hospital, 36 cleaning staff were found in excess with ₹ 33.91 lakh excess expenditure and in district hospital, Sagar, as per 400 bedded hospital, 12 cleaning staff were in excess with ₹ 14.98 lakh excess expenditure. Other necessary data were being collected and complete reply would be furnished shortly. However, any order in respect of upgradation of number of beds in district hospitals Barwani and Sagar was not provided.

Reply furnished by the Government was not acceptable as the approval of higher authority for outsourcing of excess cleaning staff was not accorded and in respect of district hospitals Barwani and Sagar deployment of excess cleaning staff by assuming 400 bedded hospital was not justified.

PUBLIC HEALTH ENGINEERING DEPARTMENT

3.15 Undue favour to contractor

The minimum time limit prescribed for submission of tenders through e-tenders was not adhered to by office of Executive Engineer, Public Health Engineering, Shivpuri, in awarding departmental works of estimated cost of ₹ 2.61 crore which led to undue favour to participating contractors.

According to order issued (February 1992) by the Engineer-in-Chief, Public Works Department, Madhya Pradesh, Bhopal for construction works costing more than ₹ two lakh and up to ₹ 25 lakh it was mandatory to place advertisements in one Hindi and one English news paper of State level besides two local news papers (one Hindi and one English). Engineer-in-chief, Public Health Engineering Department (PHE), Madhya Pradesh, Bhopal re-iterated (June 2005) the directions of the Government that the time limit for receipt of tenders from the date of tender notice should be 15 days in case of first tender call and 10 days in case of second and subsequent tender calls. It was also

directed that strict compliance of these instructions should be ensured otherwise disciplinary action may be initiated.

Public Works Department, Government of Madhya Pradesh decided (May 2012) that all the tenders should be invited through e-tendering. However, Public Health Engineering Department, exempted (February 2014) departmental construction works (except drilling of tube wells) up to ₹ two lakh from the process of e-tendering.

During scrutiny of records (March 2015 and June 2016) of office of the Executive Engineer (EE), Public Health Engineering, Shivpuri relating to tendering process it was noticed that during May 2014 to November 2014, e-tenders for 32 departmental construction works of total estimated cost of ₹ 2.61 crore were invited. Under e-tendering system, bidders were required to download the required documents/tender schedule from the Portal and to prepare and upload the required bid documents to submit their bids online on the Portal along with the scanned copy of Demand Draft of Earnest Money Deposit (EMD) and has to sign digitally. Audit observed that for online submission of these e-tenders, in 28 cases time ranging from only 20 minutes to an hour was allowed, in three cases 14 hours 43 minutes to one day and in one case 10 days' time was allowed, whereas minimum 15 days' time was to be allowed for submission of tenders (Details are given in *Appendix-3.15.1*).

Audit further noticed that e-tendering in most of the cases was processed in late hours around midnight due to which only one to two tenderers could participate in e-tendering of these works and works were awarded to the contractors in the first call. Tender notices were published only in local Hindi news papers and not in the State level news papers. Moreover, very short span of time was allowed for submission through e-tendering (in most of the cases in the midnights) due to which only limited number of tenderers could participate and benefit of competition was not ensured. Thus, prescribed minimum time limit for submission of e-tenders was not adhered to, which led to undue favour to the participating tenderers.

On this being pointed out the EE, Shivpuri stated (March 2015) that several tenders of this type were submitted to higher office and sanctions were accorded without any objection regarding the time limit. He further stated that due to excessive work, dongle and password were handed over to the tender in-charge. Compliance of on-line process would be ensured in the future.

The Department stated (August 2016) that two member's committee enquired the highlighted irregularities and found that proper purchase time was not allowed. The Executive Engineer unofficially gave his user ID and Password to then Divisional Accounts Officer and Assistant Draftsman. These officials were doing the work of tender on behalf of EE. The EE was also guilty for authorising Divisional Accounts officer to handle the tender in place of an Assistant Engineer. Report has been submitted to the Government for conducting detailed Departmental Enquiry against the concerned officials.

Fact remains that the instructions for allowing minimum time limit for receipt of tenders and thus ensuring wide dissemination was not adhered to, which led to undue favour to the contractors in awarding departmental works through e-tenders in the first call.

The matter was reported to the Government (June 2016); their reply has not been received (January 2017).

SCHOOL EDUCATION DEPARTMENT

3.16 Irregular retention of *Sarva Shiksha Abhiyan* fund

District Project Co-ordinator, *Zila Shiksha Kendra*, Vidisha released subsequent instalments for construction works in schools under *Sarva Shiksha Abhiyan*, without ensuring evaluation of work done by previous instalment which led to irregular retention of ₹ 1.59 crore by construction agencies.

According to directions issued (September 2005) by Rajya Shiksha Kendra, Madhya Pradesh, Bhopal for construction works in Schools under *Sarva Shiksha Abhiyan* (SSA), *Zila Shiksha Kendra* would release the fund directly to construction agency. Gram Panchayats were made the construction agency for all the village level construction works sanctioned under SSA.

Administrative sanctions for the construction of new schools and improvement of infrastructure of existing school buildings were issued by *Zila Shiksha Kendra* according to annual work plans of *Sarva Shiksha Abhiyan* with the conditions that 50 per cent of construction cost as first installment would be provided in bank account of concerned *Gram Panchayats* opened for construction work under SSA. The second instalment of 35 per cent was to be released after utilisation of first instalment and evaluation of work by Sub Engineer. Third installment of the remaining 15 per cent was to be released after utilisation of second installment and evaluation by Sub Engineer. Concerned *Gram Panchayat* was responsible to start the work and complete it within the stipulated time of three/four months.

Test check of records (September 2015) relating to construction of new schools and improvement of infrastructure of existing school buildings in the office of District Project Co-ordinator (DPC), *Zila Shiksha Kendra*, Vidisha and further information collected (December 2016) in respect of incomplete works, Audit noticed that in seven blocks of the district, for 151 works funds amounting to ₹ 486.99 lakh were sanctioned during 2007-08 to 2013-14. Total amount of ₹ 381.19 lakh was provided in three installments⁵³ to *Gram Panchayats* for these construction works. The total valuation amount of work done for these incomplete works was ₹ 196.30 lakh whereas concerned construction agencies i.e. *Gram Panchayats* withdrew an amount of ₹ 355.14 lakh from their respective earmarked bank accounts out of total funds of ₹ 381.19 lakh provided to *Gram Panchayats*. This indicated that without ensuring the evaluation of constructed work, subsequent instalments were released to construction agencies resulting in irregular withdrawal in excess of evaluation amount by the construction agencies as detailed in **Appendix 3.16.1**. Excess drawn amount was not recovered from the construction agencies. During joint physical verification it was noticed that out of 151 works, 24 works were not started, for 100 works construction work was

⁵³ ₹ 250.75 lakh, ₹ 125.33 lakh and ₹ 5.11 lakh as first, second and third installment respectively.

stopped for three to four years, 22 works were in progress and 05 works were completed for which amount drawn in excess of valuation amount was recoverable (details are given in *Appendix 3.16.2*). Further, audit noticed that in 13 cases of Block Lateri, the Court had passed orders (June-July 2015) to recover the excess drawn amount from the then office bearers of *Gram Panchayat* as arrears of land revenue but the recovery was not made (*Appendix 3.16.1*). These works were lying incomplete for two to eight years whereas these were to be completed during the same year (year wise detail of incomplete works given in *Appendix 3.16.3*).

Thus, due to non-observance of instructions of *Rajya Shiksha Kendra* and lack of supervision and monitoring, subsequent installments were released without ensuring evaluation of work done by the previous installment which led to irregular excess withdrawal of ₹ 158.84 lakh by the concerned *Gram Panchyats*. The excess drawn amount remained un-recovered besides the students were also deprived of the intended benefit of construction of school building/additional rooms.

In the exit conference (November 2016), the Government verified the facts and figures of audit observation and stated that process of recovery by submitting cases to the Hon'ble Court of Sub Divisional Magistrate was under process. Show cause notices have been issued to Assistant Engineers and Sub Engineers concerned for works not started and incomplete works.

As the subsequent instalments were to be released after utilisation of previous installment and evaluation of work done by concerned Sub Engineer and the works were to be completed within a stipulated period of three to four months, laxity on the part of DPC, *Zila Shiksha Kendra*, Vidisha was obvious. Had DPC, *Zila Shiksha Kendra* been vigilant about utilisation of funds and monitored the progress of works, irregular retention of ₹ 158.84 lakh (44.73 per cent of withdrawn amount) by the construction agencies could have been avoided.

TECHNICAL EDUCATION AND SKILL DEVELOPMENT DEPARTMENT

3.17 Fraudulent payment

Fraudulent double payment amounting to ₹ 2.25 lakh was made to Vocational Training Providers for the same training courses by the Chief Executive Officer, Madhya Pradesh Council for Vocational Education and Training, Bhopal.

In order to provide vocational training to early school leavers and existing workers, Skill Development Initiative Scheme (SDIS) was launched (May 2007) by Ministry of Labour and Employment, Government of India (GoI). Training under SDIS was provided by various Vocational Training Providers (VTPs) registered under Central Government, State Governments, Public and Private Sector and Industrial Establishments/Institutes etc. Training cost was reimbursed to VTPs as per rate fixed by the Director General of Employment & Training (DGE&T), Ministry of Labour and Employment, GoI from time to

time. Para 7.11 of Operations Manual for SDIS issued by DGE&T, provided that after training and assessment, VTPs shall submit bills for payment/reimbursement of training costs to the concerned Directorate of the State.

Rule-193 of MPTC provided that the Drawing and Disbursing Officer (DDO) would be responsible for drawing the admissible amount of claim from the treasury and its disbursement. Further Rule-198 of MPTC provided that the responsibility for an overcharge shall rest primarily with the drawer of the bill, in the event of culpable negligence on his part, recovery may be considered.

During test check of records (December 2015) related with the training imparted under SDIS in office of the Chief Executive Officer (CEO), Madhya Pradesh Council for Vocational Education and Training (MPCVET), Bhopal audit noticed that for each batch of training an unique Training Batch Number (TBN) was being generated on-line through portal. However no record was found to be maintained in respect of details of participants of training and batch wise attendance sheet of the trainees. Scrutiny of vouchers revealed that double claims towards reimbursement of training cost amounting to ₹ 2.25 lakh for the same batch of training with same TBN, pertaining to same period and same course were passed and paid to two VTPs⁵⁴ registered under MPCVET, Bhopal as detailed in the **Appendix 3.17.1**. In both cases audit observed that claim No. 00388551 amounting to ₹ 90,000 of Goodwill Advance Academy, Chhindwara was fraudulently manipulated by overwriting on tens digit to make it claim No. 00388531 and was passed and paid. Similarly claim No. 00494591 amounting to ₹ 1,35,000 of *Mousam Gramin Utthan Samaj Seva Samiti*, Sehore was also fraudulently manipulated by overwriting on tens digit to make it claim No. 00494581 and was passed and paid. Thus, DDO could not trace the manipulated bills and amount of ₹ 2,25,000 (₹ 90,000 + ₹ 1,35,000) for double bills were passed and paid to two VTPs for the same training courses which resulted into fraudulent double payment to the tune of ₹ 2.25 lakh.

On this being pointed out, Additional Director, MPCVET, Bhopal stated (July 2016) that Goodwill Advance Academy, Chhindwara had accepted to receive excess payment for wrong claim and excess paid amount of ₹ 90,000 has been recovered. Further stated (October 2016) that *Mousam Gramin Uthan Samaj Seva Samiti*, Sehore was directed to produce records but the relevant record were not submitted by them due to which investigation could not be done. On receiving the records from the VTP concerned, investigation process would be completed and audit would be intimated accordingly. The Government also endorsed (September 2016) the reply furnished by Additional Director, MPCVET, Bhopal.

Thus, the claim passing authority failed to verify claims with reference to Claim No., Training Batch No., name of the course and course code and the period of training before passing bills which resulted to fraudulent double payment amounting to ₹ 2.25 lakh to VTPs for the same batches and same course of training conducted during same period.

⁵⁴ Goodwill Advance Academy, Chhindwara and Mousam Gramin Utthan Samaj Seva Samiti, Sehore.

3.18 Avoidable Expenditure

Government Polytechnic College, Hoshangabad incurred unwarranted expenditure of ₹ 92.42 lakh on construction of a new girls' hostel building though the existing 50-seated girls' hostel was vacant since the completion of its construction at a cost of ₹ 91.74 lakh in April 2008.

Rule 9 (i) of the Madhya Pradesh Financial Code (MPFC) provides that every Government Servant is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. Rule 10 of the MPFC also provides that allotted funds should be utilised economically at every step. Head of the department is responsible for observance of all relevant financial rules and regulations both by his own office and subordinate disbursing officers.

During test check of records (September 2015) of Principal, Government Polytechnic College, Hoshangabad (Principal) it was noticed that Government of Madhya Pradesh, Technical Education and Skill Development Department accorded administrative sanction (March 2006) of ₹ 75 lakh for construction of 50 seated girls' hostel at Government Polytechnic College, Hoshangabad which was revised (January 2008) for ₹ 83.82 lakh. The construction work of hostel was executed by M P Housing Board, Sub Division, Hoshangabad with a cost of ₹ 91.74 lakh and possession of hostel building was taken by the Principal in April 2008. However, furniture or beds for the hostel was not purchased and staff for running of hostel was also not sanctioned/appointed. Audit noticed that 14 hostel rooms⁵⁵ out of 31 rooms of girls' hostel were being used (up to November 2015) for office and classes of the college and the remaining rooms were lying vacant. Though one course, Modern Office Management was being conducted in college with 60 sanctioned seats and number of girls in this course, enrolled during 2008-09 to 2015-16 ranged from 36 to 69, no girl student was allotted accommodation in the hostel since its construction. College administration made no efforts for allotting hostel accommodation to girl students since construction of hostel building.



Old Hostel Building



New Hostel Building

Further, scrutiny of records and information collected (January 2016 and August 2016) revealed that Principal submitted information (July 2010) to the

⁵⁵ For Principal:01; for Library:01; for classes:03; for office:03; Store room:01; Computer room:01; for computer lab:03 and for education branch:01 room.

Director, Technical Education, Bhopal indicating requirement of another 50 seated girls' hostel. There was nothing on record to ascertain the justification for projection of new girls' hostel, as the existing girls' hostel was not utilised since its construction. Technical Education and Skill Development Department, Government of MP accorded administrative approval (January 2012) of ₹ one crore for construction of 50 bed new Girls' Hostel under Centrally sponsored scheme "Women's Hostels in Polytechnics" and M.P. Public Works Department was nominated as construction agency. Construction work has already been completed and the building was taken over (January 2016). The utilisation certificate of ₹ 92.42 lakh was submitted (December 2015) by construction agency.

Thus, the Department sanctioned construction of a new 50-seated girls' hostel for the College on the basis of erroneously projected requirement for additional 50-seated girls' hostel, despite the fact that existing 50-seated hostel was without any occupancy since completion of its construction in April 2008. The unwarranted construction of new hostel led to avoidable expenditure of ₹ 92.42 lakh.

On this being pointed out, the Government replied (June 2016) that girls' hostel building could not be utilised as only one course was running in the college and admission was taken by only local girl students. It was also stated that the process for starting four new courses was under progress and new girls' hostel could be used after starting of five courses in the college.

Reply was not acceptable because proper assessment of requirement of hostel was not done before taking decision of construction of new hostel by responsible authorities and an avoidable expenditure of ₹ 92.42 lakh was incurred on its construction and there was nothing on record regarding justification for construction of new girls' hostel. Moreover, already existing 50-seated girls' hostel was not utilised for intended purpose even after more than seven years of its construction, thereby rendering an expenditure of ₹ 91.74 lakh unfruitful.

TRIBAL WELFARE DEPARTMENT

3.19 Loss of interest

The instructions of the Assistant Commissioner, Tribal Development, Barwani to the bank to not provide any interest on the amount deposited in the bank led to loss of ₹ 1.78 crore to the Public Account.

The Finance Department, Government of Madhya Pradesh (May 2011) issued instructions that it was responsibility of the Drawing and Disbursing Officer to deposit the interest earned on the money withdrawn from the Consolidated Fund and deposited in bank account(s), under the "0049 receipt head", till 15th April of each financial year unless there were instructions for utilisation of interest for specific scheme.

During test check (April 2016) of records of the Office of Assistant Commissioner, Tribal Development (ACTD), Barwani, and information further collected (October 2016) audit noticed that a saving bank account

number 023910200011461 in Narmada Jhabua Grameen Bank, Barwani was being operated in name of ACTD. Funds pertaining to various schemes like electrification, Basti Vikas, etc. were deposited in this bank account and as this was a saving bank account, interest was being credited by the bank to this account. Audit observed that while ACTD was in the charge of the office, a letter was issued (July 2012) to the bank by Shri K.B.S. Chauhan, Area Organiser (AO) with the seal of ACTD, to not provide any interest on the amounts deposited in the bank account from 2010-11. The letter was issued without obtaining approval of ACTD. As the account was operated by ACTD and AO was not authorized to operate the account, the bank authorities should have verified the authenticity of the letter by verification of signature on the letter or through obtaining re-confirmation from ACTD before taking any action. But the bank authorities did not verify authenticity of the letter and stopped credit of interest. Bank also made a reverse entry and debited previously accrued and credited interest upto September 2012 amounting to ₹ 30.89 lakh. Audit found that if the bank would not have reversed the credit entry and stopped further credit of interest, interest amounting to ₹ 1.78 crore would have been credited to the account till 25.05.2016. Thus in gross violation of instructions of Finance Department, letter was unauthorisedly issued by A.O. with designation and seal of the ACTD to the bank to stop credit of interest which resulted into loss of ₹ 1.78 crore to the Public Account.

On this being pointed out by the audit, the ACTD accepted (April 2016 and May 2016) the facts and stated that correspondence would be made with the bank for obtaining the interest on the saving account. The bank has intimated (October 2016) that action for credit of interest would be taken after receiving directions from higher office.

The fact remains that the highly irregular action of the Shri K.B.S. Chauhan, Area Organiser in violation of instructions issued by Finance Department, the Government lost interest amounting to ₹ 1.78 crore on the funds deposited in the bank account and Public Account was deprived of the receipts of ₹ 1.78 crore. Possibility of collusion between bank authorities and the then Area Organiser also could not be ruled out. No disciplinary action was taken by department against the erring officers for causing this obvious loss to the Government and favouring the Bank.

The matter was reported to the Government (June 2016); their reply has not been received (January 2017).

3.20 Unfruitful Expenditure

Expenditure amounting to ₹ 3.59 crore incurred on establishment of 2,846 village grain banks in five districts was rendered unfruitful besides loss of ₹ 15.75 crore on account of cost of food grains due to not functioning of these village grain banks.

Ministry of Consumer Affair, Food and Public Distribution, Government of India (GoI) revised (February 2006) the Village Grain Bank scheme. The revised scheme envisaged inclusion of all willing Below Poverty Line and *Antyodaya Anna Yojana* families in the villages identified by the State Governments as chronically food deficit areas. The main objective of the

scheme was to provide safeguard against starvation during the period of natural calamity or during the lean season when the marginalized food insecure households did not have sufficient resources to purchase the rations. Such people in need of food grains would be able to borrow food grains from Village Grain Banks set up within the village. The estimated cost of each grain bank was ₹ 0.60 lakh⁵⁶. In Madhya Pradesh, the scheme was implemented by Mission Director, Rajeev Gandhi *Khadyan Surksha* Mission which was functioning under the administrative control of the Commissioner, Tribal Development Department (CTD). The scheme provided for establishment of one grain bank for every 40 families in tribal areas. The food grains borrowed from the grain banks was to be returned by the beneficiaries (a) in the form of food grains, or (b) in the form of food grains or wages receivables for work, or (c) in cash for maintaining rotation of food grains. Grain Bank Committees were made responsible (February 2006) for implementation of the scheme at village level. Each group of 30-40 families would establish a Grain Bank Committee out of which an Executive Committee consisting of 3 to 5 persons including at least a women was to be formed for effective participation and management of grain bank. Assistant Commissioners, Tribal Development (ACTD)/District Organiser Tribal Welfare (DOTW) and the Chief Executive Officer, *Janpad Panchayat* would be responsible (November 2006) for implementing the scheme. The monthly progress report was to be sent by the AC to the CTD on the 10th of the subsequent month. Quarterly progress report in respect of operation of grain banks was required to be sent to GoI. The state government was responsible for evaluating the functioning of the grain banks as per the guidelines issued by the GoI.

During scrutiny of records (October 2014 and May 2015) of Mission Director, *Rajeev Gandhi Khadyan Surksha Mission*, Bhopal, (Director), and further follow up scrutiny (July 2016) audit noticed that the GoI sanctioned 4240 grain banks in 21 districts in the State during 2006-07 to 2010-2011. Since 2011-12, the GoI did not sanction any new grain bank. Scrutiny regarding operational position of grain banks in five⁵⁷ districts revealed that out of sanctioned 2,972 grain banks, 2,846 grain banks were established by incurring an expenditure of ₹ 3.59 crore and ₹ 15.75 crore⁵⁸ were provided for cost of food grains as detailed in **Appendix-3.20.1**. Audit found that all 2,846 grain banks of these five districts were not functioning. Audit observed that after distribution of food grains to intended beneficiaries it was not returned by them and there was no record regarding entry in the ration cards at the time of distribution. Functioning of the Scheme was not monitored as monthly progress reports and any information regarding operation of grain banks were

⁵⁶ Out of ₹ 0.60 lakh, ₹ 0.14 lakh for establishment expenses out of which ₹ 12,200 was central share for cost of storage, training, monitoring and transportation charges; ₹ 1,800 was to be provided by State govt. on account of transportation charges and rest amount (₹ 0.46 lakh) for 40 quintals food grain.

⁵⁷ Mandla (August 2015), Dindori (July 2015), Sehore (May 2015), Jhabua (May 2016), Barwani (May 2016) and Mission Director, *Rajeev Gandhi Khadyan Surksha Mission*, Bhopal (July 2016).

⁵⁸ Cost of food grain has been worked out on the basis of UCs furnished by district authorities regarding quantity of food grain utilised for establishment of grain bank and GoI is economic cost of food grain.

not available in ACTD/DOTW offices. Monthly progress reports were also not sent to the CTD by ACTDs/ DOTWs. The Directorate has no information regarding the present status of operation of the grain banks in the State. Thus the expenditure amounting to ₹ 3.59 crore incurred on establishment of 2,846 grain banks was rendered unfruitful besides loss of ₹ 15.75 crore on account of cost of food grains.

On this being pointed out in the audit the Director stated (October 2014) that there was lack of interest of villagers in Grain Bank operation and the scheme has also become ineffective due to implementation of the Food Security Act. It was further stated (May 2015 and July 2016) that instructions for regular operation and supervision of grain banks were issued at the time of establishment of grain banks. Operational position of the grain banks was not clear as monthly progress reports and information regarding operation of grain banks were not being received from the districts. Letters were being regularly issued to district Collectors regarding grain bank and action was being taken against those district officers who were not furnishing information.

The replies of the Director were not acceptable because functioning of the grain banks was not monitored and evaluated at ACTDs/DOTWs and CTD levels. The village grain banks were established during 2006-07 to 2010-11, i.e. prior to introduction of National Food Security Act (NFSA), which was implemented with effect from September 2013. NFSA had also provided for reforms in targeted public distribution system, which included support to local public distribution models and grain banks.

The matter was reported to the Government (May 2016); their reply has not been received (January 2017).

URBAN DEVELOPMENT AND ENVIRONMENT DEPARTMENT

3.21 Blockade of funds

Due to abnormal delay in execution of works of core components, the project “Abatement of Pollution and Environmental Improvement of Sagar lake”, had been abandoned and an amount of ₹ 7.70 crore remained blocked for more than nine years.

National Lake Conservation Plan (NLCP) was being implemented by the Ministry of Environment and Forests, GoI, New Delhi since 2001 for conservation and management of polluted and degraded lakes with the main objective to encourage and assist the State Governments for sustainable management and conservation of lakes.

During test check of records (January 2016) and further information collected (June 2016) from office of the Executive Director, Environmental Planning and Coordination Organisation (EPCO), Bhopal relating to the project Abatement of Pollution and Environmental Improvement of Sagar Lake (Project) under NLCP, audit noticed that National River Conservation Directorate, Ministry of Environment & Forests (NRCO, MoEF), GoI, New Delhi issued (March 2007) Administrative approval and Expenditure Sanction amounting to ₹ 21.33 crore for the project and released Grant-in-aid of ₹ 4.00

crore towards mobilisation advance. The Scheme was to be shared on 70:30 basis between the Government of India (GoI) and the Government of Madhya Pradesh (GoMP) and scheduled to be completed within 36 months from the date of sanction. The works of project were divided into core components and non-core components. Total 15 works were to be completed under the Scheme. For the project EPCO was nodal agency and implementing agency was Municipal Corporation, Sagar. GoMP released its matching share of ₹ 426.65 lakh⁵⁹ to EPCO. EPCO released an amount of ₹ 5.50 crore⁶⁰ to the implementing agency, Municipal Corporation, Sagar towards execution of works under the project.

Audit observed that State level Empowered Committee was constituted (August 2007) by GoMP in the Chairmanship of the Principal Secretary, Housing and Environment Department to ensure uninterrupted operation of the project and to ensure timely and qualitative sound execution of works. The committee was required to meet at least once in three months to review and monitor the performance of project. A Steering committee was also constituted (September 2007) by GoMP in the Chairmanship of the Commissioner to co-ordinate execution of the project at field level. The Committee was required to meet at least once in three months and report the progress of work to the Nodal agency EPCO and State level Empowered Committee.

Audit noticed that the works could not be started as the identified land in Wamankhedi for Sewage Treatment Plant (STP) could not be acquired due to substantial rise in the land cost. To setup STP based on advanced Cyclic Activated Sludge Technology another site at Sanjay Drive was selected (September 2008), but this land could not be made available to Municipal Corporation due to land disputes. After three years, Empowered Committee in its meeting dated 24 July 2010 decided that works of core components (sewerage system) would be executed through Public Health Engineering Department as Municipal Corporation was technically not competent to execute the works of core component. Empowered Committee in its meeting dated 23 January 2012 further decided that NLCP sewerage and STP should be integrated with the Urban Infrastructure Development Scheme for Small and Medium Towns (UIDSSMT) and a single STP be set up at the proposed site at village Bhensa, Sagar and Collector Sagar was directed to ensure the availability/acquisition of land for STP at village Bhensa by March 2012. However, the land could not be acquired due to stay order of Hon'ble High Court and the work of sewerage system could not be started. Further, an alternative Government land at village Patharia Hat was reserved by Collector, Sagar for development of STP but the work was not started (October 2016). The status of project was reviewed in a meeting held (May 2014) in NRCD, MoEF, New Delhi and it was decided that as the sewerage works for the Sagar lake project have not started for the last six years, and there was no likelihood of their implementation in the near future, the State Government/Local Body needs to consider taking up these works under the UIDSSMT scheme for the

⁵⁹ ₹ 142.23 lakh in 2007-08, ₹ 142.21 lakh in 2008-09 and ₹ 142.21 lakh in 2009-10.

⁶⁰ First Installment: ₹ 1.00 crore (September 2007); Second Installment: ₹ 2.00 crore (January 2008) and third Installment: ₹ 2.50 crore (February 2009).

town in an integrated manner and deleted them from the scope of the NLCP project. In that eventuality, the funds released by MoEF for the works would need to be refunded back to the Ministry along with the interest accrued and the project brought to a close.

During scrutiny of utilisation certificate submitted to NRCD, MoEF, New Delhi by EPCO for the year ended March 2015 Audit noticed that an amount of ₹ 1.77 crore was shown as incurred on execution of five non-core components⁶¹ by adding centages of ₹ 79.86 lakh (81.79 *per cent*) whereas only eight *per cent* centages were admissible and works of three non-core components were not executed as detailed in **Appendix 3.21.1**. Moreover the works of core components were even not started which resulted in blockade of money to the tune of ₹ 7.70 crore for more than nine years. Municipal Corporation, Sagar has refunded (July 2015) the un-utilised fund along with the interest accrued amounting to ₹ 5.43 crore to EPCO.

Thus, without ascertaining the availability of land, various sites were identified for development of STP which could not be acquired. Due to lackadaisical approach of the department in proper identification and acquisition of land for STP and lack of effective monitoring, works of core components of the project could not be started even after lapse of nine years resulting that the project had been abandoned/closed. Funds amounting to ₹ 7.70 crore earmarked for execution of core components remained blocked with EPCO and the project could not be operationalised.

On this being pointed out, ED, EPCO stated (July 2016) that core works of interception and diversion of Sewer Pumping Station and STP could not be taken up due to reasons that land for STP could not be acquired, stay order from court and cost escalation.

Reply was not acceptable because due to abnormal delay in acquisition of land works of core component of the project could not be started and the project had been abandoned. Thus the department had lost an opportunity for restoration and conservation of Sagarlake and pollution abatement and environmental improvement of Sagar lake could not be ensured due to lackadaisical approach of the department to acquire the land for such an important issue of pollution abatement of water bodies.

The matter was reported to the Government (June 2016); their reply has not been received (January 2017).

WOMEN AND CHILD DEVELOPMENT DEPARTMENT

3.22 Suspected embezzlement

Suspected embezzlement amounting to ₹ 1.88 lakh in organisation of workshops/seminars under *Usha Kiran* and *Ladli Lakshmi* Scheme.

Note under Rule 192 of Madhya Pradesh Treasury Code Vol-I provided that cash memo without containing an acknowledgment of the receipt of money from persons named therein would not be treated as receipts within the

⁶¹ Lake front development, Catchment Area Treatment, Low Cost Sanitation/Toilet blocks, Floating fountain and monitoring of lake water quality.

meaning of Section 2(23) of the Indian Stamp Act (II of 1899). Further, the mere writing of the purchaser's name and address on a cash memo for delivery purpose would not transform it into an acknowledgment to the purchaser that the money has been paid. Cash memo would not, therefore, be regarded as sub-vouchers in audit unless it contain an acknowledgment of the receipt of money from the person named therein (with stamps affixed when the amount exceeds ₹ 20 which subsequently revised to ₹ 5000), or in cases where this is not practicable, they are stamped "paid" and initialed by the Drawing and Disbursing Officer.

Rule 284 of Madhya Pradesh treasury code Vol-I provided that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is serious irregularity to draw advances from the treasury in anticipation of demands or to prevent lapse of budget grants, and persons at fault render themselves liable to disciplinary action for such drawal.

According to instructions issued (March 2008) by Women and Child Development Department, for implementation of *Usha Kiran Yojna*, ceiling of expenditure was ₹ 1000 per project for wall painting, ₹ 3000 per project for hoardings and ₹ 5000 per block for organising of workshop. The Project Officer, Integrated Child Development Services (POICDS) was designated as Protection Officer and block level workshops were to be organised by Protection Officer.

Test check of the records of the Office of the Women Empowerment Officer (WEO) Chhatarpur (August 2015) and further information collected (October 2015) revealed that the allotment of ₹ 1.88 lakh⁶² was made by the Directorate, Women Empowerment, to District Women Empowerment Officer (DWEO) for workshops/seminars and other charges during 2013-14. On the basis of allotment, DWEO prepared sanction order for advance drawal and said amount was withdrawn (October 2013 and December 2013) from the treasury Chhatarpur through four bills and amounts were deposited in personal saving bank account (Account no. 10797167151, State Bank of India, Branch Rajnagar, Chhatarpur) of Shri Pramod Shrivastava, the then DWEO and Drawing and Disbursing Officer (DDO). The amount was entered (October 2013 and December 2013) in cash book as temporary advance, which was shown as adjusted (28 March 2014) in cashbook.

Audit observed that entire amount of temporary advances was adjusted by three cash memos bearing the same date i.e. dated 3.3.2014 relating to lunch packets, wall painting, flex banners and rent of tent, chairs and carpets. However, shop registration number and tax index number were not mentioned in the cash memo. On the cash memos certificate indicating 'paid by me' was not recorded. The bills were verified and 'passed for payment order' and stamped 'Paid and cancelled' by DWEO (DDO).

On enquiry by audit, DWEO intimated (October 2015) that any record relating to organisation of workshops/seminars was not available. Further all concerned 13 POs, ICDS intimated (August 2016) that no workshop was

⁶² Information Education Communication (IEC) head under Ladli Lakshmi Yojna ₹ 0.36 lakh (September 2013) and Gharelu Hinsa under Usha Kiran Yojna ₹ 1.52 lakh (December, 2013).

organised in their project and no record was available regarding the organisation of workshops/seminars. Audit also noticed that though the entire amount of advance was deposited in personal bank account of the then DWEO, bank statement obtained from the bank revealed that only total amount of ₹ 37,002 was withdrawn during October 2013 to March 2014. Thus unauthorised deposit of Government money in personal saving account, defective cash memos and unavailability of any record relating to organisation of workshops/seminars either in DWEO's office or in the offices of concerned POs, indicated that Government money may have been embezzled.

The matter was reported to the Government (May 2016). In the exit conference (October 2016), the Commissioner, Women Empowerment Department verified the facts and figures and stated that the matter had been investigated and financial irregularity, involving irregular payment of ₹ 52,000 for wall paintings was noticed. For this and other financial irregularities charge sheet against Shri Pramod Shrivastava, the then DWEO had been issued and disciplinary action was in progress. However, any clarification regarding organisation of workshops/seminars in 13 blocks was not furnished by the Department.

Gwalior
The 14 March 2017



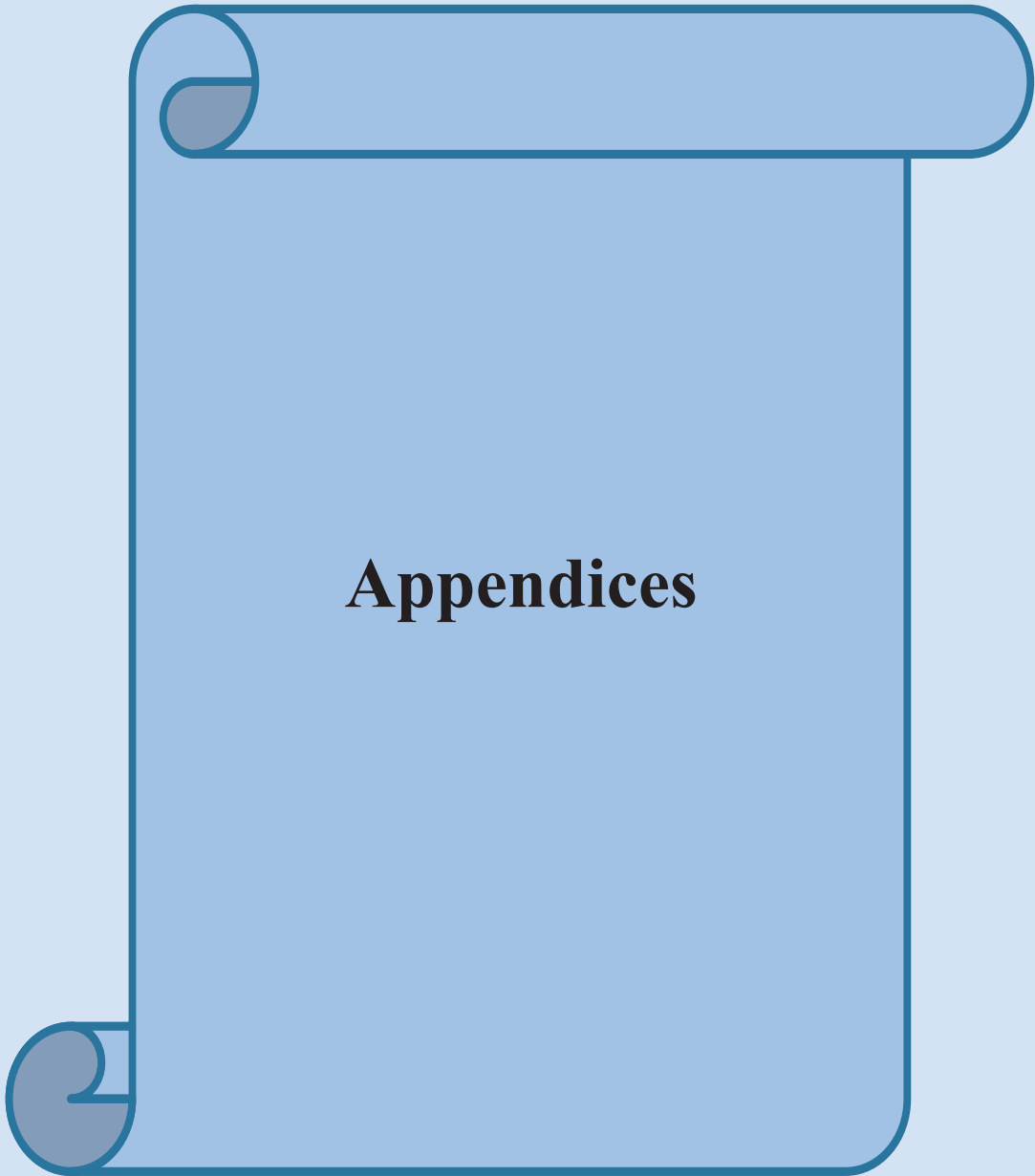
(SAURABH K MALLICK)
Accountant General
(General and Social Sector Audit)
Madhya Pradesh

Countersigned

New Delhi
The 15 March 2017



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India



Appendices

Appendix-1.1
(Reference: Paragraph 1.7, Page No. 4)
Year-wise break-up of outstanding Inspection Reports (IRs) and Paras issued upto 31 March 2016 and outstanding as of 30 September 2016

Sl. No.	Department	Year up to 2010-11		2011-12		2012-13		2013-14		2014-15		2015-16		Total			
		IRs	Paras	Irs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
	General Sector																
1.	Home	76	134	08	14	10	15	12	28	50	134	32	120	188	445		
2.	General Administration	507	1048	56	136	45	126	62	235	82	372	129	678	881	2595		
3.	Science & Technology	03	05	-	-	-	-	-	-	-	-	-	-	03	05		
4.	Revenue	04	09	-	-	02	02	01	04	06	10	02	12	15	37		
5.	Parliamentary Affairs	03	04	-	-	01	02	-	-	-	-	-	-	04	06		
6.	Jan Sampark	-	-	-	-	-	-	-	-	01	01	04	09	05	10		
7.	Jail	-	-	09	10	25	29	11	12	20	42	18	104	83	197		
8.	Law	100	167	07	08	-	-	01	01	15	20	18	43	141	239		
9.	Planning & Statistics	27	80	07	09	08	50	09	54	20	102	29	299	100	594		
10.	Finance	122	190	06	11	08	14	23	41	38	117	45	118	242	491		
	Total	842	1637	93	188	99	238	119	375	232	798	277	1383	1662	4619		
	Social Sector																
11.	Labour	47	80	05	33	12	46	01	04	03	16	14	33	82	212		
12.	Woman and Child Development	283	503	44	125	104	269	76	231	64	236	103	436	674	1800		
13.	Rehabilitation	11	27	-	-	01	01	-	-	-	-	-	-	12	28		
14.	Scheduled Castes Welfare	30	56	17	43	24	80	18	73	14	83	17	115	120	450		
15.	Scheduled Tribes Welfare	215	377	46	110	76	211	54	262	54	216	95	349	540	1525		
16.	Food, Civil Supplies and Consumer Welfare	59	131	01	03	01	11	04	29	09	33	19	69	93	276		
17.	Sports & Youth Welfare	26	53	01	02	16	44	12	50	05	24	12	53	72	226		
18.	Urban Development & Environment	94	246	16	48	16	73	14	71	10	44	11	59	161	541		
19.	Culture	39	76	05	14	14	65	01	03	03	06	08	20	70	184		
20.	Social Justice	185	444	25	110	13	78	04	20	08	47	25	86	260	785		
21.	Backward Class and Minority Welfare	02	02	01	01	-	-	02	13	-	-	24	144	29	160		
22.	Denotified, Nomadic and Seminomadic Caste Welfare	-	-	-	-	-	-	-	-	01	04	-	-	01	04		
23.	Technical Education and Skill Development	224	604	09	26	09	32	27	109	13	48	19	110	301	929		
24.	Public Health Engineering	397	954	20	44	09	37	34	146	13	70	32	288	505	1539		
25.	Public Health and family welfare	431	915	45	110	155	667	148	740	151	1049	180	1373	1110	4854		
26.	Urban Development and environment	173	406	15	17	29	68	12	40	27	139	23	151	279	821		
27.	Panchayat & Rural Development (RES)	79	134	14	27	20	83	47	211	39	256	51	390	250	1101		
28.	School Education	1670	3492	40	97	51	216	49	305	124	580	99	602	2033	5292		
29.	Medical Education	78	178	11	21	14	50	17	59	13	80	20	156	153	544		
30.	Higher Education	429	973	19	111	25	157	43	244	71	423	46	376	633	2284		
	Total	4472	9651	334	942	589	2188	563	2610	622	3354	798	4810	7378	23555		
	GRAND TOTAL	5314	11288	427	1130	688	2426	282	2985	854	4152	1075	6193	9040	28174		

(Source : Complied in the office of the AG (G & SSA) Madhya Pradesh, Gwalior)

Appendix-2.1.1

(Reference: Paragraph-2.1.1.1, Page No. 12)

List of expected outcomes at national level in the implementation framework of NRHM

Framework of Implementation 2005-2012

1. Reduce IMR to 30/1,000 live births by 2012.
2. Reduce Maternal Mortality to 100/100,000 live births by 2012.
3. Reduce TFR to 2.1 by 2012.
4. Malaria Mortality Reduction Rate - 50% up to 2010, additional 10% by 2012.
5. Kala Azar Mortality Reduction Rate - 100% by 2010 and sustaining elimination until 2012.
6. Filariasis/Microfilaria Reduction Rate - 70% by 2010, 80% by 2012 and elimination by 2015.
7. Dengue Mortality Reduction Rate - 50% by 2010 and sustaining at that level until 2012.
8. Cataract operations-increasing to 46 lakhs until 2012.
9. Leprosy Prevalence Rate –reduce from 1.8 per 10,000 in 2005 to less than 1 per 10,000 thereafter.
10. Tuberculosis DOTS series - maintain 85% cure rate through entire Mission Period and also sustain planned case detection rate.
11. Upgrading all Community Health Centers to Indian Public Health Standards.
12. Increase utilization of First Referral units from bed occupancy by referred cases of less than 20% to over 75%.
13. Engaging 4,00,000 female Accredited Social Health Activists (ASHAs).

Framework of Implementation 2012-2017

1. Reduce MMR to 1/1,000 live births
2. Reduce IMR to 25/1,000 live births
3. Reduce TFR to 2.1
4. Prevention and reduction of anaemia in women aged 15–49 years
5. Prevent and reduce mortality and morbidity from communicable, non- communicable; injuries and emerging diseases
6. Reduce household out-of-pocket expenditure on total health care expenditure
7. Reduce annual incidence and mortality from Tuberculosis by half
8. Reduce prevalence of Leprosy to <1/10,000 population and incidence to zero in all districts
9. Annual Malaria Incidence to be <1/1,000
10. Less than 1 per cent microfilaria prevalence in all districts
11. Kala-Azar Elimination by 2015, <1 case per 10,000 population in all blocks

Appendix-2.1.2

(Reference: Paragraph-2.1.3, Page No. 14)

List of sampled districts/CHCs/PHCs/SCs/ASHAs and Beneficiaries

Sl. No.	Name of sampled district/DHS /DH	Name of sampled CHC	Name of sampled PHC	Name of sampled SC	Number of ASHAs	No. of Beneficiaries
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Low Performing Districts						
1	Anuppur	Jaithari	Lapta	Choui, Jariyari, Lapta	07	35
			Sindhora	Gorasi, Khursa, Sulkhari	07	30
		Kotma	Bijuri	Bhagta, Bijuri, Perichua	03	30
			Chondi Pondi	Chondi, Darsagar, Pondi	08	30
2	Dhar	Bakaner	Kalibawadi	Dhabya, Lawani, Utawad	07	30
			Umarban	Badiya, Bhanpura, Petlabad	09	30
		Pithampur	Bagdi	Bhadkya, Govindpura, Sagadi	08	30
			Nalchha	Mograbhav, Lunhera, Aali	08	30
		Tirla	Satipura	Bhuvada, Ghodabhav, Sangvikala	07	31
			Khadanbujurg	Dilwara, Himatgarh, Salkanpur	09	30
3	Dindori	Bajag	Chanda	Bachhargaon, Chanda, Lalpur	09	30
			Gadasarai	Harra, Sukulpura, Sunhadadar	07	30
		Karanjiya	Baharpur	Baharpur, Gopalpur, Sadwachhapur	09	30
			Gorakhpur	Gorakhpur, Mohtara, Sailwara	09	30
4	Tikamgarh	Jatara	Dighora	Bamoribarana, Bilgainya, Dighora	13	15
			Mohangarh	Achhra, Brishbhanpura, Ekbalpura	03	10
		Prithivipur	Jiron	Bhopalpura, Kakwani, Luharguan	13	11
			Simra	Dhaura, Simrabhata, Virsagar	13	13

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Medium Performing Districts						
5	Betul	Multai	Barkhed	Barkheda, Jam, Saikheda	09	31
			Khedicourt	Gola, Jangaon, Sabdi	09	30
		Sehra	Bharhvi	Selgaon, Javra	06	20
			Borgaon	Borgaon, Gadha	06	20
6	Khandwa	Chhegaon Makhan	Barud	Barud, Chirvel, Deshgaon	08	31
			Dhangaon	Ahmadpur Khergaon, Dhangaon,	06	20
		Khalwa	Kharkala	Bakhar, Devalikala, Sirpur	09	31
			Sendhwal	Dhakna, Sendhwal, Sunderdev	08	30
7	Mandla	Bamhani Banjar	Hridaynagar	Hridaynagar, Korgoan, Tikarwada	08	30
			Mohaniya Patpara	Bakori, Khairi, Padri Patpara	09	31
		Narayanganj	Babliya Bazar	Dalkhapa, Kudamaili, Singora	09	31
8	Panna	Ajaygarh	Bariyarpur	Bariyarpur, Lolass, Shanguriya	09	30
			Dharampur	Dharampur, Kiratpur,	06	20
		Devendra Nagar	Barachh	Barachh, Mankarandganj, Tara	08	30
			Kakarhati	Devari Ranwaha, Kakarhati, Sakariya	03	30
9	Ratlam	Namali	Bilpank	Bilpank, Dhikwa, Lunhera	09	30
			Dharad	Dharad, Kaneri, Mangrol	08	30
		Sailana	Sakarwada	Ballikheda, Bhall kamal, Narayangarh	09	31
			Sarwan	Amargarh, Chawadakhedi, Sarwan	09	30
High Performing Districts						
10	Khargone	Gogawa	Kotakhurd	Kotha bujurg	03	10
			Nagziri	Balgaon, Rajpura, Roopkheda	08	30
		Kasrawad	Multhan	Borawa, Kamodwada, Utawad	09	30
			Satkur	Bamandi, Bhilgaon, Satkur	09	30

(1)	(2)	(3)	(4)	(5)	(6)	(7)
11	Neemuch	Manasa	Kukdeswar	Badkuwa, Bhadwa, Chandrapura	09	30
			Mahagarh	Antri, Devari Khawasa, Khajuri	09	30
		Jeeran	Bisalwaskala	Bisalwaskala, Malkheda, Nevad	09	30
			Bordiyakala	Javi, Revali Devali, Sawan	09	30
12	Raisen	Gairatganj	Devnagar	Amkheda, Dehgaon, Hinotia	09	08
		Sanchi	Deewanganj	Banskheda, Jamuniya, Khoa	06	16
			Salamatpur	Dhakna Chhapna, Salamatpur	05	10
13	Rajgarh	Jeerapur	Goghatpur	Goghatpur, Kumda, Pipliya Kulmi	09	30
			Machalpur	Kodkya, Machalpur, Rajahedi	07	31
		Khilchipur	Chhapiheda	Bhatkheda, Khajuri Gukul, Ranara	09	30
			Somwariya	Biaora Kala, Jaitpura kala, Kulikheda	09	30
	13	27	52	149	416	1386

Appendix-2.1.3

(Reference: Paragraph- 2.1.7.1, Page No. 19)

Status of ANC services in 13 test-checked districts during 2011-12 to 2015-16

Year	Total pregnant women registered for ANC	Registered within 1 st trimester (12 weeks)	Received 3 ANC check-up during pregnancy	Given TT1 during current pregnancy	Given TT2 or booster during current pregnancy	Pregnant women given 100 IFA tablets
2011-12	434825	231203	346430	310801	371174	362092
2012-13	399441	223977	323977	289659	338464	368479
2013-14	424303	249145	339784	299696	343804	403901
2014-15	437137	295545	366721	329855	363335	430937
2015-16	433521	296606	366448	319228	357302	433651
Total	2129227	1296476 (61%)	1743360 (82%)	1549239	1774079 (83%)	1999060 (94%)

(Source: Data collected from HMIS of DHSs)

Appendix-2.1.4

(Reference: Paragraph-2.1.7.2, Page No. 20)

Status of delivery care in the State during 2011-12 to 2015-16

Year	Deliveries				Out of deliveries in public institution women discharged within 48 hours	Number of mothers paid JSY incentive for public institutional deliveries	Home deliveries attended by untrained SBA	Home deliveries where newborn were visited within 24 hours
	Public Institutions	Private Institutions	Institutional Delivery	Home deliveries				
2011-12	1157412	126494	1283906	206938	444443	1076425	157195	118946
2012-13	1063664	101298	1164962	202039	407493	974377	148173	124951
2013-14	1096338	75444	1171782	186272	415534	1005282	132557	103662
2014-15	1105102	106714	1211816	157659	143593	947982	112905	118872
2015-16	1115692	139002	1254694	142969	114891	967634	114038	113183
Total	5538208	548952	6087160	895877	1525954	4971700	664868	579614

(Source: State Health Society, HMIS)

Appendix-2.1.5
(Reference: Paragraph- 2.1.8.2, Page No. 25)

Status of immunisation

Year	Tuberculosis (BCG)		Polio (OPV)		DPT (Diphtheria, Pertussis, Tetanus)		Measles		Hepatitis B	
	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement	Target	Achievement
2011-12	1721454	1501778	1721454	1429744	1721454	1575112	1721454	1567795	1721454	1240447
2012-13	1774192	1410794	1774192	1455236	1774192	1492920	1774192	1474936	1774192	1462560
2013-14	1809351	1400942	1809351	1477207	1809351	1474862	1809351	1466310	1809351	1473450
2014-15	1776824	1370833	1776824	1389476	1776824	1458596	1776824	1445494	1776824	1451933
2015-16	1811086	1391230	1811086	1409612	1811086	1427938	1811086	1443250	1811086	1440273
Total	8892907	7075577	8892907	7161275	8892907	7429428	8892907	7397785	8892907	7068663
Shortfall		1817330 (20%)		1731632 (19%)		1463479 (16%)		1495122 (17%)		1824244 (21%)

(Source: State Health Society)

Appendix-2.1.6
(Reference: Paragraph- 2.1.8.2, Page No. 25)

Statement showing age-wise vaccination

Year	Target for immunisations up to one year of age	Actual achievement up to one year of age	Shortfall	Targets for immunisations above one & half year of age	Actual achievement above one & half year of age	Shortfall	Target for immunisations above five year of age	Actual achievement above five year of age	Shortfall
2011-12	1721454	1481078	240376	1466591	1204488	262103	1445731	629008	816723
2012-13	1774192	1413913	360279	1523772	1235906	287866	1501595	627626	873969
2013-14	1809351	1426280	383071	1568543	1235916	332627	1546055	688004	858051
2014-15	1776824	1385338	391486	1541160	1277791	263369	1519390	807141	712249
2015-16	1811086	1403788	407298	1570860	1378060	192800	1548670	1046854	501816
Total	8892907	7110397	1782510 (20%)	7670926	6332161	1338765 (17%)	7561441	3798633	3762808 (50%)

(Source: State Health Society)

Appendix-2.1.7
(Reference: Paragraph 2.1.9.2, Page No. 26)
Position of male and female sterilisations

Year	NSV ¹		Laposcopic ²		Mimilap ³		Post-partum sterilization ⁴		Total sterilisation	
	Planned	Achieved	Planned	Achieved	Planned	Achieved	Planned	Achieved	Planned	Achieved
2011-12	70000	45450	350000	431350	140000	69624	140000	30389	700000	594905
2012-13	70000	15381	350000	267435	140000	58983	140000	24890	700000	439006
2013-14	50000	6110	250000	273212	100000	43450	100000	20103	500000	400728
2014-15	62500	5910	312500	297510	125000	44956	125000	25710	625000	370000
2015-16	50000	9924	250000	319930	100000	43369	100000	30963	500000	406674
Total	302500	82775 (27%)	1512500	1589437 (105%)	605000	260382 (43%)	605000	132055 (22%)	3025000	2211313 (73%)

(Source: State Health Society)

¹

The No-Scalpel vasectomy is a technique used to do the vasectomy through one single puncture. The puncture is made in the scrotum and requires no suturing or stitches.

² Laparoscopic surgery, also called *minimally invasive surgery* (MIS), *bandaid surgery*, or *keyhole surgery*, is a modern surgical technique in which operations are performed far from their location through small incisions (usually 0.5–1.5 cm) elsewhere in the body.

³ Mimilaparotomy, generally referred to as “mimilap,” is an abdominal surgical approach to the fallopian tubes by means of an incision less than 5 cm in length. As a sterilization procedure for permanently occluding the fallopian tubes.

⁴ **Postpartum sterilization** is sterilization performed after the birth of a baby. After a woman gives birth, the fallopian tubes and the still-enlarged uterus are located just under the abdominal wall below the navel. Postpartum sterilization ideally is done before the uterus returns to its normal location, usually within a few hours or days following delivery.

Appendix-2.1.8

(Reference: Paragraph-2.1.9.2, Page No. 27)

Position of spacing method and contraceptive use

Year Year	Spacing method				Contraceptive			
	IUCD ⁵		PPIUCD ⁶		Oral Pills		Condoms	
	Planned	Achieved	Planned	Achieved	Planned	Achieved	Planned	Achieved
2011-12	620300	296140	0	0	900000	231965	1800000	263639
2012-13	440000	381643	NA	15365	900000	230363	1200000	222370
2013-14	440000	354812	NA	45450	900000	579177	2000000	1084017
2014-15	500000	327991	500000	123344	800000	513838	1200000	816771
2015-16	500000	237984	300000	163997	800000	951364	1200000	1405864
Total	2500300	1598570 (64%)	800000	348156 (44%)	4300000	2506707 (58%)	7400000	3792661 (51%)

(Source: State Health Society)

Appendix-2.1.9

(Reference: Paragraph-2.1.10.2, Page No. 28)

Status of submission and approval of SPIPs

Sl. No.	Year	Date of submission of PIP to GoI by SHS (Scheduled date 31 st December)		Date of approval of PIP by GoI (Scheduled date 28 th February)	
		Actual date of submission	Delay in days	Actual date of approval	Delay in days
1.	2011-12	18/03/2011	77	13/05/2011	74
2.	2012-13	20/04/2012	110	26/05/2012	87
3.	2013-14	15/05/2013	135	17/06/2013	109
4.	2014-15	15/07/2014	196	09/10/2014	223
5.	2015-16	10/03/2015	69	11/05/2015	72

(Source: State Health Society)

⁵ Intra Uterine Contraceptive Device

⁶ Post-Partum Intra Uterine Contraceptive Device

Appendix-2.1.1.10

(Reference: Paragraph- 2.1.10.2, Page No. 28)

Statement showing delay submission of PIP and delay approval of PIP

Sl. No.	Name of district	2011-12		2012-13		2013-14		2014-15		2015-16		Delay range		
		PIP sent to SHS (Scheduled date: 31 October)	PIP approved by SHS (Scheduled date: 15 March)	PIP sent to SHS (Scheduled date: 31 October)	PIP approved by SHS (Scheduled date: 15 March)	PIP sent to SHS (Scheduled date: 31 October)	PIP approved by SHS (Scheduled date: 15 March)	PIP sent to SHS (Scheduled date: 31 October)	PIP approved by SHS (Scheduled date: 15 March)	PIP sent to SHS (Scheduled date: 31 October)	PIP approved by SHS (Scheduled date: 15 March)	PIP sent to SHS (Scheduled date: 31 October)	PIP approved by SHS (Scheduled date: 15 March)	PIP sent to SHS (Scheduled date: 31 October)
1	Anuppur	12.02.11	05.09.11	03.03.12	13.08.12	13.02.13	08.08.13	24.02.14	18.11.14	13.01.15	01.07.15	2 to 4 months	2 to 4 months	3 to 8 months
2	Betul	Not provided	Not provided	Not provided	13.07.12	Not provided	22.08.13	Not provided	18.11.14	Not provided	01.07.15	Not provided	Not provided	3 to 8 months
3	Dhar	Not provided	03.09.11	Not provided	13.08.12	Not provided	Not provided	20.05.14	18.11.14	14.06.15	02.07.15	6 to 7 months	6 to 7 months	3 to 8 months
4	Dindori	Not provided	Not provided	Not provided	Not provided	02.07.13	08.08.13	09.05.14	02.06.14	08.06.15	10.07.15	6 to 7 months	6 to 7 months	3 to 4 months
5	Khandwa	29.02.11	13.03.11	31.12.11	13.07.12	30.06.13	22.08.13	31.05.14	18.11.14	30.04.15	01.07.15	2 to 7 months	2 to 7 months	1 to 8 months
6	Khargone	03.03.11	13.04.11	25.03.12	13.07.12	02.03.13	22.08.13	17.03.14	21.11.14	20.03.15	01.07.15	4 to 5 months	4 to 5 months	1 to 8 months
7	Mandla	29.03.11	Not provided	06.05.12	Not provided	24.06.13	06.09.13	15.05.14	24.11.14	15.01.15	02.07.15	2 to 7 months	2 to 7 months	3 to 8 months
8	Neemuch	31.12.10	05.09.11	02.01.12	13.07.12	17.06.13	12.08.13	09.01.14	18.11.14	23.05.15	01.07.15	2 to 7 months	2 to 7 months	3 to 8 months
9	Panna	Not provided	06.08.11	Not provided	13.08.12	Not provided	22.08.13	Not provided	14.11.14	Not provided	01.07.15	NA	NA	3 to 8 months
10	Raisen	Not provided	Not provided	Not provided	Not provided	Not provided	22.08.13	17.05.14	18.11.14	15.01.15	01.07.15	2 to 6 months	2 to 6 months	3 to 8 months
11	Rajgarh	15.02.11	05.09.11	03.03.12	13.08.12	10.02.13	22.08.13	20.02.14	08.08.14	13.01.15	01.07.15	2 to 4 months	2 to 4 months	3 to 6 months
12	Ratlam	Not provided	Not provided	Not provided	Not provided	Not provided	Not provided	Not provided	Not provided	Not provided	Not provided	NA	NA	NA
13	Tikamgarh	19.01.11	13.04.11	20.02.12	13.08.12	Not provided	18.08.13	Not provided	14.11.14	11.01.15	01.07.15	2 to 3 months	2 to 3 months	1 to 8 months

Appendix-2.1.1.11
(Reference: Paragraph-2.1.1.1.1, Page No. 33)

Statement showing cancelled works of state

Sl No	District	Name of work	No of work	Year of administrative approval	Agreement no and date	Construction period as per agreement	Amount as per A.A. (₹ in lakh)	Reason for work cancelled
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Dindori	Construction of ANM School building, hostel building 2 G, 2 H type residential building.	1	2013	08-1-2015 and 27-02-2016	24 Month	498.00	Site was shifted from Dindori to Betul
2	Datia	Construction of residential hostel building	1	2013	134/04-02-2014	15 Month	250.00	Reasons was not provided
3	Narshingpur	Construction of residential hostel building	1	2013	125/29-01-2014	15 Month	250.00	Land was not available
4	Sheopur	Construction of residential hostel building	1	2013	135/05-02-2014	15 month	250.00	Land was not available
5	Alirajpur	Up-gradation of PHC (Umralli)	1	2013	26/ 04-03-2014	14 Month	32.50	As new building of PHC was sanctioned hence, up-gradation of old building was cancelled
	Alirajpur	Construction of SC Sondhava, Umralli	2	2013	Tender Approved	14 Month	42.00	No specific reason was provided
	Alirajpur	Construction of SC Aamkhat	1	2013	411/4-02-2015	8 Month	21.00	PHC building was constructed near premises of SC
6	Badwani	Up-gradation of PHC Menimata, Dhanora	2	2013	01-01-2015	16 Month	65.00	As new building of PHC was sanctioned hence, up-gradation of old building was cancelled
7	Bhopal	Up-gradation of SC Chakaldi	1	2013	08/03-02-2014	16 Month	17.00	As new PHC building was sanctioned near the premises of SC building, hence up-gradation work was cancelled.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
8	Chhatarpur	Up-gradation of PHC (Rajnagar)	1	2013	04-03-2014	16 Month	32.50	No need of up-gradation was felt
9	Khandwa	Up-gradation of SC (Gulaimal)	1	2013	04-03-2014	16 Month	17.00	As new PHC building was sanctioned near the premises of SC building, hence up-gradation work was cancelled.
10	Sagar	Up-gradation of PHC Rehli	1	2013	07/03-02-2014	14 Month	32.50	CHC building under construction was near the premises of PHC, hence cancelled
11	Shivpuri	Construction of SC (Chharen)	1	2013	04-03-2014	16 Month	21.00	PHC building under construction was near the premises of SC hence cancelled
12	Mandla	Construction of SC Mohaniyapatparq	1	2013	614/05-12-2014	18 Month	21.00	PHC building under construction was near the premises of SC
13	Shahdol	Construction of SC Kanchanpur	1	2013	188/27-06-2014	22 Month	21.00	PHC building under construction was near the premises of SC
14	Sidhi	Construction of SC Majholi	1	2013	185/24-06-2014	18 Month	21.00	CHC building under construction was near the premises of SC
	Sidhi	Construction of SC Barigoan	1	2013	189/11-07-2014	20 Month	21.00	PHC building under construction was near the premises of SC
15	Satna	Construction of SC Madhavgarh	1	2013	183/24-06-2014	16 Month	21.00	PHC building under construction was near the premises of SC
	Satna	Construction of SC Tala	1	2013	184/24-6-14	18 Month	21.00	PHC building under construction was near the premises of SC
16	Damoh	Construction of SC Kalumar	1	2013	06-09-2014	18 Month	21.00	As the site was in the Forest Area, hence was cancelled
		Total	22				1675.50	

(Source: State Health Society)

Appendix- 2.1.12
(Reference: Paragraph- 2.1.11.1, Page No. 33)
Statement showing cancelled works in test checked districts

District	Name of construction work	No of work started	Year administrative approval (AA)	Cost as per AA (₹ in lakh)	Work order no and date	Completion period as per agreement (Month)	Up to date expenditure incurred (₹ in lakh)	Reason for work cancelled
Betul	SC Neempaani	1	2015-16	34.00	10.4.2015	6	10.45	Wrong site was selected for construction as the site lies on the proposed four lane
Mandla	Construction of boundary wall and labour room in PHC Anjani	1	2012-13	7.10	-	-	0.00	No tender was received
	Construction of laundry in Khairi	1	2013-14	39.56	1.7.2014	Not provided	13.60	Due to construction of highway on the site of laundry building
Ratlam	Construction of SC Mundlakala by pre fabricated technique	1	2012	16.88	Not provided	3	0.00	Reasons was not provided
	Total	4		97.54			24.05	

(Source: test checked district)

Appendix- 2.1.13
(Reference: Paragraph-2.1.11.1, Page No. 33)

Statement showing construction works not started in State

SI No.	District	Name of work	Construction agency	Year of administrative approval	Agreement no and date	Construction period as per agreement	Amount as per A.A. (₹ in lakh)	Reason for work not started
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Aagar	Up gradation of Jatara/Susner CHC	SHS	2015	438 Dt.29-03-2016	NA	40.00	Change in the construction site
2	Burhanpur	Up-gradation of SC (Mandwa)	SHS	2015	336 Dt. 10-04-2015	NA	17.00	Was halted by Collector due to Government school near the SC
3	Datia	Construction of Training and residential building for GNM training centre	SHS	2015	-	24 month	535.00	Re-tender, work order 2-05-2016
4	Dewas	Up-gradation of SC (Pipliya sadak)	SHS	2015	No. 370 Dt. 13-04-2015	NA	17.00	Due to increase in the breadth of the National Highway, work was not started
5	Dhar	Construction of 30 Bed CHC with 1 G and 1 H type quarter, boundary wall, tube well etc in Tanda	SHS	2013	119/05-06-2013	18 Month	260.00	Process of concept plan approval was in progress
6	Jabalpur	Up-gradation of SC (Agariya)	SHS	2015	50/27-03-2015	NA	17.00	Land was not available
7	Jhabua	Up-gradation of CHC (Thandla)	SHS	2015	473/08-05-2015	NA	40.00	Up-gradation of CHC was with held, due to construction of 100 bedded hospital

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
8	Mandla	Construction of Residential building of Hostel	SHS	2013	140/11-02-2014	15 Month	250.00	Reasons was not provided
9	Morena	Construction of 30 Bed CHC with 1 G and 1 H type quarter, boundary wall, tube well etc in Sabalgarh	SHS	2013	908/04/05/2013	18 Month	260.00	Re-tender of 50 Bedded CHC and work order was issued dated 13/04/2016
10	Narsinghpur	Construction of training and residential building of GNM Training Centre	SHS	2013	25-10-2014	24 Month	535.00	Due to delay in site selection
11	Ratlam	Construction of 100 bedded MCH hospital in District Hospital	PIU	2015	10-02-2016	NA	1065.15	Reasons was not provided
12	Sagar	Up-gradation of CHC Piplod	SHS	2015	434/29-03-2016	NA	40.00	Layout of the building was not finalised
13	Ujjain	Up-gradation of CHC (Bareli/Nagda)	SHS	2015	380/13-04-2015	NA	17.00	Construction site was changed
14	Sidhi	Up-gradation works of 100 bedded MCH building	PIU	2016	442/29-03-2016	NA	40.00	Construction site was changed
15	Jabalpur	Up-gradation/construction works of Paediatric Surgical Unit	PIU	2016	NA	NA	1436.36	Tendering process was in progress
							4692.70	

(Source: State Health Society)

Appendix-2.1.1.14

(Reference: Paragraph- 2.1.11.1, Page No. 33)

Statement showing construction works not started in test checked districts

District	Name of construction work	Construction agency	No of works	Year of Administrative Approval (AA)	Cost as per AA (₹ in lakh)	Work order no and date	Completion period as per agreement	Probable date of completion	Reason for work not started
Betul	PHC Desli	DHS	1	2014-15	19.22	4.8.2014	16 month	1.2.2016	Reason was not provided
	PHC Chillori	DHS	1	2014-15	19.22	4.8.2014	16 month	1.2.2016	Reason was not provided
Dhar	Upgradation of CHC Kukshi into 100 bedded civil hospital	DHS	1	2015-16	696.45	691/ 29.2.2016	20 month	29.11.2017	Process of dismantling of old tribal hostel was in process
Dindori	Upgradation of PHC Bagdi	DHS	1	2013-14	33.00	NA	16 month	-	Reason was not provided
	Construction of SC Dhirwankala	DHS	1	9.9.2015	24.00	9.9.2015	6 month	9.3.2016	Land was not available
Khargone	Construction of OPD in District Hospital khargone	PWD	1	9.9.2013	24.93	NA	NA	NA	Reason was not provided
Mandla	ANM training center hostel and quarters	DHS	1	2013-14	250.00	NA	NA	NA	Distance was more than 5 km from DH
Panna	Construction of 3 SC - Baroh,Katara,Janwar	DHS	3	302 and 304/2014-15	63.00	NA	16 month	NA	Issue of land problem existed
Ratlam	SC Pirhingoriya	DHS	1	2012-13	12.00	16.5.2012	6	0	Work was not started by the contractor
Tikamgarh	Construction of SC - Pahaditliwaran, mamon, Devhara, Gidkhini, Binwara	DHS	5	2014-15	100.00	23/ 15.9.2014 and 22/ 11.9.2014	16 month	11.1.2016	Land was not available
	TOTAL		16		1241.82				

(Source: test checked district)

Appendix-2.1.15
(Reference: Paragraph- 2.1.11.1, Page No. 33)
Summary of incomplete works in selected district

Sl. No.	Name of work	Name of Districts	No. of works	Administrative sanction	Cost of work (₹ in lakh)	Total Expenditure (₹ in lakh)	Delay from the date of completion
1	Construction/Upgradation works in DH & other health facilities	Betul, Dhar ,Khargone, Mandla, Neeumch, Ratlam, Tikamgarh	17	2012-15	4376.37	1716.47	6 - 28 months
2	Construction /Upgradation works in CHC	Betul, Dhar, Dindori, Khargone, Panna, Tikamgarh	13	2002-15	1030.03	373.66	2-110 months
3	Construction/Upgradation works in PHC	Betul, Dhar, Mandla, Neeumch, Panna, Tikamgarh	23	2011-15	968.38	182.92	7-35 months
4	Construction/Upgradation works in SHC	Dhar, Dindori ,Mandla, Neeumch, Panna, Tikamgarh	125	2012-15	2490.90	267.89	2-42 months
	Total		178		8865.68	2540.94	

(Source: test checked district)

Appendix- 2.1.16

(Reference: Paragraph- 2.1.11.1, Page No. 34)

Statement showing works completed but not taken over in test checked districts

District	Name of construction work	Total number of works	Year of administrative approval (AA)	Cost as per AA (₹ in lakh)	Work order no and date	Date of completion	Total expenditure incurred (₹ in lakh)	Reason for building not taken over
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Khandwa	Upgradation of 5 PHCs, Punasa, Gudi, Roshni, Javar and Khar	05	2014-15	165.00	04.03.14	03.07.15	124.00	Process of handing over is in progress
	Upgradation of 11 SCs - Salai, Golkheda, Ahmedpur, Kalmukhi, Golaimal, Pamakhedi, Kolgaao, Khedi, Padalya, Bolisarai And Narvadanagar	11	2014-15	154.00	4.3.2014	3.7.2015	152.00	Process of handing over is in progress
	Upgradation of SC Bhagwanpura	01	Not available	17.00	15.01.2015	15.07.2015	17.00	Process of handing over is in progress
	Upgradation of SC Jaswadi	01	Not available	17.00	12.11.2014	Not available	14.00	Process of handing over is in progress
	Construction of NBSU in CHC Khalawa	01	2014-15	2.50	30.3.2015	20.04.2015	2.50	Process of handing over is in progress
	Construction of NBSU in CHC Pandhana	01	2014-15	2.50	30.3.2015	20.04.2015	2.50	Process of handing over is in progress

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Construction of Dialysis Unit in District Hospital	01	2015-16	7.00	15.1.2016	26.1.2016	3.50	Process of handing over is in progress
Mandla	Construction of birth waiting room	01	2013-14	3.00	3.3.2014	Not available	3.00	Reasons not provided
	Construction of canteen in DH	01	2013-14	30.00	31.7.2014	Not available	7.06	Reasons not provided
	Renovation/construction of NBSU in CHC	01	2014-15	22.00	30.6.2015	Not available	10.88	Reasons not provided
Tikamgarh	Upgradation of 3 PHCs - Lithora, Bamorikala, Taricharkala	03	2013	97.60	40/27.1.2014	14 months	Not provided	Reasons not provided
	Construction of 6 SC's-Sarkanpur, Shahpura, Gova, Vijotha, Gora, Simramata	06	2014	120.00	13/13.6.2014 and 22/11.9.2014	16 months	Not provided	Reasons not provided
	Total	33		637.60			336.44	

Appendix-2.1.17

(Reference: Paragraph- 2.1.11.6, Page No. 39)

Status of infrastructure and facilities in test-checked 13 District Hospital

Infrastructure/Facility	Status of Availability	Name of DH where infrastructure/facility was not available or inadequate
Construction Status	Complete-8 DH, Ongoing-5 DH	Anuppur, Mandla, Panna, Raisen and Ratlam
Compound wall	All around-8 DH, Partial-5 DH	Anuppur, Dindori, Neemuch, Raisen, Rajgarh
Area of garbage Collection, Cattle shed, water logging Nearby	Yes-5, No-8	Anuppur, Dindori, Khargone, Panna, Ratlam
Citizen Charter displayed at OPD and Entrance in local language including patient's right and responsibilities	Yes-12, No-1	Khargone
Barrier free access environment (viz. ramp, hand railing, etc.) for easy access to handicapped and elderly persons	Yes-11, No-2	Neemuch, Rajgarh
ANC Wards available	Available and in use-12, Available but not in use-1	Tikamgarh
Separate male and female wards	Yes-12, No-1	Neemuch
Operation Theatre has pre-operative room, post-operative room, changing room	Yes-9, No-4	Dhar, Neemuch, Rajgarh, Tikamgarh
AYUSH unit	Yes-9, No-4	Dindori, Khargone, Panna, Raisen
Neo-natal room	Available and in use-11, Available but not in use-1, Not Available-1	Available but not in use-Raisen, Not Available-Tikamgarh
2-D Echo	Available and in use-0, Available but not in use-4, Not Available-9	Available but not in use-Dhar, Khargone, Ratlam, Tikamgarh, Not available-Anuppur, Betul, Dindori, Khandwa, Mandla, Neemuch, Panna, Raisen, Rajgarh
Ultrasound facility	Available and in use-12, Available but not in use-1, Not Available-0	Available but not in use Dindori

Appendix-2.1.1.18

(Reference: Paragraph- 2.1.1.16, Page No. 47)

Statement showing status of Mobile Medical Units in test checked districts

Sl. No.	Name of districts	No. of MMU verified	Registration No. Vehicle	Equipment (43) Available	Furniture (12) available	Drug (65) available	Anti-laprosy drugs (03) available	Anti-protozal (02) available	Hormones other endocrine drugs (02) available	Immuni. Vaccine (06) available	Vitamin-A (1) available	Lab. Facility (03) Malaria/T B/ Blood & Urine
1	Betul	1	MP04-DB-0826	33	10	52	0	2	2	0	1	0
2	Khandwa	2	MP48-DO-0595	31	8	54	0	2	2	0	1	3
3	Ratlam	3	MP02-AV-4421	26	8	34	3	2	2	6	1	3
		4	MP02-AV-4917	38	6	41	2	2	2	1	1	3

(Source: Test checked districts)

Appendix 2.2.1
(Reference: Paragraph- 2.2.7.2, Page No. 65)
Statement showing contribution of State and other Central Schemes to the components of MPF Scheme during 2011-16

(₹ in crore)

Sl. No.	Component of MPF	State Scheme/ Object Head	Plan/ Non Plan	Allotment	Expenditure	Per cent utilised
State Schemes						
1.	Training	Upgradation of Police Training Institutes	Plan	233.86	179.55	77
		Training	Non-Plan	17.75	12.67	71
2.	Housing	Construction of Housing and Buildings	Plan	155.60	152.60	98
3.	Forensic Science	Forensic Science	Plan	14.40	5.90	41
4.	Vehicles	Purchase/Replacement of Vehicles	Non-Plan	123.79	76.95	62
5.	Arms	Arms and Ammunition	Non-Plan	60.18	58.58	97
6.	Equipment	Equipment	Non-Plan	362.87	199.96	55
Total State Schemes				968.45	686.20	71
Central Schemes						
1.	Buildings	Fortified Police Station	Plan	24.00	19.19	80
2.	Buildings/ Housing	Special Infrastructure Scheme	Plan	7.48	7.09	95
Total Central Scheme				31.48	26.28	83
Grand Total				999.93	712.48	71

(Source: Information furnished by ADG/Planning)

Appendix 2.2.2
(Reference: Paragraph-2.2.7.2, Page No. 66)
Status of submission of AAPs by GoMP and delay

Sl. No.	AAP year	Due date of Submission of AAP to GoI	Date of submission of AAP by PHQ	Date of SLEC Meeting	Date of submission to GoI	Delay in sending AAP	Date of approval of AAP by GoI
1.	2011-12	27-12-2010	27-01-2011	26-02-2011	21-03-2011	83 days	04-01-2012
2.	2012-13	15-04-2012	28-04-2012	31-05-2012	10-07-2012	85 days	08-03-2013
3.	2013-14	15-04-2013	14-05-2013	04-06-2013	13-06-2013	58 days	26-08-2013
4.	2014-15	31-03-2014	31-05-2014	26-06-2014	11-07-2014	102 days	26-08-2014
5.	2015-16	31-03-2015	13-04-2015	22-05-2015	25-05-2015	55 days	02-07-2015

(Source: Nodal Officer)

Appendix 2.2.3
(Reference: Paragraph- 2.2.8.2, Page No. 68)
Statement showing status of funds sanctioned and released by MHA and GoMP

(₹ in crores)

Sl. No.	AAP Year	Amount proposed in AAP	Approved AAPs			Central Share release			Share Releasable by GoMP		Release by GoMP			Time taken in release by GoMP (in months)	
			GoI share	GoMP share	Total	To whom	Date	Amount	Central State	Release Date	Total release*	Net State Share			
1.	2011-12	62.96	45.12	15.04	60.16	GoMP	04 December 2011	16.00	16.61	30 March 2012	18.04	2.04	4 months		
						MPPHC	04 January 2012	19.39		30 March 2012	6.48	6.48			
						OFB	18 January 2012	1.54		12.31	30 March 2012	3.79	3.79		
						GoMP	29 December 2011	0.61		0.00	30 March 2012	0.61	0.00		
2.	2012-13	144.71		50.25	125.55	OFB	27 February 2013	1.52	12.26	26 March 2013	3.53	3.53	1 months		
						GoMP	27 February 2013	12.26	9.19	26 March 2013	17.92	5.66			
							Year Total	13.78	21.45	21.45	21.45	9.19			
						OFB	13 February 2014	4.60	50.37	50.37	13 March 2014	2.12	2.12	Up to 27 months	
3.	2013-14	129.73	77.84	51.89	129.73	GoMP	24 September 2013	50.37	40.91	26 December 2015	76.51	26.14			
						MPPHC	28 February 2014	6.40	40.91	29 March 2014	10.00	10.00			
							Year Total	61.37	91.28	88.63	88.63	38.26			
						GoMP	01 September 2014	41.32	54.43	54.43	23 October 2015	41.32	00	Up to 13 months	
4.	2014-15	110.79	66.45	44.34	110.79	OFB	29 August 2014	2.17	38.38	12 January 2015	1.45	1.45			
						GoMP	09 January 2015	13.11	21.11	06 August 2015	21.11	8.00			
						OFB	30 March 2015	0.97	0.97	0.97	06 August 2015	1.70	1.70		
							Year Total	57.57	92.81	65.58	65.58	11.15			
5.	2015-16	41.90	25.14	16.76	41.90	GoMP	03 December 2015	18.42	23.42	Not released			7 months as on March 2016		
						OFB	12 August 2015	2.03	17.87						
						OFB	30 March 2016	1.35	17.87						
						GoMP	27 January 2016	5.00	5.00						
				Year Total	26.80	41.29	0.00	0.00							
Grand Total		490.09	289.85	178.28	468.13		197.06	275.75		204.58	70.91				

* Twenty five/Forty percent State share along with Central share released to GoMP (excluding Central Share released to OFB and MPPHC) by GoI.

Appendix 2.2.4
(Reference: Paragraph-2.2.11.3, Page No. 77)
Status of Average response time in Districts (In minute)

Sl. No.	District	2011-12			2012-13			2013-14			2014-15			2015-16		
		U	SU	R	U	SU	R	U	SU	R	U	SU	R	U	SU	R
1.	Jabalpur	9.5	--	31.5	9.5	--	31.5	8.5	--	26	8.5	--	26	7.5	--	23
2.	Bhopal	12	15	30	12	15	30	12	15	30	12	15	30	--	--	--
3.	Panna	25	30	35	25	30	35	25	30	35	25	30	35	25	30	35
4.	Khargone	12.5	22.5	42.5	12.5	20	40	12.5	17.5	32.5	11	12.5	35	10	12.5	32.5
5.	Gwalior	Not furnished			9.2	---	22.8	14.6	---	18.7	13	---	19	12	--	14.5
6.	Dindori	Not monitored														
7.	Rewa	Not monitored														
8.	Balaghat	Not furnished			Not furnished			5	--	17	9	--	28	5.1	--	34
9.	Indore	Not furnished														
10.	Sagar	36	--	48	35	--	46	36	--	44	18	--	38	28	--	35
11.	Chhatarpur	10	28	40	9	26	42	10	29	38	9	30	39	8	27	35
12.	Betul	Not monitored														
13.	Chhindwara	Not monitored														

(Source: Information provided by the Department)

Appendix 2.2.5
(Reference: Paragraph 2.2.13.1, Page No. 81)
Statement showing cases received, disposed and pending in FSLs

Sl.No.	Year	Unit	Opening Balance	Cases Received	Total Cases	Disposed Cases	Closing Balance
1.	2011-12	SFSL	4032	10881	14913	12686	2227
		RFSL	9214	8354	17568	13970	3598
	Total		13246	19235	32481	26656	5825
2.	2012-13	SFSL	2227	11643	13870	11420	2450
		RFSL	3598	9337	12935	12300	635
	Total		5825	20980	26805	23720	3085
3.	2013-14	SFSL	2450	11022	13472	11800	1672
		RFSL	635	11424	12059	11240	819
	Total		3085	22446	25531	23040	2491
4.	2014-15	SFSL	1672	11451	13123	10884	2239
		RFSL	819	11337	12156	9964	2192
	Total		2491	22788	25279	20848	4431
5.	2015-16	SFSL	2239	12190	14429	11470	2959
		RFSL	2192	11965	14157	12310	1847
	Total		4431	24155	28586	23780	4806

(Source: Information provided by the Department)

Appendix 2.3.1
(Reference: Paragraph 2.3.6, Page No. 96)
Statement Showing the Budget Allotment and Expenditure
of Construction of Anganwadi centres

13th Finance Commission

(₹ in crore)

Year	Original budget	Supplementary budget	Re-appropriation/ Surrender	Total available budget	Expenditure	Saving
2011-12	100.00	0.00	0.00	100.00	100.00	0.00
2012-13	100.00	0.00	0.00	100.00	0.00	100.00
2013-14	100.00	100.00	0.00	200.00	100.00	100.00
2014-15	135.25	64.75	0.00	200.00	80.44	119.56
2015-16	0.00	83.16	-2.00	81.16	47.64	33.52
Total	435.25	247.91	-2.00	681.16	328.08	353.08

State Plan

(₹ in crore)

Year	Original budget	Supplementary budget	Re-appropriation/ Surrender	Total available budget	Expenditure	Saving
2011-12	0.01	0.00	0.00	0.01	0.01	0.00
2012-13	0.00	0.00	0.00	0.00	0.00	0.00
2013-14	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	0.00	0.00	0.00	0.00	0.00	0.00
2015-16	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.01	0.00	0.00	0.01	0.01	0.00

NABARD

(₹ in crore)

Year	Original budget	Supplementary budget	Re-appropriation/ Surrender	Total available budget	Expenditure	Saving
2011-12	0.00	0.00	0.00	0.00	0.00	0.00
2012-13	0.00	50.00	0.00	50.00	0.00	50.00
2013-14	1.00	3.00	0.00	4.00	1.79	2.21
2014-15	50.00	0.00	0.00	50.00	7.00	43.00
2015-16	11.00	0.00	0.00	11.00	9.37	1.63
Total	62.00	53.00	0.00	115.00	18.16	96.84

Additional Central Assistance*(₹ in crore)*

Year	Original budget	Supplementary budget	Re-appropriation/ Surrender	Total available budget	Expenditure	Saving
2011-12	0.00	0.00	0.00	0.00	0.00	0.00
2012-13	0.00	0.00	0.00	0.00	0.00	0.00
2013-14	7.38	0.00	-4.13	3.25	2.38	0.87
2014-15	0.00	0.00	0.00	0.00	0.00	0.00
2015-16	0.00	0.00	0.00	0.00	0.00	0.00
Total	7.38	0.00	-4.13	3.25	2.38	0.87

Budget Allotment and Expenditure of Construction of Anganwadicentres under various schemes*(₹ in crore)*

Year	Original budget	Supplementary budget	Re-appropriation/ Surrender	Total available budget	Expenditure	Saving
2011-12	100.01	0	0	100.01	100.01	0
2012-13	100.00	50.00	0	150.00	0	150.00
2013-14	108.38	103.00	(-) 4.13	207.25	104.17	103.08
2014-15	185.25	64.75	0	250.00	87.44	162.56
2015-16	11.00	83.16	(-) 2.00	92.16	57.01	35.15
Total	504.64	300.91	(-) 6.13	799.42	348.63	450.79

(Source: Data provided by Directorate)

Appendix 2.3.2

(Reference: Paragraph 2.3.7.2, Page No. 101)

Statement Showing the Registered and Benefitted beneficiaries at District level

Sl. No	Name of District	Year	Children of age group of 6 month to 3 years			Children of age group of 3 years to 6 years			Pregnant and Lactating mothers		
			Registered Beneficiaries	Benefitted Beneficiaries	Shortfall (Percentage)	Registered Beneficiaries	Benefitted Beneficiaries	Shortfall (Percentage)	Registered Beneficiaries	Benefitted Beneficiaries	Shortfall (Percentage)
1.	Alirajpur	2011-16	334405	315295	19110(5.71%)	379981	321045	58936(15.51%)	128810	114824	13986(10.86%)
2.	Balaghat	2011-16	363309	354045	9264(2.55%)	375858	306710	69148(18.40%)	151686	147401	4285(2.82%)
3.	Bhopal	2011-16	443666	354793	8873(20.03%)	493419	259414	234005(47.43%)	188605	160984	27621(14.64%)
4.	Chhindwara	2011-16	475760	437161	38599(8.11%)	486286	389027	97259(20%)	191058	180876	10182(5.33%)
5.	Dhar	2011-16	635571	600218	35353(5.56%)	691734	570130	121604(17.58%)	266365	248696	17669(6.63%)
6.	Indore	2011-16	487552	342212	145340(29.81%)	564651	304838	259813(46.01%)	207441	159800	47641(22.97%)
7.	Khandwa	2011-16	362796	341768	21028(5.80%)	408278	304181	104097(25.50%)	143366	137882	5484(3.83%)
8.	Khargone	2011-16	514660	430890	83770(16.28%)	596502	358309	238193(39.93%)	208793	176408	32385(15.51%)
9.	Panna	2011-16	306249	235156	71093(23.21%)	335684	202670	133014(39.62%)	137222	103549	33673(24.54%)
10.	Rajgarh	2011-16	588826	339491	249335(42.34%)	436398	312993	123405(28.28%)	178894	155549	23345(13.05%)
11.	Ratlam	2011-16	451474	323667	127807(28.31%)	428173	314849	113324(26.47%)	148869	131352	17517(11.77%)
12.	Sama	2011-16	643195	580606	62589(9.73%)	639708	526438	113270(17.71%)	274078	240730	33348(12.17%)
13.	Seoni	2011-16	304082	291950	12132(3.99%)	343466	269162	74304(21.63%)	125841	123688	2153(1.71%)
14.	Vidisha	2011-16	366496	356544	9952(2.72%)	431085	422270	8815(2.04%)	137895	135466	2429(1.76%)
	Total		6278041	5303796	974245(15.52%)	6611223	4862036	1749187(26.46%)	2488923	2217205	271718(10.92%)

(Source: Data provided by district offices)

Appendix 2.3.3
(Reference: Paragraph 2.3.7.2, Page No. 101)

Statement Showing the Registered and Benefitted beneficiaries at Project level

Sl. No	Name of District	Name of Project	Year	Children of age group of six month to three years			Children of age group of 3 years to 6 years			Pregnant and Lactating mothers		
				Registered Beneficiaries (5)	Benefitted Beneficiaries (6)	Shortfall (7)	Registered Beneficiaries (8)	Benefitted Beneficiaries (9)	Shortfall (10)	Registered Beneficiaries (11)	Benefitted Beneficiaries (12)	Shortfall (13)
1.	Alirajpur	Sondwa	2011-16	85316	76491	8825	88629	75753	12876	29996	27325	2671
2.		Kathiwada	2011-16	53387	43070	10317	62788	40111	22677	17319	15122	2197
3.		Jobat	2011-16	51813	43899	7914	58898	45700	13198	21393	16222	5171
4.	Balaghat	Paraswada	2011-16	31230	31230	0	25460	25460	0	9656	9656	0
5.		Birsa	2011-16	40222	37139	3083	41917	38840	3077	16206	15504	702
6.		Balaghat Rural	2011-16	40421	38872	1549	40329	28569	11760	16779	16958	-179
7.	Bhopal	Berasia 1	2011-16	50871	46027	4844	49977	44977	5000	17666	15928	1738
8.		Govindpura	2011-16	49072	36981	12091	50811	24251	26560	21386	17537	3849
9.		Phanda	2011-16	35100	31098	4002	36830	25842	10988	14249	12738	1511
10.	Chhindwar ^a	Rural	2011-16	39276	37827	1449	38518	27172	11346	15315	15129	186
11.		Pandurna	2011-16	37389	37246	143	38767	38394	373	14702	14542	160
12.		Jamai 2	2011-16	27898	24415	3483	24244	21145	3099	9500	8341	1159
13.	Dhar	Badnavar 1	2011-16	34823	32304	2519	38658	27822	10836	15728	14630	1098
14.		Nalehha	2011-16	77371	69100	8271	79474	61965	17509	30960	28304	2656
15.		Sardarpur 1	2011-16	41012	40218	794	46009	45084	925	16710	15882	828
16.	Indore	Indore Rural 1	2011-16	44342	32309	12033	42396	18747	23649	16502	13997	2505
17.		Indore Urban 2	2011-16	32759	19793	12966	34461	24353	10108	13181	9771	3410
18.		Indore Urban 7	2011-16	23119	16620	6499	26045	19771	6274	9839	8138	1701
19.	Khandwa	Khandwa Rural	2011-16	35170	34140	1030	40707	34863	5844	14862	14662	200
20.		Pandhana	2011-16	74760	73305	1455	80838	57715	23123	28854	28594	260
21.		Baldi	2011-16	14883	14441	442	16114	14897	1217	5719	5626	93
22.	Khargone	Segaon	2011-16	30709	27469	3240	33299	25446	7853	10472	10177	295
23.		Sanawad	2011-16	46973	40771	6202	48368	27369	20999	18203	15873	2330
24..		Bhikangaon	2011-16	54395	47287	7108	60600	38818	21782	21257	19452	1805

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
25.	Panna	Ajaygarh	2011-16	28117	26348	1769	26634	22125	4509	11605	11093	512
26.		Gunnor	2011-16	57264	42860	14404	66657	42509	24148	22304	15824	6480
27.		Shahargar	2011-16	48340	44668	3672	51080	47765	3315	23282	21639	1643
28.	Rajgarh	Sarangpur	2011-16	49447	42825	6622	59772	33752	26020	20384	17239	3145
29.		Jirapur	2011-16	48617	44406	4211	47885	39280	8605	27519	23619	3900
30.		Suthalia	2011-16	24717	16690	8027	25329	13970	11359	13310	9010	4300
31.	Ratlam	Jaora Urban	2011-16	15557	10563	4994	17969	11392	6577	6106	4798	1308
32.		Ratlam Urban 2	2011-16	24087	17700	6387	28801	20606	8195	8482	7923	559
33.		Alot	2011-16	62497	38289	24208	64054	40451	23603	26539	20394	6145
34.	Satna	Nagod 2	2011-16	23389	22289	1100	24020	18797	5223	10349	10065	284
35.		Maihari 1	2011-16	59982	50479	9503	56376	41526	14850	26804	21650	5154
36.		Sama Urban	2011-16	35843	31275	4568	36889	31551	5338	15610	13196	2414
37.	Seoni	Rural 02	2011-16	29427	23495	5932	32237	20153	12084	11017	10286	731
38.		Ghansour	2011-16	32718	31597	1121	35966	32206	3760	14873	13026	1847
39.		Dhanora	2011-16	18702	17669	1033	22430	18228	4202	7991	7787	204
40.	Vidisha	Lateri	2011-16	33399	33399	0	27255	25215	2040	8996	8996	0
41.		Vidisha Urban	2011-16	37816	37816	0	41428	41428	0	11455	11455	0
42.		Gyarpur	2011-16	36834	34751	2083	37898	36352	1546	14941	14941	0
		Total		1719064	1499171	219893 (12.79 %)	1806817	1370370	436447(2 4.16 %)	688021	613049	74972(10. 90 %)

(Source: Data provided by project offices)

Appendix 2.3.4

(Reference: Paragraph 2.3.9.1 , Page No. 104)

Statement Showing the details of Nutrition Interruption in Anganwadi Centres

Sl. No.	Name of District	Name of Project	Year	Number of AWC	Number of SHG	Number of beneficiaries	Range of interruption in days
1.	Bhopal	Phanda	2011-12	11	9	1073	30
			2012-13	6	4	737	60
			2013-14	10	9	892	90
2.	Chhindwara	Rural	2015-16	29	15	431	60
		Pandhurna	2011-12	1	1	45	31
			2012-13	2	2	81	31
			2013-14	2	2	108	31
			2014-15	4	4	200	30
			2015-16	1	1	40	30
3.	Dhar	Badnavar 1	2011-12	88	40	1571	120
			2012-13	43	43	879	90
			2013-14	38	37	730	30
			2014-15	29	29	545	90
			2015-16	144	37	2847	60
		Sardarpur 1	2013-14	2	1	76	8
			2014-15	4	2	181	1
			2015-16	16	12	783	6
4.	Khargone	Segoan	2015-16	26	26	512	30
5.	Panna	Shah Nagar	2012-13	5	5	295	30
			2013-14	4	3	382	90
		Ajaygarh	2012-13	1	1	220	90
			2013-14	5	4	324	60
			2015-16	27	25	1881	60
		Gunnor	2011-12	6	5	493	60
			2013-14	17	12	1216	60
			2014-15	15	12	1328	60
			2015-16	15	16	647	30
6.	Rajgarh	Sarangpur	2012-13	28	20	2649	90
			2013-14	9	6	337	30
			2015-16	8	6	364	30
		Jirapur	2015-16	28	22	1290	60
		Suthaliya	2011-12	61	28	2300	90
			2012-13	56	13	480	30
			2013-14	31	22	1893	30
			2015-16	62	28	5433	30
7.	Seoni	Rural-02	2011-12	48	30	967	90
			2012-13	49	38	1097	30
			2013-14	31	24	1383	60
		Ghansour	2011-12	7	5	118	30
			2013-14	6	3	121	30
			2015-16	8	4	130	30
				983	606	37079	1 to 120 days

Appendix 2.3.5

(Reference: Paragraph 2.3.10.4, Page No. 112)

Statement showing the status of construction of AWCs buildings at State level

Name of Plan	Year	Number of AWCs sanctioned	Complete	Under construction	Yet to be commenced
Before 2011-12					
World Bank	1994-2004	5805	5671	7	127
State plan	2006-2011	5382	4307	713	362
Total		11187	9978	720	489
During 2011-12 to 2015-16					
State plan	2011-12	12	12	0	0
13 th Finance	2011-14	4227	1813	2128	286
13 th Finance	2015-16	769	2	256	511
MPHSRP	2013-14	531	178	348	5
ICDS Mission	2013-14	2933	410	2350	173
NABARD	2013-14	148	128	20	0
Total		8620	2543	5102	975

(Source: Data provided by Directorate)

Appendix 2.3.6

(Reference: Paragraph 2.3.10.4, Page No. 112)

Statement showing the details of slow progress in construction of AWCs at district level for the period for 2011-12 to 2015-16

(₹ in crore)

Sl. No.	Name of District	Sanctioned Angan-wadi	Number of Completed Angan-wadi	Number of Anganwadi under construction	Number of Anganwadi which construction not started	Amount released	Expenditure	Balance
1.	Alirajpur	33	12	21	0	2.57	1.98	0.59
2.	Bhopal	479	208	226	45	41.42	18.11	23.31
3.	Dhar	332	149	183	0	48.83	11.46	37.36
4.	Indore	567	316	226	25	27.66	15.08	12.58
5.	Khandwa	212	81	130	1	11.05	5.97	5.08
6.	Khargone	150	106	44	0	10.00	6.77	3.23
7.	Panna	182	152	30	0	27.36	6.08	21.28
8.	Rajgarh	205	48	157	0	10.33	5.74	4.59
9.	Ratlam	399	137	252	10	24.82	19.24	5.58
10.	Satna	150	108	22	20	10.01	6.71	3.30
	Total	2709	1317	1291	101	214.05	97.14	116.91

(Source: Data provided by district offices)

Appendix-3.1.1

(Reference: Paragraph 3.1.2.2 and 3.1.4.3, Page No. 122 and 130)

Details of posts sanctioned in Vyapam (GoMP, Technical Education & Manpower Planning Department Order No. F/14-10/98/42-1 dated 11.09.2000)

Sl. No.	Name of Post	No. of Post Sanctioned
1	Chairman	01
2	Director	01
3	Controller	01
4	Joint Controller	04
5	Finance Officer	01
6	Deputy Controller	05
7	Assistant Controller	06
8	Account Officer	01
9	Superintendent	02
10	Assistant Superintendent	02
11	Senior Personal Assistant	01
12	Personal Assistant	01
13	Stenographer	03
14	Assistant Grade-1	04
15	Assistant Grade-2	15
16	Assistant Grade-3	18
17	Accountant	01
18	Librarian	01
19	Sub Engineer (Civil)	01
20	Senior System Analyst	01
21	System Analyst	01
22	Assistant Programmer	04
23	Data Entry Operator	04
24	Steno typist	10
25	Electrician	01
26	Plumber	01
27	Driver	06
28	Daftary	04
29	Peon	19
30	Watchman	02
31	Farrash cum Sweeper	03
32	Gardener	01
	Total	126

Appendix-3.1.2

(Reference: Paragraph 3.1.3.2, Page No. 126)

Details of Chairman of the Board during October 2004 to March 2016

Sl. No.	Name of Chairman	Rank of Chairman	Date of GAD's order for appointment	Period
1	Shri Ajit Raijada	Addl. Chief Secretary	29-Sep-2004	01.10.2004 to 30.09.2007
2	Shri Ranveer Singh	Addl. Chief Secretary	28-Sep-2007	04.10.2007 to 04.09.2008
3	Shri Sudheer Chaturvedi	Addl. Chief Secretary	05-Sep-2008	05.09.2008 to 02.03.2009
4	Shri Dileep Mehra	Addl. Chief Secretary	02-Mar-2009	02.03.2009 to 07.08.2009
5	Shri M.K. Rai	Addl. Chief Secretary	03-Aug-2009	07.08.2009 to 01.02.2010
6	Smt. Ranjana Chaudhari	Addl. Chief Secretary	29-Jan-2010	01.02.2010 to 30.06.2012
7	Shri Swadeep Singh	Addl. Chief Secretary	29-Jun-2012	03.07.2012 to 01.12.2012
8	Shri D.K. Samantare	Addl. Chief Secretary	30-Nov.2012	01.12.2012 to 31.07.2013
9	Dr. Devraj Viridi	Addl. Chief Secretary	30-July-2013	31.07.2013 to 18.02.2014
10	Shri A.P. Shrivastava	Principal Secretary	17-Feb-2014	24.02.2014 to 13.07.2014
11	Dr. Devraj Viridi (Temporary Charge due to leave)	Addl. Chief Secretary	-----	14.07.2014 to 02.08.2014
12	Shri A.P. Shrivastava	Principal Secretary	17-Feb-2014	04.08.2014 to 21.08.2014
13	Shri M.M. Upadhyay	Addl. Chief Secretary	16-Aug-2014	21.08.2014 to 31.07.2015
14	Smt. Aruna Sharma (Additional Charge)	Addl. Chief Secretary	16-Aug-2015	04.08.2015 to 06.02.2016
15	Shri Deepak Khandekar (Additional Charge)	Addl. Chief Secretary	06-Feb-2016	08.02.2016 to date.

(Source: Information provided by department)

Appendix-3.1.3**(Reference: Paragraphs 3.1.4.1 and 3.1.7.3, Page Nos. 129 and 141)****Details of examinations conducted by the Board**

Sl. No.	Year	Details of recruitment examinations		Details of entrance examinations	
		No. of recruitment examination conducted	No. of candidates appeared	No. of entrance examination conducted	No. of candidates appeared
1	2005	04	803868	12	165147
2	2006	0	0	12	163420
3	2007	02	121427	11	193207
4	2008	13	1314111	11	316871
5	2009	05	26222	11	295975
6	2010	05	189448	11	308001
7	2011	08	225134	15	377139
8	2012	20	2779039	16	397835
9	2013	16	1288723	11	487855
10	2014	05	476418	10	328757
11	2015	12	1398525	08	334094
	Total	90	8622915	128	3368301

Appendix-3.1.4**(Reference: Paragraph 3.1.4.3, Page No. 130)****Details of posts sanctioned in the Board (GoMP, Manpower Planning Department Order No. F/1717/42/82 dated 03.05.1982)**

Sl. No.	Name of Post	No. of Post Sanctioned
1	Chairman	01
2	Controller	01
3	Deputy Controller	02
4	Assistant Controller	04
5	Administrative Officer	01
6	Account Officer	01
7	Superintendent	04
8	Upper Division Clerk (Grade-1)	06
9	Upper Division Clerk (Grade-2)	06
10	Lower Division Clerk	30
11	Accountant	02
12	Storekeeper (Upper Division Clerk Grade-2)	03
13	Stenographer	04
14	Steno typist (Lower Division Clerk + Special Pay)	04
15	Driver	02
16	Daftary	04
17	Peon	20
18	Watchman	02
19	Sweeper	04
20	Farrash	04
	Total	105

Appendix-3.1.5
(Reference: Paragraph 3.1.4.4, Page No. 131)
Details of recruitment examination conducted by the Board
for Police Department

Sl. No.	Year	No. of recruitment examination	No. of candidates appeared
1	2005	01	21981
2	2008	01	26060
3	2011	01	55601
4	2012	02	80533
5	2013	03	741256
6	2014	02	131406
7	2015	01	144138
	Total	11	1200995

Appendix-3.1.6
(Reference: Paragraphs 3.1.5.2 and 3.1.7.1, Page Nos. 134 and 139)
Statement showing details of persons suspected to be involved in irregularities in admission and recruitment examination in the Board

Sl. No.	Name of exams and year	Date of exams	Action taken by the Board	Name of officers of the Board
1	Police Recruitment examination, 2012, for the post of Subedar, Sub Inspector cadre and Platoon Commander.	-	As per Board's order no/5-Pa-1/3250/ 2014 Dated 23-05-2014, it was stated that results of examination of 11 candidates have been cancelled with immediate effect for the post of Subedar, Sub Inspector cadre and Platoon Commander of Police Recruitment examination, 2012 under para 2.12 of manual of recruitment examination 2012 on the ground of case of un fair means (UFM).	Dr Pankaj Trivedi, then Controller, Nitin Mohindra, then Incharge of computer branch and Shri Chandrakant Mishra, then Assistant Programmer.
2	Recruitment test for Junior supply officer and Inspector Weight-Measurment 2012	07.10.2012	As per Board's order no/5-Pa-1/35/ 457/2015 Dated 19-01-2015, it was stated that results of examination of 18 candidates have been cancelled with immediate effect on the ground of UFM case.	Shri Pankaj Trivedi, then Controller, Nitin Mohindra, then Sr.System Analyst,, Shri Ajay Kumar Sen, then System analyst and Shri Chandrakant Mishra, then Assistant Programmer.
3	Joint Recruitment Test 2013 (Assistant Programmer, I.T. Operator, Data Entry Operator, Computer Operator)	05.05.2013	As per Board's order no/Vyapam / 5- Pa -1/7331/2015 Dated 30-09-2015, it was stated that a three members committee constituted to investigate the matter. Investigation revealed that original scan data has been manipulated and stated in his letter that results of fourteen candidates were cancelled with immediate effect on the ground of UFM case.	
4	Pre Medical Test Examination, 2012	10.06.2013	As per Board's order no/5-Pa -1/29/8467-8465/2014 Dated 31-12-2014 it was stated that after consideration of facts submitted by the committee, the results of 7 and 9 candidates had been cancelled with immediate effect.	

Appendix-3.1.7

(Reference: Paragraph 3.1.6.1, Page No. 134)

Statement showing details of total expenditure against total income of the Board
(₹ in lakh)

Sl. No.	Year	Income	Expenditure	Saving
1	2007-08	1911.55	1838.98	72.57
2	2008-09	5961.53	2888.87	3072.66
3	2009-10	4005.75	3424.67	581.08
4	2010-11	3893.55	3335.13	558.42
5	2011-12	10821.74	9180.25	1641.49
6	2012-13	11368.53	9771.81	1596.72
7	2013-14	9917.33	8494.00	1423.33
TOTAL		47879.98	38933.71	8946.27

Appendix-3.1.8
(Reference: Paragraph 3.1.7.2, Page No. 141)
Statement showing details of action taken by the Board on alleged irregularities
in recruitment examinations

Sl. No	Name of examination and year	Date of examination	Action taken by the Board
(1)	(2)	(3)	(4)
1	Samvida Shala Shikshak Eligibility Test Group-2, 2011	19.02.2012	As per Board's order no M.P. Vyapam /5-Pa-1/44/ 2013 Dated 01-01-2014, it was stated that 'after confirmation of marks of 73 candidates, Vyapam had cancelled the candidature of these 73 candidates.'
2	Samvida Shala Shikshak Eligibility Test Group-3, 2011	22.01.2012	As per Board's order no M.P. Vyapam/5-Pa-1/40/ 2013 Dated 01-01-2014, it was stated that 'after confirmation of marks of 84 candidates, Vyapam had cancelled the candidature of these 84 candidates.'
3	Joint Recruitment Test for various posts of MP State Cooperative Dairy Federation, 2012	23.09.2012	As per Board's order no /5-Pa-1/35/2033/ 2014 Dated 29-03-2014, it was stated that results of 10 candidates had been cancelled on the ground of unfair means cases due to variation in number in data of answer sheet after mapping and results of merit list.
4	Police Recruitment examination, 2012 for the post of Subedar, Sub Inspector cadre and Platoon Commander.	-	As per Board's order no./Vyapam/5- Pa-1/3250/ 2014 Dated 23-05-2014, it was stated that results of examination of eleven candidates had been cancelled with immediate effect on the ground of unfair means case
5	Police Constable Recruitment Examination, 2012	-	As per Board's order no./ Vyapam/5-Pa-1/3299/ 2014 Dated 26-05-2014, it was stated that results of examination of 34 candidates had been cancelled with immediate effect for Police Constable Recruitment examination, 2012 under para 2.12 of manual of recruitment examination 2012 on the ground of unfair means.
6	Recruitment test for Junior supply officer and Inspector Weight-Measurment 2012	07.10.2012	As per Board's order no./Vyapam/5-Pa-1/3787/ 2014 Dated 13-06-2014, it was stated that results of examination of 16 candidates had been cancelled with immediate effect under Para 2.11 of Manual of Recruitment Test for Junior Supply Officer and Inspector Weight Measurement 2012 on the ground of unfair means.

(1)	(2)	(3)	(4)
	Recruitment test for Junior supply officer and Inspector Weight-Measurment 2012	07.10.2012	As per Board's order no/5- Pa-1/35/ 457/2015 Dated 19-01-2015, it was stated that results of examination of 18 candidates had been cancelled with immediate effect on the ground of unfair means.
7	Road Transport Constable Recruitment Test 2012	12.08.2012	As per Board's order no /5- Pa-1/209/5716/2015 Dated 23-07-2015, it was stated that results of examination of 08 candidates had been cancelled with immediate effect on the ground of unfair means.
8	Joint Recruitment Test 2013 (Assistant Programmer, I.T. Operator, Data Entry Operator, Computer Operator)	05.05.2013	As per Board's order no /5- Pa-1/7331/2015 Dated 30-09-2015, it was stated that results of examination of 14 candidates had been cancelled with immediate effect on the ground of unfair means.
9	Vanrakshak Recruitment Test 2012	15.04.2012	As per Board's order no /5- Pa-1/8663/2015 Dated 01-12-2015, it was stated that result of Shri Bhoop Singh Jatav had been cancelled with immediate effect on the ground of unfair means.

Appendix-3.1.9
(Reference: Paragraph 3.1.7.2, Page No. 141)
Statement showing details of action taken by the Board on alleged irregularities in entrance examinations

Sl. No	Name of examination and year	Date of examination	Action taken by the Board
(1)	(2)	(3)	(4)
1	Pre medical test exam, 2008	07-06-2008	Board's order no./5-Pa-1/3070/2014 dated 19.05.2014 revealed that roll no of 42 candidates had been manipulated in order to make them cheat. The candidature of 42 candidates had been cancelled.
2	Pre medical test exam, 2008	07-06-2008	Board's order no./5-Pa-1/6061/2015 dated 31.07.2015 revealed that impersonations were found in 6 cases. The candidatures of 6 candidates had been cancelled by the Board.
3	Pre medical test exam, 2009	05-07-2009	Board's order no./5-Pa-1/2845/2014 dated 08.05.2014 revealed that tempering in roll numbers including cheating were observed in 85 cases whose candidatures had been cancelled by the Board.
4	Pre medical test exam, 2009	05-07-2009	Board's order no./5-Pa-1/30/2008/7482/2015 dated 07.10.2015 revealed that impersonations were found in 37 cases whose candidatures had been cancelled by the Board.
5	Pre medical test exam, 2010	20-06-2010	Board's order no./5-Pa-1/2810/2014 dated 06.05.2014 revealed that roll numbers of 90 candidates had been manipulated in order to make them cheat. The candidature of 90 candidates had been cancelled.
6	Pre medical test exam, 2010	20-06-2010	Board's order no./vyapam/5-Pa-1/30/2008/7484/2015 dated 07.10.2015 revealed that impersonations were found in 18 cases whose candidatures had been cancelled by the Board.
7	Pre medical test exam, 2011	24-07-2011	Board's order no./5-Pa-1/2751/2014 dated 03.05.2014 revealed that roll numbers of 98 candidates had been manipulated in order to make them cheat. The candidature of 98 candidates had been cancelled.
8	Pre medical test exam, 2012	10-06-2012	Board's order no./5Pa-1/2523/2014 dated 24.04.2014 revealed that undue benefit had been given by accused officers of Vyapam to 14 candidates by way of coloring the blank circle of OMR sheet. The candidature of 14 candidates had been cancelled.
9	Pre medical test exam, 2012	10-06-2012	Board's order no./5-Pa-1/2829/2014 dated 07.05.2014 revealed that roll numbers of 272 candidates had been manipulated in order to make them cheat. The candidature of 272 candidates had been cancelled and after checking candidature of 47 other candidates had been cancelled.

(1)	(2)	(3)	(4)
10	Pre Medical Test Examination, 2012	10-06-2012	Board's order no./5-Pa-1/29/8467/2014 dated 31.12.2014 revealed that undue benefit had been given by accused officers of Vyapam to 7 candidates by way of coloring the blank circle of OMR sheet and tempering in the OMR sheet. The candidature of seven candidates had been cancelled.
11	Pre Medical Test Examination, 2012	10-06-2012	Board's order no./5-Pa-1/29/8465/2014 dated 31.12.2014 wherein it was stated that there were cases of ink mismatch in OMR sheet and manipulation in scan data during scanning (total cases 19 including previous 14 cases). Out of which, the candidature of nine candidates had been cancelled.
12	Pre Medical Test Examination, 2012	10-06-2012	Board's order no./5-Pa-1/30/2008/7475/2015 dated 07.10.2015 revealed that impersonations were found in one case whose candidatures had been cancelled.
13	Pre Medical Test Examination, 2013	07-07-2013	Board's order no./6297/2013 dated 09.10.2013 revealed that there had been changes in roll numbers of 345 candidates in order to give undue advantage. The candidature of 345 candidates had been cancelled.
14	Pre Medical Test Examination, 2013	07-07-2013	Board's order no./7254/2013 dated 06.12.2013 revealed that roll numbers of 70 candidates had been manipulated in order to give undue advantage. The candidature of 70 candidates had been cancelled.
15	Pre Medical Test Examination, 2013	07-07-2013	Board's order no./5-Pa-1/1873/2014 dated 22.03.2014 revealed that roll numbers of 24 candidates had been manipulated in order to make them cheat. The candidature of 24 candidate had been cancelled.
16	Pre PG Examination, 2012	11-03-2012	Board's order no./5-Pa-1/28/2031/2014 dated 29.03.2014 revealed that eight candidates had found answer key before examination. The candidature of these candidates had been cancelled
17	Pre PG Examination, 2012	11-03-2012	Board's order no./5-Pa-1/28/1314/2015 dated 20.02.2015 revealed that 12 candidates had found model answer key before paper. The candidature of 12 candidates had been cancelled.
18	P.E.P.T. Examination 2012	20-05-2012	Board's order no./5-Pa-1/6997/2015 dated 15.09.2015 revealed that there was ink mismatch in OMR Sheet of two candidates whose candidatures had been cancelled.
19	P.E.P.T. Examination 2013	21-04-2013	Board's order no./5-Pa-1/6999/2015 dated 15.09.2015 revealed that there was ink mismatch in OMR Sheet of one candidate whose candidature had been cancelled.

Appendix 3.2.1
(Reference: Paragraph 3.2.2.2 (a), Page No. 150)
Statement showing details of Cess amount not deducted

(₹ in lakh)

Sl.	Name of District	Name of Unit	No. of Construction Works	Total cost of construction works	Cess not deducted	Reasons attributed by the Unit
1.	Anuppur	Janpad Panchayat, Jaithhari	133	244.75	2.45	After deduction the amount of labourcess would be transferred to the account of Board in future.
2.	Burhanpur	Janpad Panchayat, Burhanpur	589	1219.71	12.20	As per rule, the deduction of cess towards construction works would be ensured in future.
3.	Gwalior	Janpad Panchayat, Morar	50	144.71	1.45	The deduction of Cess towards construction works could not be done due to lack of Government's orders.
4.	Dewas	Nagar Palik Nigam, Dewas	43	505.13	5.05	After obtaining the Order No.183/1002/B-8/4/2011 vide dt.12-06-2011 of Secretary, Government of Madhya Pradesh, the compliance for deduction of Cess on Private buildings costing more than Rs.10.00 lakh for building permission had been followed from the month of September 2011 and onwards. It is due to prior building permission cases could not be handled for deduction of cess.
5.	Ujjain	Janpad Panchayat, Ujjain	375	606.38	6.06	Deduction of Cess towards Government Construction Works could not be done due to non-availability of related directions. The proceeding of deduction of Cess and transferred to the Board would be done in future on the availability of directions.
Total				2720.68	27.21	

Appendix 3.2.2

(Reference: Paragraph 3.2.2.2 (b), Page No. 150)

Statement showing details of Cess amount not deducted from MGNREGS works

(₹ in crore)

Sl. No.	Name of District	Name of Unit	No. of Construction Works	Total cost of construction works	Cess not deducted	Reasons attributed by the Unit
1.	Anuppur	Janpad Panchayat, Jaitihari	3176	19.33	0.19	As per the directions of higher officials, an amount of cess on MGNREGA works is not being deducted.
2.	Betul	Janpad Panchayat, Shahpur, Betul	4033	30.53	0.31	As per the directions of MGNREGA Council, the deduction of one per cent of cess is not being made due to not obtaining the relevant instructions.
3.	Burhanpur	Janpad Panchayat, Burhanpur	13800	64.18	0.64	As per the directions dt.10.04.2008 of Madhya Pradesh State Employment Guarantee Council Bhopal, the deduction of one per cent cess amount on MGNREGS construction works had not been made. So it could not be transferred to the Board.
4.	Dewas	Janpad Panchayat, Sonkacch	5200	28.47	0.28	Due to lack of clear instructions of higher office, the deduction of one per cent cess amount is not being made at Gram Panchayat level. The deduction of cess would be ensured on obtaining the directions in future.
5.	Gwalior	Janpad Panchayat, Morar	5814	26.64	0.27	Due to lack of directions of Madhya Pradesh State RojgarGurantee Council regarding deduction of labourcess on MGNREGA construction works, the amount of labourcess is not being deducted.
6.	Ujjain	Janpad Panchayat, Ujjain	3656	14.13	0.14	Due to lack of directions of Madhya Pradesh State Rojgar Gurantee Council regarding deduction of labourcess on MGNREGA construction works, the amount of labourcess is not being deducted.
	Total		35679	183.28	1.83	

Appendix 3.2.3
(Reference: Paragraph 3.2.2.3, Page No. 150)
Statement showing the details of Cess collected but not deposited to the Board

(₹ in lakh)

Sl. No.	Name of District	Name of Unit	Cess amount collected	Cess amount deposited to the Board	Balance amount of Cess not deposited to the Board	Period of Balance amount	Reasons attributed by the Unit
1.	Anuppur	Rural Engineering Services (RES), Anuppur	18.34	5.25	13.09	4/11 to 3/13	Deducted amount of Cess in each month would be deposited as per the instruction.
		Nagar Palika Parishad, Anuppur (Building permission)	18.09	3.59	14.50	4/11 to 3/16	The amount of Cess would be transferred to the Board shortly.
2.	Betul	Rural Engineering Services (RES), Multai, Betul	11.91	10.30	1.61	1/16 and 2/16	The amount of Cess would be transferred to the labour department shortly.
		Janpad Panchayat, Shahpur, Betul	4.09	0.80	3.29	4/11 to 3/15	Deducted amount of Cess would be transferred to the labour department shortly.
3.	Burhanpur	Rural Engineering Services (RES), Burhanpur	29.53	22.38	7.15	4/11 to 3/16	Deducted amount of Cess would be transferred to the labour department shortly.
4.	Dewas	Nagar Palik Nigam (works), Dewas	134.79	23.89	110.90	1/12 to 4/14 and 11/14 to 2/16	The amount of Cess would be transferred to the Board/labour office as the financial position of the Municipal Corporation would get strengthened.
		Nagar Palik Nigam (Building permission), Dewas	193.48	132.97	60.51	8/14 to 3/16	The amount of Cess would be transferred to the Board shortly.
5.	Gwalior	Janpad Panchayat, Morar, Gwalior	0.18	0.00	0.18	12/14 and 6/15	The amount of Cess would be transferred to the Board shortly.
		Municipal Corporation (Building permission), Gwalior	862.39	770.71	91.68	4/15 to 8/15	The amount of Cess would be transferred to the Board shortly.
6.	Ujjain	Rural Engineering Services (RES), Ujjain	34.61	24.56	10.05	4/11 to 3/13	The amount of Cess had been transferred to the Board in June 2016 after being pointed out by the audit.
		Total	1307.41	994.45	312.96		

Appendix 3.2.4
(Reference: Paragraph 3.2.2.4, Page No. 150)
Statement showing the details of delay deposit of cess

(₹in lakh)

Sl. No.	Name of District	Name of Unit	Delay Deposited Cess amount	Delay range in months
1.	Bhopal	MPBOCWBB, Bhopal	702.00	1 to 20
2.	Anuppur	Labour Office, Anuppur	44.73	1 to 11
		Nagar PalikParishad (Building permission), Anuppur	3.59	1 to 26
		Construction Agency (RES), Anuppur	19.25	1 to 11
		Construction Agency (PWD), Anuppur	129.96	1 to 16
3.	Betul	Labour Office, Betul	116.60	1 to 19
		Janpad Panchayat, Sahpur, Betul	3.97	1 to 84
		Construction Agency (PWD), Betul	193.52	1 to 18
		Construction Agency (RES), Betul	29.35	1 to 29
		Construction Agency (RES, Multai, Betul)	11.91	1 to 16
4.	Burhanpur	Construction Agency (RES), Burhanpur	23.92	1 to 39
		Construction Agency (PWD), Burhanpur	90.59	1 to 10
5.	Dewas	Labour Office, Dewas	153.53	1 to 64
		Nagar Palik Nigam (Building permission), Dewas	55.37	1 to 15
		JanpadPanchayat, Sonkacch, Dewas	2.92	1 to 96
		Construction Agency (RES), Dewas	94.55	1 to 18
		Construction Agency (PWD), Dewas	161.60	1 to 16
6.	Gwalior	Labour Office, Gwalior	77.65	1 to 33
		Nagar Palik Nigam (Building permission), Gwalior	328.19	2 to 13
7.	Ujjain	Construction Agency (RES), Ujjain	28.44	1 to 19
		Construction Agency [PWD (B/R)], Ujjain)	59.51	1 to 6
Total			2331.15	1 to 96

Appendix 3.2.5
(Reference: Paragraph 3.2.2.6, Page No. 153)

Statement showing the details of RRCs issued against the defaulter employers for the recovery of Cess

Sl. No.	Name and address of the institutions	Date of assessment of Cess	Assessed amount of Cess	Deposited amount of Cess	Balance amount	Number of delayed month (up to March 2016)	interest at the rate of 2 per cent for each month	Date of issue of RRC/ period in months lapsed after issue of RRC (March 2016)
1	2	3	4	5	6	7	8	9
Assistant Labour Commissioner, Labour Office, Gwalior								
1.	1. Director/Principal, HICT College, Vill-Adupura, Jhansi Road, Gwalior 2. Smt. Guddi Mahore W/o M.L. Mahore, B-2/24, R.P. Colony, Tansen Nagar, Gwalior	12.12.2012	150000	0	150000	38	114000	31.12.2013/ 27 months
2.	1. Ms. Priyanka Agarwal D/o Shri Vishnu Prasad Agarwal, Naya Bazar, Lashkar, Gwalior 2. Smt. Renu Sikaria W/o Shri Pawan Sikaria, Naya Bazar, Lashkar, Gwalior	14.03.2013	81000	0	81000	35	56700	31.12.2013/ 27 months
3	Shri Manoj Jain, President, Manodeep Higher Education Society, (Jain College) Guda Gudi Ka Naka, Chirwai, Lashkar, Gwalior	14.03.2013	90000	0	90000	35	63000	31.12.2013/ 27 months
4	1. Dr. Sunil Kumar Singh Rathore, Secretary, Guru baksh Singh Kalyan Samiti, 26-C, Bhagat Singh Nagar, Bhind Road, Gwalior 2. Director/Principal, Jai Institute of Nursing & Research & Vijay Rajee Institute of Science and Management, Jhansi Road, Gwalior	14.03.2013	225457	100000	125457	35	87820	31.12.2013/ 27 months
5.	Secretary, R.N.S Shiksha Prasar Samiti, Director, Ramnath Singh Institute of Pharma Science and Technology, Sitholi Road, Gwalior	14.03.2013	250000	0	250000	35	175000	31.12.2013/ 27 months

1	2	3	4	5	6	7	8	9
6.	Shri Pradeep Singh Tomar, Secretary, Sharda Shiksha Prasar Evam Samaj Kalyan Samiti, Risikul Vidhya Niketan, Shivpuri Lind Road, Gwalior	14.03.2013	48000	0	48000	35	33600	31.12.2013/27 months
7.	1. Dr. Shri Alok Agarwal, Director, Muscot Hospital & Research Centre, Sindhi Colony, Kampoo, Lashkar, Gwalior 2. Smt. Varsha Kukreja W/o Shri Dilip Kukreja, Director, Muscot Hospital & Research Centre, Sindhi Colony, Kampoo, Lashkar, Gwalior 3. Smt. Renu Agarwal W/o Dr. Shri Alok Agarwal, Director, Muscot Hospital & Research Centre, Sindhi Colony, Kampoo, Lashkar, Gwalior	11.03.2013	336000	0	336000	35	235200	31.12.2013/27 months
8.	Shri B. K. Sharma, Chairman, Snehalya International Public School, Gwalior (Hospital & Educational Charitable Trust), Bharori, Jhansi Road, Gwalior	12.12.2012	100000	0	100000	38	76000	31.12.2013/27 months
9.	Director/Principal, Silver Wells Higher Secondary School, Shivpuri Link Road, Gwalior	13.03.2013	48000	0	48000	35	33600	31.12.2013/27 months
10.	Shri Sandeep Mittal, Chairman, Maa Kaila devi Institute of Management, Shivpuri Link Road, Gwalior.	13.03.2013	390000	0	390000	35	273000	31.12.2013/27 months
11.	Shri Uday Ghatgey, President, Devi Ahilyabai Ghatgey Higher Education Society, GICTS College, Shivpuri Link Road, Gwalior.	15.03.2013	420000	0	420000	35	294000	31.12.2013/27 months
12.	Shri Uday Ghatgey, President, Devi Ahilyabai Ghatgey Higher Education Society, GITS College, Kedarapur, Shivpuri Link Road, Gwalior.	15.03.2013	390000	0	390000	35	273000	31.12.2013/27 months
13.	Shri Deependra Kumar Tamotiya, Director, Adityaz Hotel Limited, Airport Road, In front of Deen Dayal Nagar, Gwalior	15.03.2013	263682	75000	188682	35	132077	31.12.2013/27 months

1	2	3	4	5	6	7	8	9
14.	1. President, Late C.L. Chowksay, Shri Nathu Singh Yadav, Smriti Shiksha Evam Samaj Kalyan Samiti, Village- Rai, Chittora Road, Morar, Gwalior. 2. Director, LNAT (Group of College), Village- Rai, Chittora Road, Morar, Gwalior	30.09.2013	507045	0	507045	29	294086	11.06.2015/9 months
15.	Director, Jai Laxmi Narayan Shiksha Evam Samaj Kalyan Samiti, (Laxmi narayan Institute of Technology), Vill - Ratwai, Chittora Road, Morar, Gwalior	30.09.2013	328201	0	328201	29	190357	11.06.2015/9 months
16.	1. M/s Uday Pratap Sharma, A-46, Govindpuri, Gwalior 2. Executive Engineer, Dam Safety Division, Gwalior	21.03.2013	3854690	3543866	310824	35	217577	11.06.2015/9 months
17.	Director/Principal, Vikrant Group of Institute, (Vikrant Educational and Social Welfare Society), Badagaon Road, Ratwai, Morar, Gwalior	28.03.2014	416430	50000	366430	23	168558	11.06.2015/9 months
18.	Director, Jai Shiv Food Products Private Limited, Kashipur Ke Pass, Vill-Salbai, Bhitwar Road, Dabra, Gwalior	23.11.2013	498753	283890	214863	27	116026	11.06.2015/9 months
19.	1. Principal, Rustamji Institute of Technology, B.S.F. Academy, Takenpur, Gwalior 2. Manager, Adsil India Limited, Adsil House-18 A, Sector -16 A, Noida (U.P.)	27.09.2012	626100	527623	98477	41	80751	11.06.2015/9 months
Assistant Labour Commissioner, Labour Office, Ujjain								
20.	1. Shri Sanjiv Yadav S/o Shri Mohan Lal Yadav, 2. Shri Rajendra S/o Shri Mohan Lal Yadav (Partner) Hariom Cold Storage, Village Surrasa, Tehsil-Ghattia, Ujjain	04.03.2013	37470	31323	6147	35	4303	09.06.2016/0 months

1	2	3	4	5	6	7	8	9
21.	Anant Narayan Meena, Director, Sandeepni Institute of Technology and Science, Ghattia, Ujjain	05.05.2014	107400	0	107400	21	45108	09.06.2016/ 0 months
22.	Shri Hani Seth Nachani, 219, Usha Nagar, Dashara Maidan Ke Samne, Indore (Construction of commercial/residential Multi building on Nanakheda Stadium Scheme)	17.11.2015	1459875	0	1459875	3	87593	09.06.2016/ 0 months
23.	Shri Dileep Rohra S/o Shri Pratap Rai Rohra (Construction of Factory Shed (Shri Sai Febricks) in Plot No. 12B, 12D, Industrial Area, Makshi Road, Ujjain)	04.04.2014	22400	0	22400	22	9856	09.06.2016/ 0 months
24.	Shri Vijay Mittal S/o Shri Kishan Lal Mittal, Pawan Kumar Mittal S/o Kishan Lal Mittal, Smt. Meena Mittal W/o Shri Vijay Kumar Mittal and Smt. Sarla Mittal W/o Shri Pawan Mittal (Partner), Balaji Enterprises, Harifatak, Ring Road, Ujjain (Construction of Mittal Avenue at Harifatak, Ring Road, Ujjain)	18.02.2013	126720	118644	8076	36	5815	26.12.2013/ 27 months
25.	Shri Sunil Kumar S/o Shri Hiralal Jain, Director, Bokem Health Care Pvt. Limited, Plot No. 84, Industrial Area, Nagjhiri Dewas Road, Ujjain (Construction of Factory) at Plot No. 84, Industrial Area, Nagjhiri Dewas Road, Ujjain	18.11.2014	516404	0	516404	15	154921	10.11.2015/ 4 months
26.	Shri Rakesh Sharma S/o Shri Bhagwan Lalji Sharma, Chariman, (Construction of Yathartha Futuristics Academy) Vill-Ninora, Indore Road, Ujjain	30.09.2013	133100	0	133100	29	77198	18.03.2014/ 23 months
27.	Shri Vikas Lakhota S/o Shri Shyam Shunder Lakhota, 576, Unhel Road, Nagda, Ujjain (Construction of Factory Shed Rock Dued Tech. Pvt. Ltd., Unhel Road, Nagda, Ujjain)	11.01.2013	52980	50000	2980	37	2205	12.04.2016/ 0 month

1	2	3	4	5	6	7	8	9
28.	Shri Bhagwan Singh Bhati, Ms. Bhati Warehouse, Vill. Hatiakhedi, Tehsil Badnagar, Ujjain (Construction of Warehouse)	18.06.2013	14875	0	14875	32	9520	26.12.2013/ 27 months
29.	Dr. Harsh Mangal S/o Shri Narendra Mangal, 56, 57, Mangal Colony, Uddhaiyan Road, Ujjain (Construction of Saharsh Hospital on Plot No. 12, Mangal Colony, Uddhaiyan Road, Ujjain)	06.03.2013	39263	35310	3953	35	2767	12.04.2016/ 0 month
30.	Shri Manoj Tiwari S/o Shri Ramesh Chandra Tiwari, H-9/54, Rishi Nagar, Ujjain (Construction of M/s. Electropower Transformer Factory, Shed Plot No. 3-A, Industrial Area, Dewas Road, Ujjain)	06.08.2013	35680	0	35680	30	21408	12.04.2016/ 0 month
31.	Smt. Kiran Agarkar W/o Shri Ajay Agarkar, Plot No. 4, Kalptaru Evenue, Dewas Road, Ujjain (Construction of Building)	11.12.2013	20000	0	20000	26	10400	12.04.2016/ 0 month
	TOTAL		1,15,89,525	48,15,656	67,73,869		33,45,446	

Appendix 3.2.6

(Reference: Paragraph 3.2.3.4, Page No. 156)

Statement showing the year wise number and amount of Cheques /Drafts of Cess not realised

Year	Details of tappal returns Cheques/Drafts which were found defective		Details of returned Cheques/Drafts which were found dishonoured by Bank		Total	
	Number of Cheques/drafts	Amount (₹)	Number of Cheques/drafts	Amount (₹)	Number of Cheques/drafts	Amount (₹)
2003-04	00	0	02	88905	02	88905
2004-05	05	451343	19	438351	24	889694
2005-06	03	17468	20	1772966	23	1790434
2006-07	01	9647	50	3668222	51	3677869
2007-08	00	0	42	3864934	42	3864934
2008-09	00	0	00	0	00	0
2009-10	00	0	106	6160515	106	6160515
2010-11	00	0	29	1554093	29	1554093
2011-12	10	733727	62	6782733	72	7516460
2012-13	00	0	222	15037290	222	15037290
2013-14	05	23141	206	30658720	211	30681861
2014-15	00	0	292	37113313	292	37113313
2015-16	48	3007880	100	17970400	148	20978280
Total	72	4243206	1150	125110442	1222	129353648

(Source:-Data collected from the records of the Board)

Appendix 3.2.7
(Reference: Paragraph 3.2.4.3, Page No. 159)
Statement showing the implementation of welfare Schemes

(₹ in lakh)

Sl No.	Name of Scheme	Year 2011-12				Year 2012-13				Year 2013-14				Year 2014-15				Year 2015-16			
		Financial Target	Financial Achievement	In percent		Financial Target	Financial Achievement	In percent		Financial Target	Financial Achievement	In percent		Financial Target	Financial Achievement	In percent		Financial Target	Financial Achievement	In percent	
				Exp.	Short fall			Exp.	Short fall			Exp.	Short fall			Exp.	Short fall			Exp.	Short fall
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	Chikitsa Sahayta Yojna 2004	1100	155.56	14.14	85.86	1100	310.5	28.23	71.77	400	472.08	118.02	-18.02	500	410.14	82.03	17.97	600	395.51	65.92	34.08
2	Funeral assistance in the case of death and Ex-gratia payment scheme, 2004	1600	1219.74	76.23	23.77	1600	1699.51	106.22	-6.22	2000	1192.11	59.61	40.39	1000	560.10	56.01	43.99	1000	1090.87	109.09	-9.09
3	Incentive for Education Scheme, 2004	1900	3350.93	176.36	-76.36	1900	4692.07	246.95	-146.95	5000	4120.27	82.41	17.59	5000	2093.5	41.87	58.13	7000	3694.07	52.77	47.23
4	Medhavi Chaitra Purushakar Yojna 2004	1000	191.06	19.11	80.89	1000	324.15	32.42	67.59	500	455.01	91.00	9.00	500	418.99	83.80	16.20	1500	924.88	61.66	38.34
5	Prasuti Sahayta Yojna 2004	1000	2781.3	278.13	-178.13	1000	3538.15	353.82	-253.82	4000	2405.92	60.15	39.85	4000	914.74	22.87	77.13	4000	1383.11	34.58	65.42
6	Vivah Sahayta Yojna 2004	1300	452.03	34.77	65.23	1300	999.74	76.90	23.10	1200	1859.46	154.96	-54.96	2500	1456.44	58.26	41.74	3000	2528.48	84.28	15.72
7	Pension Scheme 2008	1000	0	0.00	100.00	1000	0	0.00	100.00	500	0	0.00	100.00	0	0.00	0.00	0.00	0	0	0.00	0.00
	Pension Scheme 2013	-	-	-	-	-	-	-	-	-	-	-	-	10	0.00	0.00	100	20	0	0.00	100.00
8	Interest House Loan Assistance Scheme 2008	100	0	0.00	100.00	100	0	0.00	100.00	100	0	0.00	100.00	0	0	0.00	0.00	0	0	0.00	0.00
9	Kaushal Prashikshan Yojna 2012	-	-	-	-	-	-	-	-	2000	0	0.00	100.00	2000	0	0.00	100	1500	1000.00	6.67	93.33
10	Pandit Deen Dayal Upadhyay Labour Shed Scheme 2013	-	-	-	-	-	-	-	-	250	0	0.00	100.00	250	0	0.00	100	150	0	0.00	100.00
11	Awards to students on success in State PSC and UPSC Exams	-	-	-	-	-	-	-	-	100	0	0.00	100.00	100	0	0.00	100	100	0.45	0.45	99.55

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
12	Super Scheme (Class 10)	-	-	-	-	-	-	-	-	200	0	0.00	100.00	125	3.75	3.00	97.00	125	10.50	8.40	91.60
13	Super Scheme (Class 12)	-	-	-	-	-	-	-	-	200	0	0.00	100.00	125	1.75	1.40	98.60	125	14.00	11.20	88.80
14	Vyavsayik Pathyakram Anudan Yojna 2013	-	-	-	-	-	-	-	-	-	-	-	-	100	0.00	0.00	100	100	1.42	1.42	98.58
15	Mukhya Mantri Nirman Shramik Gramin Awas Yojna 2013	-	-	-	-	-	-	-	-	-	-	-	-	2500	0.00	0.00	100	2500	0	0.00	100.00
16	Mukhya Mantri Nirman Shramik Sahari Awas Yojna 2013	-	-	-	-	-	-	-	-	-	-	-	-	500	0.00	0.00	100	500	0	0.00	100.00
17	Khiladi Protsahan yojna 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250	0	0.00	100.00
18	Aujar Upkaran Kharidi par Anudan 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1500	4.00	0.27	99.73
19	Coaching Anudan Yojna 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	1.42	0.28	99.72
20	Funeral and ex-gratia payment for unregistered workers in case of death/disability, 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	23.08	4.62	95.38
21	Cycle Anudan Yojna 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2500	25.87	1.03	98.97
22	Do Pahiya Vahan Krayhetu Anudan Yojna 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	6.70	6.70	93.30
	Total	9000	8150.62	598.74	201.26	9000	11564.12	844.54	-44.53	16450	10504.85	566.15	733.85	19210	5859.41	349.24	1050.76	27570	10204.36	449.34	1650.66

Note:- Financial target of ₹ 812.30 crore and financial achievement of ₹ 462.83 crore under the various schemes during 2011-16.

Appendix 3.2.8
(Reference: Paragraph 3.2.4.5, Page No. 161)
Statement showing the position of trained and untrained construction workers

(in numbers)

Sl. No.	Name of District	No. of trainees to be trained	No. of trainees trained	No. of trainees not trained	Percentage of trainees not trained
1	Anuppur	700	450	250	35.71
2	Betul	2445	136	2309	94.44
3	Burahanpur	1540	230	1310	85.06
4	Dewas	780	237	543	69.62
5	Gwalior	1550	132	1418	91.48
6	Ujjain	3185	270	2915	91.52
Total		10200	1455	8745	85.74

Appendix 3.2.9

(Reference: Paragraph 3.2.4.7, Page No. 162)

Details of irregularities in sanction of funeral assistance and ex-gratia payment (fake death certificates)

(Amount in ₹)

Sl. No.	Name of District	Name of the entity	Details of Deceased person as per records of Nagar Palik Nigam		Details of Deceased registered worker as per manipulated /fake death Certificate		Amount of irregularly paid funeral and ex-gratia under the Scheme
			Name of Deceased person	Registration No. and date as shown in death register	Name of benefitted Deceased registered worker	Registration No. and date as shown in manipulated/fake death certificate	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Betul	Nagar PalikaSarni	Babulal	296/20-12-2013	Bitty Bai	296/23-2-2013	27000
2			Beni Bai Pachauri	192/20-08-2013	Chandra Kala	192/17-02-2013	27000
3	Burhanpur	LO Burhanpur	Kashi Bai	900/01-09-2011	GulamBaksh S/o MehmoodBaksh	900/06-05-2011	27000
4			GulnaarBano W/o Moh. Yaakoob	812/05-08-2011	Shabanabano W/o Sagiruddin	812/05-01-2012	27000
5			Moh. Yusuf S/o Moh. Ajiz	549/17-05-2012	Shekh Iqbal S/o ShekhNavab	549/17-05-2012	27000
6			Moh. Yusuf S/o Moh. Ajiz	549/17-05-2012	Ahmad Ulla S/o Moti Ulla	549/17-05-2012	27000
7			--	--	RafikSahab S/o Ahmed Sahab	973/24-04-2012	27000
8			Moh. Yusuf S/o Moh. Ajiz	549/17-05-2012	ShekhJafar S/o ShekhGafur	549/17-05-2012	27000
9			A.Salim S/o A. Hafij	168/08-02-2012	Shekh Karim S/o ShekhBasir	168/08-06-2012	27000
10			Kusum Bai W/o Salik Ram	633/08-06-2012	Ikabal abash S/o Sheikh Abaash	633/19-07-2012	27000

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11			Gulshaad B W/o Rashid Khan	549/17-05-2013	Mo Sadik S/o Majlesahab	549/17-05-2013	27000
12			Chaanumal S/o Sawan mal	894/23-08-2013	Moh. Sadik S/o Mo Yaasin	894/10-06-2013	27000
13	Ujjain	Nagar Palik Nigam Ujjain	Anandi Devi Agrawal W/o Narain Das	170/21-01-2015	HeeralalParmar S/o Panna lal	170/21-01-2015	78000
14			Kundlik Rao S/o Narain Rao	2137/25-07-2015	Kamal Kishore S/o Ramchandra	2137/21-01-2015	28000
15			Prakash Bathri S/o Babu Lal	2438/19-08-2014	Jagdish Chandra S/o Dhulji	2438/20-11-2014	78000
16			Sadhna Singh W/o Surendra Singh	1857/27-06-2015	Sapna W/o Atul	1857/17-04-2015	78000
Total							586000

Appendix 3.2.10
(Reference: Paragraph 3.2.4.8, Page No. 163)
Statement showing the details of advance to hospitals not adjusted

(Amount in ₹)

Sl. No.	Name of Office which provide Advance to Hospital	Name of beneficiary	Name of Hospital	Cheque No	Date	Amount of Advance	Utilisation Certificate/ Adjustment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	CMHO Anuppur	Santosh Kumar Mishra F/o Shri Sudama Prasad Mishra	Medical Research Foundation Shankar Netralay Chennai	RTGS Ac no SBI 10497528701	21/09/2014	67000	Not Received
2		Ku Bandana Patel F/o Shri SatyaNarayanb Patel	Metro Hospital and Cancer Research Center,jabalpur	734380	01/11/2014	90000	Not Received
		Ku Bandana Patel F/o Shri SatyaNarayanb Patel	Metro Hospital and Cancer Research Center,jabalpur	734412	03/07/2015	90000	Not Received
3		Jugal Kishor Sahu F/o Shri Ram Nihor Sahu	Bhopal Memorial Hospital and Research Center Bhopal	734389	31/12/2014	100000	Not Received
4		Angat Sahu Fo Jagannath Sahu	Mohan All Hargovind Das Public Charitable Jabalpur	734398	19/03/2015	60000	Not Received
5		Shyam Sundar Fo Roop Lal Sen	Mohan All Hargovind Das Public Charitable Jabalpur	734402	06/05/2015	100000	Not Received
		Shyam Sundar Fo Roop Lal Sen	Mohan All Hargovind Das Public Charitable Jabalpur	734441	08/01/2016	99000	Not Received
6		Smt Radha W/o Phoolchand Sahu	Metro Hospital and Cancer Research Center,Jabalpur	734405	06/05/2015	50000	Not Received
7		Smt Ghamalia Sahu W/o Lakhna Sahu	Metro Hospital and Cancer Research Center,Jabalpur	734410	03/07/2015	50000	Not Received
8		Smt Sangeeta Sahu W/o Badri Sahu	Metro Hospital and Cancer Research Center,jabalpur	734411	03/07/2015	100000	Not Received
9		Chamman Lal Sahu F/o Bej Nath Sahu	Metro Hospital and Cancer Research Center,jabalpur	734413	13/07/2015	100000	Not Received
10		Thakur Singh F/o Salik Ram	Metro Hospital and Cancer Research Center,jabalpur	734419	10/08/2015	50000	Not Received
11		Vinaykumar F/o Kamta Prasad	Metro Hospital and Cancer Research Center,jabalpur	734420	10/08/2015	100000	Not Received

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
12		Tarun Sariwan F/o Shivdas	Metro Hospital and Cancer Research Center Jabalpur	734421	10/08/2015	100000	Not Received
13	CMHO Anuppur	Ku Reena Sahu F/o Hembali Sahu	Meditrina Institute of Medical Science Nagpur	734429	15/10/2015	65000	Not Received
14		Angad Prasad Patel F/o Reva Singh	Metro Hospital and Cancer Research Center Jabalpur	734430	15/10/2015	50000	Not Received
15		Smt Bhanmati Rathor F/o Ram Dayal	Ashish Hospital Jabalpur	734431	15/10/2015	100000	Not Received
16		Ram Prasad Rathore F/o Budhram	City Hospital and Research Center Jabalpur	734438	29/12/2015	45000	Not Received
17		Ku Rajmandini F/o Naresh Patel	Metro Hospital and Cancer Research Center Jabalpur	734445	19/02/2016	100000	Not Received
18		Pritam Singh F/o Avadh Raj Singh	Anand Institute of Medical Science Jabalpur	734446	19/02/2016	88000	Not Received
19		Om Prakash Nayak F/o Jai Singh Nayak	Metro Hospital and Cancer Research Center Jabalpur	734447	19/02/2016	100000	Not Received
20		Daman Sahu F/o JaipalSahu	Mohan All Hargovind Das Public Charitable Jabalpur	734448	19/02/2016	75000	Not Received
21		Smt Neelmani Mishra W/o Krishna Kant Mishra	JawaharLal Nehru Cancer Hospital and Research Bhopal	734449	19/02/2016	50000	Not Received
22		Smt Komalvati W/o Dalbiryadav	Shyortec Hospital and Cancer Research Center Nagpur	734451	25/02/2016	90000	Not Received
23		Visheshar Sahu F/o Shiv Prasad Sahu	Metro Hospital and Cancer Research Center Jabalpur	734452	25/02/2016	75000	Not Received
24		Lallu Singh F/o Kunwar Singh	Shyortec Hospital and Cancer Research Center Nagpur	734454	14/03/2016	100000	Not Received
25		Smt Ram kali F/o DevsharnSahu	Metro Hospital and Cancer Research Center Jabalpur	734455	25/02/2016	50000	Not Received
26		Smt. Neelmani Mishra W/o Krishna Kant Mishra	JawaharLal Nehru Cancer Hospital and Research Bhopal	734457	25/02/2016	50000	Not Received

1	2	3	4	5	6	7	8
27		Son Sah F/o Dadoli Singh Gond	Metro Hospital and Cancer Research Center jabalpur	734458	30/03/2016	100000	Not Received
28		Horil Chodhari F/o Mataru Chodhari	Metro Hospital and Cancer Research Center jabalpur	734459	30/03/2016	60000	Not Received
29		No Name Available	JawaharLal Nehru Cancer Hospital and Research Bhopal	734439	29/12/2015	50000	Not Received
30	Labour Office Gwalior	Name not shown in cash book	Superintendent, Jayarogya Hospital Gwalior	CBP-61	24/05/2011	70000	Not Received
31		Name not shown in cash book	Superintendent, Cancer Hospital Gwalior	CBP-61	30/07/2011	50000	Not Received
32		Name not shown in cash book	Superintendent, Jayarogya Hospital Gwalior	CBP-62	27/02/2012	70000	Not Received
33		Ram Bai	Superintendent, Cancer Hospital Gwalior	CBP-61	25/07/2013	75000	Not Received
34		Narendra Singh	Superintendent, Cancer Hospital Gwalior	CBP-61	26/07/2013	75000	Not Received
35	Narendra Singh	Superintendent, Cancer Hospital Gwalior	CBP-61	24/10/2013	25000	25000	Not Received
			Total			2769000	

Appendix 3.2.11
(Reference: Paragraph 3.2.4.9, Page No. 164)
Statement showing irregular sanction of benefit to the under aged beneficiaries under Marriage Assistance Scheme

(Amount in ₹)

Sl. No.	Name of the Office	Name of the registered Building and Other Construction Worker	Registration No.	Relationship with Building and Other Construction worker	Bride/Groom's date of birth	Date of Marriage	Amount paid	Remarks
1	2	3	4	5	6	8	9	10
1.	Labour Office, Burhanpur	Shaikh Rafiq	011201/40269907, dt. 07.04.07	Daughter	05.05.1992	04.04.2013	15,000	The groom's age was 20 years 1 month and 29 days on the date of marriage.
2.	Labour Office, Dewas	Saku Bai	1901902111, dt. 27.08.2011	Daughter	26.09.1994	07.04.2014	15,000	The groom's age was 19 years 6 months and 11 days on the date of marriage.
3.	Labour Office, Dewas	Farida B	12724108, dt. 22.02.2008	Daughter	05.07.1993	16.03.2014	15,000	The groom's age was 20 years 8 months and 11 days on the date of marriage.
4.	Nagar Palik Nigam, Dewas	Anita	1902031812, dt. 31.05.2012	Daughter	05.09.1994	04.06.2014	15,000	The groom's age was 19 years 8 months and 19 days on the date of marriage.
5.	Nagar Palik Nigam, Dewas	Mishri Lal	19521/11, dt. 01.01.2011	Daughter	27.08.1995	20.04.2014	15,000	The groom's age was 18 years 7 months and 23 days on the date of marriage.
6.	Nagar Palik Nigam, Dewas	Ashok	19892/14, dt. 31.12.2011	Daughter	19-20 years as per medical boards certificate	28.04.2014	15,000	The groom's age was 19-20 years on the date of marriage.

1	2	3	4	5	6	8	9	10
7.	Janpad Panchayat, Sonkacch, Dewas	Prem Narayan	109020006, dt. 10.08.2010	Daughter	07.08.1994	18.04.2012	10,000	The bride's age was 17 years 11 months and 18 days on the date of marriage.
8.	Janpad Panchayat, Sonkacch, Dewas	Jasmat	1090200047, dt. 10.03.2012	Daughter	05.05.1997	21.04.2015	25,000	The bride's age was 17 years 11 months and 16 days on the date of marriage.
9.	Janpad Panchayat, Sonkacch, Dewas	Chander Singh	1924510179, dt 02.09.2013	Daughter	05.08.1994	30.04.2015	25,000	The groom's age was 20 years 8 months and 15 days on the date of marriage.
10.	ALC, Ujjain	Gangaram Prajapati	011301/61378906/ 14.11.2008	Daughter	05.08.1996	26.06.2014	15,000	The bride's age was 17 years 10 month and 11 days on the date of marriage.
11.	ALC, Ujjain	Mohanlal	1140105837/ 04.11.2010	Daughter	20.06.1995	15.04.2014	15,000	The groom's age was 18 years 9 month and 25 days on the date of marriage.
12.	ALC, Ujjain	Rukaiyaa	RN69710101/ 18.04.2014	Daughter	09.07.1994	26.04.2014	15,000	The groom's was 19 years 9 month and 15 days on the date of marriage.
Total							1,95,000	9 cases of groom and 3 cases of bride.

Appendix 3.3.1
(Reference: Paragraph 3.3.3.1, Page No. 172)
Statement showing grant received and expenditure incurred

Year	Opening Balance	Grant in aid received	Interest & other	Total	Expenditure incurred	Balance	Bank balance (As per annual accounts)	Sundry creditors (percentage of creditors to expenditure)
2007-08	0	400.00	-	400.00	-	400.00	52.47	-
2008-09	400.00	1260.00	-	1660.00	1131.97	528.03	1.50	-
2009-10	528.03	462.00	-	990.03	750.70	239.33	231.89	-
2010-11	239.33	1418.50	8.69	1666.52	1521.64	144.88	74.15	58.40 (4)
2011-12	144.88	1171.80	14.88	1331.56	1264.21	67.35	95.48	53.26 (4)
2012-13	67.35	1817.39	8.91	1893.65	1862.55	31.10	202.21	244.73 (13)
2013-14	31.10	6475.30	28.54	6534.94	6751.25	- 216.31	358.28	595.03 (9)
2014-15	-216.31	7246.26	24.91	7054.86	7722.59	- 667.73	150.86	866.53 (11)
2015-16	- 667.73	7514.54	18.42	6865.23	7869.05	-1003.82	16.85	1155.34 (15)
Total	-	27765.79	104.35	28396.79	28873.96⁷	-		

(Source: Utilisation Certificates, Annual Accounts submitted by the GVK EMRI and Ledger of the project maintained by the Mission Directorate, NHM)

7 The figure includes expenses on Mobile Medical Units (2012-13 ₹ 6.05 lakh, 2013-14 ₹ 59.81 lakh, 2014-15 ₹ 82.73 lakh and in 2015-16 ₹ 83.30 lakh) that are being run by GVK EMRI in four districts viz. Raizen, Vidisha, Dewas and Sehore. The main objectives of this scheme is to make primary health care services available in under served habitations , to increase the access of improved reproductive and child health services in remote areas etc.

Appendix 3.3.2
(Reference: Paragraph 3.3.3.2, Page No. 173)
Statement Showing Opex incurred in excess of norms

(₹ in lakh)

Year	Average no. of ambulances running (per month)	Operational Cost (As per EMRI)	Expenditure per ambulance (Yearly)	Expenditure (Monthly)	As per ₹ 0.98 lakh/1.03 lakh		Excess payment
					excess expenditure monthly	excess expenditure yearly	
2009-10	48	572.30	11.92	1.32	-	-	-
2010-11	72	1063.55	14.77	1.23	-	-	-
2011-12	97	1261.16	13.00	1.08	-	-	-
2012-13	124	1734.61	13.98	1.16	0.18* (3 months)	0.54	66.96
2013-14	531	5687.33	10.71	0.89	-	-	-
2014-15	604	7540.88	12.48	1.04	0.06	0.72	434.88
2015-16	(1.03 lakh)606	7525.65	12.42	1.03	-	-	-
Total							501.84

(Source: Data provided by The Mission Director, NHM and GVK EMRI)

Appendix 3.3.3
(Reference: Paragraph 3.3.3.2, Page No. 173)

Statement showing prescribed operational cost and expenditure actually incurred

(₹ in lakh)

Year	Average no. of ambulances running (per month)	No. of Ambulances (Cumulative)	Head	Prescribed Operational Cost		Actual Expenditure	Excess Expenditure
				Each Ambulance	Total		
2013-14	531	6374 ⁸	Fuel	0.227	1446.90	1685.51	238.61
			Repair and maintenance	0.026	165.72	277.18	111.46
			Training Expenses	0.028	178.47	254.29	75.82
			Total	0.227	1791.09	2216.98	425.89
2014-15	604	7254	Fuel	0.227	1646.66	2428.19	781.53
			Repair and maintenance	0.026	188.60	575.95	387.35
			Tyre	0.020	145.08	154.70	9.62
			Total	0.227	1980.34	3158.84	1178.50
2015-16	606	7272	Fuel	0.30	2181.60	2544.12	362.52
			Repair and maintenance	0.045	327.24	701.83	374.59
			Total		2508.84	3245.95	737.11
			Grant Total		6280.27	8621.77	2341.50

(Source: Data provided by the The Mission Director, NHM and GVKEMRI)

Appendix 3.3.4
(Reference: Paragraph 3.3.4.3, Page No. 176)
Statement showing details of population, available ambulances and requirement of ambulances in districts where ambulances are less deployed

Sl. No.	District	Total Population	Number of Available Ambulances	Population per Ambulance	Requirement as per lakh population	Additional Ambulances required	Response time (2015-16) (minutes:seconds)
1	BHIND	17,03,562	12	141964	17	5	27:36 U ⁹ (12 month) 33:48 R ¹⁰ (8 month)
2	DAMOH	12,63,703	11	114882	13	2	20:28 U (4 month)
3	DEWAS	15,63,107	12	130259	16	4	24:12 U (8 month) 30:58 R (3 month)
4	GUNA	12,40,938	10	124094	12	2	27:45 U (10 month) 31:48 R (6 month)
5	GWALIOR	20,30,543	14	145039	20	6	21:15 U (3 month) 30:35 R (2 month)
6	KATNI	12,91,684	12	107640	13	1	30:57 U (12 month) 31:35 R (3 month)
7	MORENA	19,65,137	13	151164	20	7	24:31 U (7 month) 31:05 R (1 month)
8	NARSINGHPUR	10,92,141	9	121349	11	2	22:27 U (5 month)
9	NEEMUCH	8,25,958	6	137660	8	2	28:07 U (12 month)
10	RAJGARH	15,46,541	11	140595	15	4	26:15 U (7 month)
11	SATNA	22,28,619	17	131095	22	5	25:31 U (9 month) 31:02 R (3 month)
12	SHAHDOL	10,64,989	10	106499	11	1	20:57 U (2 month) 31:00 R (3 month)
13	SHIVPURI	17,25,818	14	123273	17	3	35:09 U (12 month) 32:54 R (3 month)
14	SIDHI	11,26,515	10	112652	11	1	35:29 U (12 month) 33:53 R (5 month)
15	SINGRAULI	11,78,132	9	130904	12	3	30:20 U (12 month) 30:45 R (2 month)
16	TIKAMGARH	14,44,920	12	120410	14	2	22:25 U (8 month)

(Source: Data provided by The Mission Director, NHM)

9 'U' stands for urban areas

10 'R' stands for rural areas

Appendix 3.3.5
(Reference: Paragraph 3.3.5.1, Page No. 177)
Statement showing types of emergencies attended

Total Calls Received		Till date	2013-14	2014-15	2015-16	Total (percent of till date figure)
Type of Emergency	Medical (Availed+ Unavailed)	62101482	9310076	7893577	7548085	24751738
	Police	3914061	721185	974700	997810	2693695
	Fire	81811	13235	12304	4130	29669
	Total	227	1	3	2	6
Types of Medical Emergencies (Availed)	Pregnancy related	3996099	734421	987007	1001942	2723370 (68 %)
	Other emergencies	1422182 (47.5%)	339828 (48%)	466361 (49%)	459940 (47%)	1266129
	Total	1570288	360868	485462	511860	1358190
Total		2992470	700696	951823	971800	2624319

(Source: Management Information System (MIS))

Appendix 3.3.6
(Reference: Paragraph 3.3.5.2, Page No. 177)
Statement showing response time of Ambulances

Year	Prescribed response time (in minutes)	Number of Districts where response time was excess	Name of district where response time was excessive	No. of patients transported	Average call to hospital time
2013-14	Urban 15-20	33	Singrauli 40:51	197389	N.A.
	Rural 20-30		Mandsaur 47:01		N.A.
2014-15	Urban 15-20	21	Singrauli 33:42	195311	N.A.
	Rural 20-30		Singrauli 40:41		N.A.
2015-16	Urban 15-20	27	Sidhi 35:29	359093	54:01 to 54:05
	Rural 20-30		Rewa 36:23		1:03:47 to 1:07:53

(Source: Management Information System (MIS))

Appendix 3.3.7
(Reference: Paragraph 3.3.5.2, Page No. 177)
Statement showing prescribed response time and actual response time

Sl. No.	Name of District	Year	Area	Prescribed response time (in minutes)	Actual response time (minutes:seconds)	Excess (minutes:seconds)
1	Ashoknagar	2013-14	Urban	15-20	24:31 to 34:28	4:31 to 14:28
			Rural	20-30	30:14 to 33:37	3:37
		2014-15	Urban	15-20	22:12 to 33:06	2:12 to 13:06
			Rural	20-30	32:14	2:14
		2015-16	Urban	15-20	25:28 to 35:08	5:28 to 15:08
			Rural	20-30	30:48 to 35:45	5:45
2	Burhanpur	2013-14	Urban	15-20	22:00	2:00
			Rural	20-30	40:24	10:24
		2014-15	Urban	15-20	23:06	3:06
		2015-16	Urban	15-20	21:54	1:54
3	Jabalpur	2013-14	Rural	20-30	31:26	1:26
		2015-16	Urban	15-20	20:16 to 20:22	0:16
4	Morena	2015-16	Urban	15-20	20:22 to 24:31	4:31
			Rural	20-30	31:05	1:05
5	Rewa	2013-14	Urban	15-20	20:25 to 23:36	0:25 to 3:36
			Rural	20-30	34:05 to 41:03	4:05 to 11:03
		2014-15	Urban	15-20	20:13 to 24:42	0:13 to 04:42
			Rural	20-30	37:24	7:24
		2015-16	Urban	15-20	22:52 to 30:55	2:52 to 10:55
			Rural	20-30	30:32 to 36:09	0:32 to 6:09
6	Singrauli	2013-14	Urban	15-20	30:44 to 40:51	10:44 to 20:51
			Rural	20-30	34:15 to 44:09	4:15 to 14:09
		2014-15	Urban	15-20	23:14 to 33:42	3:14 to 13:42
			Rural	20-30	40:41	10:41
		2015-16	Urban	15-20	24:11 to 30:20	4:11 to 10:20
			Rural	20-30	30:37 to 30:45	-

(Source: Observations noticed during analysis of data provided by the The Mission Director, NHM and GVK EMRI)

Annexure 3.3.8
(Reference: Paragraph 3.3.5.6, Page No. 181)
Statement showing differences between figures of EMRI and Districts Hospitals

Sl. No.	Name of District	Month	EMRI figures	District hospital's figures	Difference	Percentage of shortfall
1	Ashoknagar	9/2015	468	334	134	29
		10/2015	560	281	279	50
2	Burhanpur	9/2015	346	185	161	47
		10/2015	355	195	160	45
3	Dhar	9/2015	274	240	34	12
		10/2015	282	234	48	17
4	Jabalpur	9/2015	473	386	87	18
		10/2015	364	309	55	15
5	Morena	9/2015	955	489	466	49
		10/2015	912	550	362	40
6	Rewa	9/2015	203	135	68	33
		10/2015	207	145	62	30
7	Sehore	9/2015	511	399	112	22
		10/2015	611	504	107	18
8	Singrauli	9/2015	307	159	148	48
		10/2015	324	98	226	70
Total			7152	4643	2509	

(Source: Data provided by GVK EMRI and District Hospitals)

Appendix 3.4.1

(Reference: Para 3.4.5.4, Page No. 190)

Status of essential records of employment generation and asset creation in the test checked Gram Panchayats

Sl No.	Name of Gram Panchayat	Job Card Register		Employment Register		Work Register		Assets Register		Inspection Register	
		Maintained	Updated	Maintained	Updated	Maintained	Updated	Maintained	Updated	Maintained	Updated
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Arron		x	x		x		x		x	
2.	Nawani	x		x		x		x		x	
3.	Kanbara	x		x		x		x		x	
4.	Khoriberi	x		x		x		x		x	
5.	Bhalewada		x	x			x		x	x	
6.	Naitra		x	x			x			x	
7.	Mohgaonkhurd		x	x			x		x	x	
8.	Pathri		x	x		x		x		x	
9.	Khairlanji		x	x			x		x	x	
10.	Selotpur		x	x			x				x
11.	Savajpani		x	x		x		x		x	
12.	Chhabri		x	x		x		x		x	
13.	Dukarjhela		x	x		x		x		x	
14.	Nandevani		x	x		x		x		x	
15.	Sukhapura		x	x			x		x	x	
16.	Sejwada		x	x			x			x	
17.	Bilaspur		x		x	x		x		x	
18.	Kanjoli		x	x		x		x		x	
19.	Maitanapahuj		x	x			x				x

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
20.	Bhalka	x		x		x		x		x	
21.	Mafipura		x	x		x		x		x	
22.	Musapura		x	x		x		x		x	
23.	Dholibawadi	x		x		x		x		x	
24.	Kuwad	x		x		x		x		x	
25.	Chunapya	x		x		x		x		x	
26.	Jamli	x		x		x		x		x	
27.	Arniya		x	x		x		x		x	
28.	BavliyaKhurd	x		x		x		x		x	
29.	Piranalwasa	x		x		x		x		x	
30.	Katkoda	x		x		x		x		x	
31.	Kanjhar	x		x		x		x		x	
32.	Pattharwara		x	x		x		x		x	
33.	Ghatti		x	x			x		x		
34.	Peeperkheda	x		x		x		x		x	
35.	Badwas		x		x		x		x		x
36.	Tamoty		x	✓			x		x		
37.	Sawan		x		x		x		x		x
38.	Sheerkheda		x	x			x			x	
39.	Narayanpur	x		x		x		x		x	
40.	Tenga		x	x		x		x		x	
41.	Bhatwa		x	x		x		x		x	
42.	Kalehra	x		x		x		x		x	
43.	Basiya		x	x		x		x		x	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
44.	Nayapura	x		x		x		x		x	
45.	Balodiya	x		x		x		x		x	
46.	Chunia	x		x		x		x		x	
47.	Sarangpur										
48.	Rakaba										
49.	Dhumahdol										
50.	Berchha	x		x		x		x		x	
51.	Pindoniya	x		x		x		x		x	
52.	Jaysinghpura		x		x		x		x		x
53.	Unchwas		x	x		x		x		x	
54.	Kabula		x	✓		x		x		x	
55.	PipariyaAjit		x	✓			x		x		
56.	Sirwali		x		x		x		x		
57.	Talapar		x		x		x		x		
	Total	20	34	45	06	37	17	43	11	49	05

Appendix 3.4.2

(Reference: para 3.4.5.6, Page No. 191)

Statement showing details of pending complaints at State level

Year	No. of complaints received during the year	Disposal of complaints as on 31 March				Total no. of complaints disposed of	Pending complaints
		2013	2014	2015	2016		
2007-08	530	389	74	28	04	495	35
2008-09	349	181	83	32	14	310	39
2009-10	733	245	169	92	41	547	186
2010-11	594	218	92	71	44	425	169
2011-12	367	96	66	53	27	242	125
2012-13	312	06	66	47	18	137	175
2013-14	274	0	20	61	21	102	172
2014-15	164	0	0	16	23	39	125
2015-16	399	0	0	0	40	40	359
Total	3722	1135	570	400	232	2337	1385

Appendix 3.4.3

(Reference: Para 3.4.5.6, Page No. 191)

**Statement showing details of complaint registers/social audit
in test checked Gram Panchayats**

Sl. No.	Name of District	Name of Block	Name of Gram Panchayat	Status of complaints register	Status of social audit
(1)	(2)	(3)	(4)	(5)	(6)
1.	Ashok Nagar	Chanderi	Arron	Not updated	Not carried out
2.	Ashok Nagar	Chanderi	Nawani	Not updated	Not carried out
3.	Ashok Nagar	Mungawali	Kanbara	Not maintained	Not carried out
4.	Ashok Nagar	Mungawali	Khoriberi	Not maintained	Not carried out
5.	Balaghat	Balaghat	Bhalewada	Not maintained	Not carried out
6.	Balaghat	Balaghat	Naitra	Not maintained	Not carried out
7.	Balaghat	Kirnapur	Mohgaonkhurd	Not maintained	Not carried out
8.	Balaghat	Kirnapur	Pathri	Not maintained	Not carried out
9.	Balaghat	Khairlanji	Khairlanji	Not maintained	Not carried out
10.	Balaghat	Khairlanji	Selotpur	Not maintained	Not carried out
11.	Chhindwara	Pandhurna	Savajpani	Not updated	Not carried out
12.	Chhindwara	Pandhurna	Chhabri	Not maintained	Not carried out
13.	Chhindwara	Sausar	Dukarjhela	Not maintained	Not carried out
14.	Chhindwara	Sausar	Nandevani	Not maintained	Not carried out
15.	Chhindwara	Harrai	Sukhapura	Not maintained	Not carried out
16.	Chhindwara	Harrai	Sejwada	Not maintained	Not carried out
17.	Datia	Seondha	Bilaspur	Not maintained	Not carried out
18.	Datia	Seondha	Kanjoli	Not maintained	Not carried out
19.	Datia	Bhander	Maithanapahuj	Not updated	Not carried out
20.	Datia	Bhander	Bhalika	Not maintained	Not carried out
21.	Dhar	Tirla	Mafipura	Not updated	Not carried out
22.	Dhar	Tirla	Musapura	Not updated	Not carried out
23.	Dhar	Umarban	Dholibawadi	Not maintained	Not carried out
24.	Dhar	Umarban	Kuwad	Not maintained	Not carried out
25.	Dhar	Gandhwani	Chunapya	Not updated	Not carried out
26.	Dhar	Gandhwani	Jamli	Not updated	Not carried out
27.	Indore	Indore	Arniya	Not updated	Not carried out
28.	Indore	Indore	BavliyaKhurd	Not maintained	Not carried out
29.	Indore	Depalpur	Piranalwasa	Not maintained	Not carried out
30.	Indore	Depalpur	Katkoda	Not updated	Not carried out
31.	Khargone	Bhikhangaon	Kanjhar	Not maintained	Not carried out
32.	Khargone	Bhikhangaon	Pattharwara	Not maintained	Not carried out
33.	Khargone	Gogavan	Ghatti	Not updated	Not carried out
34.	Khargone	Gogavan	Peeparkheda	Not maintained	Not carried out
35.	Neemuch	Manasa	Badwas	Maintained	Not carried out

(1)	(2)	(3)	(4)	(5)	(6)
36.	Neemuch	Manasa	Tamoty	Not maintained	Not carried out
37.	Neemuch	Neemuch	Sawan	Not maintained	Not carried out
38.	Neemuch	Neemuch	Sheerkheda	Not maintained	Not carried out
39.	Satna	Ram Nagar	Narayanpur	Not updated	Not carried out
40.	Satna	Ram Nagar	Tenga	Not updated	Not carried out
41.	Satna	Majhgawan	Bhatwa	Not maintained	Not carried out
42.	Satna	Majhgawan	Kalehra	Not maintained	Not carried out
43.	Sehore	Sehore	Sheelkheda	Records of GP were seized for enquiry hence follow up audit could not be carried out.	
44.	Sehore	Sehore	Basiya	Not maintained	Not carried out
45.	Sehore	Ichhawar	Nayapura	Not updated	Not carried out
46.	Sehore	Ichhawar	Balodiya	Maintained	Not carried out
47.	Shahdol	Sohagpur	Chunia	Not maintained	Not carried out
48.	Shahdol	Sohagpur	Sarangpur	Secretary of GP was not present at GP for audit	
49.	Shahdol	Budhar	Rakaba	Secretary of GP was not present at GP for audit	
50.	Shahdol	Budhar	Dhumahdol	Secretary of GP was not present at GP for audit	
51.	Shajapur	Shajapur	Berchha	Not maintained	Not carried out
52.	Shajapur	Shajapur	Pindoniya	Not maintained	Not carried out
53.	Shajapur	Badod	Jaysinghpura	Maintained	Not carried out
54.	Shajapur	Badod	Unchwas	Maintained	Not carried out
55.	Vidisha	Vidisha	Kabula	Not maintained	Not carried out
56.	Vidisha	Vidisha	PipariyaAjit	Not maintained	Not carried out
57.	Vidisha	Kurwai	Sirwali	Not updated	Not carried out
58.	Vidisha	Kurwai	Talapar	Not updated	Not carried out
Total				34 (Not maintained)	

Appendix-3.5.1
(Reference: Paragraph 3.5, Page No. 194)
Short levy of composition amount due to application of pre-revised rates

District	Notification dated 16th March 2012		Notification dated 21st January 2013		Notification dated 2nd March 2015		Total Cases	Total Amount (in ₹)
	No. of Cases	Amount (in ₹)	Delay upto following number of days	No. of Cases	Amount (in ₹)	Delay upto following number of days		
Panna	1617	577860	152	0	0	0	1617	5,77,860
Gwalior	0	0	0	0	0	11	1168	1,75,200
Chhindwara	15618	5687790	454	0	0	0	15618	56,87,790
Ujjain	0	0	0	0	141	28	141	21,150
Dhar	2310	801920	184	0	0	0	2310	8,01,920
Bhopal	0	0	0	0	3302	26	3302	4,95,300
Khargone	0	0	0	0	420	54	420	63,000
Dewas	0	0	0	1002	121	67	1123	4,19,650
Sheopur	0	0	0	122	288	70	412	1,49,010
	0	0	0	0	2	189		
	19545	7067570		1124	5442		26111	83,90,880

Appendix-3.6.1
(Reference: Paragraph 3.6, Page No. 195)
Details of outstanding cost of police guards

Sl. No.	District Name	Name of Organisation	Financial Year						Total	Remarks	
			2010-11	2011-12	2012-13	2013-14	2014-15	2015-16			
1.	Bhopal	Bharat Heavy Electricals Limited (BHEL)	2,32,503	29,56,500	4,18,837	-	-		36,07,840	Guards removed on 22.05.2013	
2.		State Bank of India (SBI), VallabhBhawan	-	-	27,93,750	29,56,500	7,39,125		64,89,375	Guards removed in 07/2014	
3.		Doordarshan Kendra	-	-	-	-	2,91,000	23,40,833	26,31,833	Guards removed on 19.02.2016	
			Total						1,27,29,048		
4.	Dewas	State Bank of Indore, Moti Bangla	-	3,25,000	3,25,000	3,25,000	10,12,500		19,87,500	Guards removed on 03.09.2014	
5.		State Bank of India, BNP	-	3,25,000	3,25,000	3,25,000	-		9,75,000	Guards removed on 01.04.2015	
6.		State Bank of India, Khategaon	-	3,25,000	3,25,000	3,25,000	3,37,500		13,12,500	Guards removed on 01.02.2015	
7.		State Bank of India, Sonkach	-	3,25,000	2,50,000	2,75,000	-		8,50,000	Guards removed on 01.04.2015	
8.		State Bank of India, Baagli	-	3,25,000	2,50,000	2,75,000	-		8,50,000	Guards removed on 31.03.2015	
			Total						59,75,000		
			Grand Total						1,87,04,048		

Appendix 3.8.1
(Reference: Paragraph 3.8, Page No. 198)
Statement showing the details of payment made to private printers on the basis of fraudulently arranged documents for printing work

Sl. No.	Hospital's supply order No. & date	Covering letter no. & date of Contoller, Govt. Printing and Stationary, which was fraudulently arranged and used for verification	Name of private printing press to whom work order was shown to be given by the Contoller printing press, Bhopal	No. and date of Invoice of Private printers	Amount of Bill (in ₹) (with vat tax)	Cheque Nos. and CB No./date
(1)	(2)	(3)	(4)	(5)	(6)	(7)
O/o the Joint Director & Superintendent, M.Y. Hospital, Indore (M.P.)						
1	9762/19.05.14	1461/05.06.14	Kaveri Enterprises, Indore	77/05.06.2014	24948	
2	10422/30.05.14	1596/18.06.14	Kaveri Enterprises, Indore	101/18.06.2014	39690	
3	10370/30.05.14	1463/06.06.14	Kaveri Enterprises, Indore	78/06.06.2014	54600	
4	10360/30.05.14	1544/10.06.14	Kaveri Enterprises, Indore	80/10.06.2014	35437	
5	10360/30.05.14	1545/10.06.14	Kaveri Enterprises, Indore	83/10.06.2014	35437	
6	10362/30.05.14	1551/11.06.14	Kaveri Enterprises, Indore	85/11.06.2014	37800	
7	10362/30.05.14	1553/11.06.14	Kaveri Enterprises, Indore	86/11.06.2014	37800	
8	10364/30.05.14	1554/11.06.14	Kaveri Enterprises, Indore	87/11.06.2014	54600	
9	10368/30.05.14	1556/11.06.14	Kaveri Enterprises, Indore	89/11.06.2014	54600	249062 & 249063
10	10386/30.05.14	1557/11.06.14	Kaveri Enterprises, Indore	90/11.06.2014	56700	66/17.06.14
11	10400/30.05.14	---/12.06.14	Kaveri Enterprises, Indore	91/12.06.2014	37800	
12	10404/30.05.14	1562/12.06.14	Kaveri Enterprises, Indore	93/12.06.2014	55650	
13	10410/30.05.14	1590/15.06.14	Kaveri Enterprises, Indore	95/15.06.2014	36750	
14	10410/30.05.14	1592/15.06.14	Kaveri Enterprises, Indore	96/15.06.2014	36750	
15	10418/30.05.14	1593/15.06.14	Kaveri Enterprises, Indore	97/15.06.2014	30450	
16	10418/30.05.14	1594/15.06.14	Kaveri Enterprises, Indore	99/15.06.2014	30450	
17	10422/30.05.14	1595/18.06.14	Kaveri Enterprises, Indore	100/18.06.2014	45360	
Total					704822	
18	10342/30.05.14	456/10.06.14	Barkha Sales Corporation	21/10.06.2014	46200	
19	10384/30.05.14	515/23.06.14	Barkha Sales Corporation	29/23.06.2014	47828	249056 & 249057
20		516/23.06.14	Barkha Sales Corporation	30/23.06.2014	18900	66/17.06.14
21	10348/30.05.14	517/23.06.14	Barkha Sales Corporation	31/23.06.2014	36015	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
22	10348/30.05.14	518/24.06.14	Barkha Sales Corporation	32/24.06.2014	41160	
23	10340/30.05.14	519/24.06.14	Barkha Sales Corporation	33/24.06.2014	46200	
			Total		236303	
24	556-B/01.07.14	6345/12.09.14	Kaveri Enterprises, Indore	113/12.09.2014	13125	
25	699-B/14.08.14	6369/15.09.14	Kaveri Enterprises, Indore	116/15.09.2014	11340	
26	10372/30.05.14	7579/20.09.14	Kaveri Enterprises, Indore	117/20.09.2014	22680	
27	10398/30.05.14	7580/20.09.14	Kaveri Enterprises, Indore	118/20.09.2014	54495	
28	10402/30.05.14	7581/20.09.14	Kaveri Enterprises, Indore	119/20.09.2014	34020	
29	10390/30.05.14	7582/20.09.14	Kaveri Enterprises, Indore	120/20.09.2014	40950	
30	10412/30.05.14	7614/21.09.14	Kaveri Enterprises, Indore	121/21.09.2014	36750	249498 & 249497
31	10412/30.05.14	7615/21.09.14	Kaveri Enterprises, Indore	122/21.09.2014	36750	121/06.02.15
32	10420/30.05.14	7616/21.09.14	Kaveri Enterprises, Indore	123/21.09.2014	30450	
33	10420/30.05.14	7617/21.09.14	Kaveri Enterprises, Indore	125/21.09.2014	30450	
34	10394/30.05.14	7810/25.09.14	Kaveri Enterprises, Indore	127/25.09.2014	39900	
35	10426/30.05.14	7811/25.09.14	Kaveri Enterprises, Indore	128/25.09.2014	45360	
36	10426/30.05.14	7812/25.09.14	Kaveri Enterprises, Indore	129/25.09.2014	39690	
37	10366/30.05.14	7815/25.09.14	Kaveri Enterprises, Indore	131/25.09.2014	54600	
			Total		490560	
38	10350/30.05.14	904/15.09.14	Sanjay Suppliers, Indore	51/15.09.2014	41160	
39	10350/30.05.14	914/17.09.14	Sanjay Suppliers, Indore	56/17.09.2014	36015	
40	10408/30.05.14	906/15.09.14	Sanjay Suppliers, Indore	52/15.09.2014	40950	
41	10408/30.05.14	918/18.09.14	Sanjay Suppliers, Indore	59/18.09.2014	40950	
42	17541/16.09.14	917/18.09.14	Sanjay Suppliers, Indore	58/18.09.2014	23814	249495 & 249496
43	10528/16.09.14	919/18.09.14	Sanjay Suppliers, Indore	60/18.09.2014	13125	121/06.02.15
44	10734/30.05.14	970/25.09.14	Sanjay Suppliers, Indore	64/25.09.2014	46200	
45	10344/30.05.14	984/26.09.14	Sanjay Suppliers, Indore	68/26.09.2014	46200	
46	10374/30.05.14	971/25.09.14	Sanjay Suppliers, Indore	65/25.09.2014	36225	
47	10350/30.05.14	985/26.09.14	Sanjay Suppliers, Indore	69/26.09.2014	24150	
			Total		348789	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
48	13747/15.07.14	622/31.07.14	Barkha Sales Corporation	467/31.07.2014	6300	249604 & 249605 121/06.02.15	
49	10340/30.05.14	920/18.09.14	Barkha Sales Corporation	476/18.09.2014	46200		
50	10392/30.05.14	968/25.09.14	Barkha Sales Corporation	481/25.09.2014	40950		
51	10392/30.05.14	986/26.09.14	Barkha Sales Corporation	483/26.09.2014	40950		
52	10388/30.05.14	969/25.09.14	Barkha Sales Corporation	482/25.09.2014	22680		
Total					157080		
53	10352/30.05.14	977/25.09.14	Yash Sales Corporation	662/25.09.2014	41160	249499 & 249500 121/06.02.15	
54	10414/30.05.14	983/25.09.14	Yash Sales Corporation	664/25.09.2014	34020		
55	10352/30.05.14	982/26.09.14	Yash Sales Corporation	665/26.09.2014	36015		
Total					111195		
56	20363/14.11.14	1114/19.11.14	Sanjay Suppliers, Indore	319/19.11.2014	21000	249649 & 249650 133/09.03.15	
57	20381/14.11.14	1115/19.11.14	Sanjay Suppliers, Indore	321/19.11.2014	5775		
58	20369/14.11.14	1117/20.11.14	Sanjay Suppliers, Indore	322/20.11.2014	21000		
59	22721/24.12.14	641/09.01.15	Sanjay Suppliers, Indore	378/09.01.2015	27300		
60	22709/24.12.14	642/09.01.15	Sanjay Suppliers, Indore	380/09.01.2015	25200		
61	22709/24.12.14	924/28.01.15	Sanjay Suppliers, Indore	384/28.01.2015	37800		
62	22707/24.12.14	643/10.01.15	Sanjay Suppliers, Indore	381/10.01.2015	37800		
63	22707/24.12.14	916/27.01.15	Sanjay Suppliers, Indore	383/27.01.2015	25200		
Total					201075		
64	1305/14.01.15	917/27.01.15	Barkha Sales Corporation	877/27.01.2015	46200		249651 & 249652 133/09.03.15
65	1309/14.01.15	918/27.01.2015	Barkha Sales Corporation	878/27.01.2015	45675		
Total					91875		
66	1307/14.01.15	---/28.01.15	Yash Sales Corporation	957/28.01.2015	46200	249647 & 249648 133/09.03.15	
67	1313/14.01.15	930/28.01.15	Yash Sales Corporation	958/28.01.2015	45675		
68	1327/14.01.15	931/28.01.15	Yash Sales Corporation	959/28.01.2015	33075		
69	1311/14.01.15	1014/30.01.15	Yash Sales Corporation	965/30.01.2015	45675		
70	1319/14.01.15	1015/30.01.15	Yash Sales Corporation	966/30.01.2015	45675		
Total					216300		

(1)	(2)	(3)	(4)	(5)	(6)	(7)
71	20367/14.11.14	10025/01.12.14	Kaveri Enterprises, Indore	134/01.12.2014	13125	
72	20373/14.11.14	10039/03.12.14	Kaveri Enterprises, Indore	135/03.12.2014	23625	
73	20377/14.11.14	10190/09.12.14	Kaveri Enterprises, Indore	140/09.12.2014	24948	
74	20379/14.11.14	10191/09.12.14	Kaveri Enterprises, Indore	141/09.12.2014	13125	
75	20370/14.11.14	10193/09.12.14	Kaveri Enterprises, Indore	143/09.12.2014	24937	
76	20383/14.11.14	10192/09.12.14	Kaveri Enterprises, Indore	142/09.12.2014	24937	
77	22713/24.12.14	11590/06.01.15	Kaveri Enterprises, Indore	145/06.01.2015	40950	
78	22715/24.12.14	11591/06.01.15	Kaveri Enterprises, Indore	146/06.01.2015	47775	
79	22719/24.12.14	11592/06.01.15	Kaveri Enterprises, Indore	147/06.01.2015	47775	249641 & 249642
80	22723/24.12.14	11630/09.01.15	Kaveri Enterprises, Indore	149/09.01.2015	34125	133/09.03.15
81	22727/24.12.14	11631/09.01.15	Kaveri Enterprises, Indore	150/09.01.2015	34125	
82	22723/24.12.14	11710/10.01.15	Kaveri Enterprises, Indore	151/10.01.2015	40950	
83	22711/24.12.14	11711/10.01.15	Kaveri Enterprises, Indore	153/10.01.2015	40950	
84	1315/14.01.15	12590/15.01.15	Kaveri Enterprises, Indore	156/15.01.2015	48195	
85	1321/14.01.15	12591/15.01.15	Kaveri Enterprises, Indore	158/15.01.2015	40950	
86	1323/14.01.15	12615/16.01.15	Kaveri Enterprises, Indore	159/16.01.2015	45675	
87	1331/14.01.15	12616/16.01.15	Kaveri Enterprises, Indore	160/16.01.2015	47775	
88	1315/14.01.15	12629/17.01.15	Kaveri Enterprises, Indore	162/17.01.2015	47775	
Total					641717	
89	1343/14.01.15	14590/28.02.15	Kaveri Enterprises, Indore	163/28.02.2015	22050	249699 & 249702
90	1343/14.01.15	14591/28.02.15	Kaveri Enterprises, Indore	164/28.02.2015	26250	145/31.03.15
Total					48300	
91	15193/19.11.13	6012/02.12.13	Kaveri Enterprises, Indore	001/02.12.2013	15750	
92	15195/19.11.13	6014/02.12.13	Kaveri Enterprises, Indore	002/02.12.2013	23625	
93	15197/19.11.13	6031/03.12.13	Kaveri Enterprises, Indore	003/03.12.2013	23625	
94	15199/19.11.13	6032/03.12.13	Kaveri Enterprises, Indore	004/03.12.2013	23625	573555 & 573556
95	15201/19.11.13	6035/03.12.13	Kaveri Enterprises, Indore	007/03.12.2013	24570	133/11.03.14
96	15211/19.11.13	6036/03.12.13	Kaveri Enterprises, Indore	8/03.12.2013	24570	
97	15636/29.11.13	6165/12.12.13	Kaveri Enterprises, Indore	10/12.12.2013	22050	
98	15638/29.11.13	6166/12.12.13	Kaveri Enterprises, Indore	11/12.12.2013	24990	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
99	16093/09.12.13	6176/18.12.13	Kaveri Enterprises, Indore	15/18.12.2013	22680	
100	15215/19.11.13	6254/27.12.13	Kaveri Enterprises, Indore	21/27.12.2013	22680	
101	15203/19.11.13	6255/27.12.13	Kaveri Enterprises, Indore	22/27.12.2013	23625	
102	17123/24.12.13	6256/27.12.13	Kaveri Enterprises, Indore	24/27.12.2013	24990	
103	17488/31.12.13	8204/01.01.14	Kaveri Enterprises, Indore	25/01.01.2014	24948	
104	17490/31.12.13	8205/01.01.14	Kaveri Enterprises, Indore	26/01.01.2014	24570	
105	17492/31.12.13	8206/01.01.14	Kaveri Enterprises, Indore	27/01.01.2014	24150	
Total					350448	
106	15217/19.11.13	1251/27.11.13	Barkha Sales Corporation	318/27.11.2013	24948	
107	15213/19.11.13	1261/03.12.13	Barkha Sales Corporation	320/03.12.2013	24150	
108	15191/19.11.13	1262/03.12.13	Barkha Sales Corporation	321/03.12.2013	22680	573551 & 573552
109	17228/27.12.13	236/07.01.14	Barkha Sales Corporation	322/07.01.2014	5775	132/10.03.14
110	943/09.01.14	628/10.01.14	Barkha Sales Corporation	327/10.01.2014	24696	
111	940/09.01.14	629/10.01.14	Barkha Sales Corporation	329/10.01.2014	24948	
Total					127197	
112	15207/19.11.13	1252/28.11.13	Yash Sales Corporation	711/28.11.2013	19950	
113	15209/19.11.13	1253/28.11.13	Yash Sales Corporation	712/28.11.2013	23760	
114	15189/19.11.13	1254/28.11.13	Yash Sales Corporation	713/28.11.2013	24486	
115	15635/19.11.13	1270/06.12.13	Yash Sales Corporation	719/06.12.2013	24696	573559 & 573560
116	15205/19.11.13	1271/06.12.13	Yash Sales Corporation	720/06.12.2013	24412	133/11.03.14
117	16083/09.12.13	1302/20.12.13	Yash Sales Corporation	731/20.12.2013	22680	
118	15571/17.12.13	1303/28.12.13	Yash Sales Corporation	732/28.12.2013	24948	
119	15569/17.12.13	1304/28.12.13	Yash Sales Corporation	733/28.12.2013	24696	
Total					189628	
120	306/03.01.14	1205/27.02.14	Barkha Sales Corporation	334/27.02.2014	23940	
121		1206/27.02.14	Barkha Sales Corporation	335/27.02.2014	24696	
122	308/03.01.14	1207/27.02.14	Barkha Sales Corporation	336/27.02.2014	24948	573747 & 573748
123	1181/13.01.14	1208/27.02.14	Barkha Sales Corporation	337/27.02.2014	22680	144/27.03.14
124	327/03.01.14	1209/27.02.14	Barkha Sales Corporation	338/27.02.2014	24696	
125	444/04.01.14	1430/03.03.14	Barkha Sales Corporation	339/03.03.2014	24570	
126	341/03.01.14	1431/03.03.14	Barkha Sales Corporation	340/03.03.2014	24948	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
127	448/04.01.14	---/03.03.14	Barkha Sales Corporation	341/03.03.2014	24570	
128	303/03.01.14	1433/03.03.14	Barkha Sales Corporation	342/03.03.2014	23940	
129	464/04.01.14	1434/03.03.14	Barkha Sales Corporation	343/03.03.2014	16380	
130	321/03.01.14	1435/06.03.14	Barkha Sales Corporation	344/06.03.2014	19950	
131	467/15.01.14	1436/06.03.14	Barkha Sales Corporation	345/06.03.2014	24570	
Total					279888	
132	351/03.01.14	8691/21.02.14	Kaveri Enterprises, Indore	33/21.02.2014	24948	
133	451/04.01.14	8775/21.02.14	Kaveri Enterprises, Indore	34/21.02.2014	24360	
134	424/04.01.14	8776/24.02.14	Kaveri Enterprises, Indore	35/24.02.2014	24990	
135	1187/13.01.14	8778/24.02.14	Kaveri Enterprises, Indore	37/24.02.2014	24990	
136	310/03.01.14	8779/28.02.14	Kaveri Enterprises, Indore	38/28.02.2014	22575	
137	470/04.01.14	8780/28.02.14	Kaveri Enterprises, Indore	39/28.02.2014	22680	
138	474/04.01.14	8785/28.02.14	Kaveri Enterprises, Indore	40/28.02.2014	22680	
139	313/03.01.14	8786/28.02.14	Kaveri Enterprises, Indore	41/28.02.2014	22260	
140	344/03.01.14	8787/28.02.14	Kaveri Enterprises, Indore	42/28.02.2014	23940	
141	361/03.01.14	8790/28.02.14	Kaveri Enterprises, Indore	43/28.02.2014	23940	
142	454/04.01.14	8792/28.02.14	Kaveri Enterprises, Indore	45/28.02.2014	24360	
143	457/04.01.14	8793/28.02.14	Kaveri Enterprises, Indore	46/28.02.2014	24360	
Total					286083	
144	477/04.01.14	8840/01.03.14	Kaveri Enterprises, Indore	47/01.03.2014	23100	
145	575/06.01.14	8842/01.03.14	Kaveri Enterprises, Indore	50/01.03.2014	23887	
146	580/06.01.14	8865/03.03.14	Kaveri Enterprises, Indore	52/03.03.2014	24948	
147	1178/13.01.14	8868/03.03.14	Kaveri Enterprises, Indore	53/03.03.2014	22312	
148	1184/13.01.14	8869/03.03.14	Kaveri Enterprises, Indore	54/03.03.2014	21787	
149	1172/13.01.14	8870/03.03.14	Kaveri Enterprises, Indore	55/03.03.2014	22680	
150	1190/13.01.14	8871/03.03.14	Kaveri Enterprises, Indore	57/03.03.2014	24990	
151	1193/13.01.14	8875/03.03.14	Kaveri Enterprises, Indore	58/03.03.2014	24990	
152	354/03.01.14	8876/03.03.14	Kaveri Enterprises, Indore	59/03.03.2014	24948	
153	357/03.01.14	9051/03.03.14	Kaveri Enterprises, Indore	60/03.03.2014	24948	
154	414/04.01.14	9052/03.03.14	Kaveri Enterprises, Indore	61/03.03.2014	22050	
155	428/04.01.14	9053/03.03.14	Kaveri Enterprises, Indore	62/03.03.2014	24990	
						573741 & 573742 144/27.03.14

(1)	(2)	(3)	(4)	(5)	(6)	(7)
156	431/04.01.14	9054/03.03.14	Kaveri Enterprises, Indore	63/03.03.2014	24990	
157	561/06.01.14	---/03.03.14	Kaveri Enterprises, Indore	64/03.03.2014	24150	
158	569/06.01.14	9056/03.03.14	Kaveri Enterprises, Indore	65/03.03.2014	24150	
159	1200/15.01.14	9311/03.03.14	Kaveri Enterprises, Indore	66/03.03.2014	24948	
160	1211/15.01.14	9314/03.03.14	Kaveri Enterprises, Indore	68/03.03.2014	22050	
161	1214/15.01.14	9315/03.03.14	Kaveri Enterprises, Indore	69/03.03.2014	21577	
162	1203/15.01.14	9320/03.03.14	Kaveri Enterprises, Indore	70/03.03.2014	23520	
Total					451015	
163	318/03.01.14	1131/06.02.14	Yash Sales Corporation	877/06.02.2014	19950	
164	1175/13.01.14	1152/13.02.14	Yash Sales Corporation	878/13.02.2014	19950	
165	1169/13.01.14	1202/27.02.14	Yash Sales Corporation	879/27.02.2014	19950	
166	422/04.01.14	1203/27.02.14	Yash Sales Corporation	880/27.02.2014	24675	
167	1166/13.01.14	1204/27.02.14	Yash Sales Corporation	882/27.02.2014	24486	
168	566/06.01.14	1423/03.03.14	Yash Sales Corporation	905/03.03.2014	24150	
169	440/04.01.14	1424/03.03.14	Yash Sales Corporation	906/03.03.2014	24570	
170	437/04.01.14	1425/03.03.14	Yash Sales Corporation	907/03.03.2014	24570	
171	330/03.01.14	1426/03.03.14	Yash Sales Corporation	908/03.03.2014	24696	573745 & 573746 144/27.03.14
172	370/03.01.14	1427/03.03.14	Yash Sales Corporation	909/03.03.2014	24696	
173	364/03.01.14	1428/03.03.14	Yash Sales Corporation	910/03.03.2014	24948	
174	367/03.01.14	1429/03.03.14	Yash Sales Corporation	911/03.03.2014	24948	
175	460/04.01.14	1437/06.03.14	Yash Sales Corporation	912/06.03.2014	24570	
176	333/03.01.14	1438/06.03.14	Yash Sales Corporation	913/06.03.2014	24696	
177	575/06.01.14	1439/06.03.14	Yash Sales Corporation	914/06.03.2014	24948	
178	589/06.01.14	1440/06.03.14	Yash Sales Corporation	915/06.03.2014	24696	
179	557/06.01.14	1441/06.03.14	Yash Sales Corporation	916/06.03.2014	24696	
Total					405195	
180	12043/02.09.13	810/10.09.13	Yash Sales Corporation	420/10.09.2013	24948	
181	12041/02.09.13	820/16.09.13	Yash Sales Corporation	421/16.09.2013	24570	
182	12339/06.09.13	821/16.09.13	Yash Sales Corporation	422/16.09.2013	24019	573549 & 573550 133/11.03.14
183	12337/06.09.13	822/16.09.13	Yash Sales Corporation	423/16.09.2013	23100	
184	923-B/25.09.13	---/19.10.13	Yash Sales Corporation	520/19.10.2013	24948	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
185	925-B/25.09.13	---/21.10.13	Yash Sales Corporation	521/21.10.2013	24570	
186	14176/21.10.13	---/22.10.13	Yash Sales Corporation	522/22.10.2013	24948	
187	14356/24.10.13	952/28.10.13	Yash Sales Corporation	531/28.10.2013	21525	
Total					192628	
188	7293/06.06.13	527/10.06.13	Barkha Sales Corporation	27/10.06.2013	24570	
189	11205/19.08.13	803/09.09.13	Barkha Sales Corporation	252/09.09.2013	24150	
190	11203/19.08.13	804/09.09.13	Barkha Sales Corporation	253/09.09.2013	24696	
191	11201/19.08.13	805/09.09.13	Barkha Sales Corporation	254/09.09.2013	23625	573547 & 573548
192	12343/06.09.13	---/21.09.13	Barkha Sales Corporation	301/21.09.2013	14438	132/10.03.14
193	9063/18.09.13	---/25.09.13	Barkha Sales Corporation	307/25.09.2013	12600	
194	14182/21.10.13	---/28.10.13	Barkha Sales Corporation	310/28.10.2013	18375	
195	7293/06.06.13	964/28.10.13	Barkha Sales Corporation	311/28.10.2013	18375	
Total					160829	
GRAND TOTAL (I)					5690927	
O/o the Joint Director & Superintendent, J.A. Group of Hospital, Gwalior (M.P.)						
1.	16774-79/ 24.09.14	82459/30.11.14	Prinyanka Printers, Bhopal	065/18.11.14	312000	723613/ 18.11.14
2.	16780-84/ 24.09.14	82458/30.11.14	Prinyanka Printers, Bhopal	066/18.11.14	285000	
3.	16785-90/ 24.09.14	82456/30.11.14	Prinyanka Printers, Bhopal	067/18.11.14	180000	
Total					777000	
4.	16791-96/ 24.09.14	82455/29.11.14	Helpline Agencies Pvt. Ltd., Bhopal	121/18.11.14	290000	
5.	16797-82/ 24.09.14	82450/29.11.14	Helpline Agencies Pvt. Ltd., Bhopal	122/18.11.14	184500	723611/ 30.12.14
6.	16803-08/ 24.09.14	82446/29.11.14	Helpline Agencies Pvt. Ltd., Bhopal	123/18.11.14	192500	
7.	16809-14/ 24.09.14	82445/29.11.14	Helpline Agencies Pvt. Ltd., Bhopal	124/18.11.14	390000	
Total					1057000	
8.	3187-90/ 26.02.15	85144/10.03.15	Helpline Agencies Pvt. Ltd., Bhopal	127/03.03.15	424850	264253/ 28.03.15
Total					424850	
GRAND TOTAL (II)					2258850	
GRAND TOTAL (I+II)					7949777	

Appendix 3.9.1

(Reference: Paragraph 3.9, Page No. 200)

Statement showing the main stipulations of Tender Documents for contractors to complete works in time and rate of compensation for not adhering the conditions of contract

Details of stipulation	Details of conditions to which contractor requires to comply with	Penalties/compensations when contractor fails to comply with the conditions
<p>Clause 2 of Appendix 2.13 of Manual and conditions of contract</p>	<p>The Contractor shall be bound in all cases, in which the time allowed for any work exceeds one month, to complete 1/8th of the whole work before 1/4th of whole time allowed under the contract has elapsed, 3/8th of the work before 1/2 of such time has elapsed and 3/4th of the work before 3/4th of such time has elapsed.</p>	<p>In the event of failing to comply with these conditions, the Executive Engineer shall levy on the contractor as compensation an amount equal to-</p> <ol style="list-style-type: none"> 1. 1/2 per cent of the value of work per week in respect of work costing up to ₹ 2,00,000/- 2. 3/8 per cent of the value of work per week in respect of work costing above ₹ 2,00,000/- and up to ₹ 5,00,000/-. 3. 1/4 per cent of the value of work per week in respect of work costing above ₹ 5,00,000/- and up to ₹ 10,00,000/-. 4. 1/8 per cent of the value of work per week in respect of work costing above ₹ 10,00,000/- and up to ₹ 25,00,000/-. 5. 1/16 per cent of the value of work per week in respect of work costing ₹ 25,00,000/- and above. <p>The total amount of compensation under the provision of the clause shall be limited to 6 per cent of the value of work. The decision of the Superintending Engineer shall be final.</p>
<p>Clause 3.4 (i) of tender document for implication of submission of tender</p>	<p>This provides that Tenderers are advised to visit the site sufficiently in advance of the date fixed for submission of tender. A tenderer shall be deemed to have full knowledge of the relevant document, samples, site, quarries etc. whether he inspected or not.</p>	<p>-----</p>
<p>Clause 3.6 of tender document for Submission of Tender</p>	<p>This implies that the tenderer has read the tender notice, conditions of tender and all other contract documents and made himself aware of the standards, procedures, the scope and specifications of the work to be done and the specifications as laid down in the publications of Indian Road Congress and Indian standards. The tenderer should satisfy himself regarding the suitability and availability of site of work etc. as well as material at the quarries. The responsibility of opening new quarries, construction and maintenance of approaches thereto shall lie wholly with the contractor.</p>	<p>-----</p>

Appendix 3.9.2
(Reference: Paragraph 3.9, Page No. 200)
Statement showing the work wise details of recoverable amount from Contractors due to short imposition of penalty in time extension cases

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12=9-11)
Sl. No.	Package No. and date of award of work	Name of work and specified period for completion of work	Tender Cost (₹ in lakh)	Actual date of completion of work	Period of time extension (in month)	Total value of work done (₹ in lakh)	Applicable rate of penalty as compensation for delayed completion of work (in %)	Recoverable amount (in ₹)	Rate of penalty imposed (in %)	Amount recovered (in ₹)	Recoverable amount (in ₹)
O/o the Executive Engineer, RES, Dewas											
1	710/9.7.12	Construction/Upgradation of Rural Roads and C.D. works under MMGSY Block Dewas , 12 Months	198.37	25.12.14	16 Months	173.14	(1/16)*4*16 = 4.00%	6,92,558	0.25	43,285	6,49,273
2	711/9.7.12	do, 12 Months	196.42	23.12.14	16 Months	143.30	(1/16)*4*16 =4.00%	5,73,206	0.25	35,825	5,37,381
3	108/29.05.12	do, 12 Months	183.21	22.12.14	17 Months	137.55	(1/16)*4*17 =4.250%	5,84,585	0.30	41,265	5,43,320
4	109/29.05.12	do, 12 Months	152.85	---	6 Months	107.99	(1/16)*4*6 =1.500%	1,61,990	0.15	16,199	1,45,791
5	118/29.05.12	do, 12 Months	137.22	---	25 Months	105.10	(1/16)*4*25 =6.000%	6,30,606	0.20	21,020	6,09,586
6	110/29.05.12	do, 12 Months	140.06	---	21 Months	75.75	(1/16)*4*21 =5.250%	3,97,691	0.25	18,938	3,78,753
7	111/29.05.12	do, 12 Months	175.48	---	16 Months	114.23	(1/16)*4*16 =4.000%	4,56,933	0.20	22,847	4,34,086
8	112/29.05.12	do, 12 Months	168.76	---	13 Months	90.23	(1/16)*4*13 =3.250%	2,93,236	0.20	18,045	2,75,191
Total			1,352.37			947.29		37,90,805		2,17,424	35,73,381
O/o the Executive Engineer, RES, Harda											
1.	4301/24.12.10	Construction/Upgradation of Rural Roads and C.D. works under MMGSY 12 Months	186.08	07.10.13	20 Months	168.40	(1/16)*4*20 =5.000%	8,42,012	0.00	0	8,42,012

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12=9-11)
2.	4302/24.12.10	do, 12 Months	152.65	07.10.13	20 Months	158.53	(1/16)*4*20=5.00 0%	7,92,635	0.00	0	7,92,635
3.	4303/24.12.10	do, 12 Months	76.77	07.08.12	6 Months	70.04	(1/16)*4*6 = 1.500%	1,05,067	0.9375	65,667	39,400
Total			415.50			396.97		17,39,714		65,667	16,74,047
O/o the Executive Engineer, RES, Division No.1, Jabalpur											
1	3304/13.02.12	Construction/Upgradation of Rural Roads and C.D. works under MMGSY, 12 Months	87.91	18.04.14	13 Months	135.45	(1/16)*4*13=3.25 0%	4,40,211	N.A.	67,725	3,72,486
2	3317/22.01.13	Construction/Upgradation of Rural Roads works under MMGSY, 12 Months	194.87	20.11.14	8 Months	145.06	(1/16)*4*8 =2.000%	2,90,129	0.10	14,506	2,75,623
3	3317/07.04.12	Construction/Upgradation of C.D. works under MMGSY, 12 Months	86.42	02.05.15	22 Months	124.80	(1/16)*4*22=5.50 %	6,86,407	0.10	12,480	6,73,927
4	3317/21.07.14	Construction/Upgradation of C.D. works under MMGSY, Six Months	27.56	29.06.15	4 Months	41.31	(1/16)*4*4 =1 %	41,310	0.10	4,131	37,179
5	3321/05.03.12	Construction/Upgradation of C.D. works under MMGSY, 12 Months	109.86	05.08.14	15 Months	52.56	(1/16)*4*15=3.75 %	1,97,120	0.10	5,257	1,91,863
6	3333/30.10.12	Construction/Upgradation of Rural Roads works under MMGSY, 12 Months	228.30	17.03.14	3 Months	174.92	(1/16)*4*3 =0.75%	1,31,192	N.A.	32,798	98,394
7	3333/07.04.12	Construction/Upgradation of C.D. works under MMGSY, 12 Months	142.56	12.02.14	9 Months	87.50	(1/16)*4*9 = 2.250%	1,96,877	N.A.	21,875	1,75,002
Total			877.48			761.61		19,83,246		1,58,772	18,24,474
O/o the Executive Engineer, RES, Division No.2, Jabalpur											
1	3326/25.09.12	Construction/Upgradation of Rural Roads works under MMGSY, 12 Months	120.62	20.02.15	15 Months	94.00	(1/16)*4*15=3.75 0%	3,52,509	0.10	9,400	3,43,109

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12=9-11)
2	3334/29.02.12	Construction/Upgradation of C.D. works under MIMGSY, 12 Months	106.36	12.07.13	3 Months	39.85	(1/16)*4*3 =0.750%	29,891	N.A.	2,490	27,401
3	3302/20.04.12	Construction/Upgradation of C.D. works under MIMGSY, 12 Months	126.18	28.12.13	6 Months	116.26	(1/16)*4*6 =1.500%	1,74,384	N.A.	43,671	1,30,713
4	3316/09.08.12	Construction/Upgradation of C.D. works under MIMGSY, 12 Months	146.02	28.06.14	8 Months	96.55	(1/16)*4*8 =2.000%	1,93,092	0.10	9,655	1,83,437
5	3326/15.03.12	Construction/Upgradation of C.D. works under MIMGSY, 12 Months	55.76	03.08.14	15 Months	23.31	(1/8)*4*15 =7.50% limited to 6.00%	1,39,833	0.50	11,653	1,28,180
Total			554.94			369.97		8,89,709		76,869	8,12,840
O/o the Executive Engineer, RES, Balaghat											
1	3814/19.09.12	Construction/Upgradation of Rural Roads and C.D. works under MIMGSY, 12 Months	102.29	08.10.14	12 Months	116.87	(1/16)*4*12 =3.00%	3,50,614	0.05	5,844	3,44,770
2	3809 B/01.06.12	Construction/Upgradation of Rural Roads and C.D. works under MIMGSY, 12 Months	108.57	05.10.14	12 Months	175.83	(1/16)*4*12 =3.00%	5,27,481	0.10	17,583	5,09,898
Total			210.86			292.70		8,78,095		23,427	8,54,668
O/o the Executive Engineer, RES, Division No.2, Chhindwada											
1	3616 C/06.06.12	Work of II Phase of Block Parasiya, Chhindwara under GSSY, 12 Months	211.6	24.07.14	12 Months	181.14	(1/16)*4*12 =3.00%	5,43,435	0.15	27,172	5,16,263
2	3616D/10.09.12	Work of II Phase of Block Parasiya, Chhindwara under GSSY, 12 Months	245.48	10.12.14	14 Months	129.81	(1/16)*4*14 =3.50%	4,54,321	0.10	12,981	4,41,340
3	3604/24.01.11	Work of Block Chaurai, Chhindwara under GSSY, 12 Months	142.39	28.02.14	24 Months	80.18	(1/16)*4*24 =6.00%	4,81,081	0.25	20,045	4,61,036
4	3610/01.01.11	Work of Block Bichhua, Chhindwara under GSSY, 12 Months	182.75	10.06.14	28 Months	91.50	(1/16)*4*28 =6.00%	5,49,018	0.20	18,301	5,30,717

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12=9-11)
5	3616B/06.06.12	Work of II Phase of Block Parasiya, Chhindwara under GSSY, 12 Months	262.62	15.03.14	8 Months	213.37	(1/16)*4*8 =2.00%	4,26,738	0.10	21,337	4,05,401
6	3623/28.09.12	Work of III Phase of Block Parasiya, Chhindwara under GSSY, 12 Months	627.97	30.06.15	20 Months	411.22	(1/16)*4*20 =5.00%	20,56,105	0.10	41,122	20,14,983
7	3622/21.08.12	Work of III Phase of Block Chaurai, Chhindwara under GSSY, 12 Months	92.72	25.01.15	15 Months	64.60	(1/16)*4*15 =3.75%	2,42,241	0.10	6,460	2,35,781
8	3606/14.01.11	Work of Block Parasiya, Chhindwara under GSSY, 12 Months	190.38	25.06.14	28 Months	108.62	(1/16)*4*28 =6.00%	6,51,692	0.15	16,292	63,5400
TOTAL			1,356.44			889.31		39,25,794		1,03,512	38,22,282
GRAND TOTAL			4767.59			3657.85		1,32,07,363		6,45,671	1,25,61,692

Appendix 3.9.3
(Reference: Paragraph 3.9, Page No. 201)
Statement showing the package wise replies of Superintendent Engineer

Sl. No.	Package No. and date of award of work	Date of completion of the work	Period of time extension	Main reasons for delayed completion of work as intimated by SE and contention of SE for awarding time extension by levying short penalty	Remark
(1)	(2)	(3)	(4)	(5)	(6)
O/o the Executive Engineer, RES, Dewas					
1	710/9.7.2012	25.12.14	16 Months	Delay in selection of site due to encroachment on Government land and disputed private land, delay in allotment of quarry, heavy rainfall in rainy season and lay-out was provided in rainy season. Keeping in mind the departmental delay, penalty @ 0.25 per cent on total package were levied.	Contention of Superintendent Engineer was not acceptable as contractors failed to give proportional progress of work and as per Clause 3.4 (i) and 3.6 of conditions of contract, the contractors were required to satisfy themselves regarding suitability and availability of land. The responsibility of opening new quarries and construction / maintenance of approaches thereto were laid down wholly with the contractor. Moreover, speaking orders indicating the period of delay for which contractor was not responsible was not mentioned in the orders issued by SE.
2	711/9.7.2012	23.12.14	16 Months	Delay in selection of site due to land dispute and private land, not availability of quarry, heavy rainfall in rainy season and shortage of labourers. Keeping in mind the departmental delay, penalty @ 0.25 per cent on total package were levied.	
3	108/29.05.2012	22.12.14	17 Months	Delay in selection of site due to land dispute and private land, not availability of quarry and approach road was not available. Keeping in mind the departmental delay, penalty @ 0.30 per cent on total package were levied.	
4	109/29.05.2012	---	6 Months	Land dispute of private land available on road, not availability of quarry, heavy rainfall in rainy season and shortage of labourers. Keeping in mind the departmental delay, penalty @ 0.15 per cent on total package were levied.	
5	118/29.05.2012	---	25 Months	Separate lay-outs of roads were not provided and level of roads was not timely checked by consultants, quarry was not allotted, shortage of labourers and lack of technical guidance by departmental officers. Keeping in mind the departmental delay, penalty @ 0.20 per cent on total package were levied.	

(1)	(2)	(3)	(4)	(5)	(6)
6	110/29.05.2012	---	21 Months	Approach road up to site was not available, delay in providing layout by consultants, shortage of labourers and lack of technical guidance by departmental officers. Keeping in mind the departmental delay, penalty @ 0.25 per cent on total package were levied.	
7	111/29.05.2012	---	16 Months	Encroachment on private land, court stay, quarry and approach road were not available. Keeping in mind the departmental delay, penalty @0.20 per cent on total package were levied.	
8	112/29.05.2012	---	13 Months	Encroachment on private land, diversion of road was not available in cultivators work, quarry and approach road were not available. Keeping in mind the departmental delay, penalty @ 0.20 per cent on total package were levied.	
O/o the Executive Engineer, RES, Harda					
1.	4301/24.12.10	07.10.13	20 Months	Due to shortage of labourers, sub grade and work of shoulders to be executed departmentally were delayed, quarries were not allotted, road side encroachment by farmers and due to scarcity of water in summer. Time extension was granted without levying and penalty.	Contention of Superintendent Engineer was not acceptable as contractors failed to give proportional progress of work and as per Clause 3.4 (i) and 3.6 of conditions of contract, the contractors were required to satisfy themselves regarding suitability and availability of land. The responsibility of opening new quarries and construction / maintenance of approaches thereto were laid down wholly with the contractor.
2.	4302/24.12.10	07.10.13	20 Months		
3.	4303/24.12.10	07.08.12	6 Months	Shortage of labourers, excess rainfall, and transportation of material from distant places and scarcity of water in summer. Time extension was granted by levying 0.9375 per cent penalty on works cost.	
O/o the Executive Engineer, RES, Division No.1, Jabalpur					
1	3304/13.02.12	18.04.14	13 Months	Work site was delayed handed over to contractor after completing the earthwork and sub grade work departmentally, delayed allotment of quarries by mining department, shortage of labourers and excess rainfall. Due to these reasons a penalty of ₹ 67,725/- was levied on contractor for time extension.	Contention of Superintendent Engineer was not acceptable as contractors failed to give proportional progress of work and as per Clause 3.4 (i) and 3.6 of conditions of contract, the contractors were required to satisfy themselves regarding suitability and availability of land. The responsibility of

(1)	(2)	(3)	(4)	(5)	(6)
2	3317/22.01.13	20.11.14	8 Months	<p>Work site was delayed handed over to contractor after completing the earthwork and sub grade work departmentally, delayed allotment of quarries by mining department, shortage of labourers and excess rainfall.</p> <p>Due to these reasons a penalty of @ 0.10 per cent was levied on contractor for time extension.</p>	<p>opening new quarries and construction / maintenance of approaches thereto were laid down wholly with the contractor. Moreover, speaking orders indicating the period of delay for which contractor was not responsible was not mentioned in the orders issued by SE.</p>
3	3317/07.04.12	02.05.15	22 Months	<p>Difficulty in transportation of material due to ferries on the roads between chennage 1100 meters to 1600 meters, forest land between chennage 1800 meters to 2200 meters, shortage of labourers and scarcity of water.</p> <p>Due to these reasons penalty @ 0.10 per cent was levied on contractor for time extension.</p>	
4	3317/21.07.14	29.06.15	4 Months	<p>Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, ferries on the approach road and shortage of labourers.</p> <p>Due to these reasons penalty @ 0.10 per cent was levied on contractor for time extension.</p>	
5	3321/05.03.12	05.08.14	15 Months	<p>Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, difficulty in transportation of material due bad condition of road and excess rainfall.</p> <p>Due to these reasons penalty @ 0.10 per cent was levied on contractor for time extension.</p>	
6	3333/30.10.12	17.03.14	3 Months	<p>Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, delay in providing lay out, land disputes, delayed allotment of quarries and excess rainfall.</p> <p>Due to these reasons penalty @ 0.10 per cent was levied on contractor for time extension.</p>	
7	3333/07.04.12	12.02.14	9 Months	<p>Due to these reasons penalty @ 0.10 per cent was levied on contractor for time extension.</p>	
O/o the Executive Engineer, RES, Division No.2, Jabalpur					
1		20.02.15	15 Months	<p>Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, not availability of land and delay in obtaining NOC from forest department.</p> <p>Due to these reasons penalty @ 0.10 per cent was levied on contractor for time extension.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
2	3334/29.02.12	12.07.13	3 Months	<p>Delay in providing lay out of cultivators, material could not be transported to work site due to rainy season and ISI pipe was not available in market.</p> <p>Due to these reasons, penalty of ₹ 2490/- was levied on contractor for time extension.</p>	Contention of Superintendent Engineer was not acceptable as contractors failed to give proportional progress of work and as per Clause 3.4 (i) and 3.6 of conditions of contract, the contractors were required to satisfy themselves regarding suitability and availability of land. The responsibility of opening new quarries and construction / maintenance of approaches thereto were laid down wholly with the contractor. Moreover, speaking orders indicating the period of delay for which contractor was not responsible was not mentioned in the orders issued by SE.
3	3302/20.04.12	28.12.13	6 Months	<p>Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, delay in providing lay out and ISI pipe was not available in market.</p> <p>Due to these reasons, penalty of ₹ 43,671/- was levied on contractor for time extension.</p>	
4	3316/09.08.12	28.06.14	8 Months	<p>Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, land was not available, shortage of labourers and excess rainfall.</p> <p>Due to these reasons, penalty of 0.10 per cent was levied on contractor for time extension.</p>	
5	3326/15.03.12	03.08.14	15 Months	<p>Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, land was not available.</p> <p>Due to these reasons, penalty of 0.50 per cent was levied on contractor for time extension.</p>	
O/o the Executive Engineer, RES, Balaghat					
1.	3814/19.09.12	08.10.2014	12 Months	<p>Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, layout was delayed provided as the clearance of forest department was received lately.</p> <p>Due to these reasons, penalty of 0.05 per cent was levied on contractor for time extension.</p>	Contention of Superintendent Engineer was not acceptable as contractors failed to give proportional progress of work and as per Clause 3.4 (i) and 3.6 of conditions of contract, the contractors were required to satisfy themselves regarding suitability and availability of land. The responsibility of opening new quarries and construction / maintenance of approaches thereto were laid down wholly with the contractor. Moreover, speaking orders indicating the period of delay for which contractor was not responsible was not mentioned in the orders issued by SE.
2.	3809 B/01.06.12	05.10.2014	12 Months	<p>Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, clearance of forest department was delayed issued, delay allotment of quarries by mining department.</p> <p>Due to these reasons, penalty of 0.10 per cent was levied on contractor for time extension.</p>	

(1)	(2)	(3)	(4)	(5)	(6)
O/o the Executive Engineer, RES, Division No. 2, Chhindwara					
1	3616 C/06.06.12	24.07.14	12 Months	Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, clearance of forest department was delayed issued, private land disputes. Due to these reasons, penalty of 0.15 per cent was levied on contractor for time extension.	Contention of Superintendent Engineer was not acceptable as contractors failed to give proportional progress of work and as per Clause 3.4 (i) and 3.6 of conditions of contract, the contractors were required to satisfy themselves regarding suitability and availability of land. The responsibility of opening new quarries and construction / maintenance of approaches thereto were laid down wholly with the contractor. Moreover, speaking orders indicating the period of delay for which contractor was not responsible was not mentioned in the orders issued by SE.
2	3616D/10.09.12	10.12.14	14 Months	Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, private land disputes. Due to these reasons, penalty of 0.10 per cent was levied on contractor for time extension.	
3	3604/24.01.11	28.02.14	24 Months	Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, delay in measurement of works. Due to these reasons, penalty of 0.25 per cent was levied on contractor for time extension.	
4	3610/01.01.11	10.06.14	28 Months	Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, difficulties in transporting machinery due to impassable hilly area. Due to these reasons, penalty of 0.20 per cent was levied on contractor for time extension.	
5	3616B/06.06.12	15.03.14	8 Months	Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, delayed allotment of quarry, delayed permission of forest department. Due to these reasons, penalty of 0.10 per cent was levied on contractor for time extension.	
6	3623/28.09.12	30.06.15	20 Months	Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, delayed permission of forest department, change of alignment of work. Due to these reasons, penalty of 0.10 per cent was levied on contractor for time extension.	

(1)	(2)	(3)	(4)	(5)	(6)
7	3622/21.08.12	25.01.15	15 Months	<p>Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, cultivators were constructed after shifting of electricity line by M.P. Electricity Board and excessive rainfall in rainy season.</p> <p>Due to these reasons, penalty of 0.10 per cent was levied on contractor for time extension.</p>	
8	3606/14.01.11	25.06.14	28 Months	<p>Work site was delayed handed over to contractor after completing earthwork and sub grade work departmentally, delayed receipt of DPR, change of number of cultivators, excessive rain fall.</p> <p>Due to these reasons, penalty of 0.15 per cent was levied on contractor for time extension.</p>	

Appendix 3.10.1
(Reference: Paragraph 3.10, Page No. 202)
Statement showing work wise details of excess and recoverable amount
towards risk and cost of first contractor

Sl. No.	Name of work	Cost of execution of work through peace work (in ₹)	Cost of work, if it had been executed by first contractor (in ₹)	Excess and recoverable amount (in ₹)
(1)	(2)	(3)	(4)	(5=3-4)
Package No. 0902				
1.	Main road to Simari Dubey	1184467	728087	456380
2.	Main road to Dharampura	82475	47936	34539
3.	Bhilsay to Amsil	1851130	1226752	624378
4.	Main road Badagawn to JaminPratap Singh	456338	316174	140164
5.	Kakarhati to Mohanpura (Road)	6444005	4056355	2387650
6.	Main road to Sawaiganpurava	632844	368666	264178
7.	K.M. 7/10 to Bhatermegha	307731	184334	123397
8.	Bhatermegha to Bhatenjeet	176700	112622	64078
Total		11135690	7040926	4094764
Package No. 0908				
1.	Main road Birampura to Makkepala	922931	667445	255486
2.	Main road to Saryeekhenda	922931	667445	255486
3.	Bagroad to SalaiyaSamari	19665	18670	995
4.	Jarganwa to Kajganwa	19665	18670	995
5.	Patna to Umariya	19331	18353	978
6.	Patikheda to Madhavpura	481779	334743	147036
7.	Main road to Lakhanchauri	1316928	955348	361580
8.	Baghvarkhurd to Ranipura	582789	422572	160217
9.	Makkepala to Alauni	420589	306357	114232
Total		4706608	3409603	1297005
Grand Total		15842298	10450529	5391769

Sl. No.	Package No.	Total recoverable amount (in ₹)	EMD forfeited (in ₹)	Balance recoverable amount (in ₹)
1.	0902	4094764	270051	3824713
2.	0908	1297005	255840	1041165
Total		53,91,769	5,25,891	48,65,878

Appendix-3.10.2

(Reference: Paragraph 3.10, Page No. 202)

Statement showing package wise details of amount recoverable from original/first contractor towards risk and cost of works executed by another contractor under clause 3(c) of the contract

Sl. No.	Package No.	Name of Work	Name of First Contractor	Agreement No./Date with first contractor	Cost of work (as per SOR) which was left un-completed by the first contractor (₹ in lakh)	Tender Per cent	Total cost of work if it had been executed by first contractor	Total cost of same work which was left uncompleted by first contractor, accepted and agreed by the Second contractor	Amount recoverable from the first contractor on his risk and cost (₹ in lakh)	Amount recovered from first contractor (₹ in lakh)	Balance recoverable amount from the first contractor (₹ in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8=6+7)	(9)	(10)	(11)	(12)
O/o the Executive Engineer, Rural Engineering Services, Division No. 2, Jabalpur											
1.	3302	Construction/Up-gradation of Rural Roads & Cross Drainage works	M/s R.K. Construction, Panagar, District Jabalpur	07/ 22.12.10	77.81	13 % Below SOR (-) 10.11	67.70	92.80*	25.10	1.26	23.84
2.	3310	---do---	---do---	08/ 22.12.10	60.86	0.1 % Below SOR (-) 0.061	60.79	72.72#	11.93	1.64	10.29
TOTAL								128.49	37.03	2.90	34.13

* The work, left uncompleted by the first contractor, was awarded to M/s Rajendra Prasad on 19.26% Above SOR rates. The total cost of work becomes ₹ 77.81 + ₹ 14.99 (19.26% Above SOR) = ₹ 92.80 lakh.

The work left uncompleted by the first contractor was awarded to M/s Maa Rewa Construction on 19.5% Above SOR rates. The total cost of work becomes ₹ 60.86 + ₹ 11.86 (19.5 % Above SOR) = ₹ 72.72 lakh.

Appendix 3.11.1
(Reference: Paragraph 3.11, Page No. 204)
Statement showing ward wise details of linen clothes issued to laundry services and fraudulent excess payment made without actually verifying the details from concerned wards

Sl. No.	Name of Ward	Period		No. of linen issued by wards	No. of linen billed by the firm	Difference of linen clothes	Fraudulent payment (in ₹)	Less Discount (in ₹)	Add Service Tax (in ₹)	Total amount of fraudulent excess payment (in ₹)	Bill No. & Date
		From	To								
(1)	(2)	(3)	(4)	(5)	(6)	(7=6-5)	(8)	(9)	(10)	(11)	(12)
1(a)	Main O.T	12/2013	4/2014	10812	42190	31378	196057	10783	22899.8	208174	886/6-1-14, 984/4-2-14, 1053/3-3-14, 37/22-4-14, 88/6-5-14
1(b)		05/2014	12/2014	14852	129399	114547	743898	40914	86889	789873	172/4-6-14, 250/7-7-14, 409/5-9-14, 490/9-10-14, 560/5-11-114, 664/2-12-14, 751/7-1-15,
1(c)		01/2015	07/2015	12363	158368	146005	954056	52473	111436	1013019	820/6-2-15, 935/9-3-15, 53/15-4-15, 151/8-5-15, 228/8-6-15, 336/8-7-15, 444/12-8-15
1(d)		08/2015	09/2015	3316	29040	25724	212131	530	29624	241224	532/6-9-15, 862/6-1-16
2.	F.S.	05/2014	12/2014	5487	10868	5381	33056	1818	3861	35099	As at Sl. No. 1(b)
		01/2015	07/2015	5421	11321	5900	37409	2057	4369	39721	As at Sl. No. 1(c)
		08/2015	09/2015	1521	3492	1971	17400	43	2430	19786	As at Sl. No. 1(d)
3.	Gynac O.T.	05/2014	12/2014	13363	91133	77770	512315	28177	59839	543977	As at Sl. No. 1(b)
		01/2015	07/2015	12226	97512	85286	561567	30886	65592	596273	As at Sl. No. 1(c)
		08/2015	09/2015	3932	20411	16479	131278	328	18333	149283	As at Sl. No. 1(d)
4.	Maternity Ward	05/2014	12/2014	15674	35965	20291	131075	7209	15310	139176	As at Sl. No. 1(b)
		01/2015	07/2015	16382	42630	26248	169287	9311	19773	179749	As at Sl. No. 1(c)
		08/2015	09/2015	5379	14208	8829	81559	204	11390	92744	As at Sl. No. 1(d)
5.	P.P. O.T	05/2014	12/2014	2591	11571	8980	58338.5	3208.6	6814	61944	As at Sl. No. 1(b)
		01/2015	07/2015	1292	8772	7480	44688	2458	5220	47449	As at Sl. No. 1(c)
		08/2015	09/2015	414	7301	6887	61535	154	8593	69975	As at Sl. No. 1(d)

(1)	(2)	(3)	(4)	(5)	(6)	(7=6-5)	(8)	(9)	(10)	(11)	(12)
6.	Hemodialysis (H.D)	05/2014 01/2015 08/2015	12/2014 07/2015 09/2015	5025 4794 1907	13725 15694 7633	8700 10900 5726	51676 63084 47334	2842 3470 118	6036 7368 6610	54869 66982 53826	As at Sl. No. 1(b) As at Sl. No. 1(c) As at Sl. No. 1(d)
7.	New ICU	05/2014 01/2015 08/2015	12/2014 07/2015 09/2015	1435 1399 442	4486 5684 1935	3051 4285 1493	20070 31408 16073	1104 1727 40	2344 3668 2244	21310 33349 18277	As at Sl. No. 1(b) As at Sl. No. 1(c) As at Sl. No. 1(d)
8.	MMW II+MSW II(S-II)	05/2014 01/2015 08/2015	12/2014 07/2015 09/2015	7478 7022 1767	11313 11773 3941	3835 4751 2174	23597 28601 20511	1298 1573 51	2756 3341 2864	25055 30369 23324	As at Sl. No. 1(b) As at Sl. No. 1(c) As at Sl. No. 1(d)
9.	Dr. Room Nos. 2, 3, 11, 12, 19, 20 (CHW+OPD)CH W+Mother Ward	05/2014 01/2015 08/2015	12/2014 07/2015 09/2015	8195 7027 2069	13978 11897 3731	5783 4870 1662	35900 29812.5 14444	1974 1640 36	4193 3482 2017	38118 31655 16425	As at Sl. No. 1(b) As at Sl. No. 1(c) As at Sl. No. 1(d)
10.	Eye O.T + Eye Ward	05/2014 01/2015 08/2015	12/2014 07/2015 09/2015	1721 1823 401	2107 2217 551	386 394 150	2368 2155 1216	130 119 03	276 252 170	2514 2288 1382	As at Sl. No. 1(b) As at Sl. No. 1(c) As at Sl. No. 1(d)
11.	Female Ward (FM)	05/2014 01/2015 08/2015	12/2014 07/2015 09/2015	4497 3497 1287	6347 5915 1912	1850 2418 625	10269 15686 5514	565 863 14	1199 1832 770	10903 16655 6270	As at Sl. No. 1(b) As at Sl. No. 1(c) As at Sl. No. 1(d)
12.	MSW-I (S-I)	05/2014 01/2015 08/2015	12/2014 07/2015 09/2015	5753 4629 1342	14440 7917 1347	8687 3288 05	50534 19969 -54	2779 1098 0	5902 2332 -8	53657 21203 -62	As at Sl. No. 1(b) As at Sl. No. 1(c) As at Sl. No. 1(d)
13.	MMW I + Old ICU + Dengue Ward	05/2014 01/2015 08/2015	12/2014 07/2015 09/2015	6010 3956 1073	9060 7220 3514	3050 3264 2441	18266 19923 21533	1005 1096 54	2134 2327 3007	19395 21154 24486	As at Sl. No. 1(b) As at Sl. No. 1(c) As at Sl. No. 1(d)
14.	Private Ward	05/2014 01/2015 08/2015	12/2014 07/2015 09/2015	2198 1935 633	4538 2189 634	2340 254 01	13997 1449 177	770 80 0	1635 169 25	14862 1538 201	As at Sl. No. 1(b) As at Sl. No. 1(c) As at Sl. No. 1(d)
15.	PICU Ward	05/2014 01/2015 08/2015	12/2014 07/2015 09/2015	2517 2180 594	4623 3507 1118	2106 1327 524	12731 8795 4258	700 484 11	1487 1027 595	13518 9339 4842	As at Sl. No. 1(b) As at Sl. No. 1(c) As at Sl. No. 1(d)
16.	E.N.T. Ward	05/2014 01/2015 08/2015	12/2014 07/2015 09/2015	921 792 179	953 1033 269	32 241 90	-453 1037 822	-25 57 2	-53 121 115	-480 1101 935	As at Sl. No. 1(b) As at Sl. No. 1(c) As at Sl. No. 1(d)
	Total			221523	901382	679859	4538352	216231.6	544610.8	4866726	

Appendix- 3.12.1
(Reference: Paragraph 3.12,Page No. 205)
Statement showing the date wise details of payment made for LPG cylinders
shown to be purchased through suspected hand written bills

Sl. No	Date of purchase/delivery	No. of cylinder shown to be purchased	Rate per cylinder (in ₹)	Total Amount (in ₹)	Bill No. & date	Amount paid to (S/Shri)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	29.12.2012	2	1280.5	2561	336/03.09.2013	Kamlesh Satanker, Assistant Grade III
2.	19.01.2013	8	1241	9928		
3.	30.01.2013	3	1228	3684		
4.	13.02.2013	8	1228	9824		
5.	25.02.2013	8	1228	9824		
6.	26.03.2013	8	1116	8928		
7.	13.04.2013	12	975	12000	303/26.08.2013	Vijay Kumar Rajurkar, Steward
8.	12.05.2013	8	1000	8000		
9.	22.05.2013	8	1000	8000		
10.	06.06.2013	10	1000	10000		
11.	16.06.2013	9	1000	9000		
12.	26.06.2013	9	1000	9000		
13.	14.07.2013	8	975	7800		
14.	01.08.2013	9	975	8775	303/26.08.2013	Vijay Kumar Rajurkar, Steward
15.	07.08.2013	8	975	7800		
16.	17.08.2013	6	975	5850	327/30.08.2013	Vijay Kumar Rajurkar, Steward
17.	27.08.2013	7	975	6825		
18.	05.09.2013	2	1710	3420	351/17.09.2013	Vijay Kumar Rajurkar, Steward
19.	07.09.2013	5	1010	5050		
20.	18.09.2013	8	1010	8080	503/20.11.2013	Vijay Kumar Rajurkar, Steward
21.	28.09.2013	4	1090	4360		
22.	05.10.2013	2	1050	2100		
23.	08.10.2013	8	1090	8720		
24.	20.10.2013	5	1090	5450		
25.	27.10.2013	8	1090	8720		
26.	31.10.2013	8	1090	8720		
27.	12.11.2013	9	1035	9315		
28.	12.11.2013	9	1035	9315	574/11.12.2013	Vijay Kumar Rajurkar, Steward
29.	21.11.2013	4	1035	4140		
30.	05.12.2013	4	1100	4400		
31.	06.12.2013	4	1100	4400		
32.	07.12.2013	4	1100	4400		
33.	10.03.2014	4	1180	4720	734/10.03.2014	Vijay Kumar Rajurkar, Steward
34.	10.06.2014	5	1688	8440	161/20.06.2014	Vijay Kumar Rajurkar, Steward
35.	15.06.2014	1	1792	1792		
36.	27.05.2014	3	1792	5376		
37.	04.06.2014	3	1717	5151		
38.	05.05.2014	5	1792	8960		
39.	10.05.2014	4	1792	7168		
40.	14.05.2014	5	1792	8960		
41.	20.05.2014	3	1792	5376		

(1)	(2)	(3)	(4)	(5)	(6)	(7)		
42.	20.05.2014	3	1792	5376				
43.	14.03.2014	9	1180	10620				
44.	22.03.2014	9	1180	10620				
45.	28.03.2014	9	1180	10620				
46.	17.12.2013	4	1130	4520	44/08.12.2014	Kamlesh Satanker, Assistant Grade III		
47.	21.12.2013	5	1130	5650				
48.	28.12.2013	5	1100	5500				
49.	31.12.2013	4	1100	4400				
50.	08.01.2014	4	1343	5372				
51.	13.01.2014	2	1340	2680				
52.	15.01.2014	2	1340	2680				
53.	19.01.2014	2	1340	2680				
54.	22.01.2014	2	1340	2680				
55.	24.01.2014	2	1340	2680				
56.	29.01.2014	3	1340	4020				
57.	02.02.2014	4	1340	5360				
58.	03.04.2014	4	468	1872			161/26.06.2014	Vijay Kumar Rajurkar, Steward
59.	06.04.2014	2	1792	3584				
60.	13.04.2014	2	1792	3584				
61.	15.04.2014	2	1792	3584				
62.	19.04.2014	3	1792	5376				
63.	26.04.2014	3	1792	5376				
64.	19.06.2014	6	1688	10128				
65.	01.07.2014	3	1688	5064				
66.	05.07.2014	3	1730	5190	412/21.11.2014	Vivek Nagle Steward		
67.	11.07.2014	5	1730	8650				
68.	17.07.2014	5	1730	8650				
69.	23.07.2014	5	1730	8650				
70.	27.07.2014	5	1730	8650				
71.	02.08.2014	4	1725	6900				
72.	07.08.2014	5	1725	8625				
73.	12.08.2014	4	1725	6900				
74.	20.08.2014	4	1725	6900				
75.	28.08.2014	5	1730	8650				
76.	02.09.2014	2	1700	3400				
77.	09.09.2014	6	1750	10500				
78.	17.09.2014	6	1700	10200				
79.	25.09.2014	6	1690	10140				
80.	02.10.2014	3	1690	5070				
81.	07.10.2014	6	1690	10140				
82.	15.10.2014	5	1690	8450				
83.	21.10.2014	5	1690	8450				
84.	01.11.2014	5	1659	8295	585/03.03.2015	Vivek Nagle Steward		
85.	07.11.2014	5	1649	8245				
86.	13.11.2014	5	1659	8295				
87.	21.11.2014	5	1649	8245				
88.	28.11.2014	4	1659	6636				
89.	02.12.2014	5	1640	8200				
90.	09.12.2014	4	1640	6560				
91.	15.12.2014	4	1630	6520				
92.	20.12.2014	4	1630	6520				
93.	25.12.2014	2	1630	3260				
94.	31.12.2014	4	1630	6520				
95.	07.01.2015	5	1630	8150				
96.	13.01.2015	5	1630	8150				
97.	20.01.2015	5	1630	8150				
98.	24.01.2015	5	1630	8150				

(1)	(2)	(3)	(4)	(5)	(6)	(7)
99.	03.02.2015	5	1440	7200	142/05.06.2015	Vivek Nagle
100.	08.02.2015	5	1440	7200		Steward
101.	15.02.2015	5	1440	7200		
102.	22.02.2015	5	1440	7200		
103.	25.02.2015	3	1440	4320		
104.	02.03.2015	6	1397	8382		
105.	09.03.2015	6	1397	8382		
106.	20.03.2015	6	1397	8382		
107.	25.03.2015	6	1397	8382		
Total		540		7,29,017		

Appendix-3.12.2
(Reference: Paragraph 3.12, Page No. 205)
Statement showing the details of payment made for purchase of LPG cylinders on the basis of handwritten bills
whose stock entries were not found in stock register

Sl. No	Date of purchase/delivery	No. of cylinders shown to be purchased	Rate per cylinder (in ₹)	Total Amount paid (in ₹)	Page No. of stock register which was shown in certificate but stock entries were not found	Bill No. & Date through which payment was made	Amount paid to (S/Shri)	Remark
1.	29.12.2012	2	1280.50	2561	78	336/ 03.09.2013	KamleshSatanker, Assistant Grade-III	No. of cylinders purchased and amount, was not mentioned. Entry shown at Sl. No. 2 was not found in page 78 of stock register
2.	19.01.2013	8	1241	9928	78			
3.	30.01.2013	3	1228	3684	78			
4.	10.02.2013	4	1228	4912	78			
5.	13.02.2013	8	1228	9824	78			
6.	25.02.2013	8	1228	9824	78			
7.	14.03.2013	1	1116	1116	78			
8.	26.03.2013	8	1116	8928	78			
9.	12.11.2013	9	1035	9315	79	574/ 11.12.2013	Vijay Kumar Rajurkar,	Entry was not found in stock register
10.	10.03.2014	4	1180	4720	82	734/ 10.03.2014	Vijay Kumar Rajurkar	Entry was not found in stock register
11.	17.12.2013	4	1130	4520	11			
12.	21.12.2013	5	1130	5650	11	44/ 08.12.2014	KamleshSamaker, Assistant Grade-III	On specified page no. of stock register entries of other items were mentioned.
13.	28.12.2013	5	1100	5500	11			
14.	31.12.2013	4	1100	4400	12			
15.	08.01.2014	4	1343	5372	12			
16.	13.01.2014	2	1340	2680	13			
17.	15.01.2014	2	1340	2680	13			
18.	19.01.2014	2	1340	2680	13			
19.	22.01.2014	2	1340	2680	14			
20.	24.01.2014	2	1340	2680	14			
21.	29.01.2014	3	1340	4020	14			
22.	02.02.2014	4	1340	5360	14			
23.	02.10.2014	3	1690	5070	87	412/ 21.11.2014	Vivek Nagle, Steward	Entry was not found in stock register
		97		1,18,104				

Appendix- 3.12.3
(Reference: Paragraph 3.12, Page No. 205)
Statement showing the details of excess amount drawn through suspected hand written bills
showing higher rates for purchase of LPG gas cylinders

Sl. No	Details as per Civil Surgeon, Betul			Details as per Gas Agency				Excess Payment (in ₹)	
	Date of purchase/ delivery	No. of cylinders shown to be purchased	Rate (in ₹)	Amount paid (in ₹)	Date of Delivery	No. of Cylinders actually supplied	Rate (in ₹)		Amount received (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10=5-9)
1.	12.12.2012	8	1280.5	12244	12.12.2012	8	467	3736	8508
2.	10.02.2013	6	1228	7368	10.02.2013	2	467	934	6434
3.	14.03.2013	8	1116	8928	14.03.2013	7	467	3269	5659
4.	03.04.2013	8	1100	8800	03.04.2013	8	449	3592	5208
5.	02.05.2013	8	1000	8000	02.05.2013	8	449	3592	4408
6.	02.07.2013	8	975	7800	02.07.2013	8	454	3632	4168
7.	26.07.2013	8	975	7800	26.07.2013	4	454	1816	5984
	TOTAL	54		60,940		45		20,571	40,369

Appendix 3.13.1
(Reference: Paragraph 3.13, Page No. 207)
Statement showing the details of short/non levy of stamp duty and non-levy of Registration fee

Sl. No.	Name of allottee (S/Shri)	Shop No.	Date of allotment	Premium/ Offset price	Leviabale Stamp Duty (SD) (8%/7.5% /5%)	Leviabale Registration Fee (RF) (75% of SD)	Total leviabale SD+RF	Stamp Duty levied	Registration fee levied	Short levy of SD/RF	Applicable rates of SD
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8=6+7)	(9)	(10)	{11=8-(9+10)}	(12)
RogiKalyanSamiti, Garoth O/o the Chief Medical & Health Officer, Mandasaur											
1	Fazluddin S/O Sh. Abdull RajaakAgwan	1	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
2	Mahesh Kumar S/O Sh. Balchandji Modi	2	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
3	Kamlesh Kumar Gupta	3	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
4	Amit Kumar Chaudhary	4	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
5	Sharad Kumar Mulchand	5	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
6	Mukesh Chaudhary	6	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
7	Jagdish Chandra S/O Sh. Ramchandra	7	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
8	Krishnakant S/O Sh. Badrilal	8	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
9	Dharamchand Sanghavi	9	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
10	Anil Agrawal	10	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
11	Rameshchandra S/O Bherulal	11	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
12	Mahesh S/O Balaram	12	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
13	Radheshyam S/O Ramdyal	13	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
14	Anil Kumar Udiya	14	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
15	Bherulal S/O Sh. Goverdhamlal	15	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
16	Banshilal Chaudhary	16	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
17	Smt. Sumitrabai Mujavadiya	17	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%
18	Shivraj Singh S/O Sh. Brijraj Singh	18	15-07-1999	235501	17663	13247	30910	0.00	0.00	30910	7.5%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8=6+7)	(9)	(10)	{11=8-(9+10)}	(12)
19	Smt. Jyoti W/o Sh. Shyamsingh Jadon	19	21-04-2006	376000	30080	22560	52640	0.00	0.00	52640	8%
20	Ramsingh S/O Sh. Shivrajsingh Jadon	20	21-04-2006	381000	30480	22860	53340	0.00	0.00	53340	8%
21	Jagdish S/O Satyanarayan Gupta	21	21-04-2006	476000	38080	28560	66640	0.00	0.00	66640	8%
22	Antim S/O Sh. Kialashchandra	22	21-04-2006	552000	44160	33120	77280	0.00	0.00	77280	8%
23	Smt. Shyamabai W/o Badrilal	23	21-04-2006	577200	46176	34632	80808	0.00	0.00	80808	8%
24	Chandarsingh S/O Sh. Nathusingh Sisodiya	24	21-04-2006	651000	52080	39060	91140	0.00	0.00	91140	8%
25	Smt. Kamlabai W/o Mohanlal	25	21-04-2006	666500	53320	39990	93310	0.00	0.00	93310	8%
26	Krishna S/O Bhanwarlal Gupta	26	21-04-2006	684000	54720	41040	95760	0.00	0.00	95760	8%
27	Shivnarayan Bhanwarlal Verma	27	21-04-2006	630000	50400	37800	88200	0.00	0.00	88200	8%
28	Harinarayan S/O Mangil Modi	28	21-04-2006	631000	50480	37860	88340	0.00	0.00	88340	8%
29	Ashok Kumar S/O Harnamdas Panjabi	29	21-04-2006	651000	52080	39060	91140	0.00	0.00	91140	8%
30	Rajesh S/O Sh. Laxinarayan Badodiya	30	21-04-2006	611000	48880	36660	85540	0.00	0.00	85540	8%
31	Narendra Kumar S/O Nanalal Dhanotiya	31	21-04-2006	601000	48080	36060	84140	0.00	0.00	84140	8%
32	Smt. Anila W/o Sh. Krishnakant Bhatt	32	21-04-2006	641000	51280	38460	89740	0.00	0.00	89740	8%
33	Mahesh Kumar S/O Sh. Ratanlal	33	21-04-2006	621500	49720	37290	87010	0.00	0.00	87010	8%
34	Jitendra Kumar S/O Kanhaiyalal	34	21-04-2006	741000	59280	44460	103740	0.00	0.00	103740	8%
35	Devilal S/O Narsinghlal	35	21-04-2006	762500	61000	45750	106750	0.00	0.00	106750	8%
36	Umraosingh S/O Nathusingh	36	21-04-2006	956000	76480	57360	133840	0.00	0.00	133840	8%
37	Omkarlal- Nirbhayram Patidar & Sans, Kotda Bujurg	37	21-07-2010	3706000	277950	208463	486413	0	0	486413	7.5%
38	Anil-Nirbhayram Patidar & Sans, Kotda Bujurg	38	21-07-2010	1870000	140250	105188	245438	0	0	245438	7.5%
39	Kailash S/O Sh. Harivalabh Chaudhary	39	21-07-2010	1651000	123825	92869	216694	0	0	216694	7.5%
40	Mahesh S/O Sh. Laxminarayan Rawat	40	21-07-2010	1516000	113700	85275	198975	0	0	198975	7.5%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8=6+7)	(9)	(10)	{11=8-(9+10)}	(12)
41	Rajendra S/O Sh. Udayram Kotwar	41	21-07-2010	1407000	105525	79144	184669	0	0	184669	7.5%
42	Ashok S/O Sh. Satyanarayan Patidar	42	21-07-2010	1388000	104100	78075	182175	0	0	182175	7.5%
43	Shubham S/O Sh. Rajendra Vyas	43	21-07-2010	1343000	100725	75544	176269	0	0	176269	7.5%
44	Dhirapsingh S/O Sh. Mansingh	44	21-07-2010	1336000	100200	75150	175350	0	0	175350	7.5%
45	Kishansingh S/O Sh. Karansingh	45	21-07-2010	1292000	96900	72675	169575	0	0	169575	7.5%
46	Radheshyam S/O Sh. Bherulal Vishwakarma	46	21-07-2010	1310000	98250	73688	171938	0	0	171938	7.5%
47	Mukesh S/O Sh. Kishorilal Patidar	47	25-09-2012	1313000	65650	49238	114888	0	0	114888	5%
48	Vinod Kumar S/O Sh. Nathulal Sharma	48	21-07-2010	1351000	101325	75994	177319	0	0	177319	7.5%
49	Dhiraj S/O Sh. Gyarsilal	49	25-09-2012	1235000	61750	46313	108063	0	0	108063	5%
50	Sumant Kushwah S/O Sh. M.L. Kushwah	50	25-09-2012	1302000	65100	48825	113925	0	0	113925	5%
TOTAL				37468718	2769960	2077469	4847429	0	0	4847429	
RogikalyanSamiti Shamgarh, O/o the Chief Medical & Health Officer, Mandasaur											
51	Vishal Kumar S/O Goverdhanlal Jaiswal	1	08.09.2010	811000	60825	45619	106444	100	0	106344	7.5%
52	Sunil Kumar S/O Shivnarayan	2	08.09.2010	871000	65325	48994	114319	100	0	114219	7.5%
53	Dinesh Kumar S/O Ramgopal	3	08.09.2010	911000	68325	51244	119569	100	0	119469	7.5%
54	Kamal Kishore S/O Balmukund	4	08.09.2010	921000	69075	51806	120881	100	0	120781	7.5%
55	Shakuntlabai w/o Prakashchand Jain	5	08.09.2010	933000	69975	52481	122456	100	0	122356	7.5%
56	Balaram S/O Badrilal Bhavsar	6	08.09.2010	951000	71325	53494	124819	100	0	124719	7.5%
57	Omprakash Balaram Bhavsar	7	08.09.2010	901000	67575	50681	118256	100	0	118156	7.5%
58	Shantibai w/o Rajmahal	8	08.09.2010	1197000	89775	67331	157106	100	0	157006	7.5%
59	Dinesh Kumar Jetram	9	08.09.2010	1201000	90075	67556	157631	0	0	157631	7.5%
60	Rohit Kumar Patidar	10	08.09.2010	1380000	103500	77625	181125	0	0	181125	7.5%
61	Vinod Kumar Jetram	11	08.09.2010	1401000	105075	78806	183881	0	0	183881	7.5%
62	Rajendra Kumar S/O Bherulal Chaudhary	14	22.10.2007	387000	30960	23220	54180	100	0	54080	8%
63	Omprakash S/O Bagdiram Gupta	15	22.10.2007	400000	32000	24000	56000	100	0	55900	8%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8=6+7)	(9)	(10)	{11=8-(9+10)}	(12)
64	Satyanarayan S/O Badriral Mandvariya	16	22.10.2007	421000	33680	25260	58940	100	0	58840	8%
65	Gitabai Ramchandra Mehta	17	22.10.2007	437000	34960	26220	61180	100	0	61080	8%
66	Navin Prakash Kailash chandra	18	22.10.2007	430000	34400	25800	60200	100	0	60100	8%
67	Shashi W/o Late Sh. Chimanlal Panjabi	19	22.10.2007	431000	34480	25860	60340	100	0	60240	8%
68	Harinarayan S/O Sh. Rajmal Gupta	20	01.07.2005	351000	28080	21060	49140	100	0	49040	8%
69	Rakesh S/O Parasmal	21	01.07.2005	355000	28400	21300	49700	100	0	49600	8%
70	Gulabchand S/O DhulichandMandvariya	22	01.07.2005	400000	32000	24000	56000	100	0	55900	8%
71	Anil Kumar S/O Babulal Kala	22A	09.11.2002	141501	11320	8490	19810	100	0	19710	8%
72	Manoharlal S/O Badriral	23	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
73	SatyanarayanGyanchand	24	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
74	PushpadeviRajmal	25	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
75	MohanlalPurawala	26	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
76	Rajmal S/O Kashiram Gupta	27	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
77	Yogesh Kumar Hartomprakash Gupta	28	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
78	GitabaiSatyanarayan	29	09.11.2002	450000	36000	27000	63000	0	0	63000	8%
79	Rangopal S/O Satyanarayam Chaudhary	30	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
80	Lalit Kumar S/O Mukandram	31	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
81	Gitadevi w/o Sureshchand	32	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
82	Pravin Kumar Sureshchand Vyas	33	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
83	Bhavarlal S/O Mandaliya	34	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
84	Gordhanlal S/O Bhavanishankar	35	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
85	KanhaiyalalSitaram	36	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
86	Pankaj S/O BherulalDhanotiya	37	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
87	Shantibai w/o Kanhaiyalal Ratnavat	38	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
88	Jagdish Kumar Ghadiya	38A	09.11.2002	104111	8329	6247	14576	0	0	14576	8%
89	Kanhaiyalal S/O Narsinghlal	39	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
90	Satyanarayan S/O Mohanlal	40	09.11.2002	450000	36000	27000	63000	100	0	62900	8%

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8=6+7)	(9)	(10)	{11=8-(9+10)}	(12)
91	Katabai w/o Vishwanath Batwal	41	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
92	Kishan Chand Kalra Trading Com.	42	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
93	Mukesh Kumar S/O Mahaveer Kumar Jain	43	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
94	Jagdish Rameshwar Mujiyadiya	44	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
95	Balkrishna Ramnivas Mehta	45	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
96	Nandkishor Shivchetan Mehta	46	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
97	Girjashankar S/O Omprakash	47	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
98	Krishna Vallabh S/O Narayanlal	48	09.11.2002	450000	36000	27000	63000	100	0	62900	8%
99	Gitadevi w/o Durgashankar Chuhani	49	09.11.2002	550000	44000	33000	77000	100	0	76900	8%
100	Jamil Ahmad Raees Ahmad	50	09.11.2002	557000	44560	33420	77980	100	0	77880	8%
101	Kailashchandra Balmukund Gupta	51	09.11.2002	561000	44880	33660	78540	100	0	78440	8%
102	Dhiraj Kumar Ramvilash Sanghvi	52	09.11.2002	555555	44444	33333	77778	100	0	77678	8%
103	Omprakash Takhatram	53	09.11.2002	561000	44880	33660	78540	100	0	78440	8%
TOTAL				29820167	2328223	1746167	4074391	4800	0	4069591	
TOTAL				67288885	5098183	3823636	8921820	4800	0	8917020	
O/o the Chief Medical & Health Officer, Ashok Nagar											
1	Sanjay Kumar S/O Komalchand Jain	1	19.03.2010	65000	4875	3656	8531	50	0	8481	7.5%
2	Sanjay Kumar S/O Komalchand Jain	2	19.03.2011	160000	12000	9000	21000	50	0	20950	7.5%
3	SudhirSoni S/O RamswaroopSoni	1	13.05.2014	2200000	110000	82500	192500	100	0	192400	5%
4	Ram Kumar Raghuvanshi S/O Raghuraj Singh Raghuvanshi	3	06.06.2014	911000	45550	34163	79713	100	0	79613	5%
5	Smt. Vandana Raghuvanshi W/o Ramkumar Raghuvanshi	4	06.06.2015	821000	41050	30788	71838	100	0	71738	5%
6	Avtar Singh S/O Sh. Sirmam Singh	5	29.08.2014	986000	49300	36975	86275	100	0	86175	5%
GRAND TOTAL				72431885	5360958	4020718	9381677	5300	0	9376377	

Note: For Sl. no. 1 to 50 and 59, 60, 61, 78 and 88 agreements were not executed.

Appendix-3.14.1
(Reference: Paragraph, 3.14, Page No. 208)
Statement showing the details of cleaning staff already posted and outsourced along with avoidable
excess expenditure incurred on excessive deployment of cleaning staff

Sl No.	No. of beds in Hospital	Sanctioned strength of cleaning staff in Hospital	No. of cleaning staff working in the Hospital	No. of cleaning staff outsourced	Total number of cleaning staff available in Hospital	No. of cleaning staff to be deployed as per norms	Excess out-sourced number of cleaning staff	Duration of excess payment	Period of excess payment	Rate of payment for one month to cleaning staff (including all taxes) (Amount in ₹)	Avoidable excess payment (Amount in ₹)
(1)	(2)	(3)	(4)	(5)	(6=4+5)	(7)	(8=6-7)	(9)	(10)	(11)	(12=8*10*11)
O/o the Civil Surgeon-cum-Hospital Superintendent, Barwani											
1.	300 bedded	23	15	54	69	54	15	October 2013 to March 2014	06 months	7340	660600
								April 2014 to November 2014	07 months 15 days	7773	874463
								16 November 2014 to March 15 2015	04 months 15 days	7783	525353
								April 2015 to June 2015	03 months	7894	355230
								January 2016	01 month	7693	115395
TOTAL											2531041
Note:- No payment was made for April to September 2013, July to December 2015 and February to March 2016.											
O/o the Civil Surgeon-cum-Hospital Superintendent, Jai Prakash Hospital, Bhopal											
2.	400 bedded	25	16	60	76	66	10	April 2013 to May 2013	02 months	6345	126900
				90	106	66	40	June 2013 to August 2014	15 months	6345	3807000
				90	106	66	40	September 14	01 month	7773	310920
				90	106	66	40	October 2014	01 month	7898	315920
				90	106	66	40	November 14 to July 2015	09 months	7849	2825640
TOTAL											7386380
Note:- No payment was made in August 2015 to March 2016 due to paucity of budget.											

Appendix-3.14.2
(Reference: Paragraph 3.14, Page No. 208)
Statement showing the month wise details of cleaning staff posted and outsourced along with avoidable excess expenditure incurred on excessive deployment of cleaning staff

No. of beds in Hospital	Month	Sanctioned strength of cleaning staff in Hospital	No. of cleaning staff working in the Hospital	No. of cleaning staff out-sourced	Total number of cleaning staff available in Hospital	No. of cleaning staff which was to be working as per norms	Excess out-sourced number of cleaning staff	Rate of payment for one month to cleaning staff (Amount in ₹)	Excess payment to excess outsourced staff (Amount in ₹)	Service Tax paid @ 12.36 per cent (Amount in ₹)	Total avoidable excess payment (Amount in ₹)	
(1)	(2)	(3)	(4)	(5)	(6=4+5)	(7)	(8=6-7)	(9)	(10=8*9)	(11)	(12=10+11)	
300 bedded	12.06.14 to 30.06.14	51	27	29	56	54	02	3686	7372	911	8283	
	07/2014	51	27	62	89	54	35	5820	203700	25177	228877	
	08/2014	51	27	64	91	54	37	5820	215340	26616	241956	
	09/2014	51	27	62	89	54	35	5820	203700	25177	228877	
	10/2014	51	27	61	88	54	34	6900	234600	28997	263597	
	11/2014	51	27	60	87	54	33	6900	227700	28144	255844	
	12/2014	51	27	61	88	54	34	6900	234600	28997	263597	
	01/2015	51	27	54	81	54	27	6900	186300	23027	209327	
	02/2015	51	27	52	79	54	25	6900	172500	21321	193821	
	03/2015	51	27	48	75	54	21	6918	145278	17956	163234	
	04/2015	51	27	45	72	54	18	6918	124524	15391	139915	
	05/2015	51	27	44	71	54	17	6918	117606	14536	132142	
	06/2015	51	27	50	77	54	23	6918	159114	19666	178780	
	07/2015	51	27	49	76	54	22	6918	152196	18811	171007	
	08/2015	51	27	48	75	54	21	6918	145278	17956	163234	
	09/2015	51	27	52	79	54	25	6918	172950	21377	194327	
	10/2015	51	27	49	76	54	22	6918	152196	18811	171007	
	11/2015	51	27	50	77	54	23	6918	159114	19666	178780	
	12/2015	51	27	49	76	54	22	6918	152196	21307	173503	
	01/2016	51	27	49	76	54	22	6918	152196	22068	174264	
	02/2016	51	27	49	76	54	22	6918	152196	22068	174264	
	03/2016	51	27	33	60	54	06	6918	41508	6019	47527	
	TOTAL									3512164	443999	3956163

Appendix-3.15.1
(Reference: Paragraph 3.15, Page No. 209)
Statement showing the work wise details of time allowed for submission of tenders and number of tenderers participated in e-tendering

Sl. No.	Notice Inviting Tender No./ Year	E-Tender No.	Description of work	Tender call	Tender creating date	Estimated cost (₹ in lakh)	Online purchase of Tender Start: date/time	Online purchase of Tender End: date/time	No. of tenderers participated in e-tendering	Advertisement published in News Paper	Prescribed time for tender purchase	Total time given for Inviting Tender on Online Site	Shortage of Prescribed time in inviting tenders
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1.	04/ 2014-15	192	Construction of RCC over head tank 50 KL stage 9 meter at village Golakot Block, Pichhore	First Call	08.05.2014	9.50	11.05.2014 10.30	21.05.2014 23.30	1	Patrika, Acharan	15 days	10 days	5 days
2.	59/ 2014-15	1137	Construction of Check dam Recharge soft dug well repairing in Village Ramgarh block, Badarwas	First Call	23.08.2014	8.94	16.09.2014 00.32	16.09.2014 15.15	2	Peoples Samachar, DainikMadhyaraj	15 days	14 hour 43 minute	15 days
3.	41/ 2014-15	574	Drilling of 20 No. 125/115 mm dia 90 mtr deep Tube Well under Block Pohari and Kolaras	First Call	19.06.2014	9.80	08.07.2014 23.00	08.07.2014 23.55	1	Not Published	15 days	55 minutes	15 days
4.	85/ 2014-15	2053	Construction of check dam percolation tank roof water harvesting recharge soft at village Khoda Block Pohari	First Call	08.11.2014	12.53	08.12.2014 23.00	08.12.2014 23.50	2	Acharan	15 days	50 minute	15 days
5.	86/ 2014-15	2054	Construction of Check dam, roof water harvesting, recharge soft at village Muhar Block Pichhore	First Call	08.11.2014	13.36	08.12.2014 23.00	08.12.2014 23.50	2	Acharan	15 days	50 minutes	15 days
6.	87/ 2014-15	2056	Electric work under PWSS at village Muhar Block Pichhore	First Call	08.11.2014	5.27	08.12.2014 23.00	08.12.2014 23.50	2	Acharan, Navbharat, SattaSudhar	15 days	50 minute	15 days

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
7.	100/ 2014-15	2162	Electric Work under PWSS at village Gurukudwaya Block Pichhore	First Call	17.11.2014	3.36	04.12.2014 23.20	04.12.2014 23.50	2	Not Published	15 days	30 minutes	15 days
8.	76/ 2014-15	1420	Drilling of 20 No. 125/155 mm diamtr deep Tube Well in Block Pichhore	First Call	10.09.2014	9.80	25.09.2014 23.10	25.09.2014 23.50	2	Peoples Samachar, Acharan, DaimikMadhy araj	15 days	40 minutes	15 days
9.	77/ 2014-15	1421	Drilling of 10 No 150 mm dia Tube Well 120 mtr deep Tube Well in Block Karera	First Call	10.09.2014	6.60	25.09.2014 23.20	25.09.2014 23.50	2	Peoples Samachar, Acharan, SattaSudhar	15 days	30 minutes	15 days
10	67/ 2014-15	1275	Drilling of 20 No 125/155 dia 90 meter deep Tube Well in Block Pohari	First Call	28.08.2014	9.80	17.09.2014 23.24	17.09.2014 23.50	2	Peoples Samachar, Acharan, SattaSudhar	15 days	26 minutes	15 days
11	66/ 2014-15	1274	Drilling of 20 No 125/155 dia 90 meter deep Tube Well in Block Shivpuri	First Call	28.08.2014	9.80	17.09.2014 23.20	17.09.2014 23.50	2	Acharan, SattaSudhar	15 days	30 minutes	15 days
12	63/ 2014-15	1143	Construction of 2 No. Pump House and laying and jointing of pipe line in Village Goverdhan Block Pohari	First Call	23.08.2014	3.78	16.09.2014 00.17	16.09.2014 00.59	2	Acharan, DaimikMadhy araj, Shram Sandhya Evening	15 days	42 minutes	15 days
13	62/ 2014-15	1141	Drilling of 20 No. 150 mm dia 120 mtr deep Tube Well in Sub division Karera under Sahariya Dominated village	First Call	23.08.2014	13.20	15.09.2014 23.55	16.09.2014 00.30	2	Peoples Samachar, Acharan, DaimikMadhy araj	15 days	35 minute	15 days
14	61/ 2014-15	1139	Drilling of 20 No. 125/155 mm dia 90 mtr deep Tube Well in block Badarwas	First Call	23.08.2014	9.80	15.09.2014 23.37	15.09.2014 23.59	2	Acharan	15 days	22 minutes	15 days
15	60/ 2014-15	1138	Drilling of 20 No. 125/155 mm dia 90 mtr deep Tube Well in block Kolaras	First Call	23.08.2014	9.80	16.09.2014 00.38	16.09.2014 00.59	2	Peoples Samachar, Navbharat, SattaSudhar	15 days	21 minutes	15 days

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
16	58/ 2014-15	1136	Construction of Check Dam Recharge soft dug well repairing in village Salon block Badarwas	First Call	23.08.2014	8.49	15.09.2014 23.11	16.09.2014 15.15	2	Acharan, DainikMadhy araj	15 days	16 hour 4 minute	15 days
17	12/ 2014-15	336	Drilling of 125/155 mm dia 90 mtr deep 10 No. Tube Well under block Pichhore	First Call	23.05.2014	4.90	10.06.2014 13.35	10.06.2014 14.00	2	Acharan, NaiDuniya	15 days	25 minutes	15 days
18	10/ 2014-15	264	Drilling of 10 No. 125/115 mm dia 90 mtr deep tube well under block Pohri	First Call	16.05.2014	4.90	26.05.2014 23.12	26.05.2014 23.50	2	People Samachar, DainikNavbharat	15 days	38 minute	15 days
19	06/ 2014-15	237	Drilling of 125/155 mm dia 90 mtr deep Tube Well under Block Shivpuri	First Call	14.05.2014	4.90	26.05.2014 23.12	26.05.2014 23.50	2	DainikBhaskar, Sharm Sandhya Evng	15 days	38 minute	15 days
20	55/ 2014-15	1092	Drilling of 20 No. 125/155 mm dia Tube well 90 mtr deep in block Narwar	First Call	19.08.2014	9.80	04.09.2014 23.12	04.09.2014 23.50	2	Acharan, People Samachar, SattaSudhar	15 days	38 minutes	15 days
21	54/ 2014-15	1091	Drilling of 20 No. 125/155 mm dia Tube well 90 mtr deep in block Karera	First Call	19.08.2014	9.80	04.09.2014 23.15	04.09.2014 23.50	2	Not Published	15 days	35 minute	15 days
22	57/ 2014-15	1109	Electric work under PWSS in block khaniyadhana Village Dasriya	First Call	20.08.2014	2.92	04.09.2014 23.15	04.09.2014 23.50	2	Peoples Samachar, Acharan, DainikMadhy araj	15 days	35 minutes	15 days
23	56/ 2014-15	1108	Electric work under PWSS in block khaniyadhana Village Daviyalagan	First Call	20.08.2014	2.92	04.09.2014 23.15	04.09.2014 23.50	2	Acharan, DainikMadhy araj	15 days	35 minutes	15 days
24	43/ 2014-15	601	Drilling of 20 No. 125/155 mm dia Tube well 90 mtr deep in block Pichhore	First Call	24.06.2014	9.80	09.07.2014 23.15	09.07.2014 23.55	2	Acharan, Peoples Samachar	15 days	40 minutes	15 days

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
25	26/ 2014-15	507	Construction of 10 No. Recharging soft and pit in all block of District Shivpuri	First Call	10.06.2014	6.20	27.06.2014 23.05	27.06.2014 23.50	2	Acharan, Peoples Samachar	15 days	45 minutes	15 days
26	11/ 2014-15	296	Drilling of 150 mm dia tube Well 120 mtr deep 10 No. in villages of all block under division Shivpuri	First Call	19.05.2014	6.60	09.06.2014 23.35	09.06.2014 23.55	2	Not Published	15 days	20 minute	15 days
27	37/ 2014-15	552	Drilling of 20 No. 125/155 mm dia Tube well 90 mtr deep in block Shivpuri and Badarwas	First Call	17.06.2014	9.80	04.07.2014 23.10	04.07.2014 23.59	2	Acharan, Peoples Samachar	15 days	49 minutes	15 days
28	36/ 2014-15	551	Drilling of 20 No. 125/155 mm dia Tube well 90 mtr deep in block Karera and Narwar	First Call	17.06.2014	9.80	04.07.2014 23.04	04.07.2014 23.59	2	Acharan	15 days	55 minutes	15 days
29	101/ 2014-15	2163	Drilling of 150 mm dia 120 m deep at block Narwar	First Call	17.11.2014	9.90	04.12.2014 23.59	05.12.2014 01.00	2	Not Published	15 days	1 hour	15 days
30	25/ 2014-15	492	Electric work under PWSS in village Aspur and DaviyaGovind Block Pichhore	First Call	07.06.2014	6.97	27.06.2014 23.25	28.06.2014 00.20	2	Peoples Samachar, Acharan	15 days	55 minutes	15 days
31	102/ 2014-15	2165	Drilling of 10 No. Tube well 125/115 mm dia 90 mtr. deep and 05 No. Tube well 150 mm dia 120 mtr deep under Block Kolaras and Karera	First Call	17.11.2014	8.20	05.12.2014 00.10	05.12.2014 01.00	2	Not Published	15 days	50 minutes	15 days
32	106/ 2014-15	2206	Drilling of 9 No. Tube well 125/115 mm dia 90 mtr deep under block Shivpuri/Badarwas and 9 No. Tube well 150 mm dia 120 mtr deep under block Shivpuri.	First Call	19.11.2014	9.90	08.12.2014 23.00	09.12.2014 23.30	2	Not Published	15 days	1 day	14 days
Total												261.14	

Appendix 3.16.1
(Reference: Paragraph 3.16, Page No. 210 and 211)
Statement showing the work wise details of amount drawn in excess of evaluation amount of work

Sl. No.	Name of Block	Name of Gram Panchayat	Type of construction work	No. of work	Year of sanction	Cost of work	Available amount				Amount drawn by Panchayat	Evaluation amount	Amount drawn in excess of evaluation amount	Status of Work	Remarks
							1 st Instalment	2 nd Instalment	3 rd Instalment	Total					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11=8+9+10)	(12)	(13)	(14=12-13)	(15)	(16)
1.		Pyasi	Middle School & Additional Room	2	2010-11	1031000	375000 125500	273000 87850	----	861350	744000	672578	71422	Stopped	
2.		Pardha	Additional Room	2	2010-11	502000	251000	175700	----	426700	425143	225140	200003	--do--	
3.		Bhaura	Additional Room	1	2010-11	251000	125500	87850	----	213350	211927	124577	87350	--do--	
4.		Salpurkala	Additional Room	2	2010-11	502000	251000	175700	----	426700	422118	232000	190118	--do--	
5.		Pathariya	Middle School	1	2010-11	780000	375000	----	----	375000	366786	268629	98157	--do--	
6.		Bamorishala	Additional Room	1	2010-11	251000	125500	87850	----	213350	210860	118112	92748	--do--	
7.		Damodarkhedi	Additional Room	1	2010-11	251000	125500	87850	----	213350	210607	--	210607	Not Started	
8.		Barodatal	Additional Room	1	2010-11	251000	125500	87850	----	213350	212110	52612	159498	Stopped	
9.		Barodatal	Additional Room	1	2010-11	251000	125500	87850	----	213350	210831	---	210831	Not Started	
10.		Siyalpur	Additional Room	1	2010-11	251000	125500	87850	----	213350	210778	189323	21455	Stopped	
11.		Karrakheri	Additional Room	1	2010-11	251000	125500	87850	----	213350	209787	189034	20753	--do--	
12.		Amirgarh	Additional Room	2	2010-11	502000	251000	87850	----	338850	337514	289879	47655	--do--	
13.	Sironj	Sultanpur	Additional Room	2	2010-11	502000	251000	175700	----	426700	425442	233936	191506	--do--	
14.		Bagroda	Additional Room	1	2010-11	251000	125500	87850	----	213350	68916	25396	43520	--do--	
15.		Ghatbar	Additional Room	2	2010-11	502000	251000	175700	----	426700	424725	371844	52881	--do--	
16.		Ratanbarri	Additional Room	1	2010-11	251000	125500	87850	----	213350	211784	124548	87236	--do--	
17.		Ekloda	Additional Room	2	2010-11	502000	251000	175700	----	426700	420701	166720	253981	--do--	
18.		Korwasa	Additional Room	3	2010-11	753000	376500	263550	----	640050	639519	516482	123037	--do--	
19.		Saaklaun	Additional Room	1	2010-11	251000	125500	87850	----	213350	212922	166676	46246	--do--	
20.		Nekan	Additional Room	1	2010-11	251000	125500	87850	----	213350	211801	157761	54040	--do--	
21.		Bamorishala	H. M. Room	1	2011-12	246000	123000	-----	----	123000	121513	44911	76602	--do--	
22.		Bamorishala	Additional Room	2	2010-11	502000	251000	175700	----	426700	421278	206355	214923	--do--	
23.		Bamorishala	Additional Room	2	2010-11	502000	251000	175700	----	426700	228679	194287	34392	--do--	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11=8+9+10)	(12)	(13)	(14=12-13)	(15)	(16)
24.		Santoshpur	Additional Room	1	2010-11	251000	125500	87850	----	213350	210997	74747	136250	--do--	
25.		Gahunkheri	Additional Room	2	2010-11	502000	251000	175700	----	426700	394437	---	394437	Not Started	
26.		Devitori	Additional Room	2	2010-11	502000	251000	175700	----	426700	425419	396933	28486	Stopped	
27.		Tribhuwanpur	Additional Room	1	2010-11	251000	125500	87850	----	213350	211161	124828	86333	--do--	
28.		Siyalpur	Additional Room	1	2010-11	251000	125500	87850	----	213350	209892	102264	107628	--do--	
29.		Rusallighat	Additional Room	1	2010-11	251000	125500	87850	----	213350	111297	---	111297	Not Started	
30.		Pamakheri	Additional Room	1	2010-11	251000	251000	----	----	251000	124098	---	124098	--do--	
31.		Kachhariya	Middle School	1	2010-11	780000	375000	----	----	375000	87000	---	87000	--do--	
Total				44		1262600	6393500	3611300	----	10004800	8934042	5269572	3664470		
1.		KakarBarkhera	Middle School Building	1	2007-08	678000	644100	----	----	644100	612000	335685	276315	Stopped	
2.		Kankar	Additional Room	1	2010-11	251000	125500	87850	----	213350	220000	113367	106633	--do--	
3.		Kankar	H.M. Room	1	2011-12	246000	123000	86100	----	209100	211100	131800	79300	--do--	
4.		Kankar	Middle School Building	1	2012-13	946000	473000	331100	----	804100	804500	417607	386893	--do--	
5.		Tenku	---do---	2	2012-13	946000	473000	331100	----	804100	790000	619117	170883	Complete	
6.	Kurbai	Chapara	H.M. Room	1	2011-12	246000	123000	86100	----	209100	277051	218883	58168	--do--	
7.		WislaaneeSedarpur	Additional Room	1	2010-11	251000	125500	87850	----	213350	213350	97516	115834	Stopped	
8.		Maliakhera	Boundriwall	1	2012-13	150420	142899	----	----	142899	145900	124963	20937	Complete	
9.		KhaduriyaPanthat/Wisra	Additional Room	1	2011-12	257000	128500	89950	----	218450	225000	44568	180432	Stopped	
Total				10		3971420	2358499	1100050	----	3458549	3498901	2103506	1395395		
1.	Vidisha	Balabarkhera	Additional room	1	2010-11	251000	125500	87850	----	213350	209447	125480	83967	Stopped	
2.		Pauanala	---do---	1	2009-10	242000	121000	----	----	121000	121000	----	121000	Not Started	
3.		Kabula	School Building	1	2008-09	690000	356500	161000	88000	605500	604000	453867	150133	Stopped	
4.		Tilakheri	---do---	2	2010-11	502000	251000	90000	121000	462000	219123	121838	97285	--do--	
Total				05		1685000	854000	338850	209000	1401850	1153570	701185	452385		
1.		Bijukhedhi	Middle Shala	1	2010-11	780000	390000	273000	----	663000	663000	469777	193223	In- Progress	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11=8+9+10)	(12)	(13)	(14=12-13)	(15)	(16)
2.		Mahoti	Additional Room	2	2010-11	502000	251000	87850	125500	464350	464350	340906	123444	-do-	
3.		Mahoti	Additional Room	1	2010-11	251000	125500	87850	----	213350	213350	182463	30887	-do-	
4.		Mahoti	H.M.Room	1	2011-12	246000	123000	86100	----	209100	209100	140937	68163	Stopped	Order of recovery issued by court
5.		Mahoti	Additional Room	1	2009-10	242000	121000	84700	----	205700	205700	180318	25382	-do-	Order of recovery issued by court
6.		Madhawata	Middle School	1	2010-11	780000	390000	273000	----	663000	663000	351551	311449	-do-	Order of recovery issued by court
7.		Madhawata	Additional Room	2	2010-11	502000	251000	175700	----	426700	426700	-	426700	One Not Startedone Stopped	Order of recovery issued by court
8.	Lateri	Muskra	Middle School	1	2008-09	690000	356500	161000	88000	605500	602400	447662	154738	Stopped	Order of recovery issued by court
9.		Muskra	Additional Room	1	2010-11	251000	125500	87850	----	213350	213350	-	213350	-do-	Order of recovery issued by court
10.		Muskra	H.M Room	1	2011-12	246000	123000	----	----	123000	123000	-	123000	Not started	
11.		Nashobarri	H.M.Room	1	2011-12	246000	123000	86100	----	209100	209100	128647	80453	Stopped	Order of recovery issued by court
12.		Nashobarri	H.M.Room	1	2011-12	246000	123000	86100	----	209100	209100	132842	76258	-do-	Order of recovery issued by court
13.		Nashobarri	Additional room	1	2010-11	251000	125500	87850	----	213350	213350	142960	70390	-do-	Order of recovery issued by court

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11=8+9+10)	(12)	(13)	(14=12-13)	(15)	(16)
14.		Bairagarh	Middle school	1	2010-11	780000	390000	273000	----	663000	663000	-	663000	-do-	Order of recovery issued by court
15.		Bairagarh	Additional room	2	2010-11	502000	251000	----	----	251000	251000	-	251000	-do-	Order of recovery issued by court
16.		Balrampur	Additional room	1	2009-10	242000	121000	90000	----	211000	211000	179327	31673	In- Progress	
17.		Balrampur	Additional room	1	2010-11	502000	251000	87850	----	338850	338850	187489	151361	Stopped	
18.		Kachhikheda	Additional room	1	2010-11	251000	125500	87850	----	213350	125000	78328	46672	-do-	
19.		Tokra	Additional room	1	2011-12	257000	128500	----	----	128500	128500	114549	13951	In- Progress	
20.		Tokra	Primary School Building	1	2010-11	650000	325000	227500	----	552500	316677	-	316677	Not Started	
21.		Banarsi	---do---	1	2010-11	650000	325000	----	----	325000	308934	78000	230934	Stopped	
22.		Golakheda	Middle School	1	2010-11	780000	390000	273000	----	663000	663000	538810	124190	Complete	
23.		Taloni	---do---	2	2010-11	502000	251000	175700	----	426700	409763	339178	70585	Stopped	
24.		Unarsikala	H.M Room	1	2011-12	246000	123000	86100	----	209100	209100	105701	103399	In- Progress	
Total				28	0	10595000	5309000	2878100	213500	8400600	8040324	4139445	3900879		
1.		Sairvasa	School Building	1	2007-08	678000	406800	237300	----	644100	459700	260175	199525	Stopped	
2.		Barod	Additional room	1	2009-10	242000	122500	90000	----	212500	212500	120383	92117	-do-	
3.		Mambada	---do---	2	2010-11	502000	251000	175700	----	426700	426700	263260	163440	-do-	
4.		Mambada	---do---	1	2010-11	251000	125500	87850	----	213350	206174	113067	93107	-do-	
5.		Pabawikurvai	---do---	1	2010-11	251000	125500	----	----	125500	125000	89713	35287	Completed	
6.		Bawli	H.M Room	1	2011-12	246000	123000	----	----	123000	123000	105528	17472	Stopped	
7.		Kirwaya	---do---	1	2011-12	246000	123000	----	----	123000	123000	109687	13313	-do-	
8.	Ganj-basoda	Lagtha	---do---	1	2011-12	246000	123000	----	----	123000	114500	105877	8623	-do-	
9.		Mambada	Additional Room	1	2010-11	251000	238450	----	----	238450	78500	----	78500	Not Started	
10.		Bhatni	---do---	1	2009-10	242000	121000	----	----	121000	100000	----	100000	--do--	
11.		Richhai	---do---	1	2010-11	251000	125500	87850	----	213350	208619	----	208619	Stopped	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)=8+9+10	(12)	(13)	(14)=12-13	(15)	(16)
12.		Khairada	H.M Room	1	2011-12	257000	128500	-----	-----	128500	128500	---	128500	Not started	
13.		Tyoda	--do---	1	2009-10	242000	121000	-----	-----	121000	121000	---	121000	--do--	
14.		Satpara	--do--	2	2010-11	502000	251000	251000	-----	502000	438000	---	438000	--do--	
	Total			16		4407000	2385750	929700	-----	3315450	2865193	1167690	1697503		
1.		Enchda	Additional Room	1	2009-10	242000	121000	-----	-----	121000	60000	---	60000	Not Started	
2.		Thana	--do--	2	2010-11	502000	251000	-----	-----	251000	100000	---	100000	--do--	
3.		Kolua	--do--	1	2010-11	251000	121000	-----	-----	121000	121000	---	121000	--do--	
4.		Kolua	Middle School Building	1	2008-09	690000	356500	161000	-----	517500	517500	---	517500	Stopped	
5.		Sakrai	Additional Room	1	2010-11	251000	125500	-----	-----	125500	111350	57747	53603	--do--	
6.		Mahu	--do--	1	2010-11	251000	125500	87850	-----	213350	125000	112408	12592	--do--	
7.		Mahu	--do--	1	2010-11	251000	125500	87850	-----	213350	213350	---	213350	Not Started	
8.		Karmedi	H.M. Room	1	2011-12	246000	123000	-----	-----	123000	123000	96399	26601	In- Progress	
9.		Pipaldhar	--do--	1	2011-12	246000	123000	86100	-----	209100	209100	152266	56834	Stopped	
10.		Sangrampur	MS Building	1	2008-09	690000	356500	161000	88000	605500	430779	360994	69785	In- Progress	
11.		Raikheri	Additional Room	1	2008-09	240000	117500	-----	-----	117500	180000	39950	140050	Stopped	
12.		Tajkhajuri	--do--	1	2009-10	242000	121000	-----	-----	121000	119450	41317	78133	--do--	
13.		Hadaa	--do--	1	2010-11	251000	125500	87850	-----	213350	224000	148297	75703	In- Progress	
14.		Pairvasa	--do--	3	2009-10	726000	363000	-----	-----	363000	360000	291021	68979	Stopped	
15.		Pairvasa	--do--	1	2010-11	251000	125500	87850	-----	213350	193000	60200	132800	--do--	
16.		Pipariya	--do--	2	2010-11	502000	251770	175700	-----	427470	475000	250476	224524	In- Progress	
17.		Rampurakala	--do--	2	2010-11	502000	175700	175700	-----	351400	351400	253476	97924	--do--	
18.		Rampurakala	--do--	1	2010-11	251000	251000	-----	-----	251000	251000	133578	117422	--do--	
19.		Beejh	--do--	1	2010-11	251000	125500	87850	-----	213350	211792	101141	110651	--do--	
20.		Beejh	H.M. Room	1	2011-12	246000	123000	86100	-----	209100	207853	43897	163956	Stopped	
21.		Beejh	--do--	1	2011-12	246000	123000	-----	-----	123000	119859	28608	91251	--do--	
22.		Sombara	Additional Room	2	2010-11	502000	251000	175700	-----	426700	426700	115145	311555	--do--	
23.		Sombara	H.M. Room	1	2011-12	246000	123000	86100	-----	209100	208900	136604	72296	--do--	
24.		Bharmakhed ^a	Additional Room	1	2010-11	251000	125500	87850	-----	213350	157651	45500	112151	--do--	
25.		Bharmakhed ^a	--do--	1	2010-11	251000	125500	87850	-----	213350	195986	105108	90878	--do--	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)=8+9+10	(12)	(13)	(14)=12-13	(15)	(16)
26.		Rawan	--do--	1	2010-11	251000	125500	87850	----	213350	213350	179553	33797	--do--	
27.		Rawan	H.M. Room	1	2011-12	246000	123000	86100	----	209100	209100	152266	56834	--do--	
28.		Amkherakal	H.M. Room	1	2011-12	246000	123000	86100	----	209100	207024	110980	96044	In-Progress	
29.		Jamanyai	H.M. Room	1	2011-12	246000	123000	86100	----	209100	209100	101107	107993	Stopped	
	Total			35		9567000	4850470	2068500	88000	7006970	6532244	3118038	3414206		
1.		Haidargarh	Additional Room	2	2010-11	502000	251000	175700	----	426700	405458	---	405458	Not Started	
2.		Ikodiya	--do--	1	2009-10	242000	121000	90000	----	211000	211000	182940	28060	Stopped	
3.		Semratappa	H.M. Room	1	2010-11	246000	123000	86100	----	209100	209100	111854	97246	--do--	
4.		Mungbara	Middle School Building	1	2010-11	780000	390000	----	----	390000	390000	315132	74868	In Progress	
5.		Ghosua	Additional Room	1	2010-11	251000	125500	87850	----	213350	213350	198347	15003	--do--	
6.		Nador	--do--	1	2010-11	251000	125500	87850	----	213350	213350	179287	34063	Stopped	
7.		Dhokheda	H.M. Room	1	2010-11	246000	123000	----	----	123000	120000	114035	5965	--do--	
8.		Banjagir	--do--	1	2010-11	246000	123000	----	----	123000	120000	114237	5763	--do--	
9.		--do--	--do--	1	2010-11	246000	123000	86100	----	209100	200000	112648	87352	--do--	
10.		Ghatera	Middle School Building	1	2012-13	946000	473000	331100	----	804100	804100	598467	205633	In-Progress	
11.		Madhiyaman	--do--	1	2012-13	946000	473000	331100	----	804100	803500	595672	207828	In-Progress	
12.		--do--	--do--	1	2012-13	946000	473000	331100	----	804100	800000	608135	191865	--do--	
		Total		13		5848000	2924000	1606900	----	4530900	4489858	3130754	1359104		
		Grand Total		151		48699420	25075219	12533400	510500	38119119	35514132	19630190	15883942		

Appendix 3.16.2
(Reference: Paragraph 3.16, Page No. 211)
Statement showing the block wise status of work

Sl. No.	Name of Block	Total no. of works	No. of works not started	No. of works stopped	No. of works in progress	No. of completed* works
1.	Lateri	28	03	17	07	01
2.	Vidisha	05	01	04	---	---
3.	Ganjbasoda	16	06	09	---	01
4.	Kurbai	10	--	07	---	03
5.	Sironj	44	07	37	---	---
6.	Nateran	35	05	20	10	---
7.	Gyaraspur	13	02	06	05	---
	Total	151	24	100	22	05

Appendix 3.16.3
(Reference: Paragraph 3.16, Page No. 211)
Statement showing the year wise details of works

Sl. No.	Block	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Total
1.	Lateri	--	01	02	19	06	--	28
2.	Vidisha	--	01	01	03	--	--	05
3.	Ganjbasauda	01	--	03	08	04	--	16
4.	Kurbai	01	--	--	02	03	04	10
5.	Sironj	--	--	--	43	01	--	44
6.	Nateran	--	03	05	19	08	--	35
7.	Gyaraspur	--	--	01	09	--	03	13
	Total	02	05	12	103	22	07	151

Appendix 3.17.1
(Reference: Paragraph 3.17, Page No. 212)
Statement showing details of original and fraudulently manipulated bills of reimbursement of training cost to VTPs

Sl. No.	Name of the Vocational Training Providers	Registration No. of VTP	Code No. of Course	Period of Training	Training Batch No.	Details of claims for reimbursement of training cost to VTP		Fully Voucher Contingent Bill No. & Date
						Claim No. & Amount (₹)	Manipulated claim No. & Amount (₹)	
1.	Goodwill Advance Academy, Chhindwara	223430049	ICT 102	19.12.2013 to 17.02.2014	23430049 ICT 10214013	00388551 90000	-----	58 17.10.2014
2.	Goodwill Advance Academy, Chhindwara	223430049	ICT 102	19.12.2013 to 17.02.2014	23430049 ICT 10214013	-----	00388531 90000	58 17.10.2014
3.	MousamGraminUtthanSamaj SevaSamiti, Sehore	223330032	GAR 105	05.12.2013 to 28.03.2014	23330032 GAR 10514006	00494591 135000	-----	76 22.10.2014
4.	MousamGraminUtthanSamaj SevaSamiti, Sehore	223330032	GAR 105	05.12.2013 to 28.03.2014	23330032 GAR 10514006	-----	00494581 135000	76 22.10.2014
Total							2,25,000	

Appendix 3.20.1
(Reference: Paragraph 3.20, Page No. 216)
Statement showing total no. of grain banks closed and expenditure incurred on account of establishment of grain bank and cost of food grain

Name of district	Years	No. of Village grain banks sanctioned	No. of Village grain banks established	Expenditure on establishment of grain Banks	Quantity of food grain (in M.T.)		Rate of food grain Per M.T.		Cost of food grain		Total Amount
					Wheat	Rice	Wheat	Rice	Wheat	Rice	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(5)+(10)+(11)
Mandla	2006-07	189	189	26,46,000	756	0	9829.9	12862	74,31,404.4	0	1,00,77,404.4
	2007-08	100	100	14,00,000	400	0	13074.1	0	52,29,640	0	66,29,640
	2008-09	279	279	40,82,723	1116	0	14588	0	1,62,80,208	0	2,03,62,931
	2010-11	1119	1119	1,56,66,000	4476	0	15439.3	0	6,91,06,306.8	0	8,47,72,306.8
	Total	1687	1687	2,37,94,723	6748	0	0	0	9,80,47,559.2	0	12,18,42,282.2
Dindori	2006-07	121	121	12,94,700	484	0	9829.9	0	47,57,671.6	0	6052371.6
	2007-08	70	70	8,54,000	280	0	13074.1	0	36,60,748	0	4514748
	2008-09	172	172	20,98,400	688	0	14588	0	100,36,544	0	12134944
	Total	363	363	42,47,100	1452	0	0	0	1,84,54,963.6	0	2,27,02,063.6
Sehore	2006-07	10	10	1,40,000	20	0	9829.9	12862	196598	0	3,36,598
	2008-09	20	20	2,80,000	80	0	14588	0	1167040	0	14,47,040
	Total	30	30	4,20,000	100	0	0	0	13,63,638	0	17,83,638
Jhabua	2006-07	162	162	2,91,600	648	0	9829.9	0	63,69,775.2	0	6661375.2
	2007-08	70	70	9,80,000	280	0	13074.1	0	36,60,748	0	46,40,748
	2008-09	255	255	35,70,000	1020	0	14588	0	1,48,79,760	0	1,84,49,760
	2010-11	126	0	0	0	0	0	0	0	0	0
	Total	613	487	48,41,600	1948	0	0	0	2,49,10,283.2	0	2,97,51,883.2
Barwani	2006-07	93	93	0	186	186	9829.9	12862	1828361.4	2392332	4220693.4
	2007-08	59	59	826000	236	0	13074.1	0	3085487.6	0	3911487.6
	2008-09	127	127	1778000	508	0	14588	0	7410704	0	9188704
	Total	279	279	26,04,000	930	186	0	0	1,23,24,553	2392332	1,73,20,885
Grand Total	2972	2846	3,59,07,423	11178	186	0	0	15,51,00,997	23,92,332	19,34,00,752	

Appendix-3.21.1
(Reference: Paragraph 3.21, Page No. 219)
Statement showing component wise details of amount sanctioned and expenditure incurred as intimated to NRCD, MoEF

Sl. No.	Name of components of Project	Cost of components sanctioned by NRCD (₹ in lakh)	Expenditure (₹ in lakh)	Status of work
A. Core components				
1.	Interception and diversion work(total length of trunk sewer to be laid 3.43 Kms)	490.32	-----	Work not started
2.	Sewage pumping station			
	(a) Intermediate pumping station	88.79	-----	
	(b) Terminal pumping station along with the rising main up to the STP	385.36	-----	
3.	Sewage Treatment Plant (of 12 MLD capacity)	284.78	-----	
4.	De-silting (in an area of 35.69 ha)	68.63	-----	
5.	Retaining wall of 558 m along lake stretch-IV	17.94	-----	
6.	Stone pitching in a length of 1800 m along lake stretch III &IV	26.27	-----	
7.	Storm water drains	257.00	-----	
B. Non-core components				
8.	Catchment area treatment	140.02	2.93	
9.	Lake front development for stretch- I & II	82.81	24.21	
10.	Low Cost Sanitation/Toilet blocks	47.64	55.01	
11.	Chain link fencing in a length of 1730 m	24.22	-----	
12.	Bathing ghats	7.39	-----	
13.	Floating fountains and diffused aerators	35.00	15.30	
14.	Monitoring of lake water quality	9.00	0.19	
15.	Public participation and awareness campaigns	10.00	-----	
TOTAL		1975.17	97.64	
	Add centages @ 8%	158.01	79.86*	
Total project cost		2133.18	177.50	
	Government of India share @ 70%	1493		
	State Government share @ 30%	640		

* This includes an amount of ₹49.50 lakh incurred by EPCO.

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