**Passage 1**

**Read the passage given below and rewrite the gist of the paragraph ( precis ) one third the size of the original passage**

We observed inconsistencies in the evaluation of applications for allotment of plots. Of the 211 applications received during 2015-19, the Scrutiny Committee considered 25 applications as ‘complete’ though the applicants did not submit the requisite documents with their applications*.*The committee did not enter into correspondence with such applicants for submission of wanting documents within the prescribed period of seven working days after scrutiny. The Screening Committee also considered the incomplete applications and recommended them for allotment at par with other (complete) applications.

The Screening Committee prepared merit list of applicants based on the marks awarded to them on seven parameters for recommending names for allotment of plots. Three out of the seven parameters were already prescribed in the State IDC Allotment Regulations, 2014 while the remaining four parameters were formulated by the Screening Committee. However, no guidelines were framed for assigning points for these four parameters, namely genuineness/credentials of applicants, viability of project, employment generation and investment potential, leading to arbitrary evaluation of applications. Consequently, in case of 53 applicants, the marks awarded for employment generation had no relation to the number of persons employed while in case of
60 applicants, the marks awarded for investment potential had no relation to the investment committed by them. Though such arbitrariness in awarding marks had been pointed out in the earlier Performance Audit, the Corporation took no remedial action.

In a transparent process of allotment, there should not be any alteration/insertion of entries in the application form/documents after submission of application. The plot size applied for by an applicant was discernible from the application form and other documents submitted by him/her. The applicant paid security deposit for the plot as per the plot size applied for. We observed instances where the plot size mentioned in the application form was overwritten/corrected or a new plot size was inserted beside the original entry without attestation. The plot size entry in the detailed project report (DPR) and other documents submitted by the applicant, therefore, varied with that entered in the application form. The security deposit paid by the applicant at the time of submission of application also varied with the new plot size entered in the application form. This implied that the modifications or insertions were carried out after receipt of applications, which compromised transparency in the evaluation process.

The newspaper advertisement inviting applications for allotment clearly mentioned the plot number and the plot size/area. The applicants were required to apply for the advertised plot number and size. Some applicants submitted a single application for a range of plot size(s). We observed that their applications were not considered for each of the advertised plot size(s) within the range applied for. Instead, the applicant was allotted plot of a different size after correcting/inserting another (allotted) plot size beside the original entry in the application form. The altered/new entry was considered for evaluation of applications, which vitiated fairness and transparency in evaluation/ screening process and led to improper allotment of plots.

The arbitrariness in evaluation of applications and allotment of plots was evident from the fact that six applicants were considered for plot size they had not applied for but for a different plot size (by modifying/inserting entries in application form) while three applicants[[1]](#footnote-1) were considered for the plot size they had applied for as well as for a different plot size. Those nine applicants were finally allotted plots of size other than that they had applied for. This had a cascading effect on allotment of plots to other applicants as their applications were also modified to accommodate a particular applicant.

There were also cases where applicants were allotted plots by awarding priority/extra marks without verifying facts and without requisite proof/ document for the same on record.

**Passage 2**

**Read the passage given below and rewrite the gist of the paragraph ( precis ) one third the size of the original passage**

The Government (Receipts and Payments) Rules, 1997 stipulates that all monetary transactions should be entered in the cash book as soon as they occur and should be attested by the head of the office as token of check. It is also stipulated that the cash book should be closed regularly and completely checked by the head of the office and verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of cash book. These are the control mechanisms to prevent frauds or misuse of public money.

The Government has a Circuit House having 41 residential rooms, six VVIP suites and a restaurant. While the allotment of rooms is done by the General Administration Department of the State Government, the responsibility for up-keep and maintenance of Circuit House and collection of room rent rests with a private contractor. As per prescribed procedure, the rent collected by the outsourced contractor is handed over to the Assistant Engineer (AE), Sub-Division V of Division I of Public Works Department (PWD), who subsequently deposits it with PWD Division I with a remittance letter.

The Cashier of Division I acknowledges the cash receipts (in GAR 5), records it in the Division’s cash book and remits the same into the Government Account. The counterfoil of receipts is retained by the Cashier while the AE, Sub-Division V attaches the original receipts with the records of the Sub-division.

Audit scrutiny of records of the AE, Sub-Division V revealed that between
April 2012 and April 2018, the Sub-Division collected Rs. 1.65 crore
(through 1,155 receipts) towards rent for the Circuit House and handed over the same to the Cashier of Division I. However, against Rs. 25.59 lakh collected through 100 of these 1,155 receipts (issued between 18 March 2013 and 09 April 2018), the Cashier of Division I recorded only Rs. 10.43 lakh in the cash book, thereby misappropriating Rs. 15.16 lakh. The receipt-wise misappropriation ranged between Rs. 1,000 and Rs. 60,000[[2]](#footnote-2).

Cross-examination of the remittance letters and the original cash receipts held by Sub-Division V with the cash book of Division I revealed that while the Cashier acknowledged the actual cash receipts (in GAR 5), he manipulated the transactions subsequently by posting/recording reduced amount in the counterfoils of GAR 5 as well as the cash book and misappropriated the difference.

Further, being the drawing and disbursing officer, the Executive Engineer (EE), PWD Division I was duty-bound to attest all the entries in the cash book. However, this was not done regularly, thus, violating the provisions of Government (Receipts and Payments) Rules, 1997. Besides, neither the EE nor any designated authority of Division I cross-checked/verified the cash book entries or the amounts recorded in the counterfoils with those mentioned in the remittance letters issued by Sub-Division V. Gross negligence on the part of the appropriate authorities allowed the misappropriation to go undetected over five years.

The EE, PWD Division I confirmed the audit findings in September 2018. The accused Cashier was placed (December 2018) under suspension by the PWD and the matter had been referred to the Anti-Corruption Branch (ACB), Directorate of Vigilance for further investigations. The ACB registered a First Information Report in February 2019 and investigations were in progress as of March 2020.

Thus, lack of monitoring and failure to follow the prescribed control procedures facilitated misappropriation of Government receipts of Rs. 15.16 lakh by the Cashier.

The matter was referred to the Government in July 2019; the reply was awaited as of March 2020.

**Passage 3**

**Read the passage given below and rewrite the gist of the paragraph ( precis ) one third the size of the original passage**

In order to provide additional space required for various Government offices and also to house the offices paying huge amount of rent to private parties, the State Government decided (November 2012) to hire premises that were ready to move in and simultaneously directed the General Administration Department (GAD) to identify land for construction of building to accommodate Government offices. The GAD invited (February 2013) expression of interest (EoI) from the owners of commercial premises for suitable office space measuring 6,000 sqm to 7,000 sqm on hire purchase basis for a period of three years extendable to six years, if required.

Against the EoI, three bids were received in March 2013. A five members Committee under the Chairmanship of the Principal Secretary (Public Works Department) inspected (April 2013) the premises offered by the bidders and recommended Apex Computers and Engineering Services (ACES), who had offered the maximum space, for consideration of the State Government.

In January 2014, the State Government signed a lease deed with ACES for hiring a total office space of 5,416.50 sqm in two adjacent commercial buildings at Plaza, P 4,841 sqm in SPACES building and 575.50 sqm in K Towers – at a negotiated monthly rental of Rs. 42.93 lakh for a period of three years commencing from 01 November 2013 to
31 October 2016. The State Government extended the lease for a further period of three years from 01 November 2016 to 31 October 2019.

Audit observed that since the leased premises were not in ready-to-move condition, the State Government roped in (18 November 2013) State Infrastructure Development Corporation (SIDC) for carrying out internal modifications in the premises as per requirements of the allottee departments. ACES handed over the possession of premises to SIDC between 27 November 2013 and 20 March 2014. The modifications were scheduled to be completed in three months between August 2014 and November 2014, against which, the modifications were actually completed at a cost of Rs. 5.89 crore in September 2016, a delay of almost two years. Thus, while the initial three years of the six years of the lease period was spent on providing interiors to the premises, huge public investment in private properties indicated scant regard for value for money.

Pending internal modifications, while the allottee departments could not shift to the leased premises for periods ranging from five months to 35 months, the State Government paid rent of Rs. 11.17 crore to ACES for the intervening non-occupied period, which was nugatory.

The Secretary, GAD stated (June 2018) that the expenditure cannot be considered as wasteful since all the departments who were allotted the premises had their own internal modifications to be undertaken before occupying the allotted premises.

The contention of the Secretary is not tenable as the rent was paid for the premises without any Government departments using it. Further, while the Government’s initial directive (December 2012) was to identify and hire ‘readymade’ premises, the EoI issued in February 2013 did not mention this critical requirement. This eventually led to huge public investment on interiors post-hiring. The Government could also have moderated its investment on interiors to enable the offices to shift to the new premises faster.

The matter was referred to the Government in July 2018; their reply was awaited as of June 2019.

1. [↑](#footnote-ref-1)
2. Receipt No.471/2 dated 30.05.2013 (for Rs. 1,000) and Receipt No.720/36 dated 05.06.2017
(for Rs, 60,000) [↑](#footnote-ref-2)