PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.

2. **Chapter 1** of this report indicates auditee profile, authority for audit, planning and conduct of audit, organizational structure of office of the Principal Accountant General (Civil Audit) and response of the Departments to the draft paragraphs. Highlights of audit observations included in this report have also been brought out in this Chapter.

3. **Chapter 2** deals with the findings of performance audit while **Chapter 3** covers audit of transactions in various departments including autonomous bodies. **Chapter 4** comments on functioning of a Government Department.

4. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2009-10 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2009-10 have also been included, wherever necessary.

Chapter 1

Introduction

1.1 About this Report

This Report of the Comptroller and Auditor General of India (C&AG) relates to matters arising from compliance audit of the transactions of the Civil and Works departments of the Government of Uttar Pradesh, Centrally sponsored and State plan schemes and audit of autonomous bodies of the State, including performance audit of selected schemes and departments.

The primary purpose of the Report is to bring to the notice of the State Legislature, important results of audit. Auditing standards require that the materiality level of reporting should be commensurate with the nature, volume and magnitude of transactions. The findings of audit are expected to enable the Executive to take the corrective action as also to frame policies and directives that lead to improved financial management of the organizations, thus contributing to better governance.

Compliance audit refers to examination of the transactions relating to expenditure, receipts, assets and liabilities of the audited entities to ascertain whether the provision of the Constitution of India, applicable laws, rules and regulations and various orders and instructions issued by the competent authorities are being complied with.

Performance audit is an independent assessment or examination of the extent to which an organisation, programme or scheme operates economically, efficiently and effectively.

This Chapter provides the auditee profile, planning and extent of audit and follow-up on audit reports. Chapter 2 of this Report deals with the findings of performance audit and Chapter 3 deals with compliance audit in the various departments and autonomous bodies. Chapter 4 contains results of CCO based audit of Animal Husbandry Department.

The cases mentioned in the Report are those which came to notice in the course of test audit of accounts during 2009-10 as well as those which had come to light in earlier years but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2009-10 have also been included wherever necessary.

1.2 Auditee profile

There are 72 departments at the Secretariat level, headed by Chief Secretary/ Principal Secretaries/Secretaries who are assisted by the Special Secretaries, Deputy Secretaries and Directors and subordinates officers under them and 23 autonomous bodies which are under audit jurisdiction of the Principal Accountant General (Civil Audit), Uttar Pradesh, Allahabad.

The comparative position of expenditure of the Government during 2009-10 and in the preceding two years is given in **Table** below.

(₹ in crore)

Particular	2007-08			2008-09			2009-10		
	Plan	Non-plan	Total	Plan	Non-plan	Total	Plan	Non-plan	Total
Revenue expenditure									
General services	92.85	26,457.90	26,550.75	211.94	29,557.38	29,769.32	824.29	39,817.01	40,641.30
Social services	8,213.70	14,871.87	23,085.57	11,584.22	16,961.79	28,546.01	10,998.49	21,065.79	32,064.28
Economic services	3,437.34	8,600.06	12,037.40	5495.18	8654.17	14,149.35	3,878.40	9,429.60	13,308.00
Grants-in-aid	0.03	3549.46	3549.49	-	3,504.21	3504.21	-	3,360.03	3,360.03
Total (1)	**11,743.92**	**53,479.29**	**65,223.21**	**17,291.34**	**58,677.55**	**75,968.89**	**15,701.18**	**73,672.43**	**89,373.61**
Capital expenditure									
Capital Outlay **(2)**	13,719.84	3,230.54	16,950.38	18,087.49	4,258.23	22,345.72	19,224.48	5,866.75	25,091.23
Loans and Advances disbursed **(3)**	367.44	374.52	741.96	390.33	416.68	807.01	209.23	732.62	941.85
Payment of Public Debt (4)	---	**5,368.87**	**5,368.87**	---	**6,776.49**	**6,776.49**	-	**7,668.59**	**7,668.59**
Total disbursement out of Consolidated Fund (1+2+3+4)	**25,831.20**	**62,453.22**	**88,284.42**	**35,769.16**	**70,128.95**	**1,05,898.11**	**19,433.71**	**14,267.96**	**33,701.67**
Contingency Fund	---	**116.72**	**116.72**	---	---	---	-	-	-
Public Account disbursements	---	**68,560.32**	**68,560.32**	---	**1,00,026.64**	**1,00,026.64**	-	**1,01,780.30**	**1,01,780.30**
Total	**25,831.20**	**1,31,130.26**	**1,56,961.46**	**35,769.16**	**1,70,155.59**	**2,05,924.75**	**19,433.71**	**1,16,048.26**	**1,35,481.97**

1.3 Authority for audit

The authority for audit by the C&AG is derived from the Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. Principal Accountant General (Civil Audit) conducted audit of expenditure of civil and works departments, autonomous bodies under sections 13, 14, 15, 19 and 20 of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The principles and methodology for compliance audit are prescribed in the manuals issued by the Comptroller & Auditor General.

1.4 Organisational structure of the office of the Principal Accountant General (Civil Audit), Uttar Pradesh.

Under the directions of the C&AG, the Principal Accountant General (Civil Audit), Uttar Pradesh, conducts audit of civil and works departments and autonomous bodies through two groups each for inspection of the civil and works departments, one group each for autonomous bodies and forest department. During 2009-10, 71 audit parties conducted compliance audit of the selected units under various civil and works departments of the State Government, autonomous bodies, externally aided projects, etc.

1.5 Planning and conduct of audit

Audit process commences with the assessment of risk of various Government departments/ organisations/ autonomous bodies and schemes/ projects, etc., based on expenditure, criticality/ complexity of activities, level of delegated financial powers, assessment of overall internal controls and the concerns of stakeholders. Previous audit findings are also considered in this exercise.

After completion of audit of each unit, Inspection Reports containing audit findings are issued to the head of the unit. The units are requested to furnish replies to the audit findings within one month of receipt of the Inspection Report. Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations arising out of these Inspection Reports are processed for inclusion in the audit reports.

During 2009-10, 15,800 party-days were used to carry out audit of 2,357 units out of 6,931 units of various departments/ organisations. The audit plan covered those units/entities which were vulnerable to significant risk, as per the assessment.

1.6 Significant observations of Performance Audit

Performance audit is undertaken to ensure whether the Government programmes have achieved the desired objectives at the minimum cost and given the intended benefits. In the last few years, Audit has reported on several significant deficiencies in implementation of various programmes/ activities through performance audits, as well as on the quality of internal controls in selected departments, which impact on the success of programmes and functioning of the departments.

This report contains results of performance audit of Implementation of *Vidhan Mandal Kshetriya Vikas Nidhi,* Urban Health Services, Implementation of State Road Fund scheme and e-Governance in Information Technology and Electronics Department. Besides, department-centric audit of Animal Husbandry Department was conducted**.** The focus has been on auditing the specific programmes/schemes and offering suitable recommendations, with the intention of providing an aid to the Executive in taking corrective action and improving service delivery to the citizens. The salient features of the performance audits are discussed below.

1.6.1 Implementation of Vidhan Mandal Kshetriya Vikas Nidhi

With a view to enabling the Legislators to address the locally felt needs of their constituencies, the Government launched (1998-99) *Vidhan Mandal Kshetriya Vikas Nidhi*. The performance audit of the *Nidhi*, covering the period of 2005-10 revealed that huge amounts remained unspent at the close of each financial year. The variations in the accounts remained un-reconciled.

Substantial number of works did not relate to the locally felt needs. Inadmissible/ irregular and non-durable projects were executed in violation of the guidelines. Besides, not only a substantial number of works were lying incomplete, a large number of projects spilled over.

(Paragraph 2.1)

1.6.2 Urban Health Services

In order to provide good quality specialized medical services to the people, the Government decided to upgrade health facilities by establishing hospitals and trauma centres in urban areas during the Eleventh Plan (2007-12). Performance audit, covering the period of 2007-10 revealed that codal provisions for preparation of budget were not followed. The plan of action for procurement of equipment was not finalized delaying purchase of advanced medical devices. There was substantial shortage of medical/ para medical staff impacting adversely the department's ability to cater to the medical care needs of the people. None of the seven 100 bedded and two 300 bedded hospitals were completed by the targeted date. Besides, construction of a children's hospital in Lucknow and TB cum-General Hospital at Gorakhpur was not taken up due to non-availability of land.

(Paragraph 2.2)

1.6.3 Implementation of State Road Fund scheme

With a view to keeping the State roads free of potholes and patches by continuously maintaining and repairing, the Government created (1998) the State Road Fund and levied additional sales tax on diesel and petrol forming the receipts of the Fund. Performance audit of the State Road Fund scheme, covering the period 2005-10, revealed that the Public Works Department, which was the nodal department, maintained the roads falling under its jurisdiction only and did not consider the roads belonging to other departments/bodies. Identification of roads for renewal and maintenance without relevant data showed lack of transparency in their selection. Fifty-two *per cent* to 59 *per cent* of roads were not maintained during the period of review. There were also cases of surrender of funds and parking of funds in PLA.

(Paragraph 2.3)

1.6.4 e-Governance in Uttar Pradesh

With a view to making all Government services accessible to the common man through common service delivery outlets and ensuring efficiency and transparency, etc. at affordable costs, the Government implemented (May 2006) Centrally sponsored 'National e-Governance Programme'. Under the programme, Information Technology core infrastructure like State Wide Area Network, State Data Centre and Common Service Centres was to be established. Performance audit of the programme covering the period 2006-10 revealed that Information Technology core infrastructure could not be established and made operational even after lapse of four years. In absence of availability of Government to Citizen (G2C) services State Wide Area

Network could not be utilized optimally, whereas the State Data Centre project was still at the tendering stage. Data digitized for various departments was neither used nor updated. Inter-connectivity amongst various departments for information sharing and service delivery could also not be achieved in absence of finalization of the State Mission Mode Projects.

(Paragraph 2.4)

1.6.5 Department centric audit of Animal Husbandry Department

The aim of the Animal Husbandry Department is to bring about qualitative and quantitative improvement in production potential of livestock and disease control. Audit of the department revealed that due to inadequate manpower, financial resources and infrastructure, the objectives were not largely fulfilled as target of vaccinations to encounter several livestock diseases and artificial insemination were not achieved. Due to insufficient funds for medicines/ chemicals and a valid licence for departmental manufacturing of vaccines, sufficient quantity of these was not available at the hospitals for treatment of livestock. Scheme for creation of Self Help Groups to provide self employment and prevent migration from villages was not implemented and monitored properly. Backyard scheme for improving livelihood of Scheduled Castes in poor category was also not successful due to improper planning.

(Paragraph 4.1)

1.7 Significant audit observations during Compliance Audit

Audit observed significant deficiencies in critical areas, which impact the effectiveness of the State Government. Some important findings of the compliance audit (23 paragraphs) have also been reported. The major observations relate to:

- Non-compliance with rules and regulations.
- Audit against propriety and cases of expenditure without adequate justification.
- Failure of oversight/governance.
- Persistent and pervasive irregularities.

1.7.1 Non-compliance with rules and regulations

For sound financial administration and control, it is essential that expenditure conforms to financial rules, regulations and orders issued by the competent authority. This helps in maintaining financial discipline and prevents irregularities, misappropriation and frauds. This section of non-compliance with rules and regulations brings out observations involving ₹ 28.22 crore. Some of these are as under.

Advance purchase of cement concrete tiles by Chief Engineer (Madhaya Ganga) under Irrigation Department in excess of requirement, resulted in locking up of ₹ 5.15 crore for two years.

(Paragraph 3.1.1)

Providing costlier overlay of bituminous macadam in widening of a road by the Public Works Department in violation of IRC specifications resulted in avoidable expenditure of ₹ 3.68 crore

(Paragraph 3.1.2)

Failure to observe financial rules by the Irrigation Department rendered the expenditure of ₹ 1.69 crore unfruitful on incomplete metalled roads of Kunwarpur and Pandeypur distributaries.

(Paragraph 3.1.3)

Slackness in adherence to internal control system facilitated misappropriation of bitumen costing ₹ 1.75 crore in Public Works Department.

(Paragraph 3.1.4)

Failure to adhere to the model bid document by the Superintendent Engineers of Public Works Department resulted in undue benefit of ₹ 1.51 crore to the contractors.

(Paragraph 3.1.5)

1.7.2 Audit against propriety and cases of expenditure without adequate justification

Authorisation of expenditure from public funds has to be guided by the principles of propriety and efficiency of public expenditure. Authorities empowered to incur expenditure are expected to enforce the same vigilance as a person of ordinary prudence would exercise in respect of his own money. Audit scrutiny revealed instances of impropriety and extra expenditure amounting to ₹ 47.56 crore. Some of the important audit findings are as under.

Due to improper planning by the Forest Department, an irregular expenditure of ₹ 40.10 crore was incurred on special plantation drive in Bundelkhand region.

(Paragraph 3.2.1)

An avoidable extra payment of ₹ 1.87 crore to a construction company was made by the Irrigation Department for delayed payment of decretal amount.

(Paragraph 3.2.2)

Lack of planning by the Jail Administration and Reforms Department led to wasteful expenditure of ₹ four crore on an incomplete structure of a medium security jail.

(Paragraph 3.2.3)

For want of operating staff, a Direct Circulatory Rotary rig machine and auxiliary equipment, procured at a cost ₹ 1.03 crore by the Chief Engineer, Minor Irrigation Department in January 2009, was lying idle.

(Paragraph 3.2.4)

Non-identification of slum dwellers by the Urban Development Department led to unfruitful expenditure of ₹ 54.80 crore on construction of 274 dwelling units under VAMBAY scheme.

(Paragraph 3.2.5)

1.7.3 Failure of oversight/ governance

The Government has an obligation to improve the quality of life of the people in the area of health, education, development and upgradation of infrastructure, public services, etc. Audit noticed instances where the funds released by the Government for creating public assets, remained unutilized/ blocked or proved unfruitful/ unproductive due to indecisiveness, lack of administrative oversight and concerted action at various levels. Cases of failure of oversight/ governance noticed in audit amounted to ₹ 58.43 crore. Some important findings are as under.

Due to non-approval of rules by the Government, Revolving Fund could not be operated by the Uttar Pradesh Council of Agriculture Research for carrying out works such as strengthening of the agriculture related works and creation of statistical data base, etc.

(Paragraph 3.3.1)

Due to non-approval of the revised estimates of a project on development of a park in Mainpuri district by Horticulture Department and a decision to cancel it half-way rendered the expenditure of ₹ 2.76 crore thereon wasteful.

(Paragraph 3.3.2)

Inadequate planning by the Chief Engineer, Saryu Pariyojna-I, Faizabad under the Irrigation Department in construction of an Afflux Bund on left side of the river Saryu resulted in unfruitful expenditure of ₹ 2.43 crore.

(Paragraph 3.3.3)

Failure to adhere to the technical instructions of the Indian Institute of Technology, Roorkee by the Irrigation Department, rendered an expenditure

of ₹ 2.24 crore on construction of Rohni weir in Maharajganj district wasteful.

(Paragraph 3.3.4)

Inconsistency in the decision of the Jail Administration and Reforms Department in site selection for a prison in Ambedkarnagar, rendered the expenditure of ₹ 10 crore unfruitful apart from the delay in construction of the prison.

(Paragraph 3.3.5)

Due to lack of coordination and monitoring, unfruitful expenditure of ₹ 1.12 crore was incurred by the Women and Child Development Department on construction of 125 buildings, besides construction of 227 buildings was not taken up even after three years of their sanction.

(Paragraph 3.3.7)

Due to delay in handing over of stadia coupled with failure to appoint trainers etc., by the Youth Welfare Department, an expenditure of ₹ 18.31 crore on 50 stadia and purchase of sports material was rendered unfruitful.

(Paragraph 3.3.8)

1.7.4 Persistent and pervasive irregularities

An irregularity is considered persistent if it occurs year after year. It is deemed pervasive when prevalent in the entire system. Recurrence of irregularities, despite being pointed out in earlier audits is indicative of slackness on the part of the executive and lack of effective monitoring. This in turn encourages willful deviations from observance of rules/ regulations and results in weakening of administrative structure. Audit observed instances of persistent and pervasive irregularities of ₹ 3.79 crore. Some important audit findings are as under.

Irregular drawal of ₹ 3.79 crore by Executive Engineers of Irrigation Department from the treasuries and retaining it outside the Government account put an avoidable interest burden of ₹ 32 lakh on the Government.

(Paragraph 3.4.1)

1.8 Response of the departments to the draft Performance Reviews and Audit Paragraphs

The draft performance reviews and audit paragraphs are forwarded to the Principal Secretaries/ Secretaries of the departments concerned drawing their attention to the audit findings and requesting them to send their responses within six weeks. It is brought to their personal attention that in view of likely inclusion of such paragraphs in the Audit Reports of the Comptroller and

Auditor General of India, which are placed before Uttar Pradesh Legislature, it would be desirable to include their comments on the matter. They are also advised to have meetings with the Principal Accountant General to discuss the performance reviews/ draft audit paragraphs, proposed for Audit Reports. The performance reviews/ draft audit paragraphs proposed for inclusion in this report were forwarded to Principal Secretaries/ Secretaries concerned and their replies and results of discussions have been incorporated in the Report at appropriate places.

1.9 Follow up on Audit Reports

At the end of March 2010, 1,023 paragraphs/reviews were pending for discussion in the Public Accounts Committee. These paragraphs/ reviews pertained to the periods 1983-84 to 2007-08, except of the years 1997-98 and 2002-03. The discussion by the Public Accounts Committee on the paragraphs/ reviews of the Audit Reports for the years 2004-05, 2005-06 and 2006-07 was in progress and those for 2007-08 and 2008-09 were yet to be taken up.

Chapter 2

Performance Audit

This chapter contains results of performance audit of Implementation of *Vidhan Mandal Kshetriya Vikas Nidhi*, Urban Health Services, State Road Fund Scheme and e-Governance in the Information and Technology Department.

RURAL DEVELOPMENT DEPARTMENT

2.1 Implementation of *Vidhan Mandal Kshetriya Vikas Nidhi*

Executive summary

With a view to enabling the Legislators to address the locally felt needs of the people of their constituencies, the Government launched (1998-99) *Vidhan Mandal Kshetriya Vikas Nidhi* (*NIDHI*). The amount of annual grant for each Legislator was ₹ 1.25 crore (₹ one crore upto 2006-07). The performance audit of the *NIDHI* covering the period 2005-10 during which ₹ 2,716.99 crore was spent, revealed the following.

- Due to delayed submission of the proposals by the Legislators, huge amount remained unspent in the Personal Ledger Accounts at the close of each financial year. At the close of March 2010, the overall unspent balance amounted to ₹ 385.58 crore. ₹ 11.36 crore were also deposited (2008-10) in Government's revenue accounts.
- There were variations in the accounts maintained by the Commissioner, Rural Development and District Rural Development Agencies as the balances were carried forward either short or excess with net short accounting of ₹ 29.31 crore.
- Sanction to works did not relate to the locally felt needs exclusively. Out of ₹ 815.56 crore, ₹ 669.02 crore (82 *per cent*) were spent on roads and school buildings. In seven constituencies *cent per cent* funds were spent on construction of school buildings.
- Due to delay in recommending the projects by the Legislators and their sanction by District Rural Development Agencies and execution by implementing agencies, a substantial numbers of projects spilled over.
- Against the set benchmarks in the guidelines, 334 inadmissible/ irregular and non-durable projects costing ₹ 11.78 crore were sanctioned and executed.
- 575 projects costing ₹ 10.98 crore were lying incomplete due to selection of ineligible implementing agencies.
- 15,346 projects costing ₹ 461.71 crore were completed but not handed over to the local bodies for their upkeep and maintenance.

2.1.1. Introduction

The Government, in 1998-99, launched the *Vidhan Mandal Kshetriya Vikas Nidhi* (*NIDHI*). Its objective was to enable 504 Legislators of the State to address the locally felt needs of the people of their constituencies such as construction of roads, school buildings, etc.[1]

As per the strategy adopted, the Government sanctioned grants at the rate of ₹ 1.25 crore (₹ one crore upto 2006-07) in two installments for each Legislator and placed the amount at the disposal of the Chief Development Officers of the districts to whom the Legislators recommended the works for execution in their constituencies.

2.1.2. Organisational set-up

The Principal Secretary, Rural Development Department, assisted by the Commissioner, Rural Development was responsible for implementation of the *NIDHI*. At the district level, while the Chief Development Officers (CDOs) were overall in-charge of the *NIDHI*, the Project Directors, District Rural Development Agencies (DRDAs) were responsible for receipt and release of funds and maintenance of their accounts. Panchayati Raj Institutions, Rural Engineering Services, Public Works Department, etc., were the implementing agencies.

2.1.3. Audit objectives

The main audit objectives were to examine whether:

- financial management resulted in economic, efficient and effective utilisation of resources;
- works were planned, sanctioned and executed after requisite approvals to meet the locally felt needs; and
- internal controls and monitoring was effective.

2.1.4. Scope of audit and methodology

Audit examined the records relating to the implementation of the *NIDHI* for period 2005-10 in the office of the Commissioner, Rural Development at Lucknow and 18 DRDAs[2] out of 71, selected on the basis of statistical sampling using Probability Proportionate to Size With Replacement method.

An entry conference was held in May 2010 with the Principal Secretary, Rural Development Department. In the conference, the Audit Objectives, Criteria and Scope of Audit were discussed.

---

[1] Minor bridges, drinking water facilities, drains, public latrines, public library, cultural and sports activities, purchase of furniture, books and computers for school and colleges, etc.

[2] Agra, Allahabad, Bareilly, Bulandshahar, Chandauli, Etah, Gorakhpur, Jhansi, Lucknow, Mathura, Mau, Meerut, Muzaffarnagar, Saharanpur, Sonebhadra, Srawasti, Unnao and Varanasi

An exit conference was held in October 2010 with the Secretary, Rural Development Department. In the conference, the results of performance audit were discussed and the recommendations of Audit were accepted.

Audit findings

2.1.5. Fund management

The Government sanctioned grants each year for each Legislator for transfer to PLAs[3] in the Public Account. Transfers to PLAs were booked as capital expenditure in the books of accounts maintained by the Principal Accountant General (Accounts and Entitlement), Allahabad.

2.1.5.1 Resource allocation and utilisation

Based on the information made available by the Commissioner, Rural Development, the year-wise allotment of funds and expenditure there against is brought out in **Table 1**.

Table 1: Year-wise allotment and expenditure

(₹ in crore)

Year	Opening Balance	Allotments made and credited to PLAs	Total fund available	Expenditure incurred / (Percentage to total funds available)	Closing Balance	Difference in opening and closing balances
2005-06	235.13	504.00	739.13	526.81 (71)	212.32	
2006-07	215.26	504.00	719.26	521.92 (73)	197.34	(+)2.94
2007-08	196.72	628.75	825.47	470.42 (57)	355.05	(-)0.62
2008-09	345.36	630.00	975.36	624.41 (64)	350.95	(-)9.69
2009-10	329.01	630.00	959.01	573.43 (60)	385.58	(-)21.94
Total		**2896.75**		**2716.99**		**(-) 29.31**

(Source: Commissioner, Rural Development, Lucknow)

Out of ₹ 2,896.75 crore credited to PLAs, ₹ 2,716.99 crore were spent on the *NIDHI* and ₹ 385.58 crore were lying unspent in PLAs at the close of March 2010. Audit scrutiny revealed as under:

2.1.5.2 Slow progress of expenditure and huge unspent balances

Unjustified increase in the annual allotment to Legislators

The progress of expenditure was very slow due to delayed submission of proposals by the Legislators for execution of works despite Government's instructions (October 2000) to the CDOs to approach the Legislators for early submission of proposals. As a result, the projects could not be identified leading to accumulation of huge unspent balance of ₹ 385.58 crore at the close of 2009-10.

Moreover, in 12 out of 18 test checked districts ₹ 11.36 crore were deposited in the revenue accounts of the Government during 2008-10 ***(Appendix-2.1.1)*** under the orders (August 2008 and June 2009) of the Finance Department.

[3] Personal Ledger Accounts: are banking accounts opened and maintained in the treasury.

The amount represented unspent balance of ₹ 5.99 crore in respect of incomplete works and ₹ 5.37 crore for which no works were proposed by the Legislators.

In view of the slow progress of expenditure during the entire review period, increase of ₹ 25 lakh in the annual allotment to each Legislator from 2007-08 proved unjustified.

2.1.5.3 Variations in the accounts

Variations in the opening and closing balances

PLA records of the Commissioner Rural Development, revealed that balances were carried forward either short or excess. While at the end of 2005-06, ₹ 2.94 crore were carried forward in excess, during 2006-09 ₹ 32.25 crore were carried forward short leading to a net short accountal of ₹ 29.31 crore. During test check of records of eight out of 18 districts, it was revealed that amounts were carried forward short/ excess due to incorrect reporting of balances by the DRDAs as mentioned below:

- Due to incorrect reporting by the DRDAs of five districts[4], ₹ 1.53 crore were accounted for in excess and ₹ 3.22 crore short in the accounts maintained by the Commissioner, Rural Development. In three other districts[5], deposit of ₹ 3.69 crore in the Government account was not accounted as the concerned DRDAs did not indicate the amount due to absence of relevant column in the format prescribed for reporting financial progress.
- In Agra district, ₹ 63.49 lakh were transferred[6] to other districts However, the Commissioner, Rural Development accounted for ₹ 69.49 lakh. Similarly, in Mathura district, DRDA received ₹ 45.21 lakh from other districts which the Commissioner, Rural Development did not account for in his books. Likewise, in district Sonebhadra, DRDA received ₹ 1.18 crore from other districts and released ₹ 2.13 crore to them. The Commissioner, Rural Development did not account for these amounts.

Incorrect reporting and variations in the accounts during the review period indicated lax internal control and weak management.

The Secretary, during discussions (October 2010), stated that the accounts would be reconciled. The reply is not satisfactory as the Commissioner Rural Development who as the nodal agency was responsible for compilation of financial progress correctly and accurately, did not reconcile the accounts during the entire review period.

---

4 Agra: Short- ₹ 40 lakh (2006-07) and excess ₹ 92 lakh (2007-08), Etah: short ₹ 2.42 crore (2009-10); Jhansi: excess ₹ 0.28 crore (2008-09); Meerut: short- ₹ 40 lakh (2006-07) Sonebhadra: excess- ₹ 33 lakh (2008-09).

5 Allahabad; ₹ 222.23 lakh during 2008-09; Bulandshahar: ₹ 139.23 lakh during 2007-08 and Meerut: ₹ 7.98 lakh during 2008-09.

6 NIDHI's guidelines provided that if an area of a constituency falls under more than one district, a portion of the funds may be transferred to the DRDAs on the recommendation of the concerned Legislator.

2.1.5.4 Other irregularities

- ***Interest not deposited into the Government Account***

As per the guidelines, interest received on the amounts deposited in banks by the implementing agencies was to be returned to DRDAs for deposit in the Government Account. However, two DRDAs[7] did not deposit ₹ 30.69 lakh and retained it. The Government during discussions assured (October 2010) that the amount of interest earned will be deposited into the treasury.

- ***Levy of service charge***

The scheme guidelines prohibited payment of administrative/ centage charges to the implementing agencies for services rendered by them.

However, five test-checked DRDAs paid service charge of ₹ 2.78 lakh[8] to the UP Electronics Corporation, Lucknow on purchase (cost ₹ 42.56 lakh) of 38 Laptops, etc. The Secretary of the department, during discussions (October 2010), assured that service charge paid will be recovered.

2.1.6. Planning

Planning entails a clear definition of priorities by observing economy, efficiency, effectiveness and accountability in delivery of improved quality of services.

Audit observed that the scheme does not specify the mechanism to be adopted to ensure participation of various constituents like active forums of residents, local bodies, NGOs, etc., under Legislators' constituencies in identifying and recommending projects responsive to locally felt needs for balanced development.

2.1.6.1 Delayed submission of proposals by the Legislators

Legislators in 18 test checked districts proposed 46,906 projects for execution during 2005-10. In nine districts, where 20,688 projects were proposed, 9,545 proposals (46 *per cent, cost:* ₹ 220.25 crore) were submitted in the second and third quarter, 2,680 (13 *per cent,* cost: ₹ 49.29 crore) in the last quarter and 346 (cost: ₹ 7.66 crore) after lapse of the financial year ***(Appendix-2.1.2).*** In the remaining districts, the date of submission of 26,218 projects by Legislators was not available. The Secretary, during discussions (October 2010), stated that orders were already issued to speed-up execution of the projects.

Delayed submission of proposals by the Legislators delayed the execution of the projects.

---

7 DRDA, Saharanpur: ₹ 0.06 lakh and DRDA, Varanasi: ₹ 30.63 lakh

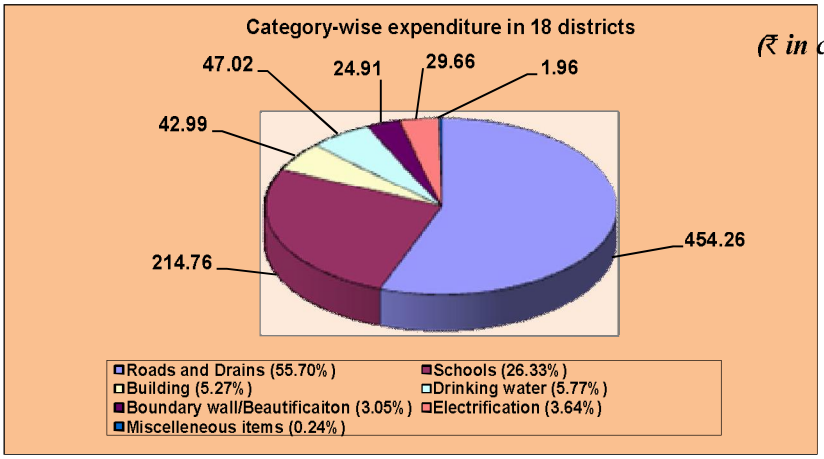
8 Bareilly (₹ 0.46 lakh), Gorakhpur (₹ 0.89 lakh), Meerut (₹ 0.36 lakh), Saharanpur (₹ 0.50 lakh) and Varanasi (₹ 0.57 lakh)

2.1.6.2 Sanction of works without any mechanism to assess the local need

82 per cent funds were sanctioned for roads and schools ignoring health, drinking water and sanitation

NIDHI's primary objective was to execute projects of locally felt needs and for balanced development. Emphasizing the creation of durable assets, the guidelines provided a list of 27 categories of works to be executed.

Data collected from the 18 districts test-checked and tabulated in seven major categories is detailed in the chart below:



The chart reveals that 82.03 *per cent* of funds were sanctioned for roads and schools only either negating or giving little emphasis to sectors like health, drinking water, sanitation, etc.

In 48 constituencies ***(Appendix-2.1.3)*** of 11 districts[9], funds ranging between 40 *per cent* and 70 *per cent* of annual allocations and in 25 constituencies ***(Appendix-2.1.4)*** of eight districts[10], funds ranging between 71 *per cent* and 100 *per cent* were spent on construction of school buildings. This included seven constituencies of four districts[11] where *cent per cent* allotted funds were spent on this item of work only. Sanction to works not related to locally felt needs exclusively defeated the primary objective of the scheme.

Further, in ten districts, ₹ 27.19 crore were given to 51 private/ aided institutions each receiving an amount ranging between ₹ 30 lakh to ₹ 2.36 crore as given in **Table 2**.

[9] Agra; Allahabad; Bareilly; Bulandshahar; Etah; Gorakhpur; Mathura; Mau; Meerut; Unnao and Varanasi
[10] Agra; Allahabad; Bareilly Etah, Gorakhpur; Mathura; Mau and Unnao
[11] Agra; Allahabad; Etah and Unnao

Table 2: District wise number of institutions receiving the amount

Sl. No.	District	No. of Educational Institution	No. of Works Sanctioned	Amount Sanctioned (` in crore)
1	Agra	09	38	3.70
2	Bulndshahar	02	09	0.88
3	Etah	07	31	3.00
4	Gorakhpur	11	75	6.22
5	Jhansi	03	25	2.04
6	Lucknow	06	55	5.50
7	Mau	04	21	1.76
8	Sonebhadra	03	19	1.36
9	Unnao	04	14	2.03
10	Varanasi	02	7	0.70
	Total	**51**	**294**	**27.19**

(***Source: Data extracted from records of DRDAs***)

The Secretary, during discussions (October 2010), stated that the works were executed as per Legislators' recommendations and the proposal for prescribing a financial limit, similar to MPLADS[12], was under consideration. The fact remains that sectors like health, drinking water, sanitation, etc., were given little emphasis.

2.1.6.3 Delay in sanction of projects

Lack of coordination between DRDAs and IAs together with shortage of technical staff impacted timely sanctioning of projects

The projects proposed by the Legislators were to be sanctioned by the DRDAs within 45 days, if otherwise acceptable, after examination of the estimates and physical survey of the proposed site.

Scrutiny revealed that delayed submission of detailed estimates by the implementing agencies to the DRDAs, despite Government's instructions (October 2000) under which the CDOs were to convene monthly meetings with them, eventually led to the delayed sanctioning of the projects. In nine out of 18 test checked districts, 3,387 works (cost: ₹ 84.84 crore) were sanctioned with delays ranging between one to 90 days and 1,142 works (cost: ₹ 32.29 crore) with delays above 90 days (***Appendix-2.1.5).***

The Project Director, DRDA, Bareilly stated (June 2010) that one Assistant Engineer and two Junior Engineers were unable to cope up with the increased work load of examining estimates and carrying out survey of proposed site.

Thus, lack of coordination between the DRDAs and the implementing agencies together with shortage of technical staff impacted upon timely sanctioning of the projects.

[12] Member of Parliament Local Area Development Scheme is a scheme for MPs under which a society could receive a maximum of ₹ 25 lakh

2.1.6.4 Non-formation of committees of technical departments

Committees of technical departments were not formed

The scheme guidelines provided for formation of a committee of technical departments at district level. Its function was to examine the estimates of the works and carry out site verification.

Audit observed that no such committee was constituted (2005-10) in any of the test checked districts except at Saharanpur where the committee, though formed, did not examine the estimates and carry out site verification during 2005-10.

The Secretary, during discussions (October 2010), stated that necessary instructions to constitute the committees would be issued. The fact remained that the implementation of the scheme was not effective in view of proper identification and execution of the projects.

2.1.7 Execution of projects

The overall status of the works taken up under the scheme during 2005-10 is given in **Table 3.**

Table 3: Overall physical progress

Year	Works sanctioned during the year	Works completed during the year	Works in progress during the year	Works not started during the year
2005-06	43,211	26,475	12,426	4,310
2006-07	43,836	25,670	15,166	3,000
2007-08	37,430	20,245	13,065	4,120
2008-09	31,861	15,758	13,408	2,695
2009-10	22,742	11,051	9,911	1,780
Total	**1,79,080**	**99,199**		

(Source: Commissioner, Rural Development, Lucknow)

The number of works sanctioned and completed during the period 2005-10 progressively decreased. The number of works in progress at the end of year ranged between 9,911 and 15,166 during 2005-10 which as per the scheme guidelines should not have spilled over.

In test checked districts 60.92 *per cent* of projects were completed in the year of their sanctions, 22.65 *per cent* were completed in the second year and 14.43 *per cent* works spilled over beyond two years. 14.43 *per cent* projects were lying incomplete or were in progress due to various reasons such as freezing of funds (by the Government) due to their non-utilisation and wrong selection of implementing agencies (by the DRDAs). **Table 4** brings out the year-wise position of physical progress of the projects sanctioned and completed during 2005-10 in 18 test-checked districts:

Table 4: Physical progress of the projects in test checked districts

Year	Number of works sanctioned	Number of works completed in the same year	Number of works completed in the next year	Number of works spilled over beyond two years
2005-06	10,784	6,902	2,762	1,120
2006-07	11,435	7,354	2,542	1,539
2007-08	10,344	6,322	2,202	1,820
2008-09	8,707	5,390	1,842	1,475
2009-10	5,636	2,606	–	–
Total *(per cent)*	**46,906**	**28,574 (60.92)**	**9,348 (22.65)**	**5,954 (14.43)**

(Source: DRDAs)

Scrutiny further revealed that in nine out of 18 test checked DRDAs 1,115 projects were sanctioned (1998-2008) and the first installment of ₹ 17.97 crore released to the implementing agencies. As the amount was not utilized due to slow progress of works, the concerned DRDAs did not release their second installment of ₹ 5.99 crore which remained unspent in the PLAs. Meanwhile, the Government ordered (August 2008 and June 2009) transfer of the unspent balance of the PLAs to the Consolidated Fund. The concerned DRDAs accordingly transferred the amount and the works remained incomplete for two to 12 years after incurring an expenditure of ₹ 17.97 crore[13].

The Secretary, during discussions (October 2010), assured completion of these projects, after due examination.

2.1.7.1 Execution of inadmissible, irregular and non durable works

Inadmissible, irregular and non-durable works were executed at a cost of ₹ 5.20 crore

As per the scheme guidelines, decision-making power for administrative sanctions to all works is vested with the CDOs. A list of admissible and inadmissible works has also been annexed with the guidelines for the reference. In contravention to this, inadmissible, irregular and non-durable projects were executed as discussed below:

Inadmissible works

Expenditure on projects of revenue nature is not permissible under the scheme. The guidelines also prohibit construction of residential/ non-residential buildings of the Central/ State Government and memorials, etc.

Records of the districts test-checked revealed that 159 works (cost: ₹ 5.20 crore) were sanctioned (2005-10), which were not admissible under the guidelines as summarised[14] in **Table 5**.

[13] Test checked districts-wise details are given in ***Appendix-2.1.1***
[14] District-wise details are given in ***Appendix 2.1.6***

Table 5: Details of Works not admissible under *NIDHI*

Nature of works prohibited under MLALADS	Type of works undertaken by DRDAs on the recommendation of MLAs	Details of execution of prohibited works		
		No. of districts	No. of works	Cost of works (₹ *in crore*)
Works for office and residential buildings of Central/State Government	Construction of buildings for Government offices, their renovations, constructions of libraries and tin shed.	15	61	2.11
Works for office and residential buildings for cooperative, private organization and any work for commercial body	Construction of libraries, residential and non-residential buildings, purchase of computers for Internet cafe and other works belonging to clubs, cooperative societies, private institutions/ organizations.	8	16	0.61
Works for religious purposes and works within the premises of religious body	Construction works within the premises of temples, ashram, mazar, etc.	7	16	0.46
Works of renovation, repair and maintenance	Various renovation and repair and maintenance works for bridges/pullias etc.	3	8	0.28
Purchase of prohibited movable items	Purchase of ambulance in excess of the provisions for a district.	3	5	0.31
Miscellaneous works inadmissible under the scheme	Inadmissible works such as creation of sheds of statues, room in a park, beautification and maintenance of *talab,* construction of boundary walls of statues and creation of non-durable asset.	7	53	1.43
Total			**159**	**5.20**

(Source: DRDAs)

Irregular works

The Government instructions (April 2005) prohibited execution of *Kachcha* works except in those *Pucca* works in which its cost did not exceed 25 *per cent* of the total cost of the work. In Mau district, 17 projects (cost: ₹ 3.52 crore) for rectifying the internal section of 33.01 km long Small Saryu Drain were executed (2007-10) involving only *Kachcha* work[15]. Likewise, in district Etah, 17 *kuchcha* roads (length 30.20 km) were executed (2005-07, cost: ₹ 36.87 lakh). In the same district, de-silting of drains (*Nooh* 0-12.80 km., Philkhatra 0-22 km. and Sitapur Razwaha 0-13 km in 2008-10, cost ₹ 28.60 lakh) were also executed involving only earth work.

Sanction of works to societies without having land ownership

Ownership of the land belonging to a registered society for construction of a school building is a pre-requisite. However, scrutiny revealed that ₹1.28 crore

[15]

Year	Number of Projects	Length	Amount (₹ in crore)
2007-08	5	2 km each	1.03
2008-09	5	2 km each	1.13
	1	1.01km each	0.12
2009-10	6	2 km each	1.24
Total	**17**		**3.52**

were sanctioned during 2003-10 to seven[16] societies in Etah and Jhansi districts, which did not own any land for construction of school buildings.

Irregular sanction of repair works

The guidelines prescribed a maximum of 20 *per cent* of annual allotment to be spent on road repairing projects such as ditch filling. However, scrutiny revealed that road repairing projects were sanctioned over this limit in district Varanasi as detailed in **Table 6**:

Table 6: Irregular sanction to repair works

(₹ in lakh)

Year	Total number of works and amount sanctioned		Amount sanctioned for repairs		Amount sanctioned in excess of 20 *per cent* limit
	Number of works	Amount	Number of works	Amount	
2005-10	**194**	**550.66**	**131**	**214.93**	**111.62**

(DRDA, Varanasi)

Execution of inadmissible, irregular, non-durable, etc., projects was against the benchmark set in the guidelines.

The Secretary, during discussions (October 2010), assured to take necessary action after examining them.

2.1.7.2 Projects lying incomplete due to wrong selection of implementing agencies

As per the guidelines and subsequent Government instructions (July 2001), the overall responsibility for the selection of the implementing agencies rested with the CDOs who could select an agency after consultation with the Technical Committee. As the committees were not formed, the CDOs were devoid of technical advice leading to wrong selection of implementing agencies, indicating failure of the evolved system.

Scrutiny of records in eight districts test-checked revealed that 1,158 projects (cost: ₹ 35.33 crore) were awarded (2007-10) to six agencies[17] for execution and ₹ 28.77 crore was released to them. Out of 1,158 projects, 560 works were completed (₹ 15.99 crore)[18] and 575 were lying incomplete after

[16]

Year	District	Name of School	Amount sanctioned
2003-10	Jhansi	Dr. B RAmbedkar Junior High School, Poonawalikala	₹ 97.54 lakh
2009-10		Dr. R P Richaria Degree, Barua Sagar	₹.50 lakh
2005-09	Etah	RS Public School, Rupa Devi Primary School, Jai Ram Singh Shiksha Sansthan, SSD Junior High School, Indira Memorial Higher Secondary School.	₹ 27.45 lakh
Total			**₹ 128.49. lakh**

[17] Uttar Pradesh Sahkari Nirman Evam Vikas Limited;
Uttar Pradesh Abhiyantran Shram Sahkari Sangh Limited;
Uttar Pradesh Sahkari Nirman Evam Vikas Sangh Limited;
Bhartiya Cooperative Grammen Vikas Evam Nirman Limited, Lucknow;
Uttar Pradesh Sahkari Nirman Evam Sangh Limited; and
Uttar Pradesh Shram Evam Nirman Sahkari Sangh Limited

[18] Worked out in audit

incurring an expenditure of ₹ 10.98 crore. The remaining 23 works (₹ 0.68 crore) were not taken up as the Government (September 2009) issued instructions to stop the projects on the ground that the implementing agencies selected were not qualified for the work ***(Appendix-2.1.7)***. No action was taken against the responsible officials for engaging ineligible implementing agenies.

Thus, due to wrong selection of implementing agencies, ₹ 10.98 crore were blocked in the incomplete projects. Besides, the people were also deprived of the intended benefits.



Incomplete Partikshalaya at Baba Kuti, Srawasti

The Secretary, during discussions (October 2010), stated that instructions have been issued to the CDOs to get the projects completed by the eligible implementing agencies.

2.1.7.3 Construction of *barat ghar, rain basera,* etc.

Barat ghars, rain baseras were constructed without model drawings

To improve qualitative and quantitative progress of projects, the Government directed (July 2001), *inter alia*, that a model drawing should be framed and followed for projects like *barat ghars*, *rain baseras*, etc. Test-check revealed that in 10 districts[19], the model drawings for such structures were not prepared. Nevertheless, 359 *barat ghars, rain baseras* and *yatri* sheds were constructed during 2005-10 at a cost of ₹ 9.90 crore. As a result, drawings and cost of each category of projects varied to the extent of ₹ 0.50 lakh and ₹ 24.97 lakh in respect of *barat ghars*, ₹ 0.63 lakh and ₹ 9.89 lakh in respect of *rain baseras* and ₹ 0.35 lakh and ₹ 5.15 lakh in respect of *yatri sheds* during 2005-10. Year wise/ district wise details are given in ***Appendix-2.1.8***.

The Secretary, during discussions (October 2010), assured that projects would be executed as per the standard models. Reply was not tenable as Government instructions were not followed and remained ineffective altogether.

[19] Agra, Bulandshahar, Etah, Gorakhpur, Meerut, Muzzafnagar, Sonebhadra, Srawasti, Unnao and Varanasi

2.1.8. Internal control and monitoring

Scrutiny of the records of 18 districts test-checked revealed that there were deficiencies in the monitoring and internal control as detailed below:

- ***Non-maintenance of registers of works***

For improving the quality of monitoring of the projects, the Government issued (October 2000) orders, *inter alia*, for maintaining a register allotting separate pages for each Legislator, exhibiting name of projects, date of proposal, date of sanction, estimated cost of projects, probable date of completion, date of release of first instalment, date of start of works and dates of inspections.

Scrutiny of the records of 18 districts test-checked, however, revealed that except in Saharanpur, Sonebhadra and Srawasti, no other districts maintained the prescribed register. In absence of this register, execution of projects could not be monitored.

The Secretary, during discussions (October 2010), assured that the prescribed register would be maintained.

- ***Inspection of works***

CDO was required to inspect a minimum of 10 *per cent* projects during execution. As records like scheduled programme of the inspection, follow up actions, etc., were not maintained in any of 18 test-checked districts it could not be ascertained in audit whether projects were inspected and what was the result of such inspections and the follow up thereon.

The Secretary, during discussions (October 2010), assured that necessary arrangements would be made for such inspections and their reports would be maintained.

2.1.9. Maintenance of assets

Assets created were not handed over to the local bodies for maintenance

The assets created under the *NIDHI* were to be handed over to the user agencies[20] for maintenance/upkeep.

Scrutiny in 18 test-checked districts, however, revealed that only hand pumps and solar lights were handed over to the local bodies while other assets[21] were not handed over. Compilation of data of 18 districts and its analysis revealed that out of 46,906 projects sanctioned during 2005-10, 15,346 works (cost: ₹ 461.71 crore) were completed but not handed over to the local bodies as detailed in ***Appendix-2.1.9.***

Scrutiny further, revealed that in three districts[22], 795 high mast lights were installed at a cost of ₹ 9.21 crore during 2005-10 ***(Appendix-2.1.10)***. These

[20] Like Urban and Rural Local Bodies

[21] Roads, bridges, barat ghar (excluding district Mathura), boundary walls, community centers, shamshan ghats, toilets, yatri sheds, drains, rain basera, high mast/sodium light, pratikshalaya, retaining wall and submersible etc.

[22] Bareilly, Gorakhpur and Shrawasti

high mast lights were, however, not functional for want of electric connections for the last two to four years as these were also not handed over to local bodies, which was a pre requisite for electric connections and maintenance. These lights were also not in good condition due to lack of proper maintenance, as was noticed in one[23] district during joint inspection by the audit and Junior Engineer of the DRDA.

Thus, people were deprived of the intended benefits of assets created due to their non-handing over to the local bodies. Besides, expenditure of ₹ 9.21 crore on installation of high mast lights was rendered unfruitful.

The Secretary, during discussions (October 2010), stated that action will be taken for early handing over of the assets. He also stated that instructions would be issued to the CDOs for early handing over of these high mast lights to the local bodies to ensure electric connection and maintenance.

The fact remained that funds were infused into the existing system without complying with the systemic arrangements to monitor their effective utilization and maintenance thereafter. As a result, these assets were left uncared for and their maintenance was not ensured to strengthen effective utilisation of the *NIDHI* funds by the concerned CDOs.

2.1.10. Conclusion

There was considerable delay in recommending projects by the Legislators. The delay resulted in slow pace in utilisation of fund leading to accumulation of huge amounts in the Personal Ledger Accounts at the end of the financial year. A mechanism for assessing/ identifying local need based projects was also absent as a result of which the objective of balanced development could not be achieved. A substantial portion of the *NIDHI* was spent on construction of roads and school buildings while the expenditure on other issues such as health, sanitation drinking water, etc., was negligible. Besides, there were cases of inadmissible, irregular and non-durable projects. The funds were released to the educational institutions without any limit and in some cases, substantial funds were given. Besides, the assets were not handed over for their maintenance.

2.1.11. Recommendations

- The Government should ensure that projects are sanctioned timely and executed. Efforts should be made to complete the spill over projects after review.
- The Government should ensure participation of various constituents of residents, local bodies, non-government organizations, etc., for proper identification of projects for execution under the *NIDHI*.
- Prescribing financial limits similar to MPLADS scheme for a project or a school building should be considered.
- Government should ensure handing over of the assets created to the local bodies for their proper maintenance.

[23] Bareilly

MEDICAL AND HEALTH DEPARTMENT

2.2 Urban Health Services

Executive Summary

With a view to providing specialized medical services to the people, the Government decided to upgrade health facilities in urban areas during the Eleventh Plan (2007-12) period. A sum of ₹ 4,312 crore was spent during 2007-10. The performance audit of up-gradation of Urban Health Services revealed the following:

- Provisions for preparation of budget were not followed and the plan of action for procurement of equipment, major construction works and fixtures, etc., was not finalized. This led to savings of ₹ 1,243.63 crore during 2007-10.

- During 2007-08, advanced medical devices like CT scans, C-arm Image Intensifier, reagents, X-ray films, etc., were not purchased. As a result, ₹ 147.27 crore, lying unspent in the Personal Ledger Account, were frozen by the Government and deposited as revenue in the Consolidated Fund.

- There was an overall shortage of 11 *per cent* to 77 *per cent* in various cadres of medical staff. The shortages impacted adversely the department's ability to cater to the medical care needs of the people.

- None of the seven 100 bedded hospitals and two 300 bedded hospitals were completed by the target date due to lack of monitoring by the Director General, Medical and Health Services, Lucknow despite release of almost entire estimated cost by the Government. Likewise, while construction works of three mortuaries was incomplete, the work on remaining three could not be taken up due to land disputes.

- Though the land was not available for construction of children's hospital in Lucknow and for TB-cum-General Hospital at Gorakhpur districts, ₹ 17 crore were transferred to the construction agencies.

- Due to improper planning and ineffective monitoring, the civil works of three trauma centres were incomplete and two completed centres could not be made functional due to non-posting of medical staff. Besides, the controlling officers purchased equipment (cost: ₹ 2.57 crore) which were not immediately required.

- The department incurred extra expenditure of ₹ 3.60 crore on purchase of Anti Rabies Vaccine.

2.2.1 Introduction

The Government runs a network of district hospitals and super speciality hospitals for providing health services to the people living in urban areas.

Recognizing the need to remove the inadequacies in the existing network, the Government decided to upgrade health facilities in urban areas during Eleventh Plan Period (2007-12) for providing specialised medical care.

At the Government level, the Principal Secretary, Medical Health and Family Welfare and at the Department level, the Director General, Medical and Health Services, Lucknow (DGMHS) assisted by Additional Directors at the Divisional level and Chief Medical Officers (CMOs), Chief Medical Superintendents (CMSs) at the District level, are responsible for implementing the Government's decision.

Records relating to upgradation of health services in urban areas, as envisaged in Eleventh Plan, were test checked from March 2010 to September 2010 in the office of DGMHS, Lucknow. The entry conference was held in June 2010 and the exit conference in December 2010 with the Secretary of the Department. In the exit conference, audit findings were discussed and their response incorporated, wherever necessary.

2.2.2 Financial performance

The Government, based on the proposals of DGMHS made provision in the budget and allotted funds for running the health services in the State.

2.2.2.1 Budget provision and expenditure

Year-wise position of budget provision made under the revenue and the capital heads for Urban Health Services and expenditure incurred there against during 2007-10 is given in **Table 1**.

Table 1: Year-wise budget allotment and expenditure under revenue and capital heads

(₹ in crore)

Year	Budget Provision	Expenditure	Savings
	Revenue		
2007-08	1,012.73	866.49	146.24
2008-09	1,351.93	1,016.15	335.78
2009-10	1,752.86	1,287.44	465.42
Total	**4,117.52**	**3,170.08**	**947.44**
	Capital		
2007-08	202.72	185.92	16.80
2008-09	647.04	519.16	127.88
2009-10	588.45	436.94	151.51
Total	**1,438.21**	**1,142.02**	**296.19**
Grand Total	**5,555.73**	**4,312.10**	**1,243.63**

(Source: Directorate of Medical Health)

Due to excess provision of funds and non-finalisation of plan of action, savings of ₹ 1,243.63 crore occurred during 2007-10

Budget Manual[1] provides, *inter alia*, that provision for pay and allowances in the budget should be based on actual men-in-position, irrespective of sanctioned strength. DGMHS was responsible for ensuring this while preparing the budget proposals.

[1] Paragraph 32 of the Uttar Pradesh Budget Manual

Records revealed that provision for pay and allowances was made on the basis of sanctioned strength, instead of on the basis of actual men-in-position. As there was a huge shortfall in medical and para medical staff, *vis-a-vis*, the sanctioned strength, this resulted in savings of ₹ 947.44 crore in revenue section during 2007-10.

Besides, due to non-finalization of plan of action by DGMHS for procurement of equipment and fixtures (₹ 63.76 crore) and for execution of major construction works (₹ 38.37 crore), there were savings of ₹ 296.19 crore in capital section during the same period.

The Secretary stated (December 2010) that the budget provision was made in anticipation of appointments of the medical staff. Reply is not tenable as budget proposals were not prepared in consonance with the provisions of the Budget Manual.

In respect of savings under capital section, the Secretary admitted that financial sanctions were not accorded due to non-finalisation of the plan of action.

2.2.2.2 Non-procurement of equipment

Procurement process entails finalization of specifications of the equipment, inviting tenders and obtaining approval of the competent authority.

CT scans, C-arm Image Intensifier, regents, X-ray films, etc., were not purchased

The Government sanctioned (2007-08) ₹ 147.27 crore for procurement of advanced medical devices like CT scans, C-arm Image Intensifier, regents, X-ray films, etc. Pending completion of the procurement process, DGMHS deposited the amount in the PLA of the Chattrapati Shahuji Maharaj Medical University to facilitate its withdrawals in subsequent financial years. However, before the procurement process could be completed and the amount drawn, the Government froze (August 2008) the unspent balance of ₹ 147.27 crore of the PLA and DGMHS accordingly, transferred (2008-09) the amount to the Consolidated Fund of the State.

Thus, due to non-finalisation of the purchase process and the transfer of unspent balance of ₹ 147.27 crore of PLA to the Consolidated Fund not only inflated the expenditure during 2007-08 but also inflated the receipts of the Department by an equal amount during 2008-09. Besides, various activities of procurement of advanced medical devices under the Eleventh Five Year Plan suffered a set back.

The Secretary, in reply, stated (December 2010) that the specifications of the equipment were finalized and the tenders invited pending approval by the Central Purchase Committee and High Power Purchase Committee. He also stated that the Government, meantime, froze the unspent balances of the PLA. The reply was not tenable as DGMHS did not make demand for funds subsequently, as provided in the Government Order freezing the amount.

2.2.3. Shortage of medical and para-medical staff

There had been an overall shortfall, ranging between 11 *per cent* and 77 *per cent* in the cadres of doctors, nursing and para-medical staff, *vis-a-vis*, sanctioned strength (November 2010), as indicated in **Table: 2.**

Table-2: Men-in-position, *vis-a-vis*, sanctioned strength in the State

Name of the cadre	Sanctioned strength	Men-in-position	Shortage	Shortage (*Per cent*)
Doctors (Male)	11,981	8,045	3,936	33
Doctors (Female)	1786	1,298	488	27
Doctors (Combined)	22	5	17	77
Nursing	5,215	4,648	567	11
Para-medical	9,808	8,341	1,467	15
Total	**28,812**	**22,337**	**6,475**	**23**

(Source: Directorate of Medical Health)

To overcome the shortfall, the Eleventh Plan provided for establishment of a selection board for recruitment of medical officers. The board was, however, not established as of November 2010 as the proposal (February 2009) was not approved by the Uttar Pradesh Public Service Commission. However, no reasons were cited for non-approval.

As a result, the existing network of the district hospitals at divisional level was running with shortages of Uro Surgeons, Plastic Surgeons, Nephrologists and Neuro Surgeons and at the district level with the shortages of Cardiologists, Medical Officers for Skin/ENT, Radiologists, Pathologists, Pediatricians, etc.

Shortage of human resources impacted adversely department's ability to cater to the medical care needs of the urban people.

2.2.4. Programme implementation

The Government identified the priorities for upgradation of health services during the Eleventh Plan period and decided to create urban health care infrastructure which, *inter alia*, included establishing 100 bedded combined hospitals, 100 bedded children hospitals, 300 bedded combined hospitals, etc.

2.2.4.1 Delay in completion of hospitals and mortuaries

Completion of construction works delayed due to lack of monitoring

With a view to providing health care facilities, the Government decided to construct seven 100 bedded combined hospitals in each of the seven newly created districts[2], at an estimated cost of ₹ 91.92 crore and released (2006-11) ₹ 88.55 crore[3] to the construction agencies for their completion between December 2007 and October 2009, subsequently extended to December 2010. However, none of these hospitals were completed by the target date. The

[2] Auraiya,Baghpat Balrampur, Kaushambi, Sant Kabir Nagar, Sant Ravidas Nagar and Shravasti

[3] Two hospitals were sanctioned during Tenth Five Year Plan

works were incomplete to the extent of 15 *per cent* to 65 *per cent* and an expenditure of ₹ 53.25 crore had been incurred on these as of November 2010.

The Eleventh Plan also provided for establishment of five 300 bedded combined hospitals at divisional level. Instead of this, the Government, due to financial constraints, sanctioned (March 2008) upgradation of two existing district hospitals at Faizabad and Mirzapur at an estimated cost of ₹ 45.85 crore and released[4] the entire amount to a construction agency for completion of the work by June 2009 (Faizabad) and July 2009 (Mirzapur). However, 40 *per cent* (Mirzapur) and 44 *per cent* (Faizabad) works were lying incomplete even after expiry of 15 months of the target dates of their completion though entire estimated cost was released by April 2009. A sum of ₹ 38.01 crore[5] had been spent by September 2010 on the incomplete works.

The Government also sanctioned (October 2007) ₹ 1.03 crore[6] for construction of mortuaries in seven districts[7] without specifying any target date of their completion. As of September 2010, mortuary in Mahoba district only was functional while in Sonbhadra, Kaushambi and Shravasti districts, 30 *per cent* to 70 *per cent* works were incomplete. An expenditure of ₹ 19.15 lakh had been incurred on these incomplete mortuaries. The construction work in remaining Auraiya, Kushinagar and Sant Kabir Nagar districts had not been commenced due to land disputes (September 2010).

Thus, due to lack of administrative oversight, completion of works was delayed. Besides, the objective of providing health care facilities, etc., to the people of urban areas, as envisaged in the Eleventh Plan, was not realised.

DGMHS attributed the reasons for the delay in completion of the works to the shortage of engineering staff[8] which eventually led to non-monitoring of the works.

The Secretary, in reply, stated (December 2010) that action was being taken to complete construction works expeditiously. The reply is not acceptable as the works were incomplete due to failure to monitor slow progress of works despite release of 96 *per cent* to 100 *per cent* of the estimated cost to the construction agencies and release of money without specifying even the target date of completion in one case.

2.2.4.2 Non-execution of work on children and TB hospitals

₹ 17 crore remained blocked with the construction agencies

To provide advanced diagnostic/treatment facilities to children, the Eleventh Five Year plan envisaged establishing of seventeen children hospitals in the

4 ₹ 20 crore (March 2008), ₹ 10 crore (April 2008) and ₹ 15.85 crore (April 2009)
5 83 *per cent*
6 At the rate of ₹ 14.73 lakh to each district.
7 Auraiya, Kaushambi, Kushi Nagar, Mahoba, Sant Kabir Nagar, Shravasti, Sonbhadra
8

Name of posts	Sanctioned strength	Men in position
Superintendent Engineer	1	nil
Executive Engineer	1	1 (posted in 9/2009)
Assistant Engineer	15	9
Junior Engineer	61	53

State. However, due to non-availability of doctors, the Government decided (March 2008) to establish only one 100 bedded children hospital at Lucknow at a cost of ₹ 37.86 crore[9] and released (March 2008 and April 2008) ₹ 12 crore to the construction agency for civil work without prescribing any time-frame for its completion and also without identifying the land for construction. The land for the hospital had not been acquired as of December 2010 and ₹ 12 crore remained locked up with the agency in its PLA for over two and a half years.

Likewise, the Government decided (June 2008) to establish a TB-cum-General Hospital at Gorakhpur at a cost of ₹ 14.12 crore and released ₹ five crore to the construction agency for completion by July 2009. The amount was released after identifying the land for the construction but subsequently due to the Gorakhpur Development Authority notifying (October 2008) the land as no-construction zone, the construction work could not be started. A sum of ₹ five crore remained unutilized with the agency in its PLA for over two years.

Thus, due to improper identification of the land for construction of the hospitals at Lucknow and Gorakhpur, the work on these hospitals did not commence. Besides, ₹ 17 crore remained blocked with the construction agencies. The objective of providing advanced diagnostic/treatment facilities to the children and providing indoor medical treatment to TB patients was also not achieved.

The Secretary stated (December 2010) that the land in respect of children hospital in Lucknow had been identified and its acquisition was under process and in respect of TB-cum-General Hospital at Gorakhpur the proposal for acquisition of land was under consideration at his level since September 2009. The fact remained that the Government released the money even without identifying the land for construction of the children hospital in Lucknow district and in respect of land at Gorakhpur, Department had not obtained clearance from the Gorakhpur Development Authority before releasing the money.

2.2.4.3 Procurement of equipment for incomplete Trauma Centres

Despite incomplete civil works of trauma centres, equipment were purchased

The principles of financial discipline and management provide that State should get full value out of the money spent and the controlling officers be guided by this, while taking action involving Government money.

The Government decided (2007-08) to establish five Trauma Centres[10] (estimated cost: ₹ 20.17 crore)[11] involving civil works, installation of equipment and creating a network of vehicles and sanctioned (2007-08) ₹ 3.17 crore for civil works, ₹ 3.95 crore for the equipment and ₹ 6.90 crore for vehicles. The Government released (March 2008) ₹ 3.17 crore to the construction agencies without prescribing any target date for their completion,

[9] Land: ₹ 23.80 crore, civil work: ₹ 14.06 crore
[10] Ghaziabad, Kanpur, Lucknow, Saharanpur and Varanasi
[11] Civil works: ₹ 3.17 crore, equipment: ₹ 10.10 crore and vehicles: ₹ 6.90 crore

₹ 3.95 crore to CMOs/ CMSs of the concerned districts for purchase of equipment and ₹ 6.90 crore to DGMHS for purchase of vehicles.

Records revealed that the civil works in respect of only two Trauma Centres (Lucknow and Saharanpur) were completed (cost: ₹ 1.27 crore) by August 2010. The work on the remaining three centres (Ghaziabad, Kanpur and Varansai) was incomplete (30 *per cent* to 50 *per cent*) due to non-monitoring of the projects by DGMHS and ₹ 1.25 crore had been spent (August 2010) thereon.

Though these buildings had not come up, CMSs/ CMOs of Ghaziabad, Kanpur and Varanasi districts and the CMS of Saharanpur district (where the building works were complete), purchased medical equipment at a cost of ₹ 2.57 crore[12] and the remaining amount of Rs 8.28 crore[13] was surrendered (December 2008). As the civil works of three Trauma Centres were incomplete and medical staff was not posted in the completed centre at Saharanpur, medical equipment was lying idle as of November 2010.

Thus, due to improper planning and ineffective monitoring of the projects by DGMHS, civil works of three centres remained incomplete even after 30 months of the release of funds, the remaining two complete centres could not be made functional due to non-posting of medical staff. Besides, the controlling officers failed in observing the principles of financial discipline and purchased equipment (cost: ₹ 2.57 crore) which was not immediately required.

The Secretary stated (December 2010) that the equipment was purchased to avoid lapse of funds sanctioned (2007-08). Reply was not tenable as purchase of medical equipment was imprudent and premature in violation of the financial rules. Besides, the civil works for three Trauma Centres were incomplete and the medical staff was not posted in the remaining two centres.

2.2.5 Purchase of Anti Rabies Vaccine

The Government's Purchase Policy (April 2004) prohibited DGMHS to purchase medicines under quantity contract for which rate contracts existed.

Failure to follow purchase policy led to extra payment of ₹ 3.60 crore

Records revealed that DGMHS, Lucknow did not follow the purchase policy. The Employees State Insurance (ESI) had a rate contract of ₹ 207.41 paise per vial with Messers Aventis Pharma and Ranbaxy for supply of Anti Rabies Vaccine[14] valid for the period from September 2005 to August 2007. Despite this, DGMHS invited (January 2007) tenders from these firms and placed orders for supply of nine lakh vials at the rate of ₹ 247.38 paise per vial. Non-observance of the purchase policy resulted in avoidable extra payment of ₹ 3.60 crore as detailed in **Table 3.**

[12] ₹ 66 lakh in Ghaziabad, ₹ 57 lakh in Kanpur, ₹ 79 lakh in Varanasi and ₹ 55 lakh in Saharanpur during 2007-08

[13] Equipment: ₹ 1.38 crore and vehicles: ₹ 6.90 crore

[14] Anti Rabies Vaccine is used in treatment of dog bites

Table 3: Extra payment in purchases of vaccine

Year[15]	Name of the firm	No of vials purchased	ESI rate contracts (In ₹)	Rate at which purchased (In ₹)	Excess (In ₹)	Extra payment (₹ in crore)
2007-08	Aventis Pharma	6 lakh	207.41 per vial	247.38 per vial	39.97 per vial	2.40
	Ranbaxy	3 lakh	207.41 per vial	247.38 per vial	39.97 per vial	1.20
Total						**3.60**

(Source : DGMHS)

The Government, in reply, stated (December 2010) that the firms declined to supply vaccine at ESI rate contract as the rates were quoted in 2004. The reply is not tenable as the rate contracts were valid upto August 2007 and the firms were bound to supply the vaccines.

2.2.6 Conclusion

The upgradation projects taken up under Eleventh Plan initiative were either incomplete or not taken up. Money was transferred to the construction agencies notwithstanding the fact that even land for construction was not available and even without prescribing the time-frame for completion of the construction works. The medical equipment was procured even when the civil works were incomplete. The internal control of the department was also weak.

2.2.7 Recommendations

- The Government should focus on completion of the works which were planned in the Eleventh Five Year Plan so that the medical health care facilities in the urban areas are upgraded.
- Vacant posts of the medical and para-medical staff should be filled up early.
- The Government should strengthen the internal controls and monitoring in the department.

[15] Represents the year for which purchased

PUBLIC WORKS DEPARTMENT

2.3 Implementation of State Road Fund scheme

Executive Summary

With a view to keeping all the State roads free of potholes and patches by continuously maintaining and repairing, the Government created (1998) State Road Fund and levied additional sales tax on diesel and petrol forming the receipts of the Fund. The Public Works Department, which is the nodal department, maintained roads falling under its jurisdiction only under the State Road Fund scheme. Performance audit of the State Road Fund scheme, covering the period 2005-10 was conducted to examine the economy, efficiency and effectiveness of activities keeping in view the objectives of the scheme. The major audit findings are as under.

- Objectives of the scheme were not realised fully, mainly due to inadequate planning, poor financial management and lax internal control mechanism.
- Identification of roads for renewal and maintenance was done without adequate data and lacked transparency. Fifty-two *per cent* to 59 *per cent* of roads, due for renewal were not considered for maintenance.
- PWD did not consider maintenance of roads belonging to the other departments/ bodies though the scheme envisaged coverage of all State roads.
- Additional realisation of tax of ₹ 1,003 crore and ₹ 998.41 crore, lying unspent since April 2005 was not utilised on maintenance of roads.
- There were also cases of double sanctions, wrong selection of works and parking of funds in PLA to avoid lapse of budget.

2.3.1. Introduction

The State of Uttar Pradesh has 3.37 lakh km of roads of various categories as of March 2010, out of which 1.63 lakh km[1] were under the jurisdiction of Public Works Department and the remaining under other departments.

With a view to fulfilling the objectives enunciated in the State Road Development Policy, 1998, of according adequate priority to proper repair and maintenance of roads at requisite intervals, the State Road Fund (SRF) scheme was formulated (January 2000). For this purpose, Sales tax on petrol was raised from 14 to 20 *per cent* and on diesel from 16 to 20 *per cent ad valorem* and the additional amount so realised was to be assigned to the SRF to the extent the Government deemed fit. The Rules of the Fund were framed by the Government in January 2000 and a State Road Fund Management

[1] State Highways: 7922 km; Major District Roads: 7071 km, Other District Roads: 31238 km and Village Roads: 117199 km

Committee (SRFMC)[2] was constituted (May 2002) for granting approval to the criteria and items to be undertaken under the SRF.

2.3.2. Organizational set-up

The Principal Secretary, PWD at the Government level and the Engineer-in-Chief (E-in-C), Development at the departmental level assisted by 22 Chief Engineers (CEs) including 12 Zonal CEs and 31 Superintending Engineers (SEs) implemented the scheme. The works were executed through 165 divisions headed by the Executive Engineers (EEs) in 71 districts.

2.3.3. Audit objectives

The objectives of performance audit were to assess whether:

- SRF scheme was managed in accordance with the State Road Fund Rules, 2000;
- Identification and selection of works were carried out on the basis of reliable and accurate road data and in accordance with the rules;
- Execution of works was carried out effectively, economically and efficiently; and
- Monitoring system was adequate and effective to achieve the desired objectives.

2.3.4. Scope and methodology of audit

Records relating to implementation of SRF for the period 2005-10 were test checked between March 2010 and July 2010 at the PWD Secretariat, in the offices of E-in-C, three CEs[3] out of 12 and three SEs[4] out of 31, in 14 districts[5] out of 71 districts. Besides, information relating to SRF was collected from the Finance Department. The districts were selected through Probability Proportional to Size without Replacement method of statistical sampling.

Audit objectives were discussed (May 2010) with the Principal Secretary, PWD during the entry conference. In the exit conference (October 2010) held with Principal Secretary PWD, the audit findings were discussed. Replies received (October 2010) from Government were incorporated at appropriate places in the review.

---

2 PWD Minister: President; State PWD Minister: Vice President; Agriculture Production Commissioner and Principal Secretaries of PWD, Health Department, Industry Development Department, Transport Department, Tourism Department and Finance Department, two representatives of Truck Motors Association, two Members of Parliament and two President/Chairman of District Panchayats as members.

3 Agra, Jhansi and Lucknow

4 Agra, Banda and Lucknow

5 Agra, Aligarh, Allahabad, Auraiya, Badaun, Banda, Bulandshahr, Etawah, Gorakhpur, Hardoi, Kanpur, Kausambi, Muzaffarnagar and Saharanpur

Audit Findings

2.3.5 Financial Management

2.3.5.1 Non-operation of the SRF

₹998.41 crore was lying unspent since April 2005 due to non-operation of SRF

SRF Rules, 2000 provide that the additional tax levied and realised on first sale of petrol and diesel would be credited to SRF account maintained under the Public Account to the extent the Government deemed fit. For utilising the funds, the State Government would make the provision in the annual budget of the PWD under the Grant[6] No. 58. At the end of the financial year, the amount so spent out of the budget provision was to be debited to the SRF and credited to the Grant No. 58. The Government did not operate SRF account from April 2005 and the unutilised amount of ₹ 998.41 crore was lying in the account since then. In March 2009, the Government decided to abolish the Fund. Non-operation of the fund rendered the operation of the SRF scheme as envisaged, opaque as discussed below:

Additional tax on first sale of petrol and diesel was levied for a definite purpose and the proceeds were to be applied for such purposes only. The proceeds were to be parked to the extent determined by the Government in a specifically created SRF and this fund utilised exclusively for repair, maintenance and strengthening of roads. No amount was credited to the fund out of the additional income during the period 2005-10. The extent of additional tax realised, amount utilised and balance was not ascertainable. However, the amount of additional tax realised, as worked out in audit amounted to ₹ 4603.18 crore as indicated in **Table 1**.

Table 1: Amount of enhanced tax collected during 2005-10

(₹ in crore)

Year	Total Trade tax on Petrol and Diesel			Amount of enhanced tax on first sale of Petrol and Diesel to be transferred to SRF		
	Petrol	Diesel	Total	Petrol (6/20)	Diesel (4/20)	Total
(2)	(3)	(4)	(5)	(6)[7]	(7)[8]	(8)
2005-06	-	-	3,335.11	-	-	771.08
2006-07	-	-	3,636.59	-	-	840.78
2007-08	1,132.96	2,837.86	3,970.82	339.89	567.57	907.46
2008-09	1,331.78	2,895.64	4,227.42	399.53	579.13	978.66
2009-10	1,573.22	3,166.14	4,739.36	471.97	633.23	1,105.20
Total			**19,909.30**			**4,603.18**

(Source: Commissioner, Trade Tax and E-in-C, PWD)

Note: Breakup of additional tax was not available for the period 2005-07. Additional tax calculated at an average rate of 23.12 per cent.

During the period 2005-10, against the realisation of ₹ 4,603.18 crore, only ₹ 3,600.57 crore[9] were utilised on SRF scheme. In reply, Government stated (October 2010) that the amount collected as additional tax was to be

[6] Public Works Department-Communication-Roads
[7] Column 3 * (6/20)
[8] Column 4 * (4/20)
[9] (₹ 6003.73 crore - ₹ 2403.16 crore)

transferred to the fund to the extent the Government deemed fit, and not the whole amount of additional tax.

Reply was not tenable as additional tax was realised from the public for the specific purpose of maintenance, repair/strengthening of the roads in the State. Operation of the fund was in the interest of transparency by ensuring that money realised was utilised for the designated purpose.

2.3.5.2 Allotment and Expenditure

The Government made provision in the budget for the scheme under the head "State Road Fund" in the normal course. Besides, Twelfth Finance Commission (TFC) released ₹ 600.79 crore each year to the State Government for maintenance of roads during 2006-10. Year-wise allotment and expenditure during 2005-06 to 2009-10 are given in **Table 2**.

Table 2: Allotment and Expenditure

(₹ in crore)

Year	3054-Maintenance				5054-Capital			
	Budget[10] Provision	Surrender	PLA	Expenditure	Budget Provision	Surrender	PLA	Expenditure
2005-06	742.40	7.76	0.00	734.64	0.00	0.00	0.00	0.00
2006-07	1,000.00	39.21	96.40	960.79	458.00	5.87	16.09	452.13
2007-08	1,000.00	18.44	0.00	981.56	329.93	1.41	32.26	328.52
2008-09	1,000.00	29.35	0.00	970.65	275.45	0.01	0.00	275.44
2009-10	1,000.00	0.00	0.00	1000.00	300.00	0.00	0.00	300.00
Total	**4,742.40**	**94.76**	**96.40**	**4,647.64**	**1,363.38**	**7.29**	**48.35**	**1,356.09**

(Source: E-in-C, PWD)

PWD surrendered ₹ 102.05 crore during 2005-09 mainly due to cancellation of sanctioned works and defective proposals. During the period 2006-08, ₹ 144.75 crore drawn were also kept in PLA to avoid lapsing of the budget. Consequently, the expenditure for the period was inflated by an equivalent amount.

The Government accepted (October 2010) the facts and figures.

2.3.5.3 Irregular expenditure

Irregular expenditure on roads in residential/non-residential premises

Irregular expenditure of ₹ 9.27 crore on roads in residential/non-residential premises

Expenditure on maintenance and repair of roads within the premises of State Government's non-residential/ residential buildings is to be met from the Major Head "2059" or "2216" as these are not classified under any category[11] of roads.

Scrutiny of the records of SE, Lucknow Circle, PWD, Lucknow and EE, PD, PWD, Lucknow (May to August 2010) revealed that 45 road works were

[10] Budget provision included ₹ 2403.16 crore received from TFC from 2006-07 to 2009-10

[11] State Highways, Major District Roads, Other Districts Roads and Village Roads

executed at a cost of ₹ 9.27 crore during 2005-10 by debit to SRF scheme, which was irregular.

The Government stated (October 2010) that maintenance of roads within the premises of residential/ non-residential buildings is being done as per rule of the SRF. Reply is not tenable in view of the fact that these roads are not classifiable under any of the categories of the roads and the Government provides funds under Major Head "2059" or "2216" for maintenance and repair of such roads.

Mis-utilisation of sanction

Financial sanction issued by the Government for each work contains specific and stipulated conditions regarding the purpose for which the funds are to be utilised in compliance with the provisions of the Budget Manual and Financial Handbook.

Expenditure of ₹ 11.15 crore incurred on items not covered by the sanction

Scrutiny of records in eight out of 14 test-checked divisions revealed that an expenditure of ₹ 11.15 crore debited to 101 SRF works was actually not incurred on these works.

The division-wise number of works and expenditure incurred during 2005-10 are given in **Table 3**.

Table 3: Division-wise details of mis-utilisation of sanctions

(₹ in crore)

Sl. No.	Name of division	No. of works	Amount
1	PD Agra	3	0.20
2	PD Allahabad	1	0.42
3	PD Auraiya	1	0.42
4	PD Banda	2	2.16
5	CD-2, Banda	1	0.04
6	PD Etawah	3	1.91
7	CD-I Gorakhpur	85	2.67
8	PD Kanpur	5	3.33
Total		**101**	**11.15**

(***Source: Vouchers of PWD Divisions***)

Thus, the expenditure of ₹ 11.15 crore incurred on these works was against the sanction issued. This reflected inadequate monitoring and lack of control mechanism in the department.

The Government stated (October 2010) that directions have been issued to concerned CEs to investigate the matter and disciplinary action would be taken against the responsible officers.

Excess expenditure over allotments

Scrutiny of the allotments made in respect of works sanctioned under SRF scheme in two[12] out of 14 divisions test-checked revealed that in 93 works,

[12] Agra and Bulandshahr

₹ 2.61 crore was incurred in excess over the allotments made by the E-in-C during the period 2005-10. Year-wise details are given in **Table 4**.

Table 4: Excess expenditure over allotments

(₹ in crore)

Year	Number of works	Allotment	Expenditure	Excess
2005-06	1	1.70	1.84	0.14
2006-07	17	4.07	5.01	0.94
2007-08	30	2.24	2.68	0.44
2008-09	28	3.22	3.64	0.42
2009-10	17	1.41	2.08	0.67
Total	**93**	**12.64**	**15.25**	**2.61**

(***Source: Monthly accounts of Divisions, PWD***)

The excess expenditure included ₹ 27 lakh incurred by EE, PD, Agra on 13 works for which no allotment had been made by the competent authority. The expenditure incurred without allotment was in violation of the UP Budget Manual and Financial Handbook which also indicated absence of monitoring by the E-in-C of the allotments made. The Government in reply stated (October 2010) that the directions have been issued to concerned CEs to investigate the matter.

Implementation of the SRF scheme

2.3.6 Planning and Monitoring

Approval of works under SRF scheme

As per SRF Rules 2000, the fund was to be utilised for maintenance and repair/strengthening of all State roads. SRFMC was empowered to decide the items and criteria for utilisation of the funds. No criteria for selection of roads for maintenance, repair/strengthening were laid down by SRFMC. Audit scrutiny of the methodology adopted for identification and selection of roads under SRF scheme revealed the following:-

2.3.6.1 Lack of transparency in identification and selection of roads

Due to non-maintenance of computerised data bank and MIS system, selection of roads remained questionable

The State Government framed Uttar Pradesh Road Development Policy, 1998 for better utilization of State resources for maintenance and repair of road network. As per paragraph 12.1 of the Policy, a computerized data bank, having the details of every road, its width, thickness of its crust, composition of crust, engineering properties of earth in sub-grade, details of culverts, bridges and permanent land, road history etc, was to be established to implement the construction and maintenance work in a planned manner. In addition to this, traffic density in terms of commercial vehicles per day and passenger car units and details of accidents on the road would also be kept in the computerised data bank. Besides, a computerised Management Information System (MIS) would be developed at the Divisional, Circle, Zonal Chief Engineer, Engineer-in-chief and Government levels.

Audit observed that the PWD had neither maintained a computerised data bank of all its roads nor developed any MIS for identification and transparent

selection of roads for maintenance, repair and strengthening. PWD is the nodal authority for proposing maintenance and repair /strengthening of roads and these proposals are examined at the departmental level. The department allocates the amount category-wise depending upon the nature of the work. These category-wise proposals are sent to SRFMC for approval. In view of this, the system of identification and selection of roads remained questionable.

In reply, Government stated (October 2010) that as computerised data bank was under preparation, roads were selected under SRF scheme on the basis of information given by the divisions. The fact remained that roads were identified/ selected without cross checking of the proposals of the divisions in the absence of requisite of data bank.

2.3.6.2 Defective sanctions

Cancellation of sanctioned works due to defective proposals, double sanctions, etc., resulted in surrender of funds

E-in-Cs' circular (July 2005) for maintenance, repairs/ strengthening and widening of roads provides that the proposals for maintenance of roads should be prepared on the basis of actual survey of the road with full justification and its requirement. It was observed from the records of E-in-C that 172 works sanctioned during the period 2005-10 were cancelled subsequently, due to various reasons including defective proposals, double sanctions, absence of co-ordination amongst executing agencies and works sanctioned under other schemes. Some of the reasons of defective proposals were problem of water logging, length of the road actually short, portions of roads actually not existing/ constructed, excessively damaged, work not required, less crust, etc. Details of cancelled works are given in **Table 5**.

Table 5: Cancellation of works due to various reasons

(₹ in crore)

Reasons for cancellation	Number of works	Amount surrendered
Works sanctioned in other schemes	42	3.86
Works executed by other departments	08	0.72
Works not required in cancelled chainages	16	0.85
Defective proposals	77	3.44
Double sanctions	29	3.07
Total	**172**	**11.94**

(***Source: E-in-C, PWD Divisions***)

It is clear from the above table that proposals were not prepared on the basis of actual survey of the roads with full justification. These defects indicated systemic deficiencies. As a result of such cancellations ₹ 11.94 crore were surrendered at the end of the financial year concerned. The Government did not furnish any specific reply (October 2010).

2.3.6.3 Selection of roads for widening and strengthening ignoring relevant specification and orders

Widening and strengthening of a road depends upon actual traffic census. Crust thickness of the pavement design is based on census of the present

traffic and projected growth in next 10 years as provisioned in E-in-C circulars of July 2005 and September 2008. A design life of not less than 10 years including construction period, is to be adopted before undertaking further strengthening.

During test-check of records of EE, PD, Agra, Auraiya, and Banda, it was observed that widening and strengthening on five roads was taken up more than twice within a span of five years as detailed in **Table 6.**

Table 6: Roads selected for widening and strengthening within a span of five years

Sl. No.	Name of road	2005-06	2007-08	2008-09	2009-10
1.	Banda Baberu Kamasin SH 92 (Banda)	Widening and Strengthening (0-36km) ₹ 8.77 crore **State Sector**	Strengthening work (2-38km) Rs. 12.04 crore **State Road Fund**		Widening and Strengthening (2-36 km) ₹ 18.03 crore **State Road Fund**
2.	Atrra Chausad Oran (Banda)	Strengthening (1-19km) ₹ 2.14 crore **Bundelkhand Package**			Strengthening (1-17 km) ₹10.92 crore **State Road Fund**
3.	Bilraya Panwari Road (Auraiya)	Widening and Strengthening in km 276-290,294-313 ₹ 11.74 crore **State Road Fund**			Widening and Strengthening in km 280 to 290 ₹ 8.33 crore **State Sector**
4.	Kirawali-Kagarol-Khairagarh-Saiya (Agra)	Widening in km 17 to 37 (21 km) ₹ 1.57 crore **State Road Fund**		Widening and Strengthening in km 0 to 37 (37 km) ₹ 25.61 crore **State Sector**	
5.	Saiyan-Iradatnagar-Shamshabad-Fatehabad (Agra)		Widening in km 1 to 21 and Strengthening in km 1 to 40 ₹ 14.39 crore **State Road Fund**		Widening and Strengthening in km 1 to 21(600) total 20.600 km ₹ 5.74 crore **State Road Fund**

(***Source: Test checked PWD Divisions***)

Widening and strengthening of roads were taken up without justification resulting in avoidable expenditure of ₹ 68.63 crore

On this being pointed out (March/June 2010), the concerned divisions replied (May/ July 2010) that due to increase in traffic of commercial vehicles and passenger cars, widening and strengthening of the above roads were sanctioned. Reply is not tenable as widening and strengthening of roads on earlier occasions were required to be executed duly considering the projected increase in traffic over a period of 10 years. The concerned divisions also failed to produce supporting traffic census details indicating increase in traffic load over and above that forming the basis for earlier projections. Thus, the sanction of ₹ 68.63 crore[13] second time on widening and strengthening of these roads was in violation of extant instructions and avoidable. The Government in reply stated (October 2010) that orders were issued to the concerned CEs to investigate the matter.

2.3.6.4 Premature renewal of roads

Roads were renewed before their renewal cycle resulting in avoidable expenditure of ₹ 6.32 crore

The Government prescribed (December 2003) the periodicity for renewal of State Highways and Major District Roads as 4 years, Other District Roads as 5 years and Village Roads as 8 years with the condition that if the road had

[13] ₹ 68.63 crore = ₹ 18.03 crore + ₹ 10.92 crore + ₹ 8.33 crore + ₹ 25.61 crore + ₹ 5.74 crore

been painted with modified bitumen, the cycle of renewal would increase by one year.

During test check it was observed that in three roads, renewal of roads was carried out prior to the completion of the stipulated period as detailed in **Table 7**.

Table 7: Roads prematurely renewed

(₹ in lakh)

Name of work	Name of Divisions	Category of road and nature of work	Cycle Period in year	Chainage	Expenditure	Chainage	Expenditure
Gulawathi Syana Bugrasi	PD, Buland shahar	MDR/ Widening strengthening	4	Year:2008-09		Year:2009-10	
				0.0 to 29.0	937.51	--	--
		Renewal	--			1, 2, 7, 9, 10, 13-16, 31	81.34
Kotha Parcha to Agriculture Road via Old Yamuna Bridge	PD, Allahabad	ODR/ Renewal	5	Year:2006-07		Year:2008-09	
				Km 3, 4 and 785 metre of km 5	46.68	Km 3, 4 and 785 metre of km 5	43.43
Purkaji Luxur Marg	PD, Muzaffar Nagar	MDR/ Renewal	4	Year:2006-07		Year:2008-09	
				1-15	383.66	1-15	506.84
Total							**631.61**

(Source: Divisions MPR)

Thus, an expenditure of ₹ 6.32 crore[14] was incurred on premature renewal of roads in violation of the prescribed renewal cycle. The Government in reply stated (October 2010) that directions have been issued to the concerned CEs to investigate the matter and action would be taken against the responsible officers.

2.3.6.5 Sanction of works beyond the scope of SRF

Expenditure on Beautification of Road Crossing, Street Lighting, etc.

₹ 70.31 crore were incurred on the works which were beyond the scope of SRF scheme

As per SRF Rules 2000, funds were to be utilised for maintenance and repairs/strengthening works of State roads. However, funds amounting to ₹ 70.31 crore were sanctioned on several other works, viz., beautification of road crossing, street lighting and electrification, re-girdering of railway bridge, transfers to the Depreciation Reserve Fund, etc., which were beyond the scope of SRF as detailed in **Table-8**.

Table 8: Works sanctioned beyond the scope of SRF

(₹ in crore)

Nature of work	2005-06	2007-08	2008-09	2009-10	Total
Beautification of road crossings at Lucknow, Varanasi Meerut and Kanpur districts	-	-	9.11	17.80	26.91
Street lighting and electrification at Lucknow	3.53	-	17.69	2.54	23.76
Advertisement of departmental schemes	-	-	-	1.96	1.96
Re-girdering of Railway Bridge on Yamuna River at Agra	-	-	1.87	2.81	4.68
Depreciation Reserve Fund	-	13.00	-	-	13.00
Total	**3.53**	**13.00**	**28.67**	**25.11**	**70.31**

(***Source: E-in-C, PWD Divisions***)

[14] ₹ 81.34 + ₹ 43.43+ ₹ 506.84 = ₹ 631.61 lakhs i.e. ₹ 6.32 crore

The Government in reply stated (October 2010) that norms and measures for utilisation of fund under SRF scheme were considered after the approval by SRFMC. These works were sanctioned by SRFMC headed by PWD Minister.

The reply is not tenable in view of the provisions of the paragraph 3 of the SRF Rules 2000, *ibid.* Besides, the expenditure of ₹ 70.31 crore incurred on the above works was beyond the scope of SRF.

Expenditure on national highways (NHs)

Irregular expenditure of ₹ 97.07 crore incurred on maintenance of NHs

Although expenditure on NHs was outside the scope of SRF, works for the maintenance, strengthening and beautification of NHs were also executed during 2005-10 under SRF scheme. Year-wise details of sanctions and expenditure on such works are given in **Table 9**.

Table 9: Works executed for beautification and maintenance of national highways

(₹ in crore)

Year	Major Head 3054	Major Head 5054	Total
2005-06	0.00	**6.73**	**6.73**
2006-07	0.00	32.55	**32.55**
2007-08	6.26	12.45	**18.71**
2008-09	9.69	19.70	**29.39**
2009-10	3.80	5.89	**9.69**
Total	**19.75**	**77.32**	**97.07**

(***Source**: CE, NH and PWD Divisions*)

The Government in reply stated (October 2010) that the sanctions were issued for maintenance of NHs in special circumstances under SRF scheme with the approval of SRFMC.

Reply is not tenable as GOI had released funds (₹ 284.14 crore[15]) to State PWD for repair/maintenance work on NHs roads separately. Thus, the expenditure of ₹ 97.07 crore out of SRF on maintenance and beautification works of NHs was irregular.

2.3.6.6 State roads not maintained

1.74 lakh km road were not taken up for maintenance due to lack of co-ordination amongst different departments/ bodies

The State had 3.37 lakh km roads of different categories as of March 2010, out of which 1.63 lakh km roads were under the jurisdiction of PWD and the remaining 1.74 lakh km roads under other departments/bodies such as *Mandi Parishad*, Rural Engineering Services, *Zila Parishad* and Cane Development Department, etc.

Although the SRF scheme was created for maintenance of all State roads, the Government failed to maintain a length of 1.74 lakh km roads, pertaining to departments/bodies other than the PWD as only proposals relating to PWD roads alone were submitted and considered by SRFMC during (2005-10). PWD had not coordinated with these departments, etc. to obtain their proposals for maintenance and repair of the roads.

[15] In 2005-06: ₹ 50.99 crore; 2006-07: ₹ 55.19 crore; 2007-08: ₹ 56.74 crore; 2008-09: ₹ 55.22 crore and 2009-10: ₹ 66.00 crore

In reply, the Government stated (October 2010) that PWD roads were being taken up for maintenance under SRF scheme. Although, funds for maintenance of PWD roads were not sufficient, a few roads of other departments were also considered for maintenance under SRF scheme. The reply of the Government is not tenable as details of any such road considered for maintenance under SRF were not furnished.

2.3.6.7 Monitoring

As per paragraph 6(2) of SRF Rules 2000, E-in-C, PWD is responsible for proper execution of maintenance and repair of the roads under SRF, monitoring of the scheme and submission of progress report to the Government at the end of each financial year. E-in-C is also required to maintain details of expenditure incurred under SRF scheme separately and submit Monthly Progress Report (MPR) of physical and financial progress to the Government.

For effective monitoring and control over financial and physical progress, E-in-C directed (June 2007) all EEs to maintain records/registers/ledgers prescribed in Financial Hand Book Vol.-VI. Records of 14 divisions test-checked, revealed that the Works Abstract[16], Register of Works[17], Contractor's Ledger[18], Road Inspection Register and Road Metal Return prescribed for control over advances and material given to contractor for work, expenditure incurred on a particular work, consumption of material received by junior engineers and complete history of roads, were not maintained. This resulted in ineffective monitoring, evaluation and reporting of the financial and physical progress of the works by the Executive Engineers. In reply, Government stated (October 2010) that Zonal Chief Engineers have been directed for proper keeping of records at divisional level.

Execution of works

2.3.7 Targets and achievements

2.3.7.1 Insufficient renewal of the roads

The Government fixed (December 2003) the renewal cycle for each type/category of road. One fourth length of the SHs and MDRs, one fifth of ODRs and one eighth of the total road length of VRs were to be renewed every year. The details of total length of each category of roads under jurisdiction of PWD and length of roads due for renewal during 2005-10 are given in the ***Appendix-2.3.1.*** The department fixed lower targets for renewal of roads during 2005-10 which were also not achieved as indicated in the **Table 10**.

[16] Contains an account of all the transactions relating to a work during a month
[17] The permanent and collective record of the expenditure incurred in the division, during a year, on each work
[18] Contains advances and materials given to each contractor

Table 10: Shortfall in renewal of roads

Year	Length of roads	Length of roads due for renewal as per cycle	Length of roads targeted for renewal	Less target fixed against the Renewal cycle		Length of roads renewed against the target fixed		Shortfalls in the achievement against the length of roads due for renewal as per cycle
	Km	Km	Km	Km	in *per cent*	Km	in *per cent*	in *per cent*
1	2	3	4	5(a)	5(b)	6(a)	6(b)	7
2005-06	121538	19368	Nil	Nil	Nil	Nil	Nil	**Nil**
2006-07	128176	20256	NA	NA	NA	NA	NA	**NA**
2007-08	142908	22149	14842	7307	33	9003	61	**59**
2008-09	155291	23735	14724	9011	38	10970	75	**54**
2009-10	163430	24647	14800	9847	40	11903	80	**52**
Total						**31876**[19]		

(Source: E-in-C, PWD, Lucknow)

The Department could not achieve even the reduced targets

During the period from 2007-08 to 2009-10, targets for renewal of roads were fixed lower by 33 to 40 *per cent*. The department could not achieve even these reduced targets and shortfall ranged between 20 and 39 *per cent*. Only 41 to 48 *per cent* of the road length due for renewal was renewed. No roads were renewed during 2005-06 and data for 2006-07 had not been maintained separately.

The Government in reply stated (October 2010) that the target for renewal and repair of the roads was fixed keeping in view the condition of roads as well as availability of funds. The reply of the Government is not tenable as budget provision of ₹ 1228 crore had been made for renewal of 41310 km during the period 2007-10 against which 20742 kms roads only were renewed as detailed in the ***Appendix-2.3.2.***

2.3.7.2 Avoidable expenditure

Avoidable extra expenditure on three roads

Rich specifications were used on the deficient crust resulting in excess expenditure of ₹ 4.35 crore

The basic principle for strengthening of the road stipulates that the bituminous macadam (BM) should be laid over the non-bituminous base only when the crust thickness of the road is sufficient to sustain the traffic load. BM laid over the deficient crust is not sustainable in the long run. As per Indian Road Congress (IRC) Guidelines, BM should be laid only when base of non-bituminous crust thickness was not less than 37.5 cm even if the traffic density of the roads was minimum and soil strength of the sub-grade was rich. Instead of BM and SDBC, provision of First Coat Painting (P1) followed by Second Coat Painting (P2) or Premix Carpet (PC) with Seal Coat should be made as wearing course.

Scrutiny of the records of works of the test-checked districts, sanctioned under SRF scheme revealed that in the three road works in the districts Hardoi and Muzaffarnagar, a provision for BM and SDBC was made instead of PC with Seal Coat though the base of these roads had non-bituminous crust with

[19] 20742 km renewed under SRF and remaining through other schemes

thickness ranging between 23 and 34 cm. Expenditure of ₹ 4.35 crore was incurred on these roads in violation of IRC guidelines.

The excess expenditure of ₹ 4.35 crore as detailed in **Table 11** could have been saved by following the IRC guidelines.

Table 11: Excess expenditure due to adoption of rich specification

(₹ in crore)

Name of division	Name of road	Month of Sanctioned	Sanct-ioned Cost	Thickness of the base of non-bituminous crust (cm)	Expenditure		
					On BM and SDBC	PC with Seal coat	Excess expenditure
1	2	3	4	5	6	7	8
CD1, Hardoi	Bilraya Panwari Marg	December 2004	4.89	34	1.76	0.81	0.95
PD, Muzaffar Nagar	Purkaji Luxar Marg	June 2009	5.07	32	4.22	1.88	2.34
CD1, Muzaffar Nagar	Panipat Khatima to Delhi Yamnotri via Babar Kaidi	January 2010	1.88	23	1.82	0.76	1.06
Total					**7.80**	**3.45**	**4.35**

(***Source: Test checked PWD Divisions***)

The Government in reply stated (October 2010) that directions have been issued to the concerned CEs to investigate the matter. Results of investigation, if any, conducted have not been received (January 2011).

2.3.7.3 Expenditure incurred before technical sanction to works

Paragraph 375 of Financial Handbook Volume-VI provides that no work should be commenced until detailed estimates are approved by the competent authority. As per E-in-C's Circular (January 2003), time period to accord technical sanction to the detailed estimates of a sanctioned work was 15, 30 and 45 days for EEs, SEs and CEs respectively. The sanction order issued for each work also stipulates that no expenditure should be incurred before grant of technical sanction to the detailed estimates of the work.

Scrutiny of the records of the works sanctioned under SRF scheme, in five divisions[20] revealed that technical sanction to 21 works was not accorded even after lapse of 10 to 23 months after the month of their financial sanction and an expenditure of ₹ 3.52 crore was incurred on these works as of March 2010. In case of another 34 works, technical sanctions were accorded with delays ranging from 6 to 23 months and expenditure of ₹ 21.47 crore was incurred prior to issue of technical sanctions as detailed in ***Appendix-2.3.3***. Incurring of expenditure prior to accord of technical sanction apart from violation of the financial rules also vitiates the sanctity of technical sanction. In reply, the Government intimated (October 2010) that directions have been issued to the concerned CEs to investigate the matter.

[20] PD, CD2, Banda, PD, Etawah, CDI, Gorakhpur and PD, Muzaffarnagar

2.3.8 Contract Management

2.3.8.1 Issue of tender notices prior to administrative approval

Tender notices of three works were issued without Government approval

Paragraph 316(1) of Financial Hand Book Volume VI stipulates that for every work (excluding petty works and repairs), it is necessary to obtain in the first instance the concurrence of the administrative department.

Scrutiny revealed that in three cases tender notices were issued before administrative approval and financial sanction as indicated in **Table 12**.

Table 12: Detail of works on which tender notices were issued prior to administrative approval and financial sanction

(₹ in lakh)

Sl. No.	Name of the Division	Name of work	Sanctioned amount	Date of sanction	Date of tender notice	Amount of agreement	Agreement No. and date	Status as of March 2010
1	PD, Agra	Widening and Strengthening of SISF road	574.49	22-02-10	22-04-08	336.15	19/SE dated 23.03.10	Under progress
2	PD, Etawah	Widening of NH2 city portion of Etawah	443.18	10-02-06	28-06-05	92.23	12/SE dated 25.08.05	Completed
3	CD, Badaun	Pilibhit-Bareilly-Mathura-Bharatpur Road	246.62	28-04-08	26-03-08	262.82	02/SE dated 25.04.08	Completed

(Source: Test-checked work)

In the first instance, work was allotted on a single tender basis, 23 months after invitation of the bids at 31.85 *per cent* above the estimated cost. In other two cases, agreements were entered into before accord of administrative approval and financial sanction. In reply, the Government stated (October 2010) that directions have been issued to the concerned CEs to investigate the matter.

Invitation of short term tenders

In six out of 79 works test-checked, short term tenders (***Appendix-2.3.4)*** amounting to ₹ 7.02 crore were invited and agreements executed three to four months after their opening. Justification for invitation of short term tenders was, however, not on record. This was in violation of the Government directions (December 2000) as inadequate time was given for wide publicity thereby not obtaining more competitive bids. In reply, Government intimated (October 2010) that directions have been issued to the concerned CEs to investigate the matter.

2.3.8.2 Advances to contractor without proof of their utilisation

Undue favour of machinery advances of ₹2.29 crore to contractors

As per paragraph 45.2 of the contract, a contractor can be allowed Mobilization and Machinery Advances for equipment and plant specifically required for the work. The contractor is, however, required to provide copy of the invoice/bill of such equipment/plant to PWD, as proof of new equipment brought to the site for the specified purpose.

Scrutiny of the records of works (March/June 2010) sanctioned under SRF revealed that ₹ 2.29 crore were given to the contractors as Machinery Advance as per details in **Table 13**.

Table 13: Details of advances

(₹ in crore)

Sl. No.	Name of Division	Agreement No.	Cost of Agreement	Amount of machinery advance	Month of advance
1.	CD-2, Banda	11/SE/09-10 dated 04.01.2010	19.07	0.95	January 2010
2.	PD, Agra	19/SE/09-10 dated 23.03.2010	3.36	0.34	March 2010
3.		20/SE/09-10 dated 23.03.2010	21.93	1.00	March 2010
Total				**2.29**	

(Source: Test-checked work)

No invoice/bill was obtained in these cases to prove that the new machinery was actually purchased and brought to the site. The Government issued (October 2010) orders to concerned CEs to investigate the matter.

2.3.8.3 Payment of bituminous work without obtaining original CRC[21]

As per Section 4-Conditions of Contract Part II-Special Condition for Contract, the contractor shall procure Bitumen and Modified Bitumen from Indian Oil Corporation, Hindustan Petroleum and shall produce the original C.R.C. issued by the company at the time of claiming the payment for bitumen or Modified Bitumen along with the bill. It is also laid down in the guidelines issued by the E-in-C (January 2006) that no payment should be made to the contractors for bituminous work without submitting original CRC with the concerned payment voucher by the contractors.

Scrutiny of the vouchers of the works test-checked (May/June 2010), where contractors made their own arrangement for bitumen, revealed that the payment was made to contractors for bituminous work without obtaining original CRC as given in **Table 14**.

Table 14: Details of payment to contractor without obtaining original CRC

Name of Division	Name of work/sanction year	Item	Quantity of item in M^3/ grade of bitumen	Quantity of bitumen used/MT	Rate of bitumen	Amount (₹ in lakh)
EE, PD Bulandshahar	Bulandshahar Saidpur Marg (Nov.2006)	B.M	6728.819/60-70	516.97	21530	111.30
		SDBC	3352.8/ CRMB	386.86	24485	94.72
EE, CD, Baduan	Pilibhit Bareilly Mathura Bharatpur (May 2008)	BM	211.18/60-70	15.29	31872	4.87
		SDBC	3174.85/60-70	329.69	31872	105.08
	Meerut Badaun road (May 2010)	BM	57.28/60-70	4.20	32994	1.39
		SDBC	1185.04/CRMB	136.74	36523	49.94
EE, CD1, Hardoi	Palia Lucknow SH(March 2006)	BM	15187.20/60-70	1167.00	18500	215.89
		SDBC	7610.80/CRMB	878.00	18500	162.43
Total						**745.62**

(Source: Test-checked work)

[21] Consignee Receipt Certificate

On this being pointed out in audit (June 2010), the divisions replied (June 2010) that original CRCs were with the contractor and these were verified at the time of payment. The reply is not acceptable as original CRCs are required to be surrendered to the Division and should form part of the records in order to prevent misuse and fraud. In reply, Government stated (October 2010) that directions have been issued to the concerned CEs to investigate the matter.

2.3.9. Ineffective Quality Control

Material used on the works had not been tested to the extent of prescribed norms

Research and Quality Promotion Cell (RQPC) of the department had been established for conducting test of the samples of the material required for construction to maintain the quality of work. As per the Government orders (August 1996), it is mandatory for PWD divisions to send 25 *per cent* of the samples of material to be used in the works to the RQPC to ascertain its quality. The material was to be used only after receipt of the results of such tests.

In six[22] out 14 divisions test-checked, no records were, however, maintained by the divisions regarding samples of material sent to RQPC for quality control test. As per information furnished by RQPC, (July 2010) regarding tests carried out on the material during the period 2005-10, only seven divisions had sent 133 samples relating to 17 works. Details are given in **Table 15**.

Table 15: Details of test sent to RQPC for quality testing

Year	Name of division	Number of roads	Number of tests	Test failed
2005-06	PD Lucknow	3	13	Nil
	PD Banda	1	2	Nil
2006-07	CD1, Gorakhpur	2	2	Nil
	CD1 Hardoi	2	53	50
	PD Auraiya	1	4	Nil
2007-08	PD, Lucknow	3	13	5
2008-09	Nil	Nil	Nil	Nil
2009-10	PD Banda	4	12	Nil
	PD Kaushambi	1	34	Nil
	Total	**17**	**133**	**55**

(Source: Research and Quality Promotion Cell, Lucknow)

In the year 2008-09, no sample was received in RQPC from any of the 14 divisions test-checked. Further, fifty-five out of 66 samples (80 *per cent*) of the tests so received, pertaining to two divisions[23] failed.

Further scrutiny of records of PD, PWD Lucknow and CD-I, PWD, Hardoi revealed (August 2010) that substandard material was used in construction works by both the divisions. For use of sub-standard materials in the work, a penalty of ₹ 1.90 lakh was imposed on the concerned contractor by the EE, PD, Lucknow which was recovered. No action had been taken against the contractors by CD-I, PWD Hardoi.

[22] PD, Auraiya, CD, Baduan, PD, Bulandshahr, CD1, Gorakhpur, PD, Kaushambi and PD, Muzaffarnagar
[23] CD-I Hardoi and PD Lucknow

The above is indicative of ineffective quality control in the department. In reply, the Government while accepting the findings directed (October 2010) all CEs to follow the Government order strictly.

2.3.10. Conclusion

Selection of roads for renewal was not transparent due to non-availability of data of all roads. There were cases of selection of ineligible works, pre-mature renewal of roads, adoption of rich specification in violation of IRC's recommendations, commencement of works without TS, deficient contract management. Also, internal controls were lax as quality control norms were not adhered to, to prevent utilisation of sub-standard material. Thus, the objective of keeping all the State roads free of potholes and patches by continuously maintaining and repairing was not achieved to the desired extent.

2.3.11. Recommendations

- A comprehensive and computerised Data Base for selection of eligible roads should be maintained and updated regularly. A unique code to each road should be assigned to avoid wrong selection of works, issue of double sanctions, repetition of works and execution under other schemes;
- Co-ordination committees at District/ Zonal level may be constituted for preparation of priority list of roads of all categories to be undertaken annually for maintenance, etc.;
- Internal controls for quality control and contract management should be strengthened; and
- Investigations instituted as a result of audit findings should be completed early and remedial action taken.

Department of Information Technology and Electronics

2.4 IT Audit on 'Preparedness for e-Governance in the State of Uttar Pradesh'

e-Governance involves focusing on the use of Information Technology to assist in the transformation of government structures and operations to provide Efficient, Convenient & Transparent Services to the Citizens & Businesses.

Executive Summary

With a view to 'Make all Government services accessible to the common man in his locality, through common service delivery outlets and ensure efficiency, transparency & reliability of such services at affordable costs to realise the basic needs of the common man' National e-Governance Programme (NeGP) was launched in May 2006.

In order to achieve the above objective, under the NeGP, some pre-requisites in the area of IT core infrastructure viz. establishment of State Wide Area Network (SWAN), State Data Center (SDC) and Common Service Centers (CSCs) was essential and needed to be in place to provide citizen centric services to the targeted common man in the field of 17 Mission Mode Projects (Departments) identified by the State Government.

A Performance Audit of the "Preparedness for e-Governance in the State of Uttar Pradesh (UP) revealed that the implementation of the NeGP in selected 17 MMPs was far behind from the satisfactory level of completion and implementation in the State. The Performance Audit brings out the following major deficiencies:

- Implementation of the projects was far from satisfactory as neither had the IT core infrastructure been established, nor was it made operational as planned.
- In absence of the Agreement with the NIC and BSNL 50 SWAN POP sites could not be made operational. Optical Fiber Connectivity which was to be ensured up to the Block level was available only at the District headquarters.
- Against the target of 17,909 CSCs to be established (upto April 2009) in the State only 4909 CSCs could be established (July 2010) as CSCs failed to operate in absence of availability of Government to Citizen (G2C) services.
- State Data Centre could not be made operational even after lapse of two years as selection process for appointment of Service Provider was not finalized.

- Any time any where access to the citizen centric services could not be made available as neither the State Service Delivery Gateway could be established nor DPRs of the MMPs were approved
- Against total receipt of ₹ 126.35 crore under various schemes of the NeGP only ₹ 56.29 crore could be utilized as implementation of projects was slow.
- Under the e-District scheme establishment of LAN at District headquarters and LABs at Tehsil and Blocks was not started.
- 34 *percent* of hardware complaints were not resolved within the stipulated severity period and were pending for over 180 days.
- Out of 10 services/ 32 sub-services identified under e-District scheme only 18 could be enabled in test-checked districts and only 14 services actually in operation. Data digitized for various departments were neither been used nor updated.
- Manual intervention existed in electronic process flow as uniform approach in forwarding of applications to process authorities was not adopted. Applications not disposed off within stipulated service period were not forwarded to higher authorities
- Bandwidth utilisation ranged between 0 to 4.50 percent in the test checked districts depicting very less electronic data flow.
- Non-verification and inspections of CSCs reflected lack of monitoring.

2.4.1 Introduction

To increase transparency, efficiency and effectiveness in delivery of citizen services, the National e-Governance Plan (NeGP), comprising 27 Mission Mode Projects[1] (MMPs) and 8 components, was approved by the Government of India (GOI) on May 18, 2006. The NeGP vision was to *'Make all Government services accessible to the common man in his locality, through common service delivery outlets and ensure efficiency, transparency & reliability of such services at affordable costs to realise the basic needs of the common man'*. Under NeGP, it was proposed to create State Data Centre to consolidate services, applications and infrastructure to provide efficient electronic delivery of Government to Government (G2G), Government to Citizen (G2C) and Government to Business (G2B) services. These services were to be rendered through common delivery platform seamlessly supported by core Connectivity Infrastructure viz. State Wide Area Network (SWAN) and Common Service Centre (CSC) connectivity extended up to village level. The creation of core and support infrastructure were to enable web based services for anytime anywhere access and thereby changing the delivery of

[1] MMP: Implies projects having well defined objectives, scope, service levels, milestones and timelines for implementation.

identified services by Government. Out of the 27 MMPs under the NeGP, the State identified 17[2] MMPs.

Under the e-District MMP the State identified 10 services to be delivered electronically viz. Issue of Certificates, Pensions (Social Welfare Pension), Revenue Court, Government Dues and Recoveries, Public Distribution System (Ration card related), RTI Services, Employment, Election, Licenses, Utility Services comprising of 32 sub-services ***(Appendix-2.4.1)*** of which only 22 could be enabled.

2.4.2 State e-Governance vision

Vision: *Using information technology for empowering the masses through easier access to information, transforming government process for better service delivery and as a vehicle for economic development of the state.'*

To achieve the State vision and objectives of the NeGP, the e-Governance roadmap of the State (November 2006) and 55 Departments of the State (18 intensive study and 37 extensive study) was prepared (February 2007) by consultant M/s Price Water House Cooper The objective of the departmental study was to undertake "As-Is" assessment of Information Technology usage and level of computerization in the Departments and prepare five year e-Governance roadmap. The departmental e-Governance roadmap was designed with a view to ensuring:

- Good governance by providing need based citizen centric services;
- Cost economy through development and use of common infrastructure and adherence to common policies;
- Business Process Re-engineering (BPR) and Administrative reforms;
- Change management through capacity building;
- Fast implementation of project (Mission mode);
- Standardization of approach and design across all departmental projects.

2.4.3 Citizen expectations from e-governance

As per the e-Governance Roadmap of the State, citizen expectations from the e-governance are summarized as under:

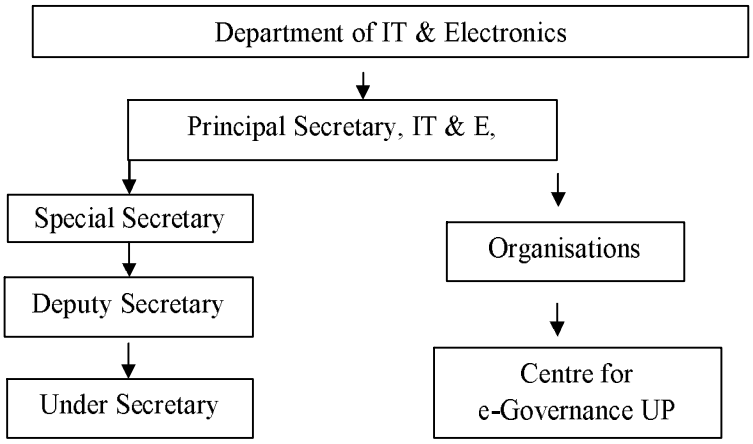
- Easy and faster information access about the government and its services;

[2] State MMPs (Departments) : Revenue, Tax and Registration, Transport, Agriculture, Home, Finance, Urban Development, Panchayati Raj, Labour, Medical and Health, Food and civil supply, Social welfare, Woman welfare and Child Development, Backward Class Welfare, Minorities Welfare, Secondary Education and Handicap Department

- Flexibility in accessing the services of the government, with services available where and when there is a demand;
- Responsiveness to feedback about the content and quality of services;
- The citizen should be able to get the services from the government in an integrated manner.

2.4.4 Organisational structure

The organization structure of the IT Department of the State is detailed as under



Principal Secretary heads the Department of Information Technology and Electronics (Department), of the State, assisted by one Special Secretary, Deputy Secretary and Under Secretary. The Department is responsible for formulation of IT policies and implementation of the NeGP scheme in the State. For monitoring and implementation of the NeGP in the State, Centre for e-Governance[3] (CeG) an autonomous and independent body was constituted by the Department to help and support Government and act as Secretariat and full time internal advisory body in undertaking e-Governance projects in the State. Infrastructure & Industrial Development Commissioner, Government of Uttar Pradesh (GOUP), was designated as the Ex-officio Chairman of the CeG and Principal Secretary IT and Electronics as Ex-officio Vice Chairman.

2.4.5 Scope of audit

The IT audit was conducted from April 2010 to July 2010 to evaluate the performance of the NeGP scheme as implemented by the State. The period of audit coverage was from inception of the scheme in 2006-07 to March 2010.

Records were examined at

- Centre for e-Governance, Lucknow;

[3] Registered as a Society under the Societies Registration Act, 1860

- three e-Districts (viz. Sitapur, Raebareli and Gorakhpur) out of six[4];
- four[5] MMPs out of 17 identified by State;
- six[6] services out of 22 enabled e-District services; and

The selection was based on the Simple Random Sampling Without Replacement sampling methodology. Data analysis of the e-District database maintained by State National Informatics Centre (NIC), Lucknow was conducted upto 17 June 2010. Further, the records of 'Jan Suvidha Kendra', at the district headquarters, two *Tehsils* and one Block under the selected districts, were also covered.

2.4.6 Audit objectives

The audit objectives were to assess:

- whether the planning process was effective for implementation and operation of the schemes;
- economy, efficiency and effectiveness of the Information System acquired and installed for rendering services as envisaged in project guidelines;
- whether IT delivery and support mechanism was effective and functional; and
- whether monitoring and evaluation mechanism was effective.

2.4.7 Audit findings

2.4.7.1 Lack of planning resulting in ineffective implementation and operation of projects

With a view to making Government services accessible to the common man in the concerned locality, the NeGP envisions three pillars of e-Governance infrastructure:

i) State Wide Area Network (SWAN) for establishing connectivity,

ii) State Data Centre (SDC) for centralized secure data storage/retrieval, and

iii) Common Service Centers (CSCs) for delivery of web enabled any time anywhere access to information and services. Departmental services were to be provided by the Departments selected under the State MMPs and services not covered under the MMPs were to be made available

[4] Gautam Budhnagar, Ghaziabad, Gorakhpur, Raebareli, Sitapur and Sultanpur

[5] Agriculture Department, Food & Civil Supply Department, Panchayati Raj Department and Woman Welfare & Child Development, Department

[6] Caste Certificate, Domicile Certificate, Widow pension, Old Age pension, Ration card and Grievance filing.

under e-District MMP operational in six[7] pilot districts of the State. Synchronization in implementation of core infrastructure and availability of citizen centric Government services was necessary to achieve effective service delivery mechanism.

However, audit revealed that the progress of project implementation was far from satisfactory as neither had the IT core infrastructure been established, nor was it made operational as planned or ensured availability of services to the citizens in the State due to ineffective operation of projects as detailed in succeeding paragraphs.

2.4.7.2 Non-execution of service level agreements for SWAN

The objective of State Wide Area Network (SWAN) was to create a secure close user group government network to interconnect State Headquarters with the District Headquarters, Tehsil and Block headquarters with 2 Mpbs bandwidth connectivity for the purpose of delivering G2G and G2C services. As per the SWAN guidelines (October 2004) for establishment, operation and maintenance of SWAN an end-to-end Service Level Agreement (Agreement) was required to be executed with the implementing agency as well as with the bandwidth service provider for provisioning of minimum 2Mpbs leased line connectivity upto the Block level.

Department selected NIC as the primary implementing agency (October 2004) and BSNL (November 2006) as the Bandwidth service provider. NIC was responsible for establishment and operation of 885 SWAN Point of Presence (POPs) at the State Capital (01), respective Districts (70), Tehsils (240) and Blocks (574).

However, against the provisions of the guidelines no Agreement was signed either with the BSNL or with the NIC (as of July 2010). In absence of Agreement, key service level indicators to be observed by the implementing agency and bandwidth operator could not be fixed as such observance of the same could not be ensured. As a result;

- Out of 885 POPs established by NIC, 50 POPs could not be made operational (commissioned) as of July 2010. In 40 POPs BSNL failed to provide 2Mpbs lease line connectivity due to distance being more than 5 km between the POP site and BSNL exchange. Remaining 10 POPs could not be commissioned due to technical problems (modem/line problem). BSNL demanded ₹80.00 lakh for installing additional equipment from the Department to resolve the issue. Department referred the issue to the DIT, GOI, and on the directives (May 2009) of the Project Management Unit, GOI refused to release the funds on the grounds that 2Mpbs connectivity upto the Block POPs was to be ensured by the BSNL for which only rental charges were to be paid. Neither the BSNL installed the equipment

[7] Gautam Budhnagar, Ghaziabad, Gorakhpur, Raebareli, Sitapur, and Sultanpur

to the make the POPs operational nor could any penalty be imposed by the Department.

- Without ensuring connectivity from the BSNL exchange NIC installed the network hardware at the 40 POPs which remained unutilised since installation (2008-2009). This is reflective of lack of coordination between NIC and BSNL.

- 2Mpbs Optical Fiber Connectivity (OFC) upto the Block headquarters was to be ensured by the BSNL. However, in the test checked Gorakhpur district, out of 21 POPs commissioned OFC connectivity was provided only at District headquarter, Managed Lease Line Network (MLLN) connectivity was provided in one Tehsil and two Blocks and in the rest 17 POPs non-MLLN connectivity was provided. Absence of OFC not only reduces the speed of the network but also involves installation of one modem for MLLN connectivity and two modems for non-MLLN connectivity.

The Department could not initiate any action or impose penalty against BSNL in absence of SLA which is reflective of lack of planning at the highest level.

In reply, the Government stated (November 2010) that agreement with the BSNL was signed (November 2010) and that with the NIC was under process.

2.4.7.3 Non-operation of Common Service Centres (CSCs)

The front-end interface of the NeGP with the rural citizens were the CSCs through which the Government services along with the other value added services were to be delivered to the rural citizens. As per the CSC guidelines approved (September 2006) the State Designated Agency (SDA) i.e. Centre for e-Governance was responsible for the overall management and monitoring of the scheme. SDA was to select Service Center Agencies (SCAs) from the private sector, through a bid process, for a period of 5 years (one year for rollout and four years for operation) on 'Public -Private Partnership (PPP)' model. Request for Proposal (RFP) for bids was to be finalized in consultation with Infrastructure Leasing & Financial Services (IL&FS) consultants appointed by DIT, GOI as National Level Service Agency (NLSA). The NLSA was responsible for conceptualization, as also all operational and implementation activities for the project. These centres were to be established by Village Level Entrepreneur (VLE) recruited by the SCAs in a village each selected among cluster of six revenue villages.

As per the RFP finalized by the NLSA, CSCs would generate 75 percent of revenue from Business to Citizen (B2C) services and 25 percent revenue from G2C services. As per the Master Service Agreement (MSA) G2C services were stated to be made available to CSCs as and when available.

The State selected four private companies as SCAs and MSA with seven SCAs was signed (April 2008) to establish 17909 CSCs in seven zones (Agra,

Bareilly, Faizabad, Kanpur, Lucknow, Moradabad and Varanasi) of the State. As per Government Order (GO) (May 2008) 25 *per cent* of the targeted CSCs were to be established in four phases as detailed in **Table 1**.

Table 1: Target for CSCs establishment

Phase	CSCs to be established	To be completed by
I	4,477	08/09/2008
II	4,477	08/10/2008
III	4,477	09/01/2009
IV	4,478	08/04/2009
Total	**17,909**	

(Source: Centre for e-Governance)

However, only 4909 CSCs could be established in four zones (Kanpur, Lucknow, Moradabad and Varanasi) as Contract Agreements of three zones (Agra, Bareilly and Faizabad Zone) were terminated by the Department on grounds of non-performance by the SCAs in establishment of the CSCs as per the targets. Status of four SCAs as of March 2010 is detailed in **Table 2.**

Table 2: Target and Rollout of CSCs

Sl.No.	Service Centre Agency	Targeted CSCs	Rollout CSCs (upto 29-03-10)
1.	SREI Infrastructure Finance Ltd.	8,118	3,612
2.	CMS computer Ltd	3,382	1,297
	Total	**11,500**	**4,909**
3.	3i Infotech Ltd.	1,688	Contract terminated
4.	Comet Technology Ltd	4,721	
	Grand Total	**17,909**	**4,909**

(Source: Centre for e-Governance)

The reason for non-establishment of the CSCs in the rural areas was attributable to non-viability of the CSC in absence of the G2C services. The SCAs viewed that G2C services were the core component of the CSC project and without rolling out of such services, CSCs cannot survive and attract the village entrepreneurs as well as bankers to invest in the project.

On the issue of non-viability of CSCs in absence of G2C services as brought up in the Minutes of the Meeting (July 2009) under the chairmanship of Principal Secretary IT & Electronics, the consultant were directed to re-conduct the study in respect of revenue support to CSCs and provide fresh data. The fact shows that the conceptualization done by Consultant IL& FS that CSCs would survive on B2C services was not based on ground conditions.

Even in the six e-Districts where G2C services were available, the establishment and operation of CSCs was below the targets as detailed in **Table 3.**

Table 3: Status of CSCs in e-Districts

District	Targeted CSCs	Opened	Number of operational CSC delivering e-district services
Sitapur	394	126	27
Raebarely	297	93	40
GB Nagar	62	SCA ruled out due to non-performance	
Gaziabad	95		
Sultanpur	426		
Gorakhpur	555	147	61
Total	**1,829**	**366**	**128**

(Source: Centre for e-Governance)

The SCA (SREI SAHAJ Ltd) for Gorakhpur and Raebareli districts in his letter (October 2009) addressed to the Principal Secretary, IT & E stated that in Gorakhpur district the VLEs were not getting proper response from the concerned Government authorities and in Raebareli district G2C services were only available in two tehsils i.e. Raebareli Sadar and Lalganj out of the seven Tehsils. This shows that effective support at the district level was not available to the CSC operator.

Thus, the primary objective of the CSC scheme to provide Government and Private services to the common man in his locality without having to visit the District/Tehsil and Block offices, could not be achieved as targeted CSCs could not be made operational in the absence of non availability of G2C services, thereby depriving the rural citizens easy and faster access to information and services.

In reply, the Government stated (November 2010) that as per the commitment given by the SCAs of the four zones to the GOI remaining CSCs, out of 11,500 targeted CSCs, shall be established by March 2011. The bidding process for selection of new SCAs for the three zones has been started and the remaining 6,409 CSCs shall be established by December 2011.

2.4.7.4 Non-establishment of State Data Centers (SDC)

State Data Centre (SDC), identified as one of the important element of the core infrastructure for supporting e-Governance initiatives under the NeGP, to consolidate services, applications and infrastructure to provide efficient electronic delivery of G2G, G2C and G2B services. The key functionalities to be provided by the SDC were Central Repository of the State, Secure Data Storage, Online Delivery of Services, Citizen Information/Services Portal, State Intranet Portal, Disaster Recovery, Remote Management and Service Integration etc. SDCs would also provide better operation & management control and minimize overall cost of Data Management, IT Resource Management, Deployment and other costs.

The SDC project of the State was approved (April 2008) by DIT, GOI and ₹ 4.20 crore was released (March 2008). The State was to appoint Consultant for the SDC project to assist in preparation of DPR, complete bid process management and commissioning of the SDC. Service provider (Data Centre

Operator) was to be selected to establish and operate the SDC for the initial five year However, the agreement with the consultant M/s Wipro Ltd. for a period of two years, was signed (February 2009) after a lapse of one year and as of July 2010 the bid process for selection of service provider was under process. Thus, even after a lapse of more than two years from the date of release of funds the process for selection of service provider could not be finalized.

In absence of the SDC, NIC server was being used for storage and delivery of e-District services. DM Sitapur stated (July 2009) that due to slow or down NIC server difficulty was being faced in delivery of services as the response time was slow.

In reply, the Government stated (November 2010) that bid process management was complete and the Data Centre Operator has been selected (September 2010). The reasons for delay were attributable to change in selection of firm for bid evaluation process by GOI, too many parameters in selection process and the new consultant took time to understand the RFP documents.

2.4.7.5 State Service Delivery Gateway

The project aims at setting up a State Gateway called SSDG which would be part of the State Data Centre to ensure interoperability between the various departmental applications at the back end and connect the CSCs or other delivery channels at the front end to provide centralized online service delivery to the citizens. Request for Proposal for the selection of implementing agency was under process as of August 2010. In absence of the SSDG the objective of providing any time any where access to information and service could not be achieved.

In reply, the Government stated (November 2010) that the work on SSDG has been started and NIC has been nominated as implementation agency.

2.4.7.6 Capacity building

The Capacity building roadmap of the State, prepared under the NeGP, addresses the need to build capacities to effectively and efficiently implement the e-Governance roadmap of the State. To meet the capacity needs at the policy, functional, technical and operational levels, commercial bids from four GOI empanelled agencies were received in December 2008. Out of these four, M/s Wipro Ltd. was selected in March 2009 to provide seven experts in the field of Programme/Project Management, Change Management, Technology Management and Financial Management but agreement was executed in October 2009. However, M/s Wipro failed to provide the experts as such the contract agreement was terminated (January 2010) and fresh bids were invited (February 2010) which were not finalized as of August 2010.

Thus, delay in finalization of agencies to provide experts for effective implementation of e-Governance in the State resulted in undue delay in implementation of capacity building programme.

In reply, the Government stated (November 2010) that performance bank guarantee of Wipro has been invoked and other steps in Capacity Building were being taken.

2.4.7.7 State Mission Mode Projects

Under the NeGP, 27 projects were to be implemented in a mission mode. Implementation in Mission mode implies that the objective and scope of the projects are clearly defined and they have measurable outcomes (Service levels) as well as defined milestones and timelines for implementation. For the State MMPs the Nodal Central Line Ministry/Department would frame the broad policy guidelines and facilitate project formulation but the actual implementation would be done at the State level and the State will be the ultimate owner of the project.

The Department had identified 17 MMPs viz. Revenue, Tax and Registration, Transport, Agriculture, Home, Finance, Urban Development, Panchayati Raj, Labour, Medical and Health, Food and Civil Supply, Social Welfare, Woman Welfare and Child Development, Backward Class Welfare, Minorities Welfare, Secondary Education and Handicap along with their services. The 'AS-IS' study on Information Technology usage and level of computerization achieved by the Departments was carried out by M/s Price Water House Coopers', during 2006-07. The Departments were to prepare Detailed Project Reports (DPRs) for submission to the Nodal line Ministry/Department, GOI. However, the DPRs of all the MMPs are still under preparation and not been forwarded to the GOI for approval as of August 2010.

Thus, even after three years of AS-IS study the Departments failed to submit the DPRs which not only defeated the objective of fast implementation of projects as envisaged in the e-Governance vision of the State but also deprived the citizens of easy access to the Government services.

In reply, the Government stated (November 2010) that DPR of Trade Tax department was sanctioned by the GOI and the rest were being sent to GOI for administrative and financial approval.

2.4.7.8 Non-utilisation of funds

All the components under the NeGP scheme are 100 *per cent* funded by GOI either in the form of ACA (Additional Centre Assistance) or Grants-in-Aid (GIA). The ACA is routed through State budget where as GIA is transferred to State Designated Agency i.e. Centre for e-Governance directly by GOI. Details of funds received and expenditure incurred since inception upto 31 March 2010 are detailed in **Table 4**.

Table 4: Financial position

(₹ in crore)

Sl. No	Project	Received as Grant-in-Aid	Received from State plan fund under ACA	Total receipt since inception	Total Expenditure (March 2010)	Unspent balance
1.	SWAN	0.00	40.79	40.79	40.62	0.17
2.	State Data Centre	4.20	7.04	11.24	0.20	11.04
3.	Common Service Centre	35.50	10.00	45.50	0.21	45.29
4.	e-District	15.32	0.00	15.32	14.60	0.72
5.	Capacity Building	2.18	3.83	6.01	0.66	5.35
6.	State Service Delivery Gateway	7.49	0.00	7.49	0.0	7.49
	Total	**64.69**	**61.66**	**126.35**	**56.29**	**70.06**

(Source: Centre for e-Governance)

Against the total receipt of ₹ 126.35 crore, maximum utilization of ₹ 56.29 crore has been on establishment and implementation of SWAN and e-District scheme. Thus, even though funds were available, the same could not be utilized effectively as the planning process for implementation and operation of schemes was delayed.

2.4.8 Acquisition and implementation of IT infrastructure

2.4.8.1 Acceptance and installation without proper receipt

NIC through NICSI was to provide all the hardware and to coordinate with all the suppliers/vendors for timely procurement and installation of the hardware and software. However, it was observed in Audit that hardware equipment were procured by NICSI centrally from its headquarters at Delhi and delivered directly to the concerned units. At the test checked districts it was observed that delivery challans and installation note were not properly documented and kept in an ordered way. Scrutiny of delivery challans and installation note available at Raebareli district revealed that installation notes were neither signed nor date of installation was mentioned. Similarly on the delivery challans sign, date and seal of the person receiving the goods was missing.

2.4.8.2 Non-acceptance testing of hardware

Acceptance testing of the hardware installed at POPs was to be done by the M/s TCIL Ltd., technical consultant for the SWAN project. However, no acceptance reports were available at the District or State level. As per Minutes of Meeting (June 2009) under the Chairmanship of Principal Secretary, IT & E, directions were issued to NIC to provide all sanctioned bills of materials under SWAN, installed hardware details and testing reports of hardware to M/s TCIL for verification. In absence of the same it could not ensured weather the hardware procured were in conformity with the specifications in the configurations as identified in the agreement.

In reply, the Government stated (November 2010) that selection process for Third Party Audit (TPA) has been initiated and acceptance testing shall be jointly done by NIC, TCIL and the selected TPA.

2.4.8.3 Non-availability of maintenance funding for SWAN

As per the SWAN guidelines DIT, GOI was to support the entire cost of establishment, operation and maintenance of the SWAN for a period of five years on 100 percent grant basis. Maintenance funding was to be done for maintenance and upkeep of the infrastructure and adequate arrangement for diesel to ensure desired level of uptime of the network. NIC was responsible for maintenance of the POPs and as per the estimation done by NIC ₹ 10 crore per annum was required for diesel in the State. On request (August 2009) of the State Government DIT, GOI allowed utilization of savings amounting to ₹ 6.50 crore, under SWAN for meeting diesel expenses up to 31 March 2010. However, at the test checked districts it was observed that no maintenance funding was done nor adequate arrangement made for diesel. Power supply was the major constraint faced by the District authorities in making the system operational continuously during the office hour. Although Stabilizers, UPS and generators (2009-10) were provided under the SWAN project, in absence of power supply and adequate diesel the same could not be put to operational use optimally, thereby jeopardizing the entire electronic process flow as envisaged.

In reply, the Government stated (November 2010) that few components required for maintenance were left in the original plan which were being incorporated additionally.

2.4.8.4 Non-utilisation of Hardware

Under the e-District scheme, Biometrics machines (30) were procured for ensuring double security system along with digital signatures for the sanctioning officers responsible for the delivery of services. However, none of the machines were installed and put to use in the test checked districts as the concept of using them was dropped subsequently. This was reflective of the inadequacies in planning stage at the time of acquisition and mapping of the business process to be adopted.

Scanners were provided to six e-Districts for capturing of the attached documents with the citizens applications and transmission of the same online to the process authorities for speedy disposal. However, it was observed in Jan Suvidha Kendra, Sitapur district that scanners were not used for scanning, instead the application were forwarded manually to the process authorities. Thus, the scanners could not be utilized for the purpose for which they were procured.

In reply, the Government stated (November 2010) that currently Bio-metric devices are not being used as second layer of security and may be used in future.

2.4.8.5 Non-establishment of LAN and LABs at District, Tehsil and Blocks

Under e-District scheme, funds were provided (November 2009) for establishment of LAN at District/*Tehsil* and Blocks and establishment of Labs (civil infrastructure) at *Tehsils* headquarters (Gorakhpur: ₹ 13.90 lakh, Raebareli: ₹ 14.30 lakh and Sitapur: ₹ 12.60 lakh). However, it was observed that in none of the three test checked districts establishment of LAN or the labs were established as of July 2010. As a result, Departmental connectivity could not be ensured at the District/*Tehsils*/Blocks which affected the service delivery. Due to non-establishment of labs the hardware equipment were being kept at the Tehsil headquarters in unhygienic conditions without any proper wiring and protection from dust.

In reply, the Government stated (November 2010) that provision for LAN was under implementation.

2.4.8.6 Inadequate IT security measures

IT security measures as observed at the test checked districts revealed the following:

- At the District *Jan Suvidha Kendra*, Raebareli, Internet browsing facility was enabled for the private operators using the e-District application software. As the operators were only engaged for using the application software, internet surfing facility should have been disabled to protect the system from viruses and undue load on the bandwidth connectivity.
- The Operating System (OS) installed on the machines acquired for installation at the District, *Tehsil* and Block level were pre-installed with Microsoft Vista OS, however, later on the Vista OS was replaced with the Windows XP (Service pack-2) by local arrangement made by NIC as the functionalities of Vista OS were non-compatible with other hardware items. This shows that planning for best compatible configuration was not done prior to acquisition of IT systems.
- In absence of any documented password policy users were using the default passwords in the three test checked districts[8]. As per the minutes of the meeting (10 February 2010) under chairmanship of DM Raebareli observed that user_ids and passwords provided to SDM, *Tehsildars* and *Lekhapals* were being shared with operators of the *Jan Suvidha Kendra*. Thus, the very objective of creating passwords was defeated.

2.4.8.7 Non-observance of severity levels

As per SWAN guidelines Severity level, initial response time and Issue resolution time were defined under Network Operations Management as detailed in **Table 5**

[8] Gorakhpur (754), Raebareli (97) and Sitapur (01)

Table 5: Severity levels

Severity level	Initial response time	Issue resolution time
SL 1	15 minute	1 hour
SL 2	30 minute	2 hour
SL III	60 min	8 hour

(Source: SWAN guidelines)

However, scrutiny of complaint data consisting of 4517 records obtained (17-06-2010) from State NIC Unit, revealed that out of 4517 complaints received from the State in respect of SWAN, 3946 cases were resolved and 571 cases were still pending to be resolved ***(Appendix-2.4.2).*** Age-wise analysis of pending complaint cases ***(Appendix-2.4.3)*** revealed that 34 *per cent* of the complaint cases were pending for more than 180 days which shows that issue resolution time was not followed.

Similarly, age-wise analysis of resolved cases revealed that only 16 *per cent* of the complaints were resolved within same day. 135 cases were resolved after lapse of 180 days ***(Appendix–2.4.4)***, which clearly shows that effective monitoring and follow up action was not initiated for speedy rectification of defects.

In reply, the Government accepted the facts for compliance in future.

2.4.9 Delivery of services

2.4.9.1 Service delivery through e-District

The e-District project was identified as a Mission Mode Project and was approved in July 2006. The duration of the project was 18 months which was extended up to March 2010.

The e-District scheme focuses on e-enabling the delivery of majority of citizen centric services that are administered by the District Administration. The project scope was to integrate various departments of the districts to provide seamless services to the citizens. The objectives of the e-district included backend computerization to enable efficient delivery of government services and to proactively provide a system of spreading information on the Government schemes, planned developmental activities and status of current activities. The first phase (September 2007 to August 2008) was to be implemented in the six pilot districts, viz., Gautambudh Nagar, Ghaziabad, Gorakhpur, Raebareli, Sitapur and Sultanpur. The second phase (further 2 years) was to be implemented in whole of the state. Front ends under the scheme were only to be built at District, Tehsil and block level, in the form of citizen facilitation counters termed as 'Jan Suvidha Kendra'.

As per the e-District guidelines a core of six services were identified at the National level to be implemented by the States. The State could add four additional citizen centric services for implementation. State identified 10 services/32 sub services as citizen centric services under the e-District scheme. However, only 22 services could be enabled by the State as of August 2010.

Test check of three districts revealed that out of the 22 services enabled only 18 were available at District Raebareli and Sitapur and only 15 at Gorakhpur district. The status of e-services in the test checked districts revealed that only half of the services out of the total identified could be enabled (***Appendix-2.4.1***), as given in **Table 6**.

Table 6: Enabled services in e-Districts

District	Service Selected under e-district	Service enabled	Number of services for which applications were received	Number of services for which applications received were less 500 in numbers	Number of services for which applications received were less 50 in numbers
Sitapur	32	18	14	8	4
Raebareli	32	18	13	6	2
Gorakhpur	32	15	11	6	3

(Source: NIC data base)

From the above figures it is clear. that, out of the services enabled only in three Certificate services viz. Caste, Domicile and Income administered directly by the district administration satisfactory applications were received, whereas services pertaining to other departments applications were even less than 500 viz. Employment, Handicap certificate, handicap pension, New ration card, Old age pension.

Table 7: Status of six services selected under e-Districts

District	Applications received	Approved	Rejected	Pending
Caste				
Sitapur	112427	99945	4878	7604
Raebareli	51478	46272	2100	3106
Gorakhpur	16499	14215	1547	737
	180404	**160432**		**11447**
Domicile				
Sitapur	68128	60417	4587	3124
Raebareli	32552	29284	2474	794
Gorakhpur	19460	18062	785	613
	120140	**107763**	**7846**	**4531**
Widow pension				
Sitapur	419		294	112
Raebareli	374	01	248	125
Gorakhpur	120		97	23
	913		**639**	**260**
Old Age				
Sitapur	314			61
Raebareli	276			35
Gorakhpur	101			19
	691			**115**
Ration card (Card preparation and handing over of card done manually)				
Sitapur	01		01	
Raebareli	2870	358	2397	115
Gorakhpur	-	-	-	-
	2871	358	2398	115
Grievance				
	No applications received in the three test checked districts.			

(Source: NIC data base)

Thus, from above figures except for Caste and Domicile service percentage of receipt of application was very low. Reason being non-approval of applications through service center Scrutiny of records of District Probation Officer, District Social Welfare Officer, District Supply Officer of Gorakhpur district revealed that in absence of online connectivity processing of application was done manually. Processing of Ration cards in district Raebareli was also done manually partially. As printing of Ration Cards has not been made operational yet.

The Government accepted (September 2010) the facts and figures.

2.4.9.2 Ineffective service delivery process

The Business Process adopted for service delivery through the electronic process flow was uniform for all the pilot e-Districts as detailed below:

- The citizen has to make a request on-line by filling e-application form on a service delivery point and will get a unique receipt number as acknowledgement of his application. Applicant photograph was to be taken through web camera and specific documents required for a particular service were to be scanned and attached with the application form and forwarded to the process owner of the service.
- The process owner (Approving Authority) receives the online application electronically and verifies the details in the e-District digitized database and after the verification of the facts, the approving authority approves the request of the applicant using his digital signatures. If details are not present in the database manual verification is carried out.
- The application approved is reverted back to the service delivery point for delivery electronically. In case of rejection of request, the process owner cites the reason for rejection using his digital signature.
- The citizen gets digitally signed document from service delivery point on the specified date of delivery.
- The output document bears a unique ID along with a website address to verity its authenticity.

However, shortcomings observed in the test checked districts are detailed in succeeding paragraphs.

2.4.9.3 Non-uniform approach in forwarding of applications

In Sitapur district it was observed that only the applicant's photograph was being taken and attached on the electronic form. The application form along with the attachments was manually forwarded to the process authority on a daily basis, for verification and disposal. In Gorakhpur district, the entire application form was being scanned and sent to the process authority for disposal and web cameras were not used for taking photograph. Thus, the

electronic process flow for speedy disposal of the case was not followed uniformly and manual intervention still existed in district Sitapur thereby defeating the very purpose of e-Governance.

In reply, the Government stated (November 2010) that common process would be adopted during final roll out in the State.

2.4.9.4 Non-observance of escalation matrix

Provision for Escalation matrix (forwarding of application to the next higher authority after expiry of service level period) was to be incorporated in the application software as per the GO issued in 2008.

However, provision for escalation was not incorporated in the application software as a result large number of applications was processed after the service level specified. In the three test-checked districts it was observed 33 to 50 *per cent* applications were disposed off after the service level period. Details are given in **Table 8**.

Table-8: Services delivered after service level period

Applications disposed (approved/ rejected)	Service	Service period defined	Applications Disposed after SLA	Age delay one week	Delay one month	Delay 90 days	Delay above 90 days (maximum)
168957	Caste	7 working days	85571 (50 *per cent*)	40783	37107	6921	760 (373 days)
120140	Domicile	-do-	50845 (42 *per cent*)	26239	18468	4298	1840 (412 days)
691	Old Age Pension	-do-	229 (33 *per cent*)	29	67	101	32 (137 days)
913	Widow pension	-do-	440 (48 *per cent*)	62	151	173	54
	Ration Card	No disposal date captured in the database as Ration cards as full electronic process was not adopted for the service.					

(Source: NIC data base)

Thus, citizens expectation for easy and faster information access were not fulfilled.

In reply, the Government stated (November 2010) that now the provision of escalation matrix has been enabled.

2.4.9.5 Non-utilisation of digitized database

- In all the test checked three districts it was observed that the process authorities were not logging to the e-District database created for speedy disposal of cases instead applications were forwarded to the Lekhpal for physical verification. Further more on doing the physical verification the details so obtained were not updated in the e-district database by the process authorities although the same was specified to be done on monthly basis. On data digitization in Raebareli (₹ 42 lakh), Sitapur (₹ 43.24 lakh) and Gorakhpur (₹ 30 lakh) district ₹ 115.24 lakh was incurred. Thus, in

absence of updating of the database not only the database authenticity depleted but also speedy disposal could be done as envisaged.

- NIC stated that non-access of digitized data was due to poor quality of data as such re-verification of digitized data base was required. However, as per the Agreements executed with the firms for data digitization, data accuracy of 98 *per cent* was to be ensured. Accuracy less than 95 *per cent* and above 90 *per cent* 30 *per cent* penalty was to be imposed and in case of less than 90 percent accuracy breach of contract was specified. In the test checked districts correctness of data was certified by the concerned departments and no penalty was imposed on the firms. The fact shows that digitized data was certified without proper checking.

- Revenue court case data (viz. cause list generation, final orders copy) were digitized and uploaded on the system. However, in all three districts test checked updating of the same has not been done. In absence of the same up to date position of court case service delivery was not available to the citizens.

The Government accepted (November 2010) the fact for future compliance.

2.4.9.6 Duplicity in databases

Under the e-District Scheme, manual records pertaining to various departments (Pariwar register, Birth and Death certificate, Pension certificates etc) were digitized. However, in all the test checked districts, departments providing widow pension, old age pension and handicap pension were using their own database for verification instead of the e-District database. Thus, two different sets of databases were created due to lack of coordination and planning.

The Government accepted (November 2010) the fact for future compliance.

2.4.9.7 Non-documentation of System Requirement Specification (SRS)

The SRS document is necessary as it captures all the requirement of the system and depicts the process flow for input, processing and output. System Design Document (SDD) and development of application software are based on the functionalities specified in the SRS. The SRS was to be developed by NIC in consultation with the consultants engaged for the e-District scheme. However, no documented SRS was available with the NIC responsible for development of the application software. In absence of the SRS complete functionalities of the application software could not be examined. However, following discrepancies were observed during analysis of e-district database.

- Service time for disposal of the application was specified as seven working days. The target date for disposal of application was generated by the system based on the service time. However, analysis of table (Caste Certificate) revealed that in 6,437 out of total 1,80,404 applications the target date was above 10 days (3 days margin for holidays) ranging from

11 to 342 days. This shows that either the dates were modified or the programmed logic was incorrect.

- Analysis of table containing details of Caste Certificates revealed that in 3767 out of 180404 applications received, no target date was captured showing that although the application was received but were not forwarded to the process authorities. Year-wise details of three test checked districts are given **Table 9**.

Table 9: Year wise details of application not forwarded

District	Number of applications	Year 2008	2009	2010
Sitapur	3205	18	1376	1811
Raebareli	428	-	159	269
Gorakhpur	134	-	38	96

(Source: NIC data base)

- There was no mapping of the area specified to the Lekpal (*halka* number) with the revenue village as such process authorities were marking the applications by going through the manual list as such during forwarding of the applications there was undue manual intervention and delay further possibility of erroneous marking of applications could also not be ruled out.
- MIS reports generated by the system were found to be incorrect which shows that application software was installed without proper testing.

The Government accepted the facts for future compliance.

2.4.10. Monitoring and Evaluation

2.4.10.1 Lack of Bandwidth utilization

NIC was also responsible for monitoring the uptime of the POPs (availability) bandwidth utilization (data flow) under SWAN. As per the SWAN guidelines, availability was to be ensured at 97 *per cent*. In the test check districts, it was observed that availability ranged between 88.36 to 93.86 *per cent* at the District core and 13.08 to 83.67 *per cent* between District/Tehsil/Block as detailed in **Table10**. However, bandwidth utilization ranged between 10.52 to 34.73 *per cent* at the District core and only 0 to 4.50 *per cent* between District/Tehsil/Block. Thus, in spite of availability of POPs, the bandwidth utilization was very low, which shows that effective measures were not taken at the highest level to promote electronic process flow.

Table 10: Details of Bandwidth utilization

District	Availability range (District/Tehsil/Block) (in percentage)	District Core	Bandwidth utilization range (in percentage)	District core
Sitapur	22.37 to 80.06	88.36	0 to 3.97	34.73
Raebareli	22.99 to 83.41	93.57	0.02 to 4.50	22.98
Gorakhpur	13.08 to 83.67	93.86	0 to 3.90	10.52

(Source: NIC data base)

In reply, the Government accepted that facts and stated (November 2010) that band width utilization would increase once SSDG and e-District roll out takes place.

2.4.10.2 Non-monitoring of established CSCs

As per the instructions issued by the GOI (November 2009), for establishing rollout of a Centre (CSC) either the centre is to be certified by the respective Block Development Officer or installation of online CSC monitoring tool on it. However, out of 2830 Monitoring Tool IDs generated for two SCAs only 1668 CSCs were registered (November 2009) with the online monitoring tool. None of the CSC was verified by the BDOs. In absence of the same exact number of CSCs rolled out in the State could not be verified. It also shows that no effective measures were taken by the State to verify the number of CSCs rolled out by the SCAs.

The Government accepted (November 2010) the facts and issued fresh GOs to all District Magistrates for verification of CSCs.

2.4.11 Conclusion

Even after lapse of four years since launch of NeGP, the objectives of the scheme could not be achieved as the readiness of the State Government for successful establishment of pre-requisites like IT core infrastructure remained unaccomplished and made operational. SWAN network could not be utilized optimally in the absence of availability of Government to Citizen Services, incomplete rollout of CSCs in rural areas. Department failed to make use of the services of technical experts for implementing e-Governance in the State under Capacity Building project. Interconnectivity between various departments for information sharing and service delivery could also not be achieved in absence of finalization of DPRs of the State MMPs.

Non-utilisation of digitized database and duplicity of database defeated the very objective of the e-Governance and non-operation of centralized SDC. The objective of selection of people's centric services was not fulfilled as there were less than 50 e-applications in two to four services in Gorakhpur, Sitapur and Raebareli test-checked districts. Thus, selection of services for e-governance was not based on people's need. Non-observance of escalation matrix in application software defeated the monitoring by higher authorities.

Non-verification and inspection of CSCs actually rollout and made functional was the result of lack of monitoring by higher authorities.

Thus, the end user outcome viz. availability of any time any where access to Government services as envisaged in the NeGP guidelines could not be achieved due to ineffective project planning, implementation and monitoring.

The matter was referred to the Government (August 2010); replies were received (November 2010). The Government accepted (November 2010) the recommendations.

2.4.12 Recommendations

The Department should:

- take steps to execute Service Level Agreement with the NIC and BSNL, ensure maintenance funding for SWAN for its effective implementation and operation,
- take effective steps to enable all services identified under the e-District scheme, ensure utilization and updating of data digitized under the scheme;
- ensure provision of requisite general application controls to maintain data integrity alongwith proper provision for backup and recovery of the crucial data;
- monitor closely data entry work as most of the inaccuracies in data arise at the data entry stage;
- ensure that the staff engaged in implementation of the computerisation project is properly trained.

Chapter 3

Audit of Transactions

Audit of transactions of the Government departments, their field formations as well as that of the autonomous bodies brought out several instances of lapses in management of resources and failures in the observance of the norms of propriety and economy. These have been presented in the succeeding paragraphs under broad objective heads.

3.1 Non-compliance with rules and regulations

For sound financial administration and financial control it is essential that expenditure conforms to financial rules, regulations and orders passed by the competent authority. This not only prevents irregularities, misappropriation and frauds, but helps in maintaining good financial discipline. Some of the audit findings on non-compliance with rules and regulations are hereunder.

IRRIGATION DEPARTMENT

3.1.1 Locking up of funds by purchase of material in advance

Due to purchase of cement concrete tiles in advance and in excess of requirement, ₹ 5.15 crore remained locked up for two years.

Financial Rules[1] of the Government stipulate that purchase of store material in advance or in excess of the requirement should be avoided.

As per the execution plan of Madhya Ganga Canal Construction Project (Stage-II) sanctioned (July 2007) by the Government, the work was to be executed in accordance with the following schedule:

I. Acquisition/purchase of required land in the first year.
II. Earth work, etc., in construction of canal from second to fourth year.
III. Laying of compressed cement concrete tiles on slope and cement concrete lining on the bed after first two phases of the work.

Scrutiny of records of the Executive Engineer (EE), Madhya Ganga Canal Construction Division-6, Meerut (MGCC-6) and EE, Madhya Ganga Canal Construction Division-15 (MGCC-15), Moradabad revealed (February 2009 and November 2009) that the Chief Engineer (CE) Madhya Ganga, Aligarh sanctioned (January 2008) an estimate[2] for manufacturing of 15 lakh cement concrete tiles at a cost of ₹ 3.21 crore for the main canal stage-II. The Superintending Engineer, Barrage Construction Circle, Agra (renamed as

[1] Paragraph 179 of Financial Hand Book Volume-VI
[2] Size 300x300x40 mm

MGCC Circle, Moradabad) signed (February 2008) an agreement[3] with a Bulandshahar based firm based on a short term tender basis.

The work of construction of the canal from km 49.940 to 52.040 was initially entrusted to MGCC Division-6, Meerut which paid ₹ 3.08 crore (April 2008) to the firm for manufacturing 15 lakh tiles. The Chief Engineer sanctioned (July 2008) manufacture of 10 lakh tiles more on the same project even before approving the estimate. The estimate was revised (August 2008) from ₹ 3.21 crore to ₹ 5.39 crore for manufacturing 10 lakh tiles more, under the same agreement.

The firm completed manufacturing of 10 lakh more tiles also in November 2008. An amount of ₹ 5.15 crore was paid (March 2009) to the firm for 25 lakh tiles. Acquisition of land and canal construction work on the above reach was negligible as of May 2010 and tiles were required only after completion of these stages of work. As of March 2010, only 9.55 hectares of land had been acquired against the requirement of 135 hectares. Besides, the earthwork was executed to the extent of 0.25 *per cent* of the estimated quantity. Thus, inviting the tenders on short term basis for manufacture of 25 lakh tiles was in violation of the financial rules. All these tiles were lying at site. Thus, non-adherence to the financial rules and the execution plan of the project resulted in locking up of ₹ 5.15 crore.

The Principal Secretary, during discussions (December 2010), accepted the observation and stated that cement concrete tiles were manufactured in advance at a lesser cost for meeting out future requirement in time. The reply is not tenable as there was no justification for procurement of huge number of tiles by inviting short term tenders before completion of first two stages of the execution plan. Neither the required land was acquired nor the earth work completed, thereby resulting in locking of funds in the form of accumulated material.

3.1.2 Avoidable expenditure on widening of a road

Widening of a road by providing costlier overlay of Bituminous Macadam on the base course in violation of IRC specification resulted in avoidable expenditure of ₹ 3.68 crore.

The Indian Road Congress (IRC) specifications provide that bituminous macadam (BM) should be laid only when non-bituminous crust is not less than 37.5 cm.

Scrutiny of records of Executive Engineer, Head Works Division, Agra Canal, Okhla revealed (February 2010) that the division had taken up the work of widening of the existing 3.5 metre service road to 7.5 metre on the common bank of Hindon Cut Canal and Parallel Hindon Cut Canal between km 0.085 to km 7.950. The technical sanction (TS) to the work was accorded (February 2009/ March 2009) by the Chief Engineer, Ganga, Meerut (km 0.085 to

[3] No. 02/S.E./2007-08 for ₹ 3.12 crore

km7.50) and by the Superintending Engineer, III[rd] Circle, Agra (km 7.50 to km 7.950) at a total cost of ₹ 8.98 crore.

Audit observed that TS was not in accordance with the IRC 37 specification of 2001 which stipulated that for laying bituminous macadam (BM) over water bound macadam (WBM), the minimum crust thickness of WBM should be 37.5 cm and for the roads having WBM crust thickness less than 37.5 cm, the bituminous work should be done by providing Premix Carpet (PC) with seal coat. In TS, provision was made for BM and bituminous concrete (BC) over 31.5 cm crust thickness of WBM in violation of IRC. Accordingly, in the instant case, bituminous work should have been done by PC with seal coat and not by providing BM and BC. Records further revealed, that BM and BC over 0.59 lakh square metre surface area of WBM was executed at a cost of ₹ 4.99 crore which could have been done through PC with seal coat at a cost of ₹ 1.31 crore[4] only. Thus, an avoidable expenditure of ₹ 3.68 crore was incurred on construction of road.

On this being pointed out, the Engineer-in-Chief, Irrigation department stated (June 2010) that the road having California Bearing Ratio of *10 per cent* and traffic density of four Million Standard Axle, required a total pavement thickness of 405 mm which was obtained by laying 50 mm BM and 40 mm BC over it. The reply is not based on facts as the aforesaid IRC specification clearly stipulated that for California Bearing Ratio of nine *per cent* and 10 *per cent*, provision of bituminous surface is to be made only when minimum crust thickness of base course (WBM) is 37.5 cm. For less than 37.5 cm thickness of base course only PC with seal coat is to be provided.

Thus, overlay of costlier BM and BC instead of PC with seal coat in violation of IRC specification led to an avoidable expenditure of ₹ 3.68 crore. Besides, sustainability of road in the long run was also suspect as pavement thickness was deficient.

The Principal Secretary, during discussions (December 2010), accepted the audit observation without furnishing justification for laying BM and BC over deficient crust thickness of base course.

3.1.3 Unfruitful expenditure on incomplete roads

Non-observance of financial rules rendered the expenditure of ₹ 1.69 crore unfruitful on incomplete metalled roads of Kunwarpur and Pandeypur distributaries.

Financial rules[5] provide that no work should be commenced without administrative approval, financial sanction and allotment of funds by the competent authority.

---

4 ₹ 27 lakh: 58,987.5 sqm tack coat @ ₹ 45.95 per sqm; ₹ 69 lakh: 58,987.5 sqm PC @ ₹ 116.51 per sqm; ₹ 35 lakh: 58,987.5 sqm seal coat @ ₹ 59.76 per sqm

5 Paragraph 375 of Financial Hand Book Volume-VI

The service roads of Kunwarpur and Pandeypur distributaries[6] were being used by the nearby villagers. As the condition of the roads deteriorates during the rainy season, pre monsoon maintenance of roads becomes essential. The Chief Engineer (CE) Sharda Sahayak, Lucknow and Superintending Engineer (SE) 18th Circle Irrigation Works, Allahabad, sanctioned the estimates of ₹ 3.13 crore and ₹ 66.73 lakh (March 2006) respectively for construction of metalled service roads of these distributaries. CE released (March 2006) ₹ 1.80 crore against the estimates of both works without the administrative approval and financial sanction.

Records of Executive Engineer (EE) Irrigation Division, Jaunpur revealed (April 2008) that the length of metalled roads of Kunwarpur and Pandeypur distributaries was 23 km and 5 km respectively. CE/SE accorded approval for execution of works in 28 chainages each of one km (23 for Kunwarpur and 5 for Pandeypur) for completing the work in the same financial year. For these works, 28 agreements were executed (February 2006) by the EE on short term tender notice for construction of the metalled roads for completion by May 2006. An amount of ₹ 1.73 crore was paid (March 2006) to the contractors for the earth work and collection of material. The material supplied by the contractors was lying unutilised at different sites and work held up since March 2006. No further funds were released for the work as administrative approval and financial sanction were not given. EE, in reply to the audit query, admitted (July 2010) that the earth work on both the roads was required to be executed again as more than four years had elapsed. Further, misuse of material worth ₹ 1.56 crore lying at the site also cannot be ruled out.

Commencement of the work on these service roads without administrative approval and financial sanction, led to their closure half-way rendering the expenditure unfruitful.

The Principal Secretary, during discussions (December 2010), admitted the facts and stated that necessary action will be taken against the erring officials. It was also stated that administrative approval and financial sanction will be issued.

PUBLIC WORKS DEPARTMENT

3.1.4 Misappropriation of bitumen

Slackness of the internal control system facilitated misappropriation of bitumen costing ₹ 1.75 crore.

Bitumen is procured from the Indian Oil Refineries against advance payments made to them. As per Financial Rules[7], all transactions, including supplies are required to be recorded in daily transaction register (Form 8) immediately after their receipts in chronological order and the register closed every month

[6] Reaches from km 0.00 to km 23.00 and km 00.00 to km 5.00 respectively in district Jaunpur
[7] Paragraphs 195 to 208 of Financial Handbook Vol-VI

after depicting opening balance, receipt, and issues during the month and closing balance under the supervision of the Junior Engineer in charge of the store. The primary responsibility for compliance with the prescribed procedure for ensuring correctness of these accounts devolves upon the Divisional Officer. Further, with a view to prevent irregularities in procurement of bitumen, the Engineer-in-Chief, Public Works Department issued (January 2006) directions to fix the duties and responsibilities at the receiving end. The instructions provided, *inter alia,* that the Assistant Engineer of the concerned division would be responsible to accept the delivery of the bitumen only after verifying the seal of the tanker, acknowledging the receipt under dated signature and affixing the stamp with his name and designation. This apart, the Divisional Officer is responsible for ensuring monthly reconciliation of the actual receipts with the supplier firm (Oil Refineries) for detection of shortages or any kind of pilferage/misappropriation in transit and suitably report such cases promptly to the higher authorities and the supplier firm.

Records of the Executive Engineer Provincial Division PWD, Jaunpur revealed (March 2010- April 2010) that Indian Oil Corporation (IOC) Mathura supplied 10688.350 MT of bitumen costing ₹ 33.09 crore through 728 invoices to the division during the period from April 2006 to November 2009. Of this, 627.920 MT bitumen valued at ₹ 1.75 crore (43 invoices) had not been accounted for in the divisional stock. Records further revealed that the Junior Engineers did not account for 515.340 MT bitumen (35 invoices) costing ₹ 1.41 crore received by them in the stock accounts. The remaining quantity of 112.580 MT (cost ₹ 0.34 crore) of bitumen had not been received in the division and was evidently misappropriated. Also, the Divisional Officer did not ensure reconciliation of monthly receipts of the bitumen in the divisional stock account with the IOC during the intervening period to ascertain the position of actual supply, shortage, etc in disregard to the departmental instructions. Thus, slackness at all the levels of responsibility facilitated misappropriation of bitumen costing ₹ 1.75 crore.

The Secretary, during discussions (November 2010), accepted the facts and stated that disciplinary action had been contemplated against the erring officers.

3.1.5 Undue benefit to contractors

Non-adherence to the model bid document by the Superintending Engineers led to extension of undue benefit of ₹ 1.51 crore to the contractors.

The Government introduced (January 2007) the model bid documents to bring transparency in tendering process and directed the Engineer-in-Chief, District Magistrates and all Zonal Chief Engineers to adopt it scrupulously. The model bid document provided, *inter alia*, that contractor shall procure bitumen from Indian Oil refineries and shall produce the original consignee receipt certificate issued by these companies at the time of claiming the payment.

It was observed that instead of adopting the model bid documents, the Superintending Engineers, Agra and Faizabad changed the standard terms and conditions at their level. Non-adoption of model bid documents and inclusion of ambiguous conditions in the contract regarding procurement of bitumen paved the way for extension of undue benefit of ₹ 1.51 crore to the contractors, as discussed in the succeeding paragraphs:

- Scrutiny (September 2009) of the records of the Executive Engineer (EE), Construction Division-I (Taj Trapezium), Public Works department (PWD), Agra revealed that the Government sanctioned (February 2008 and March 2008) ₹ 60.39 crore for construction of a bypass and widening and strengthening of three other roads (length 78.35 Km) as detailed in ***Appendix 3.1***. The Superintending Engineer (SE), Agra Circle, Agra executed (March 2008) four agreements at the rates ranging from 9.85 *per cent* to 14.50 *per cent* above the estimated cost as detailed in ***Appendix-3.2***. Apart from not following the standard terms and conditions of the model bid document and agreeing to departmental supply of bitumen, it was not made clear in the agreement that the premium would be admissible only after adjusting the cost of the bitumen. Payments were made by allowing premium on total value of work done including cost of bitumen. Thus, non-adherence to the Government orders coupled with failure in making the terms and conditions clear to safeguard the Government interest led to extension of undue benefit of ₹ 1.31 crore to the contractors as detailed in ***Appendix-3.3***.

- Records of the Executive Engineer, Construction Division-II, PWD, Sultanpur revealed (September 2009) that the Government accorded (June 2008) administrative approval and financial sanction of ₹ 14.98 crore for strengthening of 21.20 kms of Sultanpur-Raebareli road (km 50 to km 71.20). SE, Faizabad Circle, PWD, Faizabad executed (November 2008) the contract bond[8] at 5.50 *per cent* above the estimated cost. A condition was included in the agreement that the bitumen could be issued to the contractor departmentally at the rates mentioned in Schedule C[9] of the contract, subject to its availability in the departmental store. Thus, neither terms and conditions were made clear nor model bid documents were adopted as discussed in the preceding paragraph. Payments were made by allowing the premium on total cost of the work as if the contractor used the bitumen from his own resources. Thus, the contractor availed of the benefit amounting to ₹ 19.86 lakh on supply of departmental bitumen as detailed in ***Appendix-3.4***.

[8] Contract Bond No 34 SE/FC/08-09 dated 5 November 2008

[9] Bulk bitumen 80/100 grade: ₹ 37,963 per MT; bulk bitumen 60/70 grade: ₹ 38,970 per MT; CRMB 55 grade: ₹ 41,337 per MT, packed emulsion (MS) : ₹ 39,361 per MT and packed bitumen (SS) ₹ 39058 per MT

The Government, during discussions (November 2010), admitted the facts in both the cases and stated that directions were issued to the E-in-C, PWD to devise clarity in terms and conditions of the contracts to avoid undue benefit by either side in future.

3.1.6 Excess payment on cartage

Provision of double lead in the estimate for cartage of wet mix/ hot mix material from the Hot Mix Plant to the site of work and award of works accordingly, resulted in excess payment of ₹ 1.92 crore.

According to standard data book for analysis of rates issued by the Ministry of Road Transport and Highways (MORTH), the rates for carriage of material such as wet mix/hot mix material from the Plant to the site of work, include the component of *to* and *fro* journeys and therefore, computation of rates is done on the basis of one way distance only. It was observed that this norm was not adopted and cartage charges of material were approved by the Zonal Chief Engineers by doubling the lead in respect of following two test checked cases.

- Records of the Executive Engineer, Provincial Division, PWD, Faizabad revealed (December 2009) that the Government sanctioned ₹ 44.63 crore for widening and strengthening of three roads[10] in Faizabad district. The Chief Engineer, Faizabad Zone, PWD, Faizabad accorded (February 2009) technical sanction for the equivalent amount. The Superintending Engineer, Faizabad Circle, PWD entered into (February 2009) three contract bonds[11] with a contractor for execution of these works. The average distance from the Hot Mix Plant to work sites (lead) for cartage of non-bituminous and bituminous mix was taken as 50 km (2x25 km) in the detailed estimate against the actual lead of 25 km only. The excess lead of 25 km resulted in excess payment of ₹ 1.29 crore. ***(Appendix-3.5).***

- Records (June 2009) of the Executive Engineer, Provincial Division (PD), PWD, Kanpur Nagar revealed that the Government sanctioned (February 2008) ₹ 20.04 crore for widening and strengthening of Ramaipur-Sarh Jahanabad road from km one to km 30. The Chief Engineer, Kanpur Zone, PWD, Kanpur accorded (February 2008) technical sanction for the same amount. The contract bond (CB) was executed (March 2008) for ₹ 18.87 crore by the Superintending Engineer, Kanpur Circle, PWD, Kanpur. The estimation of rates for cartage of the mix material for overlay of Wet Mix Macadam (WMM), Bituminous Macadam (BM) and Semi Dense Bituminous Concrete

[10] Choudah Kosee Parikrama: length 27 km and sanctioned cost ₹ 18.58 crore, Punch Kosee Parikrama: length-11.50 km and sanctioned cost ₹ 7.09 crore; Sahadatganj-Naya Ghat: length 12.40 km and sanctioned cost ₹ 18.96 crore

[11] Choudah Kosee Parikrama Marg :contract bond no. 46/SE/ dated 27 February 2009 for ₹ 18.43 crore; Punch Kosee Parikrama Marg :contract bond no. 45/SE/dated 27 February 2009 for ₹ 7.01.crore and Sahadatganj-Naya Ghat Marg: contract bond no. 47/ SE/ dated 27 February 2009 for ₹ 18.59.crore

(SDBC) was made by doubling the actual lead of 45 km (2x45) instead of providing it for one way distance (45 km) and the work awarded (March 2008) to the contractor at 21 *per cent* above the departmental rates. The computation of cartage charges by doubling the lead led to excess payment of ₹ 62.66 lakh ***(Appendix-3.6).***

The Secretary, during discussions (November 2010), stated that double lead was given to cover *to* and *fro* journeys, which was in consonance with instructions of the MORTH. The reply is not tenable as the lead covers the distance of return journey of the empty tippers as per standard data book of MORTH.

Thus, failure in complying with the extant norms resulted in excess payment of ₹ 1.92 crore to the contractors at the cost of the State exchequer.

3.1.7 Avoidable extra expenditure due to non-adherence to the norms

Approval to inadmissible items in the estimates by the Zonal Chief Engineers led to extra expenditure of ₹ 1.19 crore on construction of two roads.

As per instructions (April 2005) of the Engineer in Chief (E-in-C), 20 mm premix carpet (PC) was to be laid after priming the top of non-bituminous base of various categories of roads in the State. E-in-C further clarified (June 2007) that the first coat painting before laying over the bituminous crust on a road having width of two lane (seven metre) or more should be avoided. CEs Azamgarh and Faizabad zones approved first coat painting in violation of norms in the technical sanctions resulting in avoidable expenditure of ₹ 1.19 crore, as detailed below.

Scrutiny of records of Executive Engineers (EE), Construction Division (CD) and CD II Jaunpur revealed (June 2009) that the Government accorded (April 2006) administrative approval and financial sanction of ₹ 19.51 crore for widening and strengthening of Lucknow Manjhi-ghat State highway from km 205.90 to km 255.60. The Chief Engineer (CE), Azamgarh Zone accorded (July 2006) technical sanction for the amount by allowing first coat painting after the primer coat in addition to the PC with seal coat through 60 contract bonds during the period from July 2006 and March 2009. Out of these, the works of first coat painting followed by PC with seal coat were executed through seven contract bonds. The excess expenditure of ₹ 29.67 lakh ***(Appendix-3.7)*** on first coat painting through these bonds could have been avoided. EE CD II Jaunpur executed 14 contract bonds[12] for widening and strengthening of the remaining portion of road and completed these between July 2007 and July 2008 at a cost of ₹ 3.55 crore. This included the expenditure of ₹ 70.82 lakh ***(Appendix-3.8)*** on first coat painting which was avoidable.

[12] Agreement with the contractors for execution of work

Similarly, CE Faizabad Zone accorded (December 2008) technical sanction of ₹ 11.22 crore for widening and strengthening of Amethi-Kakawa Athaya - Parshadepur road from km 0.400 to km 10.400 for execution by EE Construction Division II Sultanpur under the Central Road Fund scheme. The work comprised, *inter alia,* widening of carriageway from 3.50 metre to seven metre and thereafter, strengthening by providing two layers of non-bituminous crust followed by first coat painting, bituminous macadam and semi dense bituminous concrete. The provision of the first coat painting was in violation of the instruction of E-in-C. Records of the Division revealed (September 2009) that SE Faizabad Circle, Faizabad executed (January 2009) a contract bond for widening and strengthening of this road. The payment was made to the contractor for a total value of work done amounting to ₹ 3.05 crore including the cost of first coat painting ₹ 18.62 lakh,[13] which was avoidable.

Thus, approval of estimates by allowing the provision of the inadmissible items by the CEs resulted in avoidable extra expenditure of ₹ 1.19 crore.

The Secretary, during discussions (November 2010), stated that provision of primer coat and first coat surface dressing was made in CD & CD-II Jaunpur as per E-in-C's circular of April-2005 and works executed accordingly. For the work pertaining to CD-II Sultanpur, it was stated that first coat painting was essential due to non-availability of diversion on the road. Reply is not tenable as there was no provision of first coat painting before laying PC with seal coat as per E-in-C's circular of April 2005. The justification for laying first coat painting on a two lane road on the ground of non-availability of diversion is also incorrect as the need for diversion arises only when traffic is to be diverted at a particular point and not in the entire stretch of the road.

RURAL ENGINEERING SERVICES

3.1.8 Extra expenditure on cement concrete roads and drains

Execution of works in disregard to the Government instructions resulted in extra expenditure of ₹ 11.20 crore on construction of cement concrete roads and drains.

The Government issued (July 2008) detailed guidelines for execution of works for construction of Cement Concrete (CC) roads and covered drains under Dr. Ambedkar Gram Sabha Vikas Yojna 2008-09. The guidelines laid down, *inter alia,* specifications along with consumption norms of material as well as standard drawings and design for execution of works. The model estimate was based on standard designs and drawings, consumption norms and the unit rates which were approved by the State Planning Institute[14]. The administrative departments/ executing agencies were to adopt it scrupulously in execution of works.

[13] ₹ 16.40 lakh: 14,993.30 square metre @ ₹ 109.40 per square metre and ₹ 2.22 lakh (13.5 *per cent* above the departmental rate as per contract)

[14] Working as planning department of the Government

Scrutiny of the records (October-2009 to December-2009) of five divisions[15] under the charge of Superintending Engineer (SE), Rural Engineering Services (RES), Lucknow and three more divisions[16] under SE, RES, Moradabad revealed that despite the orders of adopting approved designs and specifications under the Yojana, SE/EE accorded technical sanction to estimates of CC roads and covered drains by making changes in their designs and consumption norms. As a result of deviation from the norms and designs approved by the Government, an extra expenditure of ₹ 11.20 crore was incurred on these works as discussed below:

- As per approved design and guidelines, covered drains were to be constructed by providing the base of lean concrete[17] of 7.5 cm thickness in the entire width of 80 cm. In four divisions[18], 10 cm thick lean concrete was laid in the drains instead of 7.5 cm as per the approved design. The excess thickness of lean concrete (2.5 cm) in the base of drains led to the extra expenditure of ₹ 79.43 lakh as detailed in ***Appendix-3.9***.

- As per approved norms, Plain Cement Concrete (PCC) of 2.5 cm thickness in width of 25 cm was to be provided in drain portion. However, deviating from approved norms, 5 cm thick PCC was laid by two divisions.[19] The construction of drain by increasing the quantity of PCC works led to an extra expenditure of ₹ 46.99 lakh as detailed in ***Appendix-3.10.*** Besides, the work in RES, Moradabad division was executed by using *brick padanja (flat bricks)* instead of PCC, which resulted in extra expenditure of ₹ 55.71 lakh as detailed in ***Appendix-3.11.***

- As per approved design and guidelines, CC roads were to be constructed by providing the base of lean concrete (LC) with the composition of cement, fine sand and brick ballast in ratio of 1:6:12. Contrary to these norms, three[20] divisions laid LC cement, fine sand and brick ballast in the ratio of 1:5:10. Use of costlier specifications of LC in the work led to an extra expenditure of ₹ 2.57 crore as detailed in ***Appendix-3.12***.

- As per the approved design and drawing, drains were to be covered with RCC cover of 5 cm thickness and mild steel (iron work). In RCC cover mild steel was admissible @one *per cent*[21] of the cubical quantity of RCC work. However, all the divisions, except RES Moradabad constructed RCC cover in the thickness of 7.5 cm to 10 cm

[15] Executive Engineer, RES, Hardoi, Lakhimpur Kheri, Raebareli, Sitapur andUnnao
[16] Executive Engineer, RES, Bijnore, Moradabad, Rampur
[17] Containing composition of cement, fine sand and brick ballast in ratio 1:6:12
[18] Executive Engineer, RES, Hardoi, Lakhimpur Kheri, Sitapur and Unnao
[19] RES, Lakhimpur Kheri and Unnao
[20] RES, Bijnore, Moradabad, Rampur
[21] One cubic metre of mild steel: 78.5 quintal

in violation of the prescribed norms. Increase in the thickness of the drain covers, resulted in increase in the quantity of RCC work and the consumption of mild steel beyond the approved norms. This resulted in an extra expenditure of ₹ 6.82 crore (including the cost of Mild Steel) as detailed in ***Appendix-3.13 & 3.14***.

The Principal Secretary during discussions (November 2010), stated that works were executed in deviation of approved specifications due to the site conditions. The reply is not tenable as there was no scope for any deviation from the model drawings and norms approved by the Planning department and vetted by the PWD. Moreover, RES is bound to follow the specifications of the PWD in road works under the State Road Development Policy, 1998 and deviations from the model specifications due to site conditions were to be got approved by the Planning Department.

3.2 Audit against propriety and cases of expenditure without adequate justification

Authorisation of expenditure from public funds has to be guided by the principles of propriety and efficiency of public expenditure. Authorities empowered to incur expenditure are expected to enforce the same vigilance as a person of ordinary prudence would exercise in respect of his own money and should enforce financial order and strict economy at every step. Audit has detected instances of impropriety and extra expenditure.

FOREST DEPARTMENT

3.2.1 Irregular expenditure on plantation drive

Implementation of the special plantation drive in Bundelkhand region in a hurried manner without proper planning rendered the expenditure of ₹ 40.10 crore thereon irregular.

In a follow up to the Chief Minister's declaration (June 2008), the Bundelkhand Special Plantation Drive-2008 was launched (July 2008) in seven districts of the the Bundelkhand which envisaged plantation of ten crore plants. The Government accordingly ordered (July 2008) district magistrates of the seven districts to ensure plantation by eight departments/agencies[22] against the targets fixed for them within three days. The Government ordered (July 2008) all the Divisional Forest Offices of the State to send saplings to Bundelkhand region within two days by arranging transport, the charges for which were to be reimbursed by seven Divisional Forest Officers of Bundelkhand region.

Records of the concerned divisions of the Bundelkhand region revealed (June 2009) that 57 divisions despatched the saplings to the divisions in

[22] Forest department: 4.50 crore plants; Gram Panchayats: 1.20 crore plants; Horticulture department: 1.30 crore; PWD: 0.50 crore; Irrigation department: 0.50 crore plants; Power department: 0.50 crore plants; local bodies/ development authorities: 0.50 crore plants; People's participation-one crore plants

Bundelkhand which reimbursed ₹ 40.10 crore between September 2008 to March 2009 to the sending divisions. The item-wise detail of the amount reimbursed is given in ***Appendix-3.15***. As per forestry norms, plantation requires five years (two and half years before plantation and two and half years for maintenance). The activity should have started in January 2006 for completing the plantation in July 2008. In the special plantation drive, neither these forestry norms were observed nor, was the required approval of the Government of India (GOI) for deviation from the working plan obtained.

The transportation was undertaken without entering into any agreement with the transporters. The approval to rates, was accorded by the Government (September 2008), after the completion of transportation, which vitiated the financial propriety. Besides, payment of detention charges of ₹ 1.52 crore to the transporters due to delay in unloading of saplings from the trucks reflected defective planning. Further, the claims of advances given to their employees by the sending divisions for meeting contingent charges amounting to ₹ 0.85 crore were reimbursed by the recipient divisions without getting the details of actual expenditure incurred.

The matter was referred (July 2009) to the Government and the Principal Chief Conservator of Forests. In reply, the Principal Secretary stated that plantation drive for 10 crore plants was launched due to heavy pre monsoon rains. No reply regarding payment of detention charges, non-adjustment of advances given to employees and non-execution of agreements with the transporters was furnished.

The reply is not tenable as the plantation drive could have been started only after proper planning and not in a manner that violated forestry norms. Moreover, approval of GOI for deviation from Working Plan had also not been obtained. The expenditure on the plantation drive was, therefore, irregular.

IRRIGATION DEPARTMENT

3.2.2 Avoidable extra payment due to delay in payment of decretal amount

Delayed payment of decretal amount resulted in avoidable extra payment of ₹ 1.87 crore, as interest, to a construction company.

Financial rules[23] stipulate that inevitable payments should not be left unpaid. It is not economical to postpone inevitable payment and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest.

Records of the Executive Engineer, Irrigation Division, Lucknow revealed (November 2009) that the Superintending Engineer, 12th Circle Irrigation

[23] Paragraph 161 of Financial Hand Book Volume-V, Part-I

Works, Lucknow entered into an agreement[24] with M/S Hindustan Construction Company for construction of an aqueduct on River Gomti in Lucknow district. During the course of execution of work (June 1974 to April 1978) the Company demanded (March 1978) an extra payment of ₹ 1.07 crore according to the increased price as per Clause 9.74 of the agreement. The Chief Engineer constituted (July 1980) a committee to examine the extra claim demanded by the Company. The committee recommended (September 1982) a payment of ₹ 1.07 crore to the Company and in turn the Engineer-in-Chief, Irrigation department, U.P. Lucknow (department) sent the proposal to the Government (September 1982). However, no decision was taken in this regard.

Due to non-payment of claim of ₹ 1.07 crore, the Company requested (May 1984) the Government that the matter may be referred to the arbitrators. The arbitrators awarded (September 2002) ₹ 3.51 crore (including cost) in favour of the Company. The department filed (November 2002) a suit in the Court of Civil Judge (Sr. Division), Lucknow against the award of the arbitrators. The Court decided (May 2007) that an amount of ₹ 4.50 crore (along with interest) be paid to the Company. The department filed (July 2007) a special appeal in the High Court which also decided (May 2008) in favour of the Company and directed the department to deposit the amount of award in the Court within a period of three months. However, the department filed (April 2009) a Special Leave Petition in the Supreme Court against the Judgment of High Court, which was also dismissed (July 2009). The department, after allotment of the funds by the Government, deposited (October 2009) ₹ 5.38 crore[25] including interest of ₹ 1.87 crore on the delayed payment.

The Principal Secretary, during discussions (December 2010), confirmed the observation and stated that the payment was unavoidable and was made in the interest of the State. The reply is not tenable as the department not only ignored the recommendation of the committee constituted by the Chief Engineer, but also failed to deposit the amount awarded by the arbitrators in the court to prevent interest liability.

JAIL ADMINISTRATION AND REFORMS DEPARTMENT

3.2.3 Wasteful expenditure on a medium security jail

Lack of planning led to wasteful expenditure of ₹ four crore on an incomplete structure of a medium security jail in Lucknow district. Besides, neither the medium security jail nor the demolished jail training institute was established.

The Government has been shifting prisons located amidst densely populated

[24] No. 04/SE/73-74 dated 14 June 1974

[25] Arbitration award (26 September 2002): ₹ 338.16 lakh (Principal amount: ₹ 107 lakh, Interest: ₹ 231.16 lakh), cost ₹ 12.44 lakh and interest for 1700 days (@ 6%): ₹ 94.50 lakh upto 22 May 2007 and interest for 801 days (@ 12.5%): ₹ 92.76 lakh

areas since 1995. Prisons in nine districts[26] were planned (September 2006) to be shifted from the existing locations. As of September 2007, there was no plan to shift three prisons and the Jail Training Institute[27] located inside the premise of 78.94 hectares in Lucknow district.

With a view to detaining hard core criminals, the Government decided (March 2006) to construct a medium security jail[28] (estimated cost: ₹ 5.60 crore[29]) in the aforesaid premises. An amount of ₹ four crore[30] was released to UP Rajkiya Nirman Nigam (UPRNN) and the construction started in October 2006.

Records of the Director General, Jail Administration and Reforms, Lucknow (DG) further revealed (August 2009) that after 18 months of the decision to construct the medium security jail, the Government decided (October 2007) to shift the training institute and three prisons from the existing premises to a new location in Mohanlalganj *tehsil* of Lucknow district. The ongoing construction work of medium security jail was stopped (October 2007) after incurring an expenditure of ₹ four crore. A Committee was constituted[31] (August 2009) by the Government under the chairmanship of the Managing Director, UPRNN to ascertain the Net Present Value (NPV) of the existing prisons and the training institute. The Committee assessed (August 2009) NPV at ₹ 40.07 crore and recommended (August 2009) demolition of the existing three prisons and the training institute as historical memorials and parks, etc., had been developed around it, thereby raising security issues. The order for demolition was issued (August 2009) by the Government and UPRNN demolished these, including the incomplete medium security jail incurring an expenditure of ₹ 6.43 crore on their demolition. The vacant land was transferred to the Avas Vikas Parishad under Housing Department for development of an eco-park. The three prisons were constructed at the new locations. However, neither the medium security jail nor the training institute was constructed (November 2010).

Thus, constructing a medium security jail and subsequently demolishing it after incurring an expenditure of ₹ four crore, on the ground that the prisons were located in a densely populated area, indicated lack of planning, rendering the expenditure wasteful.

DG stated (August 2010) that construction of the medium security jail commenced in October 2006 and there was no plan at that time for shifting the existing jails. Reply was not tenable as construction of a medium security

---

26 Azmgarh, Badaun, Bareilly, Jaunpur, Moradabad, Muzaffarnagar, Rampur, Shajahanpur and Varanasi

27 Adarsh Jail, District Jail, Naribandi Niketan, Sampoornand Jail Training Institute

28 Four barracks of 30 prisoners capacity, five barracks each of twelve prisoners capacity, etc.

29 Under Centrally Sponsored Scheme of Jail Modernization (2002-07)

30 ₹ two crore each in March 2006 and June 2006

31 In March 2008, Government formulated a policy stipulating that the structures built by different departments could be demolished under recommendations of a Technical Committee after ascertaining their NPVs. A decision on demolition was to be taken at appropriate level depending upon the NPVs of the structures and their age

jail was not prudent when the Government had been shifting prisons located amidst densely populated areas since 1995.

The matter was referred (July 2010) to the Government; reply had not been received (February 2010).

MINOR IRRIGATION DEPARTMENT

3.2.4 Idle investment on a rotary rig

Direct Circulatory Rotary rig machine and auxiliary equipment procured at a cost of ₹ 1.03 crore were lying idle for want of operating staff.

The deep boring scheme in the State was to provide private irrigation facility to the cultivators by extracting ground water through deep boring by Direct Circulatory Rotary (DCR) rig machine in areas where irrigation facility could not be provided due to depletion of ground water. The Executive Engineer (EE), Minor Irrigation Division, Varanasi proposed (May 2008) purchase of one heavy DCR rig machine for 45 deep borings in Varanasi Division during 2008-09. The Chief Engineer (CE), Minor Irrigation department (MID) UP Lucknow, placed a supply order (September 2008) with a Mehsana based firm for supply of DCR rig Machine at a cost of ₹ 1.03 crore. The machine was received (January 2009) in Division.

Records of the division revealed (February 2010) that the posts of staff required for operation of the heavy rig machine and auxiliary equipment in Varanasi Division had been abolished and reallocated (July 2008) to another Division by the CE, MID. As a result, the rig could not be put to any operation after its receipt in the division. Meanwhile, the division bored 38 Deep Bore Tube Wells at a cost of ₹ 35.50 lakh during 2009-10 (up to January 2010) through private contractors.

On this being pointed out, EE admitted that the DCR rig machine along with auxiliary equipments could not be made operational due to non-availability of required operating staff. It was also stated that the demand for sanction of required operating staff was placed with CE, MID several times during the period from June 2009 to March 2010.

The Principal Secretary, during discussions (December 2010), stated that two borings were done in 2009-10 and target of 20 borings is likely to be achieved by engaging staff from neighbouring divisions in 2010-11. The reply is not tenable as EE M I Division, Varanasi had requested CE MID, Lucknow (February 2010) to post a driller, rig mechanic and welder only. As operation of rig was not possible merely by two Air Compressor-cum-Truck Drivers and helping staff, the machine was still non-operational (December 2010).

URBAN DEVELOPMENT DEPARTMENT

3.2.5 Unfruitful expenditure on construction of dwelling units

An expenditure of ₹ 54.80 lakh on construction of 274 dwelling units under VAMBAY was rendered unfruitful due to non-identification of slum dwellers. With the start of another *Avas Yojna* providing dwelling units free of cost, allotment of these units appeared bleak.

With a view to rehabilitating slum dwellers, GOI launched (2001-02) Valmiki Ambedkar Malin Basti Awas Yojna (VAMBAY) for construction of dwelling units, with a cost ceiling of ₹ 40,000. Fifty *per cent* of construction cost was to borne by the construction agency which was recoverable from slum dwellers and GOI was to provide the remaining amount as subsidy. As per the scheme guidelines[32], identified slum dwellers' participation in construction was to be ensured.

Scrutiny of records of the State Urban Development Agency, Lucknow revealed (February 2008 and March 2008) that construction of 455 dwelling units was sanctioned (2002-03) under the scheme at a cost of ₹ 1.82 crore, without identification of the beneficiaries. The construction was to be done by Bareilly Development Authority (200 units), Bareilly Nagar Nigam (200 units) and District Urban Development Agency, Kaushambi (55 units). A subsidy of ₹ 96 lakh[33] was released (2002-03) and construction of these dwelling units was completed by January 2006 at a cost of ₹ 1.82 crore, without ensuring the participation of the beneficiaries in the construction process. However, before the beneficiaries could be identified and allotted these units, the State Government launched (July 2008) *Manayavar Kanshiram Ji Shahri Garib Avas Yojna* providing dwelling units free of cost. As a result, only 181 out of 455 dwelling units were allotted and the remaining 274 were lying unallotted (July 2010). The slum dwellers for 199 units[34] had not been identified even after a period of four years of construction and 75 identified slum dwellers[35] declined to bear 50 *per cent* (₹ 20,000) cost of construction.

Thus, non-identification of slum dwellers by the department and not involving them in the construction process led to non-allotment of dwelling units constructed under VAMBAY rendering the expenditure of ₹ 54.80 lakh (proportionate cost) on 274 units unfruitful. With the start of another *Avas Yojna* in July 2008 providing dwelling units free of cost, allotment of VAMBAY units appeared bleak.

---

[32] The beneficiaries should, as far as possible, be involved in the construction of the houses. To this end the beneficiaries may make their own arrangements for construction material, engage skilled workmen and also contribute family labour

[33] Bareilly Development Authority: ₹ 40 lakh, Nagar Nigam Bareilly: ₹45 lakh and District Urban Development Agency, Kaushambi: ₹ 11 lakh

[34] Bareilly Development Authority: 59; Bareilly Nagar Nigam: 85; District Urban Development Agency, Kaushambi: 55

[35] Bareilly Nagar Nigam

The Secretary, during discussions (October 2010), confirmed the facts and figures and assured allotment of 274 units in a month. The details of allotments, if any made were not furnished even as of February 2011.

3.3 Failure of oversight/ governance

The Government has an obligation to improve the quality of life of the people for which it works towards fulfillment of certain goals in the area of health, education, development and upgradation of infrastructure and public services etc. However, Audit noticed instances where funds released by Government for creating public assets for the benefit of the community remained unutilised/ blocked and/or proved unfruitful/ unproductive due to indecisiveness, lack of administrative oversight and concerted action at various levels. A few cases have been discussed below.

AGRICULTURE DEPARTMENT

3.3.1 Non-operation of the revolving fund due to non-approval of its rules

Due to non-approval of its rules, the revolving fund was not operated upon to achieve its objectives of carrying out agriculture related works.

The Uttar Pradesh Council of Agriculture Research (Council) received ₹ 10 crore[36] from the *Mandi Parishad* for creating a revolving fund with a corpus of ₹ 10 crore. The interest earned on the corpus was to be utilised to carry out agricultural related works like strengthening the agricultural research work and statistical database, etc., after the rules of the fund were approved by the Government.

Scrutiny of records of the Council revealed (December 2008) that it invested ₹ 10 crore in fixed deposits of banks for varying periods during preceding eight years. Interest of ₹ 5.93 crore was earned up to March 2009. This amount, together with principal amount of ₹ 10 crore, was re-invested in fixed deposits at interest rates ranging between 9 *per cent* and 9.25 *per cent* to mature at ₹ 19.09 crore between February 2010 and November 2011. In November 2006, the Council, with a view to operate the revolving fund, submitted draft rules to the Government for approval, which was awaited (January 2011) even after four years of its submission. Consequently, the accumulated interest was not utilized for the intended purpose.

The Secretary of the Council stated (March 2010) that action is being taken for approval of the rules from the Cabinet. The reply is not tenable as the Council submitted (November 2006) the rules after four years of receiving the funds and did not pursue it effectively. The Principal Secretary, during discussions (October 2010), confirmed the facts and figures and assured that the rules would be approved by the competent authority by March 2011.

[36] August 1997: ₹ 10 lakh and October 2002 ₹ 9.90 crore

HORTICULTURE DEPARTMENT

3.3.2 Wasteful expenditure due to cancellation of a project half-way

Due to cancellation of the project half-way by the Government, an expenditure of ₹ 2.76 crore on the development of a park in Mainpuri district was rendered wasteful.

The department, in a follow up to the Chief Minister's declaration (June 2005) to develop a park[37] in Mainpuri district for providing clean environment to the people, sanctioned (October 2005) Rupees three crore against the estimated cost of ₹ 3.81 crore. The work on the park comprised mainly irrigation system, glass house nursery, culverts and car parking, etc. The amount was released[38] to the UP Rajkiya Nirman Nigam Limited (UPRNNL) for completion of the work by March 2007.

Scrutiny of records of the District Horticulture Officer, Mainpuri revealed (November 2009) that UPRNNL spent ₹ 2.76 crore, which included ₹ 63.52 lakh on works like irrigation system, decorative high gates provided in the approved estimate and ₹ 68.83 lakh on works like canteen, statue, monument base, etc., not provided in the estimate. UPRNNL also spent ₹ 36.75 lakh on earth and horticulture works, in excess. Records also revealed that the plantation (cost: ₹ 35.08 lakh) was lying un-irrigated (since 2008) as electric supply was disconnected for non-payment of dues and there was no alternative arrangement for irrigation, though ₹ 24 lakh were lying with UPRNNL.

To complete the work and regularize the items of work not provided in the estimate, UPRNNL submitted (September 2008) a revised estimate of ₹ 4.75 crore to the Government. The revised estimate was, however, not approved. The Government, in reply, stated (September 2010) that all the incomplete projects which were taken up in pursuance of the Chief Minister's declaration had been cancelled.

Thus, non-approval of the revised estimates by the Government rendered the expenditure of ₹ 2.76 crore incurred on development of a park wasteful.

The Principal Secretary, during discussions (November 2010), without spelling out the reasons for cancellation of the project prematurely, stated that action would be taken against UPRNNL for executing works without approval.

[37] 3.727 hectare land of an existing Government Nursery
[38] Rupees1.50 crore each in December 2005 and March 2006

IRRIGATION DEPARTMENT

3.3.3 Unfruitful expenditure on an Afflux Bund

Due to inadequate planning, an expenditure of ₹ 2.43 crore on construction of an incomplete Afflux Bund was rendered unfruitful.

Saryu Canal Project was sanctioned by the Government in 1982. The project envisaged construction of Afflux Bund on both the banks of Saryu river. The bund was to protect the Saryu Barrage and the Siphon from the afflux created during floods due to narrowing of the river bed by construction of the Barrage.

Scrutiny of records of the Executive Engineer (EE), Saryu Canal Division I, Bahraich revealed (July 2009) that the alignment of Left Afflux Bund included 155.983 acre of forest land which was not handed over to the Irrigation department. Consequently, the Left Afflux Bund remained incomplete after construction of 1.400 km of Bund (March 1988). An expenditure of ₹ 31.07 lakh was incurred on this portion of bund. After a long gap of 17 years the Chief Engineer (CE), Saryu Project-I, Faizabad, directed (January 2005) to revise the alignment from 1.400 km onwards and approved the revised alignment (February 2005). The estimate for the revised alignment of Left Afflux Bund (km 1.400 to 10.400) was approved (May 2007) by the CE. The revised alignment also needed acquisition of land from the farmers/ locals affected by the submergence of this area due to construction of the bund. The estimate, however, did not take into account the rehabilitation of displaced people.

The construction of Afflux Bund after 500 metre (km 1.400 to 1.900) had to be stopped (June 2007) due to strong resentment by the farmers. The work had not been resumed (December 2010).Consequently, the expenditure of ₹ 2.12 crore incurred on the construction of 500 metre bund between March 2005 and July 2009 proved unfruitful due to non-provisioning of rehabilitation measures in the project.

On this being pointed out, the EE stated (July 2009) that rehabilitation of affected farmers of submerged area was to be done by the district administration and was not included in the project. The reply of the department is not tenable as rehabilitation of farmers of submerged area should have been provided by the Government in the project. As a result, the construction of Afflux Bund could not be completed rendering the expenditure of ₹ 2.43 crore thereon unfruitful.

The Principal Secretary, during discussions (December 2010), while accepting the facts and figures, stated that 75 *per cent* land had been acquired and remaining 25 *per cent* land will be acquired soon. The work is likely to be completed by the end of the financial year (March 2011). However, no evidence for acquisition of said land was furnished to audit. The fact remained

that the project remained incomplete for about 23 years incurring an expenditure of ₹ 2.43 crore during the period.

3.3.4 Wasteful expenditure on construction of a weir

An expenditure of ₹ 2.24 crore on construction of Rohin weir was rendered wasteful due to non-adherence to the technical instructions of Indian Institute of Technology, Roorkee.

Administrative and financial sanction to the construction of a new weir in place of a damaged weir, upstream Rohin River, in the district Maharajganj at a cost of ₹ 4.37 crore was accorded (October 2007) by the Government. The proposed length of new weir was 46 metre. Technical sanction to the work was accorded by the Chief Engineer (Gandak) (CE) in January 2008. An agreement for ₹ 4.90 crore for the work was executed by the Superintending Engineer (Gandak) Irrigation Works Circle-I, Gorakhpur (SE) with a Gorakhpur based firm in February 2008. The drawings of the work were provided to the contractor in March 2008. The date of completion of work as per the agreement was 10 August 2008.

Rohin weir was designed (March 2008) by the Alternate Hydro Energy Centre, IIT Roorkee (AHEC) for 1000 cumecs discharge. The drawings were approved by the CE. The sequence of construction of various parts of the structure was such that the deepest foundation was to be constructed first so that there was no risk of undermining the structure. AHEC also instructed (March 2008) that sheet piles should be driven before concreting.

Scrutiny of records of the Executive Engineer, Irrigation Division-I Maharajganj revealed (September 2009) that the firm started the construction work in February 2008. It executed 880.38 cum of the concrete work by May 2008 without sheet piling. The sheet piles were supplied by the supplier at the site only in June 2008. In the absence of sheet piling in the river bed, the foundation material on the floor was displaced during the floods of 12/13 August 2008, tilting the left side abutment and one pier. In due course, two other adjoining piers also got tilted and the weir under construction was completely damaged. This rendered the expenditure of ₹ 2.24 crore wasteful.

On this being pointed out, the Executive Engineer admitted (September 2009) that the weir was constructed without observing the sequence of construction as given by AHEC. The damage to the weir could have been avoided by adhering to the technical instructions of AHEC.

The Principal Secretary, during discussions (December 2010), accepted the observation and stated that enquiry against the erring officers is in progress and necessary action would be taken against them.

JAIL ADMINISTRATION AND REFORMS DEPARTMENT

3.3.5 Inconsistency in site selection leading to unfruitful expenditure

Due to inconsistency in site selection for a prison in Ambedkarnagar, the Government did not get full value of ₹ 10 crore for 14 years rendering thereby the expenditure unfruitful apart from the delay in construction of the prison.

Principles of financial discipline and management[39] provide that the State should get full value out of money spent and the controlling officers be guided by this while taking action involving Government money.

With a view to establishing a prison in Ambedkarnagar district, the department purchased (November 1997) land (51.65 acre) and building[40] of a sick State Spinning Mill, Ambedkarnagar[41] at a cost of ₹ 10 crore from the Uttar Pradesh State Spinning Company.

Records of the Director General, Jail Administration and Reforms, Lucknow (DG) revealed (August 2009) that even prior to the purchase, land and buildings of the aforesaid mill were utilized by District Magistrate, Senior Superintendent of Police and other police officers as their residences and offices. After the purchase, a Committee under chairmanship of the Commissioner, Faizabad Division, was constituted to submit a report on construction of the prison. In May 2000, the Committee observed that dismantling of the building was not feasible as it would entail additional expenditure of ₹ six crore and after evaluating various options recommended, that the land was suitable for prison on the grounds of public and administrative convenience provided ten acres of land adjacent to the mill was also acquired. In March 2001, DG after site inspection, found the premises unsuitable. Thereafter, in June 2007, the Senior Superintendent, District Jail, Faizabad, after site inspection of the above premises, recommended construction of a prison on the same piece of land. Meanwhile, the land and the building of the mill which continued to be occupied by DM, SSP, etc., was ultimately transferred to the department in February 2008, after a lapse of 11 years of its purchase. The Government also accorded (February 2010) administrative approval to the estimates for construction and released (February 2010) ₹ five crore to the construction agency[42]. The estimate for dismantling the old building had, however, not been prepared as of November 2010.

Thus, due to inconsistency in site selection, the Government did not get value for the expenditure of ₹ 10 crore incurred by it, for a period of 14 years as of

---

39 Chapter XIX of State Budget Manual
40 infrastructure of the mill purchased comprised of a godown, a staff colony
41 State Government undertaking
42 UP Rajkiya Nirman Nigam Limited

January 2011, rendering the expenditure unfruitful. Construction of a jail in this newly created district was also delayed.

The Special Secretary, in its reply, stated (August 2010) that physical possession of the land has been given to the construction agency. The reply is not tenable as the land and buildings were still used (September 2010) as earlier, even after seven months of the sanction of estimates and release of funds.

RURAL DEVELOPMENT DEPARTMENT
SOCIAL WELFARE DEPARTMENT

3.3.6 Inadequate implementation of water conservation schemes in Bundelkhand region

Non-sanctioning of the projects coupled with District Development Officers inaction to frame projects for water conservation, the mission of ensuring drinking water security in Bundelkhand region under GOI schemes suffered despite availability of ₹ 14.15 crore.

With a view to ensuring drinking water security, GOI launched Prime Minister Gramodaya Yojna, Special Component Plan and Accelerated Rural Water Supply Programme with a component of drinking water in seven districts[43] of the Bundelkhand region. As per guidelines of these schemes, a minimum of 25 *per cent* of allocation[44] for the component was to be spent on projects for water conservation, etc[45]., in water deficient areas.

The Government released (2005-10) ₹ 12.31 crore to the district magistrates of these districts under the aforesaid programmes. The District Development Officer (DDO) was the nodal agency at the district level and the concerned district magistrates and chief development officers were responsible for fund utilization for achieving the envisaged objectives.

Records of DDOs of the Bundelkhand region revealed (December 2008 and December 2010) that only 11 *per cent* (₹ 12.31 crore) against the aforesaid minimum of 25 *per cent* (₹ 27.56 crore) of allocation for drinking water component, was released (2005-10) to the districts by the Government. Against ₹ 17.95 crore[46] available, DDOs spent ₹ 3.80 crore only on projects for water conservation, etc., leaving ₹ 14.15 crore unspent at the close of March 2010. Underutilization of funds in Banda, Chittrakoot, Hamirpur and Lalitpur districts was due to DDOs not submitting the project proposals to the Government. In remaining Jalaun, Mahoba and Jhansi districts, DDOs submitted the proposals[47] which were not approved by the Government. Out

[43] Banda, Chitrakoot, Hamirpur, Jalaun, Jhansi, Lalitpur and Mahoba
[44] During 2005-09 and 20 *per cent* during 2009-10
[45] Rain water harvesting, ground water recharge and sustainability of drinking water resources
[46] Includes ₹ 5.64 crore lying unspent at the beginning of 2005-06
[47] Banda: Roof top in every *naya panchayat* and junior high school (2009-10); Chittrakoot: Digging of ponds (2008-09), Hamirpur: Digging of ponds and construction of check dams (2006-07), Jhansi: Digging of ponds

of the unspent balance, ₹ 13.37 crore were deposited (January 2009 to October 2010) by the DDOs under the receipt head, as instructed (August 2008) by the Government and the remaining ₹ 78 lakh was lying with the DDOs.

Thus, due to the Government not releasing funds for drinking water projects coupled with DDOs' inaction to formulate proposals, the mission of providing drinking water in Bundelkhand region was not achieved to the prescribed level. Besides, the amount shown as having been spent in the books of accounts was deposited under the receipt head which not only vitiated the position of actuals but also inflated the Government receipts for the year 2009-10.

The Secretary, during discussions (November 2010), accepted the facts and figures but did not furnish any specific reply to the points raised in the paragraph.

WOMEN WELFARE AND CHILD DEVELOPMENT DEPARTMENT

3.3.7 Unfruitful expenditure on incomplete buildings

Due to lack of coordination and monitoring, 125 buildings constructed at a cost of ₹ 1.12 crore were incomplete rendering the expenditure thereon unfruitful and the work on 227 buildings had not been taken up even after three years of their sanction.

With a view to providing pre-schooling and nutrition, etc., to the children and adolescent girls in a separate building in primary school premises, the Government sanctioned ₹ 75 crore[48] (October 2006) for construction of 5,000 buildings[49] for *Anganwadi* centres in rural areas of the 70 districts of the State. The Director, Child Development and Nutrition, Lucknow (Director) transferred ₹ 74.23 crore (October 2006 and January 2008) to the Village Fund accounts held in banks, jointly operated by the *Gram pradhan* and *Mukhya Sevika* for completion of the buildings within three months.

Scrutiny of records of the Directorate, Child Development and Nutrition, Lucknow revealed (June 2009) that out of 5000 buildings, 4,648 were completed (cost: ₹ 69.72 crore) and made functional by November 2010. 125 buildings were incomplete because of lack of coordination between *Gram pradhan* and *Mukhya Sevika*. An expenditure of ₹ 1.12 crore was incurred on these incomplete buildings. The construction work on the remaining 227 for which ₹ 2.63 crore[50] were transferred to the Village Fund, could not be taken up due to DPOs' inaction, non-identification of centres for scheduled caste areas, local disputes and lack of interest by *Gram Pradhan*s. Out of ₹ 2.63

and silt clearance (2006-07), Jalaun: Digging of ponds and silt clearance (2007-08), Lalitpur: Roof tops and Mahoba: Construction of check dams (2005-06)

48 At the rate of ₹ 1.50 lakh *per cent* to be released in two installments of ₹ 75,000 each

49 Comprising a room, store/kitchen, verandah and toilet

50 ₹77.25 lakh was released as first installment to Basti (69) and Unnao (34) and ₹ 186 lakh of first and second installments to Aligarh (1), Badaun (26) Bagpat: (4), Etah (67), Jalaun (6). Saharanpur (2), and Sonebhadra (18)

crore, ₹ 1.82 crore in respect of 173 buildings were refunded (March 2009) into the treasuries and balance of ₹ 81 lakh in respect of 54 buildings was lying in the Village Fund accounts (November 2010).

Thus, due to lack of coordination between *Gram pradhans* and *Mukhya Sevikas*, 125 buildings remained incomplete rendering the expenditure of ₹ 1.12 crore unfruitful. Besides, 227 buildings were not constructed even after over three years of their sanction.

The Principal Secretary, during discussions (November 2010), admitting lack of coordination between *Gram pradhans* and *Mukhya Sevikas* stated that the incomplete buildings would be completed and ₹ 81 lakh refunded into Government account. The fact remained that lack of coordination between the *Gram Pradhans* and *Mukhya Sevikas* and lax monitoring by the DPOs resulted in the expenditure of ₹ 1.12 crore remaining unfruitful for about three years.

YOUTH WELFARE DEPARTMENT

3.3.8 Unfruitful expenditure on construction of stadia and purchase of sports material

Due to delay in handing over of stadia to the department coupled with non-appointment of trainers, etc., an expenditure of ₹ 18.31 crore on 50 stadia and purchase of sports material was rendered unfruitful.

With a view to providing training to the outstanding sports persons in rural areas to enable them to compete at the national level, Government launched (May 1995) the scheme of establishing stadia[51] in rural areas. During 2004-09, Government sanctioned ₹ 18.13 crore for construction of 50 mini stadia, each on three acre land, in 26 districts[52]. The construction was assigned to three agencies[53] for completion within six months of release of funds.

Scrutiny of records of the Director General, *Prantiya Rakshak Dal/ Vikas Dal Evam Yuva Kalyan*, Lucknow (DG) revealed (January 2010) that the agencies completed 50 mini stadia between January 2006 and November 2009 at a cost of ₹ 18.13 crore. Of these, 31 stadia were handed over to the department during 2006-09[54]. The remaining 19 stadia had not been handed over (November 2010) to the department mainly due to non-availability of inventory and non-completion of minor works like boundary wall, electrification, etc. The department also incurred an expenditure of ₹ 18.27 lakh on purchase of sports material[55] during 2006-07. Records also revealed

---

[51] Consisting of gymnasium hall, athletic tracks, sports field etc.

[52] Sonebhadra (2), Gonda (1), Kanpur Dehat (1), Meerut (2) Raebareilly (3), Hardoi (4), Mau (3), Unnao (3), Barabanki (3), Firozabad (3), Lucknow (1), Kaushambi (2), Kanpur Nagar(1), Azamgarh(1), Etah (2), Faizabad (2), Bulandshahar (2), Bareilly (1), Kheri (1), Baharaich (2), Mainpuri (1), Shahajahanpur (1), Banda (1), Ghazipur (6), Ballia (1), Ghaziabad (1)

[53] Construction and Design Services, Jal Nigam; Pacsfed and UP Project Corporation Limited

[54] 2006-07: 3 stadia; 2007-08: 4 stadia, 2008-09: 8 stadia and 2009-10: 16

[55] for 29 stadia

that DG had submitted (September 2002) a proposal to the Government for appointment of trainers, ground men and watchmen to make these stadia functional. These posts had, however, not been sanctioned (November 2010).

Thus, due to delay in handing over of the stadia to the department coupled with non-appointment of trainers, ground men and watchmen, an expenditure of ₹ 18.13 crore on construction of 50 stadia and ₹ 18.27 lakh on purchase of sport material was rendered unfruitful.

The Principal Secretary, during discussions (November 2010), stated that there was no provision for creation of posts at the time of approval of the scheme by the Planning Department. Consequently, the sports activities were being organized by the Regional Youth Welfare Officer and the physical trainer at block level. The replies were not tenable as none of the 21 out of 31 stadia handed over by the agencies in seven districts[56] test checked were functional during 2006-10 as there were no trainers, etc., to train the local youths.

3.3.9 Non-appointment of warden/assistant warden leading to unfruitful expenditure

Due to non-appointment of warden/ assistant warden, an expenditure of ₹ 1.39 crore on construction of a youth hostel in Lucknow district was rendered unfruitful.

With a view to providing hostel facilities to the youth on educational tours, the State Government and the Government of India (GOI) decided (March 1988) to construct a youth hostel in Lucknow district. The State Government was to provide a fully developed plot of 2-3 acres land free of cost and constitute a hostel management committee to manage the hostel. GOI was to meet the construction cost and appoint the warden/ assistant warden. The expenditure on honorarium and conveyance of the warden/assistant warden was to be borne by GOI.

Scrutiny of records of the Director General, *Prantiya Rakshak Dal/Vikas Dal Evam Yuva Kalyan*, Lucknow (DG) revealed (January 2010) that the Government provided (August 1998) the requisite plot to the designated construction agency[57] after a delay of ten years. The agency completed the building at a cost of ₹ 1.37 crore[58] and handed over it in February 2007. The Government, after three years of handing over of the hostel to it, constituted (December 2010) a hostel management committee under the chairmanship of DG and recommended to GOI a name for appointment as warden/ assistant warden. The appointment had not been made till date as the Resident Commissioner of Uttar Pradesh informed (2009) that the recruitment rules of

[56] Firozabad: 3, Ghazipur: 5, Hardoi: 4, Khiri: 1, Rae bareilly 3, Sonebhadra: 2 and Unnao: 3
[57] Rajkiya Nirman Nigam
[58] It includes ₹ 36.62 lakh incurred by the State Government on approach road and sewerage, etc.

warden/assistant warden were being amended and that the appointment will be made after notification of the rules. Meanwhile, the hostel continued to be non-functional (December 2010). The Government, instead of evolving a strategy to make the hostel functional spent ₹ 1.88 lakh on the watch and ward of the building.

Thus, an expenditure of ₹ 1.39 crore on construction of a youth hostel was rendered unfruitful. Besides, the objective of providing hostel facilities to the youth on educational tours in Lucknow district was not realized even after four years of handing over of the hostel building.

The Principal Secretary, during discussions (November 2010), stated that the warden/ assistant warden would be appointed after amendment to the recruitment rules by the GOI. This is not tenable as the Government did not come out with a clear strategy during the intervening period to make the hostel functional, indicating not only lack of coordination between the State Government and the GOI but also lackadaisical attitude of the State Government.

3.4 Persistent and pervasive irregularities

An irregularity is considered persistent if it occurs year after year. It becomes pervasive when it is prevailing in the entire system. Recurrence of irregularities, despite being pointed out in earlier audits is not only indicative of non-seriousness on the part of the executive but is also an indication of lack of effective monitoring. This in turn encourages willful deviations from observance of rules and regulations and results in weakening of the administrative structure. The case reported in audit about persistent irregularities has been discussed below.

IRRIGATION DEPARTMENT

3.4.1 Drawal of funds and their retention outside the Government account

Rupees 3.79 crore were irregularly drawn from time to time and retained outside the Government account for one to six years entailing avoidable interest burden of ₹ 32 lakh at the borrowing rate of the Government for the respective years.

Drawal of funds and retaining them as bank drafts outside the Government Account was brought out at paragraphs 4.5.4, 4.5.6 and 3.1.1, in the Audit Reports for the years 2005-06, 2006-07 and 2008-09 respectively. This irregular practice continued even during 2009-10 as discussed below.

Records of six divisions[59] revealed that the Executive Engineers (EEs) withdrew ₹ 3.79 crore ***(Appendix-3.16)*** from the treasuries during 2004-05 to 2009-10 for payment of land compensation to land owners. The amount was retained in the shape of 1,222 bank drafts (BDs) of which 171 BDs amounting to ₹ 1.45 crore pertained to financial year 2009-10. Drawal of funds without immediate requirement and their retention outside the Government account for one to six years, besides being in violation of financial rules, entailed avoidable interest burden of ₹ 32 lakh ***(Appendix-3.17)*** at the borrowing rate of the Government for the year concerned.

The Principal Secretary, during discussions (December 2010), stated that in three divisions compensation has been given to farmers and land has been acquired and action is being taken in respect of remaining three divisions. In addition, he stated that erring officers responsible for withdrawal of Government money from treasuries without immediate requirement are being identified. The reply is not acceptable as drawal of money from the treasuries without immediate requirement and its retention for periods ranging from one to six years outside the Government Account was in contravention of financial rules and violative of financial discipline.

[59] EE ID –II, Maharajganj, EE MDCD Hamirpur, EE MGCC, Div.-5 Bijnore, EE ICD Matatila, Lalitpur, EE SNK-II Gonda, EE MGCC-15 Moradabad

Chapter 4

Department-Centric Audit of a Government Department

4.1 Department-Centric Audit of Animal Husbandry Department






Executive Summary

Animal Husbandry Department is responsible for achievement of qualitative and quantitative improvement in production potential of livestock and for disease control. The aims of the department are also at enhancing self-employment opportunities and income to a larger section of population in rural areas. Animal husbandry contributes nine *per cent* of the total net domestic income[1] in UP. Audit of the department covering the period 2007-10 was conducted to examine the economy, efficiency and effectiveness of its significant activities keeping in view its mandate. The major findings are as under.

- The broad objectives of the department were not largely fulfilled as the target for vaccinations to encounter several livestock diseases and artificial insemination were not achieved due to inadequate manpower, financial resources and infrastructure.
- Sufficient quantity of medicines/chemicals was not available at hospitals for treatment of livestock due to insufficient funds and a valid licence for departmental manufacturing of vaccines.
- Equipment was purchased without assessing its requirement and ensuring availability of necessary reagents/ chemicals and electricity for their operation.
- Scheme for creation of Self Help Groups to provide self employment and prevent migration from villages was not implemented and monitored properly.
- Backyard scheme for improving livelihood of Scheduled Castes in poor category was not successful due to improper planning.

[1] Share of Animal Husbandry in State GDP was ₹ 24927.21 crore in 2005-06 (9 *per cent* of ₹ 276969 crore)

4.1.1 Introduction

As per Livestock Census, the total animal population in 2003 was 581.27 lakh which reached to 632.25 lakh[2] in 2007 (***Appendix-4.1***). The number of poultry was 107.21 lakh. The Uttar Pradesh Livestock Development Board was established (January 1999) to cover all breedable bovines under organized breeding network, maintaining quality breeding inputs and services and to conserve and develop indigenous breeds.

The Department mainly implements programmes/ schemes of Cattle[3] and Buffalo Development, Animal Health Care and Veterinary Services, Poultry, Sheep, Goat and Pig Development Programmes and Self Employment Schemes.

4.1.2 Organisational set-up

At the State level, Secretary, Livestock, exercises overall control over implementation of schemes and is the Chairman of the Uttar Pradesh Livestock Development Board (UPLDB). The Director, Animal Husbandry, is the Head of the Department who is assisted by the Finance Controller, three Additional Directors, ten Joint Directors and 51 Deputy Directors and at the district level, 70 Chief Veterinary Officers (CVOs) and 2,227 Veterinary Officers (VOs) all over the State for implementation of various schemes in the department. The Director, AHD is also the Chief Executive Officer (CEO) and the executive authority to get the scheme of UPLDB implemented in various districts through the CVO.

4.1.3 Audit objectives

The objectives of audit were to examine whether the department:

- had adequate institutional capacity to achieve the desired objectives;
- complied with relevant rules, laws and regulations while discharging its mandated functions; and
- implemented the schemes and programmes launched by the GOI and the State Government and whether the delivery of services were efficient and effective.

4.1.4 Scope and methodology of audit

The audit covered 35 units (Institutions) out of 87 selected through Simple Random Sampling With Replacement method. Two veterinary hospitals of each district were selected through Simple Random Sampling for joint physical inspection with the Chief Veterinary Officer. Records of Secretary, Livestock, Director, AHD, 31 CVOs and three farms along with selected VOs for the years 2007-08 to 2009-10 were test-checked ***(Appendix-4.2)***.

---

[2] Cows: 190.96 lakh, Buffalos: 261.34 lakh, Goats: 146.44 lakh, Sheep: 13.73 lakh and Pigs: 19.79 lakh

[3] Cow family

An entry conference was held on 03 May 2010 with the Secretary, Livestock in which audit objectives, audit criteria and scope of audit were discussed and agreed upon. The exit conference was held with the Secretary, Livestock on 10 December 2010 in which the audit observations and recommendations were discussed. The reply received from the Government has been incorporated at relevant places in the review.

4.1.5 Institutional Weaknesses

Every organisation needs to have sound infrastructure, sufficient manpower and funds to manage and achieve its mandate. This ensures soundness and appropriateness of the internal systems and controls in its key areas of activities and drives the organization towards its objectives in an economical, efficient and effective manner. Some of the areas, where the management of activities was found weak, are discussed in the succeeding paragraphs:

4.1.5.1 Inadequate manpower

Shortage of manpower at various levels affected the planning, monitoring and delivery of services

The National Commission on Agriculture-1976 (NCA) had recommended a norm of one veterinarian for 5000 Cattle to be attained by the year 2000. However, the department decided (September 2005) to adhere to the ratio of one VH for 15000 livestock[4] due to limited financial resources. The department had only 1614 VOs for 632.25 lakh livestock (Census-2007) i.e. 39179 livestock per VO. Also, at the service delivery points of the department, Livestock Extension Officer (LEO) and Pharmacist are the key functionaries. The shortages in these cadres as on March 2010 are detailed in the **Table 1**.

Table 1: Position of Veterinarian and Para Veterinarian Staff

Name of Post	State Level			In test-checked districts		
	Sanctioned	Men-in-position	Shortages (*Per cent*)	Sanctioned	Men-in-position	Shortages (*Per cent*)
VO	2227	1614	613 (28)	893	690	203 (23)
LEO	3090	1769	1321(43)	1407	773	634 (45)
Pharmacists	2020	1737	283 (14)	813	666	147 (18)

(Source: AHD)

The shortage of VOs, LEOs and Pharmacists was 28 *per cent*, 43 *per cent* and 14 *per cent* respectively. At the higher management level also, 12 posts against the 13 sanctioned posts of Additional/ Joint Directors and 10 posts of Deputy Director against the 17 sanctioned posts at Regional Level were vacant as on March 2010. At the district level, 40 posts of CVOs were vacant as against 70 sanctioned posts.

[4] Cows, Buffalos, Goats, Pigs and Sheep

77 VHs /VSCs building could not be made operational for want of VOs/ LEOs

Information collected (September 2010) from the UP Public Service Commission, Allahabad (UPPSC) and AHD revealed that against the vacancies of 1007 VOs communicated to UPPSC during 2005-10 for filling up these posts, 698 VOs were selected and only 468 VOs joined the department. The shortages, brought out in the table above, remained even after joining of the 468 VOs, thereby affecting the functioning of the department. Besides, shortage of VOs and LEOs also resulted in 77 VHs /VSCs[5] buildings taken over by the department, out of 138 VHs/VSCs buildings constructed up to March 2010, remaining non-operational.

It was also seen that the district authorities deputed CVOs, VOs and Pharmacists for verification of works done and services delivered under various other developmental and social schemes in the districts. Though the Election Commission of India exempted (April 2002) the VOs and Pharmacists from election duties, yet VOs and Pharmacists were put on election duties. In reply, the Government stated (December 2010) that duties imposed by district authorities affected the works and monitoring and necessary action would be taken in this regard.

Thus, shortage of manpower at various levels limited the extension of service delivery as also the implementation and monitoring of the schemes and programmes of the department.

4.1.5.2 Inadequate infrastructure for vaccine manufacture

The Institute was producing vaccines without a valid license required under the Drugs and Cosmetics Act, 1940

The Biological Product Institute of the department is producing vaccines for Swine Fever (SF), Sheep Pox, Fowl pox, Ranikhet Disease, RD F-1 strain and bacterial vaccine Hemorrhagic Septicemia Elum, HS oil, Enterotoxaemia and Black Quarter since 1935 for supply and consumption in its own VHs/ VSCs. The Institute was operating without any manufacturing license required under Section 18 (c) of Drug and Cosmetics Act, 1940 which is an offence under section 27 (b) of the Act, *ibid.*

According to the Schedule F (I) (A) and (B) of the Drugs and Cosmetics Act, 1940, for manufacturing of the vaccines, experts in bacteriology and specialists in virology are required. Audit, however, observed that vaccines were manufactured by Veterinary Officers, who were not qualified for production of these vaccines.

Thus, the Institute is producing vaccines without a valid license and by persons not having requisite qualifications.

The department replied (December 2010) that license for the Institute was mandatory and would be obtained.

4.1.5.3 Inadequate number of VHs/VSCs

As per departmental norms one VH was required for 15000 livestock for delivery of services and implementation of schemes. Accordingly, 4216 VHs were required for 632.35 lakh livestock. The department had 2200 VHs only i.e. 28743 livestock per VH thereby not adhering to its norms.

[5] Agra-9,Allahabad-5,Ambedkarnagar-3,Bareilly-2, Bijnore-5, Bulandshahr-10, Etah-4, Faizabad-2,Fatehgarh-10, Fatehpur-2, Firozabad-2, Ghazipur-2,Mahrajganj-1, Moradabad-2, Raibareli-3, Rampur-1 and Saharanpur-14.

The department sanctioned construction of 314 VHs[6] /VSCs[7] buildings during 2007-10 at an estimated cost of ₹ 77.54 crore for completion in six months. However, only 184 buildings were completed at a cost of ₹ 62.37 crore as of March 2010. In addition, 12 buildings (cost: ₹ 3.21 crore) sanctioned earlier during 2004-06 were also incomplete. The works entrusted to executing agencies were not adequately monitored to ensure timely completion of the buildings.

Lack of adequate infrastructure to cater to the entire population of livestock affected delivery of services.

4.1.5.4 Monitoring

The delivery of services and implementation of schemes was monitored at the State Level through monthly meetings with the CVOs, Regional DDs and Directorate level officers. DDs posted at Regional level were responsible for monitoring of the delivery of services and implementation of schemes in the districts through monthly inspection of 10 VHs/VSCs. Similarly, the CVOs had to inspect a minimum of ten VHs/VSCs at the districts.

The monitoring at Regional and District Levels was inadequate due to shortages of DDs and CVOs

Records of test-checked districts revealed that during 2007-10, zero to six VHs/VSCs were inspected by the concerned CVOs against the norm of ten VHs/VSCs per month. CVO, Moradabad intimated (June 2010) that due to non-availability of departmental vehicle inspection of VHs/VSCs was not conducted. Thus, the department could not ensure adequate monitoring of schemes and delivery of services.

In reply, the Director, AHD stated (January 2011) that filling up of the vacant posts of district and regional level officers was under process. After posting of these officers monitoring is expected to improve.

4.1.5.5 Internal control

Huge pendency in compliance of audit observations

Internal control is a process by which an organisation directs its activities to achieve its objectives effectively. Scrutiny of the records of the AHD and test-checked units revealed that the Internal Audit Wing of the Directorate conducted annual audit of the units under the department. A total of 5,883 audit paragraphs (money value: ₹ 4.49 crore) for the period 1980-2010 were outstanding as of December 2010.

As of December 2010, 347 paragraphs (money value: ₹ 173.59 crore) of 157 Audit Inspection Reports issued by the Principal Accountant General (Civil Audit) were also outstanding for the period ending March 2010. These included 101 paragraphs (money value: ₹ 51.79 crore) outstanding for more than five years.

Failure to take remedial action on the observations of internal as well as external audit, large number of very old objections remaining outstanding and inadequate response to these observations is indicative of lack of control mechanism and effective monitoring.

---

[6] 2007-08:165; 2008-09: 119 and 2009-10: 30

[7] VSC: Veterinary Service Center under the charge of Livestock Extension Officer for vaccination and artificial insemination.

4.1.6 Compliance Issues

For sound financial administration and control, it is essential that expenditure conforms to financial rules, regulations and orders issued by the competent authority. This not only prevents irregularities, misappropriation and frauds and helps in maintaining good financial disciplines. Some of the audit findings on non-compliance with rules and regulations are here under:

4.1.6.1 Financial control, budget allotment and expenditure

The mandated activities of the department are financed mainly through funds provided in the State Budget under the head of account "2403: Animal Husbandry". Besides, Centrally sponsored schemes (CSS) financed by GOI are also routed through State Budget under the same head of account by making provision in the budget under Plan to the extent of State's committed share as well as the share of GOI.

The overall budget provision, funds sanctioned and expenditure incurred, including funds sanctioned by GOI for Centrally sponsored schemes under Plan, Special Component Plan and district Plan during 2007-10 are shown in the **Table 2**.

Table 2: Details of budget provision and expenditure

(₹ in crore)

Year	Plan			Non-plan		
	Budget Provision	Sanctioned	Expenditure	Budget Provision	Sanctioned	Expenditure
2007-08	189.29	104.92	96.90	197.75	197.75	196.67
2008-09	167.59	114.80	111.44	254.09	252.73	239.04
2009-10	97.85	75.19	68.62	271.14	271.14	265.36
Total	**454.73**	**294.91**	**276.96**	**722.98**	**721.62**	**701.07**

(Source: AHD)

Budget provision under plan was gradually reduced

Plan grant required for the development of infrastructure and implementation of schemes was gradually reduced from ₹ 189.29 crore in 2007-08 to ₹ 97.85 crore in 2009-10. Moreover, the State Government sanctioned only ₹ 294.91 crore during 2007-10 against the budget provision of ₹ 454.73 crore. While the Government gradually reduced the plan grant for development of infrastructure and implementation of schemes, it also did not release the entire budget.

Expenditure in the month of March was 44 to 83 per cent of total expenditure

Scrutiny of the records of the Director, AHD also revealed that the expenditure in the month of March of each year from 2007-10 ranged between 44 and 83 *per cent* of the total expenditure of the relevant financial year as shown in the **Table 3.**

Table 3: Rush of Expenditure

(₹ in crore)

Year	Total expenditure	Expenditure in March	Percentage of (3) with respect to (2)
2007-08	96.90	80.77	83
2008-09	111.44	48.99	44
2009-10	68.62	30.51	44
Total	**276.96**	**160.27**	**58**

(Source: AHD)

Rush of expenditure due to uneven flow of funds was indicative of poor financial control.

The department while accepting the facts stated (January, 2011) that the budget provision was not approved by the Government as per proposals of the department. It also stated that the Government sanctioned funds in the last quarter of the financial year due to which Drawing and Disbursing Officers of the department incurred the expenditure in the month of March.

Expenditure on Centrally sponsored schemes

The Government of India (GOI) provided 100 *per cent* financial assistance for rinder pest eradication, foot and mouth disease (FMD), livestock census and development of waste land programmes. In other schemes viz. Assistance to State for control of Animal Diseases (ASCAD) (75:25) including vaccination of Hemorrhagic Septicemia (HS), UP Veterinary Council (50:50), Livestock Production Investigator-cum-Enumerator (50:50), Assistance to Poultry Farms (80:20), GOI and State Government shared the expenditure as mentioned against each scheme. The year-wise State/Central share released and expenditure against them are shown in **Table 4**.

Table 4: Expenditure on Centrally sponsored schemes

(₹ in crore)

Year	Released by GOI to the State Government	Released by State Government			Expenditure		
		As GOI share (*Per cent* of col.2)	As State Share	Total	Out of GOI share	Out of State Share	Total
1	2	3	4	5	6	7	8
2007-08	18.81	14.93 (79)	4.36	19.29	12.10 (81)	3.63	15.73
2008-09	35.56	27.31(77)	4.41	31.72	25.73 (94)	4.24	29.97
2009-10	27.01	25.98 (96)	3.67	29.65	25.09 (97)	3.30	28.39
Total	**81.38**	**68.22(84)**	**12.44**	**80.66**	**62.92 (92)**	**11.17**	**74.09**

(Source: AHD)

State Government did not release full amount received from GOI

The State Government released only 77 to 96 *per cent* of the funds received from GOI and the department could utilise 81 to 97 *per cent* of GOI share released by State Government. Thus, out of ₹ 81.38 crore of the GOI grant for Centrally sponsored schemes received during 2007-10, ₹ 62.92 crore (77 *per cent)* was utilised by the department. Consequently, programmes related to ASCAD and development and strengthening of Poultry Farms were affected adversely.

The department replied (January, 2011) that due to less receipt of GOI share, less amount was sanctioned. The reply is not tenable as the same was not based on facts. Further, the department could not utilise fully the amount released to it.

4.1.6.2 Defective budget estimation for medicines and chemicals

To provide health cover and containment of diseases in animals through protective diagnostic and curative services, the department was required to ensure availability of essential medicines and chemicals in each VH and VSC. An Expert Committee of the department decides every year the quantity and rates of these medicines and chemicals to be purchased by the department for VHs and VSCs.

The Committee, however, did not fix the rates of 45 to 62 medicines/ chemicals (including 17 most important general medicines) during 2007-10. The Committee recommended purchasing important medicines/ chemicals, necessary for functioning of VHs/VSCs, on priority basis as per availability of funds. The year-wise requirement of funds for the medicines/chemicals, budget provision, allotment and expenditure are shown in the **Table 5**

Table 5: Position of funds required for Medicines/chemicals for VHs and VSCs

Year	Medicines/chemicals for VHs			Medicines/chemicals for VSCs			Total[8] requirement of fund for VHs and VSCs	Budget provision (₹ in crore)
	Prescribed Number of Medicines/ chemicals	Number of medicines/ chemicals whose Rate were fixed	Calculation of funds for 2200 VHs for medicines/ chemicals (₹ in crore)	Number of Medicines/ chemicals	Number of medicines/ chemicals whose Rate were fixed	Calculation of funds for 2559 VSCs for medicines/ chemicals (₹ in crore)		
2007-08	130	68	7.93	39	12	0.56	8.49	3.60
2008-09	124	79	7.99	33	10	0.41	8.40	4.98
2009-10	142	97	8.02	36	14	0.39	8.41	3.68
Total							**25.30**	**12.26**

(Source: AHD)

Seventeen most important medicines were not available at VHs and the department failed to estimate the requirement of funds realistically

Thus, against the requirement of ₹ 25.30 crore for 2007-10, the department made a provision of only ₹ 12.26 crore (48 *per cent*).

Further, records of 777 VHs of test checked districts revealed that even 17 most important medicines were not available in 59 *per cent* to 99 *per cent* of VHs during 2007-08, 44 *per cent* to 98 *per cent* during 2008-09 and 31 *per cent* to 92 *per cent* during 2009-10, as detailed in ***Appendix-4.3***.

It was also noticed during scrutiny of the Central Medicine Stock Register of 31 CVOs test-checked that Batch Number, Manufacturing and Expiry dates of the medicines were not mentioned in the Register. During joint physical inspection of VHs at Asother, Fatehpur and Sidhauli, Saharanpur, expired medicines were found in their respective stores.

The quality of medicines/ vitamins/ hormones and minerals was not ensured by the department

Sample collection of medicines for quality check was also not done during 2007-10 except at Maharajganj (six samples in July 2008) and Raebareli (one sample in September 2009). Test reports of these samples were awaited (August 2010).

[8] The above calculation of the funds requirement was done only for the medicines, whose rates were approved/ available.

In reply, the Director, AHD stated (January 2011) that ample budget was always proposed but arrangements were made on the basis of sanctioned budget. From the reply, it is evident that the department was not serious for providing sufficient quality medicines and chemicals in adequate quantity for treatment of livestock.

4.1.6.3 Funds kept out of Government accounts

The State Government issued orders in August 2008, June 2009 and January 2010 to deposit the unspent balances of Government funds, kept in the banks/ post offices/ PLAs including those kept in the form of Bank Draft, into the Government Accounts.

₹ 9.05 crore were kept irregularly in bank accounts

Scrutiny of records of Director, AHD and 31 CVOs revealed that in violation of the above orders, a sum of ₹ 8.98 crore relating to various schemes and pay & allowances were kept in saving/ current bank accounts opened in the name of DDOs. Besides, in the following cases, ₹ 7.49 lakh were held in the shape of bank drafts/ cash.

- CVO, Ghazipur, had four BDs[9] for ₹ 3 lakh prepared during December 1997 to June 1999 for purchase of bucks.
- CVO, Varanasi had two BDs of ₹ 0.32 lakh prepared in June, 2002 and August, 2003 and cash ₹ 0.46 lakh pertaining to period 1999-02 for purchase of bucks.
- The CVO, Lucknow had a BD of ₹ 3.71 lakh of December 2005 related to ASCAD scheme.

The department replied (January, 2011) that action was being taken for the disposal of bank accounts/ bank drafts/ cash.

4.1.6.4 Parking of fund in personal ledger account

The department sanctioned and placed (March 2008) ₹ 3.80 crore in the PLA of Pt. Deen Dayal Upadhyaya Veterinary Science University and Research Institute, Mathura for construction of four VHs[10] and one Polyclinic at Badalpur, Gautam Budh Nagar. Out of ₹ 3.80 crore, ₹ 1.21 crore was not utilised and refunded (March 2009) as receipt of the department. The remaining ₹ 2.59 crore sanctioned for the construction of a polyclinic at Badalpur, Ghaziabad was lying unutilised (January 2011) due to non-acquisition of land for the polyclinic. The department replied (January 2011) that ₹ 5.56 crore was made available in 2010-2011 for the purchase of land for the polyclinic.

4.1.6.5 Purchase of binocular microscopes

For pathological tests and sample test of straws for artificial insemination (AI), the Director, AHD placed supply order for 1420 electrically operated

[9] Bank draft of ₹ 0.83 lakh: 30-12-96 revalidated on 17-10-97, ₹ 1.07 lakh: 25-9-97, ₹ 0.53 lakh: 6-4-98 and ₹ 0.57 lakh:7-6-99.

[10] One in Etah, two in Mainpuri and one in Unnao

Binocular microscopes costing ₹84.86 lakh were purchased without assessing their requirement and ensuring availability of necessary reagents/ chemicals

binocular microscopes costing ₹ 84.86 lakh on the last day of March 2009. The microscopes were supplied to 71 districts, 20 numbers each, irrespective of the numbers of VHs in each district. The department, however, did not ensure the supply of necessary reagents/ chemicals required for such tests.

During joint inspection of veterinary hospitals in all the test-checked districts, it was found that the binocular microscopes were kept unused. Scrutiny of records also revealed that:

- CVO, Firozabad had already purchased (March 2008) 19 numbers of such binocular microscopes for the VHs in the district, which were found not in use and the 20 numbers supplied by the AHD (June 2009) were lying packed at VH, Sadar, Firozabad.
- CVO Jaunpur purchased (2007-08) 22 binocular microscopes and the Directorate supplied 20 more binocular microscopes in June 2009. In the test-checked VH, Katghar, Jaunpur, six microscopes were available out of which three were not working.
- CVO, Barabanki purchased (May 2009) 15 binocular microscopes which were also not in use. During joint inspection of the VO, Deva Barabanki, VO sought transfer of the binocular microscopes to some other VOs as these were not in use.
- CVO, Etah issued five binocular microscopes to "D" grade dispensaries where only dresser and Group "D" staff are posted and not qualified to carry out any test. In Kannauj district, seven binocular microscopes were lying in the Central Store.



Thus, the department purchased the equipment without assessing their requirement and ensuring availability of necessary reagents/chemicals and supply of electricity.

The department replied (January 2011) that to improve the efficiency electrically operated binocular microscopes were purchased and explanation from CVOs Firozabad, Jaunpur, Barabanki and Etah was called for, for additional purchases. Reply of the department was not convincing as assessment of requirement in each district was not made before purchasing the equipment.

4.1.6.6 Unauthorised purchase of tractors

Sixteen tractors were purchased violating Government orders and entrusted financial powers

The Agriculture Production Commissioner of the State issued (April 2005) orders to all heads of the Government Departments to purchase tractors and other agricultural machinery/equipment through U P State Agro Industrial Corporation Limited. The Director, AHD was empowered to make purchases up to ₹ 10 lakh and above ₹ 10 lakh Government sanction was to be obtained.

Scrutiny of records of Deputy Director (Farms), Lucknow revealed (May-June 2010) that 16 tractors were purchased (December 2007 and March 2008) for ₹ 76.38 lakh without obtaining the sanction of the Government.

4.1.6.7 Maintenance of GPF records

GPF advances of ₹ 32.99 lakh were not entered in the GPF Pass books of the concerned 52 officials

GPF advances sanctioned to the employees should invariably be entered into the passbook of concerned employees. Scrutiny of records relating to GPF of group D and C staff in nine test-checked districts revealed that advances of ₹ 32.99 lakh drawn in favour of 52 officials during 2003-10 were not entered in their GPF pass books. In Gonda district, ₹ 13000 were paid in excess to two Group 'D' employees on their retirement. Besides, in 22 districts, entry of the advance of ₹ 16.66 crore drawn from GPF during 2003-10 could not be verified as the relevant records were not furnished to audit.

The department stated (January 2011) that necessary action would be taken and internal audit wing would be instructed to ensure non-recurrence of such lapses in future.

4.1.7 Service Delivery

The department renders services of vaccination, treatment of livestock, artificial insemination (AI) and supply of seeds for fodder and implements schemes of poultry development, backyard poultry scheme and integrated self help group of pigs and goats.

4.1.7.1 Animal Health Care and Veterinary Services

To provide health cover and for containment of diseases in animals, the department fixes the targets for vaccination, treatment and castration every year. The status of vaccination, treatment and castration in the State during 2007-10 is shown in the **Table 6.**

Table 6: Status of Vaccination, Treatment and Castration

(Number in lakh)

Items	2007-08		2008-09		2009-10	
	Target	Achievement (Percentage)	Target	Achievement (Percentage)	Target	Achievement (Percentage)
Vaccination [11]	741.89	488.26 (66)	741.03	386.41 (52)	686.88	472.94 (69)
Treatment	194.36	211.55 (109)	213.80	219.86 (103)	233.71	234.46 (100)
Castration	9.22	8.15 (88)	9.42	8.28 (88)	10.36	9.22 (89)

(Source: AHD)

[11] Vaccination of livestock also included vaccination under FMD-CP and ASCAD.

Vaccinations against the target ranged between 52 *per cent* to 69 *per cent*. Scrutiny revealed that short achievement was due to short and uneven supply of vaccines to the districts. District-wise analysis revealed that achievements against targets was 51 *per cent* (Firozabad) to 385 *per cent* (Kannauj) in 2007-08, 50 *per cent* (Firozabad) to 459 *per cent* (Varanasi) in 2008-09 and 38 *per cent* (Firozabad and Gonda) to 199 *per cent* (Varanasi) in 2009-10.

The achievement of Treatment targets ranged between 41 *per cent* (Raebareli) and 236 *per cent* (Rampur) in 2007-08, 49 *per cent* (Fatehpur) to 229 *per cent* (Rampur) in 2008-09 and 48 *per cent* (Etah) to 210 *per cent* (Rampur) in 2009-10. The achievements were inclusive of poultry birds while targets fixed did not include these. In the test-checked districts of Ambedakar Nagar, Barabanki, Bulandshahr, Deoria, Etah, Firozabad, Gonda, Mahoba, Meerut, Mirzapur and Rampur treatment of animals included 43 *per cent* to 84 *per cent* poultry birds. Inclusion of birds in treatment figures exaggerated the performance of the department.

Besides, achievement of vaccination targets during 2009-10 intimated to audit was in excess by 16.10 lakh than that reported to the Government. Similarly, the achievements in respect of Treatment and Castration for the year 2009-10 were reported to the Government as 223.19 lakh and 8.75 lakh respectively. Against this, 234.46 lakh and 9.22 lakh were intimated to audit. No reasons for this difference in reporting were furnished by the department.

The department replied (December 2010) that the reason for shortfall in vaccination was due to shortage of funds for purchase of vaccine. This shows that due to non-availability of sufficient funds the target of vaccination could not be achieved.

4.1.7.2 Hemorrhagic Septicemia (HS) and Foot and Mouth Disease (FMD) Vaccination

The State encounters several livestock diseases including endemic and sporadic like HS, FMD, Black Quarter (BQ) and Peste des Petites Ruminants (PPR). The State receives Central assistance for vaccination against HS and FMD. The position of vaccination of these two important diseases was as under:

Vaccination for Hemorrhagic Septicemia

HS occurs mainly in rainy season and at the time of drastic climate changes. HS vaccination is carried out annually with 75 *per cent* financial assistance of GOI under ASCAD scheme for 100 *per cent* coverage of cattle and buffalo in the 22 districts of the State. Vaccination in the remaining districts is to be covered by the State Government.

The achievement of HS vaccination was inadequate

Scrutiny of records of Director, AHD revealed that during 2008-10, 1.21crore cattle and buffalo were targeted under ASCAD for 100 *per cent* vaccination in 22 districts of the heavy flood prone areas of the State each year. The overall achievement of HS vaccination in these districts under ASCAD was 50 *per cent* and 35 *per cent* during 2008-09 and 2009-10 respectively ***(Appendix-4.4)***.

For 2.94 crore cattle and buffalo of the remaining districts, targets for covering 1.09 crore and 1.19 crore cattle and buffalo for 2008-09 and 2009-10 were fixed respectively. The achievements were 81 *per cent* and 59 *per cent* during 2008-09 and 2009-10 respectively ***(Appendix-4.4).***

Scrutiny of records of test-checked districts revealed that variations in achievement of the targets were due to short and uneven supply of vaccines by the department.

In reply, the department stated (January 2011) that supply of vaccines from manufacturer/suppliers were not on time due to which targets were not achieved. No specific reply was given by the department to the uneven supply of vaccines.

Vaccination for FMD

FMD is a highly contagious disease of cloven footed animals which is endemic in the State with sporadic incidences. Vaccination under GOI assisted FMD- CP programme was taken up in 17 districts of the Western part of the State with the coverage of 100 *per cent* livestock population of cattle and buffalo. Apart from the above, vaccination in 28 districts of Mid-Central part and border districts of the Eastern part of the State were to be covered with 100 *per cent* coverage of population of cattle and buffalo under ASCAD. The remaining 26 districts were to be taken up by the State Government to cover 20 *per cent* population with the objective of containment of outbreaks and creation of immune belt.

Scrutiny of the records of Director, AHD revealed that:

Short and uneven supply of vaccines led to non-achievement of targets of vaccination

- Target of 106.31 lakh vaccinations was planned against the 116.77 lakh population (cattle & buffalo) under FMD-CP programmes in 17 districts of Western part during 2008-09 and 2009-10 and achievement was 89.83 lakh and 116.87 lakh respectively. Analysis of district-wise data of achievement, however, revealed that it ranged between zero *per cent* (Agra and Etah) to 100 *per cent* (in remaining districts) in 2008-09 and 100 *per cent* (in seven districts) to 129 *per cent* (Agra) in 2009-10 ***(Appendix-4.5)***.
- During the years 2008-10, FMD vaccination under ASCAD in 28 districts of Mid-Central part and border districts of Eastern part of the State with a population of 151.02 lakh, the achievement was 62.34 lakh (41 *per cent)* and 113.67 lakh (75 *per cent)* during 2008-09 and 2009-10 respectively. Analysis of the district-wise data of achievement revealed that the achievement ranged from zero *per cent* (Deoria) to 100 *per cent* (Barabanki) in 2008-09 and 31 *per cent* (Barabanki) to 111 *per cent* (Fatehpur) in 2009-10 ***(Appendix-4.6)***.
- The total population (cattle & buffalo) in the remaining 26 districts was 146.87 lakh and target of FMD vaccination was for covering 29.37 lakh population against which achievement was only 1.36 lakh (5 *per cent* of target) and 4.67 lakh (16 *per cent* of target) during 2008-09 and 2009-10 respectively. Analysis of district-wise data revealed that no vaccination

had been undertaken in 13 districts in 2008-09 and in seven districts in 2009-10***(Appendix-4.6)***.

Records of test-checked districts revealed that less or excess achievements were due to short and uneven supply of vaccine by the department.

In reply, the department stated (January 2011) that funds were not released by the Government in case of FMD vaccination. The reply was not satisfactory as even the available vaccines were not distributed according to the target fixed.

4.1.7.3 Artificial insemination

To bring about qualitative and quantitative improvement in production and potential of livestock through improved breeding practices, three Deep Frozen Semen Production Centres (DFSPC) at Babugarh, Ghaziabad, Chakganjaria, Lucknow and Majhra, Lakhimpur Kheri are operational in the State for producing semen straws. The production of semen straws and artificial insemination during 2007-10 is given in the following **Table 7.**

Table-7: Availability of Semen Straws and Artificial Insemination

(Number of straws in lakh)

Year	Sanct-ioned no of bulls	Available bulls (percentage)	Anticipated production of semen straws from available bulls	Semen straws produced and supplied	Artificial Insemination		Straws purchased
					Target	Achievement (percentage)	
2007-08	260[12]	120 (46)	10.74	7.48	27.00	26.17 (97)	18.69
2008-09	260	97 (37)	8.80	10.96	37.77	30.13 (80)	19.17
2009-10	260	110 (42)	9.90	10.62	43.15	37.10 (86)	26.48
Total			**29.44**	**29.06**	**107.92**	**93.40 (87)**	**64.34**

(Source: AHD)

As against sanctioned capacity of 260 bulls, 97 to 120 bulls only were available during 2007-10. During 2007-08, 7.48 lakh straws were produced against 10.74 lakh as per norms while during 2008-10, 2.88 lakh straws were produced in excess. No reason for short/excess production of straws was furnished.

AI targets not achieved

The target of AI, 107.92 lakh could not be achieved even after purchasing of 64.34 lakh straws at the district level. As such only 87 *per cent* target was achieved during 2007-10.

The department replied (January, 2011) that the steps had been taken to purchase the bulls.

[12] Sanctioned 100 each at Babugarh, Ghaziabad and Chakganjaria, Lucknow and 60 at Majhra, Lakhimpur Kheri

4.1.7.4 Integrated Self Help Group

Prescribed departmental norms were not followed in implementing the SHG scheme

To provide self employment and prevent migration from the villages, the department started (2003-05) a scheme of Integrated Self Help Group (SHG) of goat and pig rearing for Below Poverty Line (BPL) families of Scheduled Castes and General Category. Under the scheme ₹ 90 thousand were to be deposited in the bank account of SHG for purchasing, insurance of pigs and construction of *Bara* while medicines up to ₹ ten thousand were to be supplied by the concerned CVOs. Male pigs were to be purchased through the CVOs of the district, mainly from Government farms.

Scrutiny of records of the Director, AHD and test-checked districts revealed that 881 SHGs (Pig) were formed by incurring ₹ 8.81 crore during 2007-10 against the target of 1142 SHG. In case of SHG (Goat), 1383 SHG groups were formed and an expenditure of ₹ 13.83 crore was incurred, achieving 100 *per c*ent target during 2007-09. No target was fixed for 2009-10.

Under the scheme, provision of one buck/ boar over two to four goats/ pigs was made. In another scheme of goat/ pig rearing for self employment opportunities, the department prescribed different norms such as one buck/ boar over 10 goats/ 5-10 pigs. In the Government farms too, the norm was one male over ten female.

In joint physical inspections, members of SHG (Goat) at Varanasi and Raebareli districts intimated to the joint inspection team that the natural insemination was available in private at a cost of ₹ 5 to ₹ 10 only. Besides, the department itself provided natural insemination at a fee of ₹ two only at VHs. Rearing of a buck/boar was not economical for the SHGs. Joint physical inspection of 35 SHG (Pig) ***(Appendix-4.7)*** revealed that:

Intended benefits of SHG-goat/ pig scheme, could not be extended to the end users

- A total of 232 male and 562 female pigs were purchased by 31 SHGs from local markets except Barabanki, Bareilly, Fatehpur and Moradabad where male pigs were purchased from Government farms. In Faizabad and Raebareli districts, male pigs were not purchased for SHGs formed during 2007-10.
- Insurance of pigs was not done in respect of ten SHGs and only 524 pigs were insured out of 794 pigs. A total of 177 pigs died including all the pigs of three SHGs at Firozabad, Jaunpur and Kanpur. Insurance claim had been sent for 22 pigs only and claim for only one was paid.
- In Hardoi district, one SHG established in 2008-09 with 10 male and 30 female had a total of 75 numbers at the time of inspection. In Varanasi one SHG (Pig) of 2008-09 intimated that the group earned ₹ 30 thousand since its establishment.

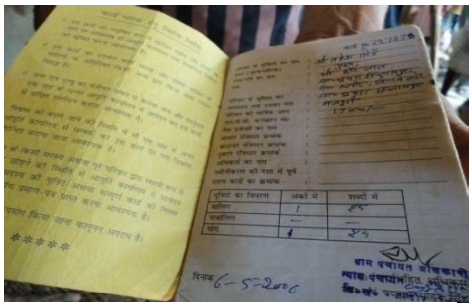
- Two members of SHG Bijnor[13], one member of SHG Jaunpur[14] and two members of two SHGs in Meerut[15] were Above Poverty Line (APL).
- Six SHG (Pig) intimated that they were not provided medicines while two said that medicines supplied were expired.

Joint physical inspection of 31 SHG (Goat) of test-checked districts (***Appendix-4.8***) revealed that:

- During 2007-09, a total of 1002 goats (284 male and 718 female) were purchased from local market except in Firozabad, Mirzapur and Sitapur, where male goats were procured from Goat Farm at Etawah. In Barabanki, ₹ 70 thousand only were deposited in the SHG (Goat) account instead of ₹ 90 thousand. The balance ₹ 20 thousand was kept with the CVO.
- Out of 1002 goats, only 690 goats were insured. Against 235 goats which died, claim for insurance was sent to a insurance company for 30 goats only, of which claim for 20 goats was paid.
- Medicine supplied to one SHG at Agra worth ₹ ten thousand expired without use though four goats of the group died.
- President of SHG-Goat in Bareilly[16], two members in Bijnor[17], one member in Fatehpur[18] and all the members of SHG (Goat) at Gonda[19] were APL.



Expired medicine with SHG at Agra



APL card of one beneficiary at Bijnor

Thus, due to non-compliance to the provisions of the scheme for creation and monitoring of SHG, the self employment scheme and benefits envisaged largely could not be extended to the end users.

[13] Balmiki Sahkari Samiti, Shahnagar, Bijnor
[14] Jagjivanram SHG, Dudhaura, Jaunpur
[15] Maharshi Balmiki SHG and Ambedkar SHG, Mahalwala, Meerut
[16] Bhagwan Shankar SHG, Gram Purnapur, Bithari Chainpur, Bareilly
[17] Adarsh Sahkari Samiti, Kukra Islampur, Haldor, Bijnor
[18] Jwala Swayam Sahayata Samuh, Sujanpur, Bahua, Fatehpur
[19] Jaigurudev SHG, Golaganj, Jhajhari, Gonda

The department stated (January 2011) that inquiry was initiated in view of the audit observations and action would be taken accordingly.

4.1.7.5 Poultry development

As per Livestock Census-2003, the number of poultry in the State was 117.18 lakh, which reduced to 107.21 lakh as per Livestock Census-2007. For strengthening and expansion of State Poultry Farms, GOI provided financial assistance (GOI: 80 *per cent* and State: 20 *per cent*) for strengthening of 11 Poultry Farms at Agra, Bareilly, Etawah, Faizabad, Gonda, Jaunpur, Jhansi, Lucknow, Mirzapur, Moradabad, Varanasi and one Quail Farm at Lucknow.

Scrutiny of records of the concerned CVOs revealed that:

- The State Government released ₹ 28.44 lakh (March 2009) for strengthening and expansion of State Poultry Farm, Siddiquipur, Jaunpur but the work could not be started as the District Magistrate, Jaunpur acquired the farm land for *Kanshi Ram Urban Awas Yojna* without arranging land in lieu for the poultry farm. The amount was lying in the saving/current bank account of the CVO as of December 2010. The Director replied (January 2011) that the farm would be shifted to Machhalishahr, *Tehsil*, Jaunpur.

Seven Government poultry farms could not be made functional due to incomplete civil works

- For development of poultry farm at Agra, ₹ 10.23 lakh relating to civil works, were kept (March 2009) in the PLA of District Rural Development Agency, Agra and subsequently deposited (March 2010) into the Receipt Head[20] of the AHD. The department stated (January, 2011) that disciplinary action against the DD, Agra was in process.

- Out of 12 poultry/quail farms, production started only at five farms at Bareilly, Ghaziabad, Jhansi, Lucknow, and Varanasi. The performance of the five poultry farms is depicted in **Table 8**.

Table 8: Performance of poultry farms

Items	2007-08		2008-09		2009-10	
	Target	Achievement	Target	Achievement	Target	Achievement
Birds at Farms (Nos.)	11500	4236 (37)	11500	7923 (69)	11500	9089 (79)
Production of eggs (Lakh)	18.40	3.83 (21)	18.40	6.22 (34)	18.40	4.67 (25)
Production of chicks (Lakh)	11.50	1.42 (12)	11.50	1.23 (11)	11.50	1.26 (11)
Distribution of chicks (Lakh)	10.93	1.32 (12)	10.93	1.25 (11)	10.93	1.04 (10)

(Source: AHD)

[20] 0403-Animal Husbandry Revenue Receipts.

Analysis of the above data revealed that 37 to 79 *per cent* of targeted birds were maintained at the farms during 2007-10. While the number of birds in these farms increased from 4236 to 9089 during 2007-10, the production of eggs and chicks did not increase correspondingly. Shortfall in production of eggs and chicks had not been investigated.

In reply, the Director, AHD stated (January 2011) that details regarding short achievement of birds, eggs and chicks were called for from the concerned CVOs and Farms-in-charge.

4.1.7.6 Backyard poultry scheme

The department launched (2007-08) backyard poultry scheme to improve the livelihood of the Scheduled Castes in the poor category. The department was to provide 100 layers pullets of 16 weeks age with capacity of laying 280-300 eggs. Besides, a California cage, ₹ 2,450 for *Chappar* and other expenses, feed for four weeks, medicines worth ₹ 100 and transportation cost of chicks were also to be provided. The department planned establishing of 2,186 units (2007-08: 646 and 2008-09: 1,540) and sanctioned ₹ 6.13 crore (2007-08: ₹ 2.13 crore and 2008-09: ₹ 4 crore) for the scheme. The department supplied pullets to only 583 beneficiaries during 2007-09.

Backyard poultry scheme was planned without ensuring the availability of chicks or pullets

Further scrutiny also revealed that the Research Officer (Poultry), State Poultry Farm, Babugarh, Ghaziabad placed an order (May 2008) to the Director, Central Poultry Development Organization, Mumbai for supply of 42 thousand Day Old Chicks but only 10,725 chicks were supplied. The Director, AHD also executed (March 2009) an agreement with a firm for supply of 60 thousand chicks only which was, however, not sufficient even to meet the requirement for the year 2007-08. Against the target of 64,600 pullets for 2007-08, only 46,252 could be distributed to the beneficiaries as of March 2010.

For 2009-10, the Director, AHD Lucknow released (October 2009) ₹ 2.75 crore (₹ 2.61 crore to 70 districts for setting up of 15 units in each district and ₹ 14 lakh to poultry complexes at Agra, Aligarh, Auraiya, Gonda and Unnao for rearing pullets up to 16 weeks age). Eight districts[21] utilised the full amount while 12 districts[22] utilised partially when the Director ordered (December 2009) not to purchase the California cages as the chicks were not available. As such, 50 districts and five farms surrendered the unutilised amount ₹ 2.01 crore and remaining 12 districts surrendered the unspent amount of ₹ 22 lakh.

Joint physical inspection of 59 beneficiaries[23] ***(Appendix-4.9)*** revealed that:

[21] Agra, Deoria, Hathras, Jhansi, Mahoba, Mirzapur, Moradabad, Sonbhadra.
[22] Aligarh, AmbedkarNagar, Balrampur, Banda, Baghpat, Chitrakoot, Hamirpur, Kaushambi, Lalitpur, Mainpuri, Meerut and Unnao.
[23] 2007-08:31 and 2008-09:28

- California cages of 57 beneficiaries were found in damaged condition while these were not found with two beneficiaries. Of these 57 cages, 17 cages, pertaining to beneficiaries of *Tala* village of Amethi, Sultanpur were found dumped in an uncovered factory campus.

- *Chhappar* to protect cages were not made by 43 beneficiaries in spite of receiving funds (₹ 0.95 lakh) for the C*hhappar* while 16 beneficiaries stated that they were not provided funds for it.

- 28 beneficiaries intimated that medicines were not provided while in Sultanpur medicine was kept at VH.

- 46 beneficiaries intimated that feed was not provided to them.

- Fifty seven beneficiaries stated that they did not get any profit from the scheme.





Thus, due to insufficient availability of chicks, the scheme could not succeed in delivering the intended benefits.

The Director, AHD stated (January 2011)) that implementation was interrupted due to non-availability of chicks. Besides, planning of the scheme has been changed to supply day-old-chicks in place of 16 weeks old pullets from 2010-11.

4.1.7.7 Feed, fodder and forage

To improve feed and fodder resources through biomass production and silvipasture (agro forestry) development, these were produced at Government farms for the livestock of these farms. The seed of fodder was produced and distributed to CVOs for sale to farmers. There were 10 Government farms in the State with a total area of 3,813.73 hectare against which 2,135.09 hectare was under cultivation. Details of production of green fodder, dry fodder and seed at these farms are given in the following **Table 9.**

Table 9: Details of production at the Government farms

(Area in Hectare and quantity in lakh quintal)

Year	Green fodder		Dry fodder		Seed		Purchase of dry fodder	
	Target	Ach.	Target	Ach.	Target	Ach	Qty	Value (₹ in lakh)
2007-08	3.27	2.21	0.31	0.20	0.12	0.05	0.019	4.44
2008-09	2.42	2.19	0.64	0.33	0.19	0.11	0.044	13.80
2009-10	2.59	2.25	0.64	0.16	0.19	0.02	0.002	1.06
Total	**8.28**	**6.65**	**1.59**	**0.69**	**0.50**	**0.18**	**0.065**	**19.30**

(Source: AHD)

The production of green fodder and dry fodder was 6.65 lakh quintal and 0.69 lakh quintals against the targets of 8.28 lakh quintals and 1.59 lakh quintals respectively during 2007-10. In case of seed, the production was only 0.18 lakh quintal against the target of 0.50 lakh quintal. It was also found that out of the total cultivated area, only 1089.39 hectare (51 *per cent* area) was irrigated. Due to short production of fodder, the department purchased 0.07 lakh quintal at a cost of ₹ 19.30 lakh during 2007-10.

Scrutiny of records of Director, AHD also revealed that during 2007-10, fodder seed costing ₹ 3.51 crore was supplied to the CVOs for sale to farmers, against which ₹ 3.11crore was realized, leaving a balance of ₹ 40.42 lakh with CVOs. In the test-checked districts Allahabad, Fatehpur and Sultanpur, sale proceeds of ₹ 7.84 lakh were lying in their bank accounts.

In reply, the Director, AHD stated (January 2011) that irrigation facility was affected due to inadequate supply of electricity. Further, natural calamities and non-fencing of the farms caused loss of production. Steps taken to improve electric supply and fencing the farms to protect production loss were, however, not spelt out.

4.1.8 Conclusion

Animal Husbandry, an important component of the State's economy was not given due importance by the State Government. The shortage of staff at various levels and at hospitals, reduction of plan grant and short release of funds against the approved budget provision adversely affected implementation of programmes/schemes and delivery of services. Veterinary hospitals and service centres were not constructed as per the requirement and hospitals and service centres constructed were not made functional. There were cases of purchase of equipment without assessing the need. Inadequate provision for essential medicines at hospitals, short supply and uneven supply of vaccines adversely affected the service delivery.

4.1.9 Recommendations

- The sector should be given due importance by strengthening infrastructure and improving service delivery mechanism.
- Sufficient funds for vaccination and purchase of medicines/ chemicals should be allotted for prevention and control of diseases in livestock.
- Licence for manufacturing of vaccines should be obtained and qualified personnel posted for production of vaccines in the departmental Institute for improving availability of vaccines departmentally.
- Programme/schemes need to be closely monitored for their effective implementation.



(MUKESH P SINGH)
Principal Accountant General (Civil Audit)
Uttar Pradesh

ALLAHABAD
THE

COUNTERSIGNED



(VINOD RAI)
Comptroller and Auditor General of India

NEW DELHI
THE

Appendix-2.1.1

(Reference: Paragraph 2.1.5.2; page 13)

Funds deposited into treasuries under revenue heads

(₹ in lakh)

Districts	Years of sanction	Amount deposited into treasury in receipt head	Year of deposit into treasury	Amount not proposed by the Legislators	No. of works incomplete	Amount
Meerut	2005-07	7.98	2008-09	7.98	--	--
Gorakhpur	2000-07	195.36	2008-09	66.37	226	128.99
Srawasti	2005-08	11.77	2009-10	1.73	3	10.04
Varanasi	2005-07	95.43	2009-10	77.54	44	17.89
Bareilly	2005-07	82.56	2008-09	59.10	111	45.03
	2007-08	21.57	2009-10			
Agra	2005-08	124.13	2008-09	16.40	126	107.73
Bulandshahar	1998-2008	139.24	2008-09	152.46	79	33.55
		46.77	2009-10			
Sonebhadra	2005-08	45.27	2008-09	20.99	20	24.28
Muzaffarnagar	2005-08	12.55	2009-10	12.55	--	--
Allahabad	2005-07	222.23	2008-09	99.05	389	123.18
Etah	2005-07	116.39	2008-09	7.97	117	108.42
Lucknow	2005-07	14.88	2008-09	14.88	--	--
Total		**1136.13**		**537.02**	**1115**	**599.11**

(Source: DRDAs)

Appendix-2.1.2

(Reference: Paragraph 2.1.6.1; Page 15)

Delay in submission of proposals for works

(₹ in crore)

Name of district	Number of works sanctioned	Number of works proposed after first quarter of the financial year (July to December)		Number of works proposed in the last quarter of the financial year (January to March)		Number of works proposed after the lapse of the financial year	
		No of works	Cost of works	No of works	Cost of works	No of works	Cost of works
Bareilly	2081	970	28.50	275	6.44	85	2.20
Bulandshahar	1881	795	26.71	161	3.51	109	1.28
Gorakhpur	2203	1135	34.69	339	8.84	97	2.10
Mau	714[1]	221	8.31	10	0.87	4	0.15
Muzaffarnagar	2659	1302	32.26	208	4.08	Nil	Nil
Sonebhadra	490	235	8.90	95	3.01	Nil	Nil
Etah	1378	697	11.49	113	5.03	48	1.88
Unnao	1668	1046	40.12	297	11.73	Nil	Nil
Saharanpur	7614	3144	29.27	1182	5.78	3	0.05
Total	**20688**	**9545**	**220.25**	**2680**	**49.29**	**346**	**7.66**

(Source: DRDAs)

[1] For the year 2008-09 to 2009-10 where the date of proposals was mentioned in the report.

Appendix-2.1.3

(Reference: Paragraph 2.1.6.2; page 16)

Amount sanctioned 40 *per cent* to 70 *per cent* of the allotment to Legislators for school buildings

(₹ in lakh)

District	Constituency	Year	No. of works	Allotment amount	Sanction amount	*Per cent*
AGRA	MLC	2007-08	7	125	63.00	50%
	DAYALBHAG	2005-06	10	100	59.70	60%
		2006-07	10	100	54.68	55%
	MLC	2007-08	10	125	64.00	51%
	FATEHABAD	2005-06	7	100	52.41	52%
		2006-07	8	100	48.75	49%
	MLC	2006-07	7	100	44.50	45%
GORAKHPUR	SAHJANWA	2005-06	11	100	47.00	47%
		2007-08	7	125	60.21	48%
		2009-10	14	125	63.97	51%
	MANIRAM	2006-07	14	100	55.00	55%
	CHILLUPAR	2006-07	4	100	52.00	52%
	KAORIRAM	2005-06	9	100	55.99	56%
		2009-10	13	125	78.99	63%
	DHURIAPAR	2008-09	15	125	67.41	54%
	BASGAON	2006-07	10	100	40.58	41%
	MLC	2009-10	10	125	49.50	40%
VARANASI	MLC	2008-09	20	125	51.00	41%
	MLC	2005-06	5	100	45.00	45%
MATHURA	GOVARDHAN	2006-07	15	100	52.70	53%
	MLC	2005-06	9	100	50.82	51%
MEERUT	MLC	2006-07	37	100	56.15	56%
		2009-10	32	125	65.61	52%
BULANDSHAHAR	ANOOP SHAHAR	2005-06	33	100	48.92	49%
MAU	NATHUPUR	2006-07	19	100	59.02	59%
	MOHAMMADABAD	2005-06	38	100	62.51	62%
		2006-07	28	100	53.78	54%
	MLC	2009-10	8	125	61.00	49%
UNNAO	MLC	2009-10	15	125	77.00	62%
	SAFIPUR	2005-06	16	100	60.52	61%
	BANGARMAU	2006-07	19	100	44.75	45%
		2009-10	21	125	74.69	60%
	BHAGWANT NAGAR	2006-07	18	100	50.13	50%
		2007-08	6	125	49.55	40%
	HARAHA	2008-09	7	125	84.00	67%
		2009-10	7	125	69.00	55%
	HASANGANJ	2008-09	12	125	71.00	57%
		2009-10	16	125	84.00	67%
ETAH	ETAH	2005-06	11	100	46.52	47%

		2006-07	10	100	47.46	47%
	JALESAR	2005-06	14	100	50.43	50%
		2006-07	12	100	51.50	51%
	MLC	2006-07	8	100	42.60	43%
	SAKEET	2008-09	6	125	76.00	61%
	MLC	2005-06	9	100	50.00	50%
		2006-07	10	100	50.00	50%
		2007-08	11	125	64.92	52%
		2008-09	10	125	81.50	65%
	SORAON	2008-09	12	125	78.50	63%
	KASGANJ	2007-08	9	125	63.79	51%
	ALIGANJ	2007-08	8	125	80.00	64%
BAREILLY	BAREILLY CANTT.	2005-06	12	100	50.80	51%
		2006-07	17	100	51.87	52%
		2007-08	15	125	71.05	57%
		2008-09	20	125	83.86	67%
	KANWAR	2007-08	15	125	60.89	49%
		2009-10	12	125	54.68	44%
	ANWALA	2008-09	36	125	82.50	66%
ALLAHABAD	ALLAHABAD (WEST)	2007-08	16	125	57.00	46%
		2008-09	14	125	61.00	49%
	JHUNSI	2006-07	16	100	46.37	46%
		2008-09	22	125	80.00	64%
	KARCHHANA	2009-10	24	125	79.46	64%
	MEJA	2008-09	25	125	53.00	42%
		2009-10	21	125	53.80	43%
	MLC	2005-06	28	100	65.45	65%
		2006-07	20	100	69.52	70%
		2007-08	16	125	50.25	40%
		2008-09	13	125	54.50	44%
	SORAON	2005-06	23	100	58.71	59%
		2007-08	15	125	56.91	46%
	PRATAPPUR	2009-10	22	125	53.00	42%
	MLC	2007-08	36	125	55.00	44%
		2009-10	39	125	84.38	68%
	NAVABGANJ	2008-09	25	125	73.00	58%
	MLC	2008-09	17	125	54.00	43%
		2009-10	27	125	54.50	44%
TOTAL			**1223**	**8775**	**4627.56**	

(Source: Data extracted from records of DRDAs)

Appendix-2.1.4

(Reference: Paragraph 2.1 6.2; Page 16)

Amount sanctioned 71 *per cent* to 100 *per cent* of the allotment to Legislators for school buildings

(₹ in lakh)

District	Constituency	Year	No. of works	Allotment amount	Sanction amount	*Per cent*
AGRA	MLC	2009-10	14	125	125.05	100%
	MLC	2009-10	10	125	88.30	71%
	MLC	2008-09	19	125	88.10	71%
		2009-10	27	125	128.48	100%
	AGRA CHAWANI	2005-06	9	100	88.51	89%
		2006-07	7	100	81.87	82%
	MLC	2005-06	14	100	87.30	87%
GORAKHPUR	KAORIRAM	2006-07	9	100	84.00	84%
	SAHJANWA	2006-07	16	100	82.46	82%
MATHURA	GOKUL	2005-06	12	100	81.00	81%
		2006-07	10	100	79.00	79%
MAU	NATHUPUR	2005-06	29	100	91.79	92%
		2008-09	22	125	122.24	98%
		2009-10	25	125	120.00	96%
	MOAHAMMADABAD	2007-08	29	125	109.92	88%
		2008-09	26	125	92.02	74%
	GHOSI	2007-08	19	125	101.50	81%
UNNAO	BHAGWANT NAGAR	2008-09	16	125	151.89	100%
		2009-10	9	125	114.76	92%
ETAH	JALESAR	2008-09	19	125	102.50	82%
	MLC	2005-06	15	100	96.93	94%
		2007-08	22	125	133.00	100%
		2008-09	11	125	108.00	86%
	SAKEET	2005-06	15	100	87.20	87%
		2006-07	14	100	84.16	84%
		2007-08	17	125	125.75	100%
	NATHULIKALA	2007-08	14	125	103.41	83%
		2008-09	22	125	125.00	100%
	KASGANJ	2008-09	12	125	98.33	79%
	PATIYALI	2008-09	10	125	105.63	84%
BAREILLY	BAREILLY CANTT.	2009-10	20	125	91.45	73%
	KANWAR	2008-09	20	125	87.74	70%
ALLAHABAD	JHUNSI	2009-10	26	125	88.30	71%
	MLC	2009-10	14	125	95.10	76%
	SORAON	2006-07	25	100	77.50	78%
		2008-09	33	125	134.74	100%
		2009-10	24	125	94.65	76%
	MLC	2008-09	53	125	88.25	71%
	NAVABGANJ	2009-10	32	125	98.00	78%
TOTAL			**740**	**4575**	**3943.83**	

(Source: Data extracted from records of DRDAs)

Appendix-2.1.5

(Reference: Paragraph 2.1 6.3; Page 17)

Delayed sanction to works

(₹ in crore)

Name of district	Number of works sanctioned	Number of works sanctioned after the period of 45 days		Number of works sanctioned after the period of 45 days: 1 to 90 days		Number of works sanctioned after the period of 45 days: 91 days and above	
		No of works	Amount sanctioned	No of works	Amount sanctioned	No of works	Amount sanctioned
Bareilly	2081	935	22.95	711	18.70	224	4.25
Bulandshahar	1881	329	9.39	135	4.17	194	5.22
Gorakhpur	2203	1069	35.38	865	29.53	204	5.85
Mau	714[2]	174	5.56	80	2.81	94	2.75
Muzaffarnagar	2659	198	3.41	148	2.58	50	0.83
Sonebhadra	490	57	2.38	45	2.01	12	0.37
Etah	1378	299	13.98	174	7.58	125	6.40
Unnao	1668	489	14.03	358	10.09	131	3.94
Saharanpur	7614	979	10.05	871	7.37	108	2.68
Total	**20688**	**4529**	**117.13**	**3387**	**84.84**	**1142**	**32.29**

(***Source: Data extracted from records of DRDAs***)

[2] For the year 2008-09 to 2009-10 where the date of proposals was mentioned in the report..

Appendix -2.1.6

(Reference: Paragraph 2.1.7.1; Page 19)

Selection of inadmissible works under the NIDHI during 2005-10

(₹ in lakh)

Districts	Construction of buildings for government offices, their renovation, Libraries and Tin Shed in its premises etc.		Construction of Libraries, buildings, purchase of computers belonging to clubs cooperative societies, private institutions/ organizations.		Construction works within the premises of temples, ashram, mazar etc.		Various renovation and repair and maintenance works for bridges/pullias etc.		Purchase of prohibited movable item from NIDHI funds.		Construction of different miscellaneous type of inadmissible works as mentioned below			Total	
	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	No. of works	Amount	Nature of works	No. of works	Amount
Mau	3	4.60	4	10.86	--	--	--	--	--	--	--	--	--	**7**	**15.46**
Bulandshahar	3	8.57	--	--	--	--	--	--	--	--	--	--	--	**3**	**8.57**
Allahabad	6	23.10	1	2.94	3	9.39	--	--	--	--	1	2.04	Non-durable assets	**11**	**37.47**
Etah	6	14.39	2	3.87	1	2.77	--	--	--	--	--	--	--	**09**	**21.03**
Unnao	5	7.38	1	1.00	--	--	--	--	1	3.46	--	--	--	**7**	**11.84**
Lucknow	7	27.30	--	--	--	--	--	--	--	--	--	--	--	7	**27.3**
Sonebhadra	5	21.88	--	--	4	8.46	--	--	--	--	2	14.33	Construction of room in Ambedkar park and boundary wall of Ambedkar Smarak	**11**	**44.67**
Srawasti	1	6.87	--	--	2	11.52	--	--	--	--	1	3.87	Shed of Smarak	**4**	**22.26**
Bareilly	1	1.40	--	--	1	1.78	1	5.50	--	--	--	--	--	**3**	**8.68**
Meerut	--	--	2	4.73	--	--	--	--	--	--	--	--	--	**2**	**4.73**
Saharanpur	3	11.44	1	5.06	--	--	--	--	--	--	--	--	--	**4**	**16.50**
Gorakhpur	12	36.65	--	--	--	--	6	21.91	2	22.00	3	11.82	Glow sign Board	**23**	**92.38**
Chandauli	--	--	2	4.00	1	3.06	1	0.75	--	--	40	61.17	Construction of non-durable assets and beatification	**44**	**68.98**
Varansi	3	27.84	3	28.47	--	--	--	--	2	5.21	5	47.37	Const. of roads, sever line in Institute and earth work in stadium	**13**	**108.89**
Mathura	2	2.91	--	--	--	--	--	--	--	--	--	--	--	**2**	**2.91**
Jhansi	2	7.65	--	--	4	8.77	--	--	--	--	--	--	--	**6**	**16.42**
Agra	2	9.00	--	--	--	--	--	--	--	--	1	3.29	Shed of smarak	**3**	**12.29**
Total	**61**	**210.98**	**16**	**60.93**	**16**	**45.75**	**8**	**28.16**	**5**	**30.67**	**53**	**143.89**		**159**	**520.38**

(Source: Data extracted from records of DRDAs)

Appendix -2.1.7

(Reference: Paragraph 2.1.7.2; Page 22)

Incomplete works due to selection of unauthorised IAs

(₹ in lakh)

District/ Agecies	year	total work	sanction cost	release	expenditure	balance	work not started	sanction	release	balance	work incomplete	sanction	release	expenditure	balance
Mau															
UPSESS	2008-09	28	63.33	59.73	59.73	0	0	0	0	0	16	14.06	10.46	10.46	0
	2009-10	3	8.07	4.84	4.84	0	0	0	0	0	3	8.07	4.84	4.84	0
Bulamdshahar															
UPSENSS	2007-08	4	20.50	18.54	18.54	0	0	0	0	0	2	4.88	2.92	2.92	0
	2008-09	1	20.98	11.15	11.15	0	0	0	0	0	1	20.98	11.15	11.15	0
Unnao															
UPSNEVS	2008-09	17	104.38	71.36	71.36	0	0	0	0	0	7	43.48	33.02	33.02	0
	2009-10	31	137.16	88.62	88.62	0	0	0	0	0	31	137.16	88.62	88.62	0
Gorakhpur															
UPSESSL	2007-08	122	317.60	306.50	292.39	14.11	0	0	0	0	29	86.71	75.99	61.88	14.11
	2008-09	86	251.01	232.51	204.21	28.30	0	0	0	0	37	78.36	59.80	31.50	28.30
	2009-10	45	164.10	112.41	64.15	48.26	7	56.40	33.91	33.91	38	107.69	78.50	64.15	14.35
BCGVENL	2008-09	86	256.03	234.16	232.66	1.50	0	0	0	0	14	85.13	65.52	64.02	1.50
	2009-10	34	97.86	59.58	56.65	2.93	1	4.56	2.75	2.75	33	93.29	56.83	56.65	0.18
UPSNEVSL	2008-09	26	83.91	78.9	69.07	9.83	0	0	0	0	14	61.417	56.574	46.74	9.83
	2009-10	68	178.3	108.8	95.09	13.71	1	7	4.48	4.48	64	166.77	100.25	91.02	9.23
Srawasti															
UPSENSL	2008-09	17	62.66	56.86	54.82	2.04	0	0	0	0	8	23.18	17.38	15.34	2.04
	2009-10	40	53.22	31.93	31.93	0	0	0	0	0	40	53.22	31.93	31.93	0
UPSNEVSL	2008-09	15	74.79	66.9	64.15	2.75	0	0	0	0	5	31.54	23.65	20.90	2.75
	2009-10	34	150.91	92.21	85.49	6.72	1	8.96	6.72	6.72	33	141.94	85.49	85.49	0
Jhansi															
UPSNEVSL	2008-09	74	272.05	263.4	262.21	1.19	0	0	0	0	8	33.68	25.03	23.84	1.19
	2009-10	38	180.17	108.07	87.73	20.34	0	0	0	0	38	180.17	108.07	87.73	20.34
BCGVENL	2007-08	24	59.99	56.51	56.51	0	0	0	0	0	5	13.81	10.33	10.33	0
	2008-09	90	232.64	218.98	218.98	0	0	0	0	0	15	54.49	40.83	40.83	0
	2009-10	38	158.14	94.89	89.68	5.21	0	0	0	0	38	158.14	94.89	89.68	5.21
AGRA															
UPSNEVSL	2008-09	86	145.29	138.33	138.33	0	0	0	0	0	5	3.19	2.40	2.40	0
	2009-10	92	205.05	135.13	115.10	20.03	13	33.5	19.71	19.71	70	155.69	99.57	99.25	0.32
Mathura															
UPSNEVSL	2007-08	41	152.53	150.2	149.13	1.07	0	0	0	0	12	12.7	10.37	9.30	1.07
	2008-09	17	76.26	72.33	70.53	1.80	0	0	0	0	8	15.73	11.80	10.00	1.80
	2009-10	1	5.32	3.99	3.99	0	0	0	0	0	1	5.32	3.99	3.99	0
Total		**1158**	**3532.83**	**2876.83**	**2697.04**	**179.79**	**23**	**110.42**	**67.57**	**67.57**	**575**	**1790.80**	**1210.20**	**1097.98**	**112.22**

(Source: Data extracted from records of DRDAs)

Appendix -2.1.8

(Reference: Paragraph 2.1.7.3; Page 22)

Details of structures not executed as per model estimates

District	Year	Nature of work	Number of works sanctioned		Each work ranged between (₹ in lakh)
			No. of works	Cost (₹ in lakh)	
Gorakhpur	2005-06	Barat Ghar	14	43.32	0.81 to 8.54
	2006-07		23	53.21	1.92 to 6.02
	2007-08		8	24.64	1.97 to 3.86
	2008-09		4	34.03	3 to 24.97
	2009-10		10	41.95	1.58 to 12.21
	2005-06	Rain Basera	5	25.36	3 to 9.58
Varanasi	2005-06	Barat Ghar	5	15.94	0.50 to 9.95
	2006-07		2	3.35	1.35 to 2.00
	2009-10		2	16.26	4.13 to 12.13
Srawasti	2009-10	Rain Basera	7	47.47	3.77 to 9.89
Agra	2006-07	Barat Ghar	11	23.91	1.64 to 4.57
	2007-08		5	16.17	3.23 to 3.25
	2008-09		3	8.94	2.50 to 3.22
	2009-10		14	64.23	3.38 to 5.83
Meerut	2005-06	Yatri Shed	6	8.22	0.52 to 5.15
	2006-07		14	10.90	0.51 to 0.93
	2008-09		2	1.83	0.90 to 0.93
	2009-10		2	1.91	0.95 to 0.96
	2005-06	Barat Ghar/ Panchayat Ghar	2	3.61	1.10 to 2.51
	2006-07		11	18.36	0.94 to 3.50
	2007-08		25	96.12	2.22 to 7.37
	2008-09		4	22.41	3.38 to 7.78
	2009-10		3	22.22	4.66 to 8.94
Bulandshahar	2005-06	Yatri Shed	12	5.78	0.35 to 0.59
	2006-07		8	4.14	0.42 to 0.67
	2008-09		4	5.05	0.77 to 1.49
Muzaffarnagar	2005-06	Barat Ghar	3	9.35	3 to 3.33
	2006-07		2	6.51	3.01 to 3.50
	2008-09		2	7.98	3.98 to 4
	2009-10		15	42.18	1.32 to 5.32
Etah	2005-06	Barat Ghar	13	27.33	1.37 to 4.59
	2006-07		24	40.03	1 to 2.30
	2005-06	Yatri Shed	5	3.36	0.48 to 1
	2006-07		6	3.74	0.52 to 0.73
Unnao	2005-06	Barat Ghar	2	4.37	1.37 to 3
	2006-07		13	19.87	1.22 to 1.61
	2007-08		27	69.20	1.74 to 4.93
	2008-09		7	17.78	1.90 to 3.20
	2009-10		18	52.93	2.61 to 4.62
	2006-07	Rain Basera	2	3.63	0.63 to 3
	2007-08	Yatri Shed	2	3.17	0.70 to 2.47
Sonebhadra	2005-06	Barat Ghar	2	6.18	3 to 3.18
	2006-07		5	25.60	5 to 5.50
	2009-10		3	25.00	5 to 10
	2005-06	Yatri Shed	2	2.76	1.26 to 1.50
Total			**359**	**990.30**	

(Source: Data extracted from records of DRDAs)

Appendix-2.1.9

(Reference: Paragraph 2.1.9; Page 23)

Works not handed over to the User Agencies

(₹ in crore)

Sl. No.	Districts	Number of works Sanctioned (2005-10)	Number of works completed and not handed over (2005-10)		Name of Agencies
			Number	Cost	
1.	Meerut	5642	1322	38.92	BDO, DUDA, RES, , CANE & PACSFED
2.	Varanasi	1426	665	20.94	BDO, RES, UPSKNN, CANE, PACSFED & UPSENSL
3.	Gorakhpur	2203	927	28.76	CANE, UPSKNN, PACSFED, BDO, UPSESSL, RES, BCGVENL & UPSNEVSL
4.	Jhansi	1137	640	19.36	BDO, BCGVENL, RES & UPSNEVSL
5.	Agra	2232	1162	34.83	RES, UPSKNN, UPSIC, BDO, UPPCL, AWAS VIKAS PARISHAD & UPSNEVSL
6.	Mathura	1374	560	16.27	UPPCL, BDO, RES, UPSNEVSL & UPSKNN
7.	Bareilly	2081	1153	31.97	RES, BDO & UPSIC Moradabad
8.	Saharanpur	7614	1553	43.82	BDO, PACSFED, DUDA, CANE & RES
9.	Chandauli	1115	507	12.82	RES, BDO, PACSFED, UPSNEVSL & UPSENSL
10.	Srawasti	372	185	7.37	UPSNEVSL, UPPCL, RES, UPSENSL & PACSFED
11.	Allahabad	3270	1033	29.77	RES, BDO, DUDA & UPCC&L
12.	Bulandshahar	1881	941	30.28	RES, BDO, UPSESSL, DUDA, CANE, UPSKNN & UPSIC
13.	Sonebhadra	490	288	15.89	RES, BDO, PACSFED & UPPCL
14.	Unnao	1668	731	22.18	RES, BDO, UPPCL, UPSKNN, UPSIC & UPRNN
15.	Muzaffarnagar	2659	2163	60.74	RES, BDO, PACSFED, DUDA & CANE
16.	Etah	1378	600	17.14	RES, BDO, & UPSKNN
17.	Lucknow	4850	757	22.73	RES, BDO, PACSFED, DUDA, UPSKNN, UPSIC, BSA & UPSENSSL
18.	Mau	5514	159	7.92	RES, BDO & UPSENSSL
	Total:	**46906**	**15346**	**461.71**	

(Source: Data extracted from records of DRDAs)

BDO	Block Development Officer
DUDA	District Urban Development Agency
RES	Rural Engineering Services
CANE	District Cane Officer
UPRNN	Uttar Pradesh Rajkiya Nirman Nigam
PACSFED	UP Cooperative processing & Cold Storage Federation Limited
UPSKNN	Uttar Pradesh Samaj Kalyan Nirman Nigam
UPSENSL	Uttar Pradesh Shram Evam Nirman Sangh Limited
UPSESSL	Uttar Pradesh Shram Evam Sahkari Sangh Limited
BCGVENL	Bhartiya Cooperative Grameen Vikas Evam Nirman Limited
UPSNEVSL	Uttar Pradesh Sahkari Nirman Evam Vikas Sangh Limited
UPSIC	Uttar Pradesh Small Industries Corporation
UPPCL	Uttar Pradesh Project Corporation Limited
BSA	Bhoomi Sanrankshan Adhikari
UPSENSSL	Uttar Pradesh Shram Evam Nirman Sahakari Sangh Limited

Appendix-2.1.10

(Reference: Paragraph 2.1.9; Page 23)

Details of High-Mast/Semi High Mast-light

(₹ in lakh)

District	Year	No. light	Sanction amount	Constituencies
Bareilly	2006-07	7	6.31	1
	2007-08	134	123.38	4
	2008-09	281	297.27	7
Gorakhpur	2005-06	5	5.49	1
	2006-07	29	32.83	4
	2007-08	91	127.37	10
	2008-09	102	138.39	7
	2009-10	115	156.05	6
Srawasti	2005-06	5	6.99	1
	2009-10	26	27.29	2
Total		**795**	**921.37**	**43**

(Source: Data extracted from records of DRDAs)

Appendix- *2.3.1*

(Reference: Paragraph 2.3.7.1; page 43)

Road length due for renewal

Year	Length of roads					Length of roads due for renewal as per cycle				
	SHs	MDRs	ODRs	VRs	Total	SHs	MDRs	ODRs	VRs	Total
1	2	3	4	5	6	7	8	9	10	11
2005-06	8552	7345	29179	76462	121538	2138	1836	5836	9558	19368
2006-07	8449	7344	30133	82250	128176	2112	1836	6027	10281	20256
2007-08	8391	7336	30924	96257	142908	2098	1834	6185	12032	22149
2008-09	8739	7101	31257	108194	155291	2185	1775	6251	13524	23735
2009-10	7922	7071	31238	117199	163430	1981	1768	6248	14650	24647

(Source: E-in-C, PWD, Lucknow)

Appendix-*2.3.2*

(Reference: Paragraph 2.3.7.1; page 44)

Statement showing shortfall in renewal of the roads

Year	Length of roads (In km)	Length of roads due for renewal as per cycle (In km)	Narrative cost per Km for length of roads due for renewal as per cycle (₹ in lakh)	Requirement of fund for length of roads due for renewal as per cycle (₹ in crore)	Target fixed		Achievement against target fixed		Provision as per budget proposal	
					Renewal under SRF (In km)	Cost of renewal required as per col. 4 (₹ in crore)	Length of road (In km)	Cost of achievement as per col. 4 (₹ in crore)	Length of road (In km)	Provision of budget (₹ in crore)
1	2	3	4	5	6	7	8	9	10	11
2007-08	142908	22149	3.5	775.22	7910	267.85	5259	184.07	17500	451
2008-09	155291	23735	3.00	712.05	9012	270.36	6958	208.74	11900	350
2009-10	163430	24647	3.5	862.65	11029	386.02	8517	298.10	11900	416
Total	**461631**	**70534**		**2354.92**	**27957**	**931.23**	**20742**	**699.91**	**41310**	**1228**

(Source: E-in-C, PWD, Lucknow)

Appendix-*2.3.3*

(Reference: Paragraph 2.3.7.3; page 45)

Statement showing expenditure incurred before technical sanction of works

(₹ in lakh)

Sl. No.	Name of work	Date of sanction	Sanctioned cost	Date of TS	Delay in month	Expenditure before TS
1	2	3		4	5	6
	CD1, PWD Gorakhpur (a)					
1.	Repairs and Maintenance of city Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	19.30	TS not accorded since 4/10	23	19.30
2.	Repairs and Maintenance of Keshwakhore Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	18.10	TS not accorded since 4/10	23	18.10
3.	Repairs and Maintenance of Pali Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	12.10	TS not accorded since 4/10	23	12.10
4.	Repairs and Maintenance of Dihwa Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	12.00	TS not accorded since 4/10	23	12.00
5.	Repairs and Maintenance of Bari Kurmaul Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	17.40	TS not accorded since 4/10	23	17.40
6.	Repairs and Maintenance of Gorakhpur Rajwaha Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	28.20	TS not accorded since 4/10	23	28.20
7.	Repairs and Maintenance of Siruapr Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	11.80	TS not accorded since 4/10	23	11.80
8.	Repairs and Maintenance of Chandpar Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	15.00	TS not accorded since 4/10	23	15.00
9.	Repairs of Ghotwa Saraiya Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	11.80	TS not accorded since 4/10	23	11.80
10.	Repairs of Kodari Kala Link road under Dr.A. GSVY in SRF in year 2008-09	19-5-08	14.90	TS not accorded since 4/10	23	14.90
11.	Repairs of Chhapia Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	6.00	TS not accorded since 4/10	23	6.00
12.	Repairs of Banraha Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	17.60	TS not accorded since 4/10	23	17.60
13.	Repairs of Baraiapur Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	14.30	TS not accorded since 4/10	23	14.30
14.	Repairs of Lalpur Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	22.50	TS not accorded since 4/10	23	22.50
15.	Repairs of Dahadeeh Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	19.70	TS not accorded since 4/10	23	19.70
16.	Repairs of Jamuar Link road under	19-5-08	14.50	TS not accorded	23	14.50

	Dr.A.GSVY in SRF in year 2008-09			since 4/10		
17.	Repairs of Sakhukhor Link road under Dr.A.GSVY in SRF in year 2008-09	19-5-08	28.20	TS not accorded since 4/10	23	28.20
18.	Dumari Link road under Dr.A.GSVY (2009-10)	21-5-09	10.41	TS not accorded since 4/10	10	10.40
19.	Sugauna Link road under Dr.A.GSVY (2009-10)	21-5-09	16.10	TS not accorded since 4/10	10	16.44
20.	Barsiha Link road under Dr.A.GSVY (2009-10)	21-5-09	36.10	TS not accorded since 4/10	10	36.10
21.	Thakur Nagar Hatawa Tola Link road under Dr.A.GSVY (2009-10)	21-5-09	7.50	TS not accorded since 4/10	10	6.01
					Total	**352.35**
	CD1, PWD Gorakhpur (b)					
22.	Jangle Gauri No 2 urf Amahia Link road under Dr.A.GSVY (2009-10)	21-5-09	15.50	30-3-10	10	14.90
23.	Amahia Link road under Dr.A.GSVY (2009-10)	21-5-09	5.30	30-3-10	10	5.17
24.	Ranapar Link road under Dr.A.GSVY (2009-10)	21-5-09	15.70	30-3-10	10	14.19
25.	Raiganj Link road under Dr.A.GSVY (2009-10)	21-5-09	10.30	30-3-10	10	10.30
					Total	**44.56**
	PD Banda (c)					
26.	Widening of Banda Baberu Kamasin Rajapur NH no 2 from Km. 2 to 36	24-6-09	1769.94	12-02-10	5	45.00
27.	Strengthening and Widening as required of Banda Bahraich road Km 318 to 321 and Shukul Kuan to Banda Baberu Canal ch. km 0.00 to 4.050	15-01-09	1465.10	30-01-10	11	1432.10
					Total	**1477.1**
	CD-2 Banda (d)					
28.	Widening and Construction of Tiraha of Tindwari Paprenda road Km 13 under SRF in year 2009-10	24-6-09	149.11	16-02-10	5	15.00
	PD, PWD, Etawah (e)					
29.	Const. of CC road and Fixing of pavers in Amarsipur to Para medical Institute	13-02-07		12-01-09	23	94.54
30.	NH-2 to Khera Dhaulpur road	4-11-04	33.98	12-5-05	5	33.98
31.	Itawah Mainpuri road to Ruppura Barra road	18-01-05	6.99	3-09-05	7	3.495
32.	Itawah Mainpuri road to Amarsipura Havara Degree College via Cold Storage	18-01-05	18.54	01-09-05	7	9.27
33.	Itawah Mainpuri road to Saidpur road	18-01-05	3.280	24-08-05	7	3.28
34.	Central Bank to NH-2 via Gulabbadi Aheer Tola in Jaswant Nagar city portion	18-01-05	6.33	01-09-05	7	1.583
35.	Kela Mandir to Sisihat Link road via Edgah in Jaswant Nagar City portion	18-01-05	3.66	01-09-05	7	0.915
36.	Itawah Kachaura Ghat to	02-02-05	3.95	01-09-05	6	0.987

	Bheekhampur					
37.	Itawah mainpuri road to Adhiapur Rajmau road	02-02-05	11.08	24-08-05	6	2.27
38.	Fardpura Munj Rampura road to Takipura road	02-02-05	26.23	3-9-05	6	6.557
39.	Nagla jula to Shahjahanpura Parsau road via Alai Dhanua	02-02-05	131.32	1-9-05	6	15.509
40.	Itawah mainpuri road to Banamai via Reuja road	14-10-04	14.00	16-05-05	6	14.00
41.	Jaswant Nagar Kachaura Ghat to Kumanwali-Andawali	16-10-04	7.00	01-09-05	10	7.00
42.	Jaswant Nagar to Nagala Ram Sunder	16-10-04	7.00	01-09-05	10	7.00
43.	Jaswant Nagar Kachaura Ghat road to Bramhadi Devi via Peeharpur road	16-10-04	10.50	01-09-05	10	10.50
44.	Jaswant Nagar Kachaura Ghat to Sisihat	16-10-04	7.00	01-09-05	10	7.00
45.	Tijaura to Bibamau	16-10-04	7.00	01-09-05	10	7.00
46.	Jaswant Nagar Balrai road to Nizampur Bahadurpur road	16-10-04	7.00	01-09-05	10	7.00
47.	Improvement of riding Quality of Jaswant Nagar Bathpura Basrehar road	25-10-04	53.960	03-09-05	9	53.96
48.	Link road from Karri Chhimara to Nagala Tej Kuiyan no Bihar	30-10-04	23.32	16-06-05	8	23.32
49.	Bareilly Itawah road to Ayara Bajeerpur	30-10-04	5.630	01-09-05	9	5.63
50.	Parana to Fakeere ki Maraya	02-02-05	11.28	01-09-05	6	11.28
51.	Doduo Gopalpur	02-02-05	11.28	01-09-05	6	11.28
52.	Saifai Link Marg	21-02-06	25.11	27-9-06	6	1.00
53.	Improvement of road, Footpath and Side walk from Amarsipur Havera Degree College to Etawah-Mainpuri road	2-02-05	25.67	01-09-05	6	1.00
					Total	**339.356**
	PD Muzaffarnagar (f)					
54.	Renewal with general repairs of SH/MDR/ODR and village road	02-02-05	169.00	08.09.06	8	140.85
55.	Special Repairs of Khatauli Morana road	01-04-06	160.93	17.11.06	7	130.13
					Total	**270.98**
					Total (b+c+d+e+f)=g	**2,147.00**
					Grand Total (a+g)	**2,499.35**

(Source: Test checked divisions)

Appendix-*2.3.4*

(Reference: Paragraph 2.3.8.1; page 46)

Statement showing short term tender notices issued for the work

(₹ in crore)

Sl. No.	Name of division	Name of Work	Agreement No & Date	Agreement cost	Date of short term tender notice	Date of opening	Time taken for execution of bond
1	PD Bulandshahr	Gulawati Syana Bugrasi	12 SE/07-08 dt 1.10.2007	2.37	12.6.2007	21.6.2007	More than three months
2	PD Bulandshahr	Syana Saidpur Marg	09 EE/09-10 dt 1.6.2009	0.18	31.1.2009	21.2.2009	More than three months
3	PD, Auraiya	Mangalpur Rajwaha	8/ SE/07-08 dt. 15.6.2007	0.96	3.2.2007	24.2.2007	More than three months
4	PD Kaushambi	Manauri Sarai Akil Kaushambi road	09/EE dt 29-5-2009	0.20	28.1.2009	13.2.2009	More than three months
5	PD Kaushambi	Manauri Sarai Akil Kaushambi road	17/EE dt 8.6.2009	0.20	28.1.2009	13.2.2009	More than three months
6	PD Etawah	Karri Chhimara Marg km 17 to 22	88/SE/06-07 dt 18-12-2006	3.11	11.07.2006	03.08.2006	More than four months
Total				**7.02**			

(Source: Test checked divisions)

Appendix-2.4.1
(Reference: Paragraph-2.4.1; Page 52)

Services enabled in e-Districts

Sl. No.	Service identified	Service enabled/ Dropped/ on hold	Name of Department
1.	Caste Certificate	Enabled	Revenue
2.	Income Certificate	Enabled	
3.	Domicile Certificate	Enabled	
4.	Issuance of Khatauni	Dropped	
5.	Recovery Certificate	Enabled	
6.	Status of recovery	Enabled	
7.	Death Certificate	Enabled	Medical, Urban Development and Panchayat
8.	Birth Certificate	Enabled	
9.	Handicap Certificate	Enabled	Health & Medical
10.	Old Age Pension	Enabled	Social Welfare
11.	Widow Pension	Enabled	Women & Child Development
12.	Handicap Pension	Enabled	Handicapped Department
13.	Registration for Employment Exchange	Enabled	Labour
14.	Registration for NREGA	Enabled	Rural Development
15.	Registration for PMRY	Dropped	
16.	Registration for SGRSY	Dropped	
17.	Cause List generation	Enabled	Revenue Court
18.	Case Tracking	Enabled	
19.	Final order generation	Enabled	
20.	New Ration Card	Enabled	Food & Civil Supply
21.	Ration Card updation	Enabled	
22.	Ration Card surrender	Enabled	
23.	Duplicate Ration Card	Enabled	
24.	Grievances filing	Enabled	Information Tecnology
25.	Grievances tracking	Enabled	
26.	Character certificate	Dropped	Police
27.	FIR status tracking	Dropped	
28.	Application under RTI	Dropped	Administrative reforms
29.	Application for addition of name in voter list	Dropped	Election Department
30.	Application for modification of name in voter list	Dropped	
31.	Application for deletion of name in voter list	Dropped	
32.	Transposition of Voter list	Dropped	

(Source: Centre for e-Governance)

Appendix-2.4.2
(Reference: Paragraph-2.4.8.7; page 64)

Details of Pending Complaints

Severity Level	Category	No. of records (Pending complaints)
SL2	BSNL	1
SL2	Generator	7
SL2	Others(Misc.)	4
SL2	UPS-Tritonics	8
SL3	BSNL	25
SL3	CISCO Hardware	5
SL3	Civil	4
SL3	Desktop-HCL	11
SL3	Desktop-HP	2
SL3	Generator	58
SL3	Modem-CTC Union	111
SL3	Modem-RealGain	13
SL3	Network	1
SL3	Others(Misc.)	37
SL3	Power Supply	13
SL3	UPS-Numeric	164
SL3	UPS-Tritonics	104
SL4	Generator	2
SL4	Power Supply	1
Total		**571**

(Source: NIC data base)

Appendix-2.4.3

(Reference: Paragraph-2.4.8.7; page 64)

Age-wise analysis of pending complaint cases

Statification strata	Days >=	Days <	No. of Cases	Percentage
1	**0**	**30**	153	26.8
2	**30**	**60**	100	17.51
3	**60**	**90**	55	9.63
4	**90**	**120**	28	4.9
5	**120**	**150**	21	3.68
6	**150**	**180**	19	3.33
7		**180 days and above**	195	34.15
Total			**571**	**100**

(Source: NIC data base)

Appendix-2.4.4
(Reference: Paragraph-2.4.8.7; page 64)

Age wise analysis of resolved cases

Stratification strata	Days >=	Days <	No. of cases	Percentage
1	0	1	642	16.27
2	1	7	1087	27.55
3	7	15	511	12.95
4	15	30	587	14.88
5	30	60	463	11.73
6	60	90	213	5.4
7	90	120	148	3.75
8	120	150	91	2.31
9	150	180	68	1.72
	Below 0 days		1	0.03
	Above 180 days		135	3.42
Total			**3946**	**100**

(Source: NIC data base)

Appendix- 3.1

(Reference: Paragraph 3.1.5; page 78)

Detail of administrative, financial approval and technical sanction of roads constructed by Construction Division (Taj Tarpezium), Agra

Detail	Dhakhini Bypass Road	Agra-Jalesar Road	Atyadpur-Khandauli Road	Fatehabad-Firozabad Road	Total
Name of work	Construction of Bypass road	Widening and Strengthening	Widening and Strengthening	Widening and Strengthening	
Length (Km)	24.100	25.500	18.670	10.085	78.355
AS/FS Date	01.03.08	25.03.08	21.10.08	22.09.08	------
Amount (₹in crore)	27.07	13.55	13.14	6.63	60.39
TS Date	18.03.08	26.03.08	03.01.09	03.01.09	------
₹ in crore	18.77	13.18	13.14	6.63	51.72

(Source: EE, CD I,Taj Trapezium, PWD, Agra)

Appendix- 3.2

(Reference: Paragraph 3.1.5; page 78)

Details of execution of contract bonds with the contractors

Sl. No.	Name of work	Bond No.	Bonded Rate
1	Construction of South Bypass Road in Agra	29/SE/2007-08 Dt.27.03.08	13.25% above the departmental rate
2	Widening and Strengthening work of Agra-Jaleser Road	31/SE/2007-08/Dt.27.03.08	9.85% above the departmental rate
3	Widening and Strengthening work of Atyaidpur-Khandwaali Road	28/SE/2007-08/Dt.25.03.08	12.70% above the departmental rate
4	Widening and Strengthening work of Phatehabad-Firozabad Road	27/SE/2007-08/Dt.25.03.08	14.50% above the departmental rate

(Source: EE, CD I,Taj Trapezium, PWD, Agra)

Appendix- 3.3

(Reference: Paragraph 3.1.5; page 78)

Details of undue benefit to the contractors

Sl. No.	Bond No.	Departmental issue of Bitumen		Contract bond executed Above the departmental rate	Undue benifit to contractor (in ₹)
		Quantity (MT)	Amount (in ₹)		
1	29/SE/2007-08	979.67	31349440.00	13.25%	41,53,801.00
2	31/SE/2007-08	1111.56	39367350.00	09.85%	38,77,684.00
3	28/SE/2007-08	652.81	20859240.00	12.70%	26,49,123.00
4	27/SE/2007-08	532.025	16994660.00	14.50%	24,64,226.00
	Total	**3276.065**	**10,85,70,690.00**		**1,31,44,834.00**

(Source: EE, CD I,Taj Trapezium, PWD, Agra)

Appendix- 3.4

(Reference: Paragraph 3.1.5; page 78)

Details of undue benefit to the contractors

Sl. No.	Running Bill No.	Cost of Departmental issue of Bitumen (In ₹)	Undue benefit to contractor @5.5% of cost of Bitumen
1	IV, V and VI Running Bill	16735682.00	920462.00
2	VII Running Bill	1366296.00	75146.00
3	VIII Running Bill	8792981.00	483614.00
4	IX Running Bill	4479947.00	246397.00
5	X Running Bill	4725720.00	259915.00
	Total	**3,61,00,626.00**	**19,85,534.00**
Total undue benefit to contractors : 131.44 lakh + 19.86 lakh = ₹ 1.51 crore			

(Source: EE, CD II, PWD, Sultanpur)

Appendix- 3.5

(Reference: Paragraph 3.1.6; page 79)

A) Detail of tipper cartage taken in the estimates

Sl.No.	Item	Work : GSB/BM/SDBC (in ₹)	Work : WMM (in ₹)
1-	Cartage of tipper taking lead of 50 Km	450 tonne x Rs. 1.74 per t.km. x 50 Km= 39150.00	495 tonne x Rs.1.74 per t.km. x 50 Km = 43065.00
2-	add 10 % of cost of carriage for loading and unloading	3915.00	4306.50
Total		**43065.00**	**47371.50**
3-	add 35% for last 7 years escalation @5% per year	15072.75	16580.00
Total		**58137.75**	**63951.50**
4	10% overhead charges	5813.77	6395.15
Total		**63951.52**	**70346.65**
5-	10% contractors profit	6395.15	7034.66
Grand Total		**70346.67**	**77381.31**

B) Detail of per cubic metre excess cost of tipper cartage due to 50 km lead taken in lieu of 25 km.

Sl. No.	Name of work	output (m^3)	Tipper cartage on 50 km. lead (₹)	Tipper cartage on 25 km. lead (₹)	Excess provision in tipper cartage (₹)	Excess cost per m^3
1-	G.S.B.	225	70346.67	35173.33	35173.33	156.32
2-	W.M.M.	225	77381.31	38690.65	38690.65	171.95
3-	B.M.	205	70346.67	35173.33	35173.33	171.57
4-	S.D.B.C.	195	70346.67	35173.33	35173.33	180.37

C) Detail of undue benefit to contractor on executed work

Sl. No.	Name of work	Name of Road								
		Chaudahkosi road			Panchkosi road			Sahadatganj Nayaghat		
		Executed Quantity as per 12th R/bill of 3/2010 (Vr.No.125 dt. 29.3.10) (m^3)	Excess rate (in ₹)	Cost (₹ in Lakh)	Executed Quantity as per 11th R/bill of 3/2010 (m^3)	Excess rate (in ₹)	Cost (₹ in Lakh)	Executed Quantity as per 9th R/bill of 3/2010 (Vr.No.125 dt. 29.3.10) (m^3)	Excess rate (in ₹)	Cost (₹ in Lakh)
1-	G.S.B.	10474.545	156.32	1637381	4495.321	156.32	702709	9115.306	156.32	1424905
2-	W.M.M.	19958.645	171.95	3431889	10058.517	171.95	1729562	7580.296	171.95	1303432
3-	B.M.	6412.129	171.57	1100129	3398.225	171.57	583033	5500.157	171.57	943662
4-	SDBC	129.07	180.37	23280	-	-	-	-	-	-
Total				**6192679**			**3015304**			**3671999**
Total excess expenditure and undue benefit: ₹ 6192679 + 3015304 + 3671999 = 1,28,79,982.00 say Rs. 128.80 lakh										

(Source: EE, CD, PWD, Faizabad)

Appendix- 3.6

(Reference: Paragraph 3.1.6; page 80)

A) Detail of tipper cartage taken in the estimates and admissible tipper cartage

Sl.No.	Item	WMM		BM/SDBC	
		As per Estimate (45 x 2 = 90 Km)	Admissible (One way of 45 Km)	As per Estimate (45 x 2 = 90 Km and double rate)	Admissible (One way of 45 Km)
1-	Cartage of tipper	495 X 2 X 45 X 1.74 = 77517.00	495 x 45 x 1.74 = 38758.50	450 X 2 X 45 X 3.45 = 139725.00	450 X 45 X 1.74 = 35235.00
2-	10 % extra for loading and unloading	7751.70	3875.85	0.00	0.00
Total		**85268.70**	**42634.35**	**139725.00**	**35235.00**
4	20% rate increased	17053.74	8526.87	0.00	0.00
Total		**102322.44**	**51161.22**	**139725.00**	**35235.00**
5-	10% contractors profit	10232.24	5116.12	0.00	0.00
Grand Total		**112554.68**	**56277.34**	**139725.00**	**35235.00**

B) Detail of excess cost per cubic metre and undue benefit to contractor on executed work due to distance from Hot Mix Plant to work site was taken 90 km. (45 x 2) lead in lieu of actual distance of 45 km and double cartage rate

Sl. No.	Name of work	output (m^3)	As per Estimate Hire charges on 90 (45x2) km. lead (₹)	Admissible Hire charges on 45 km. lead (₹)	Excess provision (in ₹)	Excess cost per m^3
1-	W.M.M.	225	112554.68	56277.34	56277.50	250.10
2-	B.M.	205	139725.00	35235.00	104490.00	509.70
3-	S.D.B.C.	195	139725.00	35235.00	104490.00	535.85
Undue benefit on WMM [Executed Quantity as per 15th R/bill of 5/2010 : 16267.99 m^3 x Rate Rs. 250.10] = 40,68,624.00						
Undue benefit on BM [Executed Quantity as per 15th R/bill of 5/2010 : 4310.95 m^3 x Rate Rs. 509.70] = 21,97,291.00						
Total undue benefit to Contractors : [40,68,624.00 + 21,97,291.00] = 62,65,915.00 say ₹ 62.66 lakh						

(Source: EE, PD, PWD, Kanpur Nagar)

Appendix- 3.7

(Reference: Paragraph 3.1.7; page 80)

Details of extra expenditure incurred on first coat surface dressing on the widening and strengthening work of Lucknow- Majhighat-State Highway chainage 205 km to 240 km

Sl. No.	Contract Bonds No.	Chainage (Km.)	Amount of contract (₹ in lakh)	Executed quantity of P-1 (square Metre)	bitumen consumed (MT)	Rate of bitumen per MT	cost of bitumen (in ₹)	Grit consumed as per norm of 1.5 cum per 100 sqm (cubic metre)	Rate of grit per cum	cost of grit consumed (in ₹)
1	180/ EE/5.9.06	215-216	27.24	7000	8.40	24250	203700	105.00	1063.50	111667.50
2	143/AE-11/6-9-07	218-220	2.00	14000	16.80	24250	407400	210.00	1063.50	223335.00
3	144/AE-11/6-9-07	220-221	1.69	7000	8.40	24250	203700	105.00	1063.50	111667.50
4	263/AE-/30-1-08	221-223	1.44	14000	22.89	23800	544782	210.00	1063.50	223335.00
5	355/AE-11/8-12-06	224-225	0.82	7000	8.40	23220	195048	105.00	1063.50	111667.50
6	189/AE-11/20-9-07	225-226	1.42	7000	8.40	23220	195048	105.00	1063.50	111667.50
7	79/AE-11/24-8-07	226-227	1.30	7000	8.40	23220	203700	105.00	1063.50	111667.50
Total			**35.91**	**63000**	**81.69**		**1962030**	**945.00**	**1063.50**	**10,05,007.50**
Total extra expenditure: ₹.19.62 lakh + ₹.10.05 lakh= ₹.29.67 lakh										

(Source: EE, CD, PWD, Jaunpur)

Appendix- 3.8

(Reference: Paragraph 3.1.7; page 80)

Details of extra expenditure incurred on first coat surface dressing (including cost of bitumen) on the widening and strengthening work of Lucknow- Majhighat-State Highway chainage 241 km to 254 km

Sl. No.	Chainage (in km)	C.B. number and date	cost of C.B. (₹. in Lacs)	Bill No.	Voucher No.	date	expenditure incurred on collection of grit and painting work (In ₹)	Executed quantity of P1 (in Sqm)	Total expenditure incurred on widening and strengthening (₹ in lakh)
1	241	57/EE/ 27-9-06	22.66	4 th/Final	33	3-7-07	199299.66	7126.60	27.88
2	242	100/EE/ 1-12-06	22.84	4 th/Final	274	31.3.08	196980.00	7035.00	24.51
3	243	70/EE/ 4-10-08	22.59	6 th/Final	98	20.3.08	196000.00	7000.00	25.32
4	244	51/EE/ 23-9-06	22.52	4 th/Final	18	17.707	196000.00	7000.00	24.50
5	245	75/EE/ 7-10-06	22.43	7 th/Final	254	31.3.08	187851.40	6789.00	23.58
6	246	39/EE/ 19-9-06	22.38	3 th/Final	99	21.8.07	168760.70	6020.00	22.44
7	247	60/EE/ 29-9-06	22.30	7 th/Final	29	5.7.08	196000.00	7000.00	24.49
8	248	47/EE/ 20-9-06	22.30	5 th/Final	97	23.02.08	196000.00	7000.00	24.53
9	249	61/EE/ 30-9-06	22.46	5 th/Final	66	20.2.08	196000.00	7000.00	27.36
10	250	59/EE/ 29-9-06	22.09	5 th/Final	65	20.2.08	196105.00	7000.00	27.35
11	251	35/EE/ 14-9-06	22.01	5 th/Final	51	19.9.07	195422.50	7000.00	28.06
12	252	101/EE/ 8-12-06	21.90	8 th/Final	1	2.7.08	196525.00	7000.00	23.88
13	253	127/EE/ 14-2-07	21.91	7 th/Final	191	30.3.08	195103.80	7000.00	23.90
14	254	49/EE/ 20-9-06	21.90	5 th/Final	43	13.9.07	194666.50	7000.00	26.86
Total			**312.36**				**27,10,714.00**	**96970.6**	**354.66**

executed quantity of P1 = 96970 sqm
Consumption of bitumen in P1 = 1.80 Kg/per sqm
Rate of Bitumen = ₹ 24500/ per MT and 32000/- per MT
Cost of bitumen consumed on P1 = 89970 sqm x 1.80 x 24500/ 1000 = ₹ 39,67,677.00
Cost of bitumen consumed on P1 = 7000 sqm x 1.80 x 32000/ 1000 = ₹ 4,03,200.00

Total Expenditure incurred on P1 (2710714 + 4370877) ₹ 7081591.00

(Source: EE, CD II, PWD, Jaunpur)

Appendix- 3.9

(Reference: Paragraph 3.1.8; page 82)

Excess expenditure in Lean Concrete (LC) in *nali* base work

District	Name of work	As per Estimate						Actually executed quantity of LC in *nali* and Road (cum)	Actually executed quantity of LC in *nali* with in total executed quantity as per ratio in estimate (in ratio of col 7: col8 of col 9 in cum)	Admissible quantity of LC in *nali* (in ratio of col 5: col 6 of col 10 in cum)	Excess quantity of LC in *nali* (col 10 – col 11 in cum)	Rate of LC in ₹	Excess expenditure on LC in ₹
		width of *nali* (metre)	Depth of *nali* (metre)	Estimated quantity per metre (cum)	As per norms admissible quantity per metre (cum)	Quantity of LC in *nali* (cum)	Quantity of LC other than *nali* (cum)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Hardoi	Vasit Nagar	0.80	0.100	0.080	0.060	720.80	892.260	1396.77	624.15	468.11	156.04	1373.80	214364.00
	Badhuamau	0.80	0.100	0.080	0.060	616.80	913.500	1008.92	406.65	304.99	101.66	1373.80	139665.00
	Rahula	0.80	0.100	0.080	0.060	544.96	808.120	1257.35	506.40	379.80	126.60	1373.80	173925.00
	Lalpalpur	0.80	0.100	0.080	0.060	465.28	714.210	1327.35	523.61	392.71	130.90	1373.80	179833.00
	Kakendua	0.80	0.100	0.080	0.060	358.00	706.060	542.85	182.64	136.98	45.66	1373.80	62728.00
	Tikrabarar	0.80	0.100	0.080	0.060	579.84	835.490	765.48	313.61	235.20	78.40	1373.80	107708.00
	Attadanpur	0.80	0.100	0.080	0.060	538.08	678.130	1019.60	451.10	338.32	112.77	1373.80	154929.00
	Pindari	0.80	0.100	0.080	0.060	406.40	481.710	781.06	357.41	268.06	89.35	1373.80	122754.00
	Majhigawan Shivpuri	0.80	0.100	0.080	0.060	329.04	677.20	514.62	168.28	126.21	42.07	1376.80	57922.00
												Total	**12,13,828.00**
Unnao	Katra Diwankhera	0.81	0.100	0.081	0.061	297.35	1572.000	1406.26	223.69	167.77	55.92	1425.00	79689.00
	Chainpur	0.81	0.100	0.081	0.061	366.80	601.500	1099.20	416.39	312.29	104.10	1461.00	152085.00
	Sursaini A	0.75	0.100	0.075	0.056	439.5	270.000	547.78	339.32	254.49	84.83	1407.50	119399.00
	Sahrawa	0.70	0.100	0.070	0.053	621.32	784.680	847.23	374.40	280.80	93.60	1424.80	133360.00
	Shirsh Kanhar	0.60	0.100	0.060	0.045	270.84	448.200	762.38	287.16	215.37	71.79	1546.00	110989.00
	Sursaini B	0.75	0.100	0.075	0.056	478.5	294.020	556.67	344.80	258.60	86.20	1407.50	121327.00
	Kulha Ataura	0.60	0.100	0.060	0.045	361.56	604.450	753.56	282.04	211.53	70.51	1524.60	107501.00
	Makur A	0.75	0.100	0.075	0.056	441.9	460.100	478.26	234.30	175.73	58.58	1384.80	81116.00
	Gudwa Bishunpur	0.75	0.100	0.075	0.056	570.45	790.55	1330.61	557.71	418.28	139.43	1384.8	193080.00
												Total	**10,98,546.00**

Sitapur	Nabinagar	0.80	0.100	0.080	0.060	1135.84	2418.030	4386.41	1401.93	1051.44	350.48	1981.80	694584.00
	Ramkot	0.80	0.100	0.080	0.060	1409.9	1591.740	3340.91	1569.26	1176.94	392.31	1973.10	774076.00
	Sewta	0.80	0.100	0.080	0.060	817.43	1951.150	2902.49	856.97	642.73	214.24	2035.70	436132.00
	Pancham Purwa	0.80	0.100	0.080	0.060	470.83	1526.830	2130.06	502.04	376.53	125.51	1928.00	241981.00
	Purwa Acharya	0.80	0.100	0.080	0.060	677.2	893.620	1473.16	635.10	476.32	158.77	2062.10	327409.00
	Rihar	0.80	0.100	0.080	0.060	614.52	767.680	1198.51	532.85	399.64	133.21	2052.10	273367.00
	Urdouli	0.80	0.100	0.080	0.060	465.44	458.350	960.54	483.96	362.97	120.99	1966.10	237876.00
	Sanda	0.80	0.100	0.080	0.060	538.48	491.270	988.85	517.09	387.82	129.27	2054.00	265527.00
	Semra	0.80	0.100	0.080	0.060	575.52	773.080	1182.78	504.76	378.57	126.19	2029.30	256075.00
												Total	**35,07,027.00**
Lakhim pur	Sansarpur & Bojhia	0.80	0.100	0.080	0.060	1441.6	2035.750	848.83	351.90	263.92	87.97	2047.00	180084.00
		0.80	0.100	0.080	0.060	587.2	462.100	275.34	154.08	115.56	38.52	2412.00	92912.00
	Dulhi	0.80	0.100	0.080	0.060	1099.36	645.890	532.58	335.48	251.61	83.87	2033.00	170508.00
	Semri & Ramuapur	0.80	0.100	0.080	0.060	1142.08	658.120	761.39	483.04	362.28	120.76	2055.00	248162.00
		0.80	0.100	0.080	0.060	403.36	252.330	454.10	279.35	209.51	69.84	2425.00	169355.00
	Sisaiya kalan	0.80	0.100	0.080	0.060	1207.76	328.080	711.25	559.32	419.49	139.83	2060.00	288048.00
	Sisora Nasir & Kathigara	0.80	0.100	0.080	0.060	114.4	296.530	998.75	278.04	208.53	69.51	1947.00	135338.00
		0.80	0.100	0.080	0.060	593.6	558.350	206.36	106.34	79.75	26.58	1947.00	51759.00
	Singha Kalan & Sahijana	0.80	0.100	0.080	0.060	592.64	9.600	298.79	294.03	220.52	73.51	2106.00	154805.00
		0.80	0.100	0.080	0.060	592.64	9.600	107.23	105.52	79.14	26.38	2577.00	67982.00
	Himmatpur	0.80	0.100	0.080	0.060	473.12	308.640	567.29	343.32	257.49	85.83	1970.00	169087.00
	Majhigawan	0.80	0.100	0.080	0.060	336.24	216.780	384.02	233.49	175.12	58.37	1989.00	116101.00
	Dulhapur Chaubey	0.80	0.100	0.080	0.060	171.36	193.190	358.07	168.31	126.24	42.08	1928.00	81127.00
	Saheruwa	0.80	0.100	0.080	0.060	468.48	572.240	485.91	218.73	164.05	54.68	1947.00	106468.00
	Raulia	0.80	0.100	0.080	0.060	437.6	257.600	294.04	185.09	138.81	46.27	1983.00	91756.00
												Total	**21,23,492.00**
												Grand Total	**79,42,893.00**

(Source: concerned RES divisions)

Appendix- 3.10

(Reference: Paragraph 3.1.8; page 82)

Excess expenditure in PCC work in *nali*

District	Name of work	As per Estimate				Actually executed qty including cc work in road (cum)	Admissible qty as per norms (col3 x 0.25 width x .025 height in cum)	Excess quantity (col6 - col8 in cum)	Rate in ₹	Excess expenditure in ₹
		Length (metre)	Width (metre)	Height (metre)	Estimated quantity (cum)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Unnao	Katra Diwankhera	4589.000	0.810	0.050	185.855	1423.560	28.681	157.173	3967.00	623506.00
	Chainpur	5660.000	0.810	0.050	229.230	915.700	35.375	193.855	4073.00	789571.00
	Sursaini A	5860.000	0.230	0.050	67.390	238.510	36.625	30.765	3967.00	122045.00
	Sahrawa	8876.000	0.700	0.050	310.660	752.850	55.475	255.185	3967.50	1012446.00
	Bahadnag A	6944.000	0.700	0.050	243.040	857.500	43.400	199.640	3967.40	792052.00
	Gudwa Bishunpur	7606.000	0.250	0.050	95.075	1013.470	47.538	47.538	3932.00	186917.00
	Sursaini B	6380.000	0.230	0.050	73.370	392.350	39.875	33.495	3967.00	132875.00
	Makur A	5892.000	0.250	0.050	73.650	253.680	36.825	36.825	3932.00	144796.00
									Total	**3,804,208.00**
Lakhimpur	Dulhi	13742.000	0.25	0.05	171.775	64.290	32.145	32.145	4276.00	137452.00
	Sisaiya kalan	15097.000	0.25	0.05	188.713	328.340	164.170	164.170	4317.00	708722.00
	Singha Kalan	7408.000	0.25	0.05	92.600	22.840	11.420	11.420	4259.00	48638.00
									Total	**894,812.00**
									Grand Total	**4,699,020.00**

(Source: concerned RES divisions)

Appendix- 3.11

(Reference: Paragraph 3.1.8; page 82)

Extra expenditure incurred on *padanja* (flat brick) work

Name of the Village	*Nali* Size	Length (meter)	Executed quantity of Brick Work in place of PCC (0.60*0.075)	Executed quantity of Brick Work in place of PCC (0.70*0.075)	Rate (Rs)	Total Cost of brick work (in ₹)	Quantity of PCC if B/W not executed (0.25*0.025)	Rate (in ₹)	Cost of PCC work (in ₹)	Difference in cost of brick work and pcc work in ₹ (col7 – col10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Rustampur Niyavali	9" * 4.5"	6372	286.740		1896	543659.04	39.825	2510	99960.75	1489764.15
	9" * 9"	10509		551.723	1896	1046065.86				
Bhartal Sirsi	9" * 4.5"	5023	226.035		1896	428562.36	31.394	2510	78798.31	1101390.59
	9" * 9"	7551		396.428	1896	751626.54				
Akroli	9" * 4.5"	5044	226.980		1896	430354.08	31.525	2510	79127.75	1065326.29
	9" * 9"	7174		376.635	1896	714099.96				
Kundarki	9" * 4.5"	3814	171.630		1896	325410.48	23.838	2510	59832.13	733914.06
	9" * 9"	4705		247.013	1896	468335.70				
Bhooda Begumpur	9" * 4.5"	3205.5	144.248		1896	273493.26	20.034	2510	50286.28	531382.82
	9" * 9"	3096		162.540	1896	308175.84				
Total		56493.5								**4921777.90**
Expenditure on Plastering Work			**Length of Nali**		**Width**	**Area**	**Rate**	**Amount**		
			56493.5		0.25	14123.375	46	649675.25		
Total Excess Expenditure			**(4921778 + 649675) =**					**5571453.15**		

(Source: concerned RES divisions)

Appendix- 3.12

(Reference: Paragraph 3.1.8; page 82)

Extra expenditure on use of costlier specification of Lean Concrete

Division	Name of the Village	Executed quantity of 1:5:10 base slab	Rate of 1:5:10 base slab (in ₹)	Rate of 1:6:12 base slab (in ₹)	Difference in Rate (in ₹)	Excess Expenditure (in ₹)
Moradabad	Freedpur Khushhal	384.47	2600	1690	910	349867.70
	Chaukuni	885.6	2565	1690	875	774900.00
	Nanpur	1981.24	2412	1690	722	1430455.28
	Hazratnagar Garhi	700.34	2450	1690	760	532258.40
	Dhakia Peeru	485.71	2300	1690	610	296283.10
	Jayantipur majra Sevapur	75.57	2530	1690	840	63478.80
	Raikurd urf Beerpur	247.87	2530	1690	840	208210.80
	Tatarpur	1154.44	2550	1690	860	992818.40
	Ratanpur Kalan	844.88	2460	1690	770	650557.60
	Nagla Khokhar	693.12	2550	1690	860	596083.20
	Barthal Sirsi	643.17	2550	1690	860	553126.20
	Bataua	589.89	2450	1690	760	448316.40
	Beelna	785.2	2650	1690	960	753792.00
	Sonmai	506.93	2550	1690	860	435959.80
	Rustampur Niyavali	853.23	2550	1690	860	733777.80
	Akroli	140.61	2490	1690	800	112488.00
	Bhooda Begumpur	626.78	2550	1690	860	539030.80
	Total					**94,71,404.28**
Rampur	Jamal pur	444.66	2592.00	1647.00	945.00	420203.70
	Bhoolapur	256.962	2553.00	1645.00	908.00	233321.50
	Ajeetpur	826.01	2513.00	1645.00	868.00	716976.68
	Rasoolpure	770.44	2663.00	1647.00	1016.00	782767.04
	Patwai	890.38	2552.00	1647.00	905.00	805793.90

	Chokauni	915.82	2448.00	1647.00	801.00	733571.82
	Paighambarpur	553.92	2429.00	1647.00	782.00	433165.44
	Mubarakpur	219.45	2429.00	1647.00	782.00	171609.90
	Dandia Niyamatganj	353.83	2429.00	1647.00	782.00	276695.06
	Atainagar	395.29	2578.00	1647.00	931.00	368014.99
	Hameerpur	564.79	2592.00	1645.00	947.00	534856.13
	Mubarakpur Rasoola	217.12	2429.00	1647.00	782.00	169787.84
	Chaudharpur	450.97	2592.00	1645.00	947.00	427068.59
	Chak Gajraula	501.16	2524.00	1647.00	877.00	439517.32
	Munsheeganj	417.67	2524.00	1647.00	877.00	366296.59
	Baboora	269.607	2578.00	1645.00	933.00	251543.33
	Kakaravva	458.39	2523.00	1647.00	876.00	401549.64
	Total					**7532739.47**
Bijnore	Kasampur Garhi	756.71	2595	1720	875	662121.25
	Mohanpur	284.74	2753	1720	1033	294136.42
	Kishanpur	187.69	2594	1720	874	164041.06
	Rajarampur Khadar	775.089	2616	1720	896	694479.74
	Kishanbas	459.429	2616	1720	896	411648.38
	Chandrabhan pur	150.97	2615	1720	895	135118.15
	Begampur Shadi	1310.87	2500	1720	780	1022478.60
	Sherpur Gadhu	2388.49	2511	1720	791	1889295.59
	Basta	1401.81	2690	1720	970	1359755.70
	Bibipura	1006.35	2690	1720	970	976159.50
	Haji Mohd.pur kot II	1355.87	2505	1720	785	1064357.95
					Total	**8673592.35**
					Grand Total	**2,56,77,736.10**

(Source: concerned RES divisions)

Appendix- 3.13

(Reference: Paragraph 3.1.8; page 83)

Extra expenditure on RCC work

ES Division of District	Name of Work	Executed Quantity of RCC cover (cum)	Thickness of constructed RCC cover (metre)	Area of RCC cover taking thickness as per col-4	Required quantity of RCC cover taking thickness of 5 cm (metre)	Excess quantity of RCC cover in cum (col3 - col6)	Rate of RCC cover (in ₹)	Excess expenditure on RCC cover in ₹ (col7 x col8)	Steel used in executed quantity of RCC cover (qtl)	Required quantity of steel at 5 cm thickness (1% of col6 in qtl)	Excess quantity of steel in qtl (col10-col11)	Rate of steel (in ₹)	Excess expenditure on steel (in ₹)	Total excess expenditure on RCC cover in ₹ (col9 + col14)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Hardoi	Vasit Nagar	422.350	0.100	4223.500	211.175	211.175	3754.40	792835.00	206.770	165.772	40.998	5000.00	204988.00	997823.00
	Badhuamau	211.380	0.100	2113.800	105.690	105.690	3754.40	396803.00	136.210	82.967	53.243	5000.00	266217.00	663020.00
	Rahula	399.300	0.100	3993.000	199.650	199.650	3754.40	749566.00	257.160	156.725	100.435	5000.00	502174.00	1251740.00
	Lalpalpur	419.120	0.100	4191.200	209.560	209.560	3754.40	786772.00	262.040	164.505	97.535	5000.00	487677.00	1274449.00
	Kakendua	169.920	0.100	1699.200	84.960	84.960	3754.40	318974.00	108.160	66.694	41.466	5000.00	207332.00	526306.00
	Tikrabarar	216.360	0.100	2163.600	108.180	108.180	3754.40	406151.00	162.000	84.921	77.079	5000.00	385394.00	791545.00
	Attadanpur	338.390	0.100	3383.900	169.195	169.195	3754.40	635226.00	200.380	132.818	67.562	5000.00	337810.00	973036.00
	Pindari	218.400	0.100	2184.000	109.200	109.200	3754.40	409980.00	123.070	85.722	37.348	5000.00	186740.00	596720.00
	Majhigawan Shivpuri	67.220	0.100	672.200	33.610	33.610	3754.40	126185.00	13.200	26.384	0.000	5000.00	0.00	126185.00
							Total	**4622492.00**					**2578332.00**	**7200824.00**
Unnao	Katra Diwankhera	0.000	0.075	0.000	0.000	0.000	4645.00	0.00	0.000	0.000	0.000	5000.00	0.00	0.00
	Chainpur	153.750	0.075	2050.000	102.500	51.250	4751.00	243489.00	183.000	80.463	102.538	5000.00	512688.00	756177.00
	Sursaini A	312.370	0.075	4164.933	208.247	104.123	4504.00	468971.00	449.190	163.474	285.716	5000.00	1428582.00	1897553.00
	Sahrawa	0.000	0.075	0.000	0.000	0.000	4645.50	0.00	0.000	0.000	0.000	5000.00	0.00	0.00
	Bahadnag A	275.650	0.075	3675.333	183.767	91.883	4640.80	426412.00	161.690	144.257	17.433	5000.00	87166.00	513578.00
	Gudwa Bishunpur	392.050	0.075	5227.333	261.367	130.683	4539.00	593172.00	392.920	205.173	187.747	5000.00	938736.00	1531908.00
	Shirsh Kanhar	173.820	0.075	2317.600	115.880	57.940	4674.00	270812.00	126.310	90.966	35.344	5000.00	176721.00	447533.00
	Sursaini B	316.010	0.075	4213.467	210.673	105.337	4504.00	474436.00	200.000	165.379	34.621	5000.00	173107.00	647543.00
	Kulha Ataura A	181.200	0.075	2416.000	120.800	60.400	4696.00	283638.00	179.670	94.828	84.842	5000.00	424210.00	707848.00
	Makur A	81.750	0.075	1090.000	54.500	27.250	4539.00	123688.00	79.390	42.783	36.608	5000.00	183038.00	306726.00
	Rasoolpur Bakia II	67.340	0.075	897.867	44.893	22.447	4526.00	101594.00	53.140	35.241	17.899	5000.00	89494.00	191088.00
	Utraura	95.190	0.075	1269.200	63.460	31.730	4750.00	150718.00	188.200	49.816	138.384	5000.00	691920.00	842638.00
	Baruwa	157.290	0.075	2097.200	104.860	52.430	4539.00	237980.00	128.840	82.315	46.525	5000.00	232625.00	470605.00
	Kulha Ataura B	128.430	0.075	1712.400	85.620	42.810	4696.00	201036.00	128.090	67.212	60.878	5000.00	304392.00	505428.00
							Total	**3575946.00**					**5242679.00**	**8818625.00**
Raebareli	Vishunpur	127.990	0.075	1706.533	85.327	42.663	5130.00	218863.00	83.750	66.981	16.769	5000.00	83843.00	302706.00
	Dharai	60.760	0.075	810.133	40.507	20.253	5130.00	103900.00	76.840	31.798	45.042	5000.00	225211.00	329111.00
	Bardar	107.970	0.075	1439.600	71.980	35.990	5130.00	184629.00	76.850	56.504	20.346	5000.00	101729.00	286358.00
	Kheeron-1	215.730	0.075	2876.400	143.820	71.910	5130.00	368898.00	180.350	112.899	67.451	5000.00	337257.00	706155.00

	Kandrawan	225.040	0.075	3000.533	150.027	75.013	5130.00	384818.00	220.190	117.771	102.419	5000.00	512095.00	896913.00
	Bawanbujurg Balla	0.000	0.075	0.000	0.000	0.000	5130.00	0.00	0.000	0.000	0.000	5000.00	0.00	0.00
	Kheeron-2	203.420	0.075	2712.267	135.613	67.807	5130.00	347848.00	158.550	106.456	52.094	5000.00	260468.00	608316.00
	Aihar	167.110	0.075	2228.133	111.407	55.703	5130.00	285758.00	173.890	87.454	86.436	5000.00	432179.00	717937.00
	Sanehi	54.390	0.075	725.200	36.260	18.130	5130.00	93007.00	72.120	28.464	43.656	5000.00	218280.00	311287.00
							Total	**1987721.00**		0.000			**2171062.00**	**4158783.00**
Sitapur	Nabinagar	771.130	0.075	10281.733	514.087	257.043	4492.80	1154844.00	811.030	403.558	407.472	5000.00	2037360.00	3192204.00
	Ramkot	372.100	0.075	4961.333	248.067	124.033	4453.00	552320.00	315.530	194.732	120.798	5000.00	603988.00	1156308.00
	Sewta	753.270	0.100	7532.700	376.635	376.635	4621.50	1740619.00	390.000	295.658	94.342	5000.00	471708.00	2212327.00
	Pancham Purwa	373.660	0.100	3736.600	186.830	186.830	4400.00	822052.00	395.000	146.662	248.338	5000.00	1241692.00	2063744.00
	Purwa Acharya	273.370	0.050	5467.400	273.370	0.000	4585.50	0.00	218.930	214.595	4.335	5000.00	21673.00	21673.00
	Rihar	436.350	0.050	8727.000	436.350	0.000	4575.50	0.00	401.100	342.535	58.565	5000.00	292826.00	292826.00
	Urdouli	215.150	0.100	2151.500	107.575	107.575	4453.00	479031.00	236.210	84.446	151.764	5000.00	758818.00	1237849.00
	Sanda	253.030	0.100	2530.300	126.515	126.515	4588.70	580539.00	373.860	99.314	274.546	5000.00	1372729.00	1953268.00
	Aunt	299.660	0.100	2996.600	149.830	149.830	4502.60	674625.00	287.170	117.617	169.553	5000.00	847767.00	1522392.00
	Naipalapur	408.230	0.100	4082.300	204.115	204.115	4400.00	898106.00	500.000	160.230	339.770	5000.00	1698849.00	2596955.00
	Semra	183.900	0.100	1839.000	91.950	91.950	4543.60	417784.00	214.880	72.181	142.699	5000.00	713496.00	1131280.00
	Etauwan	359.890	0.100	3598.900	179.945	179.945	4476.00	805434.00	392.400	141.257	251.143	5000.00	1255716.00	2061150.00
	Sita Rasoi	212.740	0.100	2127.400	106.370	106.370	4529.80	481835.00	214.200	83.500	130.700	5000.00	653498.00	1135333.00
	Aurangabad	498.280	0.100	4982.800	249.140	249.140	4539.10	1130871.00	356.290	195.575	160.715	5000.00	803576.00	1934447.00
	Pakaria Dhapupur	208.900	0.100	2089.000	104.450	104.450	4466.30	466505.00	134.990	81.993	52.997	5000.00	264984.00	731489.00
							Total	**10204565.00**					**13038680.00**	**23243245.00**
Lakhimpur	Sansarpur	358.810	0.075	4784.133	239.207	119.603	4986.00	596342.00	358.780	187.777	171.003	5000.00	855014.00	1451356.00
	Dulhi	318.150	0.075	4242.000	212.100	106.050	5261.00	557929.00	310.580	166.499	144.082	5000.00	720408.00	1278337.00
	Semri	394.350	0.075	5258.000	262.900	131.450	5295.00	696028.00	303.500	206.377	97.124	5000.00	485618.00	1181646.00
	Sisaiya kalan (Chamaran ka purwa)	399.310	0.075	5324.133	266.207	133.103	5302.00	705714.00	327.630	208.972	118.658	5000.00	593289.00	1299003.00
	Sisora Nasir	407.800	0.075	5437.333	271.867	135.933	5161.00	701552.00	262.780	213.415	49.365	5000.00	246823.00	948375.00
	Singha Kalan	173.280	0.075	2310.400	115.520	57.760	5244.00	302893.00	156.170	90.683	65.487	5000.00	327434.00	630327.00
	Himmatpur	182.390	0.075	2431.867	121.593	60.797	5072.00	308361.00	126.000	95.451	30.549	5000.00	152746.00	461107.00
	Majhigawan	168.020	0.075	2240.267	112.013	56.007	5092.00	285186.00	137.470	87.930	49.540	5000.00	247698.00	532884.00
	Dulhapur Chaubey	58.380	0.075	778.400	38.920	19.460	5147.00	100161.00	38.540	30.552	7.988	5000.00	39939.00	140100.00
	Saheruwa	186.300	0.075	2484.000	124.200	62.100	5168.00	320933.00	263.430	97.497	165.933	5000.00	829665.00	1150598.00
	Raulia	227.990	0.075	3039.867	151.993	75.997	5206.00	395639.00	179.830	119.315	60.515	5000.00	302576.00	698215.00
							Total	**4970738.00**					**4801210.00**	**9771948.00**
							Grand Total	**25361462.00**					**27831963.00**	**53193425.00**

(Source: concerned RES divisions)

Appendix- 3.14

(Reference: Paragraph 3.1.8; page 83)

Extra expenditure on RCC work

Division	Name of the Village	Executed quantity of RCC cover (cum)	Thick-ness of const-ructed RCC cover (metre)	Area of RCC cover taking thickness as per col-4	Required quantity of RCC cover taking thickness of 5.0cm (metre)	Excess quantity of RCC cover in cum. (col3 – col6)	Rate of RCC work in ₹	Excess expenditure on RCC cover in ₹ (col7 x col8)	Steel Used in executed quantity of RCC cover	Required quantity of Steel at 5cm thickness (1% of col-6 in qtl)	Excess quantity of steel consumed due to excess thickness (col10 – col11)	Rate of Steel (in ₹)	Excess expenditure on steel in ₹ (col11 x col6)	Total Excess expenditure on RCC cover in ₹ (col9 + col14)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Rampur	Jamal pur	82.570	0.075	1100.933	55.047	27.523	4262.00	117304.45	82.300	43.212	39.088	5300.00	207168.34	324472.79
	Bhoolapur	52.877	0.075	705.027	35.251	17.626	4225.00	74468.44	55.930	27.672	0.000	5300.00	0.00	74468.44
	Ajeetpur	302.940	0.075	4039.200	201.960	100.980	4186.00	422702.28	307.660	158.539	149.121	5300.00	790343.42	1213045.70
	Rasoolpure	103.960	0.075	1386.133	69.307	34.653	4329.00	150014.28	112.300	54.406	57.893	5300.00	306834.31	456848.59
	Patwai	126.540	0.075	1687.200	84.360	42.180	4224.00	178168.32	122.150	66.223	55.925	5300.00	296404.62	474572.94
	Chokauni	154.520	0.075	2060.267	103.013	51.507	4126.00	212516.51	153.470	80.865	72.605	5300.00	384804.03	597320.53
	Paighambarpur	29.530	0.075	393.733	19.687	9.843	4109.00	40446.26	21.270	15.454	5.816	5300.00	30824.62	71270.88
	Mubarakpur	48.320	0.075	644.267	32.213	16.107	4109.00	66182.29	41.700	25.287	16.413	5300.00	86986.43	153168.72
	Dandia Niyamatganj	43.250	0.075	576.667	28.833	14.417	4109.00	59238.08	38.220	22.634	15.586	5300.00	82604.92	141843.00
	Atainagar	78.500	0.075	1046.667	52.333	26.167	4252.00	111260.67	68.870	41.082	27.788	5300.00	147278.17	258538.83
	Hameerpur	251.500	0.075	3353.333	167.667	83.833	4262.00	357297.67	249.020	131.618	117.402	5300.00	622228.83	979526.50
	Mubarakpur Rasoola	18.860	0.075	251.467	12.573	6.287	4109.00	25831.91	17.050	9.870	7.180	5300.00	38053.65	63885.56
	Chaudharpur	125.330	0.075	1671.067	83.553	41.777	4262.00	178052.15	129.250	65.589	63.661	5300.00	337401.36	515453.51
	Chak Gajraula	171.880	0.075	2291.733	114.587	57.293	4197.00	240460.12	182.910	89.951	92.959	5300.00	492685.17	733145.29
	Munsheeganj	116.420	0.075	1552.267	77.613	38.807	4197.00	162871.58	100.490	60.926	39.564	5300.00	209686.73	372558.31
	Baboora	125.280	0.075	1670.373	83.519	41.759	4252.00	177560.69	107.440	65.562	41.878	5300.00	221952.59	399513.27
	Kakaravva	375.240	0.075	5003.200	250.160	125.080	4197.00	524960.76	395.770	196.376	199.391	5300.00	1056774.42	1581735.18
							Total	**3099336.46**					**5312031.61**	**8411368.04**
Bijnore	Kasampur Garhi	31.720	0.075	422.933	21.147	10.573	4137.00	43741.88	27.250	16.600	10.650	5300.00	56444.29	100186.17
	Mohanpur	68.520	0.075	913.600	45.680	22.840	4285.00	97869.40	68.760	35.859	32.901	5300.00	174376.36	272245.76
	Kishanpur	46.680	0.075	622.400	31.120	15.560	4136.00	64356.16	35.960	24.429	11.531	5300.00	61113.24	125469.40
	Rajarampur Khadar	147.720	0.075	1969.640	98.482	49.241	4156.00	204645.60	132.560	77.308	55.251	5300.00	292828.34	497473.94
	Kishanbas	94.970	0.075	1266.267	63.313	31.657	4156.00	131565.11	78.664	49.701	28.963	5300.00	153504.08	285069.18
	Chandrabhan pur	44.560	0.075	594.133	29.707	14.853	4157.00	61745.31	45.640	23.320	22.320	5300.00	118297.41	180042.72
	Begampur Shadi	199.920	0.075	2665.600	133.280	66.640	4048.00	269758.72	155.000	104.625	50.375	5300.00	266988.56	536747.28
	Sherpur Gadhu	463.600	0.075	6181.333	309.067	154.533	4041.00	624469.20	403.000	242.617	160.383	5300.00	850028.13	1474497.33
	Basta	491.180	0.075	6549.067	327.453	163.727	4225.00	691745.17	365.210	257.051	108.159	5300.00	573243.41	1264988.57
	Bibipura	425.430	0.075	5672.400	283.620	141.810	4225.00	599147.25	319.850	222.642	97.208	5300.00	515203.99	1114351.24
	Haji Mohd.pur kot II	225.850	0.075	3011.333	150.567	75.283	4053.00	305123.35	192.110	118.195	73.915	5300.00	391750.38	696873.73
							Total	**3094167.15**					**3453778.19**	**6547945.32**
							Grand Total	**6193504.00**					**8765810.00**	**14959313.00**

(Source: concerned RES divisions)

Appendix- 3.15

(Reference: Paragraph 3.2.1; page 84)

Transportation Charges, etc., paid

(₹ in crore)

Sl. No.	Forest Division/ District	Freight charges of saplings	Detention charges	Contin-gency charges	Local transpor-tation charges	Loading/ unloading charges	Pindi Khudan and miscellan-eous expenditure	Total Trans-portation charges paid
1	Banda	1.94	0.11	0.06	0.30	0.05	0.46	**2.92**
2	Chitrakut	3.20	0.26	0.14	1.00	0.79	0.38	**5.77**
3	Mahoba	1.66	0.09	0.05	0.37	0.06	0.30	**2.54**
4	Hamirpur	3.79	0.26	0.14	0.98	0.26	0.38	**5.80**
5	Jhansi	5.28	0.32	0.16	0.69	0.38	1.28	**8.11**
6	Lalitpur	5.96	0.31	0.16	0.43	1.45	0.78	**9.09**
7	Orai (Jalaun)	3.10	0.17	0.14	1.86	0.21	0.39	**5.87**
Total		**24.93**	**1.52**	**0.85**	**5.63**	**3.20**	**3.97**	**40.10**

(Source: Seven DFOs of Bundelkhand region)

Appendix 3.16

(Reference: Paragraph 3.4.1; page 99)

Amount withdrawn from treasuries for payment of land compensation

Sl No.	Name of Division	Year	Amount (in ₹)	No. of Bank Drafts
1	Executive Engineer, Irrigation Division-II Maharajganj	2007-08	5069280	326
		2008-09	3218982	321
		2009-10	45807	24
		Total	**8332719**	**669**
2	Executive Engineer, Maudha Dam Construction Division, Hamirpur	2004-05	920632	113
		2006-07	201379	1
		2007-08	949398	
		2008-09	101671	7
		Total	**2173080**	**183**
3	Executive Engineer Madhya Ganga Canal Construction Division-V Bijnore	2009-10	3138932	26
		Total	**3138932**	**26**
4	Executive Engineer, Irrigation Construction Division, Matatila, Lalitpur	2008-09	10660540	161
		2009-10	112701	12
		Total	**10773241**	**173**
5	Executive Engineer, Saryu Nahar Khand-II, Gonda	2007-08	24800	3
		2008-09	924525	46
		2009-10	1898326	37
		Total	**2847651**	**86**
6	Executive Engineer Madhya Ganaga Canal Construction Division-15, Moradabad	2008-09	1320224	13
		2009-10	9294291	72
		Total	**10614515**	**85**
		Grand Total	**37880138**	**1222**

(Source: Records of six EEs)

Appendix 3.17

(Reference: Paragraph 3.4.1; page 99)

Calculation of avoidable interest burden

(in ₹)

Year/ Interest		04-05/ 9.47	05-06/ 6.49	06-07/ 6.74	07-08/ 6.43	08-09/ 6.43	09-10/ 6.43	Total
Executive Engineer, Irrigation Divn-II, Maharajganj								
2007-08	5069280				164612	325955	325955	816522
2008-09	3218982					79176	206981	285157
2009-10	44457						2041	2041
Total	8332719							1103720
Executive Engineer Maudha Dam Construction Divn Hamirpur								
2004-05	920632	10265	59749	62051	59197	59197	59197	309656
2006-07	201379			1131	12949	12949	12949	39978
2007-08	979398				13955	61046	61046	136047
2008-09	101671					4358	6537	10895
Total	**2173080**							**496476**
Ececutive Engineer M.G.C.C. Dn- VBijnore								
2009-10	3138932						133841	133841
Total	**3138932**							**133841**
Executive Engineer I.C.D. Matatila Lalitpur								
2008-09	10660540					123264	685473	808737
2009-10	112701						6397	6397
Total	**10773241**							**815134**
Executive Engineer SNK –II Gonda								
2007-08	24800				265	1594	1594	3455
2008-09	924525					8879	59447	68328
2009-10	1898326						80018	80018
Total	**2847651**							**151799**
Executive Engineer MGCC-15Moradabad								
2008-09	1320224						84890	84890
2009-10	9294291						396252	396252
Total	**10614515**							**481142**
Grand Total	**37880138**							**3182212**

Appendix-4.1

(Ref: Paragraph 4.1.1; page 102)

Number of livestock as per Census 2003 and 2007

(Number in lakh)

S.No.	Live stock	As per 2003	As per 2007	Percentage of Growth
1	Cattle :Cross breed	16.34	17.69	8.26
	Cattle: Indigenous	169.17	173.27	2.42
	Cattle Total	185.51	190.96	2.94
2	Buffalo	229.14	261.34	14.05
3	Sheep	14.37	13.73	-4.45
4	Goat	129.41	146.44	13.16
5	Pig: Cross breed	1.86	1.68	-9.68
	Pig: Indigenous	20.98	18.10	-13.73
	Pig: Total	22.84	19.79	-13.35
	Animals	581.27	632.25	8.77
	Poultry	117.18	107.21	-8.51

(Source: AHD)

Appendix-4.2

(Ref: Paragraph 4.1.4; page 102)

Details of the joint inspection

Sl. No.	Name of District	Veterinary Hospital jointly inspected	Name of SHG Pig	Name of SHG Goat	Name of Backyard beneficiary
1.	CVO, Agra	Saiyan	1.Vashnao devi 2.Ati Nirbal	Sita	Keshaw Singh
2.	CVO, Allahabad	Soraon	--	SHG at Sarai Gopal	Bhai lal
3.	CVO, Ambedkar Nagar	Katehari and Tanda	Prem (Katehari)	Aadarsh (Tanda)	Prem Sheela (Tanda)
4.	CVO, Barabanki	Deva	Om Shiv	Ambedakar	Jaisri Ram
5.	CVO, Bareilly	Bithani Chainpur	Valmiki	Bhagawan shankar	Sarita & Parmeshawri
6.	CVO, Bijnore	Haldaur	Valmiki	Adarsh	--
7.	CVO, Bulandshahr	Khurja	Ambedakar	Kashi	Devendra, Kishori, Amar Singh, Premdatt, Rajpal and three others
8.	CVO, Deoria	Bhaluwani	Ravidas	Sarvodaya	--
9.	CVO, Etah	Sakeet	Satyam	Ambedakar	Chandrapal
10.	CVO, Faizabad	Tarun and Beekapur	swagatam and supriya (Tarun)	Dr bhimrao ambedakar (Beekapur)	Mahendra and Rajesh
11.	CVO, Fatehgarh	Mohammadabad	Jai Pirane baba	Sakshi	Jagganath and Ram Asrey
12.	CVO, Fatehpur	Asothar, Bahua and Shah	Ashwatthama (Asothar)	Jwala (Bahua)	Sushil Kumar (Shah)
13.	CVO, Firozabad	Pratappur (Khargarh)	Jai Hanuman	Jai Bheem	Suresh Chand
14.	CVO, Gazipur	Mohammadabad	--	Saraswati	Tara devi
15.	CVO, Gonda	KV, Gonda	Shri Ganesh	Jai Gurudeo	Shivbhan and Ratibhan
16.	CVO, Hardoi	Bawan	Dr Ambedkar	JaiBhagawan	Bali ram, Ram Kumar
17.	CVO, Jaunpur	Karanjakalan	Jagjeevanram	Dr Bhimrao ambedkar	Kharpattu
18.	CVO, Kannauj	Indergarh	Shiv Shankar	Jai Shankar	--
19.	CVO, Kanpur Nagar	Uttaripura and Shivrajpur	Ganesh (Uttaripura)	Uttam (Shivrajpur)	Ram Sajeevan, Shiv Charan, Ramesh, Sohanlal and Ram Shankar
20.	CVO, Kaushambi	Pashchim Sharira	Jai Ambe	Namo Buddhay	Garib das & Pancham
21.	CVO, Maharajganj	Sadar	Mirabai	Mahamaya	Kirtan Kumar
22.	CVO, Mahoba	Panwari	Avatar Mehar baba	Bhimrao Ambedakar	Dassi
23.	CVO, Meerut	Shahjahanpur	Valmiki & Ambedakar	Lakshya	Rajesh
24.	CVO, Mirzapur	Rajgarh	Maa Lakshmi	Jai Bajrang	--
25.	CVO, Moradabad	Narainpur Deva and Bilari	Unnati (Narainpur Deva)	Ekta (Bilari)	Mangi
26.	CVO, Raibareilly	Amawa	Ambedkar and Sri ganesh	Burhawa baba	--
27.	CVO, Rampur	Saidnagar	Lakshmi at Bilaspur	Kanshiram	Sri Gulabi
28.	CVO, Saharanpur	Sidhauli Kadeem and Muzaffarabad	Subhadra and Chandji (Sidhauli Kadeem)	Adarsh (Muzaffarabad)	Sushil
29.	CVO, Sitapur	Kamlapur	Bhuia Devi	Sidheswar	Satyanarayan and Suresh
30.	CVO, Sultanpur	Dubeypur and Amethi	Rita & Sunita (Dubeypur)	Gulab (Amethi)	Lal Chandra and 16 others
31.	CVO, Varanasi	Baragaon	Shivam	Radha	--
	In-charge, Farms at Chandauli, Jhansi and Varanasi				

(Source: Joint physical inspections)

Note : Sadar, Hospital jointly inspected in each district as there was central store and stock being maintained by the CVOs.

Appendix-4.3

(Ref: Paragraph 4.1.6.2, Page 108)

Non-availability of medicines

Details	No. of hospitals checked	Magnesium sulphate(Kg)	Soda Bicarb (Gm)	Liquid Paraffine light (ml)	Iodine (Gm)	Potassium Iodize (gm)	Acriflavinae (Gm)	Soft Paraffine yellow/white (Kg)	Murcurochrome (Gm)	Tr.Benzoin Co.(ml)	Tr. Ferriperchlore (ml)	Potassium Permagnate(Gm)	Turpentaine Oil(ml)	Liq.Ammonia Fort B.Vet.C. (ml)	Formaline(ml)	Zinc Oxide (Gm)	Acide carbolic (ml)	Sodium Thiosulphate (Gm)
(Year 2007-08)																		
Total	**777**	**456**	**589**	**706**	**540**	**551**	**582**	**736**	**572**	**638**	**736**	**502**	**597**	**769**	**651**	**522**	**727**	**519**
Percentage of hospital where medicine not available		59	76	91	69	71	75	95	74	82	95	65	77	99	84	67	94	67
(Year 2008-09)																		
Total	**777**	**341**	**554**	**569**	**474**	**454**	**530**	**692**	**540**	**552**	**666**	**467**	**533**	**761**	**580**	**589**	**666**	**497**
Percentage of hospital where medicine not available		44	71	73	61	58	68	89	69	71	86	60	69	98	75	76	86	64
(Year 2009-10)																		
Total	**777**	**334**	**453**	**489**	**421**	**462**	**449**	**713**	**518**	**471**	**703**	**319**	**502**	**694**	**477**	**584**	**611**	**238**
Percentage of hospital where medicine not available		43	58	63	54	59	58	92	67	61	90	41	65	89	61	75	79	31

(Source:Test checked districts)

Appendix-4.4

(Ref: Paragraph 4.1.7.2; page 112)

Vaccination of HS

Sl. No.	Districts covered under ASCAD for HS Vaccination							
	Name of district		2008-09			2009-10		
		Population in lakh	Target	Achieve-ment	Percent age of target	Target	Achievement	Percentage of target
		Cattle & buffalo	Number in lakh			Number in lakh		
1	Ambedkarnagar	4.66	4.66	1.91	41	4.66	1.59	34
2	Azamgarh	8.75	8.75	4.31	49	8.76	2.30	26
3	Bahraich	7.69	7.69	1.94	25	7.69	2.57	33
4	Ballia	4.51	4.51	3.02	67	4.50	1.55	34
5	Balrampur	4.41	4.41	1.40	32	4.42	1.18	27
6	Barabanki	7.22	7.22	3.38	47	7.21	2.52	35
7	Basti	3.92	3.92	3.44	88	3.91	1.69	43
8	Deoria	3.45	3.45	1.95	57	3.45	1.51	44
9	Etah	8.64	8.64	1.43	17	8.64	2.12	25
10	Faizabad	5.62	5.62	2.78	49	5.63	2.92	52
11	Gonda	8.11	8.11	4.97	61	8.11	2.31	28
12	Gorakhpur	4.73	4.73	4.12	87	4.73	2.74	58
13	Kushinagar	3.49	3.49	1.65	47	3.50	1.40	40
14	Lakhimpur-Kheri	8.45	8.45	6.07	72	8.41	2.96	35
15	Mahrajganj	3.43	3.43	2.55	74	3.43	1.98	58
16	Mau	3.28	3.28	1.70	52	3.26	1.73	53
17	Pilibhit	3.91	3.91	1.31	34	3.91	1.38	35
18	Sahjahanpur	5.60	5.60	3.38	60	5.60	1.48	26
19	Santkabir Nagar	2.54	2.54	2.33	92	2.53	1.31	52
20	Sidharth Nagar	4.58	4.58	3.01	66	4.57	1.36	30
21	Sitapur	10.34	10.34	2.94	28	10.34	3.01	29
22	Sravasti	3.43	3.43	1.29	38	3.43	0.96	28
	Total	**120.76**	**120.76**	**60.88**	**50**	**120.69**	**42.57**	**35**
	Remaining 48 districts							
1	Agra	8.72	2.15	1.72	80	2.36	1.31	56
2	Aligarh	8.58	3.66	2.16	59	4.02	1.12	28
3	Allahabad	11.52	3.85	2.99	78	4.23	2.97	70
4	Auraiya	2.97	1.13	0.96	85	1.24	0.43	35
5	Badaun	10.95	2.81	1.84	65	3.09	0.89	29
6	Bagpat	4.32	1.40	1.43	102	1.54	1.19	77
7	Banda	6.20	1.68	1.46	87	1.84	1.17	64
8	Bareilly	7.24	2.81	2.83	101	3.09	1.59	51
9	Bijnor	7.87	2.81	2.41	86	3.09	1.81	59
10	Bulandshahr	12.75	3.17	1.98	62	3.48	1.14	33
11	Chandauli	3.30	1.41	1.24	88	1.55	1.19	77
12	Chitrakoot Dham	5.59	1.04	0.83	80	1.14	0.76	67
13	Etawah	3.20	2.07	1.80	87	2.27	1.33	59
14	Farrukhabad	3.58	1.22	1.43	117	1.34	1.02	76
15	Fatehpur	7.03	3.09	1.92	62	3.39	1.89	56
16	Ferozabad	5.31	1.97	1.25	63	2.17	0.84	39
17	G.B.Nagar	3.05	1.77	1.24	70	1.94	1.05	54
18	Gaziabad	5.68	2.79	1.63	58	3.07	1.68	55
19	Ghazipur	6.99	3.28	2.57	78	3.60	1.67	46

20	Hamirpur	3.99	1.59	1.57	99	1.74	0.97	56
21	Hardoi	9.64	3.38	2.32	69	3.71	1.97	53
22	J.P.Nagar	4.09	1.12	0.98	88	1.23	0.96	78
23	Jalaun	4.76	1.68	1.77	105	1.84	1.90	103
24	Jaunpur	8.81	3.18	2.41	76	3.49	2.52	72
25	Jhansi	4.89	1.97	1.51	77	2.17	1.89	87
26	Kannauj	3.60	1.22	0.93	76	1.34	1.00	75
27	Kanpur Dehat	3.72	2.16	2.74	127	2.37	1.73	73
28	Kanpur Nagar	4.65	2.81	2.63	94	3.09	2.26	73
29	Kaushambi	3.21	1.22	1.14	93	1.34	1.04	78
30	Lalitpur	6.04	1.78	1.27	71	1.95	0.81	42
31	Lucknow	4.59	2.35	1.80	77	2.58	1.13	44
32	Mahamayanagar	4.09	0.93	0.87	94	1.03	0.61	59
33	Mahoba	3.03	0.85	0.76	89	0.93	0.56	60
34	Mainpuri	3.63	1.41	1.30	92	1.55	1.43	92
35	Mathura	7.97	1.78	1.44	81	1.97	1.60	81
36	Meerut	7.00	2.42	1.84	76	2.64	1.63	62
37	Mirzapur	6.50	2.25	1.74	77	2.47	1.76	71
38	Moradabad	9.10	2.44	1.74	71	2.68	1.10	41
39	Muzzafarnagar	10.12	4.04	3.46	86	4.44	1.64	37
40	Pratapgarh	6.62	4.25	2.58	61	4.67	2.93	63
41	Rai bareli	8.38	3.47	3.20	92	3.81	2.56	67
42	Rampur	4.80	1.50	1.39	93	1.65	1.41	85
43	Saharanpur	6.39	2.53	2.13	84	2.78	1.64	59
44	Sant Ravidas Nagar	1.95	0.85	0.84	99	0.93	0.80	86
45	Sonbhadra	7.01	1.41	1.27	90	1.55	1.33	86
46	Sultanpur	9.03	4.23	3.59	85	4.65	2.58	55
47	Unnao	8.24	4.22	2.95	70	4.64	2.31	50
48	Varanasi	3.20	1.41	1.81	128	1.55	0.84	54
	Total	**293.90**	**108.56**	**87.67**	**81**	**119.24**	**69.96**	**59**

(Source: AHD)

Appendix-4.5

(Ref: Paragraph 4.1.7.2; page 113)

Vaccination of FMD-CP

Sl. No.	Name of District	Districts covered under FMD-CP						
		Population (In Lakh)	2008-09			2009-10		
			Target	Achieve-ment	Percent-age of target	Target	Achieve-ment	Percent-age of target
		Cattle & Buffalo	Number in lakh			Number in lakh		
1	Agra	8.72	7.80	0	0	7.80	10.07	129
2	Aligarh	8.60	8.55	8.55	100	8.55	10.75	126
3	Badaun	10.95	9.50	9.50	100	9.50	9.94	105
4	Bagpat	4.32	3.60	3.60	100	3.60	4.45	124
5	Bulandshahr	12.75	10.10	10.10	100	10.10	10.10	100
6	Etah+Kanshiram Nagar	8.63	8.60	0	0	8.60	9.84	114
7	Ferozabad	5.31	4.40	4.40	100	4.40	4.40	100
8	G.B.Nagar	3.05	2.81	2.81	100	2.81	2.81	100
9	Ghaziabad	5.68	5.60	5.57	99	5.60	6.10	109
10	Hathras	4.09	4.20	4.20	100	4.20	4.20	100
11	J.P.Nagar	4.09	5.10	5.10	100	5.10	5.61	110
12	Mathura	7.97	6.10	6.10	100	6.10	6.10	100
13	Meerut	7.00	6.35	6.30	99	6.35	7.60	120
14	Moradabad	9.10	7.45	7.45	100	7.45	7.45	100
15	Muzzafarnagar	10.12	9.00	9.00	100	9.00	10.30	114
16	Saharanpur	6.39	7.15	7.15	100	7.15	7.15	100
Total		**116.77**	**106.31**	**89.83**	**84**	**106.31**	**116.87**	**110**

(Source: AHD)

Appendix-4.6

(Ref: Paragraph 4.1.7.2; page 113)

Vaccination of FMD under ASCAD

Sl. No.	Name of district	Population (In Lakh)	2008-09			2009-10		
			Target	Achieve-ment	Percentage of target	Target	Achieve-ment	Percentage of target
1	Allahabad	11.52	11.51	5.95	52	11.51	7.06	61
2	Auraiya	2.97	2.97	1.48	50	2.97	2.67	90
3	Ballia	4.51	4.5	2.5	56	4.5	3.46	77
4	Barabanki	7.22	7.21	7.21	100	7.21	2.2	31
5	Bareilly	7.24	7.25	2.53	35	7.25	6.45	89
6	Bijnor	7.87	7.89	2.1	27	7.89	7.93	101
7	Chandauli	3.3	3.31	1.01	31	3.31	2.54	77
8	Deoria	3.45	3.46	0	0	3.46	2.54	73
9	Etawah	3.2	3.19	1.77	55	3.19	2.65	83
10	Farrukhabad	3.58	3.58	1.74	49	3.58	2.35	66
11	Fatehpur	7.03	7.03	2.15	31	7.03	7.82	111
12	Ghazipur	6.99	7	1.04	15	7	7.43	106
13	Gorakhpur	4.73	4.73	2.2	47	4.73	3.56	75
14	Hardoi	9.64	9.63	2.37	25	9.63	3.35	35
15	Kanauj	3.6	3.6	1.65	46	3.6	3.53	98
16	Kanpur Dehat	3.71	3.72	1.27	34	3.72	2.01	54
17	Kanpur Nagar	4.65	4.65	2.5	54	4.65	3.31	71
18	Kushinagar	3.49	3.5	1.57	45	3.5	3.58	102
19	Lucknow	4.59	4.59	1.64	36	4.59	3.49	76
20	Mahrajganj	3.43	3.43	2.04	59	3.43	1.33	39
21	Mainpuri	3.63	3.64	1.48	41	3.64	3.93	108
22	Mirzapur	6.5	6.49	2.04	31	6.49	5.81	90
23	Raibareli	8.38	8.4	2.83	34	8.4	7.24	86
24	Rampur	4.8	4.8	1.81	38	4.8	3.88	81
25	Sant Kabir Nagar	2.54	2.53	0.88	35	2.53	2.74	108
26	Sonbhadra	7.01	7.01	2.32	33	7.01	4.11	59
27	Unnao	8.24	8.25	4.82	58	8.25	4.5	55
28	Varanasi	3.2	3.2	1.44	45	3.2	2.2	69
	Total	**151.02**	**151.07**	**62.34**	**41**	**151.07**	**113.67**	**75**
Districts covered under ASCAD with 20 *per cent* target								
1	Ambedkarnagar	4.66	0.93	0	0	0.93	0.05	5
2	Azamgarh	8.75	1.75	0.05	3	1.75	0	0
3	Bahraich	7.69	1.54	0	0	1.54	0.5	32
4	Balrampur	4.41	0.88	0	0	0.88	0.08	9
5	Banda	6.2	1.24	0.08	6	1.24	0	0
6	Basti	3.92	0.78	0	0	0.78	0	0
7	Chitrakoot	5.59	1.12	0.4	36	1.12	0.04	4
8	Faiazabad	5.62	1.12	0	0	1.12	0.2	18
9	Gonad	8.11	1.62	0	0	1.62	0.11	7
10	Hamirpur	3.99	0.8	0.09	11	0.8	0	0
11	Jalaun	4.76	0.95	0.19	20	0.95	0.03	3
12	Jaunpur	8.81	1.76	0	0	1.76	0.08	5
13	Jhansi	4.89	0.98	0.11	11	0.98	0.01	1
14	Kaushambi	3.21	0.64	0	0	0.64	0	0
15	Kheri	8.45	1.69	0	0	1.69	0.49	29
16	Lalitpur	6.04	1.21	0.13	11	1.21	0.02	2
17	Mahoba	3.03	0.61	0.1	16	0.61	0	0

18	Mau	3.28	0.65	0.04	6	0.65	0.04	6
19	Pilibhit	3.91	0.78	0.05	6	0.78	0.53	68
20	Pratapgarh	6.62	1.32	0.01	1	1.32	0.02	2
21	Sant Ravidas Nagar	1.95	0.39	0	0	0.39	0	0
22	Shahjahanpur	5.6	1.12	0	0	1.12	0.5	45
23	Shravasti	3.43	0.69	0	0	0.69	0.5	72
24	Siddharthanagar	4.58	0.92	0.04	4	0.92	0.92	100
25	Sitapur	10.34	2.07	0	0	2.07	0.5	24
26	Sultanpur	9.03	1.81	0.07	4	1.81	0.05	3
	Total	**146.87**	**29.37**	**1.36**	**5**	**29.37**	**4.67**	**16**

(Source: AHD)

Appendix-4.7

(Ref: Paragraph 4.1.7.4; page 115)

Self Help Group-(Pig)

Name of Units	Name of SHG	Year of Establishment	Number of Animals		Insurance	No. of insured animals	Medicine received or not	No.of animals expired	Reason of expiration	No. of claim sent	No. of claim received	Purchasing of animals
			Male	Female								
CVO, Agra	Vashnao devi	2008-09	10	20	Yes	30	Yes	0	0	0	0	Local
	Atinirbal	2009-10	8	20	No	0	No	0	0	0	0	Local
CVO, Ambedkar Nagar	Prem	2009-10	10	20	Yes	30	Yes	0	0	0	0	Local 10-5-10
CVO, Barabanki	Om Shiv	2009-10	10	20	No	0	At VH	2	Disease	0	0	Male from farm
CVO, Bareilly	Valmiki	2009-10	10	20	Yes	30	No	21	Accident +disease	2	0	Male from farm
CVO, Bijnore	Valmiki	2007-08	10	20	Yes	30	Yes	0	0	0	0	Local
CVO, Bulandshahr	Ambedakar	2009-10	0	0	No	0	0	0	0	0	0	-
CVO, Deoria	Ravidash	2009-10	0	0	0	0	0	0	0	0	0	-
CVO, Etah	Satyam	2009-10	10	40	Yes	50	Yes but expired	3	Diseases	0	0	Local
CVO, Faizabad	Swagatam 7Supriya	2009-10	0	12	No	0	At VH	0	0	0	0	Local
CVO, Fatehgarh	Jai pirane baba	2009-10	10	20	Yes	30	Yes	1	Diseases	0	0	Local
CVO, Fatehpur	Ashwatthama	2007-08	10	10	Yes	20	Yes	6	Diseases	0	0	Male from farm
CVO, Firozabad	Jai hanuman	2008-09	10	20	Yes	30	Yes	30	Swine fever	0	0	Local
CVO, Gonda	Shri ganesh	2008-09	10	20	Yes	30	Yes	0	0	0	0	Local
CVO, Hardoi	Dr Ambedkar	2008-09	10	30	Yes	40	Yes	13	Diseases	13	0	Local
CVO, Jaunpur	Jagjeevanram	2007-08	10	20	No	0	Yes	30	Swine fever	0	0	Local
CVO, Kannauj	Shiv Shankar	2008-09	10	20	No	0	Yes	0		0	0	Local
CVO, Kanpur Nagar	Ganesh	2007-08	10	20	No	0	Yes	29	Swine fever	0	0	Local market
CVO, Kaushambi	Jai ambe	2008-09	3	20	Yes	23	Yes	6	Diseases	0	0	Local market
CVO, Maharajganj	Mirabai	2008-09	0	0	0	0	Yes	0		0	0	Local market
CVO, Mahoba	Avatar mehar baba	2009-10	10	20	No	0	No	0	0	0	0	Local market
CVO, Meerut	Valmiki & ambedakar	2008-09	10	20	Yes	10	Yes	0	0	0	0	0
CVO, Mirzapur	Ma lakshmi	2009-10	10	10	Yes	20	No	3	Diseases	0	0	Local market
CVO, Moradabad	Unnati	2008-09	10	30	No	0	No	4	Seasonal	0	0	Male from aligarh
CVO, Raibareilly	Ambedkar and sri ganesh	2008-09	0	40	Yes	40	Yes	3	Diseases	2	1	Male not purchased
CVO, Rampur	Lakshmi	2008-09	10	10	Yes	20	Yes	14	Diseases	0	0	Local
CVO, Saharanpur	Subhadra and Chand ji	2008-09	1	20	Yes	21	At VH	0	0	0	0	Local
CVO, Sitapur	Bhuia devi	09-10	0	20	No	0	No	0	0	0	0	Local
CVO, Sultanpur	Rita &Sunita	2007-08	20	20	Yes	40	Yes but expired	7	Swine fever	0	0	Local
CVO, Varanasi	Shivam	2008-09	10	20	Yes	30	yes	5	Diseases	5	0	Local
Result	**35-SHG**		**232**	**562**	**10-No**	**524**	**6-No & two expired**	**177**	**96 due to Swine Fever**	**22**	**1**	

Appendix-4.8

(Ref: Paragraph 4.1.7.4; page 116)

Self Help Group (Goat)

Name of Units	Name of SHG	Year of Establish-ment	Number of Animals		No. of insured animals	Medicine received or not	Number of animals expired			Reason of expiration	No. Of claims Sent	No. of claims Received	Reason of not receiving of claim	Purchasing of animals
			Male	Female			male	female	Total					
CVO, Agra	Sita	2007-08	10	20	0	Yes but expired	1	3	4	Cold	0	0	0	Local
CVO, Allahabad	SHG at Sarai Gopal	2008-09	10	20	30	Yes	0	0	0	0	0	0	0	Local
CVO, Ambedkar Nagar	Aadarsh	2008-09	10	20	30	Yes	10	6	16	Diseases	2	0	Levi not deposited	Local
CVO, Barabanki	Ambedakar	2008-09	12	28	38	Yes	6	30	36	Disease	0	0	Not informed	Local
CVO, Bareilly	Bhagawan shankar	2007-08	10	20	30	Yes	4	8	12	Pneumonia	2	2	0	Local
CVO, Bijnore	Adarsh	2008-09	10	20	30	Yes	0	1	1	-	0	0	Death within one month	Local
CVO, Bulandshahr	Kashi	2008-09	10	20	0	No	2	4	6	Diseases	0	0	0	Local
CVO, Deoria	Sarvodaya	2008-09	10	30	40	Yes	2	2	4		0	0		Local
CVO, Etah	Ambedakar	2008-09	10	40	50	Yes	4	1	5	Diseases	0	0	0	Local
CVO, Faizabad	Sarvodaya	2007-08	0	20	0	At VH	0	15	15	Diseases	0	0	0	Local
CVO, Fatehgarh	Sakshi	2007-08	10	20	30	Yes	0	10	10	No	0	0	No pm	Local
CVO, Fatehpur	Jwala	2007-08	10	20	10	Yes	0	0	0	0	0	0	0	Male from Etawah
CVO, Firozabad	Jaibheem	2007-08	10	30	40	Yes	4	6	10	Diseases	4	2	2 not sent no inform.	Local
CVO, Gazipur	Saraswati	2008-09	10	30	40	Yes	0	2	2	Cold	2	0	0	Local
CVO, Gonda	Jai gurudeo	2008-09	10	20	30	Yes	6	4	10	Ppr	0	0	0	Local
CVO, Hardoi	Jai bhagawan	2008-09	10	40	50	Yes	3	20	23	Diseases	10	10	0	Local
CVO, Jaunpur	Dr Bhimrao ambedkar	2007-08	10	30	0	Yes	0	8	8	Diseases	0	0	No ins	Local
CVO, Kannauj	Jai Shankar	2008-09	10	20	0	No	0	0	0		0	0		Local
CVO, Kanpur Nagar	Uttam	2008-09	10	30	0	Yes	10	2	12	Pokani	0	0	No ins	Local
CVO, Kaushambi	namo buddhay	2008-09	10	20	30	At VH	2	8	10	Diseases	0	0	No pm	Local market

CVO, Maharajganj	Mahamaya	2008-09	0	0	0	Yes	0	0	0		0	0	0	Local
CVO, Mahoba	Bhimrao ambedakar	2008-09	10	20	30	Yes	0	2	2	Diseases	0	0	0	Local
CVO, Meerut	Lakshya	2008-09	10	10	0	Yes	0	0	0		0	0	0	Local
CVO, Mirzapur	Jaibajrang	2008-09	10	20	30	Yes	0	3	3	Diseases	1	0	Comp. Not paid	Etawah+local
CVO, Moradabad	Ekta	2007-08	10	40	0	Yes	0	5	5	Seasonal	0	0	No ins	Local
CVO, Raibareilly	Burhawa baba	2008-09	10	30	40	Yes	4	5	9	Disease	6	4	0	Local
CVO, Rampur	Kanshiram	2008-09	10	20	0	Yes	0	10	10	Diseases	0	0	0	Local
CVO, Saharanpur	Adarsh	2008-09	10	20	30	Yes	1	2	3	Sudden	2	2	Received	Local
CVO, Sitapur	Sidheswar	2008-09	10	30	40	Yes	4	8	12	Diseases	1	0		Male from farm
CVO, Sultanpur	Gulab	2007-08	10	10	20	Expired	3	1	4	Diseases	0	0	0	Local
CVO, Varanasi	Radha	2007-08	2	20	22	Yes	2	1	3	Diseases	0	0	Ins expired	Local
Results	**31-SHG**		**284**	**718**	**690**	**02-Not received & one expired**	**68**	**167**	**235**		**30**	**20**		**All purchased locally except two group found the male from Etawah**

(Source: joint physical inspections)

Appendix-4.9

(Ref: Paragraph 4.1.7.6; page 118)

Joint physical inspection of Backyard Poultry Scheme

Name of Unit	Name of Beneficiary	date of inspection	year of scheme	When received money for chhapapar	whether Chhappar made or not	Medicine received or not	Feed received or not	Present Condition of California cage	Profit from the scheme
CVO, Agra	Keshaw singh	29-Apr	2007-08	No	No	No	Yes	Poor	Yes
CVO, Allahabad	Bhai lal	22-Feb	2007-08	No	No	No	No	Poor	No
CVO, Ambedkar Nagar	Prem sheela	28-Jul	2008-09	Yes	Yes	No	No	Poor	No
CVO, Barabanki	Jjaisi ram	22-Jul	2008-09	No	No	Yes	Yes	Poor	No
CVO, Bareilly	2-Sarita & Parmeshawri	21-Jun	2008-09	Yes	--	No	No	Poor	No
CVO, Bulandshahr	8 Beneficiaries	15-Jul	2008-09	No	No	No	No	Poor	No
CVO, Etah	Chandrapal	09-Jul	2008-09	Yes	No	No	No	Poor	No
CVO, Faizabad	2-Mahendra & Rajesh	27-Jul	2008-09	Yes	No	No	No	Damaged	No
CVO, Fatehgarh	2-Jagganath, Ramashrey	28-Apr	2008-09	Yes	No	No	No	Damaged and NA	No
CVO, Fatehpur	Sushil kumar	06-May	2007-08	Yes	No	Yes	Yes	Damaged	Yes
CVO, Firozabad	Suresh chand	14-Jul	2008-09	No	No	No	No	Dameged	No
CVO, Gazipur	Tara devi	21-Apr	2007-08	Yes	No	No	No	Poor	No
CVO, Gonda	2-Shivbhan & Ratibhan	18-Jul	2008-09	No	No	No	No	Poor	No
CVO, Hardoi	2-Bali ram & Ram kumar	12-Jun	2007-08	Yes	Yes	Yes	Yes	Poor	No
CVO, Jaunpur	Kharpattu	02-Aug	2007-08	Yes	No	Yes	Yes	Poor	No
CVO, Kanpur Nagar	five Beneficiary	11-May	2008-09	Yes	No	Yes	No	Poor	No
CVO, Kaushambi	2-Garib das & Pancham	11-Aug	2007-08	Yes	No	No	Yes	Poor	No
CVO, Maharajganj	Kirtan kumar	04-Aug	2007-08	Yes	No	Yes	Yes	Poor	No
CVO, Mahoba	Dassi	11-Aug	2007-08	Yes	Yes	Yes	Yes	Good	No
CVO, Meerut	Rajesh	04-Jul	2008-09	No	No	No	No	Poor	No
CVO, Moradabad	Mangi	18-Jun	2008-09	No	No	No	No	Poor	No
CVO, Rampur	Gulabi	19-08-10	2008-09	Yes	Yes	No	No	damaged	No
CVO, Saharanpur	Sushil	01-Jul	2007-08	Yes	No	No	Yes	not available at time of inspection	No
CVO, Sitapur	2-Satyanarayan & Suresh	10-Jun	2007-08	Yes	No	Yes	Yes	damaged	No
CVO, Sultanpur	17 Beneficiries	14-May	2007-08	Yes	No	At vh	No	in junkyard	No
Results	**59 Beneficiries**		**31-(07-08), 28 (08-09)**	**16-No money received**	**53-No**	**28-No and in sultanpur kept at VH**	**46-No**	**32-poor, 24-in damaged condition, one in good condition and 02 not available at the time of inspection**	**57-No**

(Source: joint physical inspections)