Report of the
Comptroller and Auditor General of India
on
General and Social Sector

FOR THE YEAR ENDED 31 MARCH 2012

GOVERNMENT OF UTTAR PRADESH
Report No. 2 of the year 2013

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PREFACE

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

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

Chapter 2 deals with the findings of Performance Audit and Chapter 3 covers Audit of Transactions in various Departments including Autonomous Bodies. Chapter 4 includes a report on Chief Controlling Officer based audit of the Consumer Protection and Weights and Measures Department.

The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2011-12 as well as those which had come to notice in earlier years but could not be dealt with in the previous Reports; matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.

Chapter 1

INTRODUCTION

1.1 About this Report

This Report of the Comptroller and Auditor General of India relates to the matters arising from performance audit of selected programmes and activities and compliance audit of Government Departments and Autonomous Bodies.

Compliance audit refers to examination of the transactions relating to expenditure of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules and regulations and various orders and instructions issued by the competent authorities are being complied with. On the other hand, performance audit, besides conducting a compliance audit, also examines whether the objectives of the programme/ activity/ department are achieved economically and efficiently

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 organisations, thus contributing to better governance.

This Chapter, in addition to explaining the planning and extent of audit, provides a synopsis of the significant deficiencies in implementation of selected schemes, significant audit observations made during the course of audit of transactions and follow up on previous Audit Reports. Chapter 2 of this Report contains findings arising out of Performance Audit and Chapter 3 contains observations on audit of transactions in Government Departments and Autonomous Bodies. Chapter 4 presents results of Chief Controlling Officer based audit of Consumer Protection and Weights & Measures Department.

1.2 Auditee profile

The Principal Accountant General (General and Social Sector Audit), Uttar Pradesh, Allahabad[1] conducts audit of the expenditure under the General and Social Services incurred by 71 Departments in the State 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 43 Autonomous Bodies.

The comparative position of expenditure of the Government during 2011-12 and of the preceding two years is given in **Table 1**.

[1] The existing office of Principal Accountant General (Civil Audit), Uttar Pradesh, Allahabad was designated as Principal Accountant General (General and Social Sector Audit) Uttar Pradesh, Allahabad with the effect from 1 April 2012.

Table 1: Comparative position of expenditure for the year 2009-12

(₹ in crore)

Particular	2009-10			2010-11			2011-12		
	Plan	Non-plan	Total	Plan	Non-plan	Total	Plan	Non-plan	Total
General services	824.29	39,817.01	40,641.30	987.34	47,031.83	48,019.17	601.73	52,345.19	52,946.92
Social services	10,998.49	21,065.79	32,064.28	15,829.56	23,737.14	39,566.70	17,609.59	29,781.35	47,390.94
Economic services	3,878.40	9,429.60	13,308.00	4,222.63	11,502.40	15,725.03	4,404.60	13,887.61	18,292.21
Grants-in-aid	---	3,360.03	3,360.03		4,364.71	4,364.71	---	5,255.10	5,255.10
Total (1)	**15,701.18**	**73,672.43**	**89,373.61**	**21,039.53**	**86,636.08**	**1,07,675.61**	**22,615.92**	**1,01,269.25**	**1,23,885.17**
Capital Outlay (2)	**19,224.48**	**5,866.75**	**25,091.23**	**19,581.08**	**691.72**	**20,272.80**	**20,735.10**	**838.86**	**21,573.96**
Loans and Advances disbursed (3)	**209.23**	**732.62**	**941.85**	**617.28**	**350.94**	**968.22**	**414.48**	**561.09**	**975.57**
Payment of Public Debt (4)	**---**	**7,668.59**	**7,668.59**	**---**	**7383.08**	**7,383.08**	**---**	**8,287.61**	**8,287.61**
Total disbursement out of Consolidated Fund (1+2+3+4)	**35,134.89**	**87,940.39**	**1,23,075.28**	**41,237.89**	**95,061.82**	**1,36,299.71**	**43,765.50**	**1,10,956.81**	**1,54,722.31**
Contingency Fund	**---**	**---**	**---**	**---**	**39.90**	**39.90**	**---**	**309.64**	**309.64**
Public Account disbursements	**---**	**1,01,780.30**	**1,01,780.30**	**---**	**1,17,472.99**	**1,17,472.99**	**---**	**1,30,970.76**	**1,30,970.76**
Total	**35,134.89**	**1,89,720.69**	**2,24,855.58**	**41237.89**	**2,12,574.71**	**2,53,812.60**	**43,765.50**	**2,42,237.21**	**2,86,002.71**

1.3 Authority for audit

Authority for audit by Comptroller & Auditor General of India is derived from the Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Power and Conditions of Service) Act, 1971. Principal Accountant General (General and Social Sector Audit), Uttar Pradesh, Allahabad conducted audit of expenditure of the Government Departments under the General and Social Services, 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 of India.

1.4 Organisational structure of the office of the Principal Accountant General (General and Social Sector Audit), Uttar Pradesh

Under the directions of the Comptroller & Auditor General of India, the Principal Accountant General (General and Social Sector Audit), Uttar Pradesh, Allahabad conducts audit of Government Departments/ Offices/ Autonomous Bodies and institutions under the General and Social Sector which are spread all over the State. The Principal Accountant General (General and Social Sector Audit) is assisted by five Group Officers.

During 2011-12, 130 audit parties conducted transaction audit of the selected units under various 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 /organizations /autonomous bodies and schemes /projects etc. based on expenditure, criticality /complexity of activities, level of delegated financial powers, assessment of internal control and the concerns of stakeholders. Previous audit findings are also considered in this exercise.

During 2011-12, 10,774 party-days were used to carry out audit of 1,354 units out of 6510 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.

This report contains results of Performance Audits on Working of Rural Engineering Department, Chief Controlling Officer based audit of Consumer Protection and Weights & Measures Department and a long paragraph on High Density Polyethylene pipes. The salient features of the Performance Audits are discussed below.

1.6.1 Working of Rural Engineering Department

Although Rural Engineering Department (RED) was mandated to undertake "all rural works entrusted by the Government", "all" the rural works were not entrusted to it. Also, Government did not entrust work to RED as decision to assign the construction work of two departments to RED was yet to be taken. No efforts were made by the department to prepare perspective plan, annual plans and to fix the targets. There was lack of planning for plan budget, computerisation and lack of co-ordination in execution of work. Management of deposits was not in accordance with the provisions of financial rules as there were number of cases relating to excess expenditure, excess deposits, un-authorised retention of unspent balances and non-accountal of profit/loss on stock in the sampled divisions which was indicative of weak and deficient financial management. The system of the award of work was deficient as the cases of issue of Technical Sanctions (TS) before according the administrative approval, commencement of work without issue of the TS, award of work on short term basis, single tender basis and selection basis, short realisation of security deposits and fake security deposits were observed. Cases of execution of work in violation of approved specification, irregular payment on extra items and irregularities in construction of Cement Concrete (CC) roads and Kerb Channel (KC) drains works coupled with inadequate quality control were also noticed. Further, human resource management was deficient and ineffective as most of the executive and supervisory posts of the Department were being managed by nominating the *Prabharis* from the lower cadres.

Compliance to inspection reports of CEs and SEs was inadequate due to which inspections proved ineffective.

(***Paragraph 2.1***)

1.6.2 Procurement and distribution of High Density Polyethylene pipes to the farmers

Given the multiplicity of schemes (six) and also the fact that these schemes were being implemented by two departments, a mechanism for coordinated planning was imperative. However, the planning mechanism was inadequate with regard to all the aspects of implementation of the schemes *viz.* financial management, selection of beneficiaries, procurement, distribution and quality control of High Density Polyethylene (HDPE) pipes. Instances of savings, surrenders and diversions indicated lax budgetary control. Cases of excess distribution, and double distributions of HDPE pipes to the farmers were also noticed. Quality control in AD was absent. In MID, the stated robust regimen of quality control was not being adhered to.

(***Paragraph 2.2***)

1.6.3 Chief Controlling Officer based audit of Consumer Protection and Weights & Measures Department

The mandated enforcement activities of the Department were conducted on an *ad hoc* basis as the perspective and annual action plans defining the activities of the Department and inspections of the premises of the users etc., was not prepared at all. The Department did not maintain data base of the users of weights and measures. There was shortage of the staff under key functionaries which is primarily responsible for the enforcement activities. The centres/laboratories were not strengthened despite providing central assistance by the GoI and there was no action plan for the same, thereby the assistance remained largely unutilised. The internal control system was inadequate as neither the internal audit wing was formed nor the monitoring mechanism was effective. The mandatory verification of the weights and measures coupled with inspections of the premises of the users were declining over the last five years and large numbers of cases of malpractices were pending in the court for decision.

(***Paragraph 4***)

1.7 Significant observation of Compliance Audit

Audit observed significant deficiencies in critical areas, which impact the effectiveness of the State Government. Some important findings of the compliance audit (27 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; and
- 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. Some of these are as under:

Uttar Pradesh Rajarshi Tandon Open University, Allahabad incurred an avoidable expenditure of ₹ 95.80 lakh during 1999-2008 and created undischarged liability of ₹ 2.31 crore (November 2012) due to its failure to prepare educational material as the Board of Studies was not constituted.

(*Paragraph 3.1.1*)

The Government suffered a loss of ₹ 6.91 crore towards payment of interest on loan from HUDCO, which was refunded because of flawed acquisition of 110.496 hectare land by Mathura-Vrindavan Development Authority.

(*Paragraph 3.1.2*)

Non-approval of the revised project for construction of Chaudhary Charan Singh Research and Training Institute at changed location at Meerut by EFC, rendered the expenditure of ₹ 11.10 crore, incurred on its constructions etc., unfruitful.

(*Paragraph 3.1.3*)

Payment of ₹ 3.61 lakh to a contractor on the bills of another contractor and again payment of ₹ 3.61 lakh to the original contractor without any voucher led to fraudulent payment.

(*Paragraph 3.1.4*)

Non- realisation of royalty from the bills of contractors led to loss of ₹ 1.04 crore to the Government.

(*Paragraph 3.1.5*)

Undue benefit extended to Reliance Energy Generation Limited, led to loss of ₹ 103.94 crore to the Government. Besides, yet to be discharged liability of ₹ 8.15 crore has also been created on lining works of Upper Ganga Canal.

(*Paragraph 3.1.7*)

The Cash Credit Limit, authorised for making remittances of the amount deducted on account of income tax, trade tax, Value Added Tax, royalty and stamp duty from the bills of contractors into treasury, was misutilised for making payments for the works for which there was no budgetary provision. This had led to creation of additional liability of ₹ 1.22 crore.

(*Paragraph 3.1.8*)

Injudicious contracts by inviting tenders before the sanction of works for two continuous segments of Sandila-Rasoolabad-Chakalvanshi road in District Unnao led to loss of ₹0.95 crore.

(*Paragraph 3.1.10*)

Irregular provision of higher rate of tipper 5 cum in the estimate led to excess expenditure of ₹ 1.13 crore in widening and strengthening of Varanasi-Shaktinagar Road, Sonebhadra.

(*Paragraph 3.1.12*)

Utilisation of costlier specification, in violation of IRC guidelines and against the recommendations of the consulting firm, resulted in avoidable expenditure of ₹7.63 crore.

(*Paragraph 3.1.13*)

Acceptance of a fake bank guarantee of ₹ 38 lakh led to non-recovery of penalty of ₹ 1.75 crore imposed on a contractor awarded the work of the construction of road under Pradhan Mantri Gram Sadak Yojana, Raebareli.

(*Paragraph 3.1.15*)

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. Some of the important audit findings are as under.

Expenditure of ₹ 10.90 crore, by way of disbursement of honorarium to irregularly deployed 7,448 Kisan Mitra(s) under Kisan Mitra Yojna during 2010-11, was unfruitful.

(*Paragraph 3.2.1*)

Due to Government's failure and inconsistent decision, an avoidable expenditure of ₹ 107.46 crore was incurred on purchase of land for construction of a jail building in Gautam Buddha Nagar.

(*Paragraph 3.2.3*)

Due to failure of the Government to prepare 'scope of work', database on the finances of Panchayati Raj Institutions was not developed even after lapse of seven years of the recommendation of the Twelfth Finance Commission. Besides, ₹62.37 crore, out of ₹62.49 crore, was diverted to other schemes.

(*Paragraph 3.2.4*)

1.7.3 Failure of oversight/governance

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. Some important findings are as under.

Expenditure of ₹ 9.56 crore, incurred on purchase of disputed land for a veterinary polyclinic in Gautam Buddha Nagar District, proved unproductive. Besides, the objective of establishing a veterinary polyclinic remained unachieved even after lapse of more than four years.

(*Paragraph 3.3.1*)

An expenditure of ₹ 1.41 crore, incurred on construction of a 20 bed maternity centre at Jalalpur in Ambedkarnagar district to provide better medical facilities to the local people, was rendered unfruitful due to non-sanction of posts and non-release of recurring and non-recurring grants.

(*Paragraph 3.3.3*)

An expenditure of ₹ 5.79 crore, on construction of a hospital building and residential accommodation for medical and para-medical staff in Community Health Centre at Attarauli in Aligarh during 2006-13 (January 2013), was rendered unfruitful.

(*Paragraph 3.3.4*)

Unfruitful expenditure of ₹ 3.36 crore on the construction of a bridge and approach roads.

(*Paragraph 3.3.5*)

Expenditure of ₹ 1.59 crore on construction of two hostels for girl students belonging to Scheduled Castes/ Scheduled Tribe category in Asit Inter College, Etawah and Institute of Engineering and Rural Technology, Allahabad was rendered unfruitful due to inaction/ delayed action of the Government. Besides, the objective of providing hostel facilities, free of cost, to the targeted beneficiaries (girl students) was not achieved.

(*Paragraph 3.3.6*)

Expenditure of ₹ 22.68 crore, incurred on construction of 1,092 dwelling units (complete: 576; incomplete: 516) in Auraiya district was rendered unfruitful mainly due to non-collection of prescribed contributions from the beneficiaries.

(*Paragraph 3.3.7*)

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 instance of persistent and pervasive irregularity is as under.

Improper selection of site led to unfruitful expenditure of ₹ 5.95 crore on the construction of a bridge, approach roads and guide bunds. The bridge was hanging without approach roads for more than twelve years as of December 2012.

(*Paragraph 3.4.1*)

1.8 Responsiveness of Government to Audit

1.8.1 Lack of response to Audit

After completion of audit of each unit, Inspection Reports containing audit findings in the form of paragraphs are issued to the head of the unit/department. The units are requested to furnish replies to the audit findings within one month of receipt of the Inspection Reports. 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 report.

Further, as on March 2012, out of 5,389 Inspections Reports containing 18,836 paragraphs, even the first replies in case of 2,684 Inspections Reports containing 10,285 paragraphs were not received. The status of pendency of Inspection Reports containing Paragraphs at the end of March 2010, March 2011 and March 2012 is given in **Table 1.1** below.

Table 1.1: Position of Outstanding Inspections Reports and Paragraphs

Particulars	Pending at the end of		
	March 2010	March 2011	March 2012
Number of Inspections Reports	4,410	5,712	5,389
Number of Paragraphs	13,592	18,073	18,836

The Table revealed that there was increasing trend in the number of outstanding paragraphs. The year-wise break up of these Inspections Reports/ Paragraphs is indicated in ***Appendix*** 1.1.

Lack of action on Inspections Reports/ Paragraphs had resulted in continuance of financial irregularities.

1.8.2 Lack of responses to the draft performance reviews and audit paragraphs.

The draft performance reviews and audit paragraphs are forwarded to the Principal Secretaries/ Secretaries of the concerned departments 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 in 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.

During May to December 2012, two draft performance reviews, 27 draft paragraphs and one long draft paragraph were forwarded to the concerned Principal Secretaries/ Secretaries of the Departments demi-officially. The meetings for discussions were also arranged during November 2012 to February 2013. The responses in respect of all the draft performance reviews and long paragraph were received and have been incorporated suitably. However, the replies in respect of 09 paragraphs only were received. These replies have also been suitably incorporated in the paragraphs.

1.8.3 Follow-up on Audit Reports

At the end of March 2012, 1002 paragraphs/reviews were pending for discussion in the Public Accounts Committee. These paragraphs/reviews pertained to the periods 1983-84 to 2009-10 except for the years 1997-98, 2002-03, 2004-05 and 2005-06. The discussion by the Public Accounts Committee on the paragraphs/ reviews of the Audit Reports for the years 2008-09 was in progress and those of 2009-10 was yet to be taken up.

Chapter 2

PERFORMANCE AUDIT

This chapter contains results of performance audit on Working of Rural Engineering Department and Procurement and distribution of HDPE pipes to the farmers.

RURAL ENGINEERING DEPARTMENT

2.1 Working of Rural Engineering Department

Executive Summary

Rural Engineering Department (RED) was created under Rural Development Department in 1972 with the objective to carry out all rural works of various departments of the Government as deposit work. Performance audit of RED for the period 2007-12 revealed deficiencies in planning, management of deposits, award and execution of works, human resource management and internal control. Significant audit findings are discussed below:

Planning

- Although, RED was mandated to undertake "all rural works entrusted by the Government", "all" the rural works were not entrusted to it. No efforts were made by the department to prepare perspective plan, annual plans and to fix the targets. *The Government should take appropriate action to entrust all rural works to Rural Engineering Department for rural development.*

(Paragraph 2.1.7)

Financial Management

- Unexpended balance of ₹ 292.86 crore of deposit works were not surrendered to the client departments. *The Government should clearly define the period of retention of money in the form of Deposit Credit Limit and make arrangement at apex level to monitor allotment and expenditure of the funds*.

(Paragraph 2.1.8.6)

Award of work

- Irregular award of work on selection basis for ₹ 49.52 crore was given to contractors although, there was ample opportunity with competent authorities to invite tenders. *The Government should ensure a transparent procurement system.*

(Paragraph 2.1.9.6)

Internal controls

- Department did not have its own manual, though it was created 40 years ago. Despite, the Government order (1995) for making its own Schedule of Rates (SoRs), RED was still adopting the SoRs of Public Works Department. *The Government should ensure that RED develop its own manual and SoRs at the earliest.*

(Paragraph 2.1.12.1)

Computerisation

- Although, Price waterhouse Coopers (PwCs) made recommendation for implementation of e-Governance in 2007, RED did not take any action for its implementation till March 2012. The *Government should take initiative for early computerisation under e-Governance scheme.*

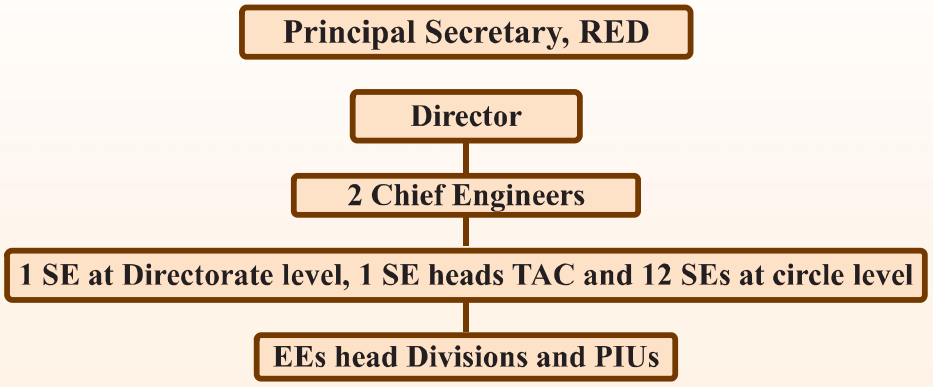
(Paragraph 2.1.14)

2.1.1 Introduction

Rural Engineering Service Department, "reorganised" as Rural Engineering Department (RED) on 14 June 2011, was set up in 1972 to undertake "all rural development works entrusted by the Government" from time to time. RED undertakes works *viz.* construction of buildings, link roads, culverts, small bridges etc. under various Government schemes[1] as deposit works[2] since the Department has no plan budget/schemes of its own. The records relating to execution of the works are maintained by the divisions in accordance with the provisions of Financial Handbooks (FHB) Volume (Vol.) V and VI respectively and PWD norms. Additionally, it implements *Pradhan Mantri Gram Sadak Yojana* (PMGSY)[3], a centrally sponsored scheme, since 2002 in 31 Districts of the State. The works of PMGSY are governed by various manuals/guidelines/orders issued by the Government of India (GoI) from time to time.

2.1.2 Organisational Structure

The Principal Secretary, RED; Director, assisted by two Grade-1 Chief Engineers (CE) and one Superintending Engineer; 12 Superintending Engineers (SE) and 81 Executive Engineers (EE) are responsible for the working of RED at the Government, Department, Circle and Division levels respectively. One SE of RED, who heads the Technical Audit Cell (TAC), works under the Government. Organisational structure of the department is depicted below:



[1] Border Area Development Scheme; *Bundelkhand Vikash Nidhi*; Dr. *Ambedkar Gram Sabha Vikash Yojna*; *Poorvanchal Vikash Nidhi*; *Sam Vikash Yojana*; *Sanshad Nidhi* & *Vidhayak Nidhi* etc.

[2] As per definition of paragraph 15 of FHB Vol. VI This term is applied to works of construction or repair the cost of which is met not out of government funds but out of funds from non-government, sources, which may either be deposited in cash or otherwise placed at the disposal of the divisional officer.

[3] *Pradhan Mantri Gram Sadak Yojna* (PMGSY) provides all weather roads in unconnected habitation.

The field formation of RED comprises 127 units {71 divisions and 56 Programme Implementation Units (PIUs) to be headed by EE or SE} although only 81 and 14 posts of EEs and SEs respectively are sanctioned to head the divisions/PIUs and man the Directorate, TAC, Circles etc.

Uttar Pradesh Rural Road Development Agency (UPRRDA) is the Programme Implementing Agency (PIA) which implements PMGSY in Uttar Pradesh in 31 districts[4] through PIUs of RED.

2.1.3 Audit objectives

To appraise the functioning of the Department following objectives were examined to assess whether:

- an adequate and proper planning mechanism was in place;
- the financial management system was functioning efficiently and effectively with due regard to economy;
- the award and execution of works were in consonance with the applicable laws and rules and also desired outputs/outcomes achieved;
- management of human and material resources was commensurate with the given volume of works, and rational;
- the Internal Controls were adequate and robust; and
- monitoring and evaluation mechanisms were efficient and effective.

2.1.4 Audit criteria

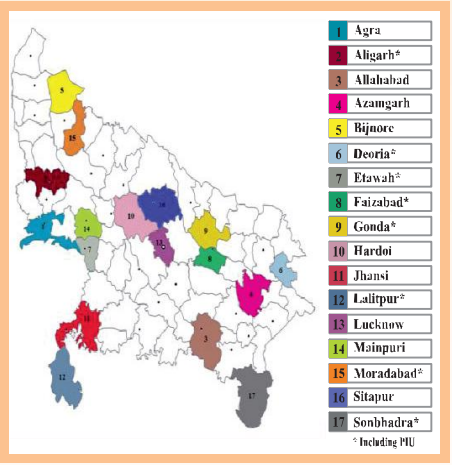
The following were the sources of audit criteria adopted for the review of "Working of Rural Engineering Department":

- Mandate for creation of Rural Engineering Services Department (Government of UP order dated July 1972);
- Financial Hand Books, Budget Manual, Treasury Rules and other extant/applicable rules and laws;
- PWD's orders for award and execution of works;
- Guidelines of PMGSY; and
- Guidelines of various schemes being implemented by RED.

[4] Rest of districts by PWD.

2.1.5 Scope and Methodology of Audit

The records for the period, 2007-12, of the office of the Principal Secretary, Directorate, both the Zonal CEs, three out of 12 Circles, 17 out of 59 Divisions[5], UPRRDA and eight out of 56 PIUs, located in the districts of selected divisions, were examined during March to August 2012. Physical evidences were also collected through joint physical verification by making minutes of meeting and taking photographs.



Selection of 17 divisions was made by grouping them in four geographical regions – Awadh, Bundelkhand, Poorvanchal and Western Uttar Pradesh.

An entry conference was held with the Principal Secretary, RED on 23 April 2012, wherein the audit objectives, criteria and methodology etc. were discussed. The Exit Conference was also held with the Principal Secretary, RED on 21 December 2012 during which the audit findings and recommendations made were discussed. The reply received from the Government has been suitably incorporated in the report.

2.1.6 Acknowledgements

The co-operation extended by the Government, the Directorate and subordinate offices, UPRRDA and PIUs is acknowledged.

Audit findings

2.1.7 Planning

Although RED was mandated to undertake "all rural works entrusted by the Government", "all" the rural works were not entrusted to it. Also, the Government did not entrust work to RED, during the period under review. It was left to the ability of the divisions to get works from the district authorities as RED has no plan budget of its own.

The Government accepted the facts and stated (November 2012) that though RED was created as a technical wing of Rural Development and *Panchayati Raj* departments, its efficiency could not be exploited by these departments fully. It also stated that decision to assign the construction work of Rural Development department and *Panchayati Raj* department to RED was yet to be taken.

At the Directorate level, there is a planning wing instead it dealt with the disciplinary cases only, though it was mandated to prepare drawings, designs and model estimates etc. During 2007-12, no efforts were made by the

[5] 12 divisions were created in September 2010.

department to prepare perspective plan, annual plans and to fix the targets. Few instances of inadequate planning are brought out below:

2.1.7.1 Lack of co-ordination

As per the Government orders (January 2006), PMGSY roads were not to be constructed by an agency other than designated PIUs to provide Villages with roads of richer specifications and to "prevent denial of GoI funds". This was to be ensured by coordination among the agencies implementing PMGSY works.

Roads assigned to PIUs were constructed by other agencies.

Test check of the records of Directorate and UPRRDA for 2007-12 revealed that 47 roads (248.909 Kms) for ₹ 134.91 crore were assigned to PIUs of RED, which incurred ₹ 24.85 lakh[6] on preparation of DPRs for these roads. However, these roads were deleted from the works assigned to PIUs of RED.

The Government accepted the fact (December 2012) and the department issued order (January 2013) reiterating the orders (January 2006) of getting no objection certificate from the designated PIUs before taking up the project sanctioned under PMGSY.

Thus, lack of coordination between RED and other construction agency/department resulted in denials of the benefits of roads of richer specifications at Village level and GoI funds. Besides, expenditure of ₹ 24.85 lakh incurred on preparation of DPRs has also rendered infructuous.

2.1.7.2 Proposals submitted against the GoI's guidelines

The Government of India (GoI), Ministry of Rural Development, framed (June 2009) following categories to be considered under PMGSY for approval:

- Residual new connectivity coverage envisaged under Phase-I of Bharat Nirman;
- Projects to be taken up with the assistance of World Bank and Asian Development Bank;
- New habitation connectivity in the 33 identified Left Wing Extremists (LWE) affected districts; and
- Special road connectivity packages announced for the border area.

Failure to submit proposal in accordance with GoI's instruction resulted in denial of GoI fund.

We observed that UPRRDA sent (September 2009) proposals for construction of 6,366 Kms roads for ₹ 2,672.16 crore under Phase VIII to GoI, who turned down (April 2010) the proposals as it did not fall under the categories mentioned above. The RED again proposed (June 2012) DPRs of 4,415 Kms roads for ₹ 2,087.28 crore under Phase X in 2011-12 for approval, which was yet to be approved by the UPRRDA as of November 2012.

The Government stated (November 2012) that proposals for 852.73 Kms of roads have been approved and approval of 3000.76 km are awaited. No reply

[6] at the rate of ₹ 10,000 per Km.

was furnished for remaining 561.51 Kms. The fact remains that GoI's directives were not followed in preparation of DPRs.

Further, RED's failure to prepare and submit the proposals in accordance with GoI's instructions (June 2009) led to the PIUs of RED remaining largely idle and Villages being denied the facilities of roads of richer specifications. Besides, ₹ 5.37 crore, spent on preparation of DPRs of Phase VIII, booked (March 2011) under Miscellaneous Public Work Advances (MPWA), remained unadjusted as of November 2012 ***(Appendix-2.1.1)***.

It is thus, evident from the above that there was absence of planning at the Government, the Department, the Circle and the Division levels.

2.1.8 Financial management

2.1.8.1 Funding arrangement

The Government amended (March 1997) the Deposit Credit Limit (DCL) system through which funds received in divisions from the client departments were to be remitted into the treasury under Major Head (MH) 8782. Requisition along with the challan was to be sent to SE for release of DCL. The SE releases the DCL, which is credited into treasury under MH 8443-Civil Deposits. The order provides, *inter alia,* for SE to ascertain utilisation certificates (UCs), funds available with the division and expected period of utilisation of DCL by the division.

Uttar Pradesh Rural Roads development Agency (UPRRDA) receives funds from National Rural Road Development Agency (NRRDA) at Lucknow in a bank for operating PMGSY's Online Monitoring and Management System (OMMS). The Bank facilitates PIUs to draw self cheque, accept deposit of moneys received by the PIU, clear the cheques, the same day in the designated accounts and furnish bank statement at the close of each month.

2.1.8.2 Financial position

The year wise status of opening balance, funds received, expenditure incurred and closing balance during 2007-12 was as below:

Table 1: Financial Position of RED during 2007-12

(₹ in crore)

Year	Opening balance	Funds received	Total fund available	Expenditure	Closing Balance
2007-08	124.28	934.00	1,058.28	885.04	173.24
2008-09	173.24	2,954.26	3,127.50	2,882.62	244.88
2009-10	244.88	2,279.16	2,524.04	2,310.06	213.98
2010-11	213.98	1,721.68	1,935.66	1,688.37	247.29
2011-12	247.29	1,853.69	2,100.98	1,705.03	395.95[7]
Total		**9,742.79**	**10,746.46**	**9,471.12**	

(Source: Directorate, RED)

[7] CC roads : ₹ 273.70 crore and others : ₹ 122.25 crore

The table shows that RED could not utilise even the funds received (2007-12) except 2009-10 where the expenditure incurred was more than the funds allocated but was less than the total funds available as on that date.

The Government stated (November 2012) that funds were received at the fag end of financial years. The reply was not acceptable as non surrender of unexpended balances of CC roads during 2008-12 by divisions inflated the accumulation of funds.

2.1.8.3 Excess expenditure on establishment

The status of expenditure on establishment and works during 2007-12 was as given under:

Table 2: Expenditure on Establishment *vis-à-vis* total expenditure during 2007-12

(₹ in crore)

	Establishment expenses	Divisions (71) expenses on works			PIUs (56) expenses on works	Total expenditure	*Per cent of* col. 2 to col. 7
		CC Roads	Others	Total			
1	2	3	4	5	6	7	8
2007-08	97.70	NIL	373.52	373.52	511.52	885.04	11.03
2008-09	110.39	1,544.61	451.29	1,995.90	886.72	2,882.62	3.82
2009-10	140.26	705.40	311.26	1,016.66	1,293.40	2,310.06	6.07
2010-11	156.50	872.90	384.24	1,257.14	431.23	1,688.37	9.26
2011-12	187.28	1,154.00	471.16	1,625.16	79.87	1,705.03	10.98
Total	**692.13**	**4,276.91**	**1,991.47**	**6,268.38**	**3,202.74**	**9,471.12**	

(Source: Records of the Directorate, RED)

The establishment cost of the RED was as high as 11.03 and 10.98 *per cent* in 2007-08 and 2011-12 respectively against the ceiling of 6.875 *per cent* of the total cost of the project fixed by the Government.

Further, to regulate apportionment of cost of the project to be executed, the Finance Department issued an order in March 2010 according to which 93.125 *per cent* of the sanctioned cost of the project was to be released for execution of works and remaining 6.875 *per cent* (on account of establishment charges) was to be accounted for as Non-tax Revenue, through book adjustments under the concerned departmental receipt heads. In April 2010, the above instruction was revised and the said 6.875 *per cent* was to be added to the cost of the project and the sanction was to be issued inclusive of it. Thus, if the cost of the project was ₹ 100, the Financial Sanction was to be accorded for ₹ 106.875."

We observed that ₹ 53 crore[8] was charged as establishment charges against *Dr. Ambedkar Gram Sabha Vikas Yojana* and deposited by RED under revenue [9] heads during 2010-12 in 17 test checked districts.

[8] In Year 2010-11: available fund ₹ 405.43 crore, establishment charges ₹ 25.52 crore and in 2011-12: available fund ₹ 467.20 crore, establishment charges ₹ 27.48 crore.

[9] 1054-Roads and Bridges- 800-Other receipts-01-Receipts 0515-Other Rural Development Programmes-800-Other receipts-02 Recovery of Percentage Charges

During discussion, the Principal Secretary, RED intimated (December 2012) that in compliance with the orders of the Finance Department, 6.875 *per cent* of the project cost was credited to the revenue head.

Fact remained that the capital and revenue receipt of the year was overstated to that extent.

2.1.8.4 Non-submission of Utilisation Certificates (UCs)

Sanction orders issued by the Government envisaged the submission of UCs at the end of financial year by the Divisions to the District *Panchayat Raj Adhikaris* (DPROs).

The RED spent ₹ 4276.91 crore against allotment of ₹ 4,550.61 crore during 2008-12 for construction of CC roads and Kerb Channel (KC) drains works by the *Panchayati Raj* department but no UCs were submitted by RED.

The Principal Secretary accepted the facts and stated (December 2012) during discussion that appropriate action would be taken for submission of UCs as per rule.

2.1.8.5 Construction without availability of funds

Paragraph 375 of the FHB (Vol. VI) provides that no work should be commenced without (availability) receipt of the funds for the purpose.

We observed that EE, Moradabad commenced (May, 2009) the residual works (2008-09) with the same contractors against CBs executed during October to November 2008 without receipt of the funds. This had resulted in creation of liability of ₹ 3.06 crore[10], which was outstanding as of November 2012.

The Government stated (November 2012) that work was commenced in anticipation of the receipt of the funds, and to discharge the outstanding liability, demand of funds from *Panchayati Raj* department has been raised for sanction of the Government continuously[11]. The reply was not acceptable as work should not be commenced unless and until the funds are made available.

2.1.8.6 Non-surrender of unexpended balances

Paragraph 519 (b) of FHB (Vol. VI) provides that in case of a deposit work, steps should be taken to surrender the unexpended balances promptly, if any,

Unexpended balance of ₹ 273.70 crore irregularly retained by the divisions of RED.

We observed that the Department of *Panchayati Raj* allocated ₹ 4,550.61 crore to RED during 2008-12 for construction of CC roads and KC drains under *Dr. Ambedkar Gram Sabha Vikas Yojana.* RED spent ₹ 4,276.91 crore up to March, 2012. It was also observed that unexpended balance of ₹ 273.70 crore was irregularly retained by the divisions of RED.

[10] ₹ 1.66 crore against 15 CBs of Jai Prakash Nagar and ₹ 1.40 crore against 41 CBs of Moradabad.
[11] February 2010, March 2010, September 2011 and November 2011.

Out of ₹ 273.70 crore, ₹ 81.26 crore was retained for more than three years (August 2012).

In reply, the Principal Secretary, RED accepted the fact and intimated (January 2013) that ₹ 144.91 crore pertaining to *Dr. Ambedkar Gram Sabha Vikas Yojana* have been surrendered between June 2012 to January 2013.

- At the end of 2011-12, in 12[12] out of 17 test checked divisions unexpended balances (other than *Dr. Ambedkar Gram Sabha Vikas Yojana*) of ₹ 19.16 crore were not surrendered to the client departments for more than one to 37 years.

- Breakups of DCL balances of ₹ 68.36 crore[13] in seven divisions as per treasury pass books as of March 2012 were not maintained.

In Mainpuri and Deoria, against the unexpended balances of ₹ 5.40 crore and ₹ 5.58 crore reported as on 31 March 2012, balances of only ₹ 2.51 crore and ₹ 4.60 crore respectively were available as per treasury pass book.

The instances of the non-surrender of unexpended balances from one to 37 years and non reconciliation of the outstanding balances were indicative of the fact that the financial rules have been grossly violated which is also fraught with high risk of camouflaging frauds and misappropriations.

The Government accepted the fact (November 2012) and stated that efforts are being made to surrender the unexpended balances.

2.1.8.7 Non-regularisation of excess expenditure vis-a-vis deposits

Paragraphs 519 (B) & 578 of FHB Vol. VI provides that excess expenditure on deposit works, than deposits received, should be charged to MPWA which should be promptly recovered by EE from the client Department.

The records of test checked divisions revealed that as on 31 March 2012, excess expenditure of ₹ 11.31 crore,[14] incurred against the deposits in 11 divisions, were neither charged to MPWA nor recovered from the client Department(s). The delays in recovery ranged between four and 37 years.

The Government accepted the fact and stated (November 2012) that efforts are being made for adjustment of excess expenditure.

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[12] Agra (₹ 0.56 crore), Allahabad (3.14 crore), Deoria (₹ 0.70 crore), Etawah (₹ 1.37 crore), Gonda (₹ 8.12 crore), Hardoi (₹ 1.26 crore), Jhansi (₹ 2.75 crore), Lalitpur (₹ 0.22 crore), Lucknow (₹ 0.38 crore), Mainpuri (₹ 0.07 crore), Moradabad (₹ 0.09 crore) and Sitapur (₹ 0.50 crore).

[13] Agra (₹ 5.58 crore), Aligarh (₹ 10.49 crore), Azamgarh (₹ 34.79 crore), Deoria (₹ 4.60 crore), Jhansi (₹ 7.22 crore), Lalitpur (₹ 3.17 crore) and Mainpuri (₹ 2.51 crore)

[14] Aligarh (₹ 0.17 crore), Allahabad (0.23 crore), Bijnore (₹ 0.06 crore), Etawah (₹ 1.09 crore), Faizabad (₹ 0.57 crore), Gonda (₹ 6.92 crore), Hardoi (₹ 1.23 crore), Jhansi (₹ 0.32 crore), Lalitpur (₹ 0.02 crore), Sitapur (₹ 0.27 crore) and Sonebhadra (₹ 0.43 crore)

2.1.8.8 Unadjusted Miscellaneous Public Work Advances (MPWA)

Paragraph 578 of the FHB (Vol.-VI) stipulates, *inter alia*, losses, retrenchments and advances against employees etc., recorded under "MPWA", should be promptly recovered by EE. However, effective efforts for clearance of ₹ 14.12 crore under MPWAs as of March, 2012 were not made. Position of outstanding MPWAs as on 31 March 2012 in RED and in test checked divisions are given in ***Appendix-2.1.2 (A) & Appendix-2.1.2 (B)*** respectively.

Out of the total MPWAs of ₹ 14.12 crore, ₹ 5.36 crore pertains to pre-1997 and ₹ 8.76 crore pertains to post-1997 period. Continuance of balances under MPWA for long periods was fraught with the risk of such advances becoming irrecoverable causing loss to the Government.

The Government accepted the fact and stated (November 2012) that efforts are being made for adjustment of MPWA.

2.1.8.9 Profits/Loss on Stock not accounted for

Paragraph 217-A of the FHB (Vol.-VI) provides that at the end of each year, the amount of annual excess or short-fall, should be worked out on proforma basis and credited to Revenue (or as receipt on capital account) or charged off as "losses on stock" as the case may be. However, nine[15] test checked divisions had not credited profit on stock to revenue as on 31 March 2012 but had unaccounted profit on stock of ₹ 88.82 lakh as per closing stock of September 2010 to March 2012. In four[16] test checked divisions, loss on stock of ₹ 60.04 lakh as of 31 March 2012 was not charged off by EEs.

The Government accepted the fact and stated (November 2012) that Hardoi, Jhansi and Aligarh divisions have credited the profit of stock in revenue.

2.1.8.10 Unclaimed deposits not credited to revenue

Paragraph 622 and 623 of FHB (Vol. VI) provides that deposit balances unclaimed for more than three completed accounting years should be credited to the revenue as lapsed deposits which cannot be repaid without pre-audit by the Accountant General (AG). Scrutiny of records of 11 test checked divisions[17] revealed that ₹ 7.80 crore, lying unclaimed for more than 34 years, was not credited to revenue. Thus, to avoid the pre-audit by the AG for repayment, unclaimed deposits for long period were not credited to revenue.

The Government stated (November 2012) that it would be a complex process to refund the unclaimed balances to contractors by drawing from revenue. The reply was not acceptable as plea of the Government for non credit of the unclaimed balances to the revenue was against the set financial rules.

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[15] Agra (₹ 5.01 lakh), Allahabad (25 lakh), Deoria (₹ 4.27 lakh), Gonda (₹ 2.51 lakh) ,Etawah (₹ 37.57 lakh), Hardoi (₹ 6.37 lakh), Lalitpur (₹ 3.81 lakh), Lucknow (₹ 0.31 lakh) and Sitapur (₹ 3.97 lakh).

[16] Azamgarh (₹ 0.74 lakh), Faizabad (₹ 40.37 lakh),Mainpuri (₹ 3.02 lakh) and Moradabad (₹ 15.91 lakh).

[17] Allahabad : ₹ 14.86 lakh, Azamgarh : ₹ 6.18 lakh, , Etawah: ₹ 63.35 lakh, Faizabad: ₹ 139.34 lakh, Hardoi: ₹ 123.47 lakh, Jhansi: ₹ 1.30 lakh, Lalitpur: ₹ 308.70 lakh, Lucknow: ₹ 0.98 lakh, Moradabad: ₹ 84.10 lakh, Sitapur: ₹ 0.60 lakh and Sonebhadra: ₹ 37.04 lakh (Total: ₹ 779.92 lakh or say ₹ 7.80 crore)

2.1.8.11 Non -settlement of balances lying in form 51

Paragraph 743 of FHB (Vol. VI) provides that the Divisional Officer should ensure that figures given in line 2 of parts I and II of Form 51 tally with the figures shown in Form no. 77 (schedule of Remittances), and should record the certificate prescribed at the bottom of both the parts and if there be a difference in any case the reasons thereof should be recorded.

Test check of the records of 17 divisions revealed that differences in Form 51 with Form-77 were not reconciled by EEs. The discrepancies were ranging between one month and 38 years. The detail of differences of ₹ 1,46,40,531.05 in Part I and ₹ 6,40,46,827.60 in Part II of Form 51 are given in ***Appendix-2.1.3.***

Thus, non reconciliation of the difference of ₹ 1.46 crore since long, is fraught with the risk of camouflaging defalcations, misappropriation and frauds.

The Government accepted the fact and stated (November 2012) that reconciliation of difference would be taken as a drive after discussion with the Director of Treasury.

2.1.8.12 Violation of financial powers by Prabharis

The Government ordered (June 1995) delegation of financial powers to officers. Further, Finance Department clarified (December 2011) that no financial power was to be delegated to the *ad-hoc* officers (*Prabharis*).

***Prabharis* incurred expenditure of ₹ 411.87 crore in violation of the delegation of the financial powers.**

Scrutiny of the records of the Director (March and June 2012) revealed that as on 31 March 2012, nine (64 *per cent)* posts of SEs, 51 (63 *per cent)* posts of EEs and 170 (59 *per cent)* posts of AEs were held by subordinate officers under the Government orders on *ad-hoc* basis (*Prabhari)* for *'Nitant kaam chalau vyavastha'*. However, *Prabhari* EEs incurred expenditure of ₹ 411.87 crore in violation of the delegation of the financial powers during 2007-12 as given below:

Table 3: Expenditure incurred by *Prabharis*

(₹ in crore)

Sl. No.	Division	Period held by *Prabhari* EEs	Expenditure incurred
1.	Aligarh	1.4.2007 to 18.5.2011	89.77
2.	Azamgarh	4.7.2007 to 22.9.2007	14.14
3.	Bijnore	01.04.07 to 12-09.08 and 01.10.08 to 27.05.2011	108.35
4.	Deoria	05.07.2008 to 18.04.2009	5.88
5.	Jhansi	1.04.2007 to 27.06.2008	1.35
6.	Lucknow	13.05.2011 to 31.03.2012	6.15
7.	Mainpuri	1.04.2007 to 31.05.2010	19.19
8.	Moradabad	3.7.2007 to 31.3.2012	167.04
		Total	**411.87**

(**Source:** Divisions, RED)

The Government stated (November 2012) that some of the AEs were qualifying to be promoted as EEs had been given the charge of *Prabharis*. The reply was not acceptable as finance department clarification clearly stipulates that *Prabhari*s had not been authorised to exercise the financial powers of higher authorities. It was also noticed in audit that 65 AEs posted as *Prabhari* EEs were placed below their seniors in gradation list.

2.1.9 Award of work

To observe transparency and maintain economy in contract management and award of work, relevant extract from the Hon'ble Supreme Court's judgment[18] was circulated (July 2007) by CVC ***(Appendix-2.1.4)***. The Government also complied with the orders of Hon'ble High Court, Allahabad and issued orders (January 2007) regarding maintaining the transparency in procurements[19].

The orders of the Hon'ble Courts were self explanatory in regards to observing transparency in contract management and safeguarding the financial interest of the State. However, test check of records of divisions and PIUs revealed various lacunae in the contract management as discussed below:

2.1.9.1 Violation of rules by commencement of work without TS

Paragraph 318 of FHB (Vol.VI) provides that TS must be accorded before the work is commenced. Further, the Government conveyed (February 2000) Public Accounts Committee's (Uttar Pradesh) directions for taking punitive action against those responsible for commencing works without TS. Analysis of data provided by 14 test checked divisions[20] revealed that in contravention to financial rules and directions of PAC (February 2000), works under 295 CBs for ₹ 36.22 crore were started prior to accord of TS ranging between one days to 32 months in 11 divisions ***(Appendix-2.1.5)***.

The Government accepted the facts and stated (November 2012) that works commenced without TS to adhere to the time schedule of *Dr. Ambedkar Gram Sabha Vikas Yojana.* The reply was not acceptable as this led to delay in completion of 21 works in five Divisions[21] amounting to ₹ 3.14 crore by one month to one year from the stipulated date of completion.

2.1.9.2 Delays in issue of TS

E-in-C's (PWD) order (January 2002) stipulates that TS should be accorded within 15-45 days[22] of the submission of detailed estimates. Analysis of the data of the 14 test checked divisions[23] revealed that TS for ₹ 191.15 crore in 1601 cases were accorded with a delay ranging from one day to five years during 2007-12 (***Appendix-2.1.6)***. It was also observed that cost overrun of ₹ 18.43 crore in 471 CBs took place due to delay in issue of TS.

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[18] SLP NO 10174 of 2006: Meerut Nagar Nigam vs. A1 Faheem Meat Export Private Limited.
[19] Writ petition no 5153/MS/2005: Bhola Nath Nishad vs. Government of Uttar Pradesh.
[20] Etawah, Hardoi and Mainpuri did not furnish data.
[21] Agra: 1 work of ₹0.67 lakh (212 days), Aligarh: 2 work of ₹ 47.21 lakh (30 – 60 days), Azamgarh: 12 works of ₹ 210.41 lakh (30 – 365 days), Sitapur: 1 work of ₹2.00 lakh (37 days), Sonebhadra: 5 works of ₹ 53.50 lakh (37 - 276 days).
[22] Within 15, 30 & 45 days by EE, SE & CE respectively
[23] Etawah, Hardoi and Mainpuri did not furnish data.

During discussion (December 2012), Principal Secretary, RED stated that responsibility would be fixed for delay in issue of TS.

2.1.9.3 Irregular technical evaluation of bids

As per terms and conditions (4) of Model Bid Document (MBD) and Notice Inviting Tenders (NIT), technical ability of the contractors is to be ensured by the contract concluding authority before award of work. The records of EE, RED, Azamgarh revealed that bidding process for the works of CC roads was cancelled during 2009-11 as evaluation of technical bids was inadequate. We however noticed that various shortcomings[24] in preceding years were still persisting in 2011-12.

The Government stated (November 2012) that CBs were executed after due diligence. The reply, was not acceptable as EE Azamgarh accepted the facts (August 2012) for execution of bonds without observing procedure.

In Jhansi, a contractor[25] was disqualified (May 2010) on technical ground for execution of work under CB No.07/EE/10-11 as the works executed by contractor were not found satisfactory. However, two CBs[26] of ₹ 3.85 lakh were executed with the same contractor in September 2010 and January 2011.

The Government stated (January 2013) that the contractor has been served upon show cause notice. The reply was not correct as show cause notice served upon (December 2009) the contractor was prior to May 2010 and pertains to other work.

2.1.9.4 Irregular award of works on short term tender notices

As per the Government order (December 2000), tenders were to be invited on 30 days notice for works of more than ₹ two lakh. Work below ₹ two lakh only was to be awarded on short term tender notices by giving 15 days time. Data analysis of test checked divisions revealed that during 2007-12 value of 4,535 CBs for ₹ 1,013.12 crore were more than ₹ two lakh for which tenders were invited on short term basis as per details given in ***Appendix-2.1.7.***

Time for short term tender notices ranged from one day to 29 days. Further, it was also observed in data analysis that though the tenders were invited on short term basis, the execution of 2,701 CBs was delayed by one month to 19 months after receipt of bids as per details given in ***Appendix-2.1.8.***

The Government did not furnish specific reply (November 2012). Thus, the purpose of inviting short term tenders was defeated due to inordinate delay in execution of CBs.

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[24] Non sealing of CBs, page numbers not recorded and essential documents like character certificate (T4), solvency certificate (T5) and affidavit (T6) etc. were not enclosed with contract bond.
[25] Shri Ram Kumar Niranjan
[26] CB No. 51/EE/10-11 (September 2010) & CB No. 62/EE/10-11 (January 2011)

2.1.9.5 Irregular award of works

- In Aligarh, against 10 works of ₹ 3.03 crore, multiple bids at 11.27 to 15 *per cent* rates below the estimates were received against NIT dated 3 April 2010. However, EE rejected the offer of the lowest bidders. This had resulted in cancellation of bids and subsequent execution of CBs at 0.05 to two *per cent* rates below the estimates on single tender basis through re-tendering on 28 May 2010.

The Government stated (November 2012) that the tenders were rejected and single tenders accepted in the interest of work. The reply was not acceptable as ₹ 0.39 crore could have been saved by executing the bonds on the basis of multiple bids as per details given in ***Appendix-2.1.9 (A)***.

- In Sitapur, out of 35 works, single bids for 18 (approx departmental rates) and multiple bids for 17 (between 2.49 to 23 *per cent* below) were received in May 2011 which defeated the benefits of competitive rates through contracts executed on the single bid basis. This led to non-safeguarding of public money to the extent of ₹ 1.54 crore as detailed in ***Appendix-2.1.9 (B).***

The Government attributed (November 2012) the execution of CBs on single bids to urgency. The reply was not acceptable as time taken from receipt of bids to the execution of CBs were more than two months.

- In Etawah, rates of 08 CBs executed against NIT (August 2008) on multiple bids at an average 6.94 *per cent* below the departmental rates whereas average rate of 21 CBs executed on multiple bids was 0.54 *per cent* below.

The Government stated (November 2012) that single tenders were accepted to adhere to the time schedule. The reply was not acceptable as execution of CBs on multiple bids could have saved ₹ 0.96 crore as detailed in ***Appendix-2.1.9(C)***.

2.1.9.6 Irregular award of works on selection basis

E-in-C (PWD), vide circular (November 1965), directed that if, it is not possible to invite fresh tender for work, the officer concerned shall invariably records the reason there of. The authority competent to accept the tender may also obtain the approval of the next higher authority for such selection.

Analysis of the data of 14 out of 17 test checked divisions revealed that 327 number of selection bonds involving cost of ₹ 49.52 crore were executed on selection basis during 2007-12 as per details given in ***Appendix-2.1.10.***

The Government stated (November 2012) that selection bonds were executed due to non-receipt of tenders. Further, in order to adhere to the time schedule of *Dr. Ambedkar Gram Sabha Vikas Yojana* no other option was available.

The reply was not acceptable as test check revealed that in Gonda and Jhansi, during 2007-12, out of 13 selection bonds of ₹ 3.52 crore, nine selection bonds of ₹ 2.74 crore[27] were executed after more than a month from the date of recommendations to the next higher authority for approval.

In Mainpuri and Sonebhadra, two selection bonds of ₹ 79.05[28] lakh and ₹ 39.07 lakh[29] respectively in each divisions were executed on selection basis by EEs without obtaining the approval of SE, though required. Further, in Allahabad, two CBs[30] of ₹ 18.95 lakh and ₹ 10.98 lakh were executed (February 2008) with a contractor on selection basis without obtaining the approval of SE whereas AE had recommended the cases in December 2007.

The Government stated (November 2012) that under unavoidable reasons selection bonds were executed after getting the approval of competent authority. The reply was not acceptable as there was ample opportunity with the competent authorities to invite fresh tenders for execution of bonds. Further, in district Allahabad, Mainpuri and Sonebhadra selection bond were executed without obtaining the approval of higher authorities.

2.1.9.7 Delays in execution of contract bonds (CBs)

- As per E-in-C's directions (January 2002 and December 2005), the CBs should be executed within 60 days after accord of TS. Analysis of the data provided by test checked divisions revealed that execution of 6,986 CBs for ₹ 582.96 crore during 2007-12 were delayed by 1 to 2,701 days as per details given in ***Appendix-2.1.11.***

- Chapter-8 of PMGSY operation manual provides that tendering process should be completed within 86 days from the date of NIT (***Appendix-2.1.12)***. Analysis of the data of all the test checked PIUs revealed that during 2007-12, CBs of 139 packages (73 *per cent*) for ₹ 446.96 crore, out of 189 packages were delayed by 4 to 413 days beyond the prescribed norms of 86 days for award of work. Details are given in ***Appendix-2.1.13.***

Test check of records for the period 2007-12 revealed that in 4 PIUs[31], in 38 packages for ₹ 112.85 crore, execution of CBs and completion of works, both, delayed as per details given below:

[27] Jhansi: CB 95/SE/09-10: ₹`42.94 lakh, 93/SE/09-10: ₹ 53.95 lakh, 92/SE/09-10: ₹ 53.48 lakh; Gonda: 24/EE/10-11: ₹ 4.00 lakh, 106/EE/10-11: ₹ 25.51 lakh, 77/EE/10-11: `₹ 20.56 lakh, 66/EE/10-11: ₹12.24 lakh, 14/EE/10-11: ₹ 21.06 lakh, 24/EE/09-10: ₹ 39.96 lakh

[28] 34 and 35/EE/ 2008-09 (₹ 39.55 lakh and ₹ 39.50 lakh)

[29] CB 43 and 44/EE/ 2007-08 (₹19.52 and ₹19.55 lakh)

[30] CB No. 296/EE/2007-08 & 297/EE/2007-08

[31] PIU Deoria, PIU-2 Etawah, PIU-2 Gonda and PIU-1 Sonebhadra.

Table 4: Delay in completion of works

PIUs	No. of packages	Cost of packages (₹ in crore)	Packages with delay in tender process	Packages with delay in tender process (cost) (₹ in crore)	Delay in days beyond 86 days	No. of CBs completed delayed	Delayed completed CBs (Cost) (₹ in crore)	Delay in completion (in days)
PIU Deoria	24	82.03	18	57.34	23 – 167	11	33.74	30 – 341
PIU-2 Gonda	14	54.23	12	44.49	46 – 165	8	29.67	90 – 177
PIU-2 Etawah	21	52.83	19	43.48	31 – 88	11	26.39	40 – 680
PIU-1 Sonebhadra	24	77.99	18	59.80	26 – 126	8	23.05	90 – 272
Total	**83**	**267.08**	**67**	**205.11**		**38**	**112.85**	

(**Source:** PIUs)

The Government stated (November 2012) that execution of CBs in PIUs was delayed due to assembly election. The reply was not acceptable as the delay ranging up to 413 days may not be justified on the ground of assembly election.

2.1.9.8 Fake Security Deposits (SDs)

Chapter 13 of the Programme Fund Manual of PMGSY (2005) provides that officer accepting the Bank Guarantee shall confirm its genuineness directly from the Bank issuing the guarantee, without any third party intervention. CVC order (December 2007) also emphasised to confirm the genuineness of Bank guarantees. MBD (T2) also provides that for work costing more than ₹ 40 lakh, the performance security shall be either in the form of a Bank Guarantee or a Fixed Deposit Receipts, in favour of SE concerned.

During 2007-12, all the test checked divisions[32] failed to verify cent *per cent* SDs submitted by the contractors. Verification of SDs ranged between zero to 86 *per cent* which indicates the slackness of RED officers in compliance to the rules and orders (***Appendix-2.1.14***).

Contract bonds of ₹ 11.99 crore were executed against fake security deposits.

Scrutiny of the records of CE (East) and CE (West), Lucknow, Division Bijnore and PIU, Moradabad revealed that during 2007-12, without confirming the genuineness of SDs, SEs, Kanpur and Moradabad and EE Allahabad and Bijnore executed 11 CBs for ₹ 11.99 crore on fake security deposits as per details given below:

[32] Allahabad did not furnish information

Table 5: Fake security deposited against contracts

Sl. No.	Division/PIU	CB NO/ Date	Contractor's name	Bonded cost (₹ in crore)	Types of fake documents
1	Division, Allahabad	59/SE, 20-10-08	M/s Virat Enterprises	1.21	FDR
2	PIU, Barabanki	4/SE, 28-04-08	M/s Adishakti Enterprises	2.07	FDR
3	Division, Bijnore	37/EE, 12-10-09	Sri Shahjad Ansari	0.34	TDR
4	Division, Kanpur	128/SE, 7-11-08	M/s Aman Traders	0.97	PO pass book
5	Division, Kanpur	45/SE, 15-09-08	M/s Dynamic Builders	0.40	PO pass book
6	Division, Kanpur	52/SE, 15-09-08	M/s Dynamic Builders	0.43	PO pass book
7	Division, Kanpur	115/SE, 3-11-08	M/s Dynamic Builders	0.47	PO pass book
8	Division, Kanpur	42/SE, 15-09-08	M/s Haripratap & Sons	0.40	PO pass book
9	Division, Kanpur	114/SE, 3-11-08	M/s Haripratap & Sons	0.90	PO pass book
10	Division, Kanpur	113/SE, 3-11-08	M/s Haripratap & Sons	0.62	PO pass book
11	PIU, Moradabad	51/SE, 1-03-2009	M/s SB Enterprises	4.18	FDR
			Total	**11.99**	

(**Source:** Division & PIU, RED)

We observed that:

- In seven cases, against the terms and conditions of bid documents, SE, Kanpur accepted post office pass books in the form of SDs for award of seven works amounting to ₹ 4.19 crore which were found to be fake.
- SE, Faizabad sanctioned mobilisation and machinery advances against fake FDRs and Bank guarantees to two contractors of ₹ 45.21 lakh.
- A contractor got FDR of ₹ 5.42 lakh encashed fraudulently by making forge signature of SE, Faizabad from a Nationalised bank.

The CE (East) replied (September 2012) that SSP, Faizabad has been requested (August 2012) to register First Information Report (FIR) against the contractor whereas CE (West) stated (September 2012) that SE, Moradabad has been served (July 2012) the charge sheet. We observed that Department initiated action only after being pointed out the issue by Audit during April and June 2012 respectively.

The Government accepted the fact (November 2012) and stated that instructions have been issued to lodge FIR against the contractors whereas action is being taken against the erring employees.

2.1.9.9 Short realisation of Security Deposit (SD)

Terms and Conditions of Model Bid Documents (MBD) provided, *inter alia*, deposit of Five *per cent* value of contract price in the form of SD with the employer at the time of execution of CBs. Scrutiny of the records revealed that in six divisions, out of 17, in violation of MBD's terms and conditions, department relaxed the norm arbitrarily and executed the CBs at a cost of ₹ 158.31 crore on less than five *per cent* security deposits as given below:

Relaxation in terms and conditions of contract led to undue favour of ₹ 3.47 crore to the contractors.

Table 6: Short realisation of security deposit in divisions

Division	No of CBs with short SD	Cost of CBs with short SD (₹ in crore)	Required SD (5%) (₹ in crore)	Deposited SD (₹ in crore)	Short realisation (₹ in crore)
Allahabad	207	9.57	0.48	0.34	0.14
Gonda	227	28.69	1.44	0.63	0.81
Hardoi	183	20.97	1.05	0.81	0.24
Lucknow	333	37.45	1.87	0.87	1.00
Mainpuri	79	16.77	0.84	0.53	0.31
Sitapur	545	44.86	2.24	1.27	0.97
Total	**1,574**	**158.31**	**7.92**	**4.45**	**3.47**

(**Source:** Records/information of Divisions, RED)

Paragraphs 43.1 and 46.1 of SBD (PMGSY) envisaged that an amount equal to 2.5 *per cent* of the total value of the CBs may be obtained from the contractor in the form of performance security and 2.5 *per cent* shall be deducted from the bills of contractor as SD. Scrutiny of the records of eight PIUs revealed that in PIU-2, Etawah against ₹ 0.72 crore due for performance security and SDs in respect of eight CBs were not deducted from the contractors bills as per details given in ***Appendix-2.1.15.***

The Government stated (November 2012) that the amounts of SDs were relaxed in view of financial rules. The reply was not acceptable as execution of CBs on short SD's was in violation of terms and conditions of MBD.

2.1.9.10 Violation of Insurance Clause

Section 4 of MBD stipulates that contractor shall provide insurance cover of different items as per details given in ***Appendix-2.1.16.***

Analysis of the data of SEs level CBs revealed that in 14 divisions during 2007-12, 1,694 CBs valuing ₹ 1178.83 crore were executed without insurance cover amounting to ₹ 294.67 crore as prescribed in MBD ***(Appendix-2.1.17).***

The SBD of PMGSY provides that the contractor at his own cost shall provide insurance cover from the scheduled date of start till completion of work. The records of all PIUs revealed that 152 CBs valuing ₹ 489.33 crore were executed without insurance cover which led to undue benefit to contractor for non-paying the premium for insurance cover of ₹ 88.37 crore ***(Appendix-2.1.18).***

Thus, execution of CBs without insurance cover was not only against the contract conditions but also with risk.

The Government accepted the facts (November 2012) and stated that it is a very important clause of the SBD which is in the interest of the Government with regard to safety measures. Directions are being issued from the Government level that CBs should not be executed without insurance cover.

2.1.9.11 Other points of interests

- Paragraph 318 of FHB (Vol. VI) provides that in case of an original work, Administrative Approval should be obtained to the plans and estimates before issue of TS. Analysis of data provided by 14 test checked divisions[33] revealed that, during 2007-12, TS of ₹ 9.41 crore in 24 cases were accorded in anticipation of the administrative and financial sanction in seven divisions. The details of the TS accorded prior to the issue of AA by two days to 11 months are given in ***Appendix-2.1.19.*** The Government stated (November 2012) that TS were accorded before AA in order to adhere the time schedule of *Dr. Ambedkar Gram Sabha Vikas Yojana*. The reply was not acceptable as it was not only against the Financial Rules but led to variations of ₹ 0.72 crore in 16 works below and ₹ 0.39 crore in six works above the cost of agreements in seven divisions.

- Test check of the records of divisions revealed that in Hardoi and Gonda districts works for ₹ 2.57 crore were awarded by accepting stamp paper issued after the date of execution of CB, recommending the case in favour of contractor prior to the request made by him, non confirmation of solvency certificates, though required etc. as given in ***Appendix-2.1.20.***

The Government accepted the fact (November 2012) and stated that it happened due to upkeep of records by different officials and further, stated that instruction have been issued for non occurrence of such lapses in future.

2.1.10 Execution of work

2.1.10.1 Violation of approved specifications

The Government issued (July 2008) detailed guidelines for execution of the works for construction of CC roads and covered drains under *Dr. Ambedkar Gram Sabha Vikas Yojana* 2008-09. The guidelines laid down, *inter alia,* standard drawings and designs, consumption norms and the unit rates which were approved by the State Planning Institute[34].

Scrutiny of 186 works (261 items) in 17 test check divisions revealed that approved designs and specifications under the *Yojana* and rates approved in the SoR of PWD prevailing in the area were violated and avoidable expenditure of ₹ 7.77 crore was incurred (***Appendix-2.1.21***) on provision of inadmissible items including hessian cloth, deviation from approved designs, quantities and rates of CBs, etc. The Government attributed (November 2012) the changes in consumption norms and standard drawings and design to the site requirements. The Government also stated that direction have been issued to divisions for the recovery of excess payment with regard to hessian cloth. The status of recovery was however, awaited (November 2012).

[33] Etawah, Hardoi and Mainpuri did not furnish data.
[34] Working under Planning Department of the Government

2.1.10.2 Payments without Consignee Receipt Certificates (CRCs)

The orders (May 2009) of the Chief Secretary and E-in-C (PWD) orders (October 2008) provides that original CRC must be obtained from the contractors before making payments for bituminous work. UPRRDA also issued (November 2008) orders to PIUs to ensure production of the documents by the contractors for procurement of bitumen and its verification by EEs before making payments. The records of the six, out of eight test checked PIUs revealed that payments of ₹ 29.86 crore were made without obtaining original CRCs from the contractors as per details given below:

Table 7: Details of Wanting CRC

PIU	No. of Packages	Quantity of Bitumen consumed (MT)	CRC produced by Contractors (MT)	Quantity of bitumen as per wanting CRC (MT)	Cost of bitumen[35] in wanting CRC (in crore)
PIU-1, Aligarh	17	3,149.81	925.51	2,224.30	7.01
PIU, Deoria	24	2,531.44	1,087.41	1,444.03	4.09
PIU-2, Etawah	9	1,041.70	521.05	520.65	1.43
PIU-2, Gonda	14	1,410.57	678.2	732.37	2.15
PIU-1, Lalitpur	10	1,205.98	119.66	1,086.32	3.64
PIU-1, Moradabad	22	2,902.74	60.18	2,842.56	11.54
Total	**96**	**12,242.24**	**3,392.01**	**8850.23**	**29.86**

(**Source:** PIUs, RED)

The records of PIU-2, Etawah revealed that payment for 92.16 MT of Bitumen for ₹ 0.27 crore was made to contractors without verification of the original CRCs against the two packages (UP 2245 and UP 2247) in November, 2010 and March, 2011 though these were not authenticated by the IOC and as such the possibility of the use of unauthorised CRCs could not be ruled out.

The Government accepted the facts (November 2012) and stated that instructions had been issued to take action against the contractors.

2.1.10.3 Irregular Payment on Extra Item

Clause 35.1 of SBD of PMGSY provides that Engineer shall have power to order, in writing, variations within the scope of works he considers necessary during the progress of the works. Scrutiny of the records of 15 packages in four[36] PIUs revealed that irregular expenditure of ₹ 4.50 crore incurred as extra items on works which was not covered under above clause of SBD.

The Government stated (November 2012) that clause 35 of SBD provides variation to the contract which includes extra items. The reply was not acceptable as SBD only provides sanction of variations within the scope of work, work such as boulder pitching, work of CC pavement, laying of interlocking of concrete block pavement was extra work not covered under above provision.

[35] Calculation based on average rate in each PIU.
[36] Aligarh (₹ 0.33 crore), Faizabad (₹ 1.07 crore), Gonda (₹ 2.59 crore) and Moradabad (₹ 0.51 crore).

2.1.10.4 Non- impositions of Liquidated Damages (LD)

In compliance with the orders of the Central Public Accounts Committee, NRRDA issued order (September 2008) that responsibility must be fixed against the responsible officer if the deduction of LD was not ensured in case of delay in completion of work. SBD of PMGSY also provides that the contractor shall pay LD maximum upto 10 *per cent* of contract price to the employer if the completion date is later than the schedule date of the completion.

Liquidated damages of ₹ 17.31 crore were not imposed in violation of contract conditions.

The records of test checked PIUs revealed that in 57 cases works were not completed on scheduled date and there were delays of 2 to 100 weeks on account of rain, sickness of contractor etc. However, only ₹ 0.28 crore was imposed against the penalty of ₹ 17.59 crore due as per provision of SBD, which led to undue benefit of ₹ 17.31 crore to contractors (***Appendix-2.1.22)***.

The Government stated (November 2012) that the LDs were deducted before the approval of time extension. Once the extension of time was approved, deduction of LD was not justified. The reply was not acceptable as reasons on which extensions were granted, were not attributable to the department.

2.1.10.5 Construction of CC roads and KC drains

The Government launched (July 2008) *Dr. Ambedkar Gram Sabha Vikas Yojana* in all 71 districts[37] of Uttar Pradesh. The scheme provided, *inter alia,* construction of CC roads and KC drains inside the Villages. The Government further clarified (June 2009) that CC roads should be constructed inside the Villages having habitations on both sides of the roads. Joint physical verification (May and June 2012) revealed that in contravention to the order (June 2009), irregular work was carried out in three divisions.



CC road constructed outside habitation in Mainpuri (22 June2012)



CC road constructed outside habitation in Hardoi (16 May 2012)



Village Hetampur, CC Parikrama road constructed in Aligarh (07 June 2012)

Photograph 1 and 2 clearly shows that there was no habitation, whereas in photograph 3 although, habitation was on one side but CC work executed on the back side of the houses. No, comment on the issue was offered by the Government (November 2012).

The funds for constructions were allotted by the *Panchayati Raj* department to RED. The position of original and revised work plan *vis-à-vis* availability of funds and expenditure during 2008-12 is given below:

[37] The work of CC roads in 57 districts of UP was entrusted to RED.

Table 8: Work Plan of CC road and KC drains

(₹ in crore)

Sl. No.	Year	Work plan	Revised work plan	Available fund	Expenditure	Balance fund	Percentage of available fund to work plan
1	2008-09	2,041.57	1,625.87	1,625.88	1,544.61	81.27	80
2	2009-10	717.93	747.60	726.45	705.40	21.05	101
3	2010-11	926.05	926.05	913.88	872.90	40.98	99
4	2011-12	3,022.31	1,296.43	1,284.40	1,154.00	130.40	42
	Total	**6,707.86**	**4595.95**	**4,550.61**	**4,276.91**	**273.70**	

(**Source:** Directorate, RED)

Table shows that work plans were unrealistic as variations with available funds were to the extent of 20 *per cent* (2008-09) to 58 *per cent* (2011-12).

Audit observed that RED submitted (April 2011) a work plan of ₹ 3,022.31 crore for 2011-12 and started executing CBs at an average cost of ₹ 141.69 lakh per Village against the norm of ₹ 50 lakh per Dr. *Ambedkar* Village without availability of funds. Execution of CBs without availability of funds was not only against the financial rules but it defeated the very objective of the *Yojna* as the Government released only ₹ 1284.40 crore. This resulted in non saturation and inadmissible saturation of *majras* which has been brought out as a case study in district Hardoi.

The Government stated (November 2012) that against the proposal of ₹ 3,022. 31 crore ₹ 1284.40 crore was made available by the *Panchayati Raj* department. Being a time bound programme of *Dr. Ambedkar Gram Sabha Vikas Yojana* CBs were executed in anticipation of funds. The reply was not acceptable as execution of CBs and commencement of works without availability of fund was against the financial rules[38].

A case study

The Government issued (April 2011) orders that while constructing CC roads and KC drains in Dr. *Ambedkar* Villages *majras* with higher SC/ST populations should be taken first within a Village for construction in a descending order. Scrutiny (May 2012) of records of EE, RED, Hardoi revealed that an initial work plan of ₹ 199 crore was prepared (March 2011) for the year 2011-12 with a view to saturate 489 *majras* in 85 Dr *Ambedkar* Villages. The work plan was revised (May 2011) to ₹ 175 crore. In the meantime, without ascertaining the availability of funds, EE and SE entered into contract bonds on the basis of work plan of ₹ 175 crore though only ₹ 52 crore was made available by the *Panchayati Raj* department during 2011-12. Scrutiny further revealed that due to non availability of funds and premature award and commencement of work, against the targeted 489 *majras,* 194 *majras* remained unconnected. Further, in violation of the orders to connect SC/ST *majras* in descending orders, 87 *majras* remained unconnected though their population was higher than the connected *majras* under same Villages. It was also observed that ten *majras* with zero SC/ST

[38] Paragraph 375 of FHB(Vol VI)

population were also connected. EE stated (May 2012) that *majras* were connected in accordance with the funds available. The reply was not acceptable as the Government order clearly laid down the guidelines for saturation of *majra* in a descending order taking in to account the SC/ST population in the *majras*. Thus, due to non-adherence of the orders, the objective of the scheme could not be achieved. Details are given in ***Appendix-2.1.23.***

The Government did not furnish any reply (November 2012).

2.1.10.6 Improper quality control

As per paragraph 7.15 of IRC:SP:62, at least 6 cube specimen shall be sampled, one set of 3 cube for 7 day and 28 day strength test, for every 100 cubic metre of concrete.

Audit analysed the data on test check basis taking the range[39] of CC work executed by the divisions and found that required tests were not carried out. Details are given in ***Appendix-2.1.24***. The gist of quality control analysed is given below:

Table 9: Quality control tests

Division	Number of works	Total concrete work executed (Cum)	Number of Cubes to be sampled as per order (three cubes per 100 cum of Concrete)		Number of Cubes sampled for 7 day strength	Number of Cubes sampled for 28 day strength	Shortfall for 7 days (*per centage*)	Shortfall for 28 days (*per centage*)
			7 days	28 days				
Agra	1	399.00	12	12	2	2	10 (83)	10 (83)
Azamgarh	2	496.24	15	15	4	4	11 (73)	11 (73)
Bijnore	8	2,885.01	87	87	6	34	81 (93)	59 (68)
Etawah	3	1,895.45	57	57	0	0	57 (100)	57 (100)
Faizabad	4	1,193.72	36	36	4	4	32 (89)	32 (89)
Lalitpur	2	591.95	18	18	6	6	12 (66)	12 (66)
Mainpuri	3	1,316.78	40	40	0	4	40 (100)	36 (90)
Gonda	4	704.11	21	21	5	10	16 (76)	11 (52)
Sitapur	4	1,001.95	30	30	0	10	30 (100)	20 (67)
Total	**31**	**10,484.21**	**316**	**316**	**27**	**74**	**289**	**248**

(**Source:** Divisions, RED)

There were shortfalls of 66 to 100 *per cent* for 7 days and 53 to 100 *per cent* for 28 days. We further observed that in Allahabad district, details of 7th days and 28th days tests were not mentioned in test reports against laying of CC on 28 days during November 2008 to October 2011 in 4 test checked works. However, in one work laying of CC was carried out during November 2008 to January 2009 on 18 days but 57 tests in bulk were carried out on 20 April 2009 which was against the norms.

Further, contractors were required to produce bills in respect of purchase of cement with brand name[40] as per contract conditions. However, audit observed

[39] 90-110 cum, 190-210 cum, 290-310 cum and so on for 100 cum, 200 cum and 300 cum
[40] JP Associates, Satna, Maihar, ACC, Prism, Heidelberg, Grasim, Gujrat Ambuja and Lafarge of OPC 43 grade/PPC 53.

that bills in respect of purchase of cement were not produced by contractor before release of the payments.

During discussion Principal Secretary accepted the facts (December 2012) and stated that tests of cement could not be done as it was arranged by the contractors and efforts would be made for empanelment of laboratories. The reply was not acceptable as mandatory CC cubes tests were not done and payments were released without obtaining the bills for purchase of cement.

2.1.10.7 Non submission completion report

Paragraphs 75 read with 399 (a) of the FHB (Vol. VI) stipulates that immediately a work being completed it will be duty of divisional officer to close the account and prepare the completion report in form number 45.

Test check of records of seven divisions, out of 17 revealed that during 2007-12, completion reports of 2,461[41] work valuing ₹ 474.46 crore were not submitted to the client departments. Thus, completion reports were not submitted and accounts remained open for indefinite period.

The Government did not furnish any specific reply.

2.1.10.8 Other points of interest

- Test check of the records of PIU-I, Lalitpur revealed that although CB (Package No UP 4533)[42]was terminated (July 2010) by the SE, Jhansi for the fundamental breach of contract conditions ,the work was allowed to be continued and completed in December 2011 after 23 months from the scheduled date of completion. Further, although the District Magistrate, Lalitpur also stated (September 2011) as to why contractor should not be blacklisted for poor workmanship, no action was however, taken by concern authorities and ₹ 6.49 crore was paid (April 2012) to the contractor.

  Joint physical inspection (July 2012) of the road revealed that the road had deteriorated in entire reach within seven months of its completion though contractor was bound to maintain it upto December 2016 under defect liability period.



Deteriorated PMGSY road in Lalitpur (UP 4533) Dated 19 July 2012.

The Government stated (November 2012) that the CB was renewed by UPRRDA (September 2010), however, contractor had been debarred (March 2012) by CE (W) for non maintenance of road.

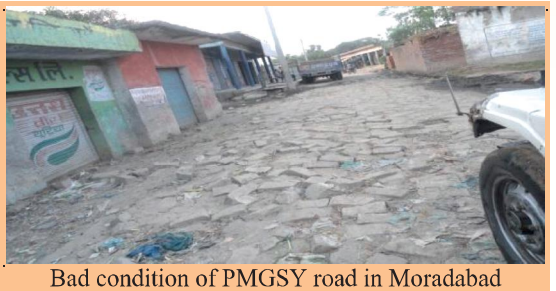
[41] Aligarh: 53, Azamgarh: 1262, Bijnore: 508, Faizabad: 275, Lalitpur: 147, Moradabad: 202 and Sitapur: 14.
[42] CB NO: 30/SE dated 29-12-2008 at ₹ 7.90 crore (40.65 *per cent* above).

The reply was not acceptable as UPRRDA did not renew the contract but it directed the Director RED to do so. Further, after completion of the construction work, the debarment of the contractor without insisting him to maintain the road during the defect liability period is also indicative of undue favour to the contractor.

Construction of road without considering the Highest Flood Level resulted in loss of ₹ 6.60 crore.

- The scrutiny of records of EE, PIU-I, Moradabad revealed that after spending ₹ 4.73 crore in January 2009 against Package No UP 5403, two CBs for ₹ 2.86 crore[43] was concluded and ₹ 1.87 crore spent as of February 2013 against an estimate of ₹ 8.19 crore prepared for restoration of the same road washed away due to flood in river *Ramganga* flowing at 193 metres on 20 September 2010. Audit observed that as per data available on the official website of the Irrigation Department, Uttar Pradesh, Highest Flood Level (HFL) of river *Ramganga* had been recorded at 193.94 meters in the year 1924 which had not been taken into consideration while preparing the DPR.

Joint physical inspection of the road revealed that the road was in very bad condition and even part of road lying in the *Abadi* portion was not being maintained by the contractor under defect liability period valid upto January 2014.



Bad condition of PMGSY road in Moradabad (UP 5403) dated 28 June 2012

The Government stated (November 2012) that the DPR was prepared considering the HFL but the road was damaged due to unexpected flood.

The reply was not correct as height at 60 cms as general and not at HFL was considered while preparing the DPR due to which road washed away in flood.

- A proposal (October 2011) of ₹ 470 crore for maintenance of 18,193 existing rural roads[44] (32,477.24 Kms) in 72 districts was made by *Gramin Abhiyantran Anubhag-3*. However, RED did not pursue the matter effectively as suggestions of Finance Department to discuss the matter with *Panchayati Raj* Department under the chairmanship of the Agriculture Production Commissioner were not followed. The Government stated (November 2012) that proposal was under consideration. The reply was not acceptable as due to non pursuance, 32477.24 Km of roads in 72 districts were lying unattended.

- As per approved drawing and design issued (July 2008) by the Government for construction of CC roads and covered drains in Dr. *Ambedkar* Villages selected under *Dr. Ambedkar Gram Sabha Vikas Yojana*, a layer of 125 micron polythene sheet as a separation membrane was to be laid between the layers of lean concrete and cement concrete.

[43] CB No.2/SE/dt. 13-04-12 (₹ 1.40 crore) and CB No. 2/SE/dt. 13.04.12 (₹ 1.46 crore)
[44] Not maintained by any department.

However, contrary to approved drawing and design laying of 125 micron polythene sheet over the layer of lean concrete was not laid in 29 and seven works in Etawah and Mainpuri respectively. Thus, CC works of ₹ 8.45 crore were executed in violation of prescribed design of *Dr. Ambedkar Gram Sabha Vikas Yojana* (***Appendix-2.1.25***).

The Government stated (November 2012) that the work plans for Etawah and Mainpuri were sanctioned before the issue of PWD guidelines. The reply was not acceptable as works were executed (September 2008 to November 2008) after the issue of Guidelines.

- The records of PIU, Lalitpur revealed that against the provisions of PMGSY model estimate, expenditure of ₹ 0.76 crore was made on laying of first coat painting (P1) and second layer of tack coat in three packages. The Government stated (November 2012) that the provision of P1 and second layer of tack coat, was allowed by the Principal Technical Adviser (PTA). The reply was not acceptable as provision for laying of P1 and tack coat was made before the approval of PTA. Further, it was also observed that works executed in other packages during the same period by the same PIU did not have provisions of P1 and second layer of tack coat.

- As per Government order (November 2010) roads constructed under PMGSY, must be transferred to PWD after completion of defect liability period. Test check of records of EEs, PIU, Deoria, Faizabad and PIU-1 Sonebhadra revealed that 44 roads[45] of which defect liability period ended between March 2008 and September 2010 under Phase II and III for ₹ 25.91 crore were transferred to PWD after a delay of seven months to 19 months (upto June 2012) from the issue of Government order.

Joint physical verification by Audit with the AE, revealed that *Chatara Banjaria to Nipania Pithauri* road constructed by PIU-1, Sonebhadra, as shown in above photograph the road had deteriorated due to delayed transfer (June 2011) as against by March 2010.



Package No. 6704, *Chatara Banjaria to Nipania Pithauri* Road, Sonebhadra (05 August 2012)

The Government stated (November 2012) that instruction have been issued for transfer of road to PWD in November 2010 there was no inordinate delay. The reply was not acceptable as there was delay of seven to 19 months from the issue of Government order.

[45] Deoria: 11 (₹ 4.43 crore), Faizabad: 29 (₹ 15.91 crore) and Sonebhadra: 4 (₹ 5.57 crore)

2.1.11 Human resource management

Availability of the adequate human resource is a key element required for proper functioning of an organisation for achieving its goals. The status of adequacy of human resource managements in the RED is discussed in the succeeding paragraphs:

2.1.11.1 Inadequate management of human resources

The staff position of the Department as on 31 March 2012 was as under:

Table 10: Position of Staff as on 31 March 2012

Sl. No.	Name of post	Sanctioned post	Person in position	Shortage against col. 3 (*per cent*)
1	Director	1	1	Nil
2	Chief Engineer(CE) level-II	2	0	2 (100)
3	Superintendent Engineer(SE)	14	4	10 (71)
4	Executive Engineer(EE)	81	54	27 (33)
5	Assistant Engineer(AE)	288	199	89 (31)
6	Junior Engineer(JE)	2,022	1,722[46]	300 (15)

(Source: Directorate, RED)

Evidently, the Department was running without CE during 2007-12. There were shortages at the apex level viz. SEs, EEs and AEs. Against 2,022 sanctioned posts of JEs, person-in-position as on 31 March 2012 was 1,722, of which 820 (48 *per cent*) JEs were posted in the blocks under the administrative control of BDOs. RED managed the shortage in AE/EE on *ad-hoc* basis (*Prabharis*) creating more shortages to AE/JE cadres. Similarly, there was overall shortage in ministerial staff as on 31 March 2012 is given in ***Appendix 2.1.26.***

Thus, the absence of well structured organisational mechanism impacted upon the operational efficiency of the department. As a result 17 to 50 *per cent* works were incomplete during 2007-12 (***Appendix-2.1.27).***

Further, rational deployment of staff according to workload was also not in place. We observed that to look after the works of CC roads in 2010-12, additional EEs were posted in 12 divisions whereas in 35 districts each EE was holding the charges of 2 to 4 divisions.

The Government stated that the department did not have its own budget due to which deployment of officers according to work load and requirement was not possible. The reply was not acceptable as EEs posted in field were holding the additional charges of other divisions whereas three additional EEs were posted at directorate during 2008-12.

2.1.11.2 Capacity utilisation with respect to work load

The Government fixed (September 2008) the norm of work load of ₹ 20 crore per division. The standard work load of JE was ₹ 2.50 crore whereas for AE it

[46] Out of 1722, 820 JE's were posted in Blocks.

was ₹ seven crore. However, huge variations noticed in the work load among divisions during 2008-12 as per details given below:

Table 11: Position of work load during 2008-12

Year	Number of divisions with expenditure of					Total divisions
	₹ 20 crore or more	₹ 15 to ₹ 20 crore	₹ 10 to ₹ 15 crore	₹ 5 to ₹ 10 crore	Less than ₹ 5 crore	
2008-09	45	2	4	7	1	59
2009-10	21	10	16	14	02	63
2010-11	26	14	15	13	04	72
2011-12	41	08	13	08	02	72
Total	**133**	**34**	**48**	**42**	**09**	**266**

(**Source:** Directorate, RED)

The table shows that workload of 133 divisions (50 *per cent*) was below the norm (₹ 20 crore). In 11 test checked divisions, workloads among AEs and JEs were also not at par with their counterparts as given in below:

Table 12: Work load of AEs and JEs

(₹ in crore)

Year	Division	Minimum and maximum workload of AEs (Norm ₹ 7 crore)	Minimum and maximum workload of JEs (Norm ₹ 2.5 crore)
2007-12	Agra	0.85 (12) to 15.59 (67)	1.00 (2) to 4.00 (56)
2007-12	Azamgarh	6.18 (11) to 13.18 (19)	0.07 (1) to 11.65 (18)
2007-12	Bijnore	0.37 (1) to 25.19 (87)	0.01 (1) to 15.01 (30)
2007-12	Deoria	1.30 (14) to 4.00 (48)	Information not furnished
2007-12	Etawah	0.85 (10) to 5.07 (60)	0.20 (1) to 3.93 (47)
2007-12	Gonda	Information not furnished	0.05 (1) to 4.92 (28)
2007-12	Jhansi	1.90 (19) to 11.61 (61)	0.35 (2) to 2.65 (26)
2007-12	Lalitpur	0.45 (4) to 9.69 (74)	0.10 (1) to 0.17 (36)
2007-12	Lucknow	0.35 (8) to 3.34 (73)	0.10 (2) to 3.22 (71)
2007-12	Mainpuri	0.80 (25) to 8.28 (67)	0.02 (1) to 1.35 (43)
2007-12	Sonebhadra	3.00 (5) to 6.50 (33)	0.20 (1) to 12.46 (21)
Note: Percentage to total workload of the division is given in brackets.			

(**Source:** Division, RED)

Thus, due to absence of planning, inter divisions and intra division workload of test checked divisions was not in line with the available resources.

The Government stated (November 2012) that department did not have its own budget and reasons for disparity of work load among AEs and JEs was to utilise the maximum efficiency of AEs/JEs. The reply was not acceptable as there was no planning at the apex level to rationalise the workload among divisions as well as within the staff.

2.1.11.3 Non-adherence to Transfer Policy

As per transfer policy (May, 1989), JEs could be posted in one division for Seven years. In 17 test checked divisions, out of 530 JEs, 114 (22 *per cent*)

were posted for more than 10 to 15 years whereas 54 JEs (10 *per cent*) were posted for more than 15 years as per details given in ***Appendix-2.1.28.***

The Government issued (May 2008) transfer policy for interchanging the duties among Group C employees holding the same charge for three years without changes in their duties. Instances of staff holding same charge for five years in eight[47] test checked districts, out of 17 is given in ***Appendix-2.1.29.*** The Government accepted the fact (November 2012) and stated that due to zero transferred session declared by the Government in the year 2009-12 limited transfer orders were issued. It further, stated that directions have been issued to interchange duties of the staff holding same charge.

The reply was not acceptable as the Zero transfer policy was in force for only three years whereas JEs were posted to the extent of 15 years in the same divisions.

2.1.11.4 Ineffective Training programme

State Training Policy (STP)-1999, envisaged all the departments to implement the training programme for upgrading working skills of staffs. Scrutiny of the records maintained at Directorate's level revealed that 452, JEs/AEs and EEs were imparted training during 2007-12 in 12 topics after incurring expenditure of ₹ 1.48 crore. During 2009-12, total 266 (59 *per cent*) JEs/AEs and EEs were imparted training in two topics[48].

Audit observed that:

- No advance calendar /target for training were fixed during 2007-12.
- The Principal Secretary to the Hon'ble Chief Minister ordered (March, 2009) for arranging training workshops on CC works for AEs & JEs. The training for design and construction of Flexible and Rigid Pavement (142 numbers) was organised during August 2011 to April 2012 i.e. after lapse of two years and the scheme of CC roads was discontinued from May 2012 .
- Thirty eight officers were imparted training on 2 occasions from December 2009 to February 2010 in one topic.

The Government accepted the facts (November 2012) and stated that advance calendar for training was not prepared due to non availability of its own budget and different nature of work. Further, contract management, SBD etc., are very broad and new subject in which basics do not clear even after training for more than one occasion. The reply was not acceptable as construction of CC roads and KC drains were the major works executed by RED for which training should have been imparted at appropriate time.

[47] Agra: 8, Etawah: 5, Gonda: 6, Jhansi: 11, Lucknow: 2, Mainpuri: 12, Sitapur: 1 and Sonebhadra: 4.
[48] Management Development Programme on Management Effect: 124 numbers, Design and construction of flexible and rigid pavement: 142 numbers.

2.1.11.5 Non settlement of disciplinary cases

Chapter 6.2 of the CVC Guidelines envisaged the administrative authorities to complete investigation within a period of three months to avoid destruction of valuable evidences and even loss of documents in some cases as this may also eventually facilitates officers to escape consequences of their misconduct.

We observed that:

- As of March 2012, 161 disciplinary cases against JEs were pending at directorate level. Year wise position of cases disposed off and outstanding cases is given as under:

Table 13: Position of disciplinary cases against JEs during 2007-12

Year	Disciplinary cases started against JEs	Cases settled	Outstanding cases
2007-08	110	66	44
2008-09	209	113	96
2009-10	280	135	145
2010-11	263	111	152
2011-12	260	99	161

(**Source:** Directorate, RED)

We observed that out of 161 cases as on 31 March 2012, 64 cases were more than one year old whereas 47 cases were more than 3 years old. Against 161 outstanding cases, action was awaited in loss and theft (4), irregularities in work (129), irregularities in tendering process (5) and others (23).

Similarly, as of March, 2012, 49 cases[49] were pending against EEs and AEs at directorate level in which initial enquiry had not been set. There were delays of two to seven years at the Government level in issue of charge sheets. In four cases no charge sheet had been issued by the Government till March 2012.

In 112 pending cases[50] at Government level, action was awaited as of March 2012, although, initial enquiry reports had been submitted by the enquiry officers. It was also noticed that out of 112 pending cases, 31 officers/staff had retired from service and four individuals died.

The Government stated (November 2012) that disciplinary procedure is a continuous process and delay was due to late receipt of enquiry reports. The reply was not acceptable as long pendency of disciplinary cases may facilitate the officers to escape consequences of their misconduct.

[49] Up to one year (16), one to three year (21), three to five year (7) and more than five year (5).

[50] Age-wise pending case as on 31 March 2012

Total cases	Up to 1 to 3 years	More than 3 to 5 years	More than 5 to 10 years	More than 10 years
112	56	17	20	19

(Source: Directorate, RED)

2.1.12 Internal controls

Internal control is a system within an organisation that governs its activities to effectively achieve its objectives. A built-in Internal Control Mechanism and strict adherence to Statutes, Codes and Manuals provide reasonable assurance to the department about compliance with applicable norms and rules thus achieving reliability of financial reporting and effectiveness and efficiency in departmental operations.

Audit examined the adequacy of accounting and internal controls in RED with reference to laid down procedure for internal controls. The results of the examination are discussed below:

2.1.12.1 Manuals and Reports

RED does not have its own manual, though it was created 40 years ago to carry out "all rural development works". No administrative report was prepared by RED to present before the Legislature. As such, Legislature is deprived of the performance of the department.

The Government authorised (June 1995) SEs of RED to develop their own Schedule of Rates (SoRs) for every district. Also, CE was to prepare a comprehensive SoR for RED. However, RED did not develop its own SoRs and thus, was depend on SoRs of PWD.

The Government accepted the fact (November 2012) and stated that necessary action would be taken for preparation of manuals, reports and SoRs.

2.1.12.2 Internal Audit (IA)

As per GO (January 2001), the Finance Controller (FC) posted in RED acts as Internal Audit Officer. The position of number of divisions planned and audited is given in the table below:

Table 14: Position of Internal Audit

Year	No. of division planned	Total number of division audited	Shortfall (*per cent*)
2007-08	31	20	11(35)
2008-09	31	15	16(52)
2009-10	31	18	13(42)
2010-11	40	22	18(45)
2011-12	40	Nil	40 (100)

(**Source:** Directorate, RED)

Against the plan for internal audit during 2007-12, the shortfall ranged between 35 and 100 *per cent*. Thus, non achievement of its target against planned indicates the ineffectiveness of IA. Further, test check of divisions revealed that in eight[51], out of 17 divisions, no internal audit was conducted

[51] Agra, Azamgarh, Bijnore, Deoria, Etawah, Lalitpur, Mainpuri and Sonebhadra.

during 2007-12. Three internal audits were conducted between June 2007 and January 2012 in Aligarh and Jhansi divisions but no inspection report was sent to the divisions, defeating the very purpose of IA.

The Government accepted the facts (November 2012) and stated that in future, arrangement for internal audit within divisions would be ensured.

2.1.12.3 In adequate evidencing and lack of documentation

Maintenance of the Basic accounting records is necessary to exercise proper accounting control. Lack and incomplete documentation increases the risk of potential errors and misstatements. Audit scrutiny revealed various instances of lack of documentation and incomplete documentation as discussed below:

Non maintenance of control records

Vital records such as Contractor's ledger, Works abstract, Register of works were not maintained in all the test checked divisions whereas in seven divisions, records like Agreement register, TS register were not depicting complete information. Thus, due to non-maintenance/ incomplete maintenance of records, risk of potential errors and misstatements could not be ruled out. The details are given in the ***Appendix-2.1.30 (A) & Appendix-2.1.30 (B).***

The Government accepted the facts (November 2012) and stated that proposal for computerisation of records was under process.

Improper recording of Measurements in the Measurement Books (MBs)

Paragraph number 451 of FHB (Vol. VI) provides that detailed measurements must be invariably scored out by a diagonal red ink line and when the payment is made and endorsement must be made in red ink. Paragraph numbers 434, 436 and 438 envisaged measurements with date and signature.

We observed that:

- Test check of 20 MBs in each division revealed that entries in MBs were not crossed and passed for payment with voucher numbers. Further, against the norm of at least five *per cent* of detailed measurement to be checked by EE, it was not done in all test checked divisions and PIUs (***Appendix-2.1.31***).

- Test check of 10 divisions and five PIUs[52], out of 25, revealed that AEs and JEs were not recording measurements with signatures (***Appendix-2.1.32).***

- Differences in the date of issue of MBs and date of first measurement recorded ranged from three month to 26 months (***Appendix-2.1.33).***

[52] Agra, Aligarh, Azamgarh, Bijnore, Deoria, Deoria (PIU), Gonda (PIU-2), Lalitpur, Lalitpur (PIU-1), Lucknow, Mainpuri, Moradabad, Moradabad (PIU-1), Sonebhadra and Sonebhadra (PIU-1).

- Cases of predated measurements by JEs and checking by AEs are given below:

Table 15: Instances of predated measurement

Sl. No.	Divisions/ PIUs	MB number	Date of issue/ measurement	Date of recording/ checking in MB
1	PIU-2, Etawah	125 L	12-08-09	11-08-09
2	Division, Hardoi	997 L	20-06-11	12-06-11 and 17-06-11
3	PIU-1, Lalitpur	22 L	18-08-08	25-07-08
4	Division, Sitapur	1112L	20-07-2011	12-07-11 & 18-07-11
5	Division, Sitapur	1087L	9-07-11	5-07-11 by AE

(Source: Divisions/PIUs)

The Government accepted the facts (November 2012) and stated that action against the responsible JEs has been initiated by the division concerned.

Irregularities in Establishment Matters

- Out of 17 test checked divisions, GPF broad sheet of class IV and GPF ledger of class II & III employees were not maintained in nine[53] and six[54] divisions, respectively during 2007-12 whereas in three test checked division[55] GPF ledger was incomplete from 2008-12.

- Out of 17 test checked divisions, recovery of Temporary Advance of ₹ 0.71 lakh in eight cases[56] of six divisions were not made.

The Government accepted the fact (November 2012) and stated that action against the erring officials is being taken.

2.1.13 Monitoring and Evaluation

Monitoring controls at various levels of governance provide assurance of the reliability of reporting in the department. Besides, these controls enable the department to identity the key problem areas, constraints and managerial needs for the improvement in policy formulation, allocation of resources and setting of performance standards. The shortcomings noticed in the monitoring and evaluation by the department is discussed below:

2.1.13.1 Improper functioning of the Technical Audit Cell (TAC)

Technical Audit Cell was established in 1973 to carryout surprise inspection on random basis of ongoing works and finished works executed by RED and to conduct the enquiries against the complaints. In 1985, TAC came under the direct control of the Government.

[53] Aligarh, Azamgarh, Deoria, Etawah, Faizabad, Gonda, Jhansi, Lalitpur and Mainpuri.
[54] Aligarh, Azamgarh, Gonda, Jhansi, Mainpuri and Sonebhadra.
[55] RED Agra 2010-12, Faizabad 2010-12; Lalitpur 2008-12.
[56] Aligarh : one case (₹ 11,100); Bijnore: one case (₹ 4,500); Deoria: one case (₹ 2,800); Etawah: one case (₹ 40,500); Lucknow : one case (₹ 8,000) and Mainpuri: three cases (₹ 4,000)

We observed that TAC consulted divisional officers in selection of works. Further, percentage of number of works checked during 2007-12 *vis-à-vis* total number of works executed by divisions is given below:

Table 16: Position of work checked by TAC

Year	Total number of divisions	Number of divisions checked (*per centages* in brackets)	Total number of checks	Recovery memos issued (₹ in lakh)	Total number of works executed during the year	Percentage of works checked to works executed
2007-08	58	47 (81)	300	5.43	6639	4.52
2008-09	58	31 (53)	248	6.13	6491	3.82
2009-10	59	49 (83)	457	14.50	3622	12.62
2010-11	59	42 (71)	393	13.65	6688	5.88
2011-12	72	50 (69)	371	14.82	6652	5.58
Total		**219**	**1769**	**54.53**		

(Source: Records of the Chief Technical Examiner, TAC)

Against total works during 2007-12, percentage checks ranged between 3.82 and 12.62 *per cent.* Further, TAC failed to cover all the divisions in a single year as the coverage ranged between 53 and 83 *per cent*. This had resulted in non-coverage of nine divisions[57] for three years, of which, Ghazipur, Ballia and Banda were left unchecked for consecutive three years during 2007-12.

The Government accepted the fact (November 2012) and issued (January 2013) orders for *per cent* check and coverage of each division once a year as suggested by audit.

2.1.13.2 Failure in Inspection of work by departmental officers

Rural Engineering Department ordered (May, 2007) that CE and SE, both shall inspect the divisions under their jurisdiction for 10 days in a month. SE was to inspect ongoing works of the divisions with five days night halts. Divisions were to comply to the inspection notes issued by the CEs and SEs.

Test check of records of 17 divisions, out of 25 under nine circles revealed that SEs issued 214 inspection notes during 2007-12. In compliance, 14 divisions furnished 80 compliance reports whereas three divisions[58] did not comply against 77 inspection notes. Similarly, out of 21 inspections carried out by CEs during 2007-12, only 6 compliance reports were sent by EE whereas six[59] divisions did not furnish compliance report of 15 inspection notes issued by CEs. Details are given in the ***Appendix-2.1.34.***

The Government stated (November 2012) that sufficient and regular inspections were carried out however no factual position was furnished in this regard.

[57] Ballia, Banda, Faizabad, Ghazipur, Ghaziabad, Hamirpur, Lalitpur, Lucknow and Saharanpur.
[58] Division Aligarh: 11, PIU-1 Aligarh: 12 and PIU Faizabad: 54.
[59] Division Aligarh, Sitapur, PIU-1 Aligarh, PIU Faizabad, PIU-2 Gonda and PIU-1 Lalitpur.

The reply was not acceptable as test check of divisions revealed that not only inspections were insufficient but compliance to inspection reports was also inadequate.

2.1.14 Computerisation

In order to align the department's e-Governance initiatives with National e-Governance Plan (NeGP) and State e-Governance efforts, the Government of Uttar Pradesh had appointed Price waterhouse Coopers (PwCs) to undertake "As –Is assessment of Information Technology (IT) usage and level of computerisation in the department". PwC prepared (February, 2007) a study plan of ₹ 13.53 crore for implementation of e-Governance scheme in RED based on interaction with the departmental personnel. Audit observed that RED did not take any action for demand of funds with the Government for five years as it was not aware of the report of PwC. On this being pointed out in audit (March, 2012), Director accepted the fact and stated that it was not in the knowledge of the department. Thus, due to non-implementation of IT programme, purpose of usage and level of computerisation was defeated.

The Government accepted the fact (November 2012) and stated that demand of fund for computerization was under consideration as of December 2012.

2.1.15 Sensitivity to Error Signals

The Principal Accountant General (General and Social Sector Audit), Uttar Pradesh, Allahabad issued 176 Inspection Reports (IRs), containing 737 paragraphs with money value of ₹ 1128.88 crore to 128 divisions and other units of RED during 2007-12. The position of outstanding paras as on 31 March 2012 is given as under:

Table 17: Position of outstanding IRs as on 31 March 2012

Year	Issued			Outstanding		
	IRs	Paragraphs	Money value (₹ in crore)	IRs	Paragraphs	Money value (₹ in crore)
2007-08	24	66	39.84	12	23	17.74
2008-09	45	186	266.81	41	114	222.53
2009-10	24	119	166.89	24	114	166.80
2010-11	64	290	585.38	64	286	519.63
2011-12	19	76	69.96	19	76	69.96
Total	**176**	**737**	**1128.88**	**160**	**613**	**996.66**

(Source: PAG (G&SSA), UP, Allahabad)

According to Paragraph 197 of Audit and Account regulation-2007, auditee units were to furnish replies to IRs within one month from the date of issue of IR. First replies were not furnished in respect of 56 IRs containing 220 Paragraphs with money value of ₹ 336.13 crore during 2007-12.

The long pendency of outstanding audit paragraphs/IRs indicates that proper and timely actions were not being initiated by these divisional officers resulting in erosion of accountability.

2.1.16 Conclusion

Although Rural Engineering Department (RED) was mandated to undertake "all rural works entrusted by the Government", "all" the rural works were not entrusted to it. Also, Government did not entrust work to RED as decision to assign the construction work of two departments to RED was yet to be taken. No efforts were made by the department to prepare perspective plan, annual plans and to fix the targets. There was lack of planning for plan budget, computerisation and lack of co-ordination in execution of work. Management of deposits was not in accordance with the provisions of financial rules as there were number of cases relating to excess expenditure, excess deposits, un-authorised retention of unspent balances and non-accountal of profit/loss on stock in the sampled divisions which was indicative of weak and deficient financial management. The system of the award of work was deficient as the cases of issue of Technical Sanctions (TS) before according the administrative approval, commencement of work without issue of the TS, award of work on short term basis, single tender basis and selection basis, short realisation of security deposits and fake security deposits were observed. Cases of execution of work in violation of approved specification, irregular payment on extra items and irregularities in construction of Cement Concrete (CC) roads and Kerb Channel (KC) drains works coupled with inadequate quality control were also noticed. Further, human resource management was deficient and ineffective as most of the executive and supervisory posts of the Department were being managed by nominating the Prabharis from the lower cadres. Compliance to inspection reports of CEs and SEs was inadequate due to which inspections proved ineffective.

2.1.17 Recommendations

The Government should:

- Take appropriate action to entrust all rural works to Rural Engineering Department for rural development;
- Clearly define the period of retention of money in the form of Deposit Credit Limit and make arrangement at apex level to monitor allotment and expenditure of the funds;
- Ensure a transparent procurement system in place to safeguard the financial interest of the Government;
- Ensure that RED develops its own manual and Schedule of Rates at the earliest; and
- Take initiative for early computerisation under e-Governance scheme.

DEPARTMENTS OF AGRICULTURE & MINOR IRRIGATION

2.2 Procurement and distribution of HDPE pipes to the farmers

2.2.1 Introduction

To enhance the efficiency of water use by reducing loss of water during its journey from the source to the irrigation point, the State Government had provided subsidised High Density Polyethylene (HDPE) pipes to the identified farmers under various schemes, implemented by Agriculture and Minor Irrigation Departments during 2007-12.

2.2.2 Organisational structure

In Agriculture Department (AD), Agriculture Production Commissioner, Director, Joint Director (JD), and Deputy Director (DD)[1] /*Bhoomi Shanrakshan Adhikari*[2] (BSA) are responsible for implementation of the various schemes at the State, divisional and the district levels respectively. In Minor Irrigation Department (MID), the Principal Secretary, Chief Engineer (CE) and Executive Engineer (EE), MI Divisions are responsible at the State and the district levels respectively.

2.2.3 Scope of audit

2.2.3.1 Schemes covered by the Audit

AD had implemented schemes namely *Varsha Jal Sanchayan (VJS)*[3], *Kushal Jal Prabandhan (KJP)*[4], National Food Security Mission (NFSM) and Integrated Scheme of Oil Seed, Pulses, Palm Oil and Maize (ISOPOM). One of the components[5] of these schemes was the distribution of subsidised HDPE pipes. Similarly, MID had also executed two schemes *viz.* Bundelkhand Special Package (BSP) and *Rastriya Krishi Vikash Yojna* (RKVY), under which HDPE pipes were distributed to farmers.

The scheme-wise, eligibility criteria and amount of subsidy payable to the beneficiaries, both for AD and MID, are given in ***Appendix-2.2.1.***

Audit of records pertaining to purchase and distribution of HDPE pipes during 2007-12, was undertaken between June and July 2012. During the course of the audit, records of the offices of the Director, AD and CE, MID at Lucknow; DDs, BSAs and EEs in six districts *viz.* Allahabad, Basti, Hamirpur, Jalaun at Orai, Jhansi and Raebareli were scrutinised. The physical evidences were also gathered by taking photographs and through joint physical verifications. In every district 20 beneficiaries were also interviewed.

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[1] ISOPOM; NFSM; and VJS (was under BSA during 2007-08 and thereafter DD was made responsible for implementation of the scheme).
[2] KJP.
[3] In seven Bundelkhand districts.
[4] KJP was discontinued after 2009-10.
[5] Subsidy on distribution of HDPE pipes and for establishment of private Tube Wells, subsidy on purchase of certified seeds, modern equipments for agriculture human resource development (trainings), exhibition of modern technique of agriculture etc.

The Government replies on the issues, raised in the report, received (October 2012 and February 2013) and incorporated in the report. An exit conference was also held (February 2013) in which the Government accepted the facts and figures and the recommendations made by the audit.

The audit findings are discussed in the succeeding paragraphs.

Audit findings

2.2.4 Planning

AD and MID opted different procedure for selection of beneficiaries, procurement and distribution of HDPE pipes.

The proper planning for a scheme is the bedrock to ensure fulfillment of its objectives. The proper planning becomes critical when similar/identical objectives are to be sub-served under various schemes implemented by more than one department. Although mandated with similar objectives to provide subsidised HDPE pipes to eligible farmer beneficiaries, AD and MID have opted different procedure for selection of beneficiaries, procurement and distribution of HDPE pipes. There was no mechanism in place to coordinate the activities of both the departments to achieve similar objective, resulting in flaws/non-uniformity in the implementation of the schemes/programmes as discussed below:

AD incurred avoidable expenditure of ₹ 2.67 crore on purchase of HDPE pipes at higher rates.

- The MID procured HDPE pipes at the average rates ranging between ₹ 113.54 and ₹ 125.76 per metre, while AD procured the pipes of identical specification {IS code: 14151 (Part I & II)} on an average rates (***Appendix-2.2.2***) ranging between ₹ 139.57 and ₹ 144.47 per metre. Incidentally, in some cases the suppliers were also the same[6] for the supply of the HDPE pipes in AD & MID. This had resulted in avoidable/excess expenditure of ₹ 2.67 crore approximately in two years only (2010-12).

  The Government in its reply stated (February 2013) that the procurement procedure in MID and AD is different. MID procures pipes through central purchase whereas in AD, farmers choose pipes as per their own choice due to which the purchases remains costlier as compared to the cost of supply of pipes in MID. The Government's reply is not acceptable because given the implementation of the six schemes by the two departments- AD and MID, to serve similar/identical objectives; there should be uniformity in procurement's procedure.

- Neither the authorities responsible for selection of farmers and for the supply of the HDPE pipes, were the same for the two departments (AD and MID) nor these authorities coordinated the process of selection during 2010-12. This had resulted into distribution of pipes twice to the same farmer. Test check of the records of 600 out of 29,913 farmers in the six test checked districts revealed that 138 farmers[7] had received

[6] M/s Rungta Irrigation Limited, Ghaziabad and M/s Tirupati Structural Limited, Ghaziabad.
[7] Within AD: 88 farmers; Within MID: 16 farmers and between AD and MID: 34 farmers.

the subsidised pipes twice. The facts were also confirmed during joint physical verification (June & July 2012) and 24, out of above mentioned 138 farmers, admitted that they have received the subsidised pipes twice.

In reply the Government stated (October 2012) that co-ordination committees were constituted in two districts- Jalaun at Orai and Hamirpur which consisted the officers of Agriculture Department also. Thus, it is evident from the Government's reply that in the remaining districts of the State, there was no coordination between the two departments in the process of selection of beneficiaries, procurement and distribution of HDPE pipes to them. However, during audit it was observed that in Jalaun at Orai and Hamirpur districts, both the departments had made the selection of beneficiaries independently.

2.2.5 Financial management

The scheme-wise position of allotment and expenditure of funds during 2007-12[8] is given below:

Table 1: Details of scheme-wise allotment and expenditure for supply of subsidised HDPE pipes during 2007-12

(₹ in crore)

Name of the scheme	Allotment	Expenditure	Savings
Agriculture Department			
VJS	59.02	31.89	27.13
ISOPOM	27.42	24.79	2.63
NFSM	9.12	5.46	3.66
KJP	8.78	8.69	0.09
Minor Irrigation Department			
BSP	40.00	39.97	0.03
RKVY	18.24	17.36	0.88
Total	**162.58**	**128.16**	**34.42**

(**Source:** Information-figures- provided by AD and MID)

Year-wise details are given below:

Table 2: Details of year-wise allotment and expenditure for subsidised HDPE pipes

(₹ in crore)

Particulars	2007-08	2008-09	2009-10	2010-11	2011-12	Total
Agriculture Department						
Allotment	6.61	25.12	32.01	17.12	23.48	104.34
Expenditure	6.03	18.31	26.27	14.30	5.92	70.83
Savings	0.58	6.81	5.74	2.82	17.56	33.51
Minor Irrigation Department						
Allotment	No schemes were implemented			37.65	20.59	58.24
Expenditure				37.65	19.68	57.33
Savings				Nil	0.91	0.91

[8] In MID, position is related to 2010-12 as the schemes under it were implemented during this period only.

Grand total (AD + MID)						
Allotment	6.61	25.12	32.01	54.77	44.07	162.58
Expenditure	6.03	18.31	26.27	51.95	25.60	128.16
Savings	0.58	6.81	5.74	2.82	18.47	34.42
Percentage of surrenders	8.77	27.11	17.93	5.15	41.91	21.17

(**Source**: Information-figures- provided by AD and MID)

It may be seen from the above table that the quantum of surrender of the funds in AD/MID ranged between 5.15 and 41.91 *per cent* during 2007-12, however, the targeted beneficiaries were not provided with the envisaged HDPE pipes as noticed in six test checked districts. It indicated towards lax budgetary control and financial commitment.

Due to lax budgetary control and financial commitment to the schemes in both AD and MID, funds were not utilised fully.

In AD, savings of ₹ 17.56 crore (2011-12), out of ₹ 33.51 crore, was ascribed to failure to enter into the rate contracts for supply of HDPE pipes on time.

Scrutiny in this regard also revealed that Director, Agriculture had proposed to the Government for approving rate contract in September 2011. The Government returned (March 2012) the proposal to the Director, Agriculture department to take decision at his end. The Director, Agriculture department then entered into a rate contracts and circulated the rates to the districts only on 19 March 2012 and this resulted in non-utilisation of the allotment for the year 2011-12.

The Government in reply stated (February 2013) that due to enforcement of code of conduct by the election commission during assembly elections in the State, approval of rates was delayed. The reply was not acceptable as the code of conduct was enforced from 24 December 2011, whereas the Director, AD had sent the proposal to the Government for approving the rates in September 2011. Thus, the delay in approval of the rates resulted into savings ₹ 17.56 crore in 2011-12.

In MID, out of the savings of ₹ 91 lakh, ₹ 72 lakh was surrendered (March 2012) and ₹ 19 lakh was utilised on carrying out boring work.

The Government in its reply accepted (October 2012) the facts;

We further observed that in Jhansi, ₹ 60 lakh was allotted by the Government for distribution of HDPE pipes to 400 beneficiaries under NFSM. The fund was not spent on the earmarked purpose and was subsequently diverted (2011-12) to Seed Production Programme on the direction of Mission Director, NFSM. The Government in its reply accepted (February 2013) the fact.

2.2.6 Programme implementation

2.2.6.1 Selection of beneficiaries

In AD [9], guidelines of the scheme [10] prescribed a District Selection Committee[11], headed by the District Magistrate/Chief Development Officer for selection of beneficiaries, based on a set of criteria[12], for distribution of subsidised HDPE pipes.

During audit we observed that:

Delay in selection of beneficiaries deprived the farmers of intended benefits in time.

- The required meetings of the selection committee were not held on due dates and there were delays upto 116 days (***Appendix-2.2.3***). The Delays in selection and resultant delays in distribution of HDPE pipes deprived the farmers of intended benefits.

  The Government while accepting the fact stated (February 2013) that delay was procedural. It also stated that the selection of beneficiaries is done in the open meetings of *Gram Panchayats*. The list of beneficiaries, consolidating these at block, *tehsil* and district level, is then submitted to the selection committee, headed by the District Magistrate/Chief Development Officer for approval. The facts remains that owing to delayed holding of meetings of selection committee, the farmers were selected with a delay upto 116 days from the due dates.

Beneficiaries, though were selected during 2008-11 but were not provided HDPE pipes upto March 2012.

- According to the guidelines of the schemes, implemented by AD, the beneficiaries who were selected but not benefited under the scheme in the respective years were to be considered in the following years. Audit, however, observed that in three test checked districts [13], beneficiaries ranging between 194 and 511, who were selected during 2008-11 but were not provided HDPE pipes in the year in which they were selected, remained left upto March 2012. The DD/BSA, AD did not maintain any priority list for the selected farmers.

In response to audit observations, the Government in its reply reiterated (February 2013) the laid down provision to take up the left over beneficiaries in succeeding year.

Villages identified by AD on the basis of criteria specified in RKVY, were not covered despite availability of funds.

Under RKVY, MID was responsible for boring and distribution of HDPE pipes in the Villages having less than 50 *per cent* irrigated area. We observed that the DD, AD submitted (January 2011) the list of 426 Villages to MI division, Basti in 2011-12 for boring and distribution of HDPE pipes under

[9] The selection of beneficiaries under MID was to be made from the farmers with deep and shallow borings, on first come first serve basis, given a set of eligibility criteria, as mentioned in footnote number 12.
[10] Circulated vide letter no. 729 dated 17.12.2007; 434 dated 07.11.2008; 345 dated 26.09.2009; 403 dated 30.11.2010 and 566 dated 19.03.2012.
[11] DD, AD; District Agriculture Officer; BSA; Sub-divisional Agriculture Extension Officer and local engineer of Uttar Pradesh State Agro Industrial Corporation Limited.
[12] Farmer with ownership of agriculture land, recorded as such in revenue records in his/her or joint name; and source of bored water/well on his/her farm land with diesel/electric operated pumping set.
[13] Hamirpur, Jaluan at Orai and Jhansi.

RKVY. However, 344 Villages were not covered under RKVY although the division spent ₹ 39.83 lakh during the year 2011-12.

The Government in its reply (October 2012) stated that it was not mandatory under RKVY to cover only those Villages which had less than 50 *per cent* irrigated area. It added that in absence of keen beneficiaries, the other Villages were covered. The reply was not acceptable as in the guidelines issued by the Government, it was mandatory to cover those Villages which had less than 50 *per cent* irrigated area.

2.2.6.2 Procurement

Different process for procurement of HDPE pipes were adopted by AD and MID.

In AD, according to the guidelines of the all the schemes, run by AD, the Director, AD entered into a centralised rate contract with the firms for the supply of HDPE pipes to the selected farmers through the retailers in the districts of the contracted firms. The selected farmers had the liberty to purchase the HDPE pipes at the agreed rates from any of the contracted firms of their choice.

Farmers, in contravention to the schemes' guidelines, deprived of the opportunity to purchase pipes from the firms of their choice.

Scrutiny of the records however, revealed that defying the provision of the scheme guidelines and the Government orders, the DD, Jhansi and Raebareli, AD issued supply orders to the designated firms for supply of HDPE pipes to 5368 beneficiaries (Jhansi: 4904 for ₹ 5.75 crore and Raebareli: 464 for ₹ 60 lakh) for ₹ 6.35 crore during 2007-12. Besides the defiance of the Government orders, it had also deprived the farmers of the opportunity to purchase pipes from the firms of their choice.

The Government in its reply stated (February 2013) that the list of contracted firms were made available to the districts to enable farmers to purchase pipes from any of the firms of their own choice. The Government did not furnish reply over the issue of defiance of the Government orders by DD, Jhansi and Raebareli.

MID adopted the procurement system of HDPE pipes as per the Government orders (GO no. 331 of January 2010). Accordingly, the CE, MID procured HDPE pipes[14] by entering into quantity contracts with manufacturers of HDPE pipes (conforming to IS code 14151) and directed the firms to supply the pipes to the divisions in the districts. The Divisions, on receipt of pipes, distributed the pipes to the selected beneficiaries.

We observed that:

Lack of transparency and competition led to excess expenditure of ₹2.90 crore in purchase of HDPE pipes by MID.

- The GoUP order (August 2009) contains a provision for allowing price preference of 15 *per cent* to the Small Scale Industries (SSIs) of UP. Besides, manual on "Policies and procedures for purchase of goods",

[14] HDPE pipes confirming the specification and quality as per IS code 14151 (length: 6 metre; diameter: 90 mm & 110 MM).

issued (August 2006) by the Government of India (GoI) for procurement of goods, prescribes that a stipulating mandatory mention of any price preference should be made in the Notice Inviting Tenders (NITs). We observed that the CE, MID issued NITs for procurement of 31.74 lakh metre (January 2010: 28.38 lakh metre and February 2011: 3.36 lakh metre) of HDPE pipes without mentioning any clause of granting any kind of price preference in NITs. However, in the tender document, it was mentioned that manufacturers of Uttar Pradesh would be given preference (without any mention of price preference to SSI) but finally at the time of evaluating the financial bids, clause of granting price preference of 15 *per cent* to SSI of UP was invoked by CE, MID. Accordingly, CE, MID had entered into contracts with two firms[15] of UP, disregarding the bid of L-1[16] (a Rajasthan based firm), which led to procurement of 31.74 lakh metre of HDPE pipes at extra cost of ₹ 2.90 crore[17]. Thus, the orders for ensuring transparency and competition of Chief Vigilance Commission, Superior Courts, State Government's order (January 2007) etc., have been violated.

While accepting the facts regarding mentioning the incomplete information in the NITs, the Government stated (October 2012) that price preference clause for industrial units located in Uttar Pradesh was given in tender documents. However, the clause for granting price preference to SSIs of Uttar Pradesh was not included in the NITs but at the time of finalisation of financial bids, this clause was invoked. The contention of the Government is not acceptable, since it had deprived the other SSIs to participate in the bidding process. Besides, it had also defeated the objective of getting most competitive rates from the other SSIs.

HDPE pipes, purchased by MID, were lying undistributed for the last 15 months in two schemes namely BSP and RKVY.

- In five[18] out of the six test checked divisions, undistributed HDPE pipes and fittings (Pipes: 1.44 lakh metre costing ₹ 1.54 crore; Fitting 4611 numbers costing ₹ 0.46 crore) procured under BSP and RKVY, were lying dumped in MI Divisions till July 2012 (***Appendix-2.2.4***). The reason for undistributed pipes was ascribed to non-receipt of demands from the farmers. The divisions also stated that it did not raise any demand of HDPE pipes to CE, MID.

  The Government in its reply stated (October 2012) that farmers had started lifting the pipes and it would be distributed by the end of November 2012. On this being taken up, CE, MID informed (February 2013) that out of 1.44 lakh metre HDPE pipes and 4611 numbers fittings lying undistributed, as pointed out by the audit, 50,100 metre and 885 numbers fittings (cost: ₹ 0.74 crore) were still lying undistributed in four divisions. Thus, the pipes were purchased

[15] M/s Rungta Irrigation Limited and M/s Tirupati Structural Limited, Ghaziabad.
[16] In the first instance, purchases were made at the rate of ₹ 120 per metre whereas bid of L-1 was at ₹ 110 per metre. In second instance, purchase was made at rate of ₹ 113.70 disregarding the bid of L-1 at ₹ 112 per metre.
[17] 28.38 lakh metre × ₹ 10 = ₹ 283.80 lakh and 3.36 lakh metre × ₹ 1.70 = ₹ 5.71 lakh. Thus total excess payment was ₹ 289.51 lakh (₹ 2.90 crore).
[18] Except Raebareli.

(November 2011) without assessing the requirements due to which funds (₹ 0.74 crore) remained locked for the last 15 months.

2.2.6.3 Distribution

According to the guidelines of the schemes, implemented by AD, the farmers were required to pay their share in the form of bank drafts/banker's cheques to the dealer of any of the contracted firms. On the receipt of farmer's share and distribution of HDPE pipes to him, the dealer/retailer was required to raise bills and submit the same to Deputy Director/*Bhoomi Sanrakshan Adhikari*, AD for reimbursement. The DD/BSA, AD makes payments of only half the amount raised in the bill. The rest amount is reimbursed by DD/BSA, AD to dealer/retailer only after the verification of satisfactory performance of the pipes distributed to the farmers.

We observed that:

Mandatory verification of distribution of HDPE pipes were not carried out.

- Although cent *per cent* verification of satisfactory performance of distributed HDPE pipes was mandatory, scrutiny of randomly selected 600 applications in the six test checked districts, involving 0.61 lakh metre of HDPE pipes costing ₹ 90 lakh, revealed that in 93 cases (16 *per cent*) payments were made (2007-12) without the mandatory verification.

  The Government in its reply stated (February 2013) that payments are made by the AD after ensuring quality of supply through verifications. However, verification memos collected by audit from the AD revealed that the verification memos of all the 93 cases were blank and these were merely signed by the competent officers.

- Scrutiny of the records in the six test checked districts revealed excess distribution of pipes, distribution of pipes to ineligible farmers and distribution of pipes twice to the same farmers as discussed below:

HDPE pipes were distributed to the farmers in excess of their requirements.

Excess distribution – As per the Detailed Project Report (DPR) of BSP under MID, 180 metre HDPE pipe was to be issued to every selected owner of 10 hectare of land. The guidelines, prepared pursuant to DPR of BSP, were however, silent about the length of pipes to be issued to the owners of varying sizes of land holdings below 10 hectare. Scrutiny of the records of randomly selected 300 (100 each in three districts) out of 10,904 farmers in all the three[19] test checked districts of Bundelkhand region, revealed that 72 (24 *per cent*) farmers were distributed (12960 metre) excess lengths of 10521 metre (81 *per cent*) HDPE pipes, valuing ₹ 13.17 lakh, over their requirement of 2439 metre **(*Appendix-2.2.5*).**

The Government while accepting the facts stated (October 2012) that the beneficiaries to whom 180 metre of HDPE pipes were distributed, had deep boring tube wells with net irrigated area of 12 hectare. The reply is not correct

[19] Hamirpur, Jalaun at Orai and Jhansi.

as records of the divisions themselves disclosed that the concerned beneficiaries had land holding ranging between 0.223 hectare and 7.187 hectare only but MI divisions distributed 180 metre HDPE pipes to each farmer irrespective of the size of their land holdings.

HDPE pipes were distributed to ineligible farmers.

Distribution of HDPE pipes to ineligible farmers – Under the guidelines of BSP under MID, HDPE pipes were to be distributed only to farmers who had shallow or deep borings on their land. Farmers with medium borings were expressly prohibited from benefits under BSP scheme as borings and distributaries had already been subsidised by ₹ 85,000 (₹ 75,000 and ₹ 10,000 respectively) in each case under Medium Boring scheme. Scrutiny of the records revealed that in 38 out of 200 randomly selected cases in two test checked districts[20] (Hamirpur and Jalaun at Orai), 6840 metre[21] HDPE pipe (or: ₹ 8.56 lakh)[22] was provided (2010-12) to the farmers (***Appendix-2.2.6***) with medium borings.

The Government in its reply stated (October 2012) that, no beneficiary of medium boring scheme was benefited under BSP. The reply was not correct because the records of the division themselves disclosed that the beneficiaries in question, had received subsidy from the divisions for constructing medium deep boring tube wells and thus they were not eligible for distribution of HDPE pipes.

Double distribution – Three categories of double distribution of pipes to the same beneficiaries were observed during audit scrutiny *viz.* (i) within MID (ii) within AD and (iii) between MID and AD.

HDPE pipes were distributed to the same farmers under more than one scheme and one department.

Scrutiny of the records of 600 out of 29,913 cases in all the six test checked districts revealed that during 2007-12, there were 138 cases amounting to ₹ 37.96 lakh in which the same farmers had been benefited under more than one scheme and one department as detailed in ***Appendices-2.2.7, 2.2.8*** and ***2.2.9***. The Government (MID) in its reply stated (October 2012) that out of 50 cases of double distribution noticed by the audit (within MID and between MID and AD), in 15 cases, name of the same beneficiary erroneously appeared twice in the records but actually pipes were distributed only once and in four cases excess pipes distributed had been recovered from the beneficiaries. In respect of remaining 31 cases the Government stated that these were being verified. It also added that undertakings from the beneficiaries were obtained that they had not received pipes from any other department and if any duplication is established in verification, pipes would be recovered and legal action would be taken for deceiving the department. It is obvious from the Government's reply that necessary precautions to restrict duplicate distribution of HDPE pipes were not taken. As regards duplicate distribution of the HDPE pipes by AD, the Government replied (February 2013) that under NFSM scheme no farmer was given the pipes second time. It added that selection of the eligible beneficiaries is done by the selection

[20] No medium wells were bored in Jhansi.
[21] 38x180= 6840 metre.
[22] At the rate of ₹ 125.22 per metre.

committee at district level on the basis of proposal received from the *Gram Panchayats* and affidavits/declarations submitted by the respective beneficiary.

Thus, the distribution mechanism in the department under various schemes failed to prevent instances of excess distribution of pipes, distribution of pipes to ineligible beneficiaries and duplicate distribution.

2.2.7 Quality control

Mechanism for ensuring quality checks was absent in AD and not adhered to in MID.

In AD, no mechanism was in place for quality checks of HDPE pipes being distributed to the beneficiaries. Neither pre-delivery nor post-delivery inspections had been envisaged in the scheme guidelines. The guidelines of AD for quality control of distributed pipes merely mention that it would act on receipt of complaints from the farmers.

However, no mechanism was in place to receive such complaints and act thereon. In the districts test checked, no arrangement for recording complaints and availing such guarantees from the firms against any defects was made. No records/registers required for recording the complaints and action taken thereupon were produced to audit, though called for (June & July 2012);

The Government in its reply stated (February 2013) that suppliers provide replacement and operational guarantee of one year and five years from the date of purchase respectively. It further added that though negligible complaints were received but more emphasis would be laid in this regard in future.

In MID, according to the condition of the agreements with the contracted firms for supply of HDPE pipes, inspections and testing of the pipes was to be carried out by the Central Institute of Plastic Engineering and Technology (CIPET) in the presence of the consignee before dispatch of the material. The quality testing was to be carried out adhering to provision given in IS code 14151 Part I and II/1999 (with latest amendments).

We noticed that:

Unsuitable HDPE pipes were supplied to the farmers in MID.

- In MID, specification as mentioned in IS code 14151, Part I and II/1999 (with latest amendments) is dedicated to the quality of HDPE pipes and HDPE coupler parts used for joining/fusing the former. The said code describes the different tests to be undertaken for performance; the size of sample for a given lot and criteria for conformity; and of 'fusions' of three categories for joining pipes with the coupler *viz.,* butt fusion, socket fusion and electro fusion. We further observed that although the CE, MID, constituted a technical committee to decide the



Pipe broken at Butt Fusion point in Jalaun at Orai (16.06.2012)

specifications of HDPE pipes, it did not specify the category of fusion. No records in support of sampling size and criteria for conformity were made available to audit, though called for (June and July 2012)). Further, in the absence of mention of such specification in the agreements, the firms supplied (June 2010 to May 2011) 31.75 lakh metre of HDPE pipes for ₹ 39.71 crore with the provision for butt fusion. During interview (June and July 2012) 58 out 83 beneficiaries[23] stated (June and July 2012) that the fusion between pipes and couplers was weak due to which 02 to 08 pipes (out of 30 pipes given to each beneficiaries) had been broken.

Subsequently, (September 2011), while executing the agreements, CE, MID started mentioning the category of fusion (Socket fusion) in supply orders for supply of HDPE pipes. However, no measures have been taken to get the defective pipes replaced.

The Government (MID) while accepting the facts stated (October 2012) that all the three categories of fusion are approved in IS code (14151 Part I & II/1999), therefore, category of fusion was not specified in the agreements assuming all the specifications suitable. The Problem of breaking of joints was encountered during implementation. It further added that the manufactures had given three years' warranty on pipes under which the broken pipes could be replaced. In respect of quality testing, it stated that CIPET had tested each and every pipe supplied by the manufacturers.

The reply is not acceptable as MID was responsible for ascertaining the suitability of the pipes in all respect. The discrepancies observed about quality of the HDPE pipes procured after carrying out requisite quality tests in MID indicates the need to put in place and enforce the comprehensive quality checks during procurement of HDPE pipes in AD also.

2.2.8 Conclusion

Given the multiplicity of schemes (six) and also the fact that these schemes were being implemented by the two departments, a mechanism for coordinated planning was imperative. However, the planning mechanism was inadequate with regard to all the aspects of implementation of the schemes *viz.* financial management, selection of beneficiaries, procurement, distribution and quality control of HDPE pipes. Instances of savings, surrenders and diversions indicated lax budgetary control. Cases of excess distribution, and double distributions of the HDPE pipes to the farmers were also noticed. Quality control in AD was absent. In MID, the stated robust regimen of quality control was not being adhered to.

2.2.9 Recommendations

- Selection and procurement processes should be made transparent, fair, and in sync with guidelines, rules and orders; and
- Quality control be introduced in AD and adhered to in MID.

[23] Received pipes from MID during 2010-12.

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.

HIGHER EDUCATION DEPARTMENT

3.1.1 Avoidable expenditure

Uttar Pradesh Rajarshi Tandon Open University, Allahabad incurred an avoidable expenditure of ₹ 95.80 lakh during 1999-2008 and created undischarged liability of ₹ 2.31 crore (November 2012) due to its failure to prepare educational material as the Board of Studies was not constituted.

The Uttar Pradesh Rajarshi Tandon Open University (UPRTOU) was set up at Allahabad under an Act[1] of the State Assembly in 1999 to impart quality education in various disciplines. Under the Act[2], a Board of Studies (BoS) was to be constituted for formulation of courses, identification of course writers, reviewers and experts and preparation of educational material for dissemination amongst the students.

Scrutiny of the records of UPRTOU, Allahabad revealed (December 2011) that the University did not constitute BoS despite appointment of key functionaries[3] on regular basis during 2003-13 (upto January 2013). Besides, the lecturers/ consultants were also engaged on contract basis during 2004-13 (upto January 2013). The issue of constitution of BoS was not even discussed in the meetings of executive/ academic council of the University. Due to non-constitution of BoS, the educational material for the students was not prepared since the establishment of the University in 1999. In the absence of its own educational material, the University executed (May 1999) an agreement with the Indira Gandhi National Open University, New Delhi (IGNOU) for use of its printed educational material for various courses by way of acquiring

[1] Uttar Pradesh Rajarshi Tandon Open University Act, 1999.
[2] Chapter V, Para 5.47 (2) (a).
[3] Five Directors, two Deputy Directors, three Associate Professors and ten Assistant Professors.

reproduction rights, initially for a period of three years and paid license fee of ₹ 13.67[4] lakh during 1999-2001. As the educational material was not prepared even till 2001, the agreements were again renewed with IGNOU (May 2002 and October 2005) and ₹ 82.13 lakh[5] was paid for the period 2002-08. In October 2008, the validity of the agreement with IGNOU expired and the agreement was not renewed as of February 2013. However, the University continued to use IGNOU's printed educational material even after expiry (October 2008) of the validity of the agreement, resulting in breach of agreement and also accumulating liability of ₹ 2.31 crore as of November 2012. Thus, failure to prepare instruction material due to non-constitution of BoS led UPRTOU, Allahabad to incur an expenditure of ₹ 95.80 lakh[6] for 1999-2008.

During discussion (November 2012), the Government admitted that BoS was not constituted and educational material of IGNOU were being used without renewing the agreement. The Government, however, did not furnish reply (January 2013) despite serveral reminders.

HOUSING AND URBAN PLANNING DEPARTMENT

3.1.2 Loss towards interest payment

The Government suffered a loss of ₹ 6.91 crore towards payment of interest on loan from HUDCO, which was refunded because of flawed acquisition of 110.496 hectare land by Mathura-Vrindavan Development Authority.

Scrutiny of the records of the Mathura-Vrindavan Development Authority (MVDA) revealed (June 2011) that it obtained (February 2009) interest bearing loan[7] of ₹ 24.44 crore from the Housing and Urban Development Corporation Limited (HUDCO) for developing housing and tourism on 110.496 acre land belonging to others[8] in village Ajijpur of Mathura district and deposited (February 2009) the amount, with the Special Land Acquisition Officer (SLAO), Mathura for payment of land compensation to the land owners. The scrutiny also revealed that the *Sthal Chayan Samiti*[9] carried out (May 2005) site survey of 103.596 hectare land (estimated) of the aforesaid village and found it suitable for the purpose as it had no religious place, graveyard, burning *ghat* etc. MVDA, in its Fifty-Sixth meeting[10], decided (October 2005) to acquire the land. The Government issued notifications (area: 110.496 hectare) under section[11] 4 (August 2007) and section[12] 6 (August 2008) of the Land Acquisition Act, 1894 invoking the urgency

[4] Five *per cent* of course fee collected for the programme for which study materials are used.
[5] Ten *per cent* of course fee collected for the programme for which study materials are used.
[6] July 1999 to July 2001 ₹ 13.66 lakh and 2002-03 to 2006-07 ₹ 82.13 lakh.
[7] The loan was repayable in 24 installments (six installments of ₹1.31 crore each and 18 installments of ₹ 92.14 lakh each) at the rate of interest of 10 to 13.60 per annum.
[8] Industrialists, school etc.
[9] The Secretary, MVDA was the chairman and other members were: the Chief Engineer, MVDA; Nodal Officer of Uttar Pradesh Jal Nigam; Land Acquisition Officer etc.
[10] Under the chairmanship of the Commissioner, Agra Division, Agra.
[11] Section 4 of the Land Acquisition Act, 1894 deals with publication of preliminary notification that a particular land is needed for public purpose and the powers of the officers thereon.
[12] Section 6 deals with the declaration of intended acquisition.

clause of section 17(1)[13] read with 17(4)[14] of the Act *ibid* under which the appropriate Government, in case of urgency, may direct that the provision of section 5A[15] shall not apply, and, if it does so a declaration may be made under section 6 in respect of land at any time after the date of publication of notice under section 4(1).

Further, aggrieved with the notification, the owners of the land filed petitions[16] (2008-11) in the Hon'ble High Court of Judicature at Allahabad on the grounds that there was a school having sports complex of international standard, a factory, Samadhi etc. on the notified land and also that there was no urgency to invoke the provisions of section 17(1) for compulsory acquisition of the land dispensing with the provision of section 5A of the Act. It was also submitted by the petitioners that the public purpose disclosed in the notification, namely, the planned housing and tourism development was neither public purpose nor was public purpose of such urgency that the provisions of sections 17(1) and (4) be invoked. The Hon'ble High Court, admitting the petition, set aside (August 2011) the notification. MVDA refunded (February 2009 to March 2012) the loan of ₹ 24.44 crore to HUDCO with interest of ₹ 6.91 crore thereon which included ₹ 1.09 crore for seven months from the date of judgment to March 2012.

Thus, not only the site survey was inaccurate but also the decision of invoking urgency clause of the Act *ibid* for compulsory acquisition of land was flawed. As a result, MVDA had to bear interest burden of ₹ 6.91 crore on the loan of ₹ 24.44 crore. Further, there was delay of seven months in refund of loan to HUDCO after the judgment of the Hon'ble High Court.

No Government reply was received (December 2012). However, during discussion (December 2012), the Government stated that a general instruction, keeping in view the judgment of the Hon'ble High Court, will be issued to all the development authorities and the UP *Avas Avam Vikas Parishad*.

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[13] 17 (1) In cases of urgency, whenever the l[appropriate Government] 2[or the Commissioner so directs. the Collector. though no such award has been made may on the expiration of fifteen days from the publication of the notice mentioned in section 9, sub-section *(I),* 3[take possession of any land needed for a public purpose]. Such land shall thereupon '[vest absolutely in the li[Government]], free from all encumbrances

[14] 17(4) In the case of any land to which, in the opinion of the 2[appropriate Government] 3[or, as the case may be, of the Commissioner] the provisions of sub-section (1) or sub-section (2) are applicable, the 2[appropriate Government) [or, as the case may be, of the Commissioner] may direct that the provisions of section 5-A shall not apply, and if ,[it or he does so direct] a declaration may be made under section 6 in respect of the land at any time 5[after the, date of the publication of the notification) under section 4, sub-section *(I)*.

[15] 5A. (1) Any person interested in any land which has been notified under section4, sub-section(1) as being needed or likely to be needed for a public purpose or. for a Company may [within thirty days from the date of the publication of the notification] object to the acquisition of the land *or* of any land in the locality, as the case may be.

[16] Ten petitions by firms and individuals.

IRRIGATION DEPARTMENT

3.1.3 Unfruitful expenditure due to non-approval of the revised project

Non-approval of the revised project for construction of Chaudhary Charan Singh Research and Training Institute at changed location at Meerut by EFC, rendered the expenditure of ₹ 11.10 crore, incurred on its constructions etc., unfruitful.

With a view to conducting a model study for protection against floods and impart awareness about flood protection work to working engineers, a project of ₹ 11.10 crore for the construction of Chaudhary Charan Singh Flood Management Research and Training Institute at Faizabad, was approved (December 2005) by the Expenditure Finance Committee (EFC). The scheduled date of completion of the project was March 2010. The location of the project was changed by the Government (August 2006) to Meerut District with instructions (November 2006) that the work should be commenced after the approval of project, drawing and estimates based on Schedule of Rates (SoR) applicable at Meerut District by the competent authority and adherence to prescribed technical parameter/guidelines. Further, it was also instructed to obtain approval of the project from EFC before execution. The Technical Sanction to the project at Merrut was accorded (September 2006) by the Chief Engineer (Ganga) Meerut.

During scrutiny of the records in audit (February 2011) of the office of the Executive Engineer, Irrigation Construction Division, Meerut and further information collected (March 2012) revealed that a Memorandum of Understanding (MoU) was signed between Superintending Engineer-I, Irrigation Works Circle, Meerut and *Uttar Pradesh Project Corporation* Ltd. Lucknow (*UPPCL*) for the construction of the Institute in November 2006 at a cost of ₹ 8.86 crore. The work was commenced at Meerut (March 2007) instead of at Faizabad without the approval of EFC. The work was however, stopped by UPPCL in March 2010 after incurring an expenditure of ₹ 8.86 crore. The *UPPCL* raised (October 2010) additional demand of ₹ 4.01 crore to complete the remaining works. Besides, the division also incurred an expenditure of ₹ 2.24 crore till March 2010 on development of campus, boundary wall and other works. Further, the scope of work was also changed by including construction of automatic weather station and intake channel for model study of flood works and a revised project of ₹ 22.57 crore was submitted to the Government in June 2009 which was not sanctioned on the ground that approval of EFC for the changed location was not obtained. A revised project of ₹ 35.65[17] crore was again submitted to the Government (October 2011) which was also not sanctioned and the work was lying incomplete (January 2013). Thus, the purpose of the establishment of the institute to provide adequate information relating to flood works remained

[17] (1) ₹18.19 crore, revised cost of original project works viz. construction administrative building, auditorium, laboratory, field hostel, residences, etc.
(2) ₹ 10.52 crore for additional works like construction of *pucca daula,* over head tank, intake channel, boundary wall, tubewell and automatic weather station, etc.
(3) ₹ 6.94 crore provisioned for leveling of land, plantation, land development and special T&P.

unachieved even after lapse of more than two years of its scheduled date of completion.

On this being pointed out in audit (February 2011), the EE stated (February 2011) that due to non-payment of the balance amount to *UPPCL*, the work was not completed. The reply was not acceptable as the work was executed without the approval of EFC for the changed location and as such the Government did not sanction the revised project and not because of non-payment of balance amount.

The Government, during discussion (January 2013) while accepting the facts and figures, stated that the construction of the institute had not been completed due to non-sanction of revised project and non-allotment of funds.

3.1.4 Fraudulent payment by tampering the documents

Payment of ₹ 3.61 lakh to a contractor on the bills of another contractor and again payment of ₹ 3.61 lakh to the original contractor without any voucher led to fraudulent payment.

Para 169 of Financial Hand Book Volume V (Part-I) provides that every Government servant should exercise the same vigilance in respect of expenditure incurred in connection with transactions of Government business as a person of ordinary prudence would exercise in spending his own money. The drawing and disbursing officer is responsible for ensuring that vouchers are prepared according to rules. Paras 157, 447, 448, 450, 451 and 731 of Financial Handbook Vol VI had provided documents-vouchers, bills, memorandum of work done and materials supplied and Measurement Book (MB) with procedure for preparation of bills, vouchers, record measurement and cross entries in these records to ensure genuineness of payments. The bill should be prepared from the measurement entries recorded in the MB, a diagonal red ink line must be scored out on every page of MB containing the details of measurement and when the payment is made an endorsement must be made in red ink on the abstract of measurement, giving a reference to the number and the date of voucher of payment. The document on which payment is made should invariably show the number and page of MB in which the details of measurements were recorded.

Scrutiny of the records of Executive Engineer (EE), Irrigation Division-II, Maharajganj (August 2010) and further information collected (May 2011 and April 2012) revealed that Assistant Engineer-II, of the division, executed three agreements[18] amounting to ₹ 3.97 lakh with M/s Naved Enterprises during 2008-09 and 2009-10 for works relating to B Gap bund[19]. The EE made payment of ₹ 3.61 lakh [20](March 2010) through bank draft against the above agreements to another contractor M/s Pratap Nirman Sansthan, a different firm by striking out the name of M/s Naved Enterprises on the vouchers. The

[18] 143/AE-II/08-09 dated February 2009 ₹ 139390, 05/AE-II/09-10 dated May 2009 ₹ 140100 and 16/AE-II/09-10 dated May 2009 ₹ 117750.
[19] B-Gap bund is part of Gandak Barrage situated at district Nawalparasi, Nepal.
[20] 143/AE-II/08-09 ₹137034, 05/AE-II/09-10 ₹ 137875 and 16/AE-II/09-10 ₹ 86247.

EE again made payment of ₹ 3.61 lakh (May 2010) against the same agreements to M/s Naved Enterprises through a cheque [21] without any supporting vouchers and payment was made through bank draft (September 2010). Thus, payment of ₹ 3.61 lakh to a contractor on the bills of another contractor and again payment of ₹ 3.61 lakh to the contractor who was awarded the work, without any supporting voucher led to fraudulent payment.

On this being pointed out in audit (August 2010) the EE stated (April 2012) that it was a case of double payment and the EE who revalidated the cheque in September 2010 was responsible for the fraudulent drawls and payment. It was also stated that ₹ 3.70 lakh had been booked as miscellaneous advance including deduction of ₹ 0.09 lakh as Income Tax (May 2010) against the then EE, but no action had been initiated to recover the said amount due to non availability of specific orders of higher authorities (April 2012). The reply was not acceptable as the payments were made in violation of the financial rules and regulations, which facilitated the fraudulent payment and misappropriation of Government money. Further no action had been taken against the erring officer(s)/official(s) for the amount paid to another contractor by changing the name in the voucher even after lapse of more than two years. This was indicative of lax financial management of the higher authorities in a case of financial irregularity. The matter needs to be investigated thoroughly and appropriate action against the officer(s)/official(s) responsible for double drawls and fraudulent payments may be taken.

The Government, during the discussions (January 2013) while accepting the facts and figures, stated that action would be taken against the officers found guilty in the enquiry.

3.1.5 Loss to the Government due to non-realisation of royalty

Non- realisation of royalty from the bills of contractors led to loss of ₹ 1.04 crore to the Government.

According to rule 3 and 21 of Uttar Pradesh Up Khanij (Parihar) Niyamawali 1963, the Government directed (August 2002) all the Drawing and Disbursing Officers (DDOs) to ensure that payment of royalty was made by contractors/ suppliers on account of supply of stone ballast, morrum, soil and sand to the Mines and Minerals Department (MMD) and produce receipts in the form MM-11 in support of the claim before making payments to the contractors. In case, where the supplies had been made without payment of royalty, the DDO was responsible to deduct royalty at prescribed rate from the bills of the contractors and deposit the same into the treasury. In case of default, the concerned officer is to be held responsible as per the Government order (August 2002).

Scrutiny of the records (June-July 2011) of three Irrigation Divisions [22] revealed that Superintending Engineer(SE), Uttar Pradesh Water Sector

[21] No. 577063 dated 05-05-2010
[22] Sharda Sahayak Khand (SSK) - 36, Jaunpur; SSK- 41, Raibareli and Irrigation Division (ID) Sultanpur.

Restructuring Project, Lucknow executed ten agreements[23] for restoration of distributaries and minors with borrowed soil. The concerned Executive Engineers (EEs) made payment of ₹ 17.42 crore in respect of 1731896.42 cubic metre (as per ***Appendix 3.1***) borrowed soil without realising the royalty of ₹ 1.04 crore from the bills of contractors/suppliers at the rate of ₹ six per cubic metre[24]. Thus, the Government had to suffer a loss of ₹ 1.04 crore due to non-realisation of royalty from the bills of the contractors/ suppliers during June 2007 to October 2009.

On this being pointed out (June-July 2011) the Executive Engineers stated (June-July 2011) that deduction of royalty was not done as there was no provision of deduction of royalty in the agreement. The reply was not acceptable as it was the responsibility of the SE to make provision relating to recovery of royalty while executing the agreements in compliance with the rules and orders of the Government as stated above. Action needs to be initiated against the officials responsible for not incorporating the clause in the agreement relating to recovery of royalty.

The Government, during discussion (January 2013) while accepting the facts and figures stated that appropriate action would be taken against those responsible for violating the Government Orders of August 2002.

3.1.6 Fraudulent payment in carriage and compaction of soil

Tractors shown to have been used for carriage and compaction of soil were not actually engaged which led to fraudulent payment of ₹ 23.44 lakh.

Financial rules[25] provides that a bill should be prepared from the measurement entries recorded in the Measurement Book (MB) and when the payment is made an endorsement must be made in red ink on the abstract of measurement, giving reference to the number and the date of vouchers of payment. Further, Paragraph 430(d) of Financial Hand Book, Volume-VI also states that payment should be made or witnessed by the official of highest standing available who should certify the payments. Further, the Assistant Engineer (AE) is responsible for correctness of the muster rolls.

Administrative and Financial sanction for construction of 11 bundhies at ₹ 4.91 crore was accorded by the Government of Uttar Pradesh (January 2011) under Integrated Action Plan for selected Tribal and Backward Districts. The Superintending Engineer, Irrigation Works Circle, Mirzapur issued technical sanctions for these works during April and December 2010. The District Development Officer, Sonebhadra released (January 2011) ₹ 2.45 crore as first instalment (50 *per cent*) for the work.

[23] 13/SE/UPWSRP/07-08, 23/SE/UPWSRP/07-08, 32/SE/UPWSRP/07-08, 33/SE/UPWSRP/07-08 & 35/SE/ UPWSRP/ 07-08 for SSK-36 Jaunpur, 18/SE/UPWSRP/07-08, 22/SE/UPWSRP/07-08, 26/SE/UPWSRP/07-08 & 34/SE/UPWSRP/07-08 for SSK-41 Raibareli and 7/SE/UPWSRP/07-08 for I D, Sultanpur.

[24] As per gazette notification effective from 16-12-2004 to 01-06-2009, issued under Mines and Minerals (Regulation and Development) Act, 1957.

[25] Para 447 and 451 of Financial Hand Book, Volume-VI.

Scrutiny of the records (July 2011) of Executive Engineer, Irrigation Construction Division, Robertsganj (EE) revealed that temporary imprest accounts of ₹ 1.85 crore were opened (February and March 2011) in favour of AEs for making payments to labourers through muster rolls. Payments of ₹ 1.85 crore[26] were made (March 2011) to the labourers and for soil carted and compacted by the tractors. In the muster rolls, registration numbers and names of drivers/owners of the tractors were mentioned. Out of the total amount of ₹ 1.85 crore, mentioned in the MRs, ₹ 98.37 lakh was paid for carriage and compaction of soil by the tractors. It was confirmed to audit by the division that the vehicles shown to be engaged for carriage and compaction of soil were indeed tractors. On verification of the registration numbers, reported to be of tractors, from the records of the Regional Transport Offices (RTOs), Robertsganj and Mirzapur, it was found that 106[27] vehicles shown as tractors in the MRs, were the vehicles other than tractors, like motor cycles, trucks, cars etc. (***Appendix 3.2***). The payment of carriage and compaction of soil by these 106 vehicles was shown as ₹ 23.44 lakh. The carriage and compaction work was not possible using these 106 vehicles (other than tractors) and thus an amount of ₹ 23.44 lakh paid for carriage and compaction of the soil may be fraudulent owing to non- existent tractor owners/operators.

On this being pointed out EE replied (March 2012) that in maximum number of cases tractors did not have registration numbers and the numbers dictated by illiterate drivers had been entered in the muster rolls. The copies of registration certificates and affidavits submitted by the drivers of tractors were enclosed in support of its statement. It was the responsibility of the officers/staff to verify the genuineness of the registration numbers of tractors entered in the bills/vouchers against which payment was made.

Thus, fraudulent payment of ₹ 23.44 lakh was made against the usage of non-existent tractors.

The Government during discussion (January 2013) while accepting the facts, stated that an enquiry committee had been set up (October 2012) at the instance of audit and suitable action would be taken against the erring officers.

3.1.7 Loss to the Government causing undue benefit to REGL

Undue benefit extended to Reliance Energy Generation Limited, led to loss of ₹ 103.94 crore to the Government. Besides, yet to be discharged liability of ₹ 8.15 crore has also been created on lining works of Upper Ganga Canal.

As per para 1 of the Government Order (February 2004), the Government was to maintain law and order, to provide essential facilities/infrastructure like road, bridge and water for the project etc. under its "Power Policy", 2003, to private entrepreneurs for setting up power projects. However, as per para 3

[26] Payment to labourers: ₹ 0.87 crore + Payment for carted and compacted earth by tractors:₹ 0.98 crore = ₹ 1.85 crore.

[27] No. of Motor cycles-82, Trucks-08, Cars-05, Jeeps-05, Buses-02 , Auto rickshaw-01and registration numbers not released/issued-03.

(A) of the Government Order (February 2004) the cost of essential construction works required to make available the requisite quantity of water upto the designated site was to be borne by the concerned firm.

Scrutiny of the records of Executive Engineer (EE), Bulandshahar Division (Division), Gang Nahar, Bulandshahar revealed (December 2011) that Reliance Energy Generation Limited (REGL) proposed (September 2004) to the Government to take up a 8,000 Megawatt Power Project[28] at Village Dehra in Ghaziabad for generation of power. The Government while accepting the proposal accorded (March 2005) approval for the requisite supply of water and directed to execute an agreement/Memorandum of Understanding (MoU) between REGL and Irrigation Department incorporating the terms and conditions for the supply of water. The Government accorded (November 2005) administrative and financial sanction of ₹ 103.94 crore for lining of the canals of Upper Ganga Canal system to prevent seepage and supply of the water, thus saved, to REGL. However, the MOU was not signed between REGL and the Irrigation Department.

The Division commenced the lining work in 2005-06 without executing MoU with REGL. The work was stopped (July 2007) after completion of 1930477 m^2 against the targeted 2293000 m^2 of work due to non-execution of power project. By this time, works to the extent of ₹ 112.09 crore had already been undertaken and expenditure of ₹ 103.94 crore[29] had been done, creating a liability of ₹ 8.15 crore[30]. The project cost was revised and the technical sanction for ₹ 142.78 crore was accorded (October 2007) by Chief Engineer, Ganga, Meerut. The Expenditure Finance Committee did not approve (April 2009) the revised technical estimate on the ground that the power project was not coming up. The Government's expenditure, and also the creation of liability, yet to be discharged by it, was in violation of the "Power Policy-2003" which led to undue benefit to the private entrepreneur as the said expenditure and the liability were to be borne by the private entrepreneur and not by the Government, as mentioned in para 3 (A) of the Government Order (February 2004).

The EE stated (December 2011) that the Government sanctioned the work in terms of Para No. 1 of the Government Order (GO) dated 20 February 2004. The reply was not correct as Para No. 1 stipulates providing of infrastructure required for the project while Para No. 3 (A) of the GO *ibid* provides that private entrepreneurs, setting up the power projects, would bear the cost of construction works needed to supply requisite quantity of water to the designated site for production of power. Thus, undue benefit was extended to REGL by incurring an expenditure of ₹ 112.09 crore out of Government funds which led to loss of ₹ 103.94 crore to the Government together with creation of liability of ₹ 8.15 crore, in violation of the Government's Power Policy.

[28] In two phases of 4,000 Megawatt each.
[29] Bulandshahar Division Gang Nahar: ₹ 77.05 crore and Aligarh Division Ganga Nahar: ₹ 26.89 crore.
[30] Bulandshahar Division Gang Nahar: ₹ 0.29 crore and Aligarh Division Ganga Nahar: ₹ 7.86 crore.

The Government during the discussion (January 2013) while accepting the facts stated that although at present water saved was not being used for proposed power project but the people were benefitted by the lining work executed in the canals in the form of increased irrigation facility. The reply was not correct as the figures[31] relating to irrigated area and realisation of revenue from these areas revealed that both had decreased.

3.1.8 Violation of financial rules

The Cash Credit Limit, authorised for making remittances of the amount deducted on account of income tax, trade tax, Value Added Tax, royalty and stamp duty from the bills of contractors into treasury, was misutilised for making payments for the works for which there was no budgetary provision. This had led to creation of additional liability of ₹ 1.22 crore.

The UP Budget Manual[32] and Financial rules[33] provide that an allotment should be appropriated only for the objects for which it is sanctioned. The Government order (June 1998)[34] also provided that diversion of funds allotted through Cash Credit Limit (CCL), without the authorisation of competent authority, is to be treated as financial irregularity and dealt with accordingly. In order to ensure that the codal provisions are strictly followed, the State Government imposed further restriction (August 2004) that deductions made on account of trade tax, income tax and royalty from the bills of the contractors of a particular work have to be remitted to the proper head of account into treasury immediately against the allotment of CCL (for that work) placed at the disposal of the Drawing and Disbursing Officers.

Scrutiny of the records (July 2011 and December 2011) of Executive Engineer (EE), Saryu Nahar Khand -I (SNK-I), Bansi, Siddharth Nagar and EE, Flood Works Division, Basti and further information collected (May 2012) revealed that CCL meant for remitting the amount of deduction of ₹ 26.92 lakh[35] and ₹ 94.92 lakh[36] from the contractors' bills on account of income tax, trade tax, VAT, royalty and stamp duty into treasury was misutilised for payments of works for which there was no budgetary allocation. The EEs incurred expenditure over and above the allotment, by utilising the amount of CCL and did not remit ₹ 1.22 crore[37] to the proper heads of account into the treasury as of January 2013. Thus, the CCL of ₹ 1.22 crore was unauthorisedly utilised on payment for the works for which there was no provision in the budget.

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[31]

	2008-09		2009-10		2010-11	
	Kharif	Rabi	Kharif	Rabi	Kharif	Rabi
Irrigated area (in Hect.)	37855	41556	36559	40407	36073	39527
Revenue earnings (₹)	7541160	8014393	7035558	7820964	6834010	7390904

[32] Para 109(c) and Chapter XV, Para 174 (8) respectively.
[33] Para 315 of FHB Vol.-VI.
[34] NO.A-2-311/Dus-98-24121/98 dated 29, June 1998.
[35] Income tax ₹ 3.23 lakh+ VAT ₹ 1.06 lakh+ Royalty ₹ 21.98 lakh + Stamp duty ₹ 0.65 lakh = ₹ 26.92 lakh.
[36] Income tax ₹ 1.32 lakh + Trade tax ₹ 3.95 lakh + Royalty ₹ 88.40 lakh +Stamp duty ₹ 1.25 lakh = ₹ 94.92 lakh.
[37] ₹ 27.00 lakh (Saryu Nahar Khand I (SNK-I), Bansi Siddharth Nagar) + ₹ 95.00 lakh (Flood Works Division, Basti) = ₹ 1.22 crore.

On this being pointed out (February 2012) the EE, Flood Works Division, Basti stated (February 2012) that the amount was utilised for the payment of necessary works carried out before the flood period, while the EE, SNK-I, Bansi, Siddharth Nagar, stated (May 2012) that the amount was utilised for the payment of stock items of the same work. The EEs further stated that budget had been demanded (January 2012) for remitting these amounts into the treasury. The replies confirmed the violation of the financial rules, as the amount deducted from the contractors' bills on account of income tax, trade tax, VAT, royalty and stamp duty was not only misutilised for the payment of the works for which there was no budgetary allotment but also led to creation of liability amounting to ₹ 1.22 crore for which no budget had been allotted by the Government as of January 2013.

The Government, during discussion (January 2013) while accepting the facts and figures, stated that action would be taken against the erring officers in this regard.

3.1.9 Violation of Financial Rules

Award of works without budgetary allocation led to diversion of ₹ 1.02 crore from other two projects, and avoidable payment of interest of ₹ 59.36 lakh due to disobedience of orders of the Hon'ble High court.

As per financial rules[38] no work shall be commenced unless allotment of funds is made. Further, financial rules[39] also provide that money indisputably payable should never be left unpaid. It is no economy to postpone inevitable payments and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date.

Scrutiny of the records (August 2011) of Superintending Engineer, Gandak, Irrigation Works Circle II (SE), Gorakhpur and Executive Engineer (EE), Flood Division, Kushinagar (March 2012) revealed that 21 agreements[40] and 08 work orders[41] were executed by SE, EE and Assistant Engineer during 2000-09 at a cost of ₹ 2.73 crore with a contractor[42] for supply of boulders and flood protection works. The contractor requested for due payment of ₹ 1.08 crore in December 2005 against the supplies and executed works but the division did not heed to the request of the contractor. The contractor filed (November 2006) a case[43] in the High Court of Allahabad against which the Court directed (November 2006)[44] the department to decide the petitioner's representation within three months. The EE made payment of ₹ 0.50 crore during December 2006 to June 2007 and disposed January 2008) the representation of the contractor by acknowledging the remaining dues of ₹ 0.87 crore which included the additional amount of ₹ 0.29 crore due up to

[38] Para 375 (a) of Financial Hand Book Vol.VI.
[39] Paragraph 161 of Financial Hand Book Vol.V (Part-I).
[40] 18 agreements: 2000-05 and 03 agreements: 2008-09.
[41] 8 work orders: 2002-03.
[42] Shri Harimohan Rai.
[43] No. 60929 of 2006 dated 6.11.2006.
[44] Hon'ble High Court order dated 8.11.2006.

December 2007. The contractor again filed (September 2008) a case [45] in the High Court of Allahabad for payment of dues. The court ordered (April 2010) that the dues along with the interest at the rate of 7.5 *per cent* (till the actual date of the payment) be paid to the contractor. However, the department did not comply with the orders of the Hon'ble High court. Further, the High court issued notice (January 2011) to the Principal Secretary, Department of Irrigation on the contempt petition[46] filed by the contractor (November 2010) for disobedience of the orders of the High court. Thereafter, the division assessed the up to date dues of the contractor, which worked out to ₹ 1.02 crore and paid ₹ 1.61 crore (February 2011) to the contractor including interest of ₹ 59.36 lakh on the accumulated dues from the funds allotted during 2010-11 for the other two projects[47] of restoration and flood protection works. Thus, lax budgetary control and gross disobedience of the orders of the Hon'ble High court resulted in the violation of financial rules and breach of contractual obligation which led to payment of ₹ 1.61 crore for the works for which there was no budgetary allocation including avoidable payment of interest of ₹ 59.36 lakh.

On this being pointed out the SE and the EE stated (August 2011 and March 2012) that payment was made as per orders of the Hon'ble High court. It was further stated that the demand for payment of dues had been made earlier[48] but due to non-allocation of funds payments were not made.

The reply confirmed creation of liabilities in violation of financial rules and breach of contractual obligations. This not only led to avoidable payment of interest of ₹ 59.36 lakh but also created liabilities to the extent of ₹ 1.61 crore on two other flood projects as administrative and financial sanctions were not obtained from the competent authority for making payment.

The Government, during discussion (January 2013) while accepting the facts and figures, stated that action would be taken after fixing responsibility in this regard.

PUBLIC WORKS DEPARTMENT

3.1.10 Loss to the Government

Injudicious contracts by inviting tenders before the sanction of works for two continuous segments of Sandila-Rasoolabad-Chakalvanshi road in District Unnao led to loss of ₹ 0.95 crore.

The Financial Hand Book (FHB) Volume VI, vide paragraphs 316 (i), 317, 318 and 356 provides that for every work it is necessary to obtain, in the first instance, Administrative Approval (AA), Financial Sanction (FS) and Technical Sanction (TS). Further, the Government ordered (May1999) that tender should be invited only after the Bill of Quantity (BoQ) of the work was prepared and approved by the competent authority.

[45] No. 49599 of 2008 dated 18.9.2008.
[46] No.5377/2010 dated 19.11.2010.
[47] Restoration of Chitauni Bund from Km 0.00 to 2.400 and from Km 2.400 to 3.750.
[48] Dated 30-07-2010 and 10-08-2010.

We observed during audit of the records (October 2009) and further information collected (January 2013) from the Executive Engineer (EE), Construction Division-I, Unnao, that tenders were invited on 01 and 24 March 2008 for the works of widening and strengthening of km 31 to 46 and km 47 to 59 of Sandila-Rasoolabad-Chakalvanshi road in Unnao. The Government accorded AA and FS [49] for the works on 27 June and 13 June 2008 respectively. The Chief Engineer accorded TS to the estimates [50] including BoQ on 28 June 2008. We, further observed that single tenders for both the works by the same contractor were received and these were at five *per cent* above the BoQ rates (₹ 14.88 crore) for km 47 to 59 and 10.68 *per cent* above the BoQ rates (₹ 18.92 crore) for km 31 to 46. Two bonds were executed (July 2008) at five *per cent* (₹ 15.63 crore) and negotiated 10.01 *per cent* (₹ 20.82 crore) above BoQ rates respectively, with the same date of commencement (July 2008) and same scheduled date of completion (July 2010). Further, we noticed that Notice Inviting Tenders (NIT) were issued three months before the approval of AA, FS and finalisation of BoQ. We also noticed (October 2009) that different rates were adopted for identical works with identical specifications of the same road and bonds were executed with the same contractor. Both the works were completed within the scheduled date of completion and payments of ₹ 22.04 crore [51] (June 2010) and ₹ 16.48 crore [52] (December 2009) were made to the contractor.

Thus, due to acceptance of higher rate (5.01 *per cent*) for identical works with identical specifications (against CB No. 18/SE-Unnao Circle/2008-09 for widening and strengthening of road at km 31-46 as compared to the rates of CB No. 16/SE-Unnao Circle/2008-09 for widening and strengthening of road at km 47-59) resulted in excess expenditure of ₹ 0.95 crore [53] by payment to the same contractor.

On this being pointed out in audit (October 2009) the Engineer-in-Chief stated (December 2010) that tenders were invited under pressure of urgency of execution of works. The reply was not correct as neither the work was of urgent nature nor it was in conformity with the extent of rules (three months in advance of AA) and there was no mention of urgency even in NIT.

The Government stated (January 2013) in reply that sufficient efforts were not made by competent authority in sanction of work and approval of rates. If efforts had been made by the competent authority then the negotiated rates of km 31-46 would have been the same as of km 47-59. As such action under rules is being initiated against the concerned officers. Further, during discussion (January 2013) while accepting the facts and figures, the Government stated that action would be taken against erring officers.

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[49] Km.31-46: ₹ 19.17 crore (27.06.2008); and Km.47-59: ₹ 15.04 crore (13.06.2008).
[50] km 31 to 46 and km 47 to 59.
[51] vide voucher no.55 dated 25.06.2010: amount ₹ 220387593 or 22.04 crore for km 31-46.
[52] vide voucher no.100 dated 24.12.2009: amount ₹ 164774868 or 16.48 crore for km 47-59.
[53] ₹ 189248355 x 5.01 *per cent* = 94.81 lakh or ₹ 0.95 crore.

3.1.11 Suspect expenditure and sub-standard works

Payment of ₹ 1.35 crore for procurement of bitumen not supported with required documents led to suspect procurement and sub-standard bituminous work of ₹ 8.32 crore on *Goverdhan Parikrama Marg*, Mathura.

The Government Order (May 2009) envisaged that the supply of bitumen by a contractor will be taken directly from refinery. The payment to the contractor for the supply of bitumen was to be made against the contractor's original invoice/consignee receipt challan (CRC), submitted by the contractor, and it was to be attached with the bill after crossing it. The order (October 2008) of Engineer–in–Chief (E-in-C), Public Works Department, Uttar Pradesh also states that it is necessary for the contractors to furnish details of supply order, delivery schedule and work site to the refinery for supply of bitumen.

Scrutiny of the records of Executive Engineer (EE), Provincial Division, PWD, Mathura revealed (January 2011) that Superintending Engineer (SE), Mathura entered into an agreement (February 2009) for ₹ 45.11 crore with M/S PNC Construction Company Limited, Agra for widening, strengthening and beautification of *Goverdhan Parikrama Marg*, Mathura with scheduled date of completion as February 2010. The Bitumen was to be procured from Oil refineries by the contractor.

Audit scrutiny (January 2011) and further information collected from the division (September 2011) and from oil refineries[54] (May and June 2011) revealed that bitumen, against 20[55] out of 41 CRCs (shown for this work) and produced by the contractor for payment, were not procured for this work. Out of 20 CRCs, 13 relate to works in Gwalior, Madhya Pradesh; 02 pertained to EE, Provincial Division, Mathura for its own use; and 05 relate to works in Agra. The copies of the CRCs against which the payment was made to the contractor were meant for transporter or for registered person/assesses in place of the original CRC's meant for the contractor. The EE had made payments for bituminous works of ₹ 8.32 crore (March 2012) which included ₹ 1.35 crore for 313.09 MT bitumen against these 20 CRCs. The quantum of bitumen to be used for work was 1231.56 MT which included 313.09 MT bitumen, which was not issued for this work. Since the CRCs attached in support of the payment made to the contractor do not pertain to works carried out for *Goverdhan Parikrama Marg*, Mathura, the authenticity of the use of bitumen costing ₹ 1.35 crore against 20 CRCs could not be established.

On this being pointed out the EE replied (January and August 2011) that verification of supply of bitumen by oil refineries was carried out through internet. It was further stated that all the three copies are original. The reply was not correct as the bitumen procured against these CRCs was not procured for this work and payment was not made against contractor's original CRCs.

[54] Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited and Hindustan Colas Limited.
[55] 13 CRCs from Indian Oil Corporation Limited, 05 CRCs from Hindustan Petroleum Corporation Limited and 02 CRCs from Hindustan Colas Limited.

Further, information collected from the oil companies confirmed that 20 out of 41 CRCs, shown to have been issued for this work by the contractor and paid for by the division as part of the bituminous work, did not relate to this work. Thus, payments of ₹ 1.35 crore were made by EE against CRCs not issued for this bituminous work costing ₹ 8.32 crore.

The Government admitted (22 January 2013) the facts and figures and stated that relevant records and reply would be made available within 10 days, which is awaited (March 2013) despite reminders.

3.1.12 Excess expenditure

Irregular provision of higher rate of tipper 5 cum in the estimate led to excess expenditure of ₹ 1.13 crore in widening and strengthening of Varanasi-Shaktinagar Road, Sonebhadra.

In Public Works Department (PWD) rates are analysed as per the rates given in the Standard Data Book published by Ministry of Road Transport & Highways (MORTH). As per circular (September 2008) of Engineer-in-Chief, PWD, Lucknow the price escalation of five *per cent* is admissible every year for machinery, taking into account 2001-02 as the base year. As per Standard Data Book (2003), the prescribed rate of tipper[56] 5 cum for the base year 2001-02 was ₹ 1.74 per tonne/km.

Scrutiny of the records of the Executive Engineer (EE), Construction Division-3, PWD, Sonebhadra revealed (May 2011) that the Government accorded (January 2009) administrative and financial sanction of ₹ 265.66 crore for widening and strengthening of 62 Kms (kms 37 to 98) of Varanasi-Shaktinagar Road, Sonebhadra. The Chief Engineer (CE), PWD, Varanasi Zone, Varanasi accorded (May 2009) technical sanction (TS) to the work. The Superintending Engineer (SE), Mirzapur Circle, PWD, Mirzapur executed in January 2009 (i.e. 4 months before TS was accorded) the contract bond[57] with M/s Chhatra Shakti Construction Company for ₹ 124.84 crore against the estimated cost of ₹ 125.15 crore. The rate of tipper to be used for laying granular sub base (GSB) and wet mix macadam (WMM) was provisioned, in the estimate, at ₹ 3.35 [58] per tonne /km in place of ₹ 1.74[59] (tonne/ km) as per Standard Data Book. Accordingly, usage rate of tipper for GSB and WMM were provisioned by the department as ₹ 324.20 and ₹ 356.62 per cubic meter (cum) in place of ₹ 176.22 and ₹ 193.84 per cum respectively.

As such the excess rates of ₹ 147.98 per cum for GSB and ₹ 162.78 per cum for WMM were provisioned as usage rate of the tipper, resulting in excess expenditure of ₹ 1.13 crore for tipper as per executed quantity of 48492.384 cum of GSB and 25749.415 cum of WMM till the payment of third running bill (March 2011) to the contractor as detailed in ***Appendix 3.3***.

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[56] A machine used for transportation of soil, Granular Sub Base (GSB), Wet Mix Macadam (WMM), Hot Mix etc.
[57] CB No. 74/SE/08-09 dated 24.01.2009
[58] Rate of Tipper ₹ 3.35 x 29% escalation = ₹ 4.32
[59] Rate of Tipper ₹ 1.74 x 35% (escalation taking base year 2001-02) = ₹ 2.35

On this being pointed out in audit, the EE replied (May 2011 and May 2012) that the rates were analysed in accordance with MORTH specifications. It was further stated (May 2012) that the estimate was sanctioned as per circular of E-in-C, PWD (January 2006) according to which the rate of the tipper was ₹ 3.45 per km/per ton while it was taken as ₹ 3.35 per km/per ton in the estimate.

The reply was not correct as the rate of tipper adopted in the analysis of rates of GSB and WMM was in excess of that prescribed in the Standard Data Book, against the MORTH specifications and circular of September 2008 of the department. The said provision of rate of ₹ 3.45 per km/per tonne, under E-in-C circular (January 2006), was additional element for departmental hot mix plant (20-30 tonne) and not for the usage rate of tipper. The usage rate of tipper was to be decided as per Standard Data Book of MORTH in terms of circular of E-in-C, PWD (September 2008).

During discussion (January 2013), the Government accepted the facts, figures and objection raised by audit. The Government also assured to take acttion against responsible officers.

3.1.13 Avoidable expenditure on bituminous work

Utilisation of costlier specification, in violation of IRC guidelines and against the recommendations of the consulting firm, resulted in avoidable expenditure of ₹ 7.63 crore.

Para 205 of Uttar Pradesh Budget Manual stipulates that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Further, the guidelines of Indian Road Congress (IRC) 37-2001, for designing of flexible pavement, envisage 20 mm Premix Carpet (PC) bituminous surfacing as wearing course for cumulative traffic as one million standard axle (msa) with CBR value of six *per cent*.

During scrutiny of the records of Executive Engineer (EE), Construction Division IV, PWD, Lucknow (April 2011), we observed that the Government of Uttar Pradesh (GoUP) accorded (March 2008) financial sanction of ₹ 297.31 crore for widening and strengthening of Ring Road-Lucknow-Kanpur Road to Hardoi Road and Hardoi Road to Sitapur Road (from two lanes to six lanes) including service lane (22.47 Km). The Chief Engineer (CE), Lucknow Zone, Public Works Department (PWD), issued Technical sanction (TS) for the above works (June 2008). Accordingly, two contract bonds[60], first for ₹ 287.95 crore at 15 *per cent* above on BOQ of widening and strengthening of road and construction of service lane, the other for ₹ 0.43 crore to provide consultancy for pavement composition and crust design in the construction of six lane road and service lane were executed (August 2008 and May 2011 respectively).

[60] CB No. 14/SE/2008-09 dated 26.08.2008 with M/s Vijay Infrastructure Ltd. and CB No. 04/SE-LO/008-09 dated 06.06.2008 with M/s Acmetech Consultant Pvt Ltd.

During scrutiny of the contract bonds we observed that in violation of the provisions contained in IRC-37-2001 guidelines and also in contravention to the recommendation made by the consultant firm for use of 20 mm Premix Carpeting (PC) on the granular base for surface dressing in service lane, the surface dressing was done by laying 50 mm thick Bituminous Macadam (BM) and 25 mm thick Semi Dense Bituminous Concrete (SDBC) which had resulted in avoidable expenditure of ₹ 7.63 crore excluding the cost of km 3.298 of service lane covered from Railway over Bridge (RoB) and fly overs (***Appendices 3.4 &3.5***).

On this being pointed out in audit (November 2011) the Government stated (November 2012) that the design provided by the consultant for construction of service lane was based on one million standard axle, in which there was a provision of 165 mm GSB, 225 mm WMM and 20 mm PC, keeping in view that it would be utilised by light vehicles only. However, it was found that major portion of the service lane was to be utilised as diversion for heavy traffic due to construction of RoB and Fly Overs at five places on the main road, hence bituminous works by providing 50 mm BM and 25 mm SDBC was sanctioned and executed in the service lane. The reply and justification given was not acceptable as the use of costlier bituminous surface dressing in a service lane was against the provisions contained in IRC-37-2001 and also the recommendation of the consulting firm.

Thus, utilization of costlier bituminous specification for construction of 19.172 km of service lane excluding the road constructed at five places due to construction of RoB and fly overs had resulted in an avoidable expenditure of ₹ 7.63 crore.

During discussion (January 2013), the Government admitted the facts and figures.

3.1.14 Avoidable Expenditure on widening and strengthening of a road

Avoidable Expenditure of ₹ 22.18 crore in violation of the Government order and provisions for traffic census on widening and strengthening of *Achalganj-Gangaghat* Road from two lanes to four lanes.

The Government of Uttar Pradesh (GoUP) decided (December 2003) that roads having traffic density of 10,000 Passenger Car Units (PCUs) or more would be widened up to two lanes (7 meter). In pursuance to the directions of Public Accounts Committee (PAC) Meeting (August 2005), the E-in-C, vide circular no. 7947 M T/ 60 M T/ 799 dated 07 November 2005 laid down system/procedure to be followed for accurate traffic census, as per provisions of IRC-9-1972.

Scrutiny (October 2009) of the records of EE, Construction Division-I, Unnao revealed that the work of widening and strengthening of *Achalganj-Gangaghat* road (Km 9.400 to 15.350) upto two lanes was completed (August 2007) at a cost of ₹ 4.61crore. However, no records pertaining to traffic survey carried out for upgradation of the said road from single lane to

two lanes was made available to audit though called for. Further, just within two months of the completion of the above road, an estimate for ₹ 20.28 crore was submitted (September 2007) to the Government for further widening (from 7 to 14 meter) and strengthening (47 to 57 cm crust) of this road[61] (Km 9.400 to 15.350) on the basis of traffic census stated to have been carried out in January 2007. The estimate/proposal was sanctioned (November 2007) for ₹ 19.93 crore. Subsequently, two contract bonds[62] were executed (November 2007) for the widening and strengthening of road, with the same contractor[63], who had executed the earlier work in August 2007. The final payment made (July and December 2009) against these two bonds was ₹ 22.18 crore. The CE sanctioned the revised cost of ₹ 22.68 crore in September 2009.

It was also observed that the work of four-lane was sanctioned on the basis of traffic census stated to have been carried out (January 2007) at Km 10 (chainage 9.900 Km), wherein average daily traffic of fast as well as slow moving vehicles was 19788 units including 3933 trucks, actually implying three trucks per minute would pass through that road when the widening work of the road to two lanes was in progress. The EE stated (March 2013) in reply that records of traffic census for widening of two lanes of the road were not available in the division.

On this being pointed out the CE replied (January 2011) that the road was widened to four lanes as per requirement, public demand and proposal of local Member of Parliament (MP). Further, EE stated (May 2012) that the traffic census report was neither required to be sent to SE, CE and E-in-C nor was it sent. The reply was not correct as circular of E-in-C (November 2005), issued in pursuance of the direction of PAC in its meeting of August 2005, envisaged that details of traffic census in proforma-III were to be sent to CE, Headquarters and Director *Anveshanalaya* (Research Institute) PWD, Lucknow through Superintending Engineer and Regional Chief Engineer by EE.

Thus, widening of the road from two lanes to four lanes at a cost of ₹ 22.18 crore was in contravention to GoUP order (December 2003) which stipulates that roads having traffic density of 10,000 PCUs or more would be widened upto two lanes (7 meter).

The Government admitted (January 2013) the facts and figures and assured to re-examine the records of traffic census for sending the reply which was awaited (March 2013).

[61] The road connects the Kanpur-Unnao-Lucknow road, State Highway-58 with the National Highway-25: Kanpur-Lucknow.
[62] C.B.No. 06/SE/2007-08: ₹ 9.10 crore and 07/SE/2007-08: ₹ 8.14 crore.
[63] M/S Arun Construction, Unnao.

RURAL ENGINEERING DEPARTMENT

3.1.15 Fake bank guarantee

Acceptance of a fake bank guarantee of ₹ 38 lakh led to non-recovery of penalty of ₹ 1.75 crore imposed on a contractor awarded the work of the construction of road under *Pradhan Mantri Gram Sadak Yojana*, Raebareli.

According to clause 45 (i) of Standard Bidding Document (SBD) of *Pradhan Mantri Gram Sadak Yojana* (PMGSY), the employer may provide mobilization and machinery advance to the contractors against unconditional Bank Guarantee (BG). Office Memorandum (December 2007) of Central Vigilance Commission (CVC) provides that where the BG is received through the contractor, the issuing bank should be requested immediately to send an unstamped duplicate copy of the BG, to compare with the original BG and confirm that it is in order. BG should also be verified independently by the organisation (in this case, the Executive Engineer).

The records of the Executive Engineer (EE), Rural Engineering Department (RED), Project Implementing Unit II, Raebareli, revealed (September 2011) that administrative approval of ₹ 7.90 crore was accorded by the Government of India (September 2006 and February 2007) for the works of three packages[64] of PMGSY. The Superintending Engineer (SE), Lucknow Circle, RED, Lucknow, executed three agreements[65] for ₹ 7.85 crore with one contractor with scheduled date of completion as May-September 2008. An expenditure of ₹ 1.04 crore was incurred on the works before termination of the agreements (July 2008 and February 2009) due to breach of conditions of contract by the contractor. The SE imposed (July, August 2008 and November 2009) a penalty of ₹ 1.36 crore[66] against the contractor which was revised to ₹ 2.15 crore[67] in February 2012. While adjusting the amount of penalty through BG of ₹ 38 lakh, submitted by the contractor (June 2007) for mobilisation/machinery advance, it was found to be fake (May 2008). The bank communicated (June 2008) that BG was for only ₹ 38,000 and it was valid up to July 2007. Moreover, the Government informed (July 2012) that ₹ 40.26 lakh had been recovered from contractor against the imposed penalty. Had the division verified the BG properly and timely, ₹ 38 lakh would have been recovered against the imposed penalty. Thus, ₹ 1.75 crore of the imposed penalty remained unrecovered (December 2012) even after lapse of 46 to 54 months of the termination of the agreements.

On this being pointed out EE stated (September 2011) that the bank misled the department and the advance given was adjusted from the bills of the contractor and performance security.

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[64] Package: 5825-Kodau to Salaraha Marg; Package: 5827-Satanwa to chak-Singaria, Munshiganj-Dakmau Road to Purejubari upto Mirmiranpur-,Bilhta to Rousi; and Package:5833- T 08 Bilhata to Rousi-all district Raebareli.

[65] Agreement No.23/SE dated 16.05.07:₹ 2.37 crore, 34/SE dated 17.07.07:₹ 2.97 crore and 38/SE dated 18.09.07: ₹ 2.51 crore.

[66] Agreement No.23/SE dated 16.05.07- ₹ 0.34 crore; 34/SE dated 17.07.07- ₹ 0.53 crore and 38/SE dated 18.09.07 - ₹ 0.49 crore.

[67] Agreement No.23/SE dated 16.05.07- ₹ 0.58 crore; 34/SE dated 17.07.07- ₹ 0.83 crore and 38/SE dated 18.09.07- ₹ 0.74 crore.

Further, the Government stated (July 2012) that (i) the BG was got verified (June 2007) by EE; (ii) the verifying officer, Junior Engineer (JE) was suspended (June 2012); (iii) the contractor was debarred from works of phase-6 of the scheme upto March 2009; and (iv) E-in-C was requested to cancel the registration and put the contractor under blacklist. An FIR was registered (July 2012) against contractor by the Executive Engineer. Further, DM Raebareli had been requested to recover the remaining amount of penalty of ₹ 1.75 crore as arrear of land revenue. In compliance, the recovery certificate had been issued by DM, Pratapgarh and Tahsildar, Lalganj was directed (May 2012) for recovery as land revenue.

Thus, had the department verified BG in time judiciously, further recovery of ₹ 38 lakh, at least, would have been effected.

During discussion (December 2012), the Government confirmed the facts, figures and stated that action would be taken against the contractor and erring officers/officials as per rules.

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.

AGRICULTURE DEPARTMENT

3.2.1 Unfruitful expenditure by way of disbursement of honorarium

Expenditure of ₹ 10.90 crore, by way of disbursement of honorarium to irregularly deployed 7,448 *Kisan Mitra(s)* under *Kisan Mitra Yojna* during 2010-11, was unfruitful.

To bridge the gap between State Agriculture University's research and farmers, the Government launched (1998-99) '*Kisan Mitra Yojna*'. As per the *Yojna*, after approval of Annual Working Plan by the Government, a progressive farmer was to be selected by a committee[68] at *tehsil* level for deployment in a village *panchayat* for various tasks such as providing basic records of *Gram Panchayat*; collecting soil samples for laboratory testing; providing agricultural assistance to the farmers; providing mini kits to farmers; and establishing farmers interest groups etc. The farmer so deployed was to be designated as '*Kisan Mitra'* and an honorarium at a rate prescribed in the Annual Working Plan was payable to him with effect from 2003-04.

Scrutiny of the records (April 2011) of the office of the Deputy Director, Agriculture, Pilibhit and further information collected revealed that the

[68] Chairman: Sub divisional Agriculture Officer and Members: Assistant Development Officer, *Kisan* Assistant, Plant Protection Officer etc.

Government made a budget provision of ₹ 67.91 crore during 2009-10 to disburse honoraria to the *Kisan Mitra(s).* The Director, Agriculture, Lucknow submitted a Revised Annual Working Plan of the *Yojna* to the Government in September 2009 for approval. However, the Government did not approve it and after six months of submission shelved it in March 2010 and surrendered ₹ 67.91 crore in the same month. Nevertheless, the Deputy Directors (Extension), without following the prescribed procedure of selection of *Kisan Mitra(s)* by the aforesaid committee at *tehsil* level, continued the deployment (2009-10) of those *Kisan Mitra(s)* who were selected for the previous years. However, as the *Yojna* was shelved and its Revised Annual Working Plan was not approved, the honoraria were not paid to them. Consequently, the UP *Kisan Mitra(s) Sanghatan,* Lucknow[69] filed (2009) a petition in the Hon'ble High Court, Lucknow for disbursement of the honoraria. The Hon'ble High Court ordered (December 2009) the Government to pay honoraria to the *Kisan Mitra(s)* who had discharged their duties. Pursuant to the order, the Government again made a provision of ₹ 58.36 crore in budget during 2010-11 and out of it sanctioned (July and August 2010) ₹ 44.32 crore, with the instruction (July 2010) to the Director, Agriculture to disburse it at the rate prescribed for 2008-09 to the *Kisan Mitra(s)* after verification of the works performed by them. The honoraria of ₹ 44.32 crore was disbursed during 2010-11. However, scrutiny revealed that, ₹ 10.90 crore out of ₹ 44.32 crore, was disbursed to 7,448 *Kisan Mitra(s)* in 25 districts[70] without any work performed by them rendering the expenditure unfruitful.

In reply, the Government stated (April 2012) that several works were taken from the *Kisan Mitra(s)* such as collection of soil for laboratory testing etc. The reply was not correct as ₹ 10.90 crore was disbursed to 7,448 *Kisan Mitra(s)* in 25 districts without any work performed by them as seen from the scrutiny of records.

During discussion (December 2012), the Government while admitting the facts and figures, reiterated that *Kisan Mitra(s)* were deployed in anticipation of the approval of the Annual Working Plan. This action was also not correct as a farmer was to be deployed for various works after approval of the Annual Revised Working Plan by the Government.

IRRIGATION DEPARTMENT

3.2.2 Wasteful Expenditure due to non-provisioning of arrangements for discharge of excess water

Wasteful expenditure of ₹ 11.74 crore due to non-provisioning of arrangements for discharge of excess water from the Kichcha Barrage.

The *Kichcha* Barrage on *Kichcha* river, had been constructed in 1962 in district Udham Singh Nagar with a view to provide water to *Kichcha* main canal and its distributaries for irrigation of 15425 hectare command area. It

[69] An association of *Kisan Mitra(s)* working in rural areas.

[70] Allahabad, Ambedkarnagar, Aurraiya, Baharaich, Basti, Budaun, Chitrakoot, Faizabad, Fahrukhabad, Gonda, Gorakhpur, Jalaun, Hamirpur, Kanpur nagar, Kaushambi, Kushinagar, Lakhimpur khiri, Lalitpur, Mainpuri, Mahoba, Moradabad, Muzaffarnagar, Saharanpur, Sidharthnagar and Sitapur.

has catchment area of 289 Sq miles with maximum design discharge of 39279 cusecs. In 1982, *Gola* Barrage was constructed, approximately 40 km upstream of *Kichcha* Barrage, with discharge capacity of 115000 cusecs. The water discharged from *Gola* Barrage reaches *Kichcha* Barrage through river *Kichcha*.

Scrutiny of the records of Executive Engineer (EE) Rohilkhand Canal Division, Bareilly revealed (June 2011) that there was discharge of excess water (87000 cusecs) from *Gola* Barrage (situated upstream of *Kichcha* Barrage) in September 2010 and excess water could not be discharged through the gates of *Kichcha* Barrage. Further, the *Kichcha* river shifted its course by three hundred meters to the left side of the Barrage, resulting in damage of the barrage, marginal bund and the canal. The Chief Engineer (Sharda), Lucknow accorded technical sanction (September 2010) to a project of ₹ 11.77 crore for restoration of the damaged *Kichcha* Barrage. The administrative and financial sanction of ₹ 11.77 crore for the project was accorded by the Government in January 2011. The restoration work was completed at ₹ 11.74 crore (March 2012).

Further, audit scrutiny revealed that the recurrence of damage to the barrage was due to no arrangements for discharge of excess water from the barrage. It was also noticed that the department was aware of the fact that *Kichcha* barrage was time and again getting excess water from *Gola* barrage due to which the structure of *Kichcha* barrage was getting damaged again and again. The barrage structure had also been damaged in a similar incident in 1993. The department, however, did not take any action and the barrage was again damaged in August 2011, which would lead to further avoidable expenditure. Had the department made appropriate arrangements for discharge of excess water of *Gola* barrage the damage to the *Kichcha* barrage and canal etc. could have been prevented. Thus, inadequate planning for making proper arrangements of discharge of excess water had led to wasteful expenditure of ₹ 11.74 crore (March 2012).

The Government, during the discussion (January 2013) while accepting the facts and figures, stated that protection of *Kichcha* Barrage from damage due to excess discharge of water/flood and increasing safety of the barrage is under consideration at the departmental level.

JAIL ADMINISTRATION AND REFORMS SERVICES

3.2.3 Avoidable expenditure on purchase of land

Due to Government's failure and inconsistent decision, an avoidable expenditure of ₹ 107.46 crore was incurred on purchase of land for construction of a jail building in Gautam Buddha Nagar.

The Government owned 63 acre land[71] at village *Namauli* of *Dankaur tehsil* in Gautam Buddha Nagar district. It decided (June 1997) to construct a jail building on 35 acre land of the 63 acre plot. The construction cost was

[71] Under Section 154 of the Zamindari Abolition and Land Reforms Act, 1950.

estimated (September 2010) at ₹ 144.51 crore. The Government, without ensuring unencumbered possession of the land, awarded (December 2009) the construction work to the Uttar Pradesh *Rajkiya Nirman Nigam* Limited (Nigam) for completion by December 2012 and released ₹ 125 crore[72].

Scrutiny of the records of the District Jail, Ghaziabad revealed (September 2011) that a Committee[73] under the chairmanship of the Secretary of the Department, after evaluating (November 2002) three sites, found the aforesaid 35 acre land suitable, mainly because it was owned by the Government. However, the land was under unauthorised possession of the Greater Noida Industrial Development Authority (Authority). The Government directed the District Magistrate many times[74] (2007-09) to get the said land vacated. The Authority, instead of vacating the Government land, offered (October 2009) 88.98 acre land at another location at village Luksar of *Sadar tehsil* at ₹ 107.46 crore. The Government took over (February 2010) its possession and paid (August 2010) ₹ 107.46 crore. Thus, the Government's failure to get its own unauthorisedingly encroached land vacated led to it buying the land at village Luskar at ₹ 107.46 crore.

Scrutiny also revealed that the Nigam, in March 2010, intimated that the construction of jail building[75] on even the alternative piece of land was not possible due to hindrances as a village road was passing through the middle of the land, encroachment by a functional Junior High School on the land etc. Nevertheless, the Nigam commenced (November 2010) the construction work without removing these hindrances and 68 *per cent* of the works were completed (February 2013) by spending ₹ 98.36 crore, while the remaining works were in progress.

In reply, the Government stated (June 2012) that efforts were made to obtain possession of 63 acre land from the Authority. The Government also stated (June 2012) that on the spot inspection was made (October 2009) by the site selection committee, of which the Superintendent, District Jail, Ghaziabad, was a member. The land was found suitable and its possession was taken in February 2010 by him. However, obstacles were not brought to the notice of the Government by him. As such, action is being taken as per rules. The replies were not acceptable in audit because it was failure of the Government to get its own land vacated from the unauthorized possession of the Authority. Further, the payment for subsequent land to the Authority should have been linked to the cost of the land unauthorisedly held by the Authority. Even the subsequently purchased land was not completely handed over and the work was started before complete and unencumbered possession was secured. The Government did not hold the Authority responsible for avoidable expenditure of ₹ 107.46 crore and also for not providing unencumbered land with clear

[72] September 2010: ₹ 25 crore and March 2011: ₹ 100 crore.
[73] Constituted vide GO no. 2136 P/22-4-95 dated 19 September 1995 and comprised District Magistrate, Deputy Director General (Jail), Senior Superintendent of Police/ Superintendent of Police etc.
[74] 22 February 2008, 18 March 2008, 28 April 2008, 18 November 2008 etc.
[75] Circle wall, main wall and boundary wall.

title for the Jail. During discussion (November 2012), the Principal Secretary admitted the facts and figures.

Thus, the Government's failure to get its own land vacated from unauthorised possession of the Authority led to avoidable expenditure of ₹ 107.46 crore. Besides, the Government bought another piece of land from the same Authority which was unauthorisedly holding Government's land.

PANCHYATI RAJ DEPARTMENT

3.2.4 Misuse of grants

Due to failure of the Government to prepare 'scope of work', database on the finances of *Panchayati Raj* Institutions was not developed even after lapse of seven years of the recommendation of the Twelfth Finance Commission. Besides, ₹ 62.37 crore, out of ₹ 62.49 crore, was diverted to other schemes.

Twelfth Finance Commission (TFC) recommended (November 2004) that a database on the finances of *Panchayati Raj* Institutions[76] (PRIs) should be developed for accessibility, by computerizing and linking it with the portals of the Government of India. Data base was also needed as PRIs are the implementing agencies for flagship programmes like MNREGS etc.

Scrutiny of the records of the Director, *Panchayati Raj*, Lucknow (Director) revealed (February 2011) that the Government, as a follow up to the recommendation of TFC, sanctioned ₹ 62.49 crore[77] without specifying any time-frame for its utilization and creation of database and deposited it in Personal Ledger Account (PLA) of the Zila Panchayat, Lucknow for drawal after approval of the Finance Department. On 3 August 2009, the Department of *Panchayati Raj* executed a Memorandum of Understanding (MOU) with the Indian Institute of Technology, Kanpur (IIT) valid for two years from the date of execution of MOU, subject to mutual termination, if the services were not found satisfactory. As per MOU, IIT Kanpur was to provide consultancy services at ₹ 12 lakh for computerization of PRIs and various offices under the Department and the Department was to provide a 'scope of work[78]' for examination and recommendation. The MOU was valid upto July 2011. On 15 December 2009, the Government sanctioned ₹ 12 lakh out of ₹ 62.49 crore and paid (March 2010) ₹ three lakh to IIT and retained ₹ nine lakh in a bank account[79]. However, the Government neither prepared the 'scope of work' nor terminated MOU. Thus, ₹ 62.46 crore was lying unutilized[80] as of September 2009.

In September 2009 and December 2009, the Director *Panchayati Raj*, proposed to the Government to utilize ₹ 62.37 crore lying in PLA on maintenance of schemes of drinking water and sanitation. The Government, on

[76] Zila Panchayat, Kshetra Panchayat and Gram Panchayat
[77] September 2006: ₹ 33.64 crore and August 2007: ₹ 28.85 crore.
[78] involving development of application software, procurement of computer hardware etc.
[79] In favour of the Director, *Panchayati Raj*, Lucknow.
[80] PLA: ₹ 62.37 crore and Bank: ₹ nine lakh.

29 December 2009, with the approval of the Finance Department, decided to allot the funds to PRIs, as proposed, and accordingly issued allotment order for ₹ 62.37 crore after the approval by the Finance Department. Out of ₹ 62.37 crore, PRIs in seven districts[81], where ₹ 8.43 crore was allotted, spent ₹ 1.65 crore on construction of roads, installation of solar lights and repairs of Block Development Offices and *Panchayat Bhawans* etc.

Thus, the database on finances of PRIs was not developed even after lapse of seven years of TFC's recommendation. Further, ₹ 62.37 crore, out of the earmarked funds of ₹ 62.49 crore, was diverted on maintenance of schemes of drinking water and sanitation. In seven districts, PRIs, instead of spending on schemes of drinking water and sanitation, spent on roads, solar lights, etc. Besides, an expenditure of ₹ three lakh paid to IIT Kanpur was unfruitful and remaining ₹ nine lakh was lying unspent in bank account of Director, *Panchayati Raj* since December 2009. In reply, the Director, *Panchayati Raj* stated (February 2011) that database could not be developed due to the decision taken at the Government level. The reply was not acceptable as the proposal to utilize earmarked funds was submitted by him.

The matter was referred to the Government (April 2012); reply had not been received (February 2013) despite reminders thereafter.

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.

ANIMAL HUSBANDRY DEPARTMENT

3.3.1 Unproductive expenditure on purchase of a disputed land

Expenditure of ₹ 9.56 crore, incurred on purchase of disputed land for a veterinary polyclinic in Gautam Buddha Nagar District, proved unproductive. Besides, the objective of establishing a veterinary polyclinic remained unachieved even after lapse of more than four years.

In order to establish a veterinary polyclinic as a referral centre for the region at Badalpur in Gautam Buddha Nagar district, the Government sanctioned (March 2008) ₹ 2.59 crore for construction works (main building, residential accommodation etc.). The works were assigned (February 2011) to the Construction and Design Services, UP Jal Nigam (agency) for completion by July 2012 (revised).

[81] Bahraich, Deoria, Fatehpur, Gorakhpur, Hardoi, Mirzapur and Sultanpur.

Scrutiny of the records of the office of Director, Animal Husbandry, UP, Lucknow (Director) revealed (April 2012) that although the land was not available for the polyclinic, the Government sanctioned (March 2008) the aforesaid amount and deposited (March 2008) it in Personal Ledger Account (PLA) of *Pandit Deen Dayal Upadhaya Pashu Chikitsa Vigyan Vishwavidyalaya Evam Go Anusandhan Sansthan*, Mathura. Further, as per instruction issued by the Government (July 2008), the Greater NOIDA provided (March 2011) one hectare land at a total cost of ₹ 9.56 crore[82] for establishment of veterinary polyclinic. The approach road to the said land was under dispute. The Government, however, without effective site verification, paid (November 2010 to May 2011) the cost[83] to the Greater NOIDA, took over (June 2011) the possession and transferred (June 2011) it to the agency for taking up the construction work of the building on the assurance given (January 2012) by the Greater NOIDA that the approach to it would be made available soon. Further, the agency submitted (March 2011) a revised estimate for ₹ 4.76 crore, which was approved by the Government in September 2011 for ₹ 4.63 crore[84]. Meanwhile, ₹ 2.59 crore which sanctioned by the Government in March 2008 and was parked in PLA, was deposited (July 2011) into the Government account under departmental receipt head[85]. In August 2011, the Government again sanctioned ₹ 3.82 crore (*vis-à-vis* the revised estimate of ₹ 4.63 crore) and out of it released ₹ 1.91 crore to the agency for the construction. However, the construction work did not commence (February 2013) as no approach road to the said land was made available by the Greater NOIDA despite several reminders[86] issued by the Government. Ultimately, the Government instructed (March 2012) the Director, Animal Husbandry to surrender ₹ 1.91 crore which the Director deposited (March 2012) under the receipt head[87] again.

Thus, the failure of the Government to ensure dispute free land rendered the expenditure of ₹ 9.56 crore on its purchase unproductive. Besides, the objective of establishing a veterinary polyclinic also remained unachieved even after lapse of more than four years. Further, the deposit of ₹ 3.50 crore into receipt head of the Government resulted in exhibition of inflated expenditure and non-tax revenue of the Government for the year 2011-12.

Reply of the Government was not received (January 2013). However, during discussion (February 2013), the Government confirmed the facts and figures.

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[82] Premium: ₹ 7.50 crore (@ ₹ 7500 per square meter) and lease rent: ₹ 2.06 crore (27.50 *per cent* of the premium).
[83] November 2010: ₹ 556 lakh; March 2011: ₹ 225.89 lakh; May 2011: ₹ 174.36 lakh.
[84] Main building: ₹ 243.89 lakh, residential buildings: ₹ 134.63 lakh; outer area development: ₹ 41.26 lakh; electric connection and rain water harvesting: ₹ 10 lakh and labour cess and centage charges: ₹ 33.84 lakh.
[85] 0403 Animal Husbandry- Revenue Receipts-800-Other Receipts-99- Miscellaneous Receipts.
[86] Letter no. 825 dated 22 November 2011, 1317 dated 08 December 2012, 1180 dated 27 January 2012, 1044 dated 18 February 2012 and 510 dated 24 February 2012.
[87] 0403 Animal Husbandry- Revenue Receipts-800-Other Receipts-99- Miscellaneous Receipts.

GENERAL ADMINISTRATION DEPARTMENT

3.3.2 Avoidable expenditure on lease rent

Avoidable expenditure of ₹ 5.19 crore was incurred on lease rent during January 2001 to January 2013 due to lack of co-ordination between the Departments of General Administration and Estate.

The Estate Department of the Government owns Uttar Pradesh *Sadan* (*Sadan*), in New Delhi, for providing accommodation to the visiting dignitaries and the General Administration Department of the Government maintains an office of the Resident Commissioner (Commissioner) in a private building[88] (since 1992) on monthly lease rent[89] basis to liaise with the Government of India.

Scrutiny of the records of the office of the Resident Commissioner, New Delhi revealed (November 2010) that the Commissioner sent (December 1998) a proposal to the Government to shift his office in the building of the *Sadan* on the ground that the offices of the Resident Commissioners of other States were functioning in their own administrative buildings and also that there was sufficient accommodation was available in the *Sadan*. The proposal was sent after the Chief Architect of the Uttar Pradesh *Rajkiya Nirman Nigam* Limited, Lucknow had intimated (November 1998) that the office can be shifted to the ground and fourth floor of the *Sadan*. Responding to the proposal, the General Administration Department instructed (March 1999) the Commissioner to shift the office by June 1999. The Estate Department[90] accorded administrative approval (March 1999).

Despite the aforesaid instruction and order, the Commissioner did not shift the office within the time-frame (by June 1999) for no reason on record and requested (July 1999) the General Administration Department to extend the time-frame till October 1999. Though delayed, the time-frame was extended (November 1999) to January 2000. Even during this extended period, the Commissioner did not shift the office and the Estate Department cancelled (February 2000) its approval (March 1999) without assigning any reason. As such, despite availability of space in the *Sadan*, the office continued to function in a private rental building as of January 2013, thereby indicating Government's indecision and reflecting lack of coordination between the Estate Department and General Administration Department. The Government paid lease rent of ₹ 5.19 crore[91] during January 2001 to January 2013 which otherwise could have been avoided.

During discussion (January 2013), the Government admitted the facts and justified the expenditure of ₹ 5.19 crore on the ground that the office of the Resident Commissioner is located near all the central offices and creating a new infrastructure was not economical. The reply was not acceptable as the

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[88] 3,612 square feet.
[89] Initially at ₹ 27 per month and per square feet with 20 *per cent* increase after every three years.
[90] The Uttar Pradesh Sadan is under the administrative control of the Estate Department
[91] January 2001 to March 2001: ₹ 6.92 lakh, 2001-02: ₹ 27.68 lakh, 2002-03 ₹ 27.68 lakh, 2003-04 : ₹ 30.68 lakh, 2004-05: ₹ 28.26 lakh, 2005-06: ₹ 28.26 lakh, 2006-07: ₹ 28.26 lakh, 2007-08: ₹ 28.26 lakh, 2008-09: ₹ 56.87 lakh, 2009-10: ₹ 53.14 lakh, April 2010 to December 2010: ₹ 44.72 lakh and January 2011 to January 2013: ₹ 141.08 lakh.

shifting was to take place in an already existing Government building where no new infrastructure was to be created. Besides, the Resident Commissioner, New Delhi in his letter (April 2012) addressed to the Principal Secretary, General Administration Department intimated that avoidable expenditure is being incurred on common facilities and parking which is inappropriate from the austerity point of view. It also intimated that the office of the Resident Commissioner be shifted to the Guest house like those of the other States and suggested that the action would be economical and also save the maintenance expenditure.

Thus, due to indecision and lack of coordination between the Estate Department and General Administration Department, the office of the Resident Commissioner continued to function in a private building as of January 2013 and incurred an avoidable expenditure of ₹ 5.19 crore.

The matter was referred (April 2012) to the Government; reply is awaited as of February 2013 in spite of referring the matter to the Government several times[92].

MEDICAL HEALTH AND FAMILY WELFARE DEPARTMENT

3.3.3 Unfruitful expenditure on construction of a maternity centre

An expenditure of ₹ 1.41 crore, incurred on construction of a 20 bed maternity centre at Jalalpur in Ambedkarnagar district to provide better medical facilities to the local people, was rendered unfruitful due to non-sanction of posts and non-release of recurring and non-recurring grants.

In follow upto the declaration (February 2005) by the Chief Minister, the Government sanctioned (February 2006) ₹ 1.21 crore for construction of a new 20 bed maternity centre at Jalalpur in Ambedkar Nagar district. The objective was to expand the outreach of the health care to the people. The construction work comprising main building, residential accommodation, boundary wall etc., was awarded (March 2006) to the *Uttar Pradesh Rajkiya Nirman Nigam* (UPRNN) for completion by September 2009.

Scrutiny of the records of the Chief Medical Officer (CMO), Ambedkar Nagar district revealed (March 2011) that UPRNN commenced the construction works in October 2006. On completion (August 2008), except for some minor works, it was handed over to CMO in August 2009. A sum of ₹ 1.21 crore was spent on the construction works but minor works like boundary wall including gate, main drain, approach road and electric connection, however, remained incomplete. As per revised estimate submitted by the Department (April 2010), the Government further sanctioned ₹ 20.47 lakh (July 2010) to complete these works. These works were also completed (except the boundary wall with gate). The records also revealed that CMO, after one and half years of taking over the buildings etc., submitted a proposal (February 2011) to

[92] Letter nos. DO letter no Report (C)/ 639 dated 10 December 2012 addressed to the Chief Secretary, Government of Uttar Pradesh, Report (C)/ AR 2011-12/ 642 dated 12 December 2012, 279 dated 18 February 2013 and SS IV/ DP-2011-12/ 227 dated 25 February 2013.

DGMHS, Lucknow for creation of posts of medical and para medical staff and also for recurring grant of ₹ 15.00[93] lakh per annum and one-time non-recurring grants of ₹ 44.50[94] lakh for running the maternity centre. However, neither the posts nor the grants were sanctioned as of February 2013, even after lapse of two years of submission of the proposal.

Thus, due to delay in the sanction of the posts of medical and para medical staff and sanction of recurring grants to meet the expenditure on medicines, diet, stationery etc and non-recurring grants to establish the operation theatre, the 20 bed maternity centre was not made functional even after lapse of more than three years of its completion and taking over from UPRNN (August 2009). This rendered ₹ 1.41 crore spent on it unfruitful. Besides, the objective of expanding the outreach of health care was also defeated.

In reply, CMO, Ambedkar Nagar district stated (March 2011) that the maternity centre would be made functional immediately after sanction of the posts of medical and para medical staff and on receipt of recurring and non-recurring grants. Thus, the completion of the civil works of the maternity centre had not been synchronized with the process of sanction of medical and para medical posts and recurring and non-recurring grants which were essential for functioning of the maternity centre. Resultantly, the objective to deliver the better medical facilities and expand the outreach of medical services was not fulfilled.

The matter was referred (April 2012) to the Government. However, reply is awaited (February 2013) despite reminders thereafter.

3.3.4 Unfruitful expenditure on construction of a hospital building

An expenditure of ₹ 5.79 crore, on construction of a hospital building and residential accommodation for medical and para-medical staff in Community Health Centre at Attarauli in Aligarh during 2006-13 (January 2013), was rendered unfruitful.

With a view to increasing the outreach of the health services, the Government, decided (January 2004) to upgrade the existing CHC at Attarauli in Aligarh district to a 100 bed joint hospital by constructing additional 70 beds and residential accommodation for medical and para medical staff at a cost of ₹ 7.55 crore. The construction work was awarded (January 2004) to the Uttar Pradesh *Rajkiya Nirman Nigam* (UPRNN) for completion by March 2009.

Scrutiny of the records of the Chief Medical Officer (CMO), Aligarh revealed (May 2011) that CMO, Aligarh intimated (December 2003) the Director General Medical and Health Services (DGMHS) that 0.854 acre land[95] was available in the premises of the Community Health Centre[96] (CHC) at

[93] Annual recurring expenditure- (a) medicine ₹ 10 lakh (b) diet ₹ 1.50 lakh (c) electricity and water ₹ 2 lakh (d) stationery and office expenditure ₹ 1.50 lakh, total ₹ 15 lakh.
[94] Non recurring expenditure- (a) 20 well furnished beds ₹ 5 lakh (b) OT and medical surgical equipments ₹ 15 lakh (c) gynecological equipments ₹ 2.50 lakh (d) furniture ₹ 2.50 lakh (e) generator ₹ 3.50 lakh (f) ambulance ₹ 6 lakh (g) X-ray and Ultrasound machine ₹ 10 lakh, total ₹ 44.50 lakh.
[95] Two plots of area measuring 30 x10 metre and 79 x 40 metre. 4046.856 square metre is equal to one acre.
[96] A 30 bed hospital.

Attarauli in Aligarh district. However, for construction of additional 70 beds, 1.96 acre land was required. Thus, the available land was insufficient. Nevertheless, in January 2004, the Government decided to upgrade the aforesaid CHC to a 100 bed joint hospital without ascertaining the sufficiency of land. On the proposal (July 2006) submitted by DGMHS, the Government sanctioned ₹ 49.49 lakh in September 2006 for the construction, regardless of the Report of Expenditure Finance Committee (July 2006) that the area of the premises (in terms of available land) of CHC was not as per requirement of a 100 bed hospital. UPRNN commenced the construction work in April 2007. In September 2007, the Government sanctioned remaining ₹ 7.06 crore for the construction of hospital building. However, only the hospital building for additional 70 beds was under construction on the available 0.854 acre land as of January 2013. The work on residential accommodation for medical and para medical staff had not commenced as of January 2013 due to non-availability of land. Meanwhile, ₹ 1.72 crore was refunded[97] to the Government account in October 2011 due to non-utlisation of funds. The Government again sanctioned ₹ 1.34 crore out of ₹ 1.72 crore in October 2012 on the proposal made by DGMHS. As of January 2013, ₹ 5.79 crore was spent[98] on the construction of the building and ₹ 1.38 crore was lying unspent with UPRNN.

In reply, CMO attributed (May 2011) the non-construction of the residential accommodation to the non-availability of land. The reply confirms that money was released and construction started without ensuring availability of land.

Thus, due to the decision of the Government to upgrade the existing CHC at Attarauli in Aligarh district to a 100 bed joint hospital without ascertaining the sufficiency of land, expenditure of ₹ 5.79 crore on construction of hospital building for 70 additional beds was remained unfruitful. Besides, the objective of increasing the outreach of the health services was not achieved even after four years of its scheduled month of its completion.

The matter was referred (April 2012) to the Government; reply is awaited as of February 2013 in spite of referring the matter to the Government several times[99].

PUBLIC WORKS DEPARTMENT

3.3.5 Unfruitful expenditure on the construction of a bridge and approach road

Unfruitful expenditure of ₹ 3.36 crore on the construction of a bridge and approach roads.

Paragraph 375 (a) of FHB VoL VI provide that proper and detailed survey should be conducted before the start of a project and execution should be made as per approved design.

[97] D 8443000 dated 17 October 2011.

[98] 2006-07: ₹ 1.55 lakh; 2007-08: ₹ 7.45 lakh; 2008-09: ₹ 57.50 lakh; 2009-10: ₹ 132.50 lakh; 2010-11: ₹ 153.00 lakh; 2011-12; ₹ 170 lakh and 2012-13: 57 lakh (upto January 2013).

[99] Letter nos. DO letter no Report (C)/ 639 dated 10 December 2012 addressed to the Chief Secretary, Government of Uttar Pradesh, Report (C)/ AR 2011-12/ 642 dated 12 December 2012, 279 dated 18 February 2013 and SS IV/ DP-2011-12/ 227 dated 25 February 2013.

Scrutiny of the records of Executive Engineer (EE), Construction Division (CD) I, PWD, Lakhimpur Kheri (December 2010) and information collected (June 2012) revealed that the Government sanctioned (August 2008) construction of a bridge (79.40 meter long), on the river Chouka, in km 6 of Novapur-Mudia-Nakaha link road, approach roads of 0.400 Km and additional approach roads of 7.200 Km at ₹ 3.47 crore (bridge: ₹ 1.47 crore and approach roads: ₹ two crore) under Rural Infrastructure Development Fund XIV, financed by NABARD. The construction work of bridge was assigned by the Government (August 2008) to the Uttar Pradesh State Bridge Corporation Limited, Lucknow (UPSBCL) and approach roads to the EE, CD-I, PWD Lakhimpur Kheri. Both the agencies were under the administrative control of Principal Secretary, PWD. The joint committee consisting of officers of both the executing agencies conducted site survey (August 2008) and selected the alignment of approach roads and bridge wherein the river was flowing straight and along the existing road between road Novapur and Mudia Nakaha *(Pagdandi)*. The technical sanction to the approach roads and additional approach roads was accorded (February 2009) by the Chief Engineer (CE), Central Zone, PWD, Lucknow. A contract bond [100] for ₹ 1.29 crore was executed (September 2010) for construction of the approach road and additional approach road.

Further, according to a monthly review meeting the construction of the bridge was not in accordance with the agreed alignment, as such District Magistrate (DM), Lakhimpur Kheri constituted (March 2009) a committee of officers[101] for inspecting the site. The committee observed that the bridge was constructed at a site which was 15 to 20 meter away from the selected upstream site and the alignment. The DM reported (March 2009) the matter to the Principal Secretary, PWD and requested to stop the construction of the bridge but the UPSBCL continued the construction till completion (July 2011). An amount of ₹ 1.36 crore was spent (June 2011) on construction of the approach roads and an expenditure of ₹ two crore was incurred on construction of the bridge by UPSBCL as of June 2012. However, the bridge remained unused as the approach road on Novapur side was washed out in July 2010 and the river had shifted away from the bridge. Further, in September 2011 the approach road towards Nakaha side was also washed out resulting into the bridge remaining unused in the absence of approach roads on both the sides. As such, expenditure of ₹ 3.36 crore, incurred on the construction of the bridge and approach roads remained unfruitful due to non-reconciliation of the issue of alignment of the bridge and the approach roads.

On this being pointed out, the EE stated (December 2010) that a committee headed by CE, Central Zone, PWD, Lucknow had been constituted by the CE (Bridge) to resolve the issue of alignment. The fact remains that the issue of alignment of the bridge was in the notice of both the agencies, since March 2009. But, even then both the agencies continued to execute the awarded works without resolving the issue of the alignment which rendered the bridge

[100] 1/SE/Dt. 09.06.2009.

[101] Sub-divisional Magistrate, EE, CD-I, PWD, EE, Housing Development Board, Dy Project Manager, UPSBCL, Lakhimpur Kheri.

as a unusable and stand alone structure, without the approach roads on either side as of January 2013. The committee constituted (December 2010) also opined (February 2011) in the report that a guide bund may be provisioned to bring the river under the constructed bridge and held responsible the Deputy Project Manager, UPSBCL for construction of the bridge on a non-selected alignment.

During discussion (January 2013), the Government accepted the facts and figures and assured to make available the report of High Power committee within ten days, which was awaited (March 2013).

SOCIAL WELFARE DEPARTMENT

3.3.6 Unfruitful expenditure on construction of hostels

Expenditure of ₹ 1.59 crore on construction of two hostels for girl students belonging to Scheduled Castes/Scheduled Tribe category in Asit Inter College, Etawah and Institute of Engineering and Rural Technology, Allahabad was rendered unfruitful due to inaction/ delayed action of the Government. Besides, the objective of providing hostel facilities, free of cost, to the targeted beneficiaries (girl students) was not achieved.

The Government sanctioned[102] two hostels for 100 girl students each in Asit Inter College, Etawah and Institute of Engineering and Rural Technology, Allahabad at a cost of ₹ 1.30 crore[103]. These hostels were to be made functional with the effect from academic session 2006-07 (July 2006). The construction works were awarded[104] to the UP *Samaj Kalayan Nigam* (*Nigam*) for completion by March 2006. The objective of these hostels was to provide free of cost hostel facilities to the girl students belonging to Scheduled Castes/ Scheduled Tribe category.

Scrutiny of the records of the offices of the District Social Welfare Officers (DSWOs), Etawah (January 2010) and Allahabad (January 2011) and further information collected revealed that the concerned DSWOs made available the requisite pieces of land[105] and also released[106] ₹ 1.30 crore to the *Nigam*. The *Nigam* commenced (February 2005) the works, completed[107] them at ₹ 1.30 crore and handed over[108] the buildings to the Department.

After six years of taking over possession of the hostel building in Etawah district, the Government neither posted the staff despite sanction nor were funds provided for electricity connection, furnishing material etc. indicating thereby inaction. In Allahabad, after three years of taking over possession of the hostel building, the Government posted (September 2010) a superintendent

[102] Etawah: March 2003 and Allahabad: December 2004.
[103] Etawah: ₹65.24 lakh; Allahabad: ₹ 65.24 lakh.
[104] Etawah: March 2003 and Allahabad: December 2004.
[105] Etawah: February 2005 and Allahabad: January 2005.
[106] Etawah: ₹ 65.24 lakh in January 2005 and Allahabad: ₹ 65.24 lakh in February 2005.
[107] Etawah: March 2007 and Allahabad: February 2007.
[108] Etawah: July 2007 and Allahabad: July 2007.

who was disbursed pay and allowances of ₹ 4.20 lakh for the period September 2010 to June 2012. The Department also supplied[109] furnishing material[110] at a cost of ₹ 15 lakh which was lying unused in the hostel. However, other requisite staff such as class IV, cook, sweeper etc. was not posted. The Government also paid (August 2011) ₹ 10.02 lakh to the Electricity Urban Distribution Division, Allahabad for electricity connection. However, the connection was provided after seven months in March 2012 due to late submission of the estimate by the division coupled with late provisioning of funds. From July 2012, the hostel became partially functional.

Thus, due to inaction the hostel in Asit Inter College, Etawah remained non-functional even though five academic sessions had gone by after taking over possession of the building. At Allahabad, the hostel became partially functional (July 2012) in Institute of Engineering and Rural Technology, Allahabad. Thus ₹ 1.59 crore[111] spent thereon was rendered largely unfruitful. Besides, the objective of providing free of cost hostel facilities to the girl students belonging to Scheduled Castes/ Scheduled Tribe category remained unachieved.

The reply of the Government was not received (January 2013). However, during discussion (February 2013), the Government admitted the facts and figures and stated that action would be taken against the officials responsible for delay in making the hostel functional at Allahabad. In regard to the hostel at Etawah, the Government instructed the Deputy Director of the Department to investigate the matter personally and report within 15 days. Action was awaited.

URBAN EMPLOYMENT AND POVERTY ALLEVIATION DEPARTMENT

3.3.7 Unfruitful expenditure on construction of dwelling units

Expenditure of ₹ 22.68 crore, incurred on construction of 1,092 dwelling units (complete: 576; incomplete: 516) in Auraiya district was rendered unfruitful mainly due to non-collection of prescribed contributions from the beneficiaries.

Scrutiny of the records of the office of the Project Officer, District Urban Development Agency (PO DUDA), Auraiya revealed (November 2011) that the Government of India launched (2005) Integrated Housing and Slum Development Programme (IHSDP). Its objective was to provide dwelling units[112] to the slum dwellers in the State. A minimum of twelve *per cent* (10 *per cent* for Scheduled Castes/ Scheduled Tribes/ Other Backward Castes/ Physically Handicapped) of the construction cost of dwelling units was to be collected from the beneficiaries before submission of the project. PO DUDA submitted (March 2008) detailed project reports (DPRs) to the State Urban

[109] January and February 2012.
[110] January 2011: 100 chairs; 100 tables; 100 wooden beds and February 2012: 10 dining tables; 80 dining chairs; and eight library almirah.
[111] ₹ 1.30 crore + ₹ 0.04 crore + ₹ 0.15 crore + ₹ 0.10 crore= ₹ 1.59 crore.
[112] With infrastructure facilities like roads, sewer etc.

Development Agency (SUDA) for construction (cost: ₹ 27.62 crore) of 1,092 dwelling units[113] under IHSDP forsix *Nagar Panchayats*[114] without collecting the prescribed contributions (₹ 1.08 crore[115]) from the beneficiaries. Further, three months after submission of DPRs, the State Government also launched (July 2008) *Manayavar Kanshiram Ji Shahri Garib Avas Yojna* (*Yojna*) with the objective to provide 924 dwelling units free of cost to the destitute widows, physically handicapped and urban poor living below poverty line. However, the Government, instead of synergising both the schemes, sanctioned (January 2009: 2 projects and June 2009: 4 projects) DPRs on the assurance (March 2008) of PO, DUDA that the contributions from the beneficiaries will be collected after sanction of the projects. The Government allotted (February 2009: 2 projects and July 2009: 4 projects) the construction work to Uttar Pradesh *Rakiya Nirman Nigam* (UPRNN) for completion by March 2011. SUDA released[116] ₹ 23.68 crore[117] to UPRNN which commenced (between May and August 2009) the work but completed only 576 dwelling units upto December 2012. These 576 dwelling units were lying vacant (December 2012) as the beneficiaries were "not inclined" to pay their contributions due to availability of units free of cost under the State sponsored *Yojna* [118] . Remaining 516 units were lying incomplete. A sum of ₹ 22.68 crore[119] was spent on the works as of December 2012, rendering the entire expenditure on 1092 dwelling units unfruitful. With the implementation of another *Yojna* with the objective of providing dwelling units free of cost the chances of allotment of these dwelling units appear to be bleak.

In reply, the Government stated (December 2012) that the camps were being organised in slum areas, where the dwelling units were complete, for deposit of contributions by the beneficiaries. The Government also stated that (December 2012) the construction costs of incomplete projects have since increased for which revised estimates were being prepared. During discussion (December 2012), the Government reiterated it. The replies were not acceptable because had the contributions been collected before the commencement of the work, as was required under the programme it was much more likely that the beneficiaries would have taken over these dwelling units.

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

[113] Cost of dwelling units: ₹ 13.68 crore and cost of basic infrastructure facilities ₹ 13.94 crore.
[114] Babarpur: 180 dwelling units and cost ₹ 4.88 crore; Fafoond: 60 dwelling units and cost ₹ 1.50 crore; Achilda: 132 dwelling units and cost ₹ 3.59 crore; Dibiyapur: 72 dwelling units and cost ₹ 1.75 crore, Bikhampur: 48 dwelling units and cost ₹ 1.18 crore and Biduna: 600 dwelling units and cost ₹ 14.73 crore.
[115] In Nagar Panchayat at Dibiyapur, Achilda, Babarpur and Fafoond: 444 dwelling units @ ₹ 12,589 per unit. In Nagar Panchayat at Biduna and Bikhampur: 648 dwelling units @ ₹ 8000 per unit.
[116] 2008-09: ₹ 1.50 crore, 2009-10: ₹ 14.66 crore and 2010-11: ₹ 7.53 crore.
[117] Babarpur: ₹ 4.28 crore, Fafoond: ₹ 1.31 crore; Achilda: ₹ 3.15 crore; Dibiyapur: ₹ 76.35 lakh, Bikhampur: ₹ 1.05 crore and Biduna: ₹ 13.13 crore.
[118] Only 13 beneficiaries had deposited their contributions as of December 2012.
[119] Dwelling units: ₹ 19.81 crore and basic infrastructure facilities: ₹ 2.87 crore.

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.

PUBLIC WORKS DEPARTMENT

3.4.1 Unfruitful expenditure on the construction of a bridge

Improper selection of site led to unfruitful expenditure of ₹ 5.95 crore on the construction of a bridge, approach roads and guide bunds. The bridge was hanging without approach roads for more than twelve years as of December 2012.

The Government accorded administrative approval and financial sanction (March 1988) for construction of a bridge and its approach roads over river Rapti in Km 3.436 to *Harihar Ganj-Lalia* road at *Kundarighat* in district Balrampur.

The estimate was approved by Government (December 1998) for ₹ 11.71 crore and technical sanction was accorded by the Chief Engineer (CE), PWD, Faizabad in March 1999. This included ₹ 3.35 crore as cost of bridge and ₹ 8.36 crore for approach roads, additional approach roads and guide bunds as well as protection works to provide connectivity to the people lying on both sides of river Rapti at Km. 3.436 to *Harihar Ganj-Lalia* road in district Balrampur.

Though both the works i.e. the construction of bridge and the civil works were to be taken up simultaneously, yet the work relating to guide bunds and approach roads was taken up by PWD in March, 1999, 13 months after the start of the work by UP State Bridge Corporation (UPSBC) for construction of the bridge (February 1998). Consequently, only part construction of the guide bunds was executed till June 1999 (before the advent of monsoon) at ₹ 31.32 lakh. Due to delay in completion of guide bunds[120], Rapti river changed its course in the monsoon season of 1999 and caused damage to the partly completed works of the guide bunds and the approach roads.

Thus, due to non-synchronisation of the work of the guide bunds and the approach roads simultaneously with the work of construction of bridge, the Government incurred loss due to damage to the partly completed works which were washed away during the year 1999. The extent of damage estimated (January 2008) by the department was ₹ 30 lakh, which would have increased further in last five years as the protection works (guide bunds) were incomplete (February 2013). The expenditure of ₹ 5.95 crore (₹ 4.17+ ₹ 1.78 crore) incurred upto December 2012 on the construction of the bridge, guide bunds and approach roads was thus rendered unfruitful. Besides, the cost of remaining work, as and when taken up, would go up further.

[120] Protective and training the banks to guide the river through waterway.

Mention was made in Audit Report for the year ending 1995 as "Unreasonable expenditure and blockade of money"(Para-4.11) and again in the Audit Report for the year ending March 2001 as "Unfruitful expenditure on construction of bridge and approach roads due to delay and non-completion of guide bunds"(Para-4.7). The latter was discussed in Public Accounts Committee (PAC) on 23 September 2004. The inquiry committee constituted as per assurance of Principal Secretary, PWD given to PAC, held responsible two executive engineers of PWD, for the losses, who were suspended and disciplinary proceedings was initiated. But, the bridge was still hanging in air on one side without approach roads and the river was flowing outside the bridge for more than twelve years despite incurring expenditure of ₹ 5.95 crore as of December 2012.

On this being pointed out (May 2010 and June 2012) in audit, the Executive Engineer, Provincial Division, PWD, Balrampur stated (May 2010) that suggestions of High Level Committee were under way and the work was to be undertaken according to the directions of the Government.

The reply confirms that the department did not make sincere efforts to put the bridge into use and to safeguard the public interest even after lapse of more than eight years from the discussion (September 2004) and directives of the Public Accounts Committee. Consequently, the people of *Harihar Ganj* and *Lalia,* lying on the two sides of the river *Rapti* on which the said bridge was to be built way back in 2001, were denied of the intended benefit of connectivity even in March 2013.

During discussion (January 2013), the Government accepted the facts, figures and the objections raised by audit.

The matter was referred to the Government in July 2012; reply had not been received (February 2013) despite reminders thereafter.

Chapter 4

CHIEF CONTROLLING OFFICER BASED AUDIT OF A GOVERNMENT DEPARTMENT

4. Chief Controlling Officer based audit of Consumer Protection and Weights & Measures Department

In today's world every person living in society is impacted several times each day by measures of length, weight and volume. It therefore, becomes exceedingly important for the Government to have a strong mechanism in place to ensure that people must get what they pay for.

Executive summary

Chief Controlling Officer based audit of Consumer Protection and Weights & Measures Department, covering the period 2007-12, was conducted (April to July 2012) to examine economy, efficiency and effectiveness of the Departmental activities keeping in view its mandate for regulating weights and measures under the Standards of Weights & Measures (Enforcement) Act, 1985 and the Legal Metrology Act, 2009. The major Audit findings which came to notice during the course of Audit are summerised below:

- The effectiveness of the enforcement activities of the Department was limited as the Department had no data base of the users of weights and measures in the State. The Department had also not prepared a Manual of instructions for observance while enforcing several provisions of the Rules. *The Department should prepare a database of trading institutions using weights and measures on the basis of proper survey of users so that an action plan for their effective monitoring should be prepared and enforced.*

[Paragraph No. 4.5.1]

- Approximately, 29 to 50 *per cent* of the sanctioned posts of Assistant Controllers and 18 to 36 *per cent* of the sanctioned posts of Senior Inspectors/Inspectors remained vacant (2007-12) since the Public Service Commission did not respond to the request. *The Department should pursue for optimum filling up of posts.*

[Paragraph No. 4.5.2.1]

- No norms were fixed by the Department for establishing a centre to bring uniformity in area and population under its jurisdiction as the Assistant Controller, Jhansi served an average population of 8.78 lakh whereas Assistant Controller, Gorakhpur served an average population of 22.77 lakh. Besides, the Government did not prepare an action plan for utilisation of central assistance (₹ 7.44 crore) for strengthening the centres/laboratories. *The Department should develop sound infrastructure in terms of centres/laboratories etc. Besides, norms for establishing a centre should also be developed.*

[Paragraph No. 4.5.3]

- Weak Internal control mechanism indicates the slackness of the Department towards enforcement of the Acts and Rules. *Adequate and effective internal control mechanism should be in place.*

[Paragraph No. 4.5.4]

- An amount of ₹ 5.41 crore was allotted for pay and allowances of vacant posts leading to its eventual surrender (2007-12) at the close of the financial years. Moreover, there was laxity in cash management of non-tax revenue. *The State Financial rules should be scrupulously observed in managing Government funds*.

[Paragraph No. 4.6.1.1 & 4.6.1.2]

- During 2008-09 to 2011-12, total 1.29 lakh users in 42 test checked centres/laboratories did not produce the weights and measures for verification at the prescribed intervals, resulting into non-realisation of fee of ₹ 1.51 crore. Besides, the possibility of the use of incorrect and manipulated/tampered weights and measures cannot be ruled out. *The Department should ensure a foolproof mechanism for verification.*

[Paragraph No. 4.6.2.2]

- There was 69 *per cent* fall in the inspections done by the Inspectors/ Senior Inspectors during 2011-12 when compared with the status of 2007-08 and 32 *per cent* when compared with 2010-11. Moreover, no records of inspections carried out (2007-12) were available even after lapse of four years of the observation made by the Controller, Legal Metrology, Uttar Pradesh, Lucknow regarding fake reporting of inspections by the Inspectors/Senior Inspectors. *Norms fixed for inspections should strictly be adhered to.*

[Paragraph No. 4.6.2.3]

- Number of cases were pending in the court. Age wise pendency of the cases was not available due to improper maintenance of register of court cases at the test checked centres. *Better monitoring should be ensured.*

[Paragraph No. 4.6.2.4]

4.1 Introduction

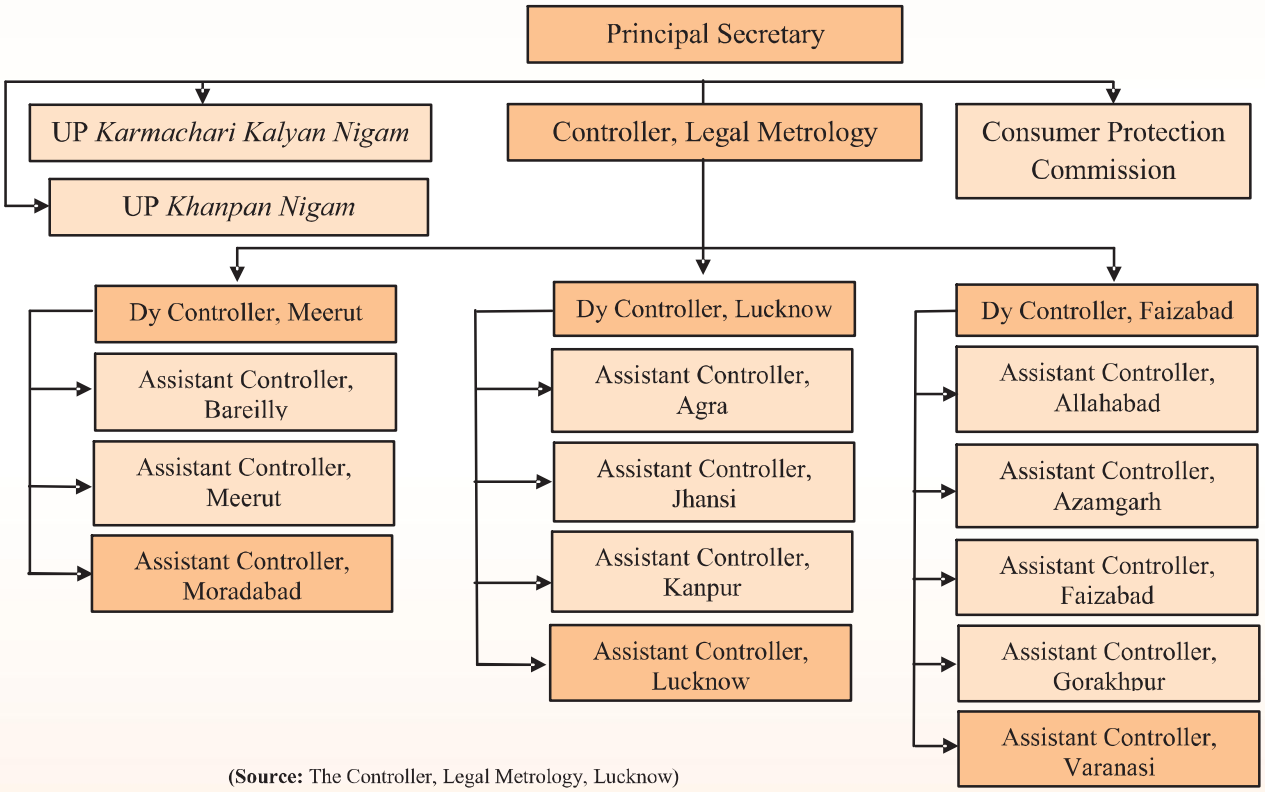
The Department aims at protecting the interests of the consumers from malpractices of under weighing or measuring by enforcing provisions of the Act and Rules framed thereunder and also to ensure that consumers get right and exact value of the product for the money they have spent. It's main function is to verify and stamp the weights, measures and measuring instruments used in trade and industrial production. This is also enforced through periodical inspection; registering the manufacturer and packers of packaged commodities; taking action for non-compliance with the Packaged Commodity Rules 1977 and 2011 and seizure in case of contravention of provisions of Act, 1985 and 2009 and Rule, 1990 and 2011 *vis-à-vis* use of non-standard weights, measures and measuring instruments; under weighing

and measuring etc, compounding and registering uncompounded cases in the court.

The Government of India (GoI), with a view to make consumer interest protection more comprehensive and effective, enacted the Standards of Weights & Measures (Enforcement) Act, 1985 and the State Government enforced the same in the State with effect from January 1990. In 2009, the GoI repealed the Act and enacted the Legal Metrology Act, 2009. The State Government also framed the Uttar Pradesh Legal Metrology (Enforcement) Rules, 2011 which *inter alia* provided for time-frame for verification of weights and measures (Rule 14), registers and records to be maintained (Rules 13) etc.

4.2 Organisational Structure

Organisational structure of the Department of Consumer Protection and eights and Measures



(Source: The Controller, Legal Metrology, Lucknow)

At the Government level, the Principal Secretary, Food & Civil Supply Department exercised control over Legal Metrology upto April 2008. From May 2008, the control vested with Principal Secretary, Department of Consumer Protection and Weights and Measures.

At the Department level, the Controller, Legal Metrology, Uttar Pradesh, Lucknow (Controller), responsible for monitoring and enforcement of the Act and Rules, is the Head of the Department and is assisted by three Deputy Controllers at zonal level, 12 Assistant Controllers at divisional level and

Senior Inspectors/ Inspectors at centre level (all are responsible for enforcement through verification and inspections). The Deputy Controller/ Assistant Controllers are the Drawing and Disbursing Officers for the districts falling under their jurisdiction.

4.3 Audit framework

4.3.1 Audit objectives

The Audit objectives were to examine whether:

- efficient and effective periodical surveys were conducted to buildup the database imperative for preparing rolling perspective and annual plans;
- the Department was endowed with required institutional wherewithal in terms of human, financial and physical resources to carry out its mandate of licensing, calibration, verification & stamping and enforcement;
- efficient and effective internal controls were in place and periodical monitoring and evaluation were being undertaken; and
- financial management within the Department was efficient, economic and effective and also in consonance with the extant financial laws, rules, regulations, orders etc.

4.3.2 Audit criteria

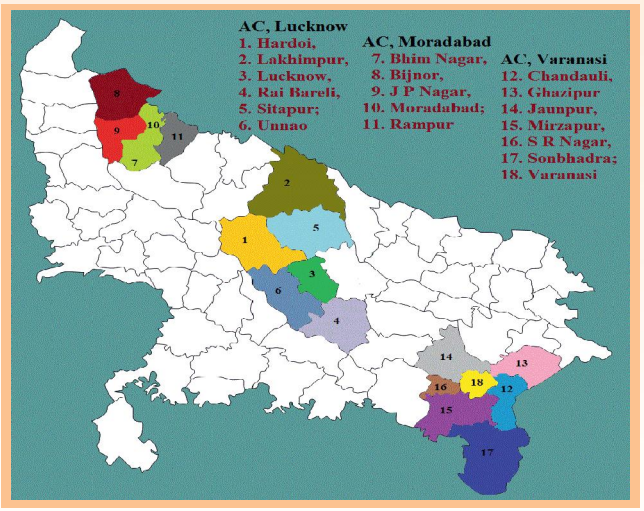
The following were the sources of audit criteria adopted for the CCO based audit of Consumer Protection and Weights & Measures Department:

- Standards of Weights & Measures (Enforcement) Act, 1985 (Act 1985);
- The Standard of Weights and Measures (General) Rule, 1987 (General Rule 1987);
- Uttar Pradesh Standards of Weights & Measures (Enforcement) Rules, 1990 (Enforcement Rule 1990);
- The Legal Metrology Act, 2009 (Act 2009);
- Uttar Pradesh Legal Metrology (Enforcement) Rules, 2011 (Enforcement Rule 2011);
- The Legal Metrology (General) Rules, 2011; and
- Government orders and instructions issued from time to time.

4.3.3 Scope and Methodology of Audit

The records pertaining to the period 2007-12 of the Principal Secretary, Department of Consumer Protection and Weights & Measures; the Controller, Legal Metrology, UP (Controller); all the three Deputy Controllers (DC);

three[1] Assistant Controllers (AC) with all the 42 centres under them at the Government, Department, Zonal, Divisional and District levels respectively were examined during April to July 2012. Evidences in support of observation were collected during joint physical verification[2] and photo graphs were also taken.



Audit sample included the Controller, all the three DCs, three out of twelve ACs and all the 42 centres under the selected ACs covering 18 districts. The Entry Conference with the Principal Secretary, Consumer Protection and Weights and Measures Department was conducted on 8 June 2012 wherein Audit objectives, criteria, scope and methodology were discussed. The reply had been received (December 2012) and the exit conference with the Secretary, Consumer Protection and Weights and Measures Department was conducted on 26 February 2013 wherein audit observations and recommendations were discussed and accepted.

4.4 Acknowledgement

The co-operation extended by the Government and the Department during the course of the Audit is acknowledged.

4.5 Institutional weaknesses

Every organisation needs to have sound infrastructure, sufficient manpower and funds to manage and achieve its mandate. It assists in ensuring appropriate internal systems and controls in its key areas of activities and drives the organisation towards its objectives in an economical and efficient manner. Some of the Audit findings on institutional weaknesses noticed during CCO based audit of Consumer Protection and Weights & Measures Department are as under:

4.5.1 Planning

Perspective plan for enforcement activities was not prepared.

To implement the Acts and Rules efficiently and effectively, it is mandatorily required that the Department should have complete information about the category-wise users of the weights and measures in the State. For this purpose, Department should conduct the periodical survey for preparation of database of users in rural and urban areas which is a pre-requisite for preparing meaningful perspective plan and annual action plan involving identification of

[1] Lucknow, Moradabad and Varanasi.
[2] 5 Weighbridges, 5 Fair price shops, 5 Jewelers and 5 General merchant shops in each selected district.

users, types of weights and measures used, frequency of verifications of weights and measures and their calibrations, assigning annual physical and financial targets and also framing the schedule of inspections of the premises of the users of the weights and measures by the departmental officers from time to time.

The Department, however, did not conduct the survey to identify the users of weights and measures in the rural and urban areas and also did not maintain any database, during the period covered in Audit. Consequently, perspective plan and annual action plan for the enforcement of the mandated activities of the Department was not prepared since its inception (May 2008). Further, it was also observed that the progress report of the Department was continued to be tabled (till 2011-12) with the Department of Food and Civil Supplies despite four years of its formation.

In reply, the Government confirmed (December 2012) that Department did not conduct any survey and also did not prepare data base of trading institutions using weights and measures as it was against the policy of the Government to end the license rule. It further stated that there was no perspective plan however; thrust was given on maximum verification, stamping and enforcement activities under the Rules. The reply was not acceptable as the said Government policy was for industries only and not applied to users of weights and measures. It also confirms that the Department failed to effectively enforce the Act and Rules in the absence of database, perspective and annual action plan.

Consequently, the benchmarks set for verifications of the weights and measures, realisation of non-tax revenue etc., under the provisions of the Acts were set on *ad hoc* manner as discussed in the paragraphs 4.6.1.2 and 4.6.2.2.

4.5.2 Human resources

4.5.2.1 Inadequate manpower

There were shortages in Assistant Controllers and Senior Inspector/ Inspectors cadres.

The Assistant Controllers and Senior Inspectors/Inspectors are mainly responsible for the enforcement of weight and measure Acts/rules in the State so that the malpractices, if any, could be detected and the action could be taken against the erring users.

The cadre wise details of sanctioned strength, persons-in-position and shortages in the aforesaid posts are given in **Table 1.**

Table 1: Cadre-wise details of sanctioned strength, persons-in-position and shortages

Name of posts	Sanctioned strength	Persons-in-position (calendar year)					Shortages (calendar year)				
		2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
Assistant Controllers	14	10	08	09	09	07	04	06	05	05	07
Senior Inspector/ Inspectors	236	193	182	166	166	151	43	54	70	70	85

(Source: Controller, Legal Metrology, UP, Lucknow)

Table indicates the shortages in the posts of Assistant Controllers and Senior Inspectors/Inspectors during the periods covered in Audit. Further, it was also noticed that no Senior Inspectors/Inspectors were posted in eight[3] out of 42 centres/laboratories test checked since long.

In reply, the Government stated (December 2012) that requisition for direct recruitment was sent to Uttar Pradesh Public Service Commission and work of vacant divisions were looked after through additional charge given to ACs posted nearby. It also accepted that the Departmental work was badly affected due to shortages in different cadres.

Apart from the above, there were shortages of the supporting staff (technical/non-technical) in the test checked offices of the Assistant Controllers. As against the sanctioned strength[4] of 152 clerks, lab assistants etc. there were only 138 (short: 14). Moreover, they were injudiciously posted either in excess (ranging from one to seven) or short (ranging from one to four) of the sanctioned strength in various centres/ laboratories. The details of shortages of the supporting staff and their posting *vis-a-vis* sanctioned strength has been given in ***Appendix-4.1***.

As a result, the basic records like the user registers, court case registers, inspection registers, seized article registers and dead stock registers etc. were either not prepared or were incomplete. The Department should pursue for optimum filling up of posts.

While accepting the facts the Government stated (December 2012) that there were shortages of staff in the Department which hampered the Departmental work.

4.5.3 Inadequate infrastructure facilities

The Centres/laboratories are the pillars of the Department where calibration/stamping/ verification of weights and measures etc. are carried out. There should be some specific norm for establishing centre to bring uniformity in area and population under its jurisdiction and to explore possibility of creation of new centre during phenomenal increase in users. During the course of audit, the followings points were noticed:

No norms for centres/ laboratories.

There were overall 146 centres/laboratories in the State during 2007-12. No new centre was established during this period. Further, the Department had not fixed any norms (as of December 2012) for the area, population etc. to be served by these centres/ laboratories. As a result, there were wide variations in the size of population served by these 146 centres/ laboratories under the jurisdiction of the 12 Assistant Controllers as evident from **Table 2**. While each centre/ laboratory under the jurisdiction of Assistant Controllers, Jhansi served an average population of 8.78 lakh, it served 22.77 lakh people under jurisdiction of Assistant Controller, Gorakhpur.

[3] Assistant Controller, Lucknow: Malihabad and Mohanlalganj; Assistant Controller, Moradabad: Amroha, Chandpur, Nagina and Sambhal; Assistant Controller, Varanasi: Jamania and Machhlishahar
[4] Three ACs and 30 out of 42 centres.

Table 2: Variations in average number of population served by centres

DDOs	Population	No. of centres	Average population per centre	DDOs	Population	No. of centres	Average population per centre
Agra	1,97,05,477	15	13,13,698	Jhansi	96,59,718	11	08,78,156
Allahabad	1,33,63,143	09	14,84,794	Kanpur	1,28,65,072	11	11,69,552
Azamgarh	1,00,45,321	07	14,35,046	Lucknow	2,36,82,514	16	14,80,157
Bareilly	1,32,17,683	11	12,01,608	Meerut	2,21,87,067	18	12,32,615
Faizabad	2,20,89,309	13	16,99,178	Moradabad	1,26,31,203	12	10,52,600
Gorakhpur	2,04,89,916	09	22,76,657	Varanasi	1,96,45,054	14	14,03,218

(Source: Records of Controller, Legal Metrology and Census-2011)

In reply, the Government admitted (December 2012) that no norms had been fixed for establishing the centres. No reply in respect of disproportionate average population served by various centres was furnished.

The following irregularities regarding inadequate infrastructure facilities were also noticed:

Central assistance for strengthening of the infrastructure remained unutilized.

- To strengthen the centre/laboratories, GoI released ₹ 7.44 crore during 2010-11 (₹ 1.70 crore) and 2011-12 (₹ 5.74 crore) without fixing any time-frame for its utilisation, for construction of buildings for working standard laboratories (13 laboratories; ₹ 3.25 crore) and secondary standard laboratories (5 laboratories; ₹ 1.25 crore), erection of calibration towers for testing of tank lorries (14 lories; ₹ 2.24 crore) and establishing taxi meter unit for checking taxi meters (14 taxi meters; ₹ 70 lakh).


Laboratory at Nagina, Bijnor

Scrutiny of the records revealed that out of ₹ 7.44 crore, ₹ 1.48 crore (building: ₹ 1.20 crore and calibration tower: ₹ 0.28 crore) was diverted and utilised in purchase of lands for construction of the buildings in five Districts (Agra: 120 square meter for ₹ 17.80 lakh; Gorakhpur: 200 square meter for ₹ 21.00 lakh; Meerut: 202.50 square meter for ₹ 36.30 lakh; Moradabad: 129 square meter for ₹ 17.29 lakh; Varanasi: 300 square meter for ₹ 55.20 lakh). The remaining ₹ 5.96 crore was not utilised as of December 2012.

In reply, the Government agreed (December 2012) that ₹ 1.48 crore was received and land was purchased at Agra, Gorakhpur, Meerut, Moradabad and Varanasi. No specific reply in respect of the non-utilization of remaining ₹ 5.96 crore for building ₹ 3.30 crore, calibration tower ₹ 1.96 crore and taxi meter ₹ 0.70 crore was furnished as of December 2012.

Three mobile kits were idle for want of drivers.

- The Government of India provided (March 2008: two and July 2010: two) four Mobile kits (costing: ₹ 2.30 crore) to the Government of Uttar Pradesh, (GoUP) for testing of weighbridges. The GoUP allotted the Mobile Kits to the Assistant Controllers, Kanpur (July 2010), Lucknow (March 2008), Meerut (March 2008) and Varanasi (July 2010). However, scrutiny of the records revealed that the kit provided to Assistant Controllers, Lucknow was being used and the remaining three were lying idle (June 2012).



Mobile kit van lying idle in Varanasi

The Government stated (December 2012) that the drivers were not available on contract basis on an honorarium of ₹ 5000 per month and appointment of drivers to operate these mobile vans could not be initiated due to ban imposed on the recruitment. The fact remained that the kits were lying idle for the last two to four years and natural decay/ deterioration of the kits cannot be ruled out.

The above shortcoming indicates that the Department was unresponsive towards the infrastructural needs.

- We also observed that the Department did not have adequate mobilisation support in terms of vehicles required for effective enforcement/inspection at gross root level. The details of vehicles available *vis-à-vis* the sanctioned at different level are given in **Table 3.**

Table 3: Availability of vehicles at different level

Cadre/Centre	Offices	No. of vehicle available
Controller	01	05
DC	03	Nil
AC	12	10
Centres	146	Nil

(Source: The Controller, Legal Metrology, Lucknow)

It would be seen from the table that Department did not provide any vehicle to the centres for enforcement activities. Nevertheless, two ACs, (Jhansi and Moradabad) and all the three DCs were also not equipped with the vehicle. As such the Department failed to provide vehicles to the key functionaries of the Department at the centre level, which were directly involved in the enforcement activities.

The Government did not furnish (December 2012) the specific reply.

4.5.4 Internal Control

Internal Control (IC) is an integral component of an organisational management processes which are established to provide reasonable assurance that the operations are carried out effectively and efficiently, financial reports and operational data is reliable, and the applicable laws and regulations are complied with so as to achieve organisational objectives. The GoI has prescribed norms/instructions on maintenance of IC in Government Departments under Rule 64 of General Financial Rules 2005. In order to ensure achievement of these objectives, establishment and effective functioning of internal audit wing in the Department is a necessity. Scrutiny of records of the Controller, ACs and 42 centres revealed ineffectiveness of IC in the Department of Consumer Protection and Weights & Measures as discussed below:

4.5.4.1 Non-preparation of Departmental Manual

A Departmental manual is essentially required for defining its functions and setting out general principles, instructions and procedures for observance while enforcing various provisions of the Acts and Rules.

Audit observed (April to July 2012) that the Department did not have any manual of instructions for carrying out the departmental activities at different levels.

In reply, the Government stated (December 2012) that manuals are not required as Legal Metrology Rules are in place. The reply was not acceptable as manuals are essentially required to define the procedure of enforcing the provisions of the Rules and Acts.

4.5.4.2 Inadequate inspection by ACs

The Controller issued (May 2008) instruction to the ACs to prepare a roster for regular inspection of the centres under their jurisdiction. It also instructed to submit the roster of inspections carried out (by the ACs) to the Controller/DC (Headquarters) and the concerned DCs.

Audit observed that neither the roster was prepared nor the regular inspections were carried out by the Assistant Controllers. Further, scrutiny of records in 42 out of 146 centres revealed that no inspection was carried out by the ACs in six[5] centres during 2007-12. In seven[6] centres, inspection was not carried out for more than three years and in 19 out of remaining 29 centres, inspection was not carried out for more than one year. Thus, inadequacy of inspections of the centres is indicative of inadequate monitoring.

In reply, the Government stated (December 2012) that instructions in this regard were issued (May 2008) and roster register will be prepared from the year 2013.

[5]Biswan, Hardoi, Mohanlalganj, Palia, Purwa and Unnao
[6]Chunar, Dudhhi, Machhlisahar, Mirzapur, Sandila, Yusufpur and Zamania.

4.5.4.3 Internal Audit

The Finance Department issued order (January 2001) to all Heads of the Departments to conduct internal audit of at least 10 *per cent* units in the Department through their internal audit wing. In the absence of internal audit wings, internal audit was to be carried out through account knowing personnel working in the Department.

We noticed that the Department neither had an internal audit wing nor it got the internal audit done through accounts knowing staff in the Department since its inception (May 2008). In the absence of internal audit, there was no oversight regarding non-maintenance of the important records and registers viz. complaint case register and GPF broad sheet, improper maintenance of cash book, physical verification of dead stock and seized items and non-surrender of outdated stamps etc.

On this being pointed out in audit, the Government accepted (December 2012) the facts and stated that the instructions have been issued (November 2012) to conduct internal audit through departmental officials of the accounts cadre.

4.5.4.4 Inadequate monitoring

Effective monitoring is the key parameter to the achievement of the mandated objectives of the Department. For this purpose instructions have been issued by the Government to conduct a monthly meeting at Controller, DC and AC level to monitor the activities of the department at different levels effectively.

Audit observed that monthly meeting at each level were not conducted regularly as evident from **Table 4**.

Table 4: Monthly meeting conducted at different level

Level	Year				
	Norm	2008-09	2009-10	2010-11	2011-12
Controller	12	08	11	08	11
DC, Faizabad	12	07	11	11	07
DC, Meerut	12	11	07	01	Nil
DC/AC, Lucknow	12	09	10	09	08
AC, Moradabad	12	08	10	12	01
AC, Varanasi	12	09	04	01	04

(Source: The Controller, DCs and ACs)

It would be seen from the table that monitoring at Department, Zone and Division level were deficient. In addition, compliance to the instruction given during previous meeting was also not monitored in the case of DC, Meerut. Thus, monitoring at various levels was inadequate.

On this being pointed out in audit, the Government accepted (December 2012) the facts and stated that the instructions have been issued (August 2012) in this regard.

4.5.4.5 Non-functioning of flying squad

To give impetus in enforcement activity, the Department constituted flying squad in nine[7] divisions with an objective to take remedial action on the complaint received from the consumers on weights and measures and detect offences.

Scrutiny of records of the Controller, three DCs[8] and three AC[9] revealed that flying squad teams were not functional as no staff was posted during the period under review.

On this being pointed out in audit, the Government stated (December 2012) that flying squad was not working due to shortages of staff and vehicles.

Thus, the Department failed to apply secondary checks in the implementation of standard weights and measures in every trading activity.

4.5.4.6 Evaluation

The Department should evaluate the performance, effectiveness and efficiency of implementation mechanism and impact of the provisions of the Acts and rules. A study should be carried out to examine the adequacy of the planning, execution, enforcement and monitoring aspect and to suggest measures to improve its effectiveness.

Audit observed that no such evaluation study was carried out to assess the impact and effectiveness of objectives of the Act and Rules in respect of consumer interest.

On this being pointed out in audit, the Government stated (December 2012) that it was not required. The reply is not acceptable as the Department is functioning to protect consumer interests, the evaluation of activities is essential for betterment of the services provided by the Department.

4.6 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:

4.6.1 Financial Control

4.6.1.1 Allotment and expenditure

The mandated activities of the Department are performed through funds provided in the State budget under revenue and capital account of Grant number 21. The grants-in-aid given by the Government of India (GoI) are also routed through the State budget.

[7] Lucknow and Kanpur in July 1979; Meerut in September 1985; Varanasi in February 1986; Agra, Bareilly, Faizabad, Gorakhpur and Jhansi in February 1988.
[8] Faizabad, Lucknow and Meerut.
[9] Lucknow, Moradabad and Varanasi.

During 2007-12, the Government made a provision of ₹ 93.06 crore in the budget and allotted ₹ 92.41 crore to the Controller, Legal Metrology under revenue and capital heads against which ₹ 87 crore was utilised in regulating weights and measures leaving overall savings of ₹ 5.41 crore. The year wise details are given in **Table 5**.

Table 5: Budget provisions, allotment and expenditure

Year	Budget provision	Allotment	Expenditure	Savings
	₹ in crore			
	Revenue account			
2007-08	13.27	13.27	12.27(92)	1.00
2008-09	15.94	15.94	14.54(91)	1.40
2009-10	18.05	17.55	15.83(90)	1.72
2010-11	22.90	22.90	22.15(97)	0.75
2011-12	21.42	21.27	20.73(97)	0.54
Total	**91.58**	**90.93**	**85.52**	**5.41**
	Capital account			
2011-12	1.48	1.48	1.48	Nil
Total	**1.48**	**1.48**	**1.48**	**Nil**
Grand Total	**93.06**	**92.41**	**87.00**	**5.41**

(Source: Controller, Legal Metrology, UP, Lucknow)

Savings of ₹ 5.41 crore occurred due to non-observance of statutory provisions.

Paragraph 32 of the Budget Manual provides that the budget estimates should be framed on the basis of expenditure to be incurred on pay and allowances of the person-in-position irrespective of sanctioned strength. Scrutiny however, revealed that the Government allotted funds under revenue account for pay and allowances on the basis of sanctioned strength of staff rather than on actual persons-in-position. This not only violated the provision of the Paragraph 32 of the Budget Manual but also resulted in overall savings of ₹ 5.41 crore which were surrendered on 31 March of the respective financial year.

Further, Para 139 of UP Budget Manual (UPBM) also provides that all savings anticipated by the controlling officers should be reported with full details and reasons to the administrative departments concerned of the secretariat immediately after the same are foreseen. Para 141 of UPBM also provides that all the final savings must be surrendered to the Finance Department latest by 25th March of the concerned financial year. However, in contravention to the above provisions, the Department surrendered the savings (₹ 5.41 crore) on the last working day of the financial year (31 March) every year.

In reply, the Government stated (December 2012) that out of ₹ 5.41 crore, ₹ 2.56 crore were surrendered due to saving under the heads TA, transfer TA, T&P, etc. It further stated that surrender of ₹ 2.85 crore under the head of pay and allowances was due to non-filling of vacancies after retirement of Departmental officer/officials. The reply was not acceptable as the budget estimates were required to be prepared on the basis of person-in-position instead of sanctioned strength in terms of provisions of the UPBM.

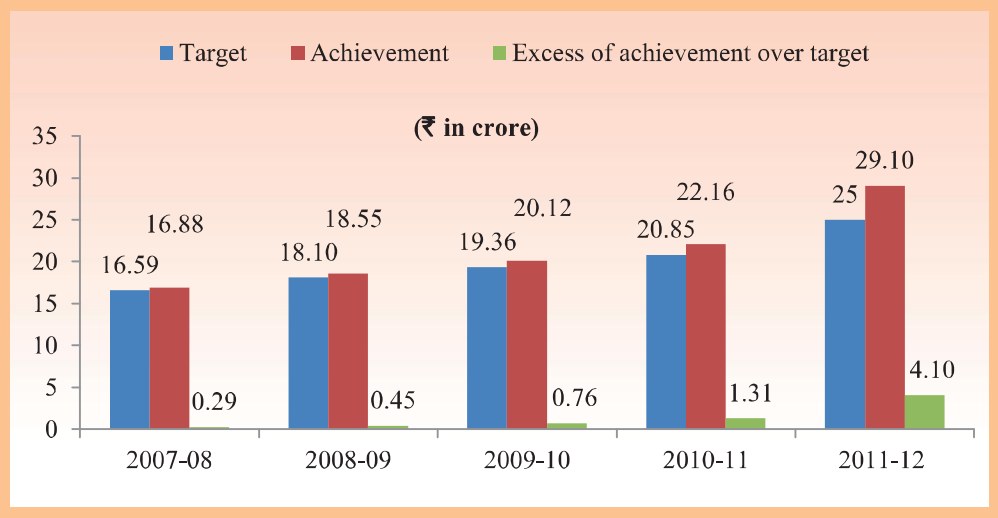
4.6.1.2 Non-tax revenue receipts

Targets fixed for non-tax revenue without rationale.

Non-tax revenue receipts accrue from verifications and stampings, calibration of weights measures related equipments, compounding charges and license fee for manufacturing and repairing of weights & measures etc. are required to be deposited in the treasury at the earliest.

Scrutiny of the records revealed that the targets of non-tax revenue receipts were not fixed on the basis of estimated number of verifications and stampings etc. to be carried out during the year because neither the data base of the users of weights and measures was maintained nor market surveys were carried out (as commented upon in paragraph 4.5.1). Consequently, targets were fixed, during 2007-12, on the lower side and achievements exceeded the targets by ₹ 6.91 crore during the period under review. The year wise target fixed and achievement there against is given in **Chart 1**.

Chart 1: Target and achievement of non-tax revenue receipts



(Source: The Controller, Legal Metrology, UP, Lucknow)

The Government stated (December 2012) that revenue targets were fixed and only verification, stamping and inspection were being carried out. It further stated that GoI also suggested for non-fixing of the revenue target to safeguard the consumer interest.

4.6.1.3 Non-monitoring of Treasury Receipt Form 385

As per rule 27 of FHB Volume-V, duplicate copy of the used receipt books, issued to depositors in respect of Departmental receipt, should be kept under lock and key in the personal custody of the head of the office and they should not be recorded unless they have been examined to ensure that all items for which receipts were issued were duly brought to the appropriate head of account. However, during 2008-09 to 2011-12, duplicate copy of receipt books (Form 385) were lying with Sr. Inspectors/Inspectors which were to be kept under the personal custody of the ACs. It was also noticed that the new/subsequent receipt books were issued to Sr. Inspector/Inspector without

taking back the used/duplicate receipts book. Further, the receipts collected through the used receipt books were also not accounted for in the cash book of DDOs.

In reply, the Government stated (December 2012) that cash receipts were used at the centres, hence these were held in reserve with them. The reply was not acceptable as these were required to be kept under the personal custody of the DCs/ACs and the possibility of the misuse or pilferage of the cash receipts at the centres cannot be ruled out.

4.6.1.4 Improper maintenance of cash book

As per rule 27-A of Financial Hand Book (FHB) Vol-V, simple cash book in Form No. 2 should be kept in every office for recording in separate columns all moneys received by the Government servants in their official capacity, and their subsequent remittance to the treasury or to the bank, as well as moneys withdrawn from the treasury or the bank either by bills or by cheques, and their subsequent disbursements. Rule 27-A of FHB further provides that the balance at the end of the month should be verified with the balance of cash in hand and a certificate to that effect recorded in the cash book under the signatures of the Head of the office.

Scrutiny of records of 42 test checked centres revealed that the amount deposited directly into the treasury by users was not accounted for in the cash books, daily balance of each column was not initialed and monthly closing certificates of the cash balance were also not being recorded. We further observed that the entries of the cash book maintained at centres were not accounted for in the main cash book of the Head of the office.

On this being pointed out by audit, the Government stated (December 2012) that instructions have been issued (August 2012) to all the centres to ensure the entries of direct deposit into the treasury by the user in their cash book. It further stated that as receipts were realised at centres, hence these were entered in the cash book maintained at centres only. The reply was not acceptable as the divisional receipts and expenditure should have been recorded in the cash book of the division as provided in the Rule 27-A of FHB Vol-V.

4.6.1.5 Accumulation of substantial cash balance in the cash chest

Rule 18(3) of Enforcement Rule 1990 and order (September 2008) of the Controller required deposit of funds collected at centres exceeding ₹ 2000 or at the end of the week whichever was earlier. Scrutiny revealed that balances upto ₹ 1.75 lakh (***Appendix-4.2***) were accumulated in the cash chest of the centres beyond the prescribed limit of ₹ 2000. Accumulation of substantial cash balance in cash chest in excess of the prescribed cash limit was fraught with the risk of misappropriation. Further, it was in violation of extant rules and orders.

On this being pointed out in audit, the Government stated (December2012) that the instructions have been issued (April 2011 and August 2012) for compliance of the order.

4.6.2 Enforcement services

Under the Rule 11(1) of the Enforcement Rule 2011, the Controller has the authority for issuing licenses to every manufacturer[10], repairer[11], or dealer[12] of weights or measures, verification of weights and measures, seizing defective weights and measures. The Controller is also authorised to impose fines for the violations of the provisions of the Act or Rules. During the course of the CCO based audit of the Department, the following irregularities were noticed:

4.6.2.1 Non-renewal of licenses

Under the Section 19(1) of the Standard of Weights and Measures (Enforcement) Act 1985 and Section 23(1) of the Legal Metrology Act 2009 and Rules made thereunder, no person shall make, manufacture, repair or sale or offer, expose or possess for repair or sale, any weights and measures unless he holds a valid license issued by the Controller. Every such license shall be valid for a period of one calendar year and may be renewed from year to year on payment of prescribed fee. Further, as per Rule 12(5) of Rule 1990, an additional fee for late renewals at half of the rates specified in Schedule VII shall be payable by the applicant, if permission is granted by the Controller to make the application for renewal of license within a period of three months from the date of expiry of the period of validity of the license.

Test check of the records of office of the Controller and three selected ACs revealed that the validity of licenses of four manufacturers, 417 dealers and 470 repairers of weights and measures expired between 2007 and 2011 (***Appendix-4.3***). However, neither the licensees had applied for renewal of their license nor did the Department initiate any action to cancel the licenses. The Department also did not initiate action against the defaulters as such the possibility of use of invalid licenses by the manufacturers, traders and repairers cannot be ruled out.

On this being pointed out in audit, the Government stated (December 2012) that renewal of licences were not sought by the licensees and after expiry of the validity period of one year licences were deemed to have been cancelled. The reply was not acceptable as condition 1(e) of the license form under Rule 11(3) of Enforcement Rule 2011 envisaged that the person in whose favour the

[10] A person who manufactures weight or measure, manufactures one or more parts, acquires other parts to assemble them, assembles parts thereof manufactured by others, puts, or causes to be put, his own mark on any complete weight or measure made or manufactured by any other person.

[11] A person who repairs a weight or measure and includes a person who adjusts, cleans, lubricates or paints any weight or measure or renders any other service to such weight or measure to ensure that such weight or measure conforms to the standards established by or under the Act.

[12] A person who, carries on, directly or otherwise, the business of buying, selling, supplying or distributing such weight or measure, whether for cash or for deferred payment or for commission, remuneration or other valuable consideration; and includes a commission agent, an importer, a manufacturer, who sells, supplies, distributes or otherwise delivers any weight or measure manufactured by him to any person other than a dealer.

license is issued shall surrender the license in the event of closure of the business and/or cancellation of license.

Thus, keeping in view the possibility of the misuse of the licenses by the manufactures, traders and repairers etc. even after the expiry of the validity of the licenses, a fool proof system for renewal of the licenses issued by the department has to be put in place.

4.6.2.2 Annual verification of weights and measures

Rules 15 of Enforcement Rule 2011(and Rules 15 of Enforcement Rule 1990) provides that every person using any weight or measure in any transaction or for protection shall present such weight or measure for verification[13]/re-verification in the office of the Legal Metrology Officer, or at such other place as the Legal Metrology Officer may specify in this behalf, on or before the date on which the verification falls due. Further, Rule 16 of Enforcement Rule 2011, the Sr. Inspector/Inspector, if after testing and verification, is satisfied that such weights and measures conform to the established standards, stamp them with a uniform design. Further, Rule 17 of Enforcement Rule 2011 has also prescribed the fee to be charged for this service. The defaulters were subject to be punished with fine.

Based on the data furnished by the Department, the year wise status of the number of users covered and fee realised in the State are depicted in **Table 6**.

Table 6: Verification of weights and measures

Particulars	Periods				
	2007-08	2008-09	2009-10	2010-11	2011-12
Number of users verified	10,12,482	9,40,919	9,79,131	9,46,709	8,10,366
Fee realised (₹ in crore)	12.86	13.78	15.02	16.79	22.87

(Source: The Controller, Legal Metrology, UP, Lucknow)

Enforcement services of the Department were declining.

Scrutiny of the Table reveals declining trend in number of users whose weights and measures had been verified and stamped as compared to 2007-08 whereas an increasing trend in realisation of revenue.

During test check of the records of ACs, it was noticed that the Controller had prescribed (March 2008) for maintenance of a register at the centre/ laboratory level, relating to verification and stamping of weights and measures of the trading institutions. Scrutiny of the records of 42 centres test checked revealed that approximately 1.29 lakh users[14] did not produce weights and measures for verification. The inspectors neither inspected the premises of these users for verification nor directed the users to produce the instruments for verification. This had resulted in non-realisation of fee of ₹ 1.51 crore[15] (***Appendix-4.4***).

[13] The re-verification shall be carried out on completion of a period of (a) twenty four months for all weights, capacity measures, length measures, tape, beam scale and counter machine (b) sixty months for storage tanks, and (c) twelve months for all weigths or measure including tank lorry other than that mentioned in caluses (a) and (b).

[14] Of which the Department has knowledge of as these users had their instruments verified by the Department in the past.

[15] Assuming every users have minimum one weight of 5 kg, 2 kg each at the rate of ₹ 15, one weight of 1 kg at the rate (₹ 10), one weight of 500 gm, 200 gm, 100 gm and 50 gm each at the rate ₹ 5 and one beam scale, total ₹ 60 per user as verification and stamping charges.

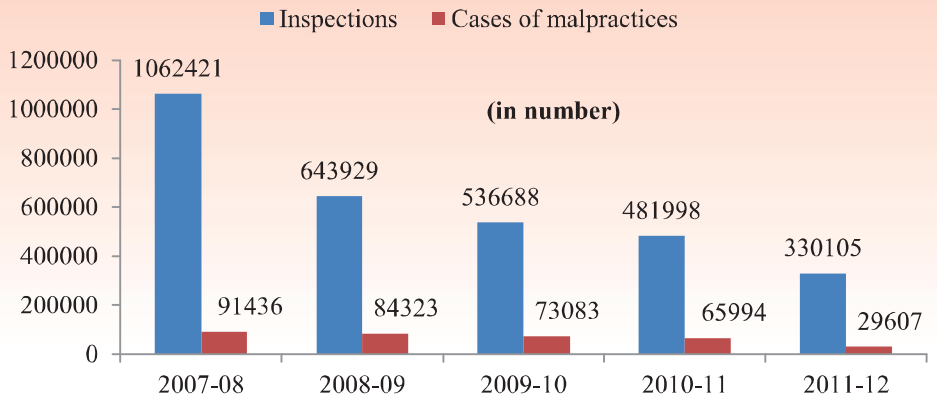
Thus, the chances of use of incorrect/manipulated weights and measures cannot be ruled out. The Department should ensure a foolproof mechanism for verification.

On this being pointed out the Government stated (December 2012) that the maintenance of register is an internal arrangement and not prescribed in any of the Rules/Acts. It further stated that the instructions were issued (August 2012) to Sr. Inspectors/Inspectors to ensure verification and stamping of the weights and measures of users registered in previous years.

4.6.2.3 Inspections of weights and measures

Rule 15 (6) Enforcement Rule 2011 provides that the Legal Metrology Officer would visit, as frequently as possible, every premise to inspect and test any weight or measure being used there. In case the user was found using weights and measures not conforming to the established standards, these were required to be seized and the users offence also to be compounded. The year wise position of overall inspections carried out and cases of malpractices detected are given in **Chart 2.**

Chart 2: Overall inspections carried out



(Source: The Controller, Legal Metrology, UP, Lucknow)

The Chart indicates an overall declining trend in inspections and detection of malpractices during 2007-12, although there were marginal inter-year variations in percentage of malpractices to the inspections.

The Government attributed (December 2012) the aforesaid to the shortages of staff. The Controller while observing (July 2007) that there was cases of fake reporting of inspections by the Sr. Inspectors/Inspectors fixed (July 2008) norms[16] for monthly inspections of specific users of weights and measures. It is however, evident from the **Table 7** that there were shortfalls in inspections by Sr. Inspectors/Inspectors of all the 12 divisions during 2011-12.

[16] (i) Petrol pump/oil depot/FPS etc., was 50/25 per Inspectors, (ii) Packaged commodities, etc., was 50/25 per Inspectors, (iii) Building material/weighbridges, etc., was 50 per Inspectors.

Table 7: Shortfall in inspections during 2011-12

Category of users of weights and measures	Target as per norms	Achievement (in *per cent*)	Shortfall (in *per cent*)
Petrol pump/oil depot/FPS etc.	74675	42570 (57)	32105 (43)
Packaged commodities	75300	61601 (82)	13699 (18)
Building material/ weighbridges, etc.	86850	43679 (50)	43171 (50)

(Source: The Controller, Legal Metrology, UP, Lucknow)

Besides, no records of inspections were available in any of the test checked (April to July 2012) centres. Thus, on the one hand there were reported shortfalls in inspections by the Sr. Inspectors/ Inspectors and on the other hand no records of inspections were maintained even after four years of the observation made and instruction issued by the Controller. The Department should ensure adherence to the norms fixed for inspections.

The Government did not furnish (December 2012) specific reply.

Thus, in comparison to 2007-08, the quantum of inspections and detection of malpractices gone down to 69 *per cent* and 68 *per cent* respectively in 2011-12. Besides, lack of preparation of the records in support of the inspections carried out by the department indicated that the enforcement services of the Department were inadequate.

4.6.2.4 Court cases

In terms of Government of UP Order (March 2008), an offender found guilty of malpractices in weights and measures was to be compounded with fine. In cases where the offender did not respond within three months, the cases were to be filed in the court of law.

Based on data made available, out of 3.44 lakh cases of offences of malpractices detected in inspections during 2007-12, 2.15 lakh offenders paid the fine and these offences were compounded while cases were filed in the court of law in respect of the remaining offenders (1.48 lakh).

The year-wise position of the cases filed in the court and decided by the court is given in **Table 8**.

Table 8: Year wise number of cases filed and decided by the court

Year	Cases filed	Cases decided	Balances at the end of year
2007-08	39941	36582	54279
2008-09	37402	33485	58196
2009-10	30452	31328	57320
2010-11	23035	26560	53794
2011-12	16811	20472	50133

(Source: The Controller, Legal Metrology, Lucknow)

It is evident from the Table that number of cases was pending in the court due to non-pursuance of cases by the Department. The periodicity of the pendency

could not be ascertained in Audit due to improper maintenance of the register of court cases by the Inspectors/ Sr. Inspectors required in terms of the Government instruction (January 2008). This is indicative of ineffective monitoring and control over the working of the department. Better monitoring should be ensured.

On this being pointed out in audit, the Government stated (December 2012) that the court case register is being maintained. The reply was not acceptable as the court case register was not being maintained in the prescribed format and as per the Government instruction, due to which periodicity of pendency of the court cases could not be ascertained.

4.6.3 Shortcomings noticed in joint field inspection

Joint physical inspection of 90 weighbridges, 90 fair price shops, 90 Jewellery shops and 90 General merchants was carried out (July 2012 to August 2012) with the Inspectors of the concerned Districts. During the joint physical inspection of the above institution the following discrepancies were revealed:

4.6.3.1 As per Rule 23(4) of Enforcement Rule 2011 in order to ensure a proper check of the accuracy of a weighing instrument the user shall keep at the site of each weighing instrument duly verified and stamped weights equal to one-tenth of the capacity of the instruments, or one tonne, whichever is less, and consumer can check the accuracy of the weighing instrument.

However, during joint inspection we observed that 29 out of 90 weighbridges, 29 out of 56 Jewellery shops, two out of five[17] fair price shops and 23 out of 56 General merchants did not have any test weights.

Non-availability of test weights at the site defeated the very purpose of the provisions made in the Rules.

On this being pointed out in audit, the department initiated action against the defaulter as per Rule 23 (4) of the Enforcement Rules 2011.

4.6.3.2 As per Rule 15(1) of Enforcement Rule 2011, every person using any weights or measures in any transaction or for protection shall present such weight or measure for verification/re-verification at the office of the Legal Metrology Officer, or at such other place as the Legal Metrology Officer may specify in this behalf, on or before the date on which the verification falls due.

However, during joint physical verification we observed that the weights and measures of one out of 90 weighbridges, seven out of 90 Jewellery shops, three out of 17 fair price shop and 13 out of 90 General Merchant shops inspected were found unverified and unstamped.

[17] 73 out 90 Fair price shop found closed during Joint inspection.

Non-verification and non-stamping of the weights and measures used had defeated the objective of the Act and Rules and besides loss of revenue to the Department.

On this being pointed out in audit, the department initiated action against the defaulter as per para 24 of the Enforcement Act 2009.

4.6.3.3 As per para 4 of Seventh Schedule Heading-A under Rule 13 of General Rule 1987, all weighing instruments shall be provided by the manufacturers with a plug or stud of soft metal to receive the stamp or seal of the verification authority. Such plug or stud shall be provided in a conspicuous part of the instrument and shall be made in such a manner as to prevent its removal without obliterating the seal.

However, during joint physical inspection of (July 2012 to August 2012) 13 weighbridges, 12 Jewellery shops and 12 General Merchants shops having electronic weighing instruments, it was found that the stamping plates were not fixed on the machine as evident from the photograph below:



Loose stamping plate at Bijnor and Rampur

As a result, misuse of stamping plate of one machine with another machine cannot be ruled out. Audit came across a case at Wheat Purchase Centre, Moradabad where stamping plate of Amtek made machine was being found used for a Pacific made machine.

Thus, the effectiveness of the enforcement activities of the Department was compromised.

On this being pointed out in audit, the department initiated action against the defaulter as per para 24 of the Enforcement Act 2009.

4.6.4 Sensitivity to the error signal

With a view to make the enforcement of Act and Rules accountable to the people, it was imperative that a system to detect error signals emanating from various sources was put in place at the State, Zonal, Divisional and Centre levels.

We during audit however observed that:

- Despite being aware of the users who did not present their weights and measures for verification and stamping, the Department did not initiate any action against the defaulters;

- Despite being aware of the lack of documentation of inspections carried out by the Sr. Inspector/Inspector, no effective steps were taken at any level for maintenance of inspection register as a result authenticity of inspection reported to higher authorities could not be ensured.

- Despite instructions issued by the Controller regarding maintenance of court case register in the prescribed format, the register was not maintained properly resulting in non-pursuance of monitoring of old cases.

- Despite sanction for flying squads, the Department did not take initiative for posting the required staff to make it functional due to which secondary checks over violation of Rules and Acts could not be ensured.

Thus, the Department, despite being aware of lacuna in its functioning, did not take corrective steps to streamline its functioning and was thus insensitive to error signals.

4.7 Conclusion

The mandated enforcement activities of the Department were conducted on an *ad hoc* basis as the perspective and annual action plans defining the activities of the Department and inspections of the premises of the users etc., were not prepared. The Department did not maintain data base of the users of weights and measures. There was shortage of staff under key functionaries which is primarily responsible for the enforcement activities. The centres/laboratories were not strengthened despite providing central assistance by GoI and there was no action plan for the same, thereby the assistance remained largely unutilised. The internal control system was inadequate as neither the internal audit wing was formed nor the monitoring mechanism was effective. The mandatory verification of the weights and measures coupled with inspections of the premises of the users were declining over the last five years and large numbers of cases of malpractices were pending in the court for decision.

4.8 Recommendations

- The Department should prepare a database of trading institutions using weights and measures on the basis of proper survey of users so that an action plan for their effective monitoring should be prepared and enforced;

- The Department should develop sound infrastructure in terms of centres/laboratories etc., norms for establishing a centre should be developed;

- Adequate and effective internal control mechanism should be in place and the State Financial rules should be scrupulously observed in managing Government funds; and
- A foolproof system should be put in place to avoid tampering of the stamping embossed on the equipment.



(MUKESH P SINGH)
Principal Accountant General
(General & Social Sector Audit)
Uttar Pradesh

ALLAHABAD
THE 15 APR 2013

COUNTERSIGNED



(VINOD RAI)
Comptroller and Auditor General of India

NEW DELHI
THE 16 APR 2013

Appendix

1.1 Statement showing the position of outstanding Inspection reports and paragraphs upto 2011-12

(Reference: Paragraph no. 1.8.1; Page 8)

Year	Social Sector-II			Social Sector-III			Social Sector-IV			General Sector		
	IRs	Para		IRs	Para		IRs	Para		IRs	Para	
		Sec-A	Sec-B		Sec-A	Sec-B		Sec-A	Sec-B		Sec-A	Sec-B
1999-2000	**0**	0	0	**0**	0	0	**03**	06	17	**0**	0	0
2000-01	**0**	0	0	**0**	0	0	**0**	0	0	**0**	0	0
2001-02	**0**	0	0	**0**	0	0	**01**	03	04	**0**	0	0
2002-03	**0**	0	0	**0**	0	0	**02**	12	14	**0**	0	0
2003-04	**0**	0	0	**0**	0	0	**02**	07	20	**0**	0	0
2004-05	**0**	0	0	**0**	0	0	**08**	09	28	**0**	0	0
2005-06	**0**	0	0	**0**	0	0	**09**	03	27	**0**	0	0
2006-07	**0**	0	0	**0**	0	0	**05**	06	20	**0**	0	0
2007-08	**173**	197	609	**316**	168	662	**59**	49	222	**143**	220	317
2008-09	**254**	127	845	**433**	213	802	**221**	115	598	**255**	241	601
2009-10	**259**	152	774	**436**	195	814	**366**	173	1,,045	**227**	83	938
2010-11	**294**	181	1,066	**410**	283	1,016	**393**	244	1179	**261**	134	977
2011-12	**242**	162	986	**349**	206	900	**160**	85	547	**108**	75	459
Total	**1,222**	**819**	**4,280**	**1,944**	**1,065**	**4,194**	**1,229**	**712**	**3,721**	**994**	**753**	**3,292**

Appendix

2.1.1 Outstanding Miscellaneous Advance for Preparation of DPR

(Reference: Paragraph no. 2.1.7.2; page 16)

(₹ in lakh)

Sl. No.	Name of PIU	Amount	Sl. No.	Name of PIU	Amount
1	Aligarh	11.27	26	Rampur	14.45
2	Badaun-1	11.00	27	S.R.Nagar	33.06
3	Bagpath	6.20	28	Sonbhadra	10.93
4	Ballia	21.86	29	Unnao	12.40
5	Banda	7.02	30	Ballia-2	11.78
6	Barabanki	9.60	31	Banda-2	1.90
7	Basti	18.92	32	Barabanki-2	4.27
8	Bulandshahar	10.33	33	Barabanki-3	4.91
9	Deoria	10.78	34	Basti-2	6.03
10	Etah-1	8.39	35	Badaun-2	5.13
11	Etawah	19.94	36	Badaun-3	6.96
12	Farukhabad	16.44	37	Etah-2	7.00
13	Faizabad	13.11	38	Etawah-2	14.89
14	Gonda-1	4.53	39	Farukhabad-2	8.41
15	Jaunpur	11.58	40	Gonda-2	9.88
16	Kushinagar	9.01	41	Jaunpur-2	13.26
17	Lalitpur-1	14.29	42	Kushinagar-2	3.79
18	Meerut	18.92	43	Kushinagar-3	7.04
19	Maharajganj	14.48	44	Lalitpur-2	9.72
20	Mahoba-1	5.27	45	Moradabad-2	6.65
21	Mathura-1	12.94	46	Raibareilly-2	7.75
22	Moradabad	14.73	47	Rampur-2	13.42
23	Muzaffarnagar	21.52	48	Siddharnagar-2	12.51
24	Pillibhit-1	2.81	49	Sonbhadra-2	2.72
25	Raebareilly	4.87	50	Unnao-2	7.84
Total		**299.81**			**236.70**
₹ 299.81 + ₹ 236.70 = ₹ 536.51 lakh, Say ₹ 5.37 Crore					

(**Source:** Directorate , RED)

Appendix

2.1.2 (A) Circle wise unadjusted MPWA

(Reference: Paragraph no. 2.1.8.8; page 20)

(₹ in Crore)

Pre 1997					
Circle	Against Staff	Against Firms	Against Contractors	Against Deptt.	Total
Agra	0.07	0.04	0.00	0.00	0.11
Aligarh	0.00	0.08	0.00	0.00	0.08
Allahabad	0.16	0.03	0.00	0.03	0.22
Bareilly	0.11	0.02	0.00	0.00	0.13
Faizabad	0.24	0.29	0.00	0.12	0.65
Gorakhpur	0.79	0.23	0.00	0.10	1.12
Jhansi	0.11	0.39	0.01	0.09	0.60
Kanpur	0.02	0.06	0.00	0.08	0.16
Lucknow	0.37	0.19	0.01	0.00	0.57
Meerut	0.00	0.00	0.00	0.00	0.00
Moradabad	0.00	0.00	0.00	0.00	0.00
Saharanpur	0.00	0.00	0.00	0.06	0.06
Varanasi	0.63	0.22	0.02	0.79	1.66
Total	**2.50**	**1.55**	**0.04**	**1.27**	**5.36**

(₹ in Crore)

Post 1997					
Circle	Against Staff	Against Firms	Against Contractors	Against Deptt.	Total
Agra	0.01	0.01	0.00	0.02	0.04
Aligarh	0.00	0.09	0.01	0.01	0.11
Allahabad	0.20	0.11	0.09	0.00	0.40
Bareilly	0.16	0.00	0.00	0.03	0.19
Faizabad	0.33	0.54	0.00	0.01	0.88
Gorakhpur	1.71	3.21	0.00	0.00	4.92
Jhansi	0.20	0.63	0.00	0.02	0.85
Kanpur	0.09	0.09	0.00	0.00	0.18
Lucknow	0.16	0.07	0.00	0.00	0.23
Meerut	0.02	0.04	0.00	0.00	0.06
Moradabad	0.00	0.02	0.00	0.00	0.02
Saharanpur	0.00	0.00	0.00	0.00	0.00
Varanasi	0.60	0.29	-0.01	0.00	0.88
Total	**3.48**	**5.10**	**0.09**	**0.09**	**8.76**
Pre 1997	**2.50**	**1.55**	**0.04**	**1.27**	**5.36**
Post 1997	**3.48**	**5.10**	**0.09**	**0.09**	**8.76**
TOTAL	**5.98**	**6.65**	**0.13**	**1.36**	**14.12**

(Source: RED Directorate)

Appendix

2.1.2 (B) Outstanding MPWA of test-checked divisions

(Reference: Paragraph no. 2.1.8.8; page 20)

(Figures in ₹)

Division	Pre 1997				Post 1997				Total
	Against staff	Against Firms	Against Contractor	Against Deptts	Against staff	Against Firms	Against Contractors	Against Deptts	
Agra	3,29,664	2,29,844	0	3,513	1,20,596	5,160	0	1,51,885	8,40,662
Aligarh	0	24,818	28,644	0	0	91,700	59,933	11,310	2,16,405
Allahabad	9,46,590	99,775	0	3,26,148	1,64,684	4,30,773	8,42,588	0	28,10,558
Azamgarh	2,999	2,68,672	0	0	0	2,89,383	0	10,000	5,71,054
Deoria	3,03,476	1,27,085	45,195	1,95,000	27,524	1,47,069	0	0	8,45,349
Etawah	76,964	2,08,720	0	0	3,51,926	0	0	0	6,37,610
Faizabad	16,37,682	4,06,377	0	7,12,331	89,979	2,65,837	0	0	31,12,206
Gonda	3,23,185	24,65,969	7,374	1,84,871	30,650	39,91,004	0	0	70,03,053
Hardoi	1,63,213	7,35,332	29,400	37,686	1,47,017	5,02,866	0	0	16,15,514
Jhansi	41,976	5,88,091	82,576	1,60,502	8,11,909	6,21,618	0	6,76,155	29,82,827
Lalitpur	0	3,25,084	0	0	6,54,799	1,28,118	0	0	1108,001
Lucknow	55,026	8,50,719	55,519	13,134	5,000	21,773	2,005	0	10,03,176
Mainpuri	79,427	651	0	0	0	40,630	0	0	1,20,708
Moradabad	0	14,686	0	0	0	21,506	0	0	36,192
Sitapur	204,264	0	48,412	0	5,07,893	38,810	0	0	7,99,379
Sonebhadra	10,93,535	87,000	0	0	18,03,379	0	0	0	29,83,914
Total	**52,58,001**	**64,32,823**	**2,97,120**	**16,33,185**	**47,15,356**	**65,96,247**	**9,04,526**	**8,49,350**	**2,66,86,608**
₹ 1,36,21,129 Say ₹ 1.36 crore					**₹ 1,30,65,479 Say ₹ 1.31 crore**				

(**Source:** RED Divisions)

Appendix

2.1.3 Detail of differences in Part-I & Part-II of Form-51

(Reference: Paragraph no. 2.1.8.11; page 21)

(Amount in ₹)

Sl. No.	Division	Part-I	Part-II
1.	Agra	4,10,254.90	78,87,529.60
2.	Aligarh	35,79,251.85	9,85,393.13
3.	Allahabad	4,92,687.39	10,34,394.86
4.	Azamgarh	0.00	4,47,728.00
5.	Bijnore	0.00	33,000.00
6.	Deoria	15,89,176.00	7,73,627.00
7.	Etawah	3,82,137.00	50,51,482.09
8.	Faizabad	-1,57,004.70	6,14,957.03
9.	Gonda	20,15,974.30	15,20,133.13
10.	Hardoi	12,16,395.00	4,58,407.36
11.	Jhansi	15,86,252.00	40,03,182.00
12.	Lalitpur	-42.12	7,50,165.69
13.	Lucknow	39,26,697.72	76,54,870.79
14.	Mainpuri	0.00	26,465.00
15.	Moradabad	-3,78,305.79	21,58,750.92
16.	Sitapur	- 22,942.50	2,83,63,337.00
17.	Sonebhadra	0.00	22,83,404.00
	Total	**1,46,40,531.05**	**6,40,46,827.60**

(**Source:** Divisions, RED)

2.1.4 Hon'ble Supreme Court's judgment circulated by CVC

(Reference: Paragraph no. 2.1.9; page 22)

"The law is well-settled that contracts by the State, its corporations, instrumentalities and agencies must be normally granted through public auction/public tender by inviting tenders from eligible persons and the notifications of the public-auction or inviting tenders should be advertised in well known dailies having wide circulation in the locality with all relevant details such as date, time and place of auction, subject matter of auction, technical specifications, estimated cost, earnest money deposit, etc. The award of Government contracts through public-auction/public tender is to ensure transparency in the public procurement, to maximize economy and efficiency in Government procurement, to promote healthy competition among the tenderers, to provide for fair and equitable treatment of all tenderers, and to eliminate irregularities, interference and corrupt practices by the authorities concerned. This is required by Article 14 of the Constitution. However, in rare and exceptional cases, for instance, during natural calamities and emergencies declared by the Government; where the procurement is possible from a single source only; where the supplier or contractor has exclusive rights in respect of the goods or services and no reasonable alternative or substitute exists; where the held on several dates but there were no bidders or the bids offered were too low, etc., this normal rule may be departed from and such contracts may be awarded through 'private negotiations'.

(**Source:** Order issued by CVC)

Appendix

2.1.5 Commencement of works without TS

(Reference: Paragraph no. 2.1.9.1; page 22)

Division	Period	Commencement of work without TS		
		No. of CB	Cost of CB (₹ in crore)	Execution of CB before TS in days
Agra	2007-12	14	0.74	3 - 724
Aligarh	2007-12	28	1.93	1 - 978
Allahabad	2007-12	1	0.02	304
Azamgarh	2007-12	199	28.02	1 - 292
Etawah	2007-12	Data not furnished		
Faizabad	2007-12	3	1.19	24 - 182
Gonda	2011-12	3	0.05	3 – 27
Hardoi	2007-12	Data not furnished		
Lalitpur	2007-12	1	0.37	3
Lucknow	2007-12	3	0.12	6 – 19
Mainpuri	2007-12	Data not furnished		
Moradabad	2007-12	6	0.17	3 – 10
Sitapur	2007-12	10	0.64	1 – 63
Sonebhadra	2007-12	27	2.97	1 - 167
Total		**295**	**36.22**	

(**Source:** Divisions, RED)

Appendix

2.1.6 Delay in issuing Technical Sanctions

(Reference: Paragraph no. 2.1.9.2; page 22)

Sl. No.	Division	Period	Delay in issuing TS		
			No. of works	Cost of TS (₹ in crore)	Delay in days beyond 30 days
1.	Agra	2007-12	75	11.67	5 - 338
2.	Aligarh	2007-12	80	25.02	4 - 1250
3.	Azamgarh	2007-12	391	54.13	1 - 1832
4.	Deoria	2007-12	279	18.59	1 - 500
5.	Etawah	2007-12	Data not furnished		
6.	Faizabad	2007-12	13	0.55	2 - 164
7.	Gonda	2011-12	27	2.05	10 - 359
8.	Hardoi	2007-12	Data not furnished		
9.	Jhansi	2007-12	198	13.14	1 - 684
10.	Lalitpur	2007-12	34	3.43	4 - 285
11.	Lucknow	2007-12	232	38.38	1 - 1110
12.	Mainpuri	2007-12	Data not furnished		
13.	Moradabad	2007-12	168	11.22	1 - 843
14.	Sitapur	2007-12	93	11.82	1 – 124
15.	Sonebhadra	2007-12	11	1.15	59 – 468
		Total	**1,601**	**191.15**	

(**Source:** Divisions, RED)

Appendix

2.1.7 Award of work on short term tender

(Reference: Paragraph no. 2.1.9.4; page 23)

Sl. No.	Division	Period	No. of CB > ₹ 2 lakh with short term tender	Cost of CB > ₹ 2 lakh with short term tender (₹ in crore)	Time taken in invitation of tender (days)
1.	Agra	2007-12	579	125.02	9 - 28
2.	Aligarh	2007-12	260	73.04	1 - 28
3.	Azamgarh	2007-12	783	182.58	10 -- 29
4.	Bijnore	2007-12	459	191.98	9 - 29
5.	Deoria	2007-12	525	34.20	12 - 29
6.	Etawah	2007-12	Data not furnished		
7.	Gonda	2011-12	119	9.45	7 - 23
8.	Hardoi	2007-12	Data not furnished		
9.	Jhansi	2007-12	102	49.66	10 - 29
10.	Lalitpur	2007-12	142	29.74	4 - 28
11.	Lucknow	2007-12	237	26.27	5 - 29
12.	Mainpuri	2007-12	Data not furnished		
13.	Moradabad	2007-12	531	132.11	12 - 29
14.	Sitapur	2007-12	798	159.07	8 - 27
		Total	**4,535**	**1,013.12**	

(**Source:** Divisions, RED)

Appendix

2.1.8 Delay in execution of contracts on short term tender basis

(Reference: Paragraph no. 2.1.9.4; page 23)

(₹ in crore)

Division	No. of CBs executed beyond 15 days after opening of financial bid	Cost of CBs executed beyond 15 days after opening of financial bid	Time taken in execution of CB after opening of financial bid
Agra	321	100.38	32 - 196
Aligarh	106	38.15	31 - 174
Azamgarh	539	142.70	31 - 272
Bijnore	348	163.67	31 - 245
Deoria	165	12.26	31 - 436
Gonda	40	3.20	37 - 234
Jhansi	51	22.23	32 - 309
Lalitpur	89	18.68	32 - 197
Lucknow	96	16.75	31 - 331
Moradabad	278	91.10	31 - 572
Sitapur	668	144.69	31 - 262
Total	**2,701**	**753.81**	

(Source: Divisions, RED)

Appendix

2.1.9 (A) Loss to Government due to cancelation of multiple bids

(Reference: Paragraph no. 2.1.9.5; page 24)

Sl. No.	Construction of CC road and Drains in	CB No. and Date	Estimated Cost in ₹	Bonded Cost in₹	Rate on which bond is executed	No. of bids received in tender dated 28-05-10	Minimum rate offered in tender dated 03-04-10	No. of bids received in tender dated 03-04-10	Cost of Work on rates offered in tender dated 03-04-10 (in ₹)
1.	Gadhi Kachawaya	39EE 03-07-10	30,27,344	30,24,317	0.10% below	1	15	4	25,73,242.4
2.	Gadhi Khurti Part A	38EE 03-7-10	16,07,154	15,91,082	1.00% below	1	15	5	13,66,080.9
3.	Garhi Kurti B	45EE 03-07-10	13,67,339	13,46,829	1.50% below	1	15	5	11,62,238.15
4.	Nagla Bihari	40EE 03-07-10	30,99,898	30,96,798	0.10% below	1	15	5	26,34,913.3
5.	Chandauli Khurd	41EE 03-07-10	31,19,793	31,18,233	0.05% below	1	12	10	27,45,417.84
6.	Jaripura A	44EE 03-07-10	18,63,568	18,61,705	0.10% below	1	13	8	16,21,304.16
7.	Jaripura Part B	42EE 03-07-10	16,27,984	16,07,634	1.25% below	1	13	8	14,16,346.08
8.	Bhumadia Vazidpur	46EE 03-07-10	26,64,598	26,18,791	1.25% below	1	12.5	5	23,31,523.25
9.	Nagla Singhal	47EE 03-07-10	22,10,255	21,66,049	2.00% below	1	11.27	4	19,61,159.262
10.	Kunjalgarhi	48EE 03-07-10	25,94,296	25,68,353	1.00% below	1	17	4	21,53,265.68
11.	Nava nagar	49EE 02-07-10	31,37,796	30,98,574	1.25% below	1	14.5	4	26,82,815.58
12.	Nagla Ummed	34EE 03-07-10	39,44,981	38,85,807	1.50% below	1	12	3	34,71,583.28
		Total	**3,02,65,006**	**2,99,84,172**					**2,61,19,889.88**
Loss due to cancelation of multiple bid				**(2,99,84,172.00 - 2,61,19,890.00) = ₹ 38,64,282.00**					

(**Source:** RED Aligarh)

Appendix

2.1.9 (B) Execution of contracts on single tender

(Reference: Paragraph no. 2.1.9.5; page 24)

Contracts executed on Multiple bids received								
Division	**Sl. No.**	**CB No.**	**CB Date**	**Cost of CB in ₹**	**Bond rate below to departmental rate (%)**	**Estimated Cost in ₹**	**Number of bids received**	**Date of opening of Financial bid**
Sitapur	1	248	16.08.11	93,92,936	2.49	96,32,792.53	2	13.06.11
Sitapur	2	222	16.08.11	94,52,570	8.89	1,03,74,898.47	2	13.06.11
Sitapur	3	241	16.08.11	91,71,582	8.99	1,00,77,554.11	2	13.06.11
Sitapur	4	239	16.08.11	43,27,438	9.99	48,07,730.25	3	13.06.11
Sitapur	5	280	19.08.11	51,98,730	10.11	57,83,435.31	2	13.06.11
Sitapur	6	250	16.08.11	53,52,642	11.86	60,72,886.32	2	13.06.11
Sitapur	7	223	16.08.11	44,09,680	12.00	50,11,000.00	3	13.06.11
Sitapur	8	282	25.08.11	44,78,967	12.86	51,39,966.72	2	13.06.11
Sitapur	9	233	16.08.11	45,65,376	13.60	52,84,000.00	2	13.06.11
Sitapur	10	323	25.08.11	85,58,323	13.87	99,36,518.05	2	13.06.11
Sitapur	11	324	25.08.11	56,23,540	14.00	65,39,000.00	2	13.06.11
Sitapur	12	271	19.08.11	40,71,281	14.30	47,50,619.60	2	13.06.11
Sitapur	13	281	19.08.11	50,65,378	16.90	60,95,521.06	2	13.06.11
Sitapur	14	234	16.08.11	41,69,001	17.99	50,83,527.62	3	13.06.11
Sitapur	15	228	16.08.11	64,11,917	21.19	81,35,918.03	2	13.06.11
Sitapur	16	235	16.08.11	55,05,601	22.80	71,31,607.51	4	13.06.11
Sitapur	17	283	25.08.11	52,67,468	23.00	68,40,867.53	5	13.06.11
			Total	**10,10,22,430**	**Average rate 13.81**	**11,66,97,843.13**		
Contracts executed on Single bids received								
Division	**Sl. No.**	**CB No.**	**CB Date**	**Cost of CB in ₹**	**Bond rate below to departmental rate (%)**	**Estimated Cost in ₹**	**number of bids received**	**Date of opening of Financial bid**
Sitapur	1	230	16.08.11	66,06,236	0.01	66,06,896.69	1	13.06.11
Sitapur	2	317	25.08.11	50,39,952	0.05	50,42,473.24	1	13.06.11
Sitapur	3	278	19.08.11	44,25,761	0.06	44,28,418.05	1	13.06.11
Sitapur	4	237	16.08.11	73,90,592	0.09	73,97,249.52	1	13.06.11
Sitapur	5	220	16.08.11	44,99,915	0.10	45,04,419.42	1	13.06.11
Sitapur	6	238	16.08.11	82,04,775	0.10	82,12,987.99	1	13.06.11
Sitapur	7	246	16.08.11	83,95,268	0.10	84,03,671.67	1	13.06.11
Sitapur	8	247	16.08.11	45,92,857	0.10	45,97,454.45	1	13.06.11
Sitapur	9	320	25.08.11	62,75,035	0.10	62,81,316.32	1	13.06.11
Sitapur	10	322	25.08.11	40,14,545	0.10	40,18,563.56	1	13.06.11
Sitapur	11	219	16.08.11	81,26,640	0.25	81,47,007.52	1	13.06.11
Sitapur	12	236	16.08.11	76,48,830	0.25	76,68,000.00	1	13.06.11
Sitapur	13	243	16.08.11	78,68,639	0.25	78,88,359.90	1	13.06.11
Sitapur	14	245	16.08.11	75,87,871	0.25	76,06,888.22	1	13.06.11
Sitapur	15	231	16.08.11	92,38,829	0.67	93,01,146.68	1	13.06.11
Sitapur	16	224	16.08.11	41,67,425	0.87	42,03,999.80	1	13.06.11
Sitapur	17	242	16.08.11	42,35,221	1.00	42,78,001.01	1	13.06.11
Sitapur	18	244	16.08.11	57,06,411	1.00	57,64,051.52	1	13.06.11
			Total	**11,40,24,802**	**Average rate 0.30**	**11,43,50,905.56**		
Difference in % rate of multiple and single bid (13.81 - 0.30)								**13.51%**
Excess Cost of CBs executed on single bid = ₹ 11,43,50,906.00 x 13.51%								**₹ 1,54,48,807.00**

(**Source:** RED, Sitapur)

Appendix

2.1.9 (C) Execution of contracts on single tender

(Reference: Paragraph no. 2.1.9.5; page 24)

Sl. No.	Division	Contract Bond No.	Estimated cost (in ₹)	Bonded cost (in ₹)	No of bids received	Rate of bid	Average rate below
1	Etawah	140/SE/08-09	1,66,21,711.57	1,64,97,048.73	01	0.75% below	Average rate below departmental rate=0.54%
2	Etawah	75/SE/08-09	20,75,723.37	20,57,041.86	01	0.90% below	
3	Etawah	138/SE/08-09	1,04,83,533.12	1,04,83,533.12	01	at par	
4	Etawah	74/SE/08-09	30,82,660.67	30,54,916.72	01	0.90% below	
5	Etawah	19/SE/08-09	22,95,243.50	22,78,029.18	01	0.75% below	
6	Etawah	141/SE/08-09	1,08,07,595.35	1,07,96,787.75	01	0.10 below	
7	Etawah	12/SE/08-09	84,82,813.35	84,75,178.82	01	0.09%below	
8	Etawah	13/SE/08-09	90,53,588.64	90,35,481.46	01	0.20 below	
9	Etawah	82/SE/08-09	78,48,406.10	78,01,315.66	01	0.60 % below	
10	Etawah	135/SE/08-09	1,16,78,014.38	1,16,78,014.38	01	at par	
11	Etawah	136/SE/08-09	1,06,33,085.20	1,06,33,085.20	01	at par	
12	Etawah	84/SE/08-09	41,99,905.40	41,36,906.82	01	1.5% below	
13	Etawah	15/SE/08-09	31,87,845.27	31,49,591.13	01	1.20 % below	
14	Etawah	18/SE/08-09	42,93,735.80	42,50,798.44	01	1% below	
15	Etawah	81/SE/08-09	36,95,751.76	37,67,273	01	0.50% below	
16	Etawah	14/SE/08-09	32,63,951.04	32,34,575.48	01	0.90 % below	
17	Etawah	137/SE/08-09	1,25,39,837.54	1,25,39,837.54	01	at par	
18	Etawah	83/SE/08-09	55,73,141.36	54,89,544.24	01	1.50 % below	
19	Etawah	70/SE/08-09	33,46,710.20	33,45,371.52	01	0.04% below	
20	Etawah	17/SE/08-09	59,56,986.18	59,48,050.70	01	0.15% below	
21	Etawah	16/SE/08-09	58,64,697.00	58,52,967.61	01	0.20% below	
		Total	**14,49,84,936.8**	**14,45,05,349.36**			
1	Etawah	59/SE/08-09	57,06,304.44	55,36,827.20	02	2.97% below	Average rate below departmental rate=6.94%
2	Etawah	73/SE/08-09	62,90,671.03	61,96,310.96	02	1.50% below	
3	Etawah	60/SE/08-09	23,22,497.70	21,13,472.91	03	9% below	
4	Etawah	62/SE/08-09	39,76,878.30	34,26,080.66	02	13.85 % below	
5	Etawah	57/SE/08-09	67,44,390.30	65,94,664.84	03	2.22 % below	
6	Etawah	58/SE/08-09	33,38,362.16	32,81,610.00	03	1.70 % below	
7	Etawah	20/SE/08-09	70,39,241.50	61,22,732.26	02	13.01% below	
8	Etawah	63/SE/08-09	33,32,296.13	29,55,746.67	02	11.30 % below	
		Total	**3,87,50,641.56**	**3,62,27,445.50**			
Estimated cost of 21 CBs executed at average rate of 0.54% below departmental rates= ₹ 14.50 crore							
Cost of 21 CBs at the rate of 6.94% below departmental rates = 14.50crore-(14.50 crore X6.94/100)= ₹ 13.49 crore							
Due to this, the cost of 21 CBs exceeded by ₹ 0.96 crore (14.45-13.49)							

(**Source:** Division, RED, Etawah)

Appendix

2.1.10 Selection Bond executed during 2007-12

(Reference: Paragraph no. 2.1.9.6; page 24)

(₹ in crore)

Sl. No.	Division	No. of Selection Bond	Cost of Selection Bond
1.	Agra	1	1.39
2.	Allahabad	2	0.79
3.	Azamgarh	87	17.47
4.	Bijnore	5	0.09
5.	Deoria	3	0.62
6.	Etawah	32	3.73
7.	Faizabad	18	2.26
8.	Gonda	12	1.56
9.	Hardoi	34	3.24
10.	Lalitpur	8	1.71
11.	Lucknow	81	7.91
12.	Mainpuri	18	4.85
13.	Moradabad	1	0.14
14.	Sitapur	25	3.76
	Total	**327**	**49.52**

(**Source:** Divisions, RED)

Appendix

2.1.11 Delay in execution of contracts in divisions

(Reference: Paragraph no. 2.1.9.7; page 25)

Sl. No.	Division	Period	Non-commencement of work after TS		
			No. of CBs	Cost of CBs (₹ in crore)	Days in excess of 60 days after TS
1	Agra	2007-12	258	9.02	1 to 700
2	Aligarh	2007-12	272	65.63	1 to 1464
3	Allahabad	2007-12	967	41.82	1 to 862
4	Azamgarh	2007-12	1120	89.56	1 to 1169
5	Bijnore	2007-12	91	10.16	1 to 830
6	Deoria	2007-12	520	20.20	1 to 2701
7	Etawah	2007-12	248	38.39	1 to 785
8	Faizabad	2007-12	283	16.17	1 to 498
9	Gonda	2011-12	105	8.69	1 to 1105
10	Hardoi	2007-12	469	33.27	1 to 1418
11	Jhansi	2007-12	984	25.40	1 to 1170
12	Lalitpur	2007-12	173	11.85	2 to 625
13	Lucknow	2007-12	228	30.91	1 to 964
14	Mainpuri	2007-12	182	25.49	1 to 898
15	Moradabad	2007-12	274	24.90	1 to 666
16	Sitapur	2007-12	679	109.37	1 to 744
17	Sonebhadra	2007-12	133	22.13	1 to 369
		Total	**6,986**	**582.96**	

(**Source:** Divisions, RED)

Appendix

2.1.12 Time schedule for completion of tendering process in PIUs

(Reference: Paragraph no. 2.1.9.7; page 25)

Particulars of action	Days	Cumulative total days
Advertising the press notice	Time count starts	7
Sale of bidding documents 15 days		
Pre-bid meeting at least 10 days before the last date for submission of bids		
Issue of corrections/clarification at least 6 days before the last date of bid submission		
Last date for submission of bids and opening of tenders(opening of outer envelops and technical bids)	21	28
Evaluation of technical bids and notification of results	10	38
Opening of financial bids	1	39
Evaluation and approval of financial bids	10	49
Communication of approval	7	56
Submission of Performance Security, Agreement and Work-order	15	71
Commencement of work	15	86

(**Source:** PMGSY operation manual)

Appendix

2.1.13 Delay in execution of contracts in PIUs

(Reference: Paragraph no. 2.1.9.7; page 25)

(₹ in crore)

PIU	Total No. of Packages	Cost of Total Packages	Number of Bond executed with delay tender process	Cost of CB executed with delay tender process	Delay (in days)
PIU-1 Aligarh	25	82.95	16	47.17	4 to 134
PIU Deoria	24	82.03	18	57.34	23 to 167
PIU-2 Etawah	21	52.83	19	43.48	31 to 88
PIU Faizabad	40	114.62	26	109.81	30 to 210
PIU-2 Gonda	14	54.23	12	44.49	46 to 165
PIU-1 Lalitpur	17	54.55	15	47.54	15 to 413
PIU-1 Moradabad	24	77.46	15	37.33	11 to 259
PIU-1 Sonebhadra	24	77.99	18	59.80	26 to 126
Total	**189**	**596.66**	**139**	**446.96**	

(**Source:** PIUs)

Appendix

2.1.14 Non-verification of security deposits

(Reference: Paragraph no. 2.1.9.8; page 26)

Sl. No.	Division	Total number CBs during 2007-12	Number of CBs with SDs verified	Percentage of CB with verification of SD
1.	Agra	1,221	61	5.00
2.	Aligarh	891	48	5.39
3.	Allahabad	1,610	Data not furnished	
4.	Azamgarh	2,215	0	0.00
5.	Bijnore	623	2	0.32
6.	Deoria	875	13	1.49
7.	Faizabad	1,076	0	0.00
8.	Gonda	1,495	10	0.67
9.	Hardoi	1,258	0	0.00
10.	Jhansi	1,270	111	8.74
11.	Lalitpur	312	269	86.22
12.	Lucknow	662	385	58.16
13.	Mainpuri	345	33	9.57
14.	Moradabad	950	25	2.63
15.	Sitapur	1,389	58	4.18
16.	Sonebhandra	796	0	0.00
Total		**16,988**	**1,015**	

(**Source:** Divisions, RED)

Appendix

2.1.15 Short realisation of security deposit in PIUs

(Reference: Paragraph no. 2.1.9.9; page 28)

(₹ in crore)

PIU	CB number date	Total Cost of CB	Total amount paid to contractor	Total amount for PS and SD (5%) to be deducted	Amount of (2.5 *per cent*) deducted from bills	Short deduction
Etawah PIU-2	15SE 01.10.08	6.35	5.73	0.29	0.14	0.15
Etawah PIU-2	07SE 06.06.08	5.46	4.77	0.24	0.12	0.12
Etawah PIU-2	14SE 29.09.08	3.89	3.16	0.16	0.08	0.08
Etawah PIU-2	14SE 24.07.09	3.49	3.29	0.16	0.08	0.08
Etawah PIU-2	15SE 24.07.09	3.46	3.28	0.16	0.08	0.08
Etawah PIU-2	18SE 02.09.09	0.74	0.71	0.04	0.02	0.02
Etawah PIU-2	16SE 24.07.09	5.30	3.51	0.18	0.09	0.09
Etawah PIU-2	17SE 27.07.09	4.02	3.79	0.19	0.09	0.10
		Total	**28.24**	**1.42**	**0.70**	**0.72**

(**Source:** PIUs, RED)

Appendix

2.1.16 Norms of insurance cover as per Para 13, Section 4 of SBD

(Reference: Paragraph no. 2.1.9.10; page 28)

Item		Amount to be insured	Deductibles
For Construction Period			
A	Loss of or damage to the works, plants and material	10% of contract value	Deductibles for insurance shall be as per latest tariff of General Insurance Company of India plus 20% of premium amount for ABCD
B	Loss of or damage to equipments	2.5% of contract value	
C	Loss of or damage to property (except the works, plant materials and equipment) in connection with the contract	1% of contract value	
D	Personal injury or death	Up to contract value ₹ 2 crores : ₹ 2 lacs per occurrence for maximum three occurrence	
		For contract value more than ₹ 2 crores : ₹ 2 lacs per occurrence for maximum six occurrence	
For Defect liability period			
A	Personal injury or death	₹ 2 lacs for one occurrence per year	Deductibles for insurance shall be as per latest tariff of General Insurance Company of India plus 20% of premium amount

(**Source:** SBD and MBD)

Appendix

2.1.17 Non-adherence of insurance norms in divisions

(Reference: Paragraph no. 2.1.9.10; page 28)

(₹ in crore)

Division	Period	Number of CBs	Cost of CBs	Amount and period of insurance for contruction per year				insurance for defect liability period 2 lacs per CB per year	Grand Total
				for A 10% of CB value	for B 2.5% of CB value	for C 1% of CB value	6 lakh per CB for D		
Agra	2007-12	436	311.66	31.17	7.79	3.12	26.16	8.72	76.96
Aligarh	2007-12	78	65.3	6.53	1.63	0.65	4.68	1.56	15.05
Allahabad	2007-12	125	126.85	12.69	3.17	1.27	7.5	2.5	27.13
Azamgarh	2007-12	216	91.32	9.13	2.28	0.91	12.96	4.32	29.6
Bijnore	2007-12	166	138.56	13.86	3.46	1.39	9.96	3.32	31.99
Etawah	2007-12	35	30.8	3.08	0.77	0.31	2.1	0.7	6.96
Hardoi	2007-12	145	75.54	7.55	1.89	0.76	8.7	2.9	21.8
Jhansi	2007-12	46	31.57	3.16	0.79	0.32	2.76	0.92	7.95
Lalitpur	2007-12	31	13.91	1.39	0.35	0.14	1.86	0.62	4.36
Lucknow	2007-12	47	31.13	3.11	0.78	0.31	2.82	0.94	7.96
Mainpuri	2007-12	51	27.69	2.77	0.69	0.28	3.06	1.02	7.82
Moradabad	2007-12	108	98.8	9.88	2.47	0.99	6.48	2.16	21.98
Sitapur	2007-12	194	125.22	12.52	3.13	1.25	11.64	3.88	32.42
Sonebhadra	2007-12	16	10.48	1.05	0.26	0.1	0.96	0.32	2.69
Total		**1,694**	**1,178.83**	**117.89**	**29.46**	**11.8**	**101.64**	**33.88**	**294.67**

(**Source:** Divisions, RED)

Appendix

2.1.18 Non-adherence of insurance norms in PIUs

(Reference: Paragraph no. 2.1.9.10; page 28)

(₹ in crore)

PIU	Number of packages/ CB	Cost of CBs	Amount and period of insurance for contruction					
			for A 10% of CB value	for B 2.5% of CB value	for C 1% of CB value	6 lakh per CB upto 2 crore and 12 lakh per CB for cost more than 2 crore	insurance for defect liability period	Total
Aligarh PIU-I	24	81.56	8.16	2.04	0.82	2.70	0.48	14.20
Deoria PIU	24	79.92	7.99	2.00	0.80	2.76	1.40	14.95
Etawah PIU-2	21	53.18	5.32	1.33	0.53	1.86	1.46	10.50
Faizabad PIU	12	32.15	3.22	0.80	0.32	1.32	0.24	5.90
Gonda PIU-2	14	54.23	5.42	1.36	0.54	1.62	0.76	9.70
Lallitpur PIU-I	17	58.10	5.81	1.45	0.58	1.80	0.34	9.98
Moradabad PIU-I	33	103.42	10.34	2.59	1.03	3.36	0.66	17.98
Sonbhadra PIU-1	7	26.77	2.68	0.67	0.27	1.08	0.46	5.16
Total	**152**	**489.33**	**48.94**	**12.24**	**4.89**	**16.50**	**5.80**	**88.37**

(**Source:** PIUs, RED)

Appendix

2.1.19 Detail of Technical Sanctions accorded before Administrative Approval

(Reference: Paragraph no. 2.1.9.11; page 29)

Sl. No.	Division	Period	Works in which TS accorded before AA		
			No. of works	Cost of works (₹ in crore)	Before days
1.	Aligarh	2007-12	1	0.16	92
2.	Allahabad	2007-12	2	0.04	2 - 342
3.	Azamgarh	2007-12	3	0.07	7 - 11
4.	Etawah	2007-12	Data not furnished		
5.	Faizabad	2007-12	8	0.31	13 - 242
6.	Hardoi	2007-12	Data not furnished		
7.	Lalitpur	2007-12	4	4.09	2 - 111
8.	Lucknow	2007-12	4	4.68	27
9.	Mainpuri	2007-12	Data not furnished		
10.	Sonebhadra	2007-12	2	0.06	10 - 83
		Total	**24**	**9.41**	

(**Source:** Divisions, RED)

Appendix

2.1.20 Cases of non-transparency in execution of contracts

(Reference: Paragraph no. 2.1.9.11; page 29)

Division	CB No/date	Bonded cost (₹ in crore)	Nature of irregularities
Gonda	104/SE; 30-06-2010	0.68	Although contractor had been debarred (February 2009), he was allowed to participate in the bidding process by revoking debarment on 28-04-2010. Two contractors having same residential address participated in the bidding process though check list of technical bids revealed that both contractors were not qualifying for the bidding process.
Hardoi	212/EE; 9-12-2010	0. 15	Contractor made a written request on 20-11-2010 whereas EE recommended the case on 18-11-2010.
Hardoi	262/EE; 8-03-2011	0. 13	Stamp paper of 14-03-2011 after six days of execution of bond found attached.
Hardoi	137/SE; 17-10-2008	1.21	Contractor's solvency certificate was not as per class 'A' though he was registered as 'A'.
Hardoi	128/EE; 23-02-2010	0.40	Contractor's solvency certificate was not as per class 'A' though he was registered as 'A'.
Total		**2.57**	

(**Source:** Divisions, RED)

Appendix

2.1.21 Avoidable expenditure due to deviation from approved designs and specifications

(Reference: Paragraph no. 2.1.10.1; page 29)

Division	Year	Name of work	Amount under objection (in ₹)	Remarks
Agra	2011-12	Pali Kirawali	68,40,471	Deviation from norm led to provision of excess widening of CC road
Agra	2011-12	Ramnagar Khadauli	50,23,987	Deviation from norm led to provision of excess widening of CC road
Aligarh	2011-12	Bhadesi Mafi	13,26,917	Deviation from norm led to provision of excess widening of CC road
Aligarh	2011-12	Bhadesi Mafi	12,64,856	Deviation from design led to provision of extra thickness of CC pavement
Aligarh	2011-12	Bhadehsi Mafi	1,40,567	Provision of inadmissible quantity of carted earth
Aligarh	2011-12	Bhadesi Mafi	67,507	Provision of inadmissible item (Hessain Cloth)
Aligarh	2011-12	Baharpur	9,83,776	Deviation from norm led to provision of excessive widening of CC road
Aligarh	2011-12	Baharpur	1,73,579	Deviation from norm led to provision of excess quantity in Undulation
Aligarh	2011-12	Baharpur	60,717	Provision of inadmissible quantity of carted earth
Aligarh	2011-12	Baharpur	66,665	Provision of inadmissible item (Hessain Cloth)
Aligarh	2010-11	Dhurra Todarpur	7,69,769	Deviation from norm led to provision of excess widening of CC road
Aligarh	2010-11	Dhurra Todarpur	49,336	Deviation from norm led to provision of excess quantity in Undulation
Aligarh	2010-11	Dhurra Todarpur	6,29,510	Deviation from design led to provision of extra thickness of CC pavement
Aligarh	2010-11	Dhurra Todarpur	58,359	Provision of inadmissible item (Hessain Cloth)
Aligarh	2010-11	Nagla Motirai	3,17,627	Deviation from norm led to provision of excess widening of CC road
Aligarh	2010-11	Nagla Motirai	20,549	Deviation from norm led to provision of excess quantity in Undulation
Aligarh	2010-11	Nagla Motirai	3,72,600	Deviation from design led to provision of extra thickness of CC pavement
Aligarh	2010-11	Nagla Motirai	43,208	Provision of inadmissible item (Hessain Cloth)
Aligarh	2007-08	Gangiri	2,85,486	Deviation from norm led to provision of excess quantity of iron in RCC cover
Allahabad	2011-12	Paguwar	1,87,551	Provision of inadmissible item (stone ballast in lean concrete)
Allahabad	2011-12	Sarairamdas	1,92,705	Provision of inadmissible item (stone ballast in lean concrete)
Allahabad	2011-12	Yarana	2,66,935	Provision of inadmissible item (stone ballast in lean concrete)

Allahabad	2011-12	Kihunikalan	1,81,909	Provision of inadmissible item (stone ballast in lean concrete)
Allahabad	2011-12	Paguwar	90,862	Provision of excess thickness of LC in base of nali
Allahabad	2011-12	Sahjipur	23,460	Provision of excess thickness of LC in base of nali
Allahabad	2008-09	Baraut	2,33,012	Provision of excess thickness of LC in base of nali
Allahabad	2011-12	Paguwar	3,175	Excess thickness of rcc cover
Allahabad	2011-12	Sahjipur	10,141	Excess thickness of rcc cover
Azamgarh	2010-11	Bagai Mu Banhara	9,19,463	Provision of inadmissible item (stone ballast in lean concrete)
Azamgarh	2010-11	Bagai Mu Banhara	6,85,449	Deviation from design led to provision of extra thickness of CC pavement
Azamgarh	2011-12	Sarai Mohan	32,23,699	Provision of inadmissible item (stone ballast in lean concrete)
Bijnore	2011-12	Darbarh	4,59,105	Provision of inadmissible item (stone ballast in lean concrete)
Bijnore	2011-12	Darbarh	20,93,577	Deviation from norm led to provision of excess widening of CC road
Bijnore	2009-10	Hasanpur Palki	4,08,164	Provision of inadmissible item (stone ballast in lean concrete)
Deoria	2010-11	Balua Afghan	71,291	Provision of inadmissible item (Hessian cloth)
Deoria	2010-11	Churiya	60,650	Provision of inadmissible item (Hessian cloth)
Deoria	2010-11	Raibari	95,461	Provision of inadmissible item (Hessian cloth)
Deoria	2010-11	Bankata Amethiya	87,694	Provision of inadmissible item (Hessian cloth)
Deoria	2010-11	Rampur Kothi	77,648	Provision of inadmissible item (Hessian cloth)
Deoria	2010-11	Korya Katharia	32,593	Provision of inadmissible item (Hessian cloth)
Deoria	2010-11	Sirsiya Pawar	1,05,420	Provision of inadmissible item (Hessian cloth)
Deoria	2010-11	Katghara	20,121	Provision of inadmissible item (Hessian cloth)
Deoria	2010-11	Basdev urf Gobarhi	80,847	Provision of inadmissible item (Hessian cloth)
Deoria	2010-11	Rajpur	90,241	Provision of inadmissible item (Hessian cloth)
Deoria	2010-11	Chhapra Dubauli	31,768	Provision of inadmissible item (Hessian cloth)
Deoria	2010-11	Rampur Bujurg	79,153	Provision of inadmissible item (Hessian cloth)
Deoria	2010-11	Bishunpura	83,987	Provision of inadmissible item (Hessian cloth)
Deoria	2010-11	Balua Afghan	26,483	Provision of inadmissible quantity of carted earth
Deoria	2010-11	Churiya	4,281	Provision of inadmissible quantity of carted earth

Deoria	2010-11	Raibari	5,184	Provision of inadmissible quantity of carted earth
Deoria	2010-11	Bankata Amethiya	5,518	Provision of inadmissible quantity of carted earth
Deoria	2010-11	Rampur Kothi	3,586	Provision of inadmissible quantity of carted earth
Deoria	2010-11	Korya Katharia	4,691	Provision of inadmissible quantity of carted earth
Deoria	2010-11	Sirsiya Pawar	4,226	Provision of inadmissible quantity of carted earth
Deoria	2010-11	Katghara	4,591	Provision of inadmissible quantity of carted earth
Deoria	2010-11	Basdev Urf Gobarhi	5,227	Provision of inadmissible quantity of carted earth
Deoria	2010-11	Rajpur	11,474	Provision of inadmissible quantity of carted earth
Deoria	2010-11	Chhapra Dubauli	3,987	Provision of inadmissible quantity of carted earth
Deoria	2010-11	Rampur Bujurg	16,227	Provision of inadmissible quantity of carted earth
Deoria	2010-11	Bishunpura	28,263	Provision of inadmissible quantity of carted earth
Deoria	2010-11	Balua Afghan	2,83,092	Provision of inadmissible item (stone ballast in lean concrete)
Deoria	2010-11	Churiya	3,39,278	Provision of inadmissible item (stone ballast in lean concrete)
Deoria	2010-11	Raibari	3,80,316	Provision of inadmissible item (stone ballast in lean concrete)
Deoria	2010-11	Bankata Amethiya	3,99,160	Provision of inadmissible item (stone ballast in lean concrete)
Deoria	2010-11	Rampur Kothi	2,91,278	Provision of inadmissible item (stone ballast in lean concrete)
Deoria	2010-11	Korya Katharia	1,19,009	Provision of inadmissible item (stone ballast in lean concrete)
Deoria	2010-11	Sirsiya Pawar	3,77,799	Provision of inadmissible item (stone ballast in lean concrete)
Deoria	2010-11	Katghara	2,55,442	Provision of inadmissible item (stone ballast in lean concrete)
Deoria	2010-11	Basdev Urf Gobarhi	3,12,061	Provision of inadmissible item (stone ballast in lean concrete)
Deoria	2010-11	Rajpur	3,59,295	Provision of inadmissible item (stone ballast in lean concrete)
Deoria	2010-11	Chhapra Dubauli	99,790	Provision of inadmissible item (stone ballast in lean concrete)
Deoria	2010-11	Rampur Bujurg	3,10,760	Provision of inadmissible item (stone ballast in lean concrete)
Deoria	2010-11	Bishunpura	3,61,514	Provision of inadmissible item (stone ballast in lean concrete)
Etawah	2008-09	Phuphai Revenue village Kathganwa	62,306	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover

Etawah	2008-09	Phuphai	1,57,078	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Naweda Khurd Kalan Revenue village (West)	60,335	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	-do- but (East)	2,73,038	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Medi Dudhi revenue village Bhilauna	97,948	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Aswa majra Pura rewari	35,259	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Mohari majra Rudrapur	2,29,973	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Jaimalpur	10,183	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Nawada khurd Kalan PartII	1,20,669	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Jaimalpur majra baripura	37,613	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Aswa revenue village Aswa	12,538	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Naweda khurd Kalan majra Nagla Mardan	32,905	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Kudrail majra Narainpur	1,77,450	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Santoshpur	4,380	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Keshavpur majra nagla Pipal	90,502	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Keshopur	2,84,043	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Sahso	4,07,559	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Mohari	2,40,188	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Banamai	70,299	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover

Etawah	2008-09	Kudrail	2,89,956	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Mohari majra Usarahar	4,20,425	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Kudrail majra Maharajpur	35,259	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Sishat majra Vialspur	24,747	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Sishat	64,824	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Etawah	2008-09	Medi Duddhi	6,70,578	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Faizabad	2011-12	Bhikhanpur	15,71,306	Provision of inadmissible item (stone ballast in lean concrete)
Faizabad	2011-12	Bhikhanpur	1,14,559	Provision of inadmissible item (hessian cloth)
Faizabad	2011-12	Gopalpur	15,05,162	Provision of inadmissible item (stone ballast in lean concrete)
Faizabad	2011-12	Gopalpur	1,07,397	Provision of inadmissible item (hessian cloth)
Faizabad	2011-12	Nandauli	10,54,651	Provision of inadmissible item (stone ballast in lean concrete)
Faizabad	2011-12	Nandauli	80,166	Provision of inadmissible item (hessian cloth)
Faizabad	2011-12	Bichhiya	10,97,251	Provision of inadmissible item (stone ballast in lean concrete)
Faizabad	2011-12	Bichhiya	80,384	Provision of inadmissible item (hessian cloth)
Faizabad	2010-11	Laxmanpur grant	6,31,878	Provision of inadmissible item (stone ballast in lean concrete)
Faizabad	2010-11	Laxmanpur grant	10,088	Provision of inadmissible item (hessian cloth)
Faizabad	2010-11	Rasoolpur khurd	5,59,282	Provision of inadmissible item (stone ballast in lean concrete)
Faizabad	2010-11	Rasoolpur khurd	42,476	Provision of inadmissible item (hessian cloth)
Faizabad	2010-11	Narsada	6,35,673	Provision of inadmissible item (stone ballast in lean concrete)
Faizabad	2010-11	Narsada	32,286	Provision of inadmissible item (hessian cloth)
Faizabad	2010-11	Sarkatia	5,83,388	Provision of inadmissible item (stone ballast in lean concrete)
Faizabad	2010-11	Sarkatia	95,484	Provision of inadmissible item (hessian cloth)
Faizabad	2009-10	Ballipur	84,499	Provision of inadmissible item (hessian cloth)
Faizabad	2009-10	Newajpur	39,442	Provision of inadmissible item (hessian cloth)
Faizabad	2009-10	Rajaura	23,813	Provision of inadmissible item (hessian cloth)
Faizabad	2009-10	Hardoiya	1,31,690	Provision of inadmissible item (hessian cloth)
Faizabad	2008-09	Hargantanganj	69,11,531	Deviation from approved norm led to provision of excess length of outfall drain
Gonda	2008-09	Machali Gaon	1,25,150	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover

Gonda	2008-09	Lawa Beerpur	3,19,600	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Tenduwa Mohini	78,750	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Malari	98,350	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Mankapur	2,62,350	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Jamunahi	1,53,350	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Sheetalganj	1,77,050	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Goongi Dei	1,88,400	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Bhagohar	1,11,200	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Sahaha Ra	2,88,550	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Marchaur	1,86,750	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Sabarupur	1,77,450	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Maskanwa	1,06,400	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Bhivpur	1,08,550	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Badgaon	5,46,150	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Chatrauli	2,94,950	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Chandapur	3,80,250	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Raghunathpur	2,29,950	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Rajpur Khas	2,60,950	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover

Gonda	2008-09	Lawa Tapara	1,85,250	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Charauhuwa	4,29,900	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Uparahar	2,62,300	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Raghunathpurwa	58,100	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Barauli	3,63,400	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Chivraha	2,89,300	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Shukul Purwa	76,050	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2008-09	Ahirauli	1,10,626	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Gonda	2010-11	Imliya Mishra	28,794	Provision of inadmissible item (hessian cloth)
Gonda	2010-11	Masauliya	40,974	Provision of inadmissible item (hessian cloth)
Gonda	2010-11	Basantpur Atta	41,910	Provision of inadmissible item (hessian cloth)
Gonda	2010-11	Dehras	41,925	Provision of inadmissible item (hessian cloth)
Gonda	2010-11	Bhaurikala	33,080	Provision of inadmissible item (hessian cloth)
Gonda	2010-11	Parsiya Gosai	33,205	Provision of inadmissible item (hessian cloth)
Gonda	2010-11	Fatwa	28,717	Provision of inadmissible item (hessian cloth)
Gonda	2010-11	Arnahawa	30,202	Provision of inadmissible item (hessian cloth)
Gonda	2010-11	Babhaupurwa	33,642	Provision of inadmissible item (hessian cloth)
Gonda	2010-11	Beli Khurd	40,352	Provision of inadmissible item (hessian cloth)
Gonda	2010-11	Khakhra	39,574	Provision of inadmissible item (hessian cloth)
Gonda	2010-11	Lauhati	22,476	Provision of inadmissible item (hessian cloth)
Hardoi	2010-11	Mareura	10,966	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Suthaina	10,910	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Aligarh	10,720	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Baripur	9,119	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Kheria newada	10,440	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Fakeerabad	10,549	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Ahmadi	10,887	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Hingupur	11,059	Provision of inadmissible item (Hessian Cloth)

Hardoi	2010-11	Sahjana	10,583	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Malhapur	10,325	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Chandresipur	10,469	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Ganguli	10,930	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Biaraich Mau	10,074	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Mawai Musalmanan	10,697	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Lalmau	10,407	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Merhaua	9,146	Provision of inadmissible item (Hessian Cloth)
Hardoi	2010-11	Mahmoodpur Alhaua	2,33,880	Provision of inadmissible rates
Hardoi	2008-09	Vasit Nagar	1,60,913	Provision of inadmissible rates
Hardoi	2010-11	Fattepur Pathrauli	2,49,499	Provision of inadmissible rates
Hardoi	2010-11	Hathaura	4,73,648	Provision of inadmissible rates
Hardoi	2008-09	Bandhamau	1,57,584	Provision of inadmissible rates
Hardoi	2010-11	Behta Gokul	4,80,277	Provision of inadmissible rates
Hardoi	2009-10	Rao Bahadur	1,22,616	Provision of inadmissible rates
Hardoi	2008-09	Bandhamau	1,50,548	Provision of inadmissible quantity of carted earth
Hardoi	2008-09	Vasit Nagar	1,62,180	Provision of inadmissible quantity of carted earth
Hardoi	2010-11	Mahmoodpur Alhaua	18,208	Provision of inadmissible quantity of carted earth
Hardoi	2010-11	Fattepur Pathrauli	46,305	Provision of inadmissible quantity of carted earth
Hardoi	2011-12	Hathaura	1,35,802	Provision of inadmissible quantity of carted earth
Jhansi	2008-09	Sakrar & majra Badaua khirak part-B	6,35,451	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Jhansi	2008-09	Punchh part-E	4,28,665	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover
Jhansi	2008-09	Sakrar & majra Badaua khirak part-B	1,28,886	Deviation from approved design led to provision of extra thickness in CC pavement
Jhansi	2008-09	Sakrar & majra Badaua khirak part-B	2,92,375	Deviation from approved design led to provision of excess quantity of RCC work
Jhansi	2008-09	Punchh part-E	1,88,961	Deviation from approved design led to provision of excess quantity of RCC work
Jhansi	2008-09	Punchh part-E	4,96,714	Deviation from approved design led to provision of extra thickness in CC pavement
Jhansi	2010-11	Rajpura	5,97,201	Deviation from approved design led to provision of extra thickness in CC pavement

Jhansi	2010-11	Bijaura	2,64,744	Deviation from approved norm led to provision of excessive widening of CC road
Jhansi	2011-12	Madori Part-B	12,970	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Madori Part A	11,251	Provision of inadmissible item(hessian cloth)
Jhansi	2011-12	Chakara	40,934	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Motikatra	28,670	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Labhera	26,683	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Gadhmau	25,846	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Hardua	23,732	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Jaura	31,155	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Kanecha	13,747	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Gadhmau ka majra Gandhinagar	10,228	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Durkhuru ka majra Nai basti	19,479	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Nawada	20,102	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Bangra Bangri	29,601	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Jalalpura	1,674	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Benda	13,198	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Nipan	26,231	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Budhwali	18,240	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Durkuru	14,501	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Naraich	14,506	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Dhurwai	27,029	Provision of inadmissible item (hessian cloth)
Jhansi	2011-12	Syawari	37,764	Provision of inadmissible item (hessian cloth)
Lalitpur	2008-09	Kadesar kalan	2,66,724	Deviation from design led to provision of excess thickness of LC in nail
Lalitpur	2011-12	Bandar guda	4,08,739	Deviation from norm led to provision of excess widening of CC road
Lucknow	2010-11	Veerpur	5,67,859	Provision of inadmissible rates
Lucknow	2010-11	Kathwara Mallahan Ka Khera, Beech Khera, Ramgarha, Chanankund and ularpur	20,37,747	Provision of inadmissible rates
Lucknow	2008-09	Kharaunha	4,55,715	Provision of inadmissible quantity of carted earth
Lucknow	2008-09	Juggaur	4,49,970	Provision of inadmissible quantity of carted earth
Lucknow	2010-11	Kathwara	1,40,769	Provision of inadmissible quantity of carted earth
Lucknow	2010-11	Veerpur	16,978	Provision of inadmissible quantity of carted earth
Lucknow	2011-12	Kakrabad	74,599	Provision of inadmissible quantity of carted earth
Lucknow	2011-12	Chhatauni	1,63,630	Provision of inadmissible quantity of carted earth
Lucknow	2011-12	Samesi	13,431	Provision of inadmissible quantity of carted earth

Mainpuri	2008-09	Parokha-I	13,63,320	Deviation from approved design led to provision of extra thickness in CC pavement
Mainpuri	2010-11	Vidhrai	2,94,630	Deviation from approved design led to provision of extra thickness in CC pavement
Mainpuri	2009-10	Nagla Mandhata	4,16,136	Deviation from approved design led to provision of extra thickness in CC pavement
Mainpuri	2008-09	Noner	4,37,500	Deviation from approved design led to provision of extra thickness in CC pavement
Mainpuri	2008-09	Parokha-I	1,44,025	Provision of inadmissible quantity of carted earth
Mainpuri	2008-09	Noner	1,14,777	Provision of inadmissible quantity of carted earth
Mainpuri	2010-11	Gadiya Kurawali	22,352	Provision of inadmissible quantity of carted earth
Mainpuri	2009-10	Nagla Mandhata Part-B	25,445	Provision of inadmissible quantity of carted earth
Mainpuri	2010-11	Vidhrai I&II	46,040	Provision of inadmissible quantity of carted earth
Mainpuri	2010-11	Nagla Mandhata	8,580	Provision of inadmissible quantity of carted earth
Mainpuri	2010-11	Nagla Gadi	16,180	Provision of inadmissible quantity of carted earth
Mainpuri	2011-12	Devganj	37,336	Provision of inadmissible quantity of carted earth
Moradabad	2008-09	Rustampur niyawali	7,33,778	Provision of inadmissible item (stone ballast in lean concrete)
Moradabad	2010-11	Bahjoi dehat	3,62,719	Provision of inadmissible item (stone ballast in lean concrete)
Moradabad	2010-11	Bahjoi dehat	2,12,148	Deviation from norm led to provision of excess widening of CC road
Moradabad	2011-12	Devipura mustakam	2,36,916	Provision of inadmissible item (stone ballast in lean concrete)
Moradabad	2011-12	Devipura mustakam	14,92,230	Provision of inadmissible item (stone ballast in lean concrete)
Sitapur	2011-12	Bharthar	1,65,867	Provision of inadmissible quantity of carted earth
Sitapur	2011-12	Bharthar	96,312	Deviation from norm led to provision of excess quantity in Undulation
Sitapur	2011-12	Bharthar	3,37,573	Provision of inadmissible rates
Sitapur	2009-10	Ramnagar	33,488	Provision of inadmissible quantity of carted earth
Sitapur	2009-10	Ramnagar	92,902	Deviation from norm led to provision of excess quantity in Undulation
Sitapur	2009-10	Ramnagar	2,35,708	Provision of inadmissible rates
Sitapur	2008-09	Rewan	1,26,291	Provision of inadmissible quantity of carted earth
Sitapur	2008-09	Rewan	42,723	Deviation from norm led to provision of excess quantity in undulation
Sitapur	2008-09	Rewan	2,46,827	Provision of inadmissible rates
Sonebhadra	2008-09	Ramgarh	3,16,853	Deviation from approved design led to provision of extra thickness in CC pavement

Sonebhadra	2008-09	Ramgarh	1,25,978	Deviation from norm led to provision of CC slab in proportion of 1:1.5:3 in place of 1:2:4
Sonebhadra	2008-09	Ramgarh	2,51,611	Provision of extra thickness in RCC cover led to provision of extra quantity of mild steel
Sonebhadra	2008-09	Ramgarh	2,78,127	Provision of extra thickness in RCC cover led to provision of extra quantity of mild steel
Sonebhadra	2008-09	Ramgarh	3,46,181	Provision of inadmissible item (stone ballast in lean concrete)
Sonebhadra	2009-10	Kanach	66,481	Provision of inadmissible rates
Sonebhadra	2010-11	Imiliya	2,21,283	Provision of inadmissible rates
Sonebhadra	2010-11	Bahera Dol	1,00,956	Provision of inadmissible rates
Sonebhadra	2011-12	Kachnarwa	55,041	Provision of inadmissible rates
		Total	**7,77,30,241**	

(**Source:** Divisions, RED)

Appendix

2.1.22 Liquidated damages not levied

(Reference: Paragraph no. 2.1.10.4; page 31)

(₹ in crore)

Division	Number of cases	Delay in completion (weeks)	LD as per clause of 44 of GCC	LD levied	Short levied LD	Reasons of delay
Aligarh	12	12 to 81	4.12	0.13	3.99	Sickness of contractor, shortages of material and labour.
Deoria	15	2 to 81	5.01	0.08	4.93	Strike and rainfall.
Etawah	7	13 to 75	1.25	0.03	1.22	Water logging, rainfall and shortage of material.
Gonda	4	18 to 45	1.07	0.03	1.04	No reason furnished in sanction.
Lalitpur	16	5 to 100	5.47	0.008	5.46	Rainfall, shortages of water, labour and material.
Moradabad	3	4 to 12	0.67	0.00	0.67	Severe cold, crop, rainfall and flood.
Total	**57**	**2 to 100**	**17.59**	**0.28**	**17.31**	

(**Source:** PIUs, RED)

Appendix

2.1.23 Status of saturation of *mazras* in district Hardoi (2011-12)

(Reference: Paragraph no. 2.1.10.5; page 33)

Sl. No. of Ambedkar Villages	Name of Dr. Ambedkar Village	Sl. No. of *Mazaras*	Name of Mazara	SC/ST Population in *mazras*	Status of Saturation
1	Behta Gokul	1	Behta Gokul	1,408	Saturated
	Behta Gokul	2	Katauna Khera	1,909	Saturated
	Behta Gokul	3	Yasinpur	575	Non-saturated
2	Musepur	4	Kakraua	753	Saturated
	Musepur	5	Taukarpur	212	Saturated
	Musepur	6	Musepur	186	Saturated
3	Phul Behta	7	Phul Behta	739	Saturated
	Phul Behta	8	Shamsapur	378	Saturated
4	Tolwa Atdanpur	9	Atdanpur	867	Non-saturated
	Tolwa Atdanpur	10	Jiyaha	614	Saturated
	Tolwa Atdanpur	11	Tolwa	372	Non-saturated
	Tolwa Atdanpur	12	Bhamma purwa	372	Non-saturated
	Tolwa Atdanpur	13	Manjhola	310	Non-saturated
	Tolwa Atdanpur	14	Gahri Khadri	302	Saturated
	Tolwa Atdanpur	15	Ram nagaria	250	Saturated
	Tolwa Atdanpur	16	Kandheranpurwa	212	Non-saturated
	Tolwa Atdanpur	17	Paharpur	195	Saturated
	Tolwa Atdanpur	18	Padaria	178	Non-saturated
	Tolwa Atdanpur	19	Ambarpurwa	136	Saturated
5	Mawaiya	20	Mawaiya	854	Saturated
	Mawaiya	21	Kanaura	415	Saturated
	Mawaiya	22	Rasoolpur	321	Saturated
	Mawaiya	23	Kakrala	244	Non-saturated
	Mawaiya	24	Bandawa	143	Non-saturated
	Mawaiya	25	Jhapka	121	Non-saturated
	Mawaiya	26	Maikpurwa	78	Saturated
	Mawaiya	27	Ekdhara	35	Non-saturated
6	Tandaurkhera	28	Tandaurkhera	1,203	Saturated
	Tandaurkhera	29	Kapurapur	197	Saturated
7	Sandhinawa	30	Sandhinawa	760	Saturated
	Sandhinawa	31	Fatiapur	264	Saturated
	Sandhinawa	32	Kot	133	Non-saturated
	Sandhinawa	33	Chacharaiha	105	Saturated
	Sandhinawa	34	Ram nagaria	67	Saturated
	Sandhinawa	35	Kakraiha	66	Saturated
8	Bagauchha	36	Bagauchha	623	Saturated
	Bagauchha	37	Ramsingh purwa	410	Saturated
	Bagauchha	38	Karaundi	141	Non-saturated
	Bagauchha	39	Rudapurwa	12	Saturated
9	Dulhapur	40	Dulhapur	1,144	Saturated
10	Kayampur	41	Kayampur	952	Saturated

11	Sahutera	42	Saidnakhera	1,558	Saturated
	Sahutera	43	Madhia	732	Saturated
	Sahutera	44	Sahutera	549	Saturated
	Sahutera	45	Bhikhari purwa	244	Non-saturated
	Sahutera	46	Lala purwa	183	Saturated
	Sahutera	47	Bhaisana purwa	122	Non-saturated
	Sahutera	48	Takia	111	Non-saturated
	Sahutera	49	Pandaria	110	Non-saturated
12	Myony	50	Myony	764	Non-saturated
	Myony	51	Santaraha	375	Saturated
	Myony	52	Dhanikapur	302	Saturated
	Myony	53	Bantania	268	Saturated
	Myony	54	Kharpurwa	201	Saturated
	Myony	55	Nibahara	201	Non-saturated
	Myony	56	Ramdhan pruwa	168	Saturated
	Myony	57	Ichhana pur	134	Non-saturated
	Myony	58	Khanjanpurwa	0	Saturated
13	Odara Pachalai	59	Jabba purwa	448	Saturated
	Odara Pachalai	60	Odara	336	Saturated
	Odara Pachalai	61	Chettapurwa	293	Non-saturated
	Odara Pachalai	62	Pachalai	224	Saturated
	Odara Pachalai	63	Chamartala	224	Saturated
	Odara Pachalai	64	Kandhaipurwa	199	Saturated
	Odara Pachalai	65	Subbapurwa	145	Non-saturated
14	Turtipur	66	Turtipur	820	Saturated
	Turtipur	67	Patta purwa	364	Saturated
	Turtipur	68	Bhakurai	363	Saturated
	Turtipur	69	Rendapurwa	121	Saturated
15	Sarra	70	Sarra	695	Saturated
	Sarra	71	Gobarahana	294	Saturated
	Sarra	72	Bhikkhapurwa	213	Non-saturated
	Sarra	73	Sukhapurwa	180	Non-saturated
	Sarra	74	Madhia	179	Saturated
16	Bausara	75	Birahimpur	676	Saturated
	Bausara	76	Bausara	541	Non-saturated
	Bausara	77	Cholapurwa	160	Saturated
	Bausara	78	Koder	136	Saturated
17	Dhati Salkupur	79	Jhapalpurwa	655	Saturated
	Dhati Salkupur	80	Laugahia	198	Saturated
	Dhati Salkupur	81	Jeruwa Andawa	178	Saturated
	Dhati Salkupur	82	Jasa purwa	145	Non-saturated
	Dhati Salkupur	83	Unchi Dahti	14	Saturated
	Dhati Salkupur	84	Harpurwa	12	Non-saturated
	Dhati Salkupur	85	Neechi Dahti	10	Non-saturated
	Dhati Salkupur	86	Parsadi purwa	0	Non-saturated
18	Dalelpur	87	Dadelpur	590	Saturated
	Dalelpur	88	Ganga purwa	448	Saturated
	Dalelpur	89	Yamuna pur	384	Saturated

19	Peng	90	Dehpurwa	381	Saturated
	Peng	91	Peng	364	Non-saturated
	Peng	92	Chandpurwa	152	Saturated
	Peng	93	Naktipurwa	152	Saturated
	Peng	94	Ghuraipurwa	127	Saturated
	Peng	95	Tiliapurwa	114	Non-saturated
	Peng	96	Gandhan purwa	76	Saturated
20	Adangapur	97	Gosawa	644	Saturated
	Adangapur	98	Nareshpurwa	192	Non-saturated
	Adangapur	99	Tilakpurwa	171	Saturated
	Adangapur	100	Thakuri purwa	128	Non-saturated
	Adangapur	101	Sirdarpurwa	128	Saturated
	Adangapur	102	Bhauraj pur	102	Saturated
	Adangapur	103	Adangapur	32	Saturated
21	Handaha	104	Handaha	718	Saturated
	Handaha	105	Madhia	381	Non-saturated
	Handaha	106	Dighia	191	Non-saturated
22	Ghosar	107	Ghosar	444	Saturated
	Ghosar	108	Bargadia	204	Saturated
23	Badauwa	109	Badauwa	540	Saturated
	Badauwa	110	Khuddi	325	Non-saturated
	Badauwa	111	Chandan khera	207	Saturated
24	Mehuna Maheshpur	112	Mehuna Maheshpur	626	Saturated
	Mehuna Maheshpur	113	Bujhawa	250	Saturated
	Mehuna Maheshpur	114	Panditpurwa	125	Non-saturated
25	Ugpur	115	Ugpur	1,000	Saturated
	Ugpur	116	Dhakia	546	Saturated
	Ugpur	117	Mahmadpur Khurd	237	Saturated
	Ugpur	118	Mahmadpur Kala	156	Saturated
	Ugpur	119	Gosawa	156	Non-saturated
	Ugpur	120	Deriakhera	145	Saturated
	Ugpur	121	Jagatpurwa	145	Saturated
	Ugpur	122	Bairagikhera	130	Saturated
26	Antsant	123	Antsant	873	Saturated
	Antsant	124	Anta	478	Non-saturated
	Antsant	125	Gharkhari	380	Saturated
	Antsant	126	Sata	297	Non-saturated
	Antsant	127	Kodari	140	Non-saturated
	Antsant	128	Lakanpurwa	93	Non-saturated
27	Muthia	129	Muthia	697	Saturated
	Muthia	130	Atava	540	Non-saturated
	Muthia	131	Gerai	335	Saturated
	Muthia	132	Rampur	260	Saturated
	Muthia	133	Haripur	200	Saturated
28	Raipur	134	Gujarehata	687	Saturated
	Raipur	135	Raipur	497	Non-saturated
	Raipur	136	Lodhgadhi	282	Saturated
	Raipur	137	Pahala	180	Saturated

29	Newadalochan	138	Newadalochan	595	Saturated
	Newadalochan	139	Charauli	511	Saturated
	Newadalochan	140	Jakawa	283	Saturated
	Newadalochan	141	Niranjanpurwa	195	Non-saturated
30	Koronkala	142	Koronkala	575	Saturated
	Koronkala	143	Kherwa	526	Saturated
	Koronkala	144	Korankhurd	295	Saturated
	Koronkala	145	Bhalwarkhara	249	Saturated
31	Panyora Ballia	146	Ela purwa	298	Saturated
	Panyora Ballia	147	Anta purwa	175	Saturated
	Panyora Ballia	148	Bargadiapur	172	Saturated
	Panyora Ballia	149	Paniaura Ballia	153	Saturated
	Panyora Ballia	150	Mannapurwa	140	Saturated
	Panyora Ballia	151	Nausahara	74	Saturated
32	Chandeli	152	Chandeli	504	Saturated
	Chandeli	153	Newadalochan	451	Non-saturated
	Chandeli	154	Dahelia	356	Saturated
	Chandeli	155	Chakadhkiya	348	Saturated
	Chandeli	156	Dighia	290	Saturated
	Chandeli	157	Dhokiya	52	Non-saturated
33	Kunwarpur Baghela	158	Madaripurwa	352	Saturated
	Kunwarpur Baghela	159	Kunwarpur Baghela	296	Saturated
	Kunwarpur Baghela	160	Ridhiapurwa	201	Saturated
	Kunwarpur Baghela	161	Gurthania	153	Non-saturated
	Kunwarpur Baghela	162	Lodhiapur	68	Non-saturated
34	Jarauna	163	Jarauna	575	Saturated
	Jarauna	164	Jatpura	415	Saturated
35	Thokkhala	165	Thokkhala	458	Saturated
	Thokkhala	166	Bholapurwa	392	Saturated
	Thokkhala	167	Bhelkhada	336	Non-saturated
	Thokkhala	168	Devipurwa	335	Non-saturated
	Thokkhala	169	Pathakpurwa	224	Saturated
	Thokkhala	170	Mihipurwa	224	Non-saturated
	Thokkhala	171	Champatpurwa	224	Non-saturated
	Thokkhala	172	Amrav	112	Non-saturated
36	Lilwal	173	Lilwal	665	Saturated
	Lilwal	174	Bargadia	547	Non-saturated
	Lilwal	175	Siharu	239	Saturated
	Lilwal	176	Sahulia	239	Saturated
	Lilwal	177	Neklalpurwa	122	Saturated
	Lilwal	178	Manglipurwa	52	Non-saturated
	Lilwal	179	Dallapurwa	48	Saturated
37	Nanhe	180	Nanhey	454	Saturated
	Nanhe	181	Chakpurwa	370	Saturated
	Nanhe	182	Lokhariyapur	247	Saturated
	Nanhe	183	Kodripura	185	Non-saturated
	Nanhe	184	Pahal	185	Saturated
	Nanhe	185	Bujwa	125	Saturated

	Nanhe	186	Bharatpurwa	96	Saturated
38	Bharav	187	Bharav	1,232	Saturated
	Bharav	188	Manjhari	112	Non-saturated
	Bharav	189	Marsa	0	Saturated
39	Sagrapur	190	Lokaipurwa	380	Saturated
	Sagrapur	191	Sagrapur	324	Saturated
	Sagrapur	192	Bhulbhula	252	Saturated
	Sagrapur	193	Mihipurwa	189	Saturated
	Sagrapur	194	Dariyanpurwa	126	Saturated
	Sagrapur	195	Ratanpurwa	65	Saturated
40	Kakoomau	196	Kakoomau	625	Saturated
	Kakoomau	197	Shivlalpurwa	254	Saturated
	Kakoomau	198	Gulabpurwa	254	Non-saturated
	Kakoomau	199	Bhogipurwa	130	Saturated
41	Adampur	200	Adampur	583	Saturated
	Adampur	201	Manpurgaura	406	Non-saturated
	Adampur	202	Bhatela	75	Non-saturated
	Adampur	203	Chobiyanpurwa	16	Saturated
	Adampur	204	Joshiyanpurwa	0	Saturated
42	Gulariha	205	Manjhari	452	Saturated
	Gulariha	206	Gulariha	384	Non-saturated
	Gulariha	207	Gularihana	227	Saturated
43	Bhadayal	208	Bhadayal	569	Saturated
	Bhadayal	209	Jansari	520	Saturated
	Bhadayal	210	Bandha	506	Non-saturated
	Bhadayal	211	Jagnai	390	Saturated
	Bhadayal	212	Khajuhan	253	Non-saturated
	Bhadayal	213	Pusphtali Pachhmi	253	Saturated
	Bhadayal	214	Garkaha	221	Saturated
	Bhadayal	215	Pusphtali Purvi	190	Non-saturated
	Bhadayal	216	Rushi	152	Non-saturated
	Bhadayal	217	Karwantali	130	Non-saturated
	Bhadayal	218	Ekdhara	127	Non-saturated
	Bhadayal	219	Motipurwa	127	Non-saturated
	Bhadayal	220	Chintapurwa	104	Non-saturated
	Bhadayal	221	Khuddipurwa	101	Non-saturated
	Bhadayal	222	Harijan colony	101	Non-saturated
	Bhadayal	223	Khadri	101	Non-saturated
	Bhadayal	224	Gobraha	0	Non-saturated
	Bhadayal	225	Mahrajapurwa	0	Non-saturated
44	Parsai	226	Mahmoodpur	380	Saturated
	Parsai	227	Sadwapur	365	Non-saturated
	Parsai	228	Udranpur	290	Saturated
	Parsai	229	Rampur I	250	Saturated
	Parsai	230	Rampur II	192	Saturated
	Parsai	231	Bariyanpur	140	Saturated
	Parsai	232	Kesenpurwa	140	Saturated
	Parsai	233	Samuda	120	Saturated

	Parsai	234	Bicchiniya	90	Saturated
	Parsai	235	Parsai	68	Saturated
	Parsai	236	Sakripur	20	Non-saturated
	Parsai	237	Jalalpur	15	Non-saturated
	Parsai	238	Chaudhra	0	Non-saturated
	Parsai	239	Rambalipurwa	0	Non-saturated
45	Sedha	240	Newda	284	Saturated
	Sedha	241	Marghatia	256	Saturated
	Sedha	242	Ramapur	256	Saturated
	Sedha	243	Sedha	245	Non-saturated
	Sedha	244	Phulhaiya	45	Non-saturated
	Sedha	245	Veerpur	0	Non-saturated
46	Sarainayak	246	Sarainayak	595	Saturated
	Sarainayak	247	Rasulapur	436	Saturated
47	Shuklapur Bhagat	248	Shuklapur Bhagat	543	Saturated
	Shuklapur Bhagat	249	Karaundhiye	450	Saturated
	Shuklapur Bhagat	250	Siarhana	367	Non-saturated
	Shuklapur Bhagat	251	Shivnipurwa	325	Saturated
	Shuklapur Bhagat	252	Mudela	320	Non-saturated
	Shuklapur Bhagat	253	Indapurwa	290	Saturated
	Shuklapur Bhagat	254	Hariharpur	285	Non-saturated
	Shuklapur Bhagat	255	Kaudiapur	252	Non-saturated
	Shuklapur Bhagat	256	Humaupur	242	Non-saturated
	Shuklapur Bhagat	257	Harichandapur	170	Non-saturated
	Shuklapur Bhagat	258	Champapurwa	125	Non-saturated
	Shuklapur Bhagat	259	Atia Bazar	89	Non-saturated
	Shuklapur Bhagat	260	Baripurwa	85	Non-saturated
	Shuklapur Bhagat	261	Kachiyanpurwa	18	Non-saturated
	Shuklapur Bhagat	262	Danepurwa	10	Non-saturated
48	Parchal Rasoolpur	263	Saseda	722	Saturated
	Parchal Rasoolpur	264	Pabiyani	570	Saturated
	Parchal Rasoolpur	265	Parchal	546	Non-saturated
	Parchal Rasoolpur	266	Jhandipurwa	280	Non-saturated
	Parchal Rasoolpur	267	Rasoolpur	221	Saturated
	Parchal Rasoolpur	268	Hulaspurwa	182	Saturated
	Parchal Rasoolpur	269	Dudhaila	156	Saturated
	Parchal Rasoolpur	270	Mailapurwa	78	Non-saturated
	Parchal Rasoolpur	271	Jailalpurwa	0	Non-saturated
49	Noorpur Hataura	272	Hataura	1,263	Saturated
	Noorpur Hataura	273	Asraf Nagar	446	Saturated
	Noorpur Hataura	274	Bhikharipur	322	Non-saturated
	Noorpur Hataura	275	Mausampur	268	Saturated
	Noorpur Hataura	276	Noorpur	164	Saturated
	Noorpur Hataura	277	Madhiya	96	Non-saturated
	Noorpur Hataura	278	Antwa	28	Non-saturated
50	Gujrai	279	Unchi Magrauli	724	Saturated
	Gujrai	280	Gujrai	355	Saturated
	Gujrai	281	Nichi Magrauli	260	Non-saturated

	Gujrai	282	Bantharia	128	Saturated
	Gujrai	283	Nanhupurwa	102	Non-saturated
51	Gadeura	284	Girjikheda	498	Saturated
	Gadeura	285	Pathakpurwa	434	Saturated
	Gadeura	286	Paparpurwa	335	Non-saturated
	Gadeura	287	Dhaneura	322	Saturated
	Gadeura	288	Barbatpur	310	Non-saturated
	Gadeura	289	Madhia	310	Saturated
	Gadeura	290	Chayankheda	248	Non-saturated
	Gadeura	291	Gadeura	186	Saturated
	Gadeura	292	Madhavpur	0	Saturated
52	Faridpur	293	Tarwa	708	Saturated
	Faridpur	294	Rajgai	515	Saturated
	Faridpur	295	Mohkampurwa	438	Saturated
	Faridpur	296	Khaddipur	399	Saturated
	Faridpur	297	Iliyaspur	292	Non-saturated
	Faridpur	298	Faridapur	176	Non-saturated
	Faridpur	299	Bhatpurwa	78	Non-saturated
	Faridpur	300	Piponi	0	Saturated
53	Madara	301	Tikra	500	Saturated
	Madara	302	Bansi	500	Saturated
	Madara	303	Madara	291	Non-saturated
	Madara	304	Belha	260	Saturated
	Madara	305	Manglipurwa	235	Saturated
	Madara	306	Himmapurwa	200	Non-saturated
	Madara	307	Dijjapurwa	120	Saturated
	Madara	308	Budhiya	0	Saturated
	Madara	309	Bhatpurwa	0	Non-saturated
54	Paraspur	310	Mahonipur	395	Saturated
	Paraspur	311	Paraspur	303	Non-saturated
	Paraspur	312	Brahmananpurwa	303	Saturated
	Paraspur	313	Harsinghpur	250	Saturated
	Paraspur	314	Newalpurwa	199	Non-saturated
	Paraspur	315	Rampurwa	199	Non-saturated
	Paraspur	316	Mannapurwa	140	Saturated
	Paraspur	317	Sheetalpurwa	100	Non-saturated
	Paraspur	318	Lochanpurwa	0	Non-saturated
55	Behtamurtzabaksh	319	Tilakpurwa	620	Saturated
	Behtamurtzabaksh	320	Ummarpur	558	Saturated
	Behtamurtzabaksh	321	Daulatpurwa	396	Non-saturated
	Behtamurtzabaksh	322	Behtamurtzabaksh	231	Saturated
56	Palpur Bairagikheda	323	Palpur	405	Saturated
	Palpur Bairagikheda	324	Bairagikheda	373	Non-saturated
	Palpur Bairagikheda	325	Difwa	365	Saturated
	Palpur Bairagikheda	326	Ataradun	325	Non-saturated
	Palpur Bairagikheda	327	Natpurwa	215	Saturated
	Palpur Bairagikheda	328	Bhanpur	0	Saturated
57	Ekdhara	329	Ekdhara	638	Saturated

	Ekdhara	330	Kanthipurwa	380	Saturated
	Ekdhara	331	Vaishpurwa	191	Saturated
	Ekdhara	332	Manjhiya	129	Saturated
58	Sandana	333	Sandana	934	Saturated
	Sandana	334	Bhudharia	345	Non-saturated
59	Katka	335	Kundni	670	Saturated
	Katka	336	Gulharia	267	Saturated
	Katka	337	Jaisinghpur	199	Non-saturated
	Katka	338	Satanpurwa	67	Saturated
	Katka	339	Katka	23	Saturated
60	Thokmadho	340	Thokmadho	242	Saturated
	Thokmadho	341	Pehanpurwa	166	Non-saturated
	Thokmadho	342	Madhia	144	Non-saturated
	Thokmadho	343	Ganeshpurwa	144	Non-saturated
	Thokmadho	344	Bhogaipurwa	139	Saturated
	Thokmadho	345	Imlipurwa	133	Non-saturated
	Thokmadho	346	Deeh	91	Saturated
	Thokmadho	347	Pipri	85	Saturated
	Thokmadho	348	Newada	0	Saturated
61	Athaua	349	Parnua	633	Saturated
	Athaua	350	Athaua	186	Non-saturated
	Athaua	351	Rajaipurwa	132	Non-saturated
	Athaua	352	Kothlipurwa	106	Non-saturated
62	Sahulpur	353	Kanhaipurwa	371	Saturated
	Sahulpur	354	Antawa	247	Saturated
	Sahulpur	355	Sahulpur	216	Non-saturated
	Sahulpur	356	Budwa	123	Saturated
63	Atra	357	Atra	698	Saturated
	Atra	358	Ramnagar	230	Non-saturated
64	Ahiri	359	Gulripurwa	293	Saturated
	Ahiri	360	Paharpur	257	Saturated
	Ahiri	361	Tejpurwa	255	Saturated
	Ahiri	362	Chorde	255	Saturated
	Ahiri	363	Ahiri	248	Non-saturated
	Ahiri	364	Chanokhar	200	Saturated
	Ahiri	365	Dharmpur	133	Non-saturated
	Ahiri	366	Tubhka	133	Non-saturated
65	Lonhara	367	Lonhara	1,440	Saturated
	Lonhara	368	Pakriyausar	660	Saturated
	Lonhara	369	Dugnai	520	Non-saturated
	Lonhara	370	Kodri	510	Non-saturated
	Lonhara	371	Dhautera	480	Non-saturated
	Lonhara	372	Nera	430	Non-saturated
	Lonhara	373	Kantha	423	Non-saturated
	Lonhara	374	Pura	342	Non-saturated
	Lonhara	375	Tutiyari	288	Non-saturated
	Lonhara	376	Hardeokheda	235	Non-saturated
	Lonhara	377	Malhpur	202	Non-saturated

	Lonhara	378	Sujanapur	138	Non-saturated
	Lonhara	379	Gagra	135	Non-saturated
66	Mahri	380	Mahri	1,199	Saturated
	Mahri	381	Semrakala	567	Non-saturated
	Mahri	382	Semrakhurd	466	Non-saturated
	Mahri	383	Anta	385	Saturated
	Mahri	384	Mahmoodpur	375	Saturated
	Mahri	385	Vivyapur	345	Non-saturated
	Mahri	386	Madiya	320	Non-saturated
	Mahri	387	Bhood Madiya	0	Non-saturated
67	Kalauli	388	Kalauli	1,835	Saturated
	Kalauli	389	Harchandapur	521	Non-saturated
	Kalauli	390	Baburha	327	Saturated
	Kalauli	391	Madhiya	240	Non-saturated
	Kalauli	392	Bhalaikheda	146	Saturated
	Kalauli	393	Dhagatpurwa	96	Non-saturated
68	Barwa Sarsand	394	Sarsand	610	Non-saturated
	Barwa Sarsand	395	Barwa	442	Saturated
	Barwa Sarsand	396	Sukhhikheda	236	Non-saturated
	Barwa Sarsand	397	Ganeshpurwa	223	Saturated
	Barwa Sarsand	398	Shivpuri	195	Saturated
	Barwa Sarsand	399	Rudankheda	170	Saturated
	Barwa Sarsand	400	Madhiya	0	Non-saturated
69	Gajoo	401	Gajoo	986	Saturated
	Gajoo	402	Gothwa	690	Saturated
	Gajoo	403	Darshankheda	445	Saturated
	Gajoo	404	Shankarkheda	310	Non-saturated
	Gajoo	405	Fattepur	242	Non-saturated
	Gajoo	406	Bahdin	149	Non-saturated
	Gajoo	407	Mahipalkheda	138	Non-saturated
	Gajoo	408	Jhriyai	92	Non-saturated
	Gajoo	409	Narpatikheda	48	Non-saturated
	Gajoo	410	Panjabikheda	0	Non-saturated
70	Tikari	411	Tikari	1,266	Saturated
	Tikari	412	Tusaura	727	Saturated
	Tikari	413	Pratappur	345	Non-saturated
	Tikari	414	Sahora	338	Saturated
	Tikari	415	Arseni	329	Non-saturated
	Tikari	416	Anta	323	Non-saturated
	Tikari	417	Shivpuri	282	Non-saturated
	Tikari	418	Bhiri	252	Non-saturated
	Tikari	419	Pallepar	140	Non-saturated
	Tikari	420	Bhutaiya	0	Non-saturated
	Tikari	421	Diviyapur	0	Non-saturated
	Tikari	422	Panjabikheda	0	Non-saturated
71	Kamalpur	423	Gadi	687	Saturated
	Kamalpur	424	Kamalpur	462	Saturated
	Kamalpur	425	Shamser Nagar	448	Saturated

72	Gauri Farrukhudin	426	Gaurifarrukhudin	358	Saturated
	Gauri Farrukhudin	427	Baruahar	506	Saturated
	Gauri Farrukhudin	428	Baglapurwa	108	Non-saturated
	Gauri Farrukhudin	429	Lakshmankheda	16	Saturated
73	Behsar	430	Behsar	1,672	Saturated
	Behsar	431	Safiapur	380	Saturated
	Behsar	432	Sirdar Nagar	210	Non-saturated
	Behsar	433	Pariharankheda	210	Non-saturated
	Behsar	434	Gangukheda	149	Non-saturated
	Behsar	435	Govindkheda	142	Non-saturated
74	Bhatauli	436	Bhatauli	740	Saturated
	Bhatauli	437	Garrahar	346	Saturated
	Bhatauli	438	Diviyankheda	327	Non-saturated
	Bhatauli	439	Kanjikheda	325	Non-saturated
	Bhatauli	440	Ranikheda	120	Saturated
	Bhatauli	441	Chattakheda	117	Saturated
	Bhatauli	442	Bhithara	95	Non-saturated
	Bhatauli	443	Chotaikheda	62	Non-saturated
75	Behanderkala	444	Behandkala	703	Saturated
	Behanderkala	445	Gularikheda	561	Saturated
	Behanderkala	446	Padri	281	Saturated
	Behanderkala	447	Vajirabad	270	Saturated
	Behanderkala	448	Ganj	50	Saturated
76	Samodha	449	Samodha	954	Saturated
	Samodha	450	Saidpur	427	Non-saturated
	Samodha	451	Tihrahar	260	Saturated
	Samodha	452	Haridaspur	177	Saturated
77	Pilkhani	453	Pilkhani	336	Saturated
	Pilkhani	454	Lakaichankheda	392	Saturated
	Pilkhani	455	Govindkheda	305	Non-saturated
	Pilkhani	456	Nandakheda	293	Non-saturated
	Pilkhani	457	Pallepar	151	Saturated
	Pilkhani	458	Tandahar	112	Non-saturated
	Pilkhani	459	Panchamkheda	30	Non-saturated
78	Kharika	460	Kharika	496	Saturated
	Kharika	461	Jariyari	409	Saturated
	Kharika	462	Rasoolpur	285	Saturated
	Kharika	463	Naviyapur	170	Non-saturated
	Kharika	464	Ataiya	123	Non-saturated
	Kharika	465	Jhalahar	110	Non-saturated
	Kharika	466	Chamarhiya	100	Non-saturated
79	Usarha	467	Usarha	574	Saturated
	Usarha	468	Jhabookheda	496	Saturated
	Usarha	469	Dammarkheda	264	Saturated
80	Kherwa	470	Kherwa	764	Saturated
	Kherwa	471	Baburawal	305	Saturated
	Kherwa	472	Rangiyakheda	0	Saturated
81	Atuka	473	Atuka	975	Saturated

82	Atiya	474	Gari	405	Saturated
	Atiya	475	Atiya	364	Saturated
	Atiya	476	Kakrahiya	201	Non-saturated
83	Rasoolpur	477	Rasoolpur	581	Saturated
	Rasoolpur	478	Kalookheda	209	Saturated
	Rasoolpur	479	Govindpur	207	Non-saturated
	Rasoolpur	480	Rampur	191	Non-saturated
	Rasoolpur	481	Badkul	185	Saturated
84	Jamsara	482	Jamsara	671	Saturated
	Jamsara	483	Bholakheda	480	Saturated
	Jamsara	484	Kuti	164	Non-saturated
85	Bariya	485	Bariya	310	Saturated
	Bariya	486	Gangakheda	272	Saturated
	Bariya	487	Kanhaikheda	248	Saturated
	Bariya	488	Hanshkheda	132	Saturated
	Bariya	489	Rampur	0	Saturated

Note:- Saturation subject to availability of funds
(Source: RED, Hardoi)

Appendix

2.1.24 List of works in which norms of quality control were not followed

(Reference: Paragraph no. 2.1.10.6; page 33)

Division	Year	Name of work	CB No. & date	Total concrete work executed (Cum)	Norm 7 days	Norm 28 days	Total cube specimen of 7 day strength sampled	Total cube specimen of 28 days strength sampled	Shortfall 7 days	Shortfall 28 days
Agra	2009-10	CC works in Dr. Ambedkar Gram Sabha Nagla Sishank	10/EE dated 03.11.2009	399	12	12	2	2	10	10
Azamgarh	2009-10	CC Road and KC drain in Dr. Ambedkar Gram Kadipur	25/EE dated 11.11.2009	295.17	9	9	2	2	7	7
Azamgarh	2010-11	CC Road and KC drain in Dr. Ambedkar Gram Gangapur Maharajganj	47/EE dated 19.08.2010	201.07	6	6	2	2	4	4
Bijnore	2008-09	CC in Dr. Ambedkar Gram Rustampur	82/SE dated 18.11.2008	100.953	3	3	0	9	3	
Bijnore	2008-09	CC Road and KC Drain in Dr. Ambedkar Gram Dariyapur	97/SE/ 08-09 dated 21.11.2008	303.62	9	9	0	4	9	5
Bijnore	2008-09	CC Road and KC Drain in Dr. Ambedkar Gram Hakikatpur-Veerchand	90/SE/ 08-09 dated 19.11.2008	291.6	9	9	0	0	9	9
Bijnore	2009-10	CC Road and KC Drain in Dr. Ambedkar Gram Nekpur	101/EE/ 09-10 dated 26.12.2009	106	3	3	0	0	3	3
Bijnore	2010-11	CC Road and KC Drain in Dr. Ambedkar Gram Girdhata Sahanpur	42/EE/ 10-11 dated 18.06.2010	397.82	12	12	0	0	12	12
Bijnore	2011-12	CC Road in Dr. Ambedkar Gram Krishnanagar	03/EE dated 22.06.2011	291.49	9	9	3	6	6	3

Bijnore	2011-12	CC Road and KC Drain in Dr. Ambedkar Gram Ibrahimpur Bawan	71/SE dated 25.06.2011	693.66	21	21	0	9	21	12
Bijnore	2011-12	CC Road and KC Drain in Dr. Ambedkar Gram Abdipur Harvansh	20/SE dated 24.06.2011	699.87	21	21	3	6	18	15
Etawah	2008-09	CC/KC Drain in Gujripur of Dr. Ambedkar Gram Banarpur (Amended)	33/SE dated 15.09.2008	306.2	9	9	0	0	9	9
Etawah	2008-09	CC/KC Drain Dr. Ambedkar Gram Sahso (Amended)	135/SE dated 08.11.2008	991.62	30	30	0	0	30	30
Etawah	2010-11	CC Road Dr. Ambedkar Gram Kothipur (Amended)	08/SE dated 24.05.2010	597.63	18	18	0	0	18	18
Faizabad	2008-09	CC Works in Revenue village Dharamdaspur of Dr.Ambedkar Gram Sabha Dharamdaspur	72 dated 17.10.2008	90.77	3	3	1	0	2	3
Faizabad	2008-09	CC and KC drain in Dr. Ambedkar Gram Sabha Chaudhary Khas	68/SE dated 15.10.2008	395.18	12	12	1	0	11	12
Faizabad	2009-10	CC Road and KC drain in Dr. Ambedkar Gram Sabha Bhikharipur	69 dated 09.11.2009	309.27	9	9	1	2	8	7
Faizabad	2011-12	CC and KC drain in Dr. Ambedkar Gram Sabha Nandauli	13/SE dated 05.07.2011	398.5	12	12	1	2	11	10
Lalitpur	2010-11	CC works in Bharatpura	92/EE dated 27.02.2011	193.78	6	6	3	3	3	3

Lalitpur	2010-11	CC works in Mahauli	38/EE dated 31.05.2010	398.17	12	12	3	3	9	9
Mainpuri	2008-09	CC works in Paharpur Part-2	145 dated 04.11.2008	700.61	21	21	0	1	21	20
Mainpuri	2009-10	CC works in Arjunpur	40 dated 16.11.2009	208.53	6	6	0	1	6	5
Mainpuri	2011-12	CC works in Shahadatpur	13 dated 23.06.2011	407.64	12	12	0	2	12	10
Gonda	2009-10	CC Road Ambedkar Gaon Nagra Pertilal Gonda	52/EE/RES /2009-10 dated 23.11.2009	191.845	6	6	2	4	4	2
Gonda	2009-10	CC Road and KC Drain Bharau	69/EE/RES /2009-10 dated 01.12.2009	196.84	6	6	1	2	5	4
Gonda	2009-10	CC Road and KC Drain Ambedkar Gaon Adbadwa	28/EE/RES /2009-10 dated 11.11.2009	208.125	6	6	1	2	5	4
Gonda	2011-12	CC/KC Drain Majra Pradhan Deeh	124/EE/RES/2011-12 dated 10.08.2011	107.30	3	3	1	2	2	1
Sitapur	2008-09	CC Road in Newada	152 dated 20.10.2008	198.48	6	6	0	2	6	4
Sitapur	2009-10	CC Road and KC Drain in Gram Sarsai	103 dated 16.11.2009	405.54	12	12	0	4	12	8
Sitapur	2010-11	CC works in Dr. Ambedkar Gram Bhanpur	137 dated 22.07.2010	306.70	9	9	0	3	9	6
Sitapur	2011-12	CC Road and KC Drain in Gram Gauwa Purva	18 dated 07.07.2011	91.23	3	3	0	1	3	2

(**Source:** Divisions, RED)

Appendix

2.1.25 Deviation from approved drawing and design

(Reference: Paragraph no. 2.1.10.8; page 36)

Division	Name of work	Bond Number/Date	Amount under objection (in ₹)	Total cost incurred (in ₹)	Remarks
Etawah	Gram Phuphai Revenue Village Kathganwa	73/SE/08-09 31.10.2008	31,64,595.00	60,67,702.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram and Revenue Village Phuphai	59/SE/08-09 31.10.08	17,96,662.00	49,41,735.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Nawada Khurd Kalan Revenue Village Nawada Khurd Kalan (West)	16/SE/08-09 15.09.08	28,13,159.00	57,85,566.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Nawada Khurd Kalan Revenue Village Nawada Khurd Kalan (East)	17/SE/08-09 15.09.08	30,38,434.00	58,96,246.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Medi dudhi Revenue Village Bhilauna	70/SE/08-09 31.10.08	14,72,362.00	37,93,162.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Aswa Majra Pura Rewari	83/SE/08-09 03.11.08	30,14,513.00	52,28,880.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Mohari Majra Rudrapur	57/SE/08-09 31.10.08	21,88,180.00	64,31,083.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Rampura Revenue Village Rampura	137/SE/08-09 08.11.08	52,84,229.00	1,10,40,311.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha and Revenue Village Jaimalpur	14/SE/08-09 15.09.08	19,69,465.00	39,61,801.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Sahso Revenue Village Mithati	81/SE/08-09 03.11.08	16,45,207.00	37,48,644.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Nawada Khurd Kalan Revenue Village Nawada Khurd Kalan (Part-II)	18/SE/08-09 15.09.08	24,58,809.00	42,10,190.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Jaimalpur Majra Baripura	15/SE/08-09 15.09.08	10,74,370.00	33,29,339.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Aswa, Revenue Village Aswa	84/SE/08-09 03.11.08	23,15,061.00	41,36,907.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Santoshpur Revenue Village Unawa	63/SE/08-09 31.10.08	14,88,823.00	29,38,200.00	Deviation from design led to non laying of 125 micron polythene sheet

Etawah	Gram Sabha Nawada Khurd Kalan Majra Nagla Mardan	19/SE/08-09 15.09.08	9,54,939.00	21,44,725.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Kudrail Majra Narainpura	20/SE/08-09 15.09.08	19,66,764.00	50,77,499.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha and Revenue Village Santoshpur	58/SE/08-09 31.10.08	13,72,191.00	32,81,610.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Keshavpur Majra Nagla Pipal	62/SE/08-09 31.10.08	9,48,442.00	34,26,081.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha and Revenue Village Keshopur	136/SE/08-09 08.11.08	24,90,660.00	1,06,33,085.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha & Revenue Village Sahso	135/SE/08-09 08.11.08	42,50,926.00	1,21,52,147.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha and Revenue Village Mohari	82/SE/08-09 03.11.08	27,60,946.00	74,99,190.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha & Revenue Village Banamai	13/SE/08-09 15.09.08	36,95,136.00	90,44,083.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha & Revenue Village Kudrail	12/SE/08-09 15.09.08	37,20,300.00	76,79,242.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Mohari & Revenue Village Usarahar	141/SE/08-09 08.11.08	30,18,114.00	1,07,95,297.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha kudrail & Revenue Village Maharajpur	60/SE/08-09 31.10.08	10,55,380.00	21,98,968.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Sishat & Majra Vilaspur	74/SE/08-09 31.10.08	8,59,515.00	15,00,600.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha & Revenue Village Sishat	138/SE/08-09 08.11.08	47,90,126.00	98,70,295.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Sishat & Revenue Village Piprandi	75/SE/08-09 31.10.08	11,41,588.00	20,32,764.00	Deviation from design led to non laying of 125 micron polythene sheet
Etawah	Gram Sabha Medhi Dudhi	140/SE/08-09 08.11.08	41,06,802.00	1,64,40,585.00	Deviation from design led to non laying of 125 micron polythene sheet
Mainpuri	Paharpur Part 1	145/SE/08-09 04.11.08	26,61,902.00	59,84,177.00	Deviation from design led to non laying of 125 micron polythene sheet
Mainpuri	Dhoomaspur	152/SE/08-09 04.11.08	9,69,424.00	18,06,876.00	Deviation from design led to non laying of 125 micron polythene sheet

Mainpuri	Paharpur Part 2	146/SE/08-09 04.11.08	22,37,808.00	49,56,017.00	Deviation from design led to non laying of 125 micron polythene sheet
Mainpuri	Barnahal	164/SE/08-09 04.11.08	35,82,007.00	80,44,879.00	Deviation from design led to non laying of 125 micron polythene sheet
Mainpuri	Nagla Devi	177/SE/08-09 04.11.08	13,52,339.00	28,31,920.00	Deviation from design led to non laying of 125 micron polythene sheet
Mainpuri	Nagla Beta	25/SE/08-09 14.11.08	20,22,993.00	42,70,860.00	Deviation from design led to non laying of 125 micron polythene sheet
Mainpuri	Girdharpur	153/SE/08-09 04.11.08	8,00,081.00	16,39,230.00	Deviation from design led to non laying of 125 micron polythene sheet
		Total	**8,44,82,252.00**	**20,48,17,896.00**	

(**Source:** Divisions, RED)

Appendix

2.1.26 Position of ministerial staff as on 31 March 2012

(Reference: Paragraph no. 2.1.11.1; page 37)

Sl. No.	Name of post	Sanctioned	Working	(-)Shortage/ excess(+)	(-)Shortage/ excess(+) in *per cent*
1	Senior Administrative Officer	1	-	(-)1	(-)100
2	Administrative Officer	6	4	(-)2	(-)33
3	Office superintendent	11	8	(-)3	(-)27
4	Accountant	4	4	Nil	Nil
5	Assistant Accountant	2	2	Nil	Nil
6	Personal Assistant (Steno)	86	57	(-)29	(-)34
7	Sr. Assistant (Gr. Pay 2800)	93	45	(-)48	(-)52
8	Sr. Assistant (Gr. Pay 2400)	412	370	(-)42	(-)10
9	Junior Assistant	468	608	(+)140	(+)30
10	Driver	239	214	(-)25	(-)10
11	Cleaner	73	72	(-)1	(-)1
12	Group-D	732	702	(-)30	(-)4

(**Source:** Directorate, RED)

Appendix

2.1.27 Incomplete works during 2007-12

(Reference: Paragraph no. 2.1.11.1; page 37)

Type of work	Year	Incomplete works at the beginning of year	No of works assigned during the year	Target (No of works)	Achievement (No of works)	Shortfall *(percentage)*
Building	2007-08	1,016	1,157	2,173	1,336	837 (39)
	2008-09	837	1,139	1,976	1,151	825 (42)
	2009-10	817	668	1,485	825	660 (44)
	2010-11	660	1,225	1,885	1,169	716 (38)
	2011-12	716	2,017	2,733	1,367	1,366 (50)
Roads/culverts	2007-08	1,906	6,551	8,457	5,303	3,154 (37)
	2008-09	3,154	3,523	6,677	5,340	1,337 (20)
	2009-10	1,338	2,232	3,570	2,797	773 (22)
	2010-11	773	5,892	6,665	5,519	1,146 (17)
	2011-12	830	6,337	7,167	5,285	1,882 (26)

(Source: Directorate, RED)

Appendix

2.1.28 Non-adherence to transfer policy

(Reference: Paragraph no. 2.1.11.3; page 39)

Sl. No.	Division	Number of JEs posted as on 31 march 2012	Number of JEs posted in the division from 10 to 15 years	Number of JE posted in the division more than 15 years
1.	Agra	25	03	Nil
2.	Aligarh	22	04	Nil
3.	Allahabad	45	06	10
4.	Azamgarh	45	06	11
5.	Bijnore	33	09	02
6.	Deoria	19	09	01
7.	Etawah	18	06	01
8.	Faizabad	26	08	07
9.	Gonda	28	05	06
10.	Hardoi	49	13	02
11.	Jhansi	15	05	Nil
12.	Lalitpur	19	06	Nil
13.	Lucknow	33	07	02
14.	Mainpuri	16	02	01
15.	Muradabad	28	04	02
16.	Sitapur	64	15	05
17.	Sonebhadra	45	06	04
	Total	**530**	**114**	**54**

(**Source:** Division, RED)

Appendix

2.1.29 No changes in duties of employees since 2007

(Reference: Paragraph no. 2.1.11.3; page 39)

Sl. No.	Division	Name of employee and designation	Name of post
1	Agra	Sri A.K. Srivastava,Senior Assistant	Cashier
		Sri Ajmer Singh, Senior Assistant	Sub-divisional clerk
		Sri S.P. Singh, Senior Assistant	Sub-divisional clerk
		Sri Brij Nath Sharma,Senior Assistant	Sub-divisional clerk
		Smt. Manju Rani Pal, Junior Assistant	Sub-divisional clerk
		Sri Kalua Ram, Junior Assistant	Dispatcher
		Sri Habib Mohd., Junior Assistant	Sub-divisional clerk
		Sri Diwakar Mishra, Junior Assistant	PAC
2.	Etawah	Sri Amar Singh Yadav,Senior Assistant	Cashier
		Sri Gajraj Singh, Senior Assistant	Establishment-I
		Sri Gulab Singh Yadav,Senior Assistant	Court case
		Sri Subodh Kumar, Junior Assistant	Dispatcher
		Sri Kamal Prakash, Junior Assistant	Monthly account, Stock T&P
3.	Gonda	Sri G.P. Srivastava, Senior Assistant	Establishmen wokrs, Pre-audit works
		Sri Santosh Kumar Arya,Senior Assistant	Agreement works, Pre-audit works
		Sri Ramesh Kumar Yadav, Junior Assistant	Progress statement, differences statements, Pre-audit works
		Sri Girdhari Lal, Senior Assistant	Steno works, sub-divisional works, advances
		Sri M.P. Singh, Senior Assistant	Cashier works, sub-divisional works
		Sri Vishal Singh, Junior Assistant	Court case, work register, pre-audit works
4.	Jhansi	Sri K.L. Mishra, Senior Assistant	Camp Asstt.
		Sri Mahesh Narain Pastor,Senior Assistant	Audit Clerk
		Sri Babu Lal Verma, Senior Assistant	Establishment Asstt.
		Sri Pooran Singh, Senior Assistant	Camp Asstt.
		Sri Ishrar Ahmad, Junior Assistant	Cashier
		Sri Sristiraj Gupta, Junior Assistant	Audit Clerk
		Sri Arvind Kumar Purohit, Junior Assistant	Audit Clerk
		Sri Gopal Das Gupta, Junior Assistant	Camp Asstt.
		Sri Ram Ratan, Junior Assistant	Dispatcher
		Sri Prem Kumar, Junior Assistant	Camp Asstt.
		Sri Manoj Kumar, Junior Assistant	Camp Asstt.
5.	Lucknow	Smt. Parwati, Junior Assistant	Establishment of Class-IV employees
		Smt. Beena Rai, Junior Assistant	Budget works
6.	Mainpuri	Sri Ashfaq Ali, Steno	Steno seat
		Sri Rajeev Kumar Mishra, Senior Assistant	Chief Asstt. (Addl.)
		Sri Ratan Lal, Senior Assistant	P.A.C.
		Sri Rakesh Chandra Jauhari, Senior Assistant	Establishment Section (Second)
		Sri Balram Singh, Junior Assistant	P.A.C.
		Sri Arvind Kumar, Junior Assistant	Cashier
		Sri Ashwani Kumar, Junior Assistant	Dispatcher
		Sri Fauran Singh, Senior Assistant	S.D.C.
		Sri Darshan Singh, Senior Assistant	S.D.C.

		Sri Akbar Singh, Junior Assistant	S.D.C.
		Sri Rakesh Kumar, Junior Assistant	S.D.C.
		Sri Naresh Chandra,Urdu Translator	S.D.C.
7.	Sitapur	Sri Santosh Kumar Verma, Senior Assistant	Income-tax, Salex-tax, Miscellaneous advance, Store, T&P, Experience Certificate, Income-tax and Sales-tax Certificate.
8.	Sonebhadra	Sri Mewa Lal Vishwakarma, Senior Assistant	Sub-divisional ,advances, audit report
		Sri Surendra Nath Mishra, Senior Assistant	RTI
		Sri Jameel Akhtar,Junior Assistant	Establishment I,II,III and IV, Audit, SDC
		Sri Shailendra Kumar, Junior Assistant	Dispatch, Audit Clerk

(**Source:** Divisions, RED)

Appendix

2.1.30 (A) Non-maintenance of records

(Reference: Paragraph no. 2.1.12.3; page 42)

Division	Accounts/ Registers not maintained	Purpose and control envisaged	Status of maintenance of records	Resultant effect on financial control and monitoring
All test checked divisions	Contractors ledger (form 43)	To watch payments, advance payment, withheld amount to every contractors	Not maintained	Contractor-wise details of payment, advance payment, security withheld etc were not available.
All test checked divisions	Works Abstract (form 34)	To watch all transactions of cash, stock or other charges in respect of a particular work	Not maintained	Work-wise details of expenditure, advances to the contractors and recovery thereof were not available.
All test checked divisions	Register of works (form 40)	To watch monthly and progressive expenditure of each work separately.	Not maintained	Work wise details of expenditure vis-a-vis estimated cost were not available.

(**Source:** Divisions)

Appendix

2.1.30 (B) Non-maintenance of records

(Reference: Paragraph no. 2.1.12.3; page 42)

Division	Control Records	Purpose	Audit observation	Effect
1. Deoria	Contract Bond Register	To watch time and cost overrun of work	• Column showing estimated cost was not made in the register • Column showing details of finalisation of work like Voucher No. and date was not made • Closing certificates were not mentioned at the end of financial year • Column showing stamp duty deposited by the contractors was also not made. • EE should sign at every serial of bond register after entries of details pertaining	Bond wise expenditure, completion schedule and security deposits were not available at a glance.
2. Etawah	Contract Bond Register	To watch time and cost overrun of work	• Estimated cost was not mentioned • Details of finalisation of work with Voucher No. and date were not mentioned. • Closing certificate at the end of year was not mentioned in the register.	Bond wise expenditure, completion schedule and security deposits were not available at a glance.
3. Gonda	Contract Bond Register	To watch time and cost overrun of work	• Estimated cost was not mentioned • Details of finalisation of work with Voucher No. & date was not mentioned. • Stamp duty deposited by the contractors was not shown.	Bond wise expenditure, completion schedule and security deposits were not available at a glance.
4. Jhansi	Contract Bond Register	To watch time and cost overrun of work	• Column showing estimated cost was not made in the register • Column showing details of finalisation of work like Voucher No. and date was not mentioned. • Stamp duty deposited by the contractors was not mentioned. • Separate bond registers were maintained in the sub divisions.	Bond wise expenditure, completion schedule and security deposits were not available at a glance.
	T S Register	To watch Technical Sanction.	• Two TS registers were maintained in the division during year 2008-09 to 2011-12 due to which duplicate number for TS was issued in the same year.	Duplicity in TS
5. Lucknow	Bond Register	To watch time and cost overrun of work	• Details of finalisation of work like Voucher No. and date was not maintained	Bond wise expenditure, completion schedule and security deposits were not available at a glance.
	T S Register	To watch Technical Sanction.	• Closing of TS Register was not done at the end of year 2008-09. • TS given for the work in the year 2009-10 was recorded in TS register of 2008-09.	Possibility of Back dating in issue of TS.
6. Mainpuri	Contract Bond	To watch time and	• Column showing estimated cost was not mentioned	Bond wise expenditure,

	Register	cost overrun of work	• Details of finalisation of work like Voucher No. and date was not made. • Amount of performance security deposited by the contractors were not mentioned. • stamp duty deposited by the contractors was not mentioned.	completion schedule and security deposits were not available at a glance.
7. Sonbhadra	Contract Bond Register	To watch time and cost overrun of work	• Column showing estimated cost was not maintained in the register • Column showing details of finalisation of work like Voucher No. and date was not maintained • Stamp duty deposited by the cotracors not mentioned.	Bond wise expenditure, completion schedule and security deposits were not available at a glance.

(**Source:** Divisions, RED)

Appendix

2.1.31 Cross measurement not done by Executive Engineer

(Reference: Paragraph no. 2.1.12.3; page 42)

Sl. No.	Division/PIU	M.B. number	Responsible for cross measurements after payments and Not checked 5% measurements before payments	
			Name of EE	Period of posting
1.	Division, Agra	410 L,411 L,407 L 387 L,347 L,401 L 430 L,354 L,435 L 374 L,391 L,405 L 340 L,375 L,366 L 361 L,390 L,397 L 400 L,365 L	Sri Rupesh Kumar Verma	04/07 to 01/09
			Sri Maheshwar Singh	01/09 to 03/12
2.	Division, Aligarh	353L,450 L,474 L 462 L,444L,356 L 468 L,460L,466 L 471 L,464L,417 L 430 L,481L,366 L 369 L,478L,487 L 373 L,379 L	Sri A.R. Khan	06/06 to 07/07
			Sri R.A. Siddiqui	07/07 to 06/08
			Sri M.M. Srivatava	06/08 to 12/08
			Sri P.K. Srivastava	12/08 to 05/11
			Sri R.K. Verma	05/11 to 03/12
3.	PIU-1, Aligarh	112L,129L,142L,100L 98 L,127 L,122L ,99 L 73 L,74 L,75 L 118 L-Vol-II,76L,96 L 110 L,118 L,138 L 124 L,117 L,121 L	**Information not furnished**	01.04.07 to 7/10
			Sri N.N. Giri	8/10 to 02.01.11
			Sri A.R. Khan	02.01.11 to 31.03.12
4.	Division, Azamgarh	606 L,630 L, 598 L 448 L,608 L,509 L 432 L,613 L,666 L 434 L,622 L,350 L 395 L,401 L,523 L 429 L,539 L,531 L 629 L,520 L	Sri Arjun Das	1.04.07 to 4.07.07
			Sri Sita Ram Kapri	7.04.07 to 22.09.07
			Sri V.K. Singh	22.09.09 to 18.11.11
			Sri V.N. Singh	30.05.11 to 31.03.12
5.	Division, Bijnore	286 L,285 L,325 L 380 L,299 L,371 L 394 L,398 L,390 l 370 L,399 L,369 L 346 L,295 L,296 L 381 L,322 L,331 L 307 L,330 L	Sri Jawahar Singh	01.04.07 to08.07.08
			Sri P.K. Gupta	09.07.08 to 12.09.08
			Sri C.P. Sharma	13.09.08 to 31.10.08
			Sri Bijendra Kumar	01.10.08 to 27.05.11
			Sri Rajendra Singh	28.05.11 to 31.03.12
6.	Division, Deoria	789 L,797 L,779 L,798 L 811 L,694 l,787 L,775 L 809 L,815 L,799L,756 L, 769 L,818 L,801 L,794 L 795 L,808 L,810 L,764 L	Sri S.P. Ram	01.04.07 to 03.07.07
			Sri R.P. Singh	03.07.07 to 21.08.07
			Sri S.P. Ram	22.08.07 to 04.07.08
			Sri Khalid Beg	05.07.08 to 05,12.08
			Sri Jai Chandra Singh	06.12.08 to 15.12.08
			Sri M.M. Srivastava	16.12.08 to 30.12.08
			Sri Jai Chandra Singh	31.12.08 to 04.02.09
			Sri K.A. Siddiqui	05.02.09 to 18.04.09
			Sri M.M. Srivastava	18.04.09 to 31.03.12

7.	PIU, Deoria	133 L,103 L,101 L,112 L 113 L,142 L,108 L,76 L 151 L,152 L,120 L,92 L 96 L,119 L,102 L,157 L 32 L,68 L,100 L,95 L	Sri S.P. Ram	04/07 to 12/07
			Sri Rajendra Prasad	01/08 to 26.08.11
			Sri M.M. Srivastava	27.08.11 to 31.03.12
8.	Division, Etawah	608 L,615L,617 L,609 L 588 L,488L,477 L,492 L 583 L,482L,491 L,614 L 606 L,541L,532 L,531 L 607 L ,616L,597L,596 L	Sri Bhaiya Lal	01.04.07 to 27.07.07
			Sri M.M. Hussain	27.07.07 to 24.12.07
			Sri H.H. Khan	24.12.07 to 20.08.09
			Sri K.N. Beg	10.09.09 to 16.12.09
			Sri Anand Raja	17.12.09 to 31.03.12
9.	PIU-2, Etawah	138 L,117 L,97 L,116 L 108 L,133 L,122 L,05 L 77 L,115 L,125 L,126 L 113 L,40 L ,01 L,08 L 07 L,06 L,05 L,119 L	Sri Babu Lal Rawat	01.04.07 to 06.07.08
			Sri Vipin Singh Gaur	06.07.08 to 02.02.09
			Sri Maheshwar Singh	03.02.09 to 04.04.09
			Sri Dhirendra Sahai	04.04.09 to 10.02.10
			Sri M.M. Gupta	10.02.10 to 29.05.10
			Sri Anand Raja	29.05.10 to 31.03.12
10.	Division, Faizabad	669L, 586L, 637L, 636L 662L,609 L,661L, 542L, 575L, 491L, 498L,563L 535L, 605L,504 L 546L, 541L, 608L,606L,653 L	Sri J.N. Tewari	04/07 to 01/09
			Sri J.P. Verma	01/09 to 05/11
			Sri S.N. Pandey	05/11 to 03/12
11.	Division, Gonda	799 L,768 L,820 L,769 L 775 L,731 L,725 L,801 L 806 L ,883 L,723 L,765 L 851 L,852,714 L,781 L 752 L,896 L,856 L,867 L	Sri Manjoor Ahmad	18.05.10 to 31.03.12
12.	PIU-2, Gonda	60 L, 58 L, 54 L, 53 L, 51 L, 50 L, 49 L, 48 L, 47 L, 46 L, 43 L, 42 L	Sri S.N. Pandey	01.04.07 to 25.07.07
			Sri Rajendra Prasad Sharma	25.07.07 to 05.09.07
			Sri Ram Prasad Ram	05.09.07 to 16.06.11
			Sri Rajendra Prasad Sharma	16.06.11 to 31.01.12
			Sri Manjoor Ahmad	31.01.12 to 31.03.12
13.	Division, Hardoi	859L,857L,858L,855 L 1142 L,1148 L,1143 L 1110 L,1115 L,997 L 996L,962L,943L,914 L 1077 L ,1094 L,1052 L 966 L,1123 L,913 L	Sri Maheshwar Singh	01.04.07 to 05.07.07
			Sri Anand Raja	05.07.07 to 17.09.09
			Sri Brijesh Dubey	17.09.09 to 14.07.10
			Sri Syed Mohd. Humayun Jah	14.07.10 to 31.03.12
14.	Division, Jhansi	795 L,793 L,848 L,796 L 753 L,685 L,659 L,777 L 723 L,771 L,782 L,780 L 821 L,700 L ,752 L,703 L 726 L,758 L,696 L,690 L	Sri S.K. Yadav	01.04.07 to 27.07.07
			Sri P.K. Gupta	27.07.07 to 27.06.08
			Sri Shiv Lal	27.06.08 to 31.03.12
15.	Division, Lalitpur	294 L,271 L,287L,282 L 280 L,251L,244 L,292 L 285L,289 L,262 L,273 L 266 L,291 L,290L,277 L 264 L,268L,267 L,243 l	Sri R.K. Verma	04/07 to 07/07
			Sri Balram Kesari	08/07 to 03/12
16.	PIU-1, Lalitpur	35 L,52 L,29 L,37 L 32 L,30 L,53 L,34 L 27 L,18 L,22 L,43 L	**Information not furnished**	01.04.07 to 31.05.11
			Sri Balram Kesari	01.06.11 to 31.03.12

		05 L,39 L,40 L,08 L 33 L,36 L,16 L,38 L		
17.	Division, Lucknow	561 L,562 L,576 L,584 L 597 L,619 L,602 L,601 L 594 L,528 L,476 L,596 L 595 L,564 L,566 L,614 L 613 L,615 L542 L 538 L	Sri K.L. Gyanchandani	01.04.07 to 31.07.07
			Sri J.P. Verma	31.07.07 to 23.04.08
			Sri Baban Tewari	23.04.08 to 30.11.09
			Sri Ram Chandra	30.11.09 to 04.12.09
			Sri Jubair Alam	04.12.09 to 13.05.11
			Sri Aditya Prakash	13.05.11 to 31.03.12
			Sri Ashok Kumar (Additional)	04.06.11 to 31.03.12
18.	Division, Mainpuri	285L,284L,283L,257 L 300L,252 L,253 L,276 L 246L,275 L,278 L,299 L 255 L,254L,301 L,261 L 266 L,249 L,302 L	Sri Rupesh Kumar Verma	01.06.10 to 31.03.12
19.	Division, Moradabad	787 L,757 L,674 L 671 L,530 L,553 L 429 L,629 L,630 L 729 L,555 L,762 L 801 L,659 L,733 L 527 L,526 L,747 L 655 L,683 L	Sri B.K. Gupta	0104.07 to 02.07.07
			Sri Bijendra Kumar	03.07.07 to 27.06.08
			Sri P.K. Gupta	28.06.08 to 17.09.08
			Sri Lal Mohamad	17.09.08 to 27.05.11
			Sri Anil Kumar Sharm	28.05.11 to 31.03.12
20.	PIU-1, Moradabad	163 L,164 L,140 L 141 L,142 L,133 L 143 L,144 L,115 L 127 L,175 L,124 L 96 L,82 L,79 L,111 L 95 L,108 L,86 L,126 L	Sri Lal Mohamad	01.04.07 to 04.12.08
			Sri P.K. Gupta	5.12.08 to 20.05.11
			Sri Lal Mohamad	21.05.11 to 27.05.11
			Sri Anil Kumar Sharma	28.05.11 to 31.03.12
21.	Division, Sitapur	908L,1006L,1152L, 1153L,1005L,821L,877L, 672L1087L,930L,1146L, 1102L,1086L,1083L, 1112L,900L,850L880L, 1078L,959 L	Sri Jubair Alam	30.06.07 to 20.1.09
			Sri R.S. Rawat	2.12.09 to 3.06.11
			Sri Y.N. Singh	4.06.11 to 31.03.12
22.	Division, Sonebhadra	504 L,483 L,415 L,497 L 499 L,264 L,299 L,344 L 437 L,490 L	Sri Shyam Narain Pandey	01.04.07 to 22.06.08
			Sri Suresh Chandra	23.06.08 to 10.06.08
			Sri Harendra Singh	11.07.08 to 27.07.08
			Sri Mukund Kr. Srivastava	29.07.08 to 11.08.11
			Sri Suresh Chandra	12.08.11 to 10.09.11
			Sri Rashi Mani Mishra	11.09.11 to 31.03.12

(**Source:** Division & PIU, RED)

Appendix

2.1.32 MBs not signed with date by JEs

(Reference: Paragraph no. 2.1.12.3; page 42)

Sl. No.	Division/PIU	M.B. number	Name of J.E. S/Shri
1.	Division, Agra	354 L, 374 L, 340 L, 375 L	Anoop Kumar Gupta
		366 L	Santosh Kumar
		361 L	Ram Raj Katheria
		365 L	B.N. Singh
		390 L	Ram Raj Katheria
2.	Division, Aligarh	353 L, 450 L,462L, 444L	Kapil Kumar Bansal
		460 L	Subodh Sharma
		417 L, 430 L	Mond. Alam Farsauli
		478 L	Vinay Kumar
		373 L, 379 L	Sayed Izharuddin Shah
3.	Division, Azamgarh	606 L	R.D. Diwedi
		630 L	R.A. Yadav
		448 L	Subhnd Chand Singh
		432 L	Ajeet Kumar
		613 L, 666 L	Chandra Bose
		350 L	Jai Ram Singh
		523 L	Sadanand Srivastava
		598 L	Amresh Chand Singh
		531 L	Belal Moh. Siddiqui
		401 L	Jai Ram Singh
		629 L	Rajendra Dixit
		520 L	Kamlesh Kumar
4.	Division, Bijnore	380 L, 299 L	Kasim Ali
		370 L, 369 L	Anil Kumar
		295 L, 296 L	Shahid Hassan
		330 L,331 L	Ram Pal Singh
		322 L	D.S. Yadav
5.	Division, Deoria	797 L, 798 L	Fakre Alam
		694 L,787 L, 775 L, 809 L	Suresh Kumar Srivastava
		769 L	Rajeshwar Pd Gupta
		799 L	Jamal Ahmad
		818 L, 801L, 795 L	Shakeel Ahmad
		810 L	B.P. Verma
6.	PIU, Deoria	101 L ,133 L	S.P. Shahi
		151 L, 152 L	A.K. Chaurasia
		142 L	A.K. Singh
		96 L, 120L, 102 L,119 L	B.K. Singh
		100 L	Yugal Kishore Prasad
7.	PIU-2, Gonda	43 L	Ghanshyam Gupta
8.	Division, Lalitpur	271 L, 287 L	Anand Pal
		285 L	D.R. Singh
		289 L	V.P. Pachauri

		262 L, 273 L	Ajay Kumar Tarsouliya
		277 L, 268 L	Dinesh Kumar
9.	PIU-1, Lalitpur	22 L, 43 L,40 L	A.K. Tarsoulia
		36 L	Himkant S Srivastava
10.	Division, Lucknow	564 L, 566 L	Krishna Kumar
		614 L	Ashok Kumar Srivastava
		615 L	A.K. Chaurasia
		542 L	A.K. Chaurasia
11.	Division, Mainpuri	252 L, 253 L, 276 L	Vidya Bhushan Dubey
		246 L	Daya Nand Dubey
		275 L	Rajesh Kumar Nigam
		261 L	Tej Ram Gangwar
		278 L	Rajesh Kumar Nigam
12.	Division, Moradabad	553 L, 671 L	Nasiruddin
		555 L, 762 L	Taufeeq Ahmad
		729 L	S.L. Sonkar
		527 L	B.S. Saini
		429 L	S.L. Sonkar
		655 L	Jubaid Khan
		683 L	S.A. Gulrej Jafri
13.	PIU-1, Moradabad	163 L, 164 L, 140 L, 141 L	Ram Jatan Prasad
		142 L, 144L	V.K. Saini
		95 L, 108 L, 86 L	Abdul Sattar
14.	Division, Sonebhadra	483 L	Lal Bahadur
		415 L	Beijesh Kumar
		497 L	Ram Sanehi
		499 L	Anil Kumar
		264 L,, 299L, 344 L, 437 L	Asha Ram Pandey
15.	PIU-1, Sonebhadra	8 L	R.P. Verma
		55 L	V.N. Singh

(**Source:** Division & PIU, RED)

Appendix

2.1.33 MBs issued without requirement

(Reference: Paragraph no. 2.1.12.3; page 42)

Division/PIU	M.B. no	Name of J.E. S/ Shri	MBs issue date	Date of first measurement	First measurement
Division, Agra	354L	Anoop Kumar Gupta	21-09-07	21-09-08	12 months
	430 L	-Do-	22-01-11	20-02-12	
Division, Aligarh	373L	Sayed Izharuddin Shah	16-10-08	9-07-10	21 months
	379 L	-Do-	16-10-08	8-07-10	
Division, Bijnore	322 L	D.S. Yadav	29-09-09	20-08-11	24 months
Division, Deoria	815 L	Jamal Ahmad	05.03.10	07.05.12	26 months
Division, Faizabad	586 L	Rakesh Yadav	23.10.08	20.12.09	14 months
Division, Jhansi	723L	Jay Kumar Singh	27-11-08	8-10-09	12 months
	726L	K.K. Dubey	27-11-08	18-12-09	
	795 L	Salil Kumar Samya	24-05-10	10-07-11	
Division, Lalitpur	244 L	Shishupal Singh	22-10-08	18-10-09	12 months
Division, Moradabad	747 L	V.D. Gangwar	20-11-09	10-02-10	3 months
	787 L	Nassiruddin	28-11-10	15-05-11	6 months
Moradabad, PIU-1	124 L	Akhilesh Kumar	18-05-08	29-12-08	7 months
Division, Sitapur	1005 L	Sunder Lal Verma	05-09-10	24.03.12	18 months
	1006L	-Do-	05-09-10	24-03-12	18 months

(**Source:** Divisions &PIUs)

Appendix 2.1.34

Inspections carried out by SEs/ CEs during 2007-12

(Reference: Paragraph no. 2.1.13.2; page 44)

Sl. No.	No. of inspections carried out by C.E. (East), Lucknow				No. of inspections carried out by S.E., Lucknow			
	Division/ PIU	Year	No. of inspections in days	Compliance sent by the divisions	Division/ PIU	Year	No. of inspections in days	Compliance sent by the divisions
1.	Division, Lucknow	2007-08	--	--	Division, Lucknow	2007-08	–	--
		2008-09	--	--		2008-09	1	1
		2009-10	--	--		2009-10	2	2
		2010-11	--	--		2010-11	–	--
		2011-12	--	--		2011-12	–	--
2.	Division, Sitapur	2007-08	--	--	Division, Sitapur	2007-08	–	--
		2008-09	--	--		2008-09	1	--
		2009-10	--	--		2009-10	3	--
		2010-11	2	--		2010-11	3	--
		2011-12	--	--		2011-12	1	1
3.	Division, Hardoi	2007-08	--	--	Division, Hardoi	2007-08	1	1
		2008-09	--	--		2008-09	1	1
		2009-10	--	--		2009-10	2	--
		2010-11	--	--		2010-11	1	--
		2011-12	--	--		2011-12	1	--
					No. of inspections carried out by S.E., Faizabad			
4.	PIU-2, Gonda	2007-08	1	--	PIU-2, Gonda	2007-08	3	--
		2008-09	--	--		2008-09	6	--
		2009-10	1	--		2009-10	11	--
		2010-11	--	--		2010-11	3	1
		2011-12	--	--		2011-12	–	--
5.	PIU, Faizabad	2007-08	2	--	PIU-2, Faizabad	2007-08	13	--
		2008-09	---	---		2008-09	8	---
		2009-10	2	--		2009-10	16	--
		2010-11	1	--		2010-11	5	--
		2011-12	1	--		2011-12	12	--
					No. of inspections carried out by S.E, Gorakhpur			
6.	Division, Azamgarh	2007-08	--	--	Division, Azamgarh	2007-08	–	--
		2008-09	--	--		2008-09	2	2
		2009-10	--	--		2009-10	1	1
		2010-11	--	--		2010-11	2	2
		2011-12	--	--		2011-12	3	3
7.	Division, Deoria	2007-08	--	--	Division, Deoria	2007-08	–	--
		2008-09	--	--		2008-09	–	--
		2009-10	--	--		2009-10	–	--
		2010-11	1	1		2010-11	1	1
		2011-12	--	--		2011-12	1	1
8.	PIU, Deoria	2007-08	NA	NA	PIU, Deoria	2007-08	NA	NA
		2008-09	NA	NA		2008-09	NA	NA
		2009-10	NA	NA		2009-10	NA	NA
		2010-11	NA	NA		2010-11	NA	NA
		2011-12	NA	NA		2011-12	NA	NA

No. of inspections carried out by C.E. (West)					No. of inspections carried out by S.E., Kanpur			
9.	Division, Etawah	2007-08	--	--	Division, Etawah	2007-08	1	--
		2008-09	--	--		2008-09	2	1
		2009-10	1	1		2009-10	4	2
		2010-11	1	1		2010-11	2	--
		2011-12	--	--		2011-12	--	--
10.	PIU-2, Etawah	2007-08	--	--	PIU-2, Etawah	2007-08	7	4
		2008-09	--	--		2008-09	--	--
		2009-10	1	1		2009-10	--	--
		2010-11	--	--		2010-11	--	--
		2011-12	--	--		2011-12	--	--
					No. of inspections carried out by S.E., Agra			
11.	Division, Agra	2007-08	--	--	Division, Agra	2007-08	--	--
		2008-09	1	1		2008-09	**1**	**1**
		2009-10	--	--		2009-10	2	2
		2010-11	1	1		2010-11	15	15
		2011-12	--	--		2011-12	7	7
12.	Division, Mainpuri	2007-08	--	--	Division, Mainpuri	2007-08	1	--
		2008-09	--	--		2008-09	4	2
		2009-10	--	--		2009-10	3	3
		2010-11	--	--		2010-11	3	3
		2011-12	--	--		2011-12	10	10
					No. of inspections carried out by S.E., Jhansi			
13.	Division, Jhansi	2007-08	--	--	Division, Jhansi	2007-08	--	--
		2008-09	--	--		2008-09	--	--
		2009-10	--	--		2009-10	1	1
		2010-11	--	--		2010-11	--	--
		2011-12	--	--		2011-12	--	--
14.	PIU-1, Lalitpur	2007-08	NA	NA	PIU-1, Lalitpur	2007-08	4	1
		2008-09	NA	NA		2008-09	1	-
		2009-10	2	-		2009-10	3	-
		2010-11	NA	NA		2010-11	5	-
		2011-12	NA	NA		2011-12	-	-
					No. of inspections carried out by S.E., Moradabad			
15.	Division, Bijnore	2007-08	--	--	Division, Bijnore	2007-08	1	1
		2008-09	--	--		2008-09	--	--
		2009-10	--	--		2009-10	1	1
		2010-11	--	--		2010-11	2	2
		2011-12	--	--		2011-12	7	7
					No. of inspections carried out by S.E., Meerut			
16.	Division, Aligarh	2007-08	--	--	Division, Aligarh	2007-08	2	--
		2008-09	1	--		2008-09	--	--
		2009-10	1	--		2009-10	3	--
		2010-11	--	--		2010-11	3	--
		2011-12	--	--		2011-12	3	--
17.	PIU-1, Aligarh	2007-08	--	--	PIU-1, Aligarh	2007-08	6	--
		2008-09	--	--		2008-09	3	--
		2009-10	1	--		2009-10	--	--
		2010-11	--	--		2010-11	3	--
		2011-12	--	--		2011-12	--	--
		Total	**21**	**6**			**214**	**80**

(**Source:** Divisions, RED)

Appendix

2.2.1 Scheme-wise eligibility criteria for the beneficiaries and amount of subsidy payable

(Reference: Paragraph no. 2.2.3.1; page 47)

Sl. No.	Name of the scheme	Year in which scheme launched	Prescribed lengths of pipes to be provided	Subsidy for HDPE Pipe
Agriculture Department				
1	VJS	2007-08	100 metre	100 *per cent* for SC/ST, marginal[1] & small[2] farmers and 75 *per cent* for others, subject to maximum of ₹ 15,000.
2	KJP	2007-08	Pipe worth ₹ 16,042 or 50 *per cent* of cost of pipes, whichever is less.	
3	ISOPOM	2004-05	Pipe worth ₹ 15,000 or 50 *per cent* of cost of pipes, whichever is less.	
4	NFSM[3]	2007-08	800 metre	₹ 15000 or 50 *per cent* of cost of pipe whichever is less.
Minor Irrigation Department				
5	BSP	2010-11	180 metre	100 *per cent* for SC/ST, marginal & small farmers and 75 *per cent* for others.
6	RKVY[4]	2007-08	30 to 90 metre (shallow borings)	50 *per cent* of cost of pipes or ₹ 6200, whichever is less.
			132 metre pipe (deep borings)	50 *per cent* of cost of pipe or ₹ 10,000, whichever is less.

(**Source:** Information provided by AD &MID)

[1] Size of land holding below one hectare.
[2] Size of land holding between one and two hectare.
[3] HDPE pipe component included in 2010-11.
[4] HDPE pipe component included in 2011-12.

Appendix

2.2.2 Details of excess expenditure incurred during 2010-12 by Agriculture Department in supply of subsidised HDPE pipes

(Reference: Paragraph no. 2.2.4; page 48)

Year	Quantity of HDPE pipes supplied by AD (lakh metre)	Average rate on which AD supplied HDPE pipes (₹ per metre)	Average rate on which MID procured HDPE pipes (₹ per metre)	Excess rate (Column 3- 4) (₹ per metre)	Excess expenditure incurred by AD (₹ in crore)
1	2	3	4	5	6
2010-11	10.25	139.57	125.76	13.81	1.41
2011-12	4.10	144.47	113.54	30.93	1.26
				Total	**2.67**

(**Source:** Information provided by AD & MID)

Appendix

2.2.3 Detail of meeting of Selection committee

(Reference: Paragraph no. 2.2.6.1; page 51)

District	Name of Scheme	2007-08		2008-09		2009-10		2010-11		2011-12	
		Due date	Held	Due date	Held	Due date	Held	Due date	Held	Due date	Held
Jhansi	VJS	25.12.2007	7.2.2008 to 24.3.2008	25.11.2008	12.2.2009 to 3.3.2009	10.10.2009	13.1.2010 to 25.3.2010	5.12.2010	31.3.2011	No date was mentioned in the rate contract instruction	No meeting was held
	ISOPOM										
	NFSM	Scheme in respect of HDPE pipes was not in operation									
Jalaun at Orai	VJS	2512.2007	Information not provided	25.11.2008	16.1.2009 to 8.2.2009	10.10.2009	26.10.2009 to 5.3.2010	5.12.2010	No meeting was held	No date was mentioned in the rate contract instruction	No meeting was held
	ISOPOM				Information not provided		Information not provided		Information not provided		
	NFSM	Scheme in respect of HDPE pipes was not in operation									
Hamirpur	VJS	25.12.2007	Information not provided	25.11.2008	29.12.2008 to 18.2.09	10.10.2009	31.8.2009 to 10.12.2009	5.12.2010	21.2.2011	No date was mentioned in the rate contract instruction	29.6.2011 to 1.10.2011
	ISOPOM				18.11.2008 to 13.2.2009		2.12.2009		7.3.2011		
	NFSM	Scheme in respect of HDPE pipes was not in operation							21.2.2011		
Raebareli	ISOPOM	25.12.2007	Information not provided	25.11.2008	Information not provided	10.10.2009	31.12.2008	5.12.2010	10.4.2011	No date was mentioned in the rate contract instruction	No meeting was held
	NFSM	Scheme in respect of HDPE pipes was not in operation									
Basti	ISOPOM	25.12.2007	---	25.11.2008	27.2.2009	10.10.2009	22.2.2010 to 10.3.2010	5.12.2010	24.12.2010	No date was mentioned in the rate contract instruction	26.3.2012
	NFSM	Scheme in respect of HDPE pipes was not in operation									

(Source: Information provided by AD)

Appendix

2.2.4 Detail of receipts and distribution of HDPE pipes in test checked districts

(Reference: Paragraph no. 2.2.6.2; page 53)

(Pipes in metre and fittings in number)

District test checked	Received		Distributed		Un-distributed		Cost (₹ in lakh)	
	Pipe	Fittings	Pipe	Fittings	Pipe	Fittings	Pipe	Fittings
Hamirpur	6,63,852	110	6,49,332	Nil	14,520	110	18.37	00.13
Basti	82,248	1,666	55,770	1,583	26,478	83	0.98	00.83
Raibarely	1,49,040	1,080	1,49,040	1,080	Nil	Nil	Nil	Nil
Jalaun	6,92,970	3,658	6,73,200	3,378	19,770	280	24.94	03.11
Jhansi	6,42,522	3,660	6,38,460	nil	4,062	3,660	4.98	35.13
Allahabad	92,340	575	12,804	97	79,536	478	104.59	06.77
Total	**23,22,972**	**10,749**	**21,78,606**	**6,138**	**1,44,366**	**4,611**	**153.86**	**45.97**

(**Source:** Information provided by EEs, MI divisions)

Appendix

2.2.5 Statement showing details of supply of excess HDPE pipe *vis-a-vis* requirement

(Reference: Paragraph no. 2.2.6.3; page 54)

Sl. No.	Name of beneficiary with address	Village, Tehsil	Total land holding (hectare)	HDPE required to be supplied (Metre)	HDPE pipe supplied to the beneficiary (Metre)	Excess Pipes distributed (Metre) metre (column 6–5)	Cost (₹ in lakh)
1	2	3	4	5	6	7	8
Jhansi							
1.	Lakhan lal S/o Chinu *urf* Beni Ram	Vrisingpur, Tahrauli	0.418	7.52	180	172.48	0.22
2.	Brij Mohan S/o Kashi Ram	Pullia, Moth	0.223	4.01	180	175.99	0.22
3.	Kalka Prasad S/o Chhaki Lal	Budhai, Mauranipur	0.405	7.29	180	172.71	0.22
4.	Raja Ram S/o Laxmi Narain	Gadhwa, Mauranipur	0.552	9.94	180	170.06	0.21
5.	Madho Singh S/o Tulsi Ram	Khilli, Moth	3.116	56.09	180	123.91	0.16
6.	Satya Prakash S/o Shanker lal	Gadhwa, Mauranipur	1.534	27.61	180	152.39	0.19
7.	Vineet Kumar S/o Suraj Singh	Gadhwa, Mauranipur	0.987	17.77	180	162.23	0.20
8.	Radha Charan S/o Ramsai	Lathesara, Tahrauli	0.653	11.75	180	168.25	0.21
9.	Chiranji Lal S/o Sulli	Punchhi, Garutha	0.648	11.66	180	168.34	0.21
10.	Hitendra Kumar S/o Janki	Gadhwa, Mauranipur	0.401	7.22	180	172.78	0.22
11.	Hanumat Lal S/o Dhani Ram	Gudha, Mauranipur	0.494	8.89	180	171.11	0.21
12.	Ravindra Kumar S/o Janki Prasad	Gadhwa, Mauranipur	0.401	7.22	180	172.78	0.22
13.	Dhana Ram S/O Shanker lal	Maigoan, Tahrauli	2.345	42.21	180	137.79	0.17
14.	Hari pat Singh S/O Kali Charan	Gora, Garautha	0.240	4.32	180	175.68	0.22
15.	Amar Singh S/O Kali Charan	Gora, Garautha	2.130	38.34	180	141.66	0.18
16.	Hari Prakash S/O Laxmi Chandra	Maigoan, Tahrauli	4.382	78.88	180	101.12	0.13
Hamirpur							
17.	Babu Ram S/o Pancha	Aijhee, Maudha	2.889	52	180	128	0.16

18.	Mulayam Singh S/o Shiv Dayal Singh	Bajehta, Maudha	2.428	43.70	180	136.30	0.17
19.	Gaya Prashad S/o Raghuveer	Kamokhar, Maudaha	1.952	35.14	180	144.86	0.18
20.	Subrati S/O Niyamat	Chilli, Maudaha	1.080	19.44	180	160.56	0.20
21.	Babu Ram S/O Pancha	Damupur, Maudaha	0.748	13.46	180	166.54	0.21
22.	Pawan Kumar S/O Ram Kishore	Lodhipur, Maudaha	0.857	15.43	180	164.57	0.21
23.	Ram Khilawan S/O Ramadhar	Bighahana, Maudaha	0.528	9.50	180	170.50	0.21
24.	Bhagwan Deen S/O Kedar	Padhori, Maudaha	5.419	97.54	180	82.46	0.10
25.	Bansh Gopal S/O Bal Krishna	Gohand, Sareela	1.919	34.54	180	145.46	0.18
26.	Ramadhar S/O Prabhu	Alay Gaura, Maudaha	1.377	24.79	180	155.21	0.19
Jaluan at Orai							
27	Raguvanshi S/O Chhigu	Shivani Bujurg, Nadi Gaon	0.685	12.33	180	167.67	0.21
28	Anant Ram S/O Bal Ram	Rampur Baneta, Koncha	1.719	30.94	180	149.06	0.19
29	Sobran Singh S/O Parmanand Singh	Chamarsena, Konch	0.978	17.60	180	162.40	0.20
30.	Sukhbashi S/O Brij Lal	Pachipura kurd, Nadigaon	1.527	27.49	180	152.51	0.19
31.	Ram Lakhan S/O Deen dayal	Anda, Konch	3.427	61.69	180	118.31	0.15
32.	Prabhu Dayal S/O Gyashi	Murat Saujana, Konch	0.880	15.84	180	164.16	0.21
33.	Anil Kumar S/O Bhagwan Das	Anda, Konch	0.710	12.78	180	167.22	0.21
34.	Jugal Kishore S/O Shyam Lal	Pindavi, Konch	2.558	46.04	180	133.96	0.17
35.	Tulsi Ram S/O Matadeen	Anda, Konch	7.374	132.73	180	47.27	0.06
36.	Mahendra Singh S/O Ram Shanker	Pirgua bujurga, Konch	3.832	68.98	180	111.02	0.14
37.	Girija Devi S/O Sultan Singh	Satoh, Konch	1.634	29.41	180	150.59	0.19
38.	Kanaiya Lal S/O Mangal	Satoh, Konch	5.157	92.83	180	87.17	0.11

39.	Lakhan Lal S/o Babul al	Dhirawali, Konch	6.232	112.18	180	67.82	0.08
40.	Jagat Narain S/O Ochhey lal	Pachokhar, Rampura	1.178	21.20	180	158.80	0.20
41.	Dhan Singh S/O Har lal	Birasoi, Konch	0.584	10.51	180	169.49	0.21
42.	Tula Ram S/O Gokul	Dirawati, Konch	2.309	41.56	180	138.44	0.17
43.	Nath S/O Bal Kishan	Amita, Konch	2.602	46.84	180	133.16	0.17
44.	Mathura Prasad S/O Kaniya Lal	Mahatbai, Nadigoan	1.154	20.77	180	159.23	0.20
45.	Jagdish S/O Durga Prasad	Bhadabi, Konch	7.337	132.07	180	47.93	0.06
46.	Manoj Kumar S/O Raja Ram	Anda, Konch	4.529	81.52	180	98.48	0.12
47.	Devendra Singh S/O Vishnu Narain	Dirawati, Konch	1.380	24.84	180	155.16	0.19
48.	Brij Mohan S/O Raghuveer Prasad	Anda, Konch	5.658	101.84	180	78.16	0.10
49.	Arvind S/O Rakshi	Gurawati, Launa, Konch	1.790	32.22	180	147.78	0.19
50.	Ram Krishna S/O Ratan Singh	Bhadewara, Konch	1.163	20.93	180	159.07	0.20
51.	Dena Ram S/o Ratan Singh	Bhadewara Konch	0.670	12.06	180	167.94	0.21
52.	Chandra Prakash S/O Ratan Singh	Bhadewara Konch	1.196	21.53	180	158.47	0.20
53.	Harsha Kumar S/o Lala Ram	Dohan Konch	o.651	11.72	180	168.28	0.21
54	Hari Mohan S/O Munni Lal	Dohan, Konch	1.133	20.39	180	159.61	0.20
55.	Sri Ram S/O Ram Sahai	Panchhipur, Konch	0.989	17.80	180	162.20	0.20
56.	Ksrishna Kumar S/O Sunder Lal	Kuthuda kurd, Jalun	1.615	29.07	180	150.93	0.19
57.	Lalit Kumar S/O Ram Sanehi	Tapar Sahai, Jalun	0.732	13.18	180	166.82	0.21
58.	Bidya Ram S/O Ghasitey	Kuwanpur, Jalaun	0.356	6.41	180	173.59	0.22
59.	Mool Chandra S/O Shyam Lal	Khaira, Jalaun	0.632	11.38	180	168.62	0.21
60.	Chandra Bhan S/O Vijendra	Simkiraja, Jalaun	0.668	12.02	180	167.98	0.21
61.	Vishwanath S/O Ramesh Deo	Sahat, Jalaun	0.972	17.50	180	162.50	0.20

62.	Pritam Singh S/O Gaya Singh	Jagnewa, Jalaun	0.625	11.25	180	168.75	0.21
63.	Chandra Shekhar S/O Devi Deen	Simkirja, Jalaun	0.767	13.81	180	166.19	0.21
64.	Ram Awtar Singh S/O Babu singh	Singhpura, Jalaun	0.792	14.26	180	165.74	0.21
65.	Ram Narain S/O Mangli	Bhadewra, Konch	2.914	52.45	180	127.55	0.16
66.	Ram Kumar S/O Jagdish Prashad	Badewra, Konch	0.466	8.39	180	171.61	0.21
67.	Mohan Lal S/O Chhotey Lal	Hardoi Raja, Jalaun	1.900	34.20	180	145.80	0.18
68.	Rakesh S/O Pratap	Kharra, Jalaun	1.189	21.40	180	158.60	0.20
69.	Sumer S/O Baldew	Orekhi, Jalaun	4.003	72.05	180	107.95	0.14
70.	Shaym Sunder S/O Gajraj	Payan, Jalaun	1.120	20.16	180	159.84	0.20
71.	Mullu S/O Raja Ram	Bhitara, Jalaun	7.187	129.37	180	50.63	0.06
72.	Raj Pal Singh S/O Munna Lal	Singhpura, Jalaun	0.391	7.04	180	172.96	0.22
			Total	**2,438.84**	**12,960**	**10,521.16**	**13.17**

(**Source:** Information provided by EEs, MI divisions)

Appendix

2.2.6 Details of distribution of HDPE pipe to the beneficiary having medium deep bore tube wells

(Reference: Paragraph no. 2.2.6.3; page 55)

Sl. No.	Name of farmer	Father's name	Village	Block	Year in which medium deep boring executed	Year in which HDPE pipe was distributed
District-Hamirpur						
1	Sabbir Ahmad	Jahoor Ahmad	Maudaha	Maudaha	2009-10	2010-11
2	Ram Prakash	Rameshwar	Chimauli	Maudaha	2009-10	2010-11
3	Rameshwar	Ache Lal	Chimauli	Maudaha	2009-10	2010-11
4	Babu Ram	Rameshwar	Chimauli	Maudaha	2009-10	2010-11
5	Bhagwandin	Kedar	Padori	Maudaha	2009-10	2010-11
6	Maniram	Bindawan	Padori	Maudaha	2009-10	2010-11
7	Ache Lal	Surajbali	Padori	Maudaha	2009-10	2010-11
8	Shyam Singh	Sukhanandan Singh	Parchacha	Maudaha	2009-10	2010-11
9	Vichitra Kumar	Hari Prasad	Parehta	Maudaha	2009-10	2010-11
10	Balgovind	Chiddu	Rauhari	Maudaha	2009-10	2010-11
11	Shiv Nath	Bhaunia	Rauhari	Maudaha	2009-10	2010-11
12	Kali Charan	Hira Lal	Rauhari	Maudaha	2009-10	2010-11
13	Gulab	Abdul	Rauhari	Maudaha	2009-10	2010-11
14	Afsana Bano	Shakil Ahmad	Ragaul	Maudaha	2009-10	2011-12
15	Hidayatuddin	Rasool Baksha	Ragaul	Maudaha	2009-10	2010-11
16	Babu	Kamta Prasad	Sada	Maudaha	2009-10	2010-11
17	Sushil Babu	Gajodhar	Upari	Maudaha	2009-10	2010-11
18	Anant Ram	Rajaram	Artara	Maudaha	2009-10	2010-11
District- Jalaun at Orai						
19	Shiv Ram	Kundan Lal	Pachipuri	Konch	2010-11	2010-11
20	Vinod Kumar	Babu Lal	Barauda Khurd	Konch	2011-12	2010-11
21	Dinesh Kumar	Rameshwar Dayal	Andaa	Konch	2008-09	2010-11
22	Shivraj Singh	Ram Narayan	Dirawati	Konch	2010-11	2010-11
23	Ram Lakhan	Deen Dayal	Andaa	Konch	2011-12	2010-11
24	Kishun Pal	Punu	Atrakhurd	Mahewa	2011-12	2010-11
25	Khayali Ram	Bhaddi	Kusamiliya	Dakor	2008-09	2010-11
26	Tilak Singh	Chet Ram	Dhagwa Kala	Dakor	2010-11	2010-11
27	Khemchand	Daya Ram	Aindha	Dakor	2011-12	2010-11
28	Ashok Singh	Raja Singh	Shekhapur	Jalaun	2011-12	2010-11
29	Krishnanand	Ram Das	Dhantauli	Jalaun	2011-12	2010-11
30	Santosh Kumar	Jagannath	Dhantauli	Jalaun	2008-09	2010-11
31	Ramkesh	Prabhu Dayal	Bheda	Nadigaon	2009-10	2010-11

32	Mewa Lal	Lalaram	Umri	Nadigaon	2011-12	2010-11
33	Satyawati	Shyam Sundar	Mahatwani	Nadigaon	2011-12	2010-11
34	Tulsi Ram	Dhansingh	Jugrajpura	Nadigaon	2008-09	2010-11
35	Sushil Kumar	Gajraj Singh	Bhenda	Nadigaon	2009-10	2010-11
36	Smt. Kusuma	Luxmi Narayan	Bhenda	Nadigaon	2009-10	2010-11
37	Santosh Kumar	Daya Ram	Rampur Saneta	Konch	2011-12	2010-11
38	Praveen Kumar	Prem Kishore	Chandani	Konch	2011-12	2010-11

(**Source:** Information provided by EE, MI divisions)

Appendix 2.2.7

Details showing duplicity in distribution of HDPE pipes

(Reference: Paragraph no. 2.2.6.3; page 55)

Within Minor Irrigation Department

Sl. No.	Details of beneficiary	Village	Distribution of pipe				Excess distribution	
			First time		Second time		Quantity (Metre)	Amount (in ₹)
			Year	Quantity (Metre)	Year	Quantity (Metre)		
District-Jhansi								
1	Phusu S/O Kamata	Jaryai, block Chirgaon	2010-11	180	2010-11	180	180	22,590
2	Amar Singh S/O Kali charan	Gora, block Bamaura	2010-11	180	2010-11	180	180	22,590
						Total	**360**	**45,180**
District-Jalaun at Orai								
3	Kadhorey S/O Deen Dayal	Mahatwani, Nadi Goan	2010-11	180	2010-11	180	180	22,590
4	Hardayal S/O Kishun Lal	Bhed, Nadi goan	2010-11	180	2010-11	180	180	22,590
5	Durga Prasad S/O Chatrubhuj	Bhed, Nadi goan	2010-11	180	2010-11	180	180	22,590
6	Smt. Gayatri Devi W/O Ram Shanker	Mahatwani, Nadi Goan	2010-11	180	2010-11	180	180	22,590
						Total	**720**	**90,360**
District-Hamirpur								
7	Bansh Gopal S/o Bal Krishna	Village-Gohand, Block - Gohand	2010-11	180	2010-11	180	180	22,590
8	Bardani S/o Girdhari	Village-Bidokhar Medani, Block Sumerpur	2010-11	180	2010-11	180	180	22,590
9	Shiv Das S/O Mataiya	Village-Pachakhura Bujurg, Block-Sumerpur	2010-11	180	2011-12	180	180	23,670
10	Pradip S/O Lallu	Village-Pachakhura Bujurg, Block-Sumerpur	2010-11	180	2010-11	180	180	22,590
11	Shri Ram S/O Katta	Village-Kundaura, Block-Sumerpur	2010-11	180	2011-12	180	180	23,670
12	Ram Bhagat S/o Vishal	Village-Kundaura, Block-Sumerpur	2010-11	180	2011-12	180	180	23,670
13	Ram Nath S/O Pataria	Village-Mangraul, Block-Sarila	2010-11	180	2011-12	180	180	23,670

14	Chunuwad S/O Ram Ratan	Village- Kundaura, Block- Sumerpur	2010-11	180	2011-12	180	180	23,670
15	Jag Mohan S/O Hari Prasad	Village- Simnauri, Block- Sumerpur	2010-11	180	2010-11	180	180	22,590
16	Jagdish S/O Ram Pal	Village- Dharmpur, Block- Sumerpur	2010-11	180	2011-12	180	180	23,670
						Total	**1800**	**2,32,380**
						Grand Total	**2880**	**3,67,920**

(**Source:** Information provided by EE, MI Divisions)

Appendix

2.2.8 Details showing duplicity in distribution of HDPE pipes

(Reference: Paragraph no. 2.2.6.3; page 55)

Within Agriculture Department

Sl. No.	Details of beneficiary	Address	Distribution of pipe						Excess distribution	
			First time			Second time				
			Year	Name of Scheme	Quantity (No.)	Year	Name of Scheme	Quantity (No.)	Quantity (No.)	Amount (₹)
District-Basti										
1	Ayodhya S/O Parmeshwar	Village-Mahripur, Block-Basti Sadar	2009-10	ISOPOM	40	2010-11	NFSM	33	33	31,185
2	Babu Ram Chaudhary S/O Janki	Village-Dayalpur,Block-Basti Sadar	2008-09	KJP	7	2009-10	ISOPOM	40	40	34,800
3	Badlu S/O Ram Lauta	Village-Ekdangava, Block-Dubaulia	2008-09	ISOPOM	35	2010-11	ISOPOM	33	33	31,185
4	Bahadur S/O Baijnath	Village-Balua, Block-Captanganj	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
5	Baharaich S/O Jhinkan	Village-Keshavpur, Block-Haraiya	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
6	Bakheru S/O Kalpu	Village-Sikta, Block-Gaur	2009-10	KJP	18	2010-11	ISOPOM	33	33	31,185
7	Bal Kishun S/O Durga Prasad	Village-Sikta, Block-Gaur	2009-10	KJP	16	2010-11	ISOPOM	33	33	31,185
8	Bali Karan S/OShiv Nanda	Village-Balua, Block-Captanganj	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
9	Bhagwant S/OSita Ram	Village-Baheria, Block-Saltaua	2008-09	KJP	42	2009-10	ISOPOM	40	40	34,800
10	Bindram S/O Shivmurta	Village-Kewatki, Block-Captanganj	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
11	Dharm Raj S/OBhagirathi	Village-Baheria, Block-Saltaua	2008-09	KJP	42	2009-10	ISOPOM	40	40	34,800
12	Durbal Ram S/OJhinnu	Village-Baheria, Block-Saltaua	2008-09	KJP	48	2009-10	ISOPOM	40	40	34,800
13	Dwarika S/O Rambali	Village-Baheria, Block-Saltaua	2008-09	KJP	48	2009-10	ISOPOM	40	40	34,800
14	Ganga Sagar S/O Munru	Village-Sikta, Block-Gaur	2009-10	KJP	16	2010-11	ISOPOM	33	33	31,185
15	Gomti S/ORam Kumar	Village-Baheria, Block-Saltaua	2008-09	KJP	42	2009-10	ISOPOM	40	40	34,800
16	Hamid Ahmad S/O Md. Naim	Village-Belwa Dandi, Block-Basti Sadar	2008-09	ISOPOM	35	2011-12	NFSM	30	30	28,381
17	Hari Ram S/O Mahavir	Village-Sandwalia, Block-Captanganj	2009-10	KJP	16	2010-11	ISOPOM	33	33	31,185

18	Kalika S/O Shivnandan	Village-Rakhia, Block-Captanganj	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
19	Kaushal Kishore S/O Sher Bahadur	Village-Digha, Block-Basti Sadar	2008-09	ISOPOM	35	2011-12	NFSM	35	35	27,563
20	Krishnadev S/OAyodhaya	Village-Keshavpur, Block-Haraiya	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
21	Krishna Prasad S/O Hari Raj	Village-Kewtali, Block-Captanganj	2009-10	KJP	16	2010-11	ISOPOM	33	33	13,920
22	Lal Prasad S/O Jhakari	Village-Balua, Block-Captanganj	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
23	Laxmi Prasad S/O Bodhai	Village-Keshavpur, Block-Haraiya	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
24	Mahesh S/O Raj Kumar	Village-Keshavpur, Block-Haraiya	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
25	Mithai Lal S/OMangru	Village-Sikta, Block-Gaur	2009-10	KJP	16	2010-11	ISOPOM	33	33	31,185
26	Mohan Lal S/O Tulsi	Village-Sikta, Block-Gaur	2009-10	KJP	16	2010-11	ISOPOM	33	33	31,185
27	Muneshar S/O Shivraj	Village-Balua, Block-Captanganj	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
28	Om Prakash S/OSurendra Singh	Village-Chabaila, Block-Bahadurpur	2008-09	ISOPOM	35	2010-11	NFSM	30	30	28,350
29	Pachu Ram S/ONepal	Village-Keshavpur,Block -Haraiya	2009-10	KJP	16	2010-11	ISOPOM	33	33	31,185
30	Paras Nath S/O Ram Pyare	Village-Sandawalia Block-Captanganj	2009-10	KJP	18	2010-11	ISOPOM	33	33	31,185
31	Patai S/O Dubar	Village-Balua, Block-Captanganj	2009-10	KJP	17	2009-10	ISOPOM	40	40	34,800
32	Piyare S/O Badri	Village-Baheria, Block-Saltaua	2008-09	KJP	48	2010-11 2009-10	ISOPOM ISOPOM	33 40	73	65,985
33	Pramod Kumar S/O Ram Bahadur	Village-Dudhaura, Block-Vikramjot	2008-09	ISOPOM	35	2009-10	ISOPOM	40	40	34,800
34	Raj Bahadur S/O Bhola	Village-Keshavpur, Block-Haraiya	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
35	Ram Abhilakh S/O Delai	Village-Keshavpur, Block-Haraiya	2009-10	KJP	17	2009-10	ISOPOM	40	40	34,800
36	Ram Awadh S/O Gavkaran	Village-Kotwalpur, Block-Vikramjot	2008-09	ISOPOM	35	2010-11	ISOPOM	33	33	31,185
37	Ram Baran S/O Shubhawan	Village-Balua, Block-Captanganj	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
38	Ram Chandra S/O Paltu	Village-Baheria, Block-Saltaua	2008-09	KJP	48	2010-11 2009-10	ISOPOM ISOPOM	33 40	73	65,985
39	Ram Chandra S/O Bhagauta	Village-Balua, Block-Captanganj	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185

40	Ram Das S/O Lal Chandra	Village-Balua, Block-Captanganj	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
41	Ram Jawahir S/O Jay Ram	Village-Kewataki, Block-Captanganj	2009-10	ISOPOM	40	2009-10	KJP	18	18	15,660
42	Ram Kewal S/O Ratan	Village-Keshavpur, Block-Haraiya	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
43	Ram Kishore S/O Sukhai	Village-Rakhia, Block-Captanganj	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
44	Ram kishun S/O Lalta	Village-Baheria, Block-Saltaua	2008-09	KJP	48	2009-10	ISOPOM	40	40	34,800
45	Ram Lal S/O Lal Chandra	Village-Balua, Block-Captanganj	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
46	Ram Lal S/ORajai	Village-Nipania, Block-Haraiya	2009-10	KJP	17	2009-10	ISOPOM	40	40	34,800
47	Ram Lauta S/O Ramdev	Village-Keshavpur, Block-Haraiya	2009-10	KJP	16	2010-11	ISOPOM	33	33	31,185
48	Ram Narayan S/O Ramanand	Village-Kewtali, Block-Captanganj	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
49	Ram Prakash S/ORaj Pat	Village-Baheria, Block-Saltaua	2008-09	KJP	48	2009-10	ISOPOM	40	40	34,800
50	Ram Prasad S/O Manohar	Village-Keshavpur, Block-Haraiya	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
51	Ram Samujh S/O Ram Raj	Village-Keshavpur, Block-Haraiya	2009-10	KJP	17	2010-11	ISOPOM	33	33	14,790
52	Ram Sumer S/O Mahavir	Village-Kewtali, Block-Captanganj	2009-10	KJP	16	2010-11	ISOPOM	33	33	13,920
53	Ram Taula S/OGhirau	Village-Keshavpur, Block-Haraiya	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185
54	Ram Vilash S/O Jay Ram	Village-Kewatki, Block-Captanganj	2009-10	KJP	18	2010-11	ISOPOM	33	33	31,185
55	Ram Vilash S/O Murat Ram	Village-Sandawalia Block-Captanganj	2009-10	KJP	18	2010-11	ISOPOM	33	33	31,185
56	Rangi Lal S/O Polai	Village-Baheria, Block-Saltaua	2008-09	KJP	48	2009-10	ISOPOM	40	40	34,800
57	Ravindra S/O Hridaya Ram	Village-Sandawalia, Block-Captanganj	2009-10	KJP	16	2010-11	ISOPOM	33	33	31,185
58	Santa Ram S/O Gajadhar	Village- Rakhia, Block-Captanganj	2009-10	KJP	17	2009-10	ISOPOM	40	40	34,800
59	Santa Ram S/O Barhu	Village- Jogipur, Block-Basti Sadar	2009-10	ISOPOM	40	2011-12	NFSM	35	35	27,562
60	Satendra S/O Raghupati	Village-Narkhoria, Block-Ramnagar	2009-10	ISOPOM	40	2010-11	NFSM	33	33	31,185
61	Shiv Pujan S/ORammani	Village-Keshavpur ,Block-Haraiya	2009-10	KJP	17	2010-11	ISOPOM	33	33	31,185

62	Shri Ram S/OBharose	Village-Didauha ,Block-Basti Sadar	2009-10	ISOPOM	40	2011-12	ISOPOM	33	33	31,185
63	Sita Ram S/O Ram Lal	Village-Sikta ,Block-Gaur	2009-10	KJP	16	2010-11	ISOPOM	33	33	31,185
64	Sugriv S/O Daya Ram	Village-Kewatki ,Block-Captanganj	2009-10	KJP	16	2010-11	ISOPOM	33	33	31,185
65	Sukh Ram S/O Sangram	Village-Sikta ,Block-Gaur	2009-10	ISOPOM	40	2009-10	KJP	16	16	13,920
66	Suresh S/OShubhau	Village-Baheria ,Block-Saltaua	2008-09	KJP	42	2010-11	ISOPOM	33	33	31,185
67	Vansha Raj S/O Barakhu	Village-Baheria, Block-Saltaua	2008-09	KJP	48	2009-10	ISOPOM	40	40	34,800
68	Vishnu Dutt S/O Bhagirathi	Village-Hardia, Block-Saltaua	2008-09	KJP	8	2009-10	ISOPOM	40	40	34,800
								Total	**2402**	**21,51,421**
District-Raibareli										
69	Shri Pal S/O Sundar	Village-Alampur, Block-Lalganj	2007-08	ISOPOM	35	2010-11	NFSM	30	30	25,200
70	Manoj Kumar S/O Ram Chandra	Viilage-Govindpur, Block-Lalganj	2010-11	NFSM	30	2010-11	NFSM	30	30	28,350
71	Ramdev S/O Mahadev	Village-Jhakarasi, Block-Rahi	2007-08	KJP	34	2010-11	NFSM	30	30	28,350
72	Rajesh Kumar S/O Sri Ram	Village-Raghunathpur Bhairopur Katili, Block-Rahi	2007-08	KJP	17	2008-09	KJP	15	15	12,600
73	Virendra Bahadur S/o Ram Kishun	Village-Raghunathpur Bhairopur Katili, Block-Rahi	2007-08	KJP	17	2008-09	KJP	15	15	12,600
74	Shiv Ram Yadav S/o Baldev Prasad	Village-Raghunathpur Bhairopur Katili, Block-Rahi	2007-08	KJP	34	2008-09	KJP	15	15	12,600
								Total	**135**	**1,19,700**
District-Jhansi										
75	Kalyan Singh S/O Shyam Lal	Rajapur	2007-08	VJS	26	2010-11	NFSM	33	33	31,185
76	Shyam Prakash S/O Pyare Lal Pathak	Village-Haspura, Block-Bangra	2007-08	VJS	26	2008-09	VJS	50	50	42,000
77	Pratap Singh S/O Tej Singh	Village-Ghurat, Block-	2007-08	VJS	26	2009-10	VJS	26	26	17,160
78	Dasai S/O Bhagntu	Village-Khisni Bujurg, Block-Bangara	2007-08	VJS	26	2009-10	VJS	43	43	39,093
79	Har Kunwar W/o Rajendra Singh	Village-Khisni Khurd, Block-Bangara	2007-08	VJS	26	2009-10	VJS	43	43	39,093
								Total	**205**	**1,68,531**

District-Allahabad										
80	Barsati S/o Kishun	Gram-Uman, Block- Manda	2007-08	ISOPOM	35	2008-09	ISOPOM	40	40	24,800
81	Chote S/O Banke	Gram-Hardawa (Hardauna), Block-Koraon	2007-08	KJP	36	2008-09	ISOPOM	60	60	29,400
82	Dharmraj S/O Gangadin	Gram- Belhabad, Block- Phoolpur	2007-08	ISOPOM	35	2008-09	ISOPOM	35	35	29,400
83	Girdhari S/O Sadhu	Gram- Hardaun, Block- Koraon	2007-08	KJP	36	2008-09	ISOPOM	60	60	29,400
84	Kamla Devi W/O Radhe Shyam	Gram-Basenpur, Block- Urwa	2007-08	ISOPOM	35	2008-09	ISOPOM	35	35	29,400
85	Keshav Prasad S/O Uma Shankar	Gram-Hardaun, Block- Koraon	2007-08	KJP	36	2009-10	KJP	30	30	14,700
86	Kharbar S/O Bhushan	Gram-Hardaun, Block- Koraon	2007-08	KJP	36	2008-09	ISOPOM	40	40	24,800
87	Munni Lal S/O Radhe urf Radho	Gram-Hardaun, Block- Koraon	2007-08	KJP	36	2009-10	KJP	30	30	19,800
88	Vidya Kant S/O Radhe urf Radho	Gram-Hardaun, Block- Koraon	2007-08	KJP	36	2009-10	KJP	23	23	15,180
								Total	**353**	**2,16,880**
								Grand Total	**3095**	**26,56,532**

(**Source:** Information provided by DD/BSA, Agriculture Department)

Details showing duplicity in distribution of HDPE pipes

(Reference: Paragraph no. 2.2.6.3; page 55)

Between Agriculture and Minor Irrigation department

Sl. No.	Detail of beneficiary	Village	pur Name of	First Ye						
					35,259	Deviation from consumption norm led to provision of inadmissible quantity of mild steel in RCC cover				
Etawah		2008-09	Sishat majra Vialspur		24,747	Deviation from				
	Singh S/O Shiv Dayal Singh	Bajehata, Block-Muskara				SP	2010-11	180	180	22,590
2	Subarati S/O Nyamat	Village-Chilli,Block-Muskara	VJS	2010-11	276	BSP	2011-12	180	180	23,670
3	Ram Adhar S/O Prabhu	Village-Gaura, Block - Muskara	VJS	2010-11	276	BSP	2010-11	180	180	22,590
4	Gaya Prasad S/O Raghuveer	Village-Kaimokar, Block-Muskara	VJS	2010-11	276	BSP	2010-11	180	180	22,590
5	Pawan Kumar S/O Ram Kishore	Village-Lodipur, Block-Muskara	VJS	2010-11	276	BSP	2010-11	180	180	22,590
6	Jai Ram S/O Shiv Nandan	Village-Parehta, Block-Maudaha	ISOPOM	2008-09	210	BSP	2010-11	180	180	22,590
7	Midiya Devi urf Dhannu Devi S/O Balwa Singh	Saukah/Simnauri, Block-Sumerpur	ISOPOM	2008-09	210	BSP	2010-11	180	180	22,590
8	Siya Ram S/O Budhuwa	Village-Kumahau pur, Block-Sumerpur	VJS	2009-10	276	BSP	2010-11	180	180	22,590
9	Ram Kumar S/O Devki Nandan	Village-Mawaiya, Block-Maudaha	VJS	2010-11	276	BSP	2010-11	210	180	22,590
10	Hazra Begam S/O Abdul Shakur	Village-Padhori, Block-Maudaha	VJS	2010-11	210	BSP	2010-11	180	180	22,590

11	Mahadev S/O Misri Lal	Village-Bacharauli, Block-Kurara	VJS	2009-10	276	BSP	2010-11	180	180	22,590
12	Jay Pal Singh S/O Shiv Ratan	Village-Bacharauli, Block-Kurara	VJS	2009-10	276	BSP	2010-11	180	180	22,590
13	Tula Ram S/O Mannu	Village-Artara, Block-Maudaha	ISOPOM	2008-09	210	BSP	2010-11	180	180	22,590
14	Ramesh Kumar S/O Sukh Lal	Village-Acharela, Block-Maudaha	ISOPOM	2008-09	210	BSP	2010-11	180	180	22,590
15	Pankaj Kumar S/O Rajendra Prasad	Village-Artara, Block-Maudaha	ISOPOM	2008-09	210	BSP	2010-11	180	180	22,590
16	Mata Deen S/O Shiv Lal	Village-Piprauda, Block-Maudaha	ISOPOM	2008-09	210	BSP	2011-12	180	180	23,670
17	Randeer S/O Guljari	Village-Bacharauli, Block-Kurara	VJS	2009-10	276	BSP	2010-11	180	180	22,590
18	Ganga Prasad S/O Devidayal	Village-Shankarpur ,Block-Kurara	VJS	2009-10	276	BSP	2011-12	180	180	23,670
19	Ajit Kumar S/O Budhi Lal	Village-Jamrehi (Bhauli), Block-Kurara	ISOPOM	2008-09	210	BSP	2010-11	180	180	22,590
20	Girish S/O Bhagwati	Village-Sarsai, Block-Kurara	VJS	2010-11	276	BSP	2010-11	180	180	22,590
21	Rajeev Lochan S/O Bhagwati	Village-Sarsai, Block-Kurara	VJS	2009-10	276	BSP	2010-11	180	180	22,590
22	Dasrath S/O Maiyadeen	Village-Patara, Block-Kurara	VJS	2010-11	276	BSP	2010-11	180	180	22,590
23	Devi Prasad S/O Ram Gopal	Village-Haraulipur, Block-Kurara	VJS	2009-10	276	BSP	2010-11	180	180	22,590
24	Munni Devi S/O Ram Naresh Singh	Village-Kundaura, Block-Sumerpur	VJS	2010-11	276	BSP	2010-11	180	180	22,590

25	Ashish Kumar Singh S/O Suraj Singh	Village-Kalauli Tar, Block-Sumerpur	VJS	2010-11	276	BSP	2010-11	180	180	22,590
26	Sukharam Singh S/O Puran Singh	Village-Bargaon, Block-Sumerpur	VJS	2010-11	276	BSP	2010-11	180	180	22,590
27	Vijay Bahadur Sahu S/O Shiv Narayan	Village-Bargaon, Block-Sumerpur	VJS	2010-11	276	BSP	2010-11	180	180	22,590
28	Amit Kumar S/O Raja Ram	Village-Sarsai, Block-Kurara	VJS	2010-11	276	BSP	2010-11	180	180	22,590
29	Ram Karan S/O Gajodhar	Village-Tinduhi, Block-Maudaha	ISOPOM	2008-09	210	BSP	2010-11	180	180	22,590
								Total	**5,220**	**658,350**
District-Jhansi										
30	Ghana Ram S/o Shankar Dayal	Village-Maigawa, Block-Gursarai	VJS	2007-08	156	BSP	2010-11	180	180	22,590
31	Hari Prakash S/o Luxmi Chand	Village-Maigawa, Block-Gursarai	VJS	2007-08	156	BSP	2010-11	180	180	22,590
32	Purna Devi W/O Ghanshyam	Village-Bhagwantpura, Block-Gursarai	VJS	2007-08	156	BSP	2010-11	180	180	22,590
33	Ramesh Chandra S/O Ganesh	Village-Maigawa, Block-Gursarai	VJS	2007-08	156	BSP	2010-11	180	180	22,590
34	Vineet Singh S/o Suraj Singh	Village-Garahwa, Block-Mauranipur	ISOPOM	2009-10	210	BSP	2010-11	180	180	22,590
								Total	**900**	**1,12,950**
									Grand Total	**7,71,300**

(**Source:** Information provided by DD/BSA, AD and EE, MI Divisions)

Summary

Appendix number	Total double selection	Cost of excess issued pipes (Amount in ₹)
Appendix 2.2.7	16	3,67,920
Appendix 2.2.8	88	26,56,532
Appendix 2.2.9	34	7,71,300
Total	**138**	**37,95,752 Say ₹ 37.96 lakh**

Appendix

3.1 Detail of agreement-wise executed quantity in respect of borrowed soil

(Reference: Paragraph no. 3.1.5; page 65)

Serial No.	Name of division	Agreement no.	Quantity executed (cum)
1	SSK-36, Jaunpur	13/SE/2007-08	1,89,098.26
2	SSK-36, Jaunpur	23/SE/2007-08	78,334.30
3	SSK-36, Jaunpur	32/SE/2007-08	5,83,570.92
4	SSK-36, Jaunpur	33/SE/2007-08	3,09,548.57
5	SSK-36, Jaunpur	35/SE/2007-08	71,316.99
6	SSK-41, Raibareli	18/SE/2007-08	5,601.38
7	SSK-41, Raibareli	22/SE/2007-08	48,368.04
8	SSK-41, Raibareli	26/SE/2007-08	32,285.76
9	SSK-41, Raibareli	34/SE/2007-08	45,672.20
10	ID, Sultanpur	07/SE/2007-08	3,68,100.00
		Total	17,31,896.42

Detail of Royalty: 1731896.42 (cum) x ₹ 6.00 = ₹ 10391379 Say ₹ 1.04 crore

Appendix 3.2

Details of trucks, cars and motorcycles

(Reference: Paragraph no. 3.1.6; page 66)

Voucher No.	Date	Registration number as mentioned in muster rolls	Type of vehicle as confirmed by Regional Transport Office	Amount paid(₹)
73	31.03.2011	UP-64-6389	Motorcycle	10,240
		UP-64-B-9372	Motorcycle	13,440
		UP-64-B-0050	Motorcycle	13,440
		UP-64-E-9314	Motorcycle	13,440
		UP-63-M-0239	Motorcycle	6,720
		UP-63-F-1054	Motorcycle	6,720
		UP-64-7103	Motorcycle	8,400
			Total	**72,400**
71	31.03.2011	UP-64D-1273	Motorcycle	30,240
		UP-64B-6677	Motorcycle	30,240
			Total	**60,480**
70	31.03.2011	UP-64-2876	Motorcycle	33,600
		UP-64-0090	Motorcycle	33,600
		UP-64A-4899	Truck	33,600
		UP-64-2065	Truck	33,600
		UP-64B-4899	Truck	33,600
		UP-63E-0006	Car	33,600
		UP-64-K-6248	Motorcycle	40,320
			Total	**2,41,920**
69	31.03.2011	UP-64D-1273	Motorcycle	16,800
		UP-63E-0006	Car	16,800
		UP-64-2876	Motorcycle	16,800
			Total	**50,400**
68	31.03.2011	UP-64M-0587	Motorcycle	5,040
		UP-63F-6689	Motorcycle	5,040
				10,080
67	31.03.2011	UP-63-9273	Motorcycle	25,200
		UP-64K-3811	Motorcycle	25,200
		UP-63F-6689	Motorcycle	25,200
			Total	**75,600**
49	30.03.2011	UP-64C-8826	Motorcycle	33,600
		UP-64A-5811	Bus	33,600
		UP-63G-8783	Registration number not released	33,600
		UP-64E-5437	Motorcycle	33,600
			Total	**1,34,400**
34	30.03.2011	UP64-6389	Motorcycle	52,080
		UP64B-9372	Motorcycle	52,080
		UP64B-0050	Motorcycle	52,080
		UP64E-9314	Motorcycle	52,080
		UP64C-9513	Motorcycle	52,080
		UP64B-7710	Motorcycle	52,080

		UP64A-8080	Jeep	52,080
		UP64-9886	Motorcycle	52,080
		UP64E-0919	Motorcycle	39,680
		UP64H-3472	Truck	52,080
		UP64M-0489	Motorcycle	52,080
			Total	**5,60,480**
45	30.03.2011	UP-64B-0275	Motorcycle	5,040
		UP-64-7103	Motorcycle	6,720
		UP-64D-0073	Motorcycle	5,040
		UP-64-5571	Motorcycle	6,720
		UP-63M-0239	Motorcycle	11,760
		UP-63F-1054	Motorcycle	13,440
		UP-64-6389	Motorcycle	12,800
		UP-64B-9372	Motorcycle	16,800
		UP-64B-0050	Motorcycle	16,800
		UP-64E-9314	Motorcycle	16,800
			Total	**1,11,920**
76	31.03.2011	UP-63M-0239	Motorcycle	30,240
		UP-64B-9894	Motorcycle	30,240
		UP-63F-1054	Motorcycle	30,240
		UP-64A-7888	Motorcycle	25,200
			Total	**1,15,920**
82	31.03.2011	UP-64K-3811	Motorcycle	25,200
		UP-64M-6078	Motorcycle	25,200
		UP-63F-6689	Motorcycle	25,200
			Total	**75,600**
84	31.03.2011	UP-63M-1239	Motorcycle	25,200
		UP-63F-1054	Motorcycle	25,200
		UP-63J-9082	Auto Rickshaw	25,200
		UP-64A-7888	Motorcycle	48,720
		UP-64B-2035	Jeep	48,720
		UP-64A-9351	Jeep	45,360
		UP-64B-5630	Motorcycle	36,960
		UP-64D-0073	Motorcycle	36,960
			Total	**2,92,320**
83	31.03.2011	UP-64A-1921	Truck	15,120
		UP-64B-9801	Motorcycle	15,120
		UP-64G-2142	Registration number not released	15,120
		UP-64B-9372	Motorcycle	15,120
		UP-64C-9513	Motorcycle	15,120
		UP-64-6389	Motorcycle	15,120
		UP-64E-2955	Motorcycle	15,120
		UP-64C-9127	Motorcycle	15,120
		UP-64A-8832	Motorcycle	15,120
		UP-64-9886	Motorcycle	11,520
		UP-64-8080	Jeep	15,120
		UP-64-5821	Motorcycle	15,120

		UP-64E-0919	Motorcycle	13,440
		UP-64A-5817	Motorcycle	13,440
		UP-64C-6228	Car	11,760
		UP-64C-3860	Motorcycle	11,520
			Total	**2,31,600**
58	30.03.2011	UP-64C-8826	Motorcycle	16,800
		UP-64A-5811	Bus	16,800
		UP-64G-8783	Registration number not released	16,800
		UP-64E-5437	Motorcycle	16,800
		UP-64C-3964	Jeep	16,800
		UP-64D-8079	Motorcycle	16,800
		UP-64A-5912	Truck	16,800
		UP-64E-0923	Truck	16,800
		UP-64-8665	Truck	16,800
		UP-64F-8754	Motorcycle	16,800
		UP-64E-8127	Motorcycle	16,800
		UP-64C-8820	Motorcycle	16,800
		UP-64C-4426	Motorcycle	16,800
		UP-64E-8713	Motorcycle	16,800
		UP-64C-8612	Motorcycle	16,800
		UP-64F-5457	Motorcycle	16,800
		UP-64K-6753	Motorcycle	16,800
		UP-64B-2913	Motorcycle	16,800
		UP-64F-8822	Car	16,800
		UP-64B-8359	Motorcycle	16,800
		UP-64A-2322	Motorcycle	16,800
		UP-64E-8287	Motorcycle	16,800
		UP-64E-3731	Motorcycle	16,800
		UP-64B-8256	Motorcycle	16,800
		UP-64C-8628	Car	16,800
		UP-64F-5287	Motorcycle	16,800
			Total	**4,36,800**
			Grand Total	**23,43,920**

Appendix 3.3

Analysis of usage rate of Tipper

(Reference: Paragraph no. 3.1.12; page 73)

(A) For GSB	
(1) Rate provisioned by division	
Tipper 10 Tonne = 450 tonne x 31 Km x rate of tipper ₹ 3.35	₹ 46,732.50
Add 10 % of cost of cartage to cover loading and unloading	4,673.25
Total	**51,405.75**
Add 29% Escalation considering base year 2001-02	14,907.67
Total	**66,313.42**
Add 10 % Contractor Profit	6,631.34
Total	**72,944.76**
Rate per cum (Total divided by 225 as 225 cum=450 tonne)	₹ 324.20
(2) Rate admissible as per Data Book and Circular	
Tipper 10 Tonne = 450 tonne x 31 Km x rate of tipper ₹ 1.74	24,273.00
Add 10 % of cost of cartage to cover loading and unloading	2,427.30
Total	**26,700.30**
Add 35% Escalation considering base year 2001-02	9,345.11
Total	**36,045.41**
Add 10 % Contractor Profit	3,604.54
Total	**39,649.95**
Rate per cum (Total divided by 225 as 225 cum=450 tonne)	**₹ 176.22**
Difference in rate per cum (324.20 - 176.22)	**₹ 147.98**
Executed Quantity (cum)	48,492.384
Excess Expenditure in GSB	₹ 71,75,902.98
	(B) For WMM
(1) Rate provisioned by division	
Tipper 10 Tonne = 495 tonne x 31 Km x rate of tipper ₹ 3.35	51,405.75
Add 10 % of cost of cartage to cover loading and unloading	5,140.58
Total	**56,546.33**
Add 29% Escalation considering base year 2001-02	16,398.44
Total	**72,944.77**
Add 10 % Contractor Profit	7,294.48
Total	**80,239.25**
Rate per cum (Total divided by 225 as 225 cum = 495 tonne)	**₹ 356.62**
(2) Rate admissible as per Data Book and Circular	
Tipper 10 Tonne = 495 tonne x 31 Km x rate of tipper ₹1.74	₹ 26,700.30
Add 10 % of cost of cartage to cover loading and unloading	2,670.03
Total	29,370.33
Add 35% Escalation considering base year 2001-02	10,279.62
Total	**39,649.95**
Add 10 % Contractor Profit	3,964.50
Total	**43,614.45**

Rate per cum (Total divided by 225 as 225 cum=495 tonne)	**₹ 193.84**
Difference in rate per cum (356.62 - 193.84)	**₹ 162.78**
Executed Quantity (cum)	**25,749.415**
Excess expenditure in WMM (25749.415 x 162.78)	**₹41,91,489.77**
Total Excess expenditure (7175902.98 + 4191489.77)	**₹ 1,13,67,392.75**
Below as per bond (@ 0.25 %)	**₹ 28,418.48**
Net excess expenditure	**₹ 1,13,38,974.27**
Say	**i.e ₹ 1.13 crore**

3.4 Detail of Crust Design for construction of service lane

(Reference: Paragraph no. 3.1.13; page 75)

Crust Design	As per IRC-37-2001 & as per recommendations made by consultant firm	As per estimate
Granular Sub Base (GSB)	165 mm	165mm
Granular Base	225 mm	225 mm
Binder Course	-	50 mm BM
Wearing Course	20 mm PC	25 mm SDBC

Detail of extra avoidable expenditure as per 59th Running Bill

1. **Expenditure on BM 50 mm**
   12101.50 cum (14013.75 cum - 1912.25 cum) X ₹ 5,437.50 per cum =
   ₹ 6,58,01,906.25 + ₹ 98,70,285.94 (15% above) = ₹ 7,56,72,192.19

2. **Expenditure on SBDC 25 mm**
   6050.75 cum (7006.88 cum - 956.13 cum) X ₹ 6,483.90 per cum =
   ₹ 3,92,32,457.93+ ₹ 58,84,868.69 (15% above) = ₹ 4,51,17,326.62

Total Expenditure on BM & SDBC= **₹** 12, 07, 89,518.81

3. **Expenditure on 20mm PC**
   242030.00 sqm (280275.00 sqm – 38245.00 sqm) X ₹ 160 per sqm = 3,87,24,800.00 +
   ₹ 58,08,720.00 (15% above)

Total Expenditure on PC = ₹ 4,45,33,520.00

Avoidable expenditure= ₹ 12,07,89,518.81 (BM) –₹ 4,45,33,520.00 (PC)
= ₹ 7,62,55,998.81, Say = **₹ 7.63 crore**

Appendix

3.5 Detail of quantities in chainages of service lane covered from RoB and Flyovers (BM, SDBC and PC)

(Reference: Paragraph no. 3.1.13; page 75)

Quantity used in BM

Sl. No.	Detail of RoB/Flyover	CHAINAGE	Length (M)	Width (M)	Depth (M)	No.	Quantity (M^3)
1	Flyover (Ch 0.675-1.420)	0.675-1.420	745	5.5	0.05	2	409.750
2	RoB (Ch 2.100-3.000)	2.100-2.250	150	7.0	0.05	1	52.500
		2.250-2.750	500	5.5	0.05	2	275.000
		2.750-3.000	250	7.0	0.O5	1	87.500
3	Flyover (Ch 6.000-6.750)	6.000-6.750	750	7.0	0.05	2	525.000
4	Flyover (Ch 7.000-7.700)	7.000-7.250	250	7.0	0.05	2	175.000
		7.250-7.700	450	5.5	0.05	2	247.500
5	Bridge(Ghelaghat) (Ch 14.500-14.703)	14.500-14.700	200	7.0	0.05	2	140.00
		14.700-14.703	03	0	0.05	2	0.000

Total Quantity (BM) 1912.25 M^3

Quantity used in SDBC

Sl. No.	Detail of RoB/ Flyover	CHAINAGE	Length (M)	Width (M)	Depth (M)	No.	Quantity (M^3)
1	Flyover (Ch 0.675-1.420)	0.675-1.420	745	5.5	0.025	2	204.88
2	RoB (Ch 2.100-3.000)	2.100-2.250	150	7.0	0.025	1	26.2500
		2.250-2.750	500	5.5	0.025	2	137.500
		2.750-3.000	250	7.0	0.025	1	43.7500
3	Flyover (Ch 6.000-6.750)	6.000-6.750	750	7.0	0.025	2	262.500
4	Flyover (Ch 7.000-7.700)	7.000-7.250	250	7.0	0.025	2	87.500
		7.250-7.700	450	5.5	0.025	2	123.750
5	Bridge(Ghelaghat) (Ch 14.500-14.703)	14.500-14.700	200	7.0	0.025	2	70.000
		14.700-14.703	03	0	0.025	2	0

Total Quantity (SDBC) - 956.13M^3

Quantity used in PC

Sl. No.	Detail of RoB/Flyover	CHAINAGE	Length (M)	Width (M)	No of layer	No.	Quantity (M^2)
1	Flyover (Ch 0.675-1.420)	0.675-1.420	745	5.5	1	2	8,195.000
2	RoB (Ch 2.100-3.000)	2.100-2.250	150	7.0	1	1	1,050.000
		2.250-2.750	500	5.5	1	2	5,500.000
		2.750-3.000	250	7.0	1	1	1,750.000
3	Flyover (Ch 6.000-6.750)	6.000-6.750	750	7.0	1	2	10,500.000
4	Flyover (Ch 7.000-7.700)	7.000-7.250	250	7.0	1	2	3,500.000
		7.250-7.700	450	5.5	1	2	4,950.000
5	Bridge(Ghelaghat) (Ch 14.50014.703)	14.500-14.700	200	7.0	1	2	2,800.000
		14.700-14.703	03	0	1		0.00

Total Quantity (PC) - 38245.000 M^2

Appendix 4.1

Status of Sanctioned Strength and Men-in-position of the subordinate staff at AC/centre level

(Reference: Paragraph no. 4.5.2.1; page 101)

Sl. No.	Name of DDO/centre	Sanctioned strength	Men-in-position as of June 2012	Excess	Shortage
AC, Lucknow		6	13	7	
1.	Hardoi centre	4	2		2
2.	Lakhimpur centre	4	3		1
3.	Mohammadi centre	4	2		2
4.	Palia centre	4	2		2
5.	Alambagh centre	4	7	3	
6.	Mahanagar centre	4	6	2	
7.	Malihabad centre	3	4	1	
8.	Mohanlalganj centre	5	4		1
9.	Raebareli centre	4	5	1	
10.	Unnao centre	5	8	3	
	Total	**47**	**56**	**17**	**8**
AC, Moradabad		**9**	**5**		**4**
11.	Bijnor centre	4	3		1
12.	Chandpur centre	4	2		2
13.	Dhampur centre	4	3		1
14.	Nagina centre	4	2		2
15.	Najibabad centre	4	3		1
16.	Chandausi centre	4	2		2
17.	Sambhal centre	4	2		2
18.	Amroha centre	4	2		2
19.	Gajraula centre	4	2		2
20.	Moradabad centre	5	4		1
21.	Bilaspur centre	3	1		2
	Total	**53**	**31**		**22**
AC, Varanasi		11	11		
22.	Mughal Sarai centre	5	4		1
23.	Ghazipur centre	4	5	1	
24.	Jamania centre	4	2		2
25.	Chunar centre	4	5	1	
26.	Mirzapur centre	4	5	1	
27.	Bhadohi centre	4	5	1	
28.	Duddhi centre	4	2		2
29.	Chaukaghat centre	6	5		1
30	Lahurabir centre	6	7	1	
	Total	**52**	**51**	**5**	**6**
	Grand Total	**152**	**138**	**22**	**36**

(**Source:** Test checked ACs)

Appendix 4.2

Status of maximum balance kept in cash chest in a Centre

(Reference: Paragraph no. 4.6.1.5; page 109)

Sl. No.	Name of AC	Name of Centre	Maximum Balance Kept in Cash Chest (in ₹)									
			2007-08		2008-09		2009-10		2010-11		2011-12	
			Month	Balance	Month	Balance	Month	Balance	Month	Balance	Month	Balance
1	Lucknow	Hardoi	03/08	3,04,752	08/08	68,631	10/09	73,643	02/11	70,879	10/11	9,410
2		Sandila	12/07	28,627	06/08	21,593	01/10	21,622	05/10	38,616	11/11	26,933
3		Lakhimpur	11/07	37,553	09/08	87,790	07/09	38,640	04/10	40,166	04/11	51,483
4		Mohammadi	07/07	51,675	12/08	34,548	12/09	53,447	12/10	15,263	12/11	46,660
5		Palia	10/07	14,200	09/08	8,770	12/09	24,898	04/10	34,921	01/12	18,738
6		Alambag	10/07	43,021	11/08	63,963	07/09	46,205	10/10	63,283	06/11	62,434
7		Chowk	06/07	69,892	09/08	76,542	06/09	64,301	07/10	57,655	09/11	57,389
8		Lucknow	08/07	35,604	02/09	40,577	11/09	82,329	11/10	84,137	02/12	32,663
9		Mahanagar	12/07	51,177	09/08	55,571	09/09	51,339	09/10	46,771	12/11	72,287
10		Malihabad	09/07	42,313	07/08	17,471	06/09	8,358	11/10	19,738	06/11	16,381
11		Mohanlalganj	10/07	6,252	11/08	8,102	08/09	9,401	06/10	13,162	01/12	9,680
12		Rai Bareli	NA	NA	NA	NA	09/09	28,622	09/10	65,479	08/11	31,736
13		Biswan	12/07	40,739	12/08	41,488	12/09	36,598	06/10	26,981	09/11	41,800
14		Sitapur	04/07	26,072	05/08	34,431	04/09	33,382	09/10	55,358	02/12	69,086
15		Purva	03/08	19,308	05/08	12,067	11/09	14,527	05/10	16,779	03/12	12,775
16		Unnao	11/07	9,121	02/09	15,746	07/09	10,128	09/10	14,744	NA	NA
17	Moradabad	Bijnor	09/07	18,525	10/08	64,339	02/10	13,533	12/10	38,084	10/11	13,350
18		Chandpur	08/07	88,995	10/08	47,626	12/09	1,00,030	11/10	69,893	06/11	77,000
19		Dhampur	10/07	69,628	06/08	94,364	09/09	24,603	10/10	33,872	06/11	34,755
20		Nagina	10/07	20,379	09/08	15,188	02/10	27,577	10/10	16,801	09/11	16,672
21		Najibabad	12/07	41,134	09/08	31,070	12/09	46,951	01/11	44,165	10/11	50,497
22		**Chandausi**	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
23		Sambhal	02/08	32,956	12/08	20,990	11/09	37,881	11/10	30,357	08/11	42,675
24		Amroha	12/07	36,386	05/08	27,109	09/09	28,983	12/10	35,982	11/11	60,745
25		Gajraula	10/07	21,000	06/08	15,879	05/09	40,114	06/10	1,05,971	10/11	34,500
26		Moradabad	06/07	71,748	09/08	119,679	07/09	59,729	10/10	86,474	11/11	1,15,040
27		Bilaspur	12/07	32,331	09/08	16,161	05/09	12,750	09/10	17,661	10/11	19,481
28		Rampur	07/07	54,997	12/08	26,429	04/09	40,987	12/10	46,558	09/11	56,033
29	Varanasi	Mughal Sarai	09/07	65,122	07/08	71,984	04/09	73,399	01/11	**1,74,514**	09/11	91,090
30		Ghazipur	01/08	18,749	09/08	20,970	01/10	26,032	01/11	39,705	08/11	31,290
31		Jamania	01/08	22,230	01/09	30,882	01/10	14,858	10/10	33,344	10/11	27,280
32		Yusufpur	12/07	7,723	09/08	9,886	01/10	11,419	02/11	21,050	08/11	43,722
33		Jaunpur	09/07	43,481	09/08	25,785	05/09	34,756	02/11	39,548	01/12	1,14,484
34		Machhalishahr	12/07	11,824	09/08	19,943	06/09	19,075	05/10	13,860	12/11	16,653
35		Shahganj	01/08	9,992	07/08	14,014	01/10	13,033	01/11	26,681	06/11	22,991
36		**Chunar**	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
37		Mirzapur	02/08	37,352	08/08	63,855	02/10	91,505	02/11	99,805	02/12	1,26,655
38		Bhadohi	02/08	19,196	09/08	11,084	01/08	19,486	02/11	31,464	08/11	8,248
39		Duddhi	04/07	18,867	02/09	39,274	NA	NA	10/10	17,002	NA	NA
40		Rabertsganj	09/07	6,252	08/08	2,897	12/09	3,300	06/10	16,944	09/11	21,500
41		Chaukaghat	01/08	40,577	08/08	23,306	01/10	54,517	01/11	66,681	12/11	82,983
42		Lahurabir	07/07	37,682	09/08	55,483	10/09	47,817	11/10	72,871	02/12	45,389

(**Source:** Records of Centre of test checked ACs)

Appendix

4.3 Status of license issued and renewed (Manufacturer, Dealer and Repairer)

(Reference: Paragraph no. 4.6.2.1; page 110)

Year	Licenses at the beginning of the year			No. of license renewed during the year			No. of license issued during the year			No. of license Cancelled during the year			No. license not renewed during the year		
	M	D	R	M	D	R	M	D	R	M	D	R	M	D	R
Assistant Controller, Lucknow															
2007	0	132	95	0	127	85	0	7	7	0	0	0	0	5	10
2008	3	212	151	3	201	137	1	9	9	0	0	0	0	11	14
2009	4	221	160	4	200	135	0	18	6	0	0	0	0	21	25
2010	4	239	166	4	212	143	0	9	8	0	0	0	0	27	23
2011	4	248	174	4	215	153	0	6	3	0	0	0	0	33	21
2012	4	229	157	4	198	134	0	4	4	0	0	0	0	31	23
						Total	**1**	**53**	**37**	**0**	**0**	**0**	**0**	**128**	**116**
Assistant Controller, Moradabad															
2007	3	150	119	2	126	95	0	10	0	0	2	3	1	22	21
2008	3	158	116	2	129	89	0	7	6	1	1	0	0	28	27
2009	2	164	122	2	129	93	3	6	4	0	0	0	0	35	29
2010	5	170	126	5	129	96	2	4	7	0	0	2	0	41	28
2011	7	174	131	7	127	97	1	9	8	0	1	1	0	46	33
2012	8	182	138	5	135	104	0	3	1	0	0	0	3	47	34
						Total	**6**	**39**	**26**	**1**	**4**	**6**	**4**	**219**	**172**
Assistant Controller, Varanasi															
2007	0	42	85	0	38	69	0	3	9	0	0	0	0	4	16
2008	0	65	117	0	60	90	0	2	13	0	0	0	0	5	27
2009	0	85	142	0	77	114	0	1	3	0	0	0	0	8	28
2010	0	86	145	0	70	113	0	2	8	0	0	0	0	16	32
2011	0	88	153	0	69	108	0	5	12	0	0	0	0	19	45
2012	0	79	139	0	61	105	0	1	3	0	0	0	0	18	34
						Total	**0**	**14**	**48**	**0**	**0**	**0**	**0**	**70**	**182**

(**Source:** Test checked ACs)
M: Manufacturer, **D:** Dealer and **R:** Repairer

Appendix

4.4 Non-realisation of fee due to non-verification of weights and measures

(Reference: Paragraph no. 4.6.2.2; page 111)

Year	Number of users	Number of users verifying/stamping their weights and measures	Number of users not verifying/stamping their weights and measures	Loss of revenue (in ₹)
Lucknow				
2008-09	13,468	12,168	1,300	78,000
2009-10	41,362	32,817	8,545	5,12,700
2010-11	63,390	44,858	18,532	11,11,920
2011-12	75,104	38,036	37,068	22,24,080
Moradabad				
2008-09	13,079	12,879	200	12,000
2009-10	47,036	33,305	13,731	8,23,860
2010-11	55,555	34,320	21,235	12,74,100
2011-12	46,478	22,356	24,122	14,47,320
Varanasi				
2009-10	1,28,986	1,06,624	22,362	13,41,720
2010-11	1,42,230	1,04,483	37,747	22,64,820
2011-12	1,51,972	84,559	67,413	40,44,780[1]
		Total	**1,28,603**	**1,51,35,300**

(**Source:** Records of Centre of test checked ACs)

[1] Assuming every users have minimum one weight of 5 kg, 2 kg each at the rate of ₹ 15, one weight of 1 kg at the rate (₹ 10), one weight of 500 gm, 200 gm, 100 gm and 50 gm each at the rate ₹ 5 and one beam scale, total ₹ 60 per user as verification and stamping charges.